



Navigator Schools

Board Meeting

Date and Time

Monday March 9, 2026 at 6:00 PM PDT

Location

Gilroy Prep School: 277 I. O. O. F. Ave, Gilroy, CA 95020

This meeting will be held in compliance with the Brown Act.

Members of the public who wish to access this board meeting online may do so via Google Meet.

Monday, March 9 · 6:00 – 8:30pm

Time zone: America/Los_Angeles

Google Meet joining info

Video call link: <https://meet.google.com/ftj-opft-jvj>

Or dial: (US) +1 405-356-8160 PIN: 819 237 269#

More phone numbers: <https://tel.meet/ftj-opft-jvj?pin=3085601060394>

Teleconference Locations / Ubicaciones de Teleconferencias

1. Hayward Collegiate Charter School, 166 West Harder Road, Hayward, CA 94544
 2. Hollister Prep School, 881 Line Street, Hollister CA 95020
 3. Watsonville Prep School, 407 Main Street, Watsonville, CA 95076
-

4. Gilroy Prep School, 277 I.O.O.F. Ave, Gilroy, CA 95020 (Santa Clara County)
5. 5357 Federation Ct., San Jose, CA 95123 (Santa Clara County)
6. 857 West Cove Way, Sacramento, CA. 95831
7. 3410 Moraga Boulevard, Lafayette, CA 94549
8. 83 Great Oaks Blvd., San Jose, CA 95119
9. 326 Sierra Trace, Coralville, IA 52241
10. 2520 Apple Tree Way, Gilroy, CA 95020

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Requests for disability-related modifications or accommodations to participate in this public meeting should be submitted forty-eight hours prior to the meeting via [e-mail](#). All efforts will be made for reasonable accommodations. The agenda and public documents will be modified upon request as required by Section 202 of the Americans with Disabilities Act.

Esta reunión se llevará a cabo de conformidad con la Brown Act.

Los comentarios públicos se limitarán a tres minutos. Si se necesita un intérprete, los comentarios se traducirán al inglés y el límite de tiempo será de seis minutos. A su discreción, la mesa directiva puede limitar el tiempo total asignado a los comentarios del público y establecer nuevos límites de tiempo para los comentarios individuales. La mesa directiva se reserva el derecho de expulsar a un participante de la reunión si éste interrumpe injustificadamente la reunión.

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Agenda

	Purpose	Presenter	Time
I. Opening Items			6:00 PM
A. Call the Meeting to Order The Board Chair will call the meeting to order.		Board Chair	1 m
B. Pledge of Allegiance Board and attendees will recite the Pledge of Allegiance.		Board Chair	1 m
C. Record Attendance and Guests The Board Chair will initiate confirmation of attendance via roll call.		Board Chair	1 m
D. Approve Minutes from Previous Board Meeting Members will vote on the approval of minutes from the Previous Board Meeting held on January 29, 2026. Proposed Motion: Approve the Board Meeting Minutes from January 29, 2026. Approve minutes for Board Meeting on January 29, 2026	Approve Minutes	Board Chair	1 m
E. Public Comments The Board will receive public comments regarding non-agenda items, if any, with a time limit of three minutes per speaker.		Board Chair	3 m
F. Opening Remarks by Board Chair Nora Crivello, Board Chair, will provide opening remarks.		Board Chair	3 m
G. Chief Executive Officer & Superintendent Update Dr. Caprice Young, Chief Executive Officer & Superintendent, will provide updates.		Caprice Young	15 m
II. Consent Agenda			6:25 PM
A. Approval of the Consent Agenda The Board will vote on the approval of the Consent Agenda: 1. Whistleblower Policy 2. Revised Conflict of Interest Policy 3. Segregation of Duties Policy 3a. Exhibit A - Segregation of Duties Matrix	Vote	Tom Peraic	1 m

	Purpose	Presenter	Time
4. Vendor Policy			
5. Audit Firm Rotation Policy			
6. Citrus Springs Sublease			
7. Affiliation Agreement			
III. Committee Reports			6:26 PM
A. Academic Success Committee	FYI	Crystal O'Rourke	5 m
Crystal O'Rourke, Chief Academic Officer, will provide a summary of the most recent Academic Success Committee meeting.			
B. Governance Committee	FYI	Caprice Young	5 m
Dr. Caprice Young, Chief Executive Officer & Superintendent, will provide a summary of the most recent Governance Committee Meeting.			
IV. Topical			6:36 PM
A. Orange Prep Progress Report and Board Action to Continue Toward 2026–27 Opening, Including Draft Budget, Facilities, and Enrollment Update	Vote	Caprice Young	20 m
Dr. Caprice Young, Chief Executive Officer & Superintendent, will present a progress update on Orange Prep, including a draft school budget, facilities planning, and enrollment projections, with a request that the Board i) acknowledge the progress made towards the 26-27 opening, ii) instruct staff to continue with the elements discussed and to return with further progress update reports in April; and iii) to affirm the draft Orange Prep budget in light of all of the foregoing.			
B. AB 49 Immigration Policies – Board Consideration and Approval	Vote	Tom Peraic	5 m
Tom Peraic, General Counsel, will present an update to the AB 49 Immigration Policies for Board review and consideration; the accompanying AG report spells out these requirements in detail and the accompanying DOJ report is a copy of what is sent to our stakeholder community.			
C. Second Interim Financials – Review Through Period 2 (2025–26)	Vote	Roger Castillo	20 m
Roger Castillo, Director of Client Finance at Charter Impact, will present the Second Interim Financial Report, reviewing the organization’s financial status through the end			

Purpose Presenter Time

of Period 2 for fiscal year 2025–26, and the Board will review and vote to accept the report.

V. Audit 7:21 PM

A. Approval of Independent Auditor for the 2025–26 Audit (Green, Hasson & Janks) Vote Noël Russell-Unterburger 5 m

The Board will consider and vote on the approval of Green, Hasson & Janks (GHJ) as the independent auditor for the 2025–26 audit.

B. Presentation and Approval of the 2024–25 Audit Report Vote Noël Russell-Unterburger 30 m

Green, Hasson & Janks (GHJ) will present the 2024–25 Audit Report for board review, consideration, and approval.

VI. Closed Session 7:56 PM

A. Announcement and Vote to Enter Closed Session Vote Board Chair 1 m

The Board Chair will announce the reason for the closed session, and the Board will vote to enter closed session:

- 1. CEO Evaluation (Gov't Code 54957)
- 2. Anticipated Litigation (Gov't Code 54956.9)- Two Cases

B. Closed Session Discuss Tom Peraic 30 m

The Board will discuss the following matters in closed session:

- 1. CEO Evaluation (Gov't Code 54957)
- 2. Anticipated Litigation (Gov't Code 54956.9)- Two Cases

C. Return to Open Session FYI Board Chair 1 m

The Board Chair will report actions taken during closed session, if any.

VII. Closing Items 8:28 PM

A. Adjourn Meeting Vote Board Chair 2 m

Purpose	Presenter	Time
Board members will discuss scheduling of the next meeting and will vote on adjournment of the meeting.		

Proposed Motion: Adjourn

Coversheet

Approve Minutes from Previous Board Meeting

Section: I. Opening Items
Item: D. Approve Minutes from Previous Board Meeting
Purpose: Approve Minutes
Submitted by:
Related Material: Minutes for Board Meeting on January 29, 2026

APPROVED



Navigator Schools

Minutes

Board Meeting

Date and Time

Thursday January 29, 2026 at 6:00 PM

Location

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This meeting will be held in compliance with the Brown Act.

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Google Meet joining info

Video call link: <https://meet.google.com/vzp-uffh-nmj>

Or dial: (US) +1 336-790-8993 PIN: 507 699 701#

More phone numbers: <https://tel.meet/vzp-uffh-nmj?pin=6195681563568>

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-

7. 2520 Apple Tree Way, Gilroy, CA 95020 (Santa Clara County)
8. 1092 Cathcart Way, Stanford, CA 94305

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Directors Present

Anthony Di Vittorio (remote), Chuck Daggs, Claire Grissom, Jan Mazyck (remote), Margaret “Macke” Raymond (remote), Nora Crivello, Shara Hegde (remote)

Directors Absent

Ian Connell, Niña Rosete, Rosie Arroyo

Directors who arrived after the meeting opened

Jan Mazyck

Guests Present

Alex Heredia (remote), Ami Ortiz, Andrea Hernandez (remote), Caprice Young, Christopher Copus (remote), Crystal O'Rourke (remote), Ian Connell (remote), Justin Steiner (remote), Kirsten Carr (remote), Lupe Solis (remote), Melissa Alatorre Alnas (remote), Montserrat Salgado (remote), Nancy Salazar (remote), Noël Russell-Unterburger, Tina Hill (remote), Tom Peraic (remote), Vanessa Miller (remote)

I. Opening Items

A. Call the Meeting to Order

Nora Crivello called a meeting of the board of directors of Navigator Schools to order on Thursday Jan 29, 2026 at 6:02 PM.

B. Pledge of Allegiance

The pledge of allegiance was conducted.

C. Record Attendance and Guests

D. Approve Minutes from Previous Board Meeting

Margaret "Macke" Raymond made a motion to approve the minutes from Board Meeting on 12-08-25.

Claire Grissom seconded the motion.

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

E. Approve Minutes from Previous Board Meeting

Anthony Di Vittorio made a motion to approve the minutes from Board Retreat on 01-10-26.

Nora Crivello seconded the motion.

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

F. Public Comments

There was no public comment.

G. Opening Remarks by Board Chair

Nora Crivello, Board Chair, shared that the work being done at Navigator is helping to make the world better.

Jan Mazyck arrived at 6:12 PM.

H. Chief Executive Officer & Superintendent Update

Dr. Caprice Young, CEO & Superintendent, shared her CEO report with the Board.

II. Consent Agenda

A. Approval of the Consent Agenda

Margaret "Macke" Raymond made a motion to approve the consent agenda.

Anthony Di Vittorio seconded the motion.

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

III. Topical

A. Mid-Year Local Control and Accountability Plan

Ami Ortiz, Director of Compliance & Operations, presented the 2025-26 Mid-Year Local Control and Accountability Plan.

B. Greenlighting/Benchmarking Policy

Claire Grissom made a motion to approve the Greenlighting/Benchmark Policy.

Nora Crivello seconded the motion.

Dr. Caprice Young, CEO & Superintendent, presented the Greenlighting/Benchmark Policy for Board consideration. Ian Connell offered thoughts and comments. The Board approved the Greenlighting/Benchmark Policy as presented.

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

C. 2024–25 School Accountability Report Card

Margaret "Macke" Raymond made a motion to approve the 2024-25 School Accountability Report Cards (SARC) for Hayward Collegiate, Hollister Prep, Gllroy Prep, and Watsonville Prep.

Anthony Di Vittorio seconded the motion.

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

D. Approval of Material Revision - This item has been removed from the agenda and will not be considered at this meeting

The item was removed from the agenda.

IV. Closed Session

A. Announcement and Vote to Enter Closed Session

Margaret "Macke" Raymond made a motion to enter closed session.

Anthony Di Vittorio seconded the motion.

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

B. Closed Session

The Board engaged in closed session discussions.

C. Return to Open Session

The Board Chair announced that no action was taken in closed session.

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 8:06 PM.

Respectfully Submitted,
Nora Crivello

Documents used during the meeting

- CEO Update_ January 29, 2026.pdf
- 1. SB 153 Policy (01.23.26).pdf
- 2. Revised Hiring Policy re AB 2534 and SB 848 (01.29.26).pdf
- 3a. Gilroy Prep School UCP Policies and Procedures (01.29.26).pdf
- 3b. Hollister Prep School UCP Policies and Procedures (01.29.26).pdf
- 3c. Watsonville Prep School UCP Policies and Procedures (01.29.26).pdf
- 3d. Hayward Collegiate UCP Policies and Procedures (01.29.26).pdf
- Navigators 2025-26 - Mid Year LCAP.pdf
- Greenlighting_Benchmarking Policy (2026.01.26 CY).pdf
- Growth Greenlighting and Benchmarking Policy.pdf
- 24-25 HCC SARC.pdf
- 24-25 HPS SARC.pdf
- 24-25 GPS SARC.pdf
- 24-25 WPS SARC.pdf

Coversheet

Chief Executive Officer & Superintendent Update

Section: I. Opening Items
Item: G. Chief Executive Officer & Superintendent Update
Purpose: FYI
Submitted by:
Related Material: CEO Update_ March 9, 2026.pdf



CEO & Superintendent's Update
March 9, 2026

Executive Summary

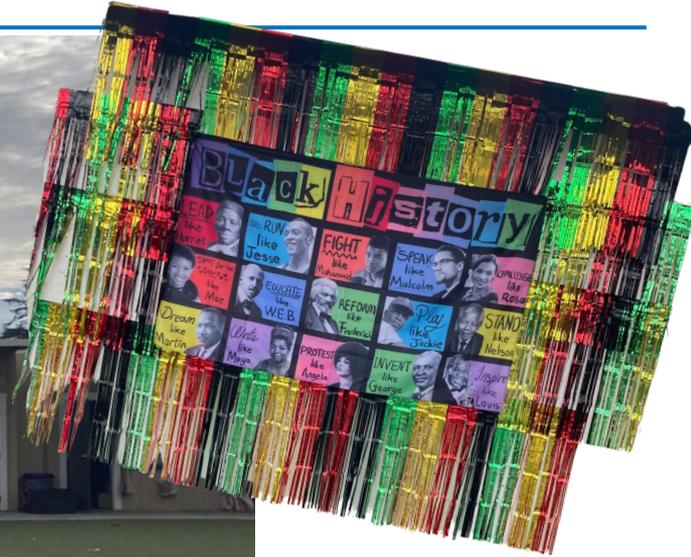
1. School Highlights
2. Operational Highlight
3. Enrollment
4. Mid-year Academic Snapshot
5. SEL Snapshot
6. Attendance
7. 2026-27 Recruitment
8. Financial Dashboard
9. Development
10. Facilities
11. Growth
12. Other Dashboard Slides: Demographics, 2025-26 Enrollment, State Testing, last financial dashboard, unchanged fund development chart



Through a community partnership fundraiser with Chuck E. Cheese, Gilroy Prep raised \$1,300 to expand classroom book collections for all TK–8 scholars



Hayward Collegiate celebrated Black History Month with scholars, families, and community partners with a vibrant event on February 25



Hollister Prep scholars win as a community act at Hollister High School Air Jam!



Watsonville Prep welcomed the Thomas B. Fordham Institute board for a campus visit including morning huddle, school tour, and student panel



THOMAS B.
FORDHAM
INSTITUTE

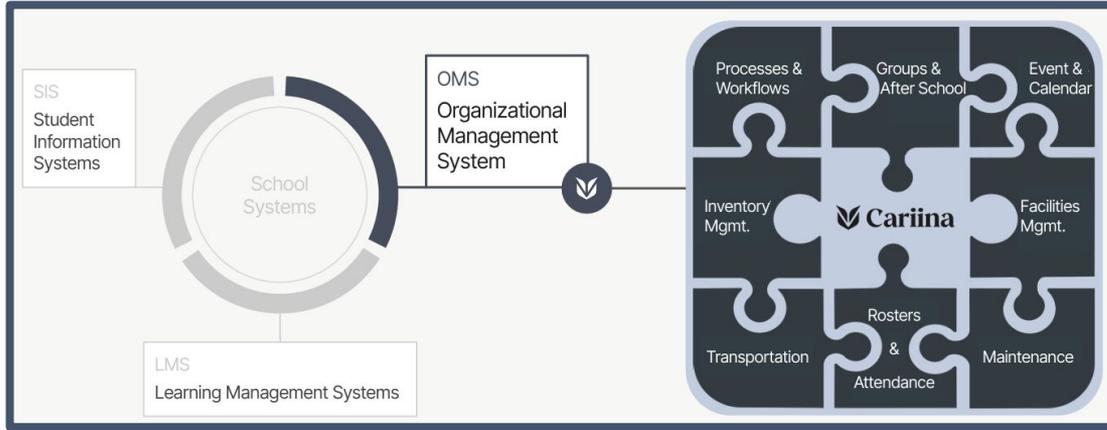
Advancing Educational Excellence



Orange Prep continues active recruitment through community tabling and outreach events



Operational Highlight: We are implementing Cariina, an operations management system to increase efficiency and centralize documentation



Provides analytics to identify trends, spikes in activity, high frequency requests/requesters, service level requirements and other metrics to improve service and efficiency.

Semester Review — Supply and Maintenance Request

Request Type Distribution
65% of requests (17 out of 26) are supply-related, while 35% (9 out of 26) are for maintenance issues.
This shows that supply needs significantly outpace maintenance demands, reflecting a focus on resource acquisition over facility management.
To improve efficiency, dedicate separate teams or workflows for supply and maintenance requests, ensuring both categories are addressed promptly without overlap or delay.

Status Bottlenecks
41% of requests (10 out of 24) remain in "Received" status, while only 33% are "Completed".
This indicates delays in advancing requests through the workflow.
Introduce reminders for pending tasks and performance tracking to ensure timely transitions from "Received" to "In Progress" or "Completed".

High Frequency Requesters
27% of requests (7 out of 26) are submitted by Dany Tava, with other staff making fewer submissions.
This disparity suggests certain staff members may have disproportionate supply or maintenance needs.
Consider providing additional training or resources for high-frequency requesters to ensure their requests are detailed and prioritized appropriately.

Peak Day for Submissions
31% of submissions (8 out of 26) occur on Wednesdays, with Tuesdays and Mondays also showing higher activity.
This trend suggests staff prioritize requests early in the workweek.
Schedule additional staff availability or processing capacity on these days to handle the increased volume and reduce response times.

Built with Cariina Data and Boards

Semester Review — Discipline Entries

Common Discipline Issues:
Over 40% of recorded discipline issues relate to "Refusing to stop talking" and "Disrespect to teachers." This highlights recurring behaviors that disrupt classroom environments and may indicate insufficient engagement or clarity in expectations.
Leadership could introduce proactive behavior intervention strategies, such as positive reinforcement programs or restorative practices.

Grade Distribution:
Tuesdays account for 25% of all discipline referrals, the highest of any day of the week.
This pattern suggests that students may experience missed focus or that Tuesday schedules include specific activities or routines that increase behavioral challenges.
To address this, leadership could implement engaging, wellness-focused activities or review Tuesday's schedule to identify and mitigate contributing factors to behavioral issues.

Teacher Referrals:
Holley, Scott, and McDonald collectively account for over 40% of all discipline submissions.
This concentration indicates these teachers may face unique challenges, such as larger class sizes, more disruptive students, or stricter adherence to reporting protocols.
Leadership could provide targeted support to these teachers, such as professional development on classroom management techniques, additional resources, or analyzing classroom dynamics to identify and address underlying causes.

Seasonal Discipline Reporting Trends:
Discipline entries submitted by teachers peaked at 540 responses in April 2024, followed by a consistent decline to fewer than 30 responses by October 2024.
This trend reflects the seasonal nature of school discipline, with fewer reporting at the start of the academic year and increasing entries towards the end.
Leadership could analyze the underlying causes of and consider mid-year interventions, such as classroom management training or proactive student support strategies, to mitigate discipline issues during high-reporting periods. Reporting policies can help too.

Built with Cariina Data and Boards

And centralized document library!

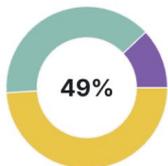


Academics: Across early literacy, reading, and math, the majority of students are now within reach (green) or above (yellow) of grade-level standards

Overall Tier Results

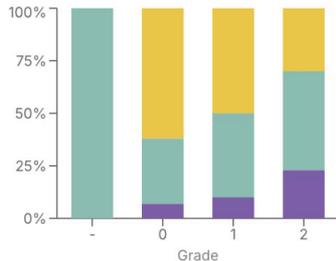
Tier 3 Tier 2 Tier 1

Early Literacy Results

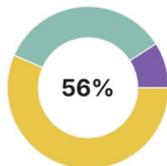


592 scores

at/above 50th %tile

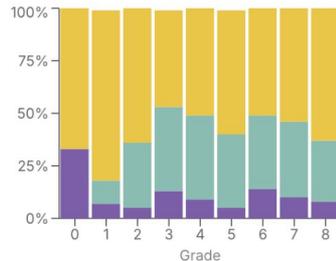


Reading Results

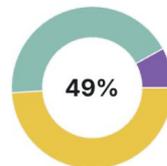


1442 scores

at/above 50th %tile

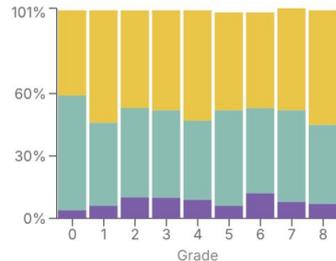


Math Results



1861 scores

at/above 65th %tile

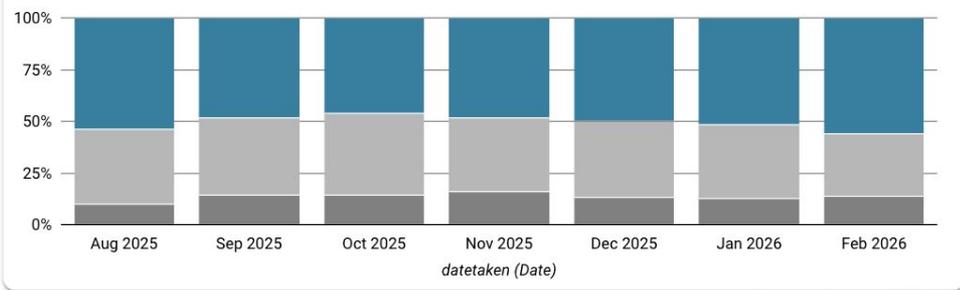


We use STAR cutpoint of 65th percentile for Math and 50th-Early Literacy and Reading to predict SBAC success (mid-year, end of unit 2 testing)



Student Well-Being Survey: Students show a consistent need for support on an ongoing basis

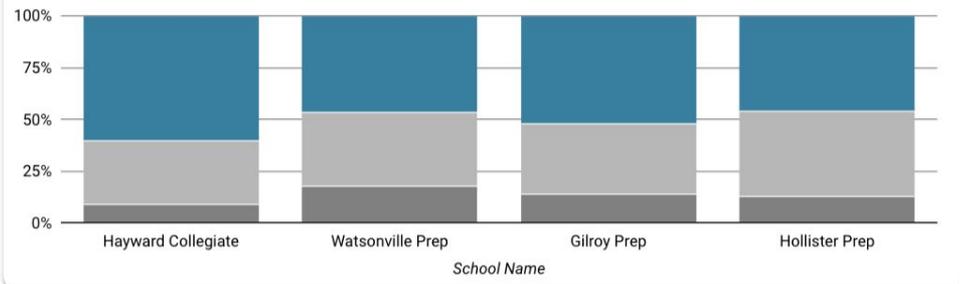
Student support needs over time



Overall Test Results

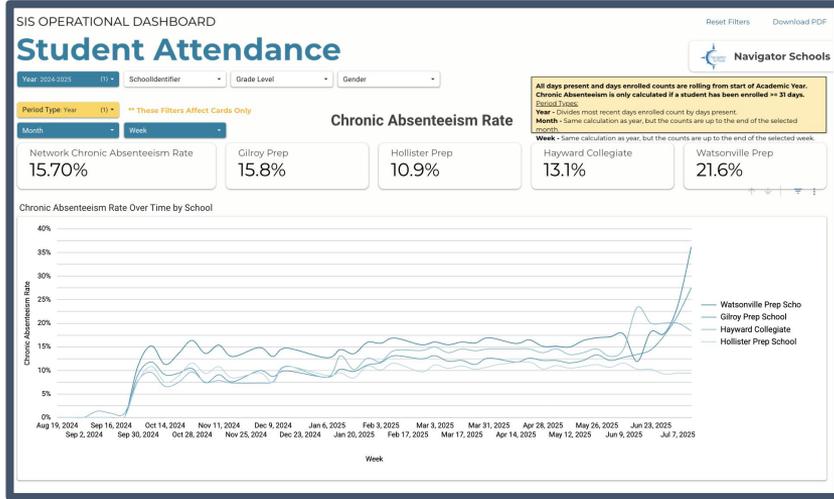
- Counselor Check In
- Teacher Check In
- No Check In

Student support needs by school



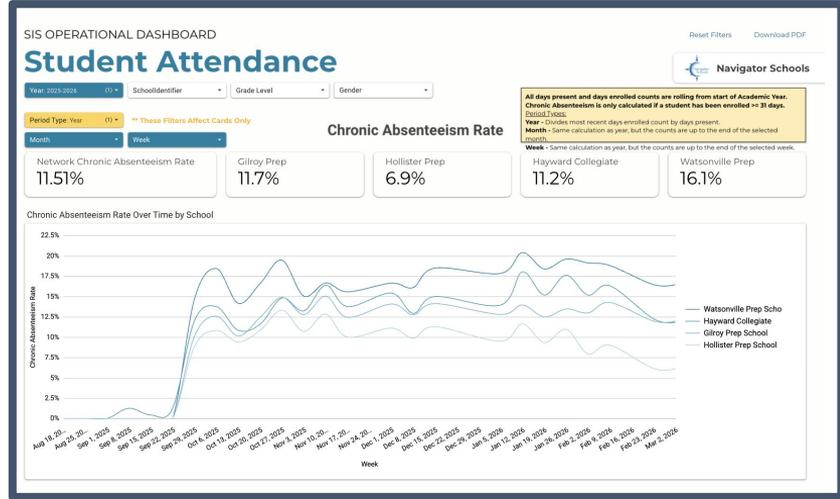
Attendance and Chronic Absenteeism: Since our last update, Chronic Absenteeism has continued to drop ~6% YoY and ~2% since last update

2024-25



Schools	ADA % 2024-25	ADA % 2025-26 YTD
GPS	94.1%	95%
HCC	94.5%	94.2%

2025-26 YTD



Schools	ADA % 2024-25	ADA % 2025-26 YTD
HPS	94.6%	95.8%
WPS	92.7%	94.1%



Recruitment 2026-27: Demand remains strong with GPS and HPS—indicating solid enrollment interest in all but grades K and 8 at HPS (Slide 1)

GPS	Planned Enrollment	Actual Enrollment	Spots Available	Intent to Enroll
Grade Levels	2026-27 Budget	2025-26 (Assuming 100% Promotions and Retention)	Planned Enrollment minus Actual Enrollment	SchoolMint Apps Lottery Date: 04/18/2026
TK	40	0	40	89
K	64	40	24	50
1	64	62	2	24
2	64	64	0	22
3	64	63	1	21
4	64	64	0	16
5	64	64	0	23
6	63	64	-1	32
7	63	64	-1	5
8	63	62	1	5
Total	613	547	66	287

HPS	Planned Enrollment	Actual Enrollment	Spots Available	Intent to Enroll
Grade Levels	2026-27 Budget	2025-26 (Promotions Assuming 100% Retention)	Planned Enrollment minus Actual Enrollment	SchoolMint Apps Lottery Date: 04/18/2026
K	64	0	64	59
1	64	61	3	12
2	64	61	3	12
3	64	61	3	8
4	64	61	3	8
5	64	63	1	15
6	63	64	-1	9
7	63	63	0	5
8	63	59	4	3
Total	573	493	80	131



Recruitment 2026-27: Demand remains strong for every HC grade level while WPS continues to have space available in TK and grade 8 (Slide 2)

HC	Planned Enrollment	Actual Enrollment	Spots Available	Intent to Enroll
Grade Levels	2026-27 Budget	2025-26 (Promotions Assuming 100% Retention)	Planned Enrollment minus Actual Enrollment	SchoolMint Apps Lottery Date: 04/18/2026
TK	20	0	20	49
K	60	34	26	36
1	30	30	0	17
2	30	31	-1	11
3	30	31	-1	11
4	30	30	0	8
5	30	32	-2	4
6	24	32	-8	8
Total	254	220	34	144

WPS	Planned Enrollment	Actual Enrollment	Spots Available	Intent to Enroll
Grade Levels	2026-27 Budget	2025-26 (Promotions Assuming 100% Retention)	Planned Enrollment minus Actual Enrollment	SchoolMint Apps Lottery Date: 04/18/2026
TK	60	0	60	35
K	60	39	21	23
1	60	59	1	7
2	60	60	0	3
3	60	60	0	8
4	60	60	0	7
5	60	60	0	12
6	57	54	3	7
7	57	58	-1	5
8	54	50	4	2
Total	588	500	88	109



Financial Dashboard

Financial Metrics	2024-25 <i>(Prelim draft audit 2.26.26)</i>	2025-26 <i>(Budget)</i>	2025-26 <i>(1st Interim Forecast)</i>	2025-26 <i>(2nd Interim Forecast)</i>
Revenues	\$ 37,748,888	\$ 40,933,772	\$ 40,659,894	\$ 40,825,587
Expenses	\$ 39,655,226	\$ 40,018,794	\$ 39,504,385	\$ 39,787,898
Change in Net Assets	\$ (1,906,338)	\$ 914,978	\$ 1,155,509	\$ 1,037,689
Net Assets	\$ 5,131,478	\$ 7,077,882	\$ 10,517,047	\$ 5,975,939
Current Ratio	1.08	1.08	1.08	1.08
DCOH [Goal=60]	82	46	52	52
LOC Outstanding	\$ 3,172,668	\$ 6,022,668 ¹	\$ 7,402,668 ²	\$ 7,402,668 ²
LOC Availability	\$ 5,827,332	\$ 2,977,332	\$ 1,597,332	\$ 1,597,332
Outstanding Debt <i>(incl. NMTC loans, Prop 51, LOC, CSGF Forgiveable Loan)</i>	\$ 15,182,724	\$ 11,925,575 ¹	\$ 18,498,646 ²	\$ 18,469,258 ²
Debt Coverage Ratio	-2.13	2.08	2.44 ³	2.23 ³

¹ as of 11/13/2025
² as of 12/31/25
³ (forecasted at year-end)

Other Ongoing Metrics

- **Enrollment**
- Unmodified Audit
- Operating cash flow (weekly)
- Accurate enrollment estimates to 3-5% variability (tracked weekly, annual)
- Balanced budgets with 3-5% reserves (tracked monthly, annual)
- Facilities costs <13% of recurring revenue (annual)
- % of Expenses Paid for by Ongoing Revenue
- Efficiency Ratio
- Unit viability of each school (annual, with caveats for facilities, SPED, and size equity)



Development: Significant change: CSGF grant shifted from up front to post-enrollment funding for all but \$200k committed for 2025-26

2025-26 Budget Commitments

Metric	Total Amount	2025-26
Total Fundraising Goal (2025–26)	\$6,324,851	
Total Budgeted Fundraising Commitment		\$1,191,439 -\$2,291,439
Confirmed Federal Drawdown to Date (Awarded 2024-25)*	\$12,138,760	\$1,732,089
Total Committed to Date**	\$10,078,348	\$4,378,348 \$5,378,348
Remaining to Raise for Commitment and Budget (Exceeded Budget Goal)***		(\$2,086,909) (\$3,086,909)
CSGF 1% 5-Year Term Loan	\$3,000,000	

*Balance of 2025-26 to bill \$657,632.

**Total Committed to date includes funding from grants awarded prior to 2025-26 that will fund 2025-26 and 2025-26 awarded \$250K (Schwab), \$5.9m (CSGF, over 5 years)), \$168K (SSF Literacy), and \$76,775 (CYBHY Mental Health Bridge) that will fund 2025-26. The CSGF will pay out \$200k in 2025-26 for capacity building and \$500k per school opening. Excludes board member donations of \$7,500.

*** Excludes federal grant drawdown.

2025-26 Funding Pipeline

Funding Source	% of Likelihood	Budget	Weighted budget
California School Finance Authority (Lost)	0	\$984,300	\$0
CSGF (Won)	100	\$5.9M	\$5.9M
CYBHI (Won)	100	\$60,000	\$76,775
Newschools	50	\$150,000	\$75,000
FIPSE (AI grant)	30	\$1.3M	\$390,000
SSF (Growth)	50	\$400,000	\$200,000
Total:		\$8,394,300	\$6,641,775

CSGF has shifted funding to a post-performance model, so 2025-26 will only include **\$200k** and future school-based funding will follow (not precede proof of enrollment).

Facilities: Orange TK-8 site lease approved; SCC campus still pending

School	Sufficient space for all approved grade levels	Work in progress	Notes
Gilroy		Shade Structures	Planned build 7/2026
Hayward		Playground Upgrade	Planned Build 7/2026
Hollister	Sufficient for current planned enrollment (no TK)	CUP for long-term site	Potential opening 2028-29
Watsonville		Fenced play area in bid process	Reviewing timing/funding of barn door to ally
Orange TK-8	Sufficient for current planned enrollment	Lease approved for start-up site	TK-8 at 1821 N. Grand Ave., Santa Ana, CA 92705
Orange HS	HS will be co-located on Santiago Canyon College	Lease negotiations in progress and pending RSCCD board vote	HS at SCC

Our current internal green lighting high level tracker follows six core activities

Critical Success Factors, Orange County Prep

	08/25	09/25	10/25	11/25	12/25	01/26	02/26	03/26	04/26	05/26	06/26	07/26	08/26
Leadership													Open
Approval	Hearing	Vote											Open
Cash Flow	CSP								Budget Estimate		Budget Adoption		Open
Facilities TK-8			Identified			TK-8 Committed		Lease to Board for Approval					Open
Facilities HS						Requires SCC Approval		SCC site postponed to 2026-27					Use alternate site (Grand)
Enrollment TK-8: 190							17 (26 pending)						Open
Enrollment HS: 60							2 (1 pending)						Open
Staffing: 20 Core Instructional													Open

Thank You!



Navigator Schools

Charting a new course in education

Caprice Young, Ed.D.

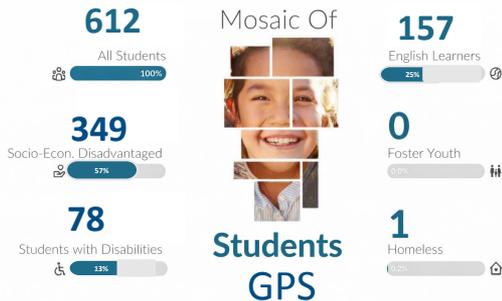
CEO and Superintendent

(831)833-6627

Caprice.Young@navigatorschools.org

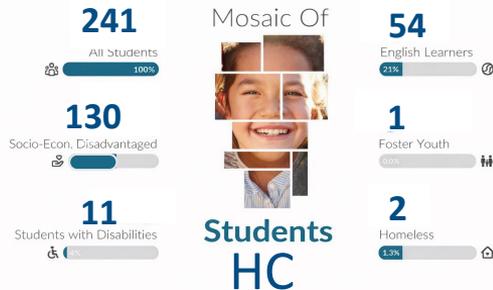
Official Demographics for 2025-26 (total and by school)

[All Students](#)
[Socio-Econ. Disadvantaged](#)
[English Learners](#)
[Foster Youth](#)
[Homeless](#)
[Students w/ Disabilities](#)

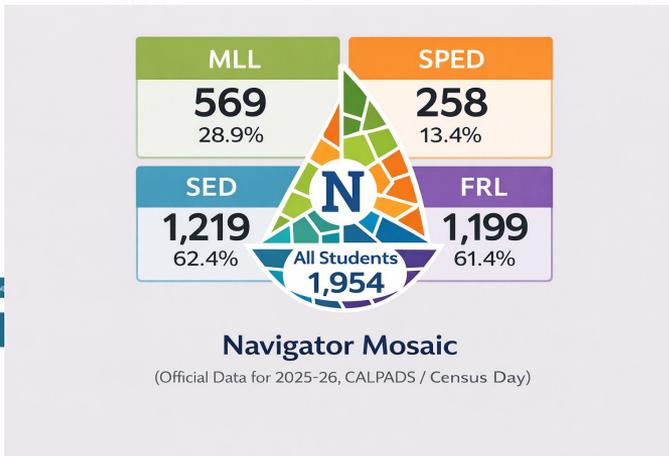


Data Source: 2025 California School Dashboard Data File | Gateway Prep | Navigator Schools

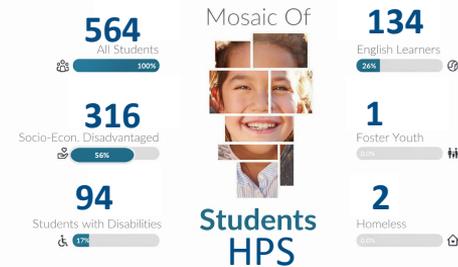
[All Students](#)
[Socio-Econ. Disadvantaged](#)
[English Learners](#)
[Foster Youth](#)
[Homeless](#)
[Students w/ Disabilities](#)



Data Source: 2025 California School Dashboard Data File | Hayward Colliagate Charter

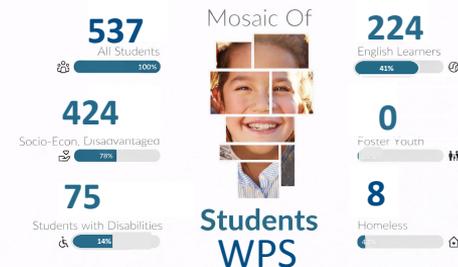


[All Students](#)
[Socio-Econ. Disadvantaged](#)
[English Learners](#)
[Foster Youth](#)
[Homeless](#)
[Students w/ Disabilities](#)



Data Source: 2025 California School Dashboard Data File | Hostler Prep

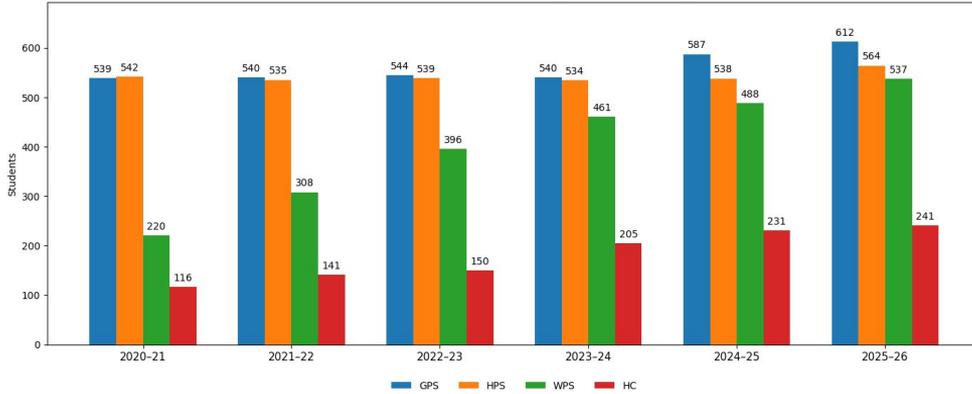
[All Students](#)
[Socio-Econ. Disadvantaged](#)
[English Learners](#)
[Foster Youth](#)
[Homeless](#)
[Students w/ Disabilities](#)



Data Source: 2025 California School Dashboard Data File | Waterside Prep

2025-26 Enrollment: Enrollment of 1954 students as of 11/1/25 with consistent YoY growth trend

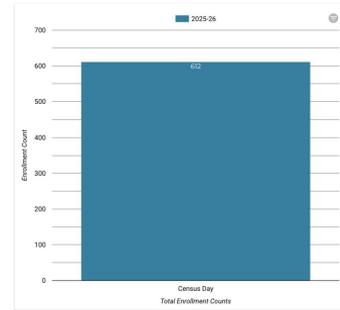
Historical Student Enrollment Counts (2020-21 to 2025-26)



GPS

Academic Year: 2025-26 (1) | School Name: Grey Pt., (1) | Grade: | Gender: | Race/Ethnicity: | Socio-Econ. Disadvanta... | English Learner: | Language Acquisition S... | Foster Youth: | Homeless: | Students w/ Disabilities: | Enrollment Length:

Historical Student Enrollment Counts



Enrollment by Grade Level

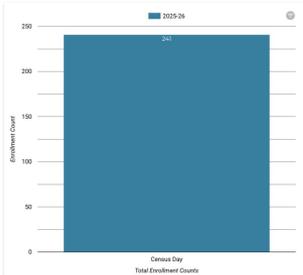
Grade Level	2025-26
TK	64
K	64
1	64
2	64
3	64
4	64
5	64
6	64

Enrollment by Race/Ethnicity

Race/Ethnicity	2025-26
Hispanic	608
Asian	85
White	69
Two or More Races	24
Filipino	14
African American	6
Pacific Islander	4
American Indian	2

Academic Year: 2025-26 (1) | School Name: Hayward, (1) | Grade: | Gender: | Race/Ethnicity: | Socio-Econ. Disadvanta... | English Learner: | Language Acquisition S... | Foster Youth: | Homeless: | Students w/ Disabilities: | Enrollment Length:

HC



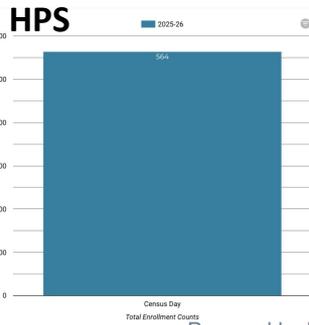
Enrollment by Grade Level

Grade Level	2025-26
TK	29
K	30
1	30
2	29
3	30
4	30
5	28
6	29

Enrollment by Race/Ethnicity

Race/Ethnicity	2025-26
Hispanic	187
Filipino	27
Two or More Races	21
African American	17
Asian	16
Pacific Islander	4
White	4
American Indian	3

Historical Student Enrollment Counts



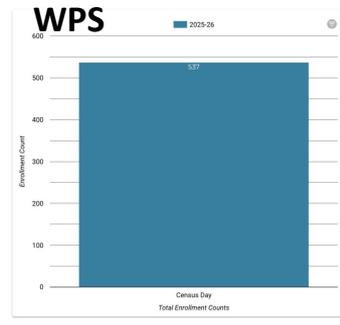
Enrollment by Grade Level

Grade Level	2025-26
K	63
1	64
2	61
3	64
4	64
5	64
6	64
7	66

Enrollment by Race/Ethnicity

Race/Ethnicity	2025-26
Hispanic	481
White	42
Asian	12
Filipino	11
Two or More Races	5
African American	3

Historical Student Enrollment Counts



Enrollment by Grade Level

Grade Level	2025-26
TK	36
K	36
1	37
2	39
3	39
4	39
5	32
6	34

Enrollment by Race/Ethnicity

Race/Ethnicity	2025-26
Hispanic	178
Asian	4
White	6
Filipino	4
Two or More Races	3

Academics: Annual high level benchmarks show all Navi Schools are on track to meet renewal performance standards

	Renewal Category	SBAC % Meeting Standard ELA Exceeds State Average of 49% (1/2026)	SBAC ELA Exceeds State DFS Average of -8.1 (10/2025)	SBAC % Meeting Standard Math Exceeds State Average of 37% (10/2025)	SBAC DFS Math Exceeds State Average of -42.4 (10/2025)	Outperforming locally similar schools' SED Subgroup ELA % Meeting Standard (12/2025)	Outperforming locally similar schools' SED Subgroup Math % Meeting Standard (12/2025)
Gilroy (47% SED)	Medium	67%	+46.4	60%	+66	+21.75	+19.34
Hayward (55% SED)	Medium	51%	+14.4	53%	+42.7	+17.2	+33.7
Hollister (49% SED)	High	58%	+23.7	61%	+59.3	+40.8	+43.97
Watsonville (78% SED)	Medium	42%	-18.9	32%	-3.4	+23.0	+22.45

Previous Financial Dashboard (January 2026)

Selected Metrics	2024-25 (unaudited)	2025-26 (Budget)	2025-26 (Forecast)
Revenues	\$ 43,936,249	\$ 40,933,772	\$ 40,517,327
Expenses	\$ 43,081,726	\$ 40,018,794	\$ 39,978,662
Change in Net Assets	\$ 854,523	\$ 914,978	\$ 538,665
Net Assets	\$ 6,162,904	\$ 7,077,882	\$ 7,419,925
Current Ratio	2.17	2.18	2.18
Cash (\$/DCOH) Goal=60	48	46	52
LOC Outstanding	\$ 3,172,668	\$ 6,022,668 (as of 11/13/2025)	\$ 7,402,668 (as of 12/31/25)
LOC Availability	\$0	\$ 2,977,332	\$ 1,597,332
Outstanding Debt (incl. NMTC loans & LOC)	\$8,551,507	\$11,925,575 (as of 11/13/2025)	\$13,305,575 (as of 12/31/25)
Debt Coverage Ratio	1.2	1.2 (projected at year-end)	1.2 (projected at year-end)

Other Ongoing Metrics

- **Current Year Enrollment Update**
- **Coming Year Enrollment Progress**
- **New Schools Recruitment Progress**
- Unmodified Audit
- Operating cash flow (weekly)
- Accurate enrollment estimates to 3-5% variability (tracked weekly, annual)
- Balanced budgets with 3-5% reserves (tracked monthly, annual)
- Facilities costs <13% of recurring revenue (annual)
- % of Expenses Paid for by Ongoing Revenue
- Efficiency Ratio
- Unit viability of each school (annual, with caveats for facilities, SPED, and size equity)



Coversheet

Approval of the Consent Agenda

Section:	II. Consent Agenda
Item:	A. Approval of the Consent Agenda
Purpose:	Vote
Submitted by:	Tom Peraic
Related Material:	1. Whistleblower Policy (03.09.26).pdf 2. Revised Conflict of Interest Policy (03.09.26).pdf 3. Segregation of Duties Policy (03.09.26).pdf 3a. Exhibit A - Segregation of Duties Matrix (03.09.26).pdf 4. Vendor Policy (03.09.26).pdf 5. Audit Firm Rotation Policy (03.09.26).pdf 6. Springs Sublease - Grand Ave (03.09.26).pdf 7. Affiliation Agreement (03.09.26).pdf

BACKGROUND:

1. Whistleblower Policy - This policy is currently in the employee handbook and is being enhanced to comply with KPMG recommendations, including the creation of an employee hotline; this policy was reviewed by the Governance Committee on February 19, 2026 and was recommended for Board approval.

2. Revised Conflict of Interest Policy - This policy is being revised pursuant to KPMG's recommendations to include a wider range of potential conflicts of interest beyond the previously adopted Conflict of Interest Code; this policy was reviewed by the Governance Committee on February 19, 2026 and was recommended for Board approval.

3. Segregation of Duties Policy - This policy is a follow up to the placeholder in the Financial Policies and is prepared in response to KPMG recommendations; this policy was reviewed by the Finance Committee on March 2, 2026 and was recommended for Board approval.

3a. Exhibit A - This is the breakdown of the various duties and responsibilities associated with the Segregation of Duties Policy; this matrix was reviewed by the Finance Committee on March 2, 2026 and was recommended for Board approval.

4. Vendor Policy - This policy was prepared in response to KPMG recommendations; this policy was reviewed by the Finance Committee on March 2, 2026 and was recommended for Board approval.

5. Audit Firm Rotation Policy - This policy was presented to the Audit Committee on July 14, 2025 for review and consideration; this policy was recommended by the Audit Committee for Board

approval (there were technical issues at the July 14, 2025 Audit Committee meeting which were a cause for the delay of the policy to the Board.)

6. Citrus Springs Sublease - This sublease was presented to the Governance Committee on February 19, 2026 which approved it as presented and allowed the CEO & Superintendent to negotiate final details of the sublease, including cost not to exceed \$870,000; it is being presented here at the request of opposing counsel who indicated that the sublease specifically needed additional Board approval for bond purposes.

7. Affiliation Agreement - This agreement is part of the Citrus Springs sublease transaction in which the sublessor is engaged in a bond transaction to finance the underlying transaction; it is being presented here at the request of opposing counsel who indicated that the Affiliation Agreement specifically needed Board approval for bond purposes.

RECOMMENDATION:

Approval of Consent Agenda

WHISTLEBLOWER POLICY

Introduction

Navigator Schools (hereinafter “Navigator”) requires its directors, officers, employees, and volunteers to observe high standards of ethics in the conduct of their duties and responsibilities. As representatives of Navigator, 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 Navigator has a governance and accountability structure that supports its mission, and to encourage and enable directors, officers, employees, and volunteers of Navigator raise serious concerns about the occurrence of illegal or unethical actions within Navigator before turning to outside parties for resolution.

All directors, officers, employees, and volunteers of Navigator have a responsibility to report any action or suspected action taken within Navigator that is illegal, unethical, or violates any adopted policy of Navigator or local rule or regulation. Anyone reporting a violation must act in good faith, without malice to Navigator or any individual at Navigator, 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 that the reporter has made maliciously or any report that 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 Navigator 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.

Reporting

Any reporting under this policy may be made by Navigator employees to one of the following: CEO & Superintendent, principal, or other person in their line management; Board member; People Support Director; General Counsel; or Chief Financial & Operations Officer.

Navigator employees are also encouraged to use the Navigator hotline or online portal to anonymously report any such complaints. The hotline and/or online portal shall be provided in the Navigator employee handbook and/or at whistleblower trainings.

As stated above, employees who engage in the protected activities described in this policy are protected from retaliation based upon those activities. However, employees should not expect to use the complaint procedure set forth in this policy as a means of avoiding discipline for matters that are unrelated to any protected activity.

Employees may also report suspected unlawful activity and/or retaliation against them for legally protected conduct to any governmental agency, including the California Attorney General's Whistleblower Hotline at (800) 952-5225 (<https://oag.ca.gov/contact/whistleblower>).

Confidentiality

A Navigator employee may request that Navigator treat any such report in a confidential manner (including taking reasonable steps to ensure that the identity of the person remains anonymous). Persons may also report concerns on an anonymous basis. Navigator will keep reports of concerns confidential to the extent possible, consistent with the need to conduct an adequate investigation and take any necessary remedial action.

Therefore investigations shall be kept confidential to the extent possible. However, consistent with the need to conduct an adequate investigation, Navigator cannot guarantee complete confidentiality. Disclosure of information relating to an investigation under this policy by staff, directors, or others involved with the investigation to individuals not involved in the investigation will be viewed as a serious disciplinary offense and may result in discipline, up to and including termination of employment.

Board Policy #: 16
Adopted/Ratified: 10/21/21
Revision Date: 03/09/26

REVISED CONFLICTS OF INTEREST POLICY

I. Adoption

Navigator Schools (hereinafter “Navigator” or “Charter School” or “School”) hereby adopts this Revised Conflict of Interest Policy (“Policy”), which shall apply to all Board members, candidates for Board membership, and all other designated employees.

II. Definitions

“Designated Persons” are officers and employees of the School and Board members who hold positions that involve the making or participation in the making of decisions that may foreseeably have a material effect on any financial interest of that individual. The designated positions are listed in Appendix “A” attached to the School’s Conflict of Interest Code and incorporated herein by reference.

“Remote Interests in a Contract” are those interests identified in Government Code section 1091 and relate only to voting members on the Board of Directors and are referred to as “disqualifying interests” herein.

“Non-Interests in a Contract” are those interests identified in Government Code section 1091.5 and relate to directors, officers or employees of the School and are referred to as “disqualifying interests” herein. A copy of Government Code sections 1091 and 1091.5 are attached as Exhibit A to this policy.

III. Disclosure Statements - Statement of Economic Interest, Form 700

Each designated employee, including Board members, shall file a Statement of Economic Interest, Form 700 (“Statement”) at the time and manner prescribed below, disclosing reportable investments, interests in real property, business positions, and income required to be reported under the category or categories to which the Designated Person’s position is assigned in Appendix A of the School’s Conflict of Interest Code.

An investment, interest in real property or income shall be reportable if the business entity in which the investment is held, the interest in real property, the business position, or source of income may foreseeably be affected materially by a decision made or by participation in the decision by the designated employee by virtue of his or her position. The specific disclosure responsibilities assigned to each position are set forth in Appendix B of the School’s Conflict of Interest Code.

Contents of Statements

Initial Statements: Initial Statements shall disclose any reportable investments, interests in business positions and real property held on the date of assuming office, and income received during the twelve (12) months prior to the effective date of the Code.

Assuming Office Statements: Assuming Office Statements shall disclose any reportable investments, interests in business positions and real property held on the date of assuming office, and income received during the 12 months before the date of assuming office or the date of being appointed or nominated.

Annual Statements: Annual Statements shall disclose reportable investments, interests in real property, and income and business positions held or received during the previous calendar year or since the date the designated employee took office if during the calendar year.

Leaving Office Statement: Leaving Office Statements shall disclose reportable investments, interests in real property, business positions held and income received at any time during the period between the closing date of the last statement required to be filed and the date of leaving office.

Timing of Filings

An initial Statement shall be filed by each designated person within 30 days after assuming office. Each Designated Person shall file an annual Statement by April 1. Every Designated Person who leaves office shall file a Statement within 30 days of leaving office.

Statements Filed With the Charter School

All Statements shall be supplied by the Charter School on forms prescribed by the Fair Political Practices Commission. All Statements shall be filed with the School. School's filing officer shall make and retain the original Statements.

IV. Disqualification

Designated Persons: No Designated Person, or their spouses and dependent children, may be financially interested in any contract made by them in their official capacity. Board Members are presumed to have made contracts in which they, or their spouses and dependent children have a financial interest. A Designated Person may not make, participate in making, or in any way use or attempt to use their official position to influence any School decision which they know or have reason to know they have a disqualifying financial interest. A Designated Person has a "disqualifying financial interest" if the decision will have a reasonably foreseeable material financial effect, distinguishable from its effect on the public generally, on the Designated Person or a member of his or her immediate family. A Director that is also an employee of the School must follow the recusal provisions outlined below for any matters uniquely affecting that member's employment. A Designated Person must follow recusal provisions outlined below with respect to Remote Interests in Contracts and Non-Interests in Contracts.

Board Make-Up: Not more than 49 percent of the persons serving on the Board of the School may be Directors, or family members, that were compensated by the School for services rendered to it within the previous 12 months, whether as a full- or part-time employee, independent contractor or otherwise, excluding any reasonable reimbursement paid to a director as a director. No Directors shall serve on the Board of the Charter School if that person has a current financial interest in any contract made by him or her in his or her official capacity on the board, except that an employee Director is not disqualified from serving as a member of the Board of Directors because of that employee's employment status with the School.

Manner of Disqualification

Persons with Remote Interests in Contracts and Non-Interests in Contracts: When a Designated Person, other than a Board Member, determines that they should not make a decision because of a financial interest in a Contract, they should submit a written disclosure of the disqualifying interest to their immediate supervisor. The supervisor shall immediately reassign the matter to another employee and shall forward the disclosure notice to the CEO & Superintendent, who shall record the employee's disqualification, and notify the Board Chair of the interest at its next meeting before the Board discusses or votes on the item. In the case of the CEO & Superintendent, this determination and disclosure shall be made in writing to the Board of Directors.

Board members shall orally disclose a Remote interest, and in some instances a Non-Interest in a contract at the meeting during which consideration of the decision takes place. Employee Board members shall orally disclose an interest in any decision uniquely affect that member's employment. This disclosure shall be made following the announcement of the agenda item, but before the discussion or vote commences. This disclosure shall be made part of the Board's official record. The disqualified Board member shall then refrain from participating in the decision in any way, but may remain seated if desired.

If the decision is made during a closed session, the member's disqualification may be made orally during the open session before the body goes into closed session and shall be limited to a declaration that their recusal is because of a conflict of interest under Government Code section 87100. The declaration shall be made part of the official public record. The member shall not be present when the decision is considered in closed session or knowingly obtain or review a recording or any other non-public information regarding the decision.

The following must be confirmed in the affirmative prior to the Board's acceptance of a contract or transaction with a Designated Person with respect to a Remote or Non-Interest in a Contract:

- That the transaction is entered into for the benefit of the School;
- That the transaction was fair and reasonable for the School at the time it enters into the transaction;
- That after reasonable investigation under the circumstances, the Board determines, in good faith, that the School could not have obtained a more advantageous arrangement with reasonable effort. Documentation of the results of the investigation shall be retained either in the Board minutes and/or in the school's financial files.

Disqualified Designated Persons shall not be counted toward achieving a quorum while the item is discussed.

EXHIBIT A

Government Code § 1091. Remote interest of officer or member

(a) An officer shall not be deemed to be interested in a contract entered into by a body or board of which the officer is a member within the meaning of this article if the officer has only a remote interest in the contract and if the fact of that interest is disclosed to the body or board of which the officer is a member and noted in its official records, and thereafter the body or board authorizes, approves, or ratifies the contract in good faith by a vote of its membership sufficient for the purpose without counting the vote or votes of the officer or member with the remote interest.

(b) As used in this article, “remote interest” means any of the following:

(1) That of an officer or employee of a nonprofit entity exempt from taxation pursuant to Section 501(c)(3) of the Internal Revenue Code (26 U.S.C. Sec. 501(c)(3)) or a nonprofit corporation, except as provided in paragraph (8) of subdivision (a) of Section 1091.5.

(2) That of an employee or agent of the contracting party, if the contracting party has 10 or more other employees and if the officer was an employee or agent of that contracting party for at least three years prior to the officer initially accepting his or her office and the officer owns less than 3 percent of the shares of stock of the contracting party; and the employee or agent is not an officer or director of the contracting party and did not directly participate in formulating the bid of the contracting party.

For purposes of this paragraph, time of employment with the contracting party by the officer shall be counted in computing the three-year period specified in this paragraph even though the contracting party has been converted from one form of business organization to a different form of business organization within three years of the initial taking of office by the officer. Time of employment in that case shall be counted only if, after the transfer or change in organization, the real or ultimate ownership of the contracting party is the same or substantially similar to that which existed before the transfer or change in organization. For purposes of this paragraph, stockholders, bondholders, partners, or other persons holding an interest in the contracting party are regarded as having the “real or ultimate ownership” of the contracting party.

(3) That of an employee or agent of the contracting party, if all of the following conditions are met:

(A) The agency of which the person is an officer is a local public agency located in a county with a population of less than 4,000,000.

(B) The contract is competitively bid and is not for personal services.

(C) The employee or agent is not in a primary management capacity with the contracting party, is not an officer or director of the contracting party, and holds no ownership interest in the contracting party.

(D) The contracting party has 10 or more other employees.

(E) The employee or agent did not directly participate in formulating the bid of the contracting party.

(F) The contracting party is the lowest responsible bidder.

(4) That of a parent in the earnings of his or her minor child for personal services.

(5) That of a landlord or tenant of the contracting party.

(6) That of an attorney of the contracting party or that of an owner, officer, employee, or agent of a firm that renders, or has rendered, service to the contracting party in the capacity of stockbroker, insurance agent, insurance broker, real estate agent, or real estate broker, if these individuals have not received and will not receive remuneration, consideration, or a commission as a result of the contract and if these individuals have an ownership interest of 10 percent or more in the law practice or firm, stock brokerage firm, insurance firm, or real estate firm.

(7) That of a member of a nonprofit corporation formed under the Food and Agricultural Code or a nonprofit corporation formed under the Corporations Code for the sole purpose of engaging in the merchandising of agricultural products or the supplying of water.

(8) That of a supplier of goods or services when those goods or services have been supplied to the contracting party by the officer for at least five years prior to his or her election or appointment to office.

(9) That of a person subject to the provisions of Section 1090 in any contract or agreement entered into pursuant to the provisions of the California Land Conservation Act of 1965.

(10) Except as provided in subdivision (b) of Section 1091.5, that of a director of, or a person having an ownership interest of, 10 percent or more in a bank, bank holding company, or savings and loan association with which a party to the contract has a relationship of borrower or depositor, debtor or creditor.

(11) That of an engineer, geologist, or architect employed by a consulting engineering or architectural firm. This paragraph applies only to an employee of a consulting firm who does not serve in a primary management capacity, and does not apply to an officer or director of a consulting firm.

(12) That of an elected officer otherwise subject to Section 1090, in any housing assistance payment contract entered into pursuant to Section 8 of the United States Housing Act of 1937 (42 U.S.C. Sec. 1437f) as amended, provided that the housing assistance payment contract was in existence before Section 1090 became applicable to the officer and will be renewed or extended only as to the existing tenant, or, in a jurisdiction in which the rental vacancy rate is less than 5 percent, as to new tenants in a unit previously under a Section 8 contract. This section applies to any person who became a public official on or after November 1, 1986.

(13) That of a person receiving salary, per diem, or reimbursement for expenses from a government entity.

(14) That of a person owning less than 3 percent of the shares of a contracting party that is a for-profit corporation, provided that the ownership of the shares derived from the person's employment with that corporation.

(15) That of a party to litigation involving the body or board of which the officer is a member in connection with an agreement in which all of the following apply:

(A) The agreement is entered into as part of a settlement of litigation in which the body or board is represented by legal counsel.

(B) After a review of the merits of the agreement and other relevant facts and circumstances, a court of competent jurisdiction finds that the agreement serves the public interest.

(C) The interested member has recused himself or herself from all participation, direct or indirect, in the making of the agreement on behalf of the body or board.

(16) That of a person who is an officer or employee of an investor-owned utility that is regulated by the Public Utilities Commission with respect to a contract between the investor-owned utility and a state, county, district, judicial district, or city body or board of which the person is a member, if the contract requires the investor-owned utility to provide energy efficiency rebates or other type of program to encourage energy efficiency that benefits the public when all of the following apply:

(A) The contract is funded by utility consumers pursuant to regulations of the Public Utilities Commission.

(B) The contract provides no individual benefit to the person that is not also provided to the public, and the investor-owned utility receives no direct financial profit from the contract.

(C) The person has recused himself or herself from all participation in making the contract on behalf of the state, county, district, judicial district, or city body or board of which they are a member.

(D) The contract implements a program authorized by the Public Utilities Commission.

(17) That of an owner or partner of a firm serving as an appointed member of an unelected board or commission of the contracting agency if the owner or partner recuses themselves from providing any advice to the contracting agency regarding the contract between the firm and the contracting agency and from all participation in reviewing a project that results from that contract.

(18) That of a public officer if the public officer's child is an officer or director of, or has an ownership interest of 10 percent or more in, a party to a contract entered into by the board or board of which the officer is a member, if this information is actually known to the public officer.

(c) This section is not applicable to any officer interested in a contract who influences or attempts to influence another member of the body or board of which they is a member to enter into the contract.

(d) The willful failure of an officer to disclose the fact of his or her interest in a contract pursuant to this section is punishable as provided in Section 1097. That violation does not void the contract unless the contracting party had knowledge of the fact of the remote interest of the officer at the time the contract was executed.

§ 1091.5. Interests not constituting an interest in a contract

(a) An officer or employee shall not be deemed to be interested in a contract if his or her interest is any of the following:

(1) The ownership of less than 3 percent of the shares of a corporation for profit, provided that the total annual income to him or her from dividends, including the value of stock dividends, from the corporation does not exceed 5 percent of his or her total annual income, and any other payments made to him or her by the corporation do not exceed 5 percent of his or her total annual income.

(2) That of an officer in being reimbursed for his or her actual and necessary expenses incurred in the performance of official duties.

(3) That of a recipient of public services generally provided by the public body or board of which they is a member, on the same terms and conditions as if they were not a member of the body or board.

(4) That of a landlord or tenant of the contracting party if the contracting party is the federal government or any federal department or agency, this state or an adjoining state, any department or agency of this state or an adjoining state, any county or city of this state or an adjoining state, or any public corporation or special, judicial, or other public district of this state or an adjoining state unless the subject matter of the contract is the property in which the officer or employee has the interest as landlord or tenant in which event his or her interest shall be deemed a remote interest within the meaning of, and subject to, the provisions of Section 1091.

(5) That of a tenant in a public housing authority created pursuant to Part 2 (commencing with Section 34200) of Division 24 of the Health and Safety Code in which they serves as a member of the board of commissioners of the authority or of a community development commission created pursuant to Part 1.7 (commencing with Section 34100) of Division 24 of the Health and Safety Code.

(6) That of a spouse of an officer or employee of a public agency in his or her spouse's employment or office holding if his or her spouse's employment or office holding has existed for at least one year prior to his or her election or appointment.

(7) That of a nonsalaried member of a nonprofit corporation, provided that this interest is disclosed to the body or board at the time of the first consideration of the contract, and provided further that this interest is noted in its official records.

(8) That of a noncompensated officer of a nonprofit, tax-exempt corporation, which, as one of its primary purposes, supports the functions of the body or board or to which the body or board has a legal obligation to give particular consideration, and provided further that this interest is noted in its official records.

For purposes of this paragraph, an officer is “noncompensated” even though they receives reimbursement from the nonprofit, tax-exempt corporation for necessary travel and other actual expenses incurred in performing the duties of his or her office.

(9) That of a person receiving salary, per diem, or reimbursement for expenses from a government entity, unless the contract directly involves the department of the government entity that employs the officer or employee, provided that the interest is disclosed to the body or board at the time of consideration of the contract, and provided further that the interest is noted in its official record.

(10) That of an attorney of the contracting party or that of an owner, officer, employee, or agent of a firm which renders, or has rendered, service to the contracting party in the capacity of stockbroker, insurance agent, insurance broker, real estate agent, or real estate broker, if these individuals have not received and will not receive remuneration, consideration, or a commission as a result of the contract and if these individuals have an ownership interest of less than 10 percent in the law practice or firm, stock brokerage firm, insurance firm, or real estate firm.

(11) Except as provided in subdivision (b), that of an officer or employee of, or a person having less than a 10-percent ownership interest in, a bank, bank holding company, or savings and loan association with which a party to the contract has a relationship of borrower, depositor, debtor, or creditor.

(12) That of (A) a bona fide nonprofit, tax-exempt corporation having among its primary purposes the conservation, preservation, or restoration of park and natural lands or historical resources for public benefit, which corporation enters into an agreement with a public agency to provide services related to park and natural lands or historical resources and which services are found by the public agency, prior to entering into the agreement or as part of the agreement, to be necessary to the public interest to plan for, acquire, protect, conserve, improve, or restore park and natural lands or historical resources for public purposes and (B) any officer, director, or employee acting pursuant to the agreement on behalf of the nonprofit corporation. For purposes of this paragraph, “agreement” includes contracts and grants, and “park,” “natural lands,” and “historical resources” shall have the meanings set forth in subdivisions (d), (g), and (i) of Section 5902 of the Public Resources Code. Services to be provided to the public agency may include those studies and related services, acquisitions of property and property interests, and any activities related to those studies and acquisitions necessary for the conservation, preservation, improvement, or restoration of park and natural lands or historical resources.

(13) That of an officer, employee, or member of the Board of Directors of the California Housing Finance Agency with respect to a loan product or programs if the officer, employee, or member participated in the planning, discussions, development, or approval of the loan product or program and both of the following two conditions exist:

(A) The loan product or program is or may be originated by any lender approved by the agency.

(B) The loan product or program is generally available to qualifying borrowers on terms and conditions that are substantially the same for all qualifying borrowers at the time the loan is made.

(b) An officer or employee shall not be deemed to be interested in a contract made pursuant to competitive bidding under a procedure established by law if his or her sole interest is that of an officer, director, or employee of a bank or savings and loan association with which a party to the contract has the relationship of borrower or depositor, debtor or creditor.

Segregation of Duties Policy

Purpose

The purpose of this policy is to ensure proper oversight, accountability, and the prevention of errors or fraud within the financial and operational processes of the charter school.

Scope

This policy applies to all employees, board members, and contractors involved in financial operations.

Policy Details

1. **Definition of Segregation of Duties**
 - **Segregation of duties** refers to the practice of dividing responsibilities among different individuals to reduce the risk of error or inappropriate actions. This ensures that no single individual has control over all aspects of a financial transaction.
2. **Key Responsibilities**
 - **Authorization:** Individuals responsible for approving transactions must not be involved in processing those transactions.
 - **Custody:** Those who handle cash or assets must not have authorization or record-keeping responsibilities.
 - **Record-Keeping:** Individuals responsible for maintaining financial records should not be involved in the approval of transactions.
3. **Implementation Steps**
 - Identify critical functions that require segregation of duties.
 - Assign roles and responsibilities to ensure proper divides.
 - Regularly review and update roles based on any changes in staff or organizational structure.
4. **Monitoring and Review**
 - Conduct audits at least annually by the CFOO to ensure compliance with the policy.
 - Random audits by Board members, as may occur.
 - External audits to provide oversight, as may be prudent.
5. **Training**
 - Provide training to staff about the importance of segregation of duties and how to implement the policy effectively.

Compliance

Navigator Schools shall abide by and implement this policy pursuant to the Segregation of Duties Matrix attached hereto as Exhibit A.

Navigator Schools

Charter Training — Segregation of Duties Matrix

Date: March 1, 2026 | Based on the review of information below, functions are properly segregated

*3/3/2026 Revised to include Charter Impact procedure

Listing of Key Employees

	First & Last Name	Title
A	Caprice Young	CEO
B	Noel Russel-Unterburger	CFOO
C	Ami Ortiz	Director of Compliance, Ops, IT
D	Melissa Alatorre	Director of People Support
E	Andrew Huaracha	Accounting & Finance Supervisor
F	Serena Costanza	Staff Accountant
G	Ashley Alnas	AP Tech / Executive Assistant
H		Board of Directors
I		School Office Staff
J	Charter Impact	
	Roger Castillo	Director of Client Finance
	Yulia El Khoury	Accounting Manager
	Mary Jane Tan	Payroll Supervisor
	Alma De Luna	Payroll Specialist
	Keya Smith	Retirement Specialist
	Jessie Organista	AP Manager
	Jennifer Moran	AP Supervisor
	Carmela Uyeke	Senior Accountant

Function Type Legend

Function Key (for internal purposes only)	
A	Authorization function
R	Recordkeeping function
REC	Reconciliation function
C	Custody function

Segregation of Duties — Detailed Function Matrix

Employees A–I are identified in the table above. An X indicates the employee performs that function.

Cash Receipts & Donations Function — NOTE: Cash Receipts include cash, check and credit card receipts.												
Type	Function	A	B	C	D	E	F	G	H	I	J	Comments
C	1. Opens mail						X					
C	2. Receives from public/walk-in					X			X			
C	3. Prepares list of receipts (receipt log)					X			X			
C	4. Prepare deposit						X					
R	5. Post receipt to receivable subsidiary ledger										SA	
C	6. Transports deposit to bank					X						
R	7. Determines general ledger account					X					AM	
Rec	8. Monitors daily cash report or Cash in County postings					X					AM	
Rec	9. Compares receipt log with bank deposits		X								SA, AM	
R	10. Maintains cash receipts journals										SA, AM	
Rec	11. Compares bank deposits with general ledger posting										SA, AM	
R	12. Posts receipt to General Ledger										SA, AM	
Rec	13. Reviews general ledger and cash receipt information/documentation periodically for reasonableness, completeness and appropriateness.		X			X					AM	
R	14. Assures compliance with donor restrictions and/or compliance with grant agreement.	X	X			X					DCS	
A	15. Determine the allowance for doubtful accounts		X			X						
R	16. Post journal entries to update the allowance		X								AM	
R	17. Write off balances in the general ledger		X			X					AM	
C	18. Add a donor to the donor database					X					AM	
R	19. Add/delete/edit payments in the donor database					X					AM	
R	20. Write off balances in the donor database		X								AM	
Rec	21. Reconcile the donor database to the general ledger		X			X					SA, AM	
Rec	22. Review the reconciliation of the donor database to the general ledger		X			X					DCS, AM	

Program Service Revenue (only if material and/or significant such as TUITION, you need to define this):

Type	Function	A	B	C	D	E	F	G	H	I		Comments
A	1. Authorize a program or fee related revenue											
R	2. Change on-line program fees or revenue											
C	3. Access payments received in currency or checks											
R	4. Initiate a billing											
R	5. Initiate a credit memo											
A	6. Authorize a credit memo											
R	7. Change computer master files affecting services or program fees											
R	8. Change computer master files affecting customer accounts											

Cash Disbursement Function:

Type	Function	A	B	C	D	E	F	G	H	I		Comments
C	1. Access to blank check stock		X			X	X	X				
A	2. Approves disbursement		X									
R	3. Prepares checks						X	X			APS	
A	4. Signs checks	X	X	X								
A	5. Counter signs checks	X	X	X								
A	6. Has access to authorized signature stamp											N/A
C	7. Prepares checks for mailing/mail checks						X	X				
R	8. Posts disbursement to general ledger						X				APS	
R	9. Change on-line master files for accounts payable or vendors											Auto
Rec	10. Reconciles vendor statements to accounts payable subsidiary records					X	X				APS	
Rec	11. Reconciles accounts payable subsidiary records to general ledger account						X				APM	
R	12. Makes transfers					X						
Rec	13. Reviews bank transfers	X	X									
C	14. Receives, opens, and scans bank statement contents						X					
Rec	15. Reviews canceled check endorsements						X					
Rec	16. Reconciles bank accounts						X				SA	
Rec	17. Reviews bank reconciliation					X					AM	
Rec	18. Reviews general ledger and cash clearing information/documentation periodically for reasonableness completeness and appropriateness		X			X					AM	

Capital Expenditures:													
Type	Function	A	B	C	D	E	F	G	H	I			Comments
A	1. Initiate a capital expenditure		X										
A	2. Approves a capital expenditure	X											
A	3. Initiate a capital asset disposal												n/a
R	4. Record capital asset transactions in the general ledger or other tracking system		X									APS	
R	5. Obtains competitive quotes or bids	X	X										
Rec	6. Review depreciation calculations		X			X						AM	
Rec	7. Review proper coding of purchases as capital, or other		X									AM	
Purchasing & Receiving Functions:													
Type	Function	A	B	C	D	E	F	G	H	I			Comments
C	1. Access to blank Purchase Order (PO) stock												n/a
C	2. Controls Requisition numbers												n/a
C	3. Controls Purchase Order numbers					X							
R	4. Maintains PO log or equivalent												System
R	5. Creates requisitions					X							
A	6. Approves purchase requisition		X			X							
R	7. Determines general ledger account number					X	X					APS	
A	8. Compares potential expenditure to budget		X									AM, DCF	
R	9. Issues purchase order						X						
A	10. Approves purchase orders (other than services)		X			X							
A	11. Approves purchase of services		X			X							
C	12. Orders/buys the requested goods/services									X			
C	13. Receives item									X			
C	14. Issues/signs receiving documents									X			
R	15. Matches invoices to supporting documents					X						APS	
R	16. Reviews invoices for accuracy					X				X		APS	
A	17. Approves invoices for payment		X			X							
Rec	18. Reconciles/Monitors unmatched P.O.'s to PO listing					X						APS	
Rec	19. Reviews general ledger and purchasing documents/information periodically for reasonableness, completeness and appropriateness		X			X						AM	

Payroll Functions:												
Type	Function	A	B	C	D	E	F	G	H	I		Comments
A	1. Hires new employee				X							
R	2. Maintains personnel files				X							
R	3. Creates employee in the computer system					X						
A	4. Authorizes salary and salary changes		X		X							
R	5. Changes rate of pay in the computer system						X					
R	6. Terminates employees pay						X					
A	7. Approves time sheet cards, etc.									X		
R	8. Inputs time to be paid into computer											System
A	9. Approves payroll input									X		
Rec	10. Compares time entry to output reports						X					PSPEC
R	11. Prepares payroll journal/checks						X					PSPEC
A	12. Signs payroll checks	X	X	X								
C	13. Distributes checks						X					
C	14. Maintains custody of unclaimed wages											n/a
A	15. Determines benefits for employee				X							
R	16. Adds employee to benefit vendor record/invoice				X							
R	17. Terminates benefits for employee				X							
Rec	18. Reconciles bank balances to the general ledger account (if different for payroll accounts)											SA n/a
Rec	19. Reconciles employee payroll records to the control account/master payroll list				X	X						PS
Rec	20. Reviews general ledger and payroll and benefits information/documentation periodically for reasonableness, completeness and appropriateness		X			X						AM

Journal Entry Functions:												
Type	Function	A	B	C	D	E	F	G	H	I		Comments
R	1. Initiates journal entries		X									SA
R	2. Prepares journal entries											SA
A	3. Approves journal entries	X	X									AM
R	4. Inputs journal entries											SA
R	5. Files journal entry back-up											n/a
Rec	6. Review appropriateness of journal entries		X			X						AM
Rec	7. Reviews general ledger and journal entry information/documentation periodically for reasonableness, completeness and appropriateness.		X			X						DCF

Financial Close and Reporting:													
Type	Function	A	B	C	D	E	F	G	H	I		Comments	
C	1. Modify chart of accounts					X						DCF	
R	2. Update or change budget data		X									DCF	
R	3. Close general ledger for month end		X									AM	
R	4. Close general ledger for year end		X									AM	
C	5. Prepare budget		X									DCF	
A	6. Approve budget	X							X				
R	7. Adjust a closed period		X									AM, DCF	
R	8. Preparing financial statements, including disclosures		X			X						DCF	
A	9. Reviewing financial statements, including disclosures	X	X						X				
Leases:													
Type	Function	A	B	C	D	E	F	G	H	I		Comments	
R	1. Initiate a lease payment					X						X	
A	2. Approve a lease payment	X	X										
R	3. Initiate a lease agreement	X	X										
A	4. Approve a lease agreement	X							X				
A	5. Modifying a lease agreement	X							X				
R	6. Record lease-related transactions in the general ledger or other tracking system					X						X	
R	7. Initiate lease renewals, terminations, modifications, etc.	X	X										
REC	8. Review of lease agreements for appropriate accounting and disclosure considerations, as well as election of practical expedients	X	X						X			X	
R	9. Review of contracts that may contain a lease	X	X										
R	10. Review of lease renewals, terminations, modifications, etc.	X	X										
R	11. Review of lease payments	X	X			X						X	
REC	12. Review and validation of completeness and accuracy of leasing information	X	X			X						X	
R	13. Review lease contracts for proper classification as operating or finance		X									X	
REC	14. Review of lease information and calculations, such as inputs, asset and liabilities and critical assumptions, e.g. discount rate, separation of lease and non lease components, etc.		X										
REC	15. Review proper recording of lease-related transactions		X			X						X	

Vendor Policy

Purpose

To establish a standardized process for onboarding, maintaining, and terminating vendors that ensures compliance with procurement policy, protects against fraud and error, and supports accurate billing and vendor communication.

Scope

This policy applies to all employees involved in sourcing, onboarding, updating, and managing vendor relationships for any Navigator Schools entity, including federal- and non-federal-funded purchases.

This policy also establishes controls over the vendor master list to prevent unauthorized or fraudulent changes to vendor profiles, including periodic reviews, secure change procedures, and formal termination and reactivation steps.

Roles and responsibilities

- Requestor/Department: Identifies business need, selects recommended vendor consistent with procurement policy, and initiates vendor request.
- CFOO or Designee: Reviews vendor suitability and risk for higher-risk categories (e.g., large dollar, IT, data-sharing, facilities, long-term contracts).
- Finance/Procurement: Verifies required documentation, performs required checks (e.g., SAM for federal vendors), approves and sets up vendors in financial systems (Ramp and Sage Intacct).
- Legal/General Counsel: Reviews contracts and higher-risk terms when required by policy or CFOO.
- IT/Data Security (as needed): Reviews vendors with system access, student/staff data, or network impact.
- Vendor: Provides complete, accurate documentation, responds to due diligence questions, and complies with contract and policy requirements.

Required documentation (key risk documents)

The following documents must be collected, reviewed, verified, and stored in the finance files and Cariina record before a vendor becomes “active,” unless an approved exception is documented.

1. Contract / Agreement / MOU / SOW / Purchase Agreement – must be signed by both the vendor and an authorized Navigator signatory.
 - a. Clearly defined scope, pricing, term, termination rights, and data/security obligations (if applicable).
 - b. IRS Form W-9 completed and signed for tax reporting.
 - i. Vendor information must match the legal name and TIN used for payment.
2. Vendor profile includes:
 - a. Legal entity name, DBA (if any), tax ID, remit-to address.
 - b. Primary contact name, title, phone, email.
 - c. Billing contact if different.^[1]
 - d. Payment and banking information
 - e. Remittance address.
 - f. Preferred payment method and payment terms (e.g., Net 30).
 - g. For ACH: bank name, routing number, account number, and a signed/approved ACH authorization collected by verifying the information through Ramp's vendor portal. All banking information is verified verbally by phone.
3. Risk and compliance documents (as applicable)
 - a. Certificates of insurance for on-site services, facilities work, or where contractually required.
 - b. Business license or professional certifications, particularly for regulated services.
 - c. Suspension/debarment check documentation (e.g., [SAM.gov](https://sam.gov) screenshot) for federally funded vendors above the micro-purchase threshold.
 - d. Data protection/security documentation when vendors access Navigator systems or student/staff data (e.g., security questionnaire, DPA, FERPA language).
4. Approvals
 - a. Evidence of required internal approvals (CFOO, CEO & Superintendent, IT, Legal), as defined by threshold and risk category in the procurement policy.

Standard procedure (policy-level)

1. Initiation

- a. The department identifies the need and preferred vendor, confirms compliance with procurement method/thresholds, and submits a vendor request with business justification and scope.
2. Qualification and due diligence
 - a. CFOO/department manager reviews vendor for suitability, pricing, and alignment with procurement requirements, with additional checks for high-risk vendors (e.g., IT, student-facing, high-dollar, construction).
3. Documentation collection
 - a. Finance/Procurement or designated owner requests and receives all required documents from the vendor through secure channels and uploads them to the central repository or Cariina.
4. Review and approval
 - a. Finance reviews the completeness and consistency of all vendor documentation.
 - b. Legal/General Counsel reviews contracts as required.
 - c. IT/Data Security reviews as required.
 - d. Once complete, Finance/Procurement records formal approval in the system.
5. System setup
 - a. Finance sets up the vendor in Sage Intacct and RAMP, assigns a unique vendor ID, and links the Cariina vendor record to the financial system ID.
6. Confirmation and communication
 - a. Finance confirms to the requestor that the vendor is active and ready for use.
 - b. Vendor receives onboarding communication (payment expectations, key contacts, invoice instructions).

Changes and ongoing monitoring

- Any changes to banking details must follow the same secure verification process and be logged as a change event, not a new vendor.
- Finance performs periodic reviews of the vendor master file to identify duplicates, inactive vendors, and vendors to purge or inactivate, documenting actions taken.
- Periodic training and phishing-awareness communications are provided to staff in Finance, Procurement, and AP to reduce fraud risk.

Termination

- Before termination, Finance, Legal, and the department responsible review the contract to determine notice requirements and remaining obligations.
- Termination notices are issued in writing, documenting reason and effective date, and filed in the vendor record.
- Vendor is marked inactive in Sage Intacct/RAMP and in Cariina to prevent new POs or payments, subject to any final settlements.
- Disputed matters or for-cause terminations are coordinated with and approved by the General Counsel.

Appendix: Cariina Vendor Workflow (Process Steps)

This section provides a clear, field and status-driven process for adding information in Cariina as a workflow, form, and checklist.

Workflow stages

Cariina stage	Objective	Owner
1. Vendor Request – Draft	Capture business need and basic vendor info	Requestor
2. Compliance & Risk Review	Confirm procurement compliance and risk level	CFOO/Procurement
3. Documentation Collection	Gather all required key risk documents	Finance
4. Review & Approvals	Complete reviews (Finance, Legal, IT) and approvals	Finance / Legal / IT
5. System Setup & Activation	Create the vendor in Intacct/RAMP and mark it active	Finance
6. Maintenance & Changes	Manage bank/info changes and annual review	Finance
7. Deactivation/Termination	Inactivate vendor, document termination	Finance / Department

Cariina form design (core fields)

Create a “Vendor Request” form in Cariina using the following sections:

1. Business need and procurement context
 - a. Requesting department
 - b. Requestor name and email
 - c. Description of services/goods
 - d. Funding source(s) (federal, state, local, private, mixed)
 - e. Estimated annual spend
 - f. Procurement method used (micro-purchase, small purchase, RFP, sole source, etc.)

- g. Link to procurement documentation (e.g., RFP, quotes, sole source justification)

2. Vendor basic information

- a. Legal name and DBA
- b. Tax ID type (SSN/EIN) – stored in restricted field
- c. Primary contact (name, title, email, phone, website)
- d. Remittance address
- e. Billing contact details

3. Risk classification

- a. Does the vendor access student/staff data? (Y/N)
- b. Does the vendor access Navigator networks/systems? (Y/N)
- c. On-site services with safety/liability exposure? (Y/N)
- d. Construction/facilities/public works? (Y/N)
- e. Dollar threshold/risk tier (Low/Medium/High)
- f. Required reviewers (checklist: CFOO, Legal, IT, Facilities, etc.)

4. Documents (file-upload or links)

- a. Executed Contract / Agreement / MOU / SOW / Purchase Agreement
- b. W-9
- c. Insurance certificate(s)
- d. Business license/certification (if applicable)
- e. SAM check evidence (if federal and above micro-purchase)
- f. Data/security documentation (if applicable)
- g. Conflict of Interest
- h. ACH authorization

5. Approvals and system linkage

- a. CFOO/Designee approval – date, name
- b. Legal approval – date, name
- c. IT/Data Security approval – date, name
- d. Finance final approval – date, name

- e. RAMP/Sage Intacct vendor ID
- f. Status (Draft / Under Review / Approved – Pending Setup / Active / Inactive / Terminated)

3. Cariina process logic (high level)

Configure automations as follows:

- a. When Status = “Vendor Request – Draft” and required business-need fields are complete, allow submission to “Compliance & Risk Review.”
- b. If Risk classification includes data access, system access, or high-dollar spend, auto-tag Legal and IT/Data Security as required approvers.
- c. Prevent transition to “System Setup & Activation” until all required documents are uploaded and all required approvals are marked complete.
- d. When Status changes to “Active,” require entry of Sage Intacct/RAMP vendor IDs.
- e. For banking changes: create a “Vendor Change” sub-workflow that requires:
 - o New banking documentation upload.
 - o Callback verification logged (with date, time, name and title, phone number).
 - o Finance approval prior to the change being pushed to Intacct/RAMP.
- f. For annual review: auto-create a “Vendor Annual Review” task each year for active vendors above a set spend threshold, capturing:
 - o Confirmation that the vendor is expected to be used in the upcoming fiscal year.
 - o Confirmed banking info.
 - o Review of duplicates/inactive status.

4. Where the vendor policy and Cariina process connect

- The written vendor policy will live as the governing document referenced by procurement and AP; Cariina becomes the operational workflow that enforces required steps and documents.
- Required fields and document uploads in Cariina should directly mirror the “Required documentation,” “Risk and compliance documents,” and “Approvals” sections of the policy so that missing documents automatically block activation.

NAVIGATOR SCHOOLS

AUDIT FIRM ROTATION POLICY

Board Policy #

Recommended by: Audit Committee

SCOPE

This policy applies to the Navigator Schools' Board of Directors, Audit Committee, Chief Executive Officer & Superintendent, Chief Financial Operating Officer, and any other individuals or entities involved in selecting, engaging, and overseeing external audit services. It ensures compliance with California Education Code Section 41020(f)(2), which governs the rotation of audit firms for charter schools and other local educational agencies.

PURPOSE

The purpose of this policy is to:

1. Ensure compliance with California Education Code Section 41020(f)(2), specifically regarding audit firm rotation.
2. Maintain the independence and objectivity of external auditors, thereby protecting the integrity and reliability of Navigator Schools' financial reporting.
3. Encourage fresh insights and perspectives by preventing overly familiar relationships between the school and its auditors.
4. Strengthen internal controls and accountability to stakeholders.
5. Promote adherence to state regulations and best practices in financial oversight for nonprofit organizations.

POLICY STATEMENT

Audit Firm Rotation

Navigator Schools shall not engage the same external audit firm for more than six consecutive fiscal years. After this period, the school must select a new audit firm through a competitive bidding process. A previously engaged audit firm may only be reconsidered after a minimum two-year break following their last engagement, which aligns with California Education Code requirements.

In exceptional cases, the Audit Committee may recommend applying for a waiver from the Education Audit Appeals Panel (EAAP). This waiver would extend the current audit firm's engagement by one additional year if granted. Such an extension must be justified in writing and approved by the Board of Directors (see "Exceptions" below).

Lead Audit Partner Rotation

If the school retains the same audit firm due to an approved waiver, the lead audit partner assigned to Navigator Schools must rotate at least every five years. A two-year "cooling-off" period is required before a former lead audit partner can return to serve Navigator Schools in that role. This provision ensures continued objectivity and fresh perspectives while preserving institutional knowledge within the audit firm.

Transition Process

Planning for the transition to a new audit firm will begin at least twelve months before the current firm's engagement ends. The Audit Committee will oversee this transition to ensure the continuity of audit services and facilitate the smooth transfer of knowledge regarding the school's financial systems and internal controls. The Audit Committee will select a new audit firm based on qualifications, expertise, and experience with charter school and non-profit audits, ensuring sufficient onboarding time for the new auditors.

Exceptions

Exceptions to the six-year audit firm engagement limit can only occur through a waiver granted by the Education Audit Appeals Panel (EAAP). Such waivers must be recommended by the Audit Committee, approved by the Board of Directors, and supported by clear documentation explaining why the exception is necessary. Waivers should be rare and only pursued to maintain operational continuity or essential financial oversight.

IMPLEMENTATION

Responsibilities

Audit Committee Responsibilities:

1. Monitor the tenure of the current audit firm and lead audit partner.
2. Initiate and support the CFOO throughout the selection process of a new audit firm, ensuring compliance with state regulations.
3. Recommend the selected audit firm to the Board of Directors.
4. Determine if applying for an EAAP waiver is appropriate and manage the process if needed.
5. Ensure ongoing compliance with this policy and applicable state regulations.

Chief Financial Operating Officer Responsibilities:

1. Maintain accurate records of audit firm engagements and lead audit partner rotations.
2. Oversee selection and transition processes of a new audit firm, ensuring compliance with state regulations.
3. Prepare necessary documentation for waiver applications when applicable.

4. Ensure continuous and clear communication during transitions between audit firms.

Selection Process

The Audit Committee will oversee a transparent and thorough selection process, including:

1. Develop a Request for Proposal (RFP) to solicit bids from qualified audit firms.
2. Evaluating proposals based on experience, qualifications, audit methodology, staffing, and cost-effectiveness.
3. Conducting interviews or presentations with finalist firms.
4. Performing comprehensive reference checks on finalist firms.
5. Documenting the entire selection process and presenting a final recommendation to the Board of Directors.

The Audit Committee will ensure the chosen audit firm has relevant experience auditing charter schools and nonprofits and meets all statutory requirements.

Documentation and Reporting

The Audit Committee will maintain detailed records of:

1. Tenure history of audit firms and lead audit partners.
2. Competitive bidding and selection procedures for new audit firms.
3. Any waiver applications submitted to the EAAP and their outcomes.

The Audit Committee will provide an annual report to the Board of Directors outlining the status of audit firm engagements, upcoming rotation requirements, and compliance with this policy.

CONCLUSION

This policy ensures Navigator Schools complies with California Education Code Section 41020(f)(2) by limiting audit firm engagements to a maximum of six consecutive fiscal years. Regular rotation of audit firms and lead partners safeguards the independence and objectivity of external audits, reinforcing accountability, transparency, and stakeholder confidence in the school's financial reporting. The Board of Directors, Audit Committee, and school administration share responsibility for implementing and adhering to this policy, thus maintaining robust financial governance and compliance standards.

Last Reviewed: March 25, 2025

Next Review Date: March 25, 2027

SUBLEASE AGREEMENT

THIS SUBLEASE AGREEMENT (this “**Sublease**”) is made and entered into as of the [] day of [], 2026 by and between Citrus Springs Charter School, Inc., a California nonprofit public benefit corporation (“**Sublandlord**”) operating those certain charter schools known as Orange Springs Charter School and Citrus Springs Charter School, and Navigator Schools, a California nonprofit public benefit corporation (“**Subtenant**”), operating that certain charter school known as Orange County Prep.

WHEREAS, Orange Springs Facilities LLC, a California limited liability company, as landlord (“**Master Landlord**”), and Sublandlord, as tenant, entered into that certain Lease Agreement dated [ADD] (as amended, the “**Master Lease**”), whereby Master Landlord leased to Sublandlord that certain real property located at 1821-1823 Grand Avenue, California, as more particularly described in the Master Lease and depicted on Exhibit A thereto (“**Master Premises**”), upon the terms and conditions contained therein. All capitalized terms used herein and not otherwise defined herein shall have the same meaning ascribed to them in the Master Lease. A copy of the Master Lease is attached hereto as Exhibit A and made a part hereof.

WHEREAS, Sublandlord and Master Landlord are financing the purchase of the Master Premises through the issuance of the California School Finance Authority (“**Authority**”) Charter School Revenue Bonds (Orange Springs Obligated Group) Series 2026A (the “**Series 2026A Bonds**”) and the California School Finance Charter School Revenue Bonds (Orange Springs Obligated Group) Series 2026B (Taxable) (the “**Series 2026B Bonds**” and, together with the Series 2026A Bonds, the “**Bonds**”) pursuant to an Indenture of Trust currently anticipated to be dated as of March 1, 2026 (the “**Indenture**”), by and between the Authority and U.S. Bank Trust Company, National Association, as trustee thereunder, and the Authority proposes to make a loan (the “**Loan**”) of the proceeds of the Series 2026 Bonds to Borrower, pursuant to the terms of a Loan Agreement, dated as of March 1, 2026 (the “**Loan Agreement**”; together with all other documents that are part of the closing transcript for the Bonds, the “**Bond Documents**”);

WHEREAS, Sublandlord and Subtenant are desirous of entering into a sublease of a portion of the Master Premises (“**Subleased Premises**”) on the terms and conditions hereafter set forth.

NOW, THEREFORE, in consideration of the mutual covenants herein contained, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto mutually covenant and agree as follows:

1. Demise. Sublandlord hereby subleases to Subtenant and Subtenant hereby hires and subleases from Sublandlord the Subleased Premises, upon and subject to the terms, covenants and conditions hereinafter set forth all as shown on the attached Exhibit B and made a part hereof.

2. Sublease Term. The term of this Sublease (the “**Term**”) shall commence on the July 1, 2026 (“**Sublease Commencement Date**”), and shall end, unless sooner terminated pursuant to the terms hereof, on June 30, 2028 (the “**Sublease Expiration Date**”), In the event that Sublease Commencement Date does not occur by December 1, 2026, then either party hereto

may terminate this Sublease by delivery of written notice to the other party. If the Sublease is terminated pursuant to this Section, Sublandlord will refund to Subtenant all amounts paid to Sublandlord by Subtenant, including any Security Deposit and Rent, prior to, on or after the date this Sublease is fully executed by the Parties. Notwithstanding anything to the contrary contained herein, except to the extent expressly provided otherwise in this Sublease, the terms and conditions of this Sublease shall be effective as of the date of the mutual execution and delivery of this Sublease by Sublandlord and Subtenant.

3. Use. The Subleased Premises shall be used and occupied by Subtenant only as a public charter school and related office purposes, and in compliance with all present and future applicable federal, state and local laws, statutes, codes, ordinances, rules, regulations, permits and permit conditions, governmental approvals and conditions of any such approvals and covenants of record, , including, without limitation, zoning regulations and compliance with the Americans with Disabilities Act (ADA) and other state and local accessibility statutes (collectively, “**Applicable Requirements**”), and (ii) the Master Lease, and for no other purpose whatsoever. Subtenant may accommodate a maximum of [CONFIRM CUP] students on the Subleased Premises, serving grades TK/K through 8. Subtenant (i) represents and warrants that its intended use of the Subleased Premises complies and shall continue to comply with all Applicable Requirements, (ii) acknowledges that Subtenant has performed its own due diligence as to, and has assumed the risk of, the legality of use of the Subleased Premises for the uses permitted and contemplated hereunder, and that Subtenant has not relied upon any representation, warranty or other statement or assurance by, or on behalf of, Sublandlord or its representatives as to such legality (and that none of Subtenant nor its representatives have made any such representation, warranty or other statement or assurance hereunder or otherwise), (iii) acknowledges and agrees that the legality of the uses permitted and contemplated hereunder shall not constitute a condition (either precedent or subsequent) to the effectiveness of this Sublease and the performance of Subtenant’s obligations hereunder, and (iv) releases Sublandlord from any claims and/or liabilities arising out of or in connection with the compliance (or lack of compliance) of Subtenant’s use of the Subleased Premises with Applicable Requirements.

4. Rent.

(a) **Base Rental.** Beginning with the Sublease Commencement Date and thereafter during the Term of this Sublease and ending on the Sublease Expiration Date, Subtenant shall pay to Sublandlord monthly installments of base rent as set forth herein (“**Base Rent**”).

Months	Monthly Base Rent
1-12	\$(ADD)
13-24	\$(ADD)

(b) **Prorations.** If the Sublease Commencement Date is not the first (1st) day of a month, or if the termination date of this Sublease is not the last day of a month, a prorated

installment of monthly Base Rent (based on the actual number of days in the applicable month) shall be paid for the fractional month during which the Term commenced or terminated.

(c) **Additional Rent.**

(i) Commencing on the Sublease Commencement Date, Subtenant shall pay to Sublandlord on a monthly basis (i.e., concurrently with the payment of Base Rent) or at such other times as required under the Master Lease, its proportionate share of all amounts payable by Sublandlord to Master Landlord under the Master Lease, other than Base Rent, which include without limitation, Real Property Taxes payable pursuant to Section 12 of the Master Lease. Subtenant’s proportionate share shall be prorated on a square footage basis.

(ii) All amounts payable by Subtenant to Sublandlord under this Section 4(c) shall be referred to as “**Additional Rent.**” Base Rent and Additional Rent and all other sums due under this Sublease (including without limitation, late fees) shall hereinafter be collectively referred to as “**Rent.**”

(d) **Payment of Rent.** Except as otherwise specifically provided in this Sublease, Rent shall be payable in lawful money without demand, and without offset, counterclaim, or setoff in monthly installments, in advance, on the first day of each and every month during the Term of this Sublease. All of said Rent is to be paid to Sublandlord at its office at the following address:

[ADD]

or at such other place or to such agent and at such place as Sublandlord may designate by notice to Subtenant.

(e) **Late Charge.** If Subtenant fails to pay any Rent or other charges within five (5) days after the same are due, or fails to make any other payment for which Subtenant is obligated under this Sublease, then Subtenant shall pay to Sublandlord a late charge equal to five percent (5%) of the amount so payable. Subtenant acknowledges that late payments will cause Sublandlord to incur costs not contemplated by this Sublease, the exact amount of which costs are extremely difficult and impracticable to calculate. The parties agree that the late charge described above represents a fair and reasonable estimate of the extra costs incurred by Sublandlord as a result of such late payment. Such late charge shall not be deemed a consent by Sublandlord to any late payment, nor a waiver of Sublandlord’s right to insist upon timely payments at any time, nor a waiver of any remedies to which Sublandlord is entitled hereunder. In addition, all amounts payable by Subtenant to Sublandlord hereunder, exclusive of the late charge described above, if not paid within five (5) days after such amounts are due, shall bear interest from the due date until paid at less or the rate of ten percent (10%) per annum or the highest amount permitted by law.

5. Security Deposit.

(a) **General.** Subtenant has deposited or concurrently herewith is depositing with Sublandlord an amount equal to one monthly installment of Base Rent(the “**Security Deposit**”) as security for the full and faithful performance of every provision of this Sublease to be performed by Subtenant. If Subtenant breaches any provision of this Sublease (including

without limitation the payment of Rent and any breach of the incorporated provisions of the Master Lease causing the Sublandlord to forfeit any portion of Sublandlord's security deposit with the Master Landlord), Sublandlord may, if, after the expiration of any applicable notice and cure period, the Subtenant's default remains uncured, use all or any part of the Security Deposit for the payment of any rent or any other sums in default, or to compensate Sublandlord for any other loss or damage which Sublandlord may suffer by reason of Subtenant's default. If any portion of said deposit is so used or applied, Subtenant shall, within five (5) business days after written demand therefor, deposit cash with Sublandlord in an amount sufficient to restore the Security Deposit to its full amount. Subtenant agrees that Sublandlord shall not be required to keep the Security Deposit in trust, segregate it or keep it separate from Sublandlord's general funds, but Sublandlord may commingle the Security Deposit with its general funds, and Subtenant shall not be entitled to interest on the Security Deposit.

(b) Return of Security Deposit. At the expiration of the Term or earlier termination of this Sublease, if applicable, and provided there exists no default by Subtenant hereunder, the Security Deposit or any balance thereof shall be returned to Subtenant; provided, however, that Sublandlord may retain from said Security Deposit (i) any and all amounts estimated by Sublandlord to cover the anticipated costs to be incurred by Sublandlord to remove any signage provided to Subtenant under this Sublease and any other items required to be removed by Subtenant under this Sublease, and not so properly removed by Subtenant, and to repair any damage caused by such removal, and not so properly repaired by Subtenant, and (ii) any and all amounts permitted by law (in which case any excess amount so retained by Sublandlord shall be returned to Subtenant within thirty (30) days after such removal and/or repair, any such necessary removal and/or repair to be performed by Sublandlord as promptly as reasonably practicable).

6. Incorporation of Terms of Master Lease and Bonds.

(a) The Subtenant shall not take any action that would cause Sublandlord or Master Landlord to be in violation of the Bond Documents, or the Master Lease.

(b) This Sublease is subject and subordinate to the Master Lease. Subject to the modifications set forth in this Sublease, the terms of the Master Lease are incorporated herein by reference. If the term of the Master Lease terminates or expires, whether by natural expiration or due to the act, omission or election of any party thereto, then the Term of this Sublease will also terminate or expire simultaneously therewith.

(c) To the extent any obligation of Sublandlord under this Sublease is the same or a like obligation of the Master Landlord under the Master Lease, Subtenant agrees to look to the Master Landlord for performance of such obligation; *provided that*, upon the request of Subtenant, Sublandlord shall use reasonable commercial efforts to cause such performance by the Master Landlord under the Master Lease and enforce the rights of the tenant under the Master Lease. Subtenant shall have all rights granted to Sublandlord under the Master Lease as they relate to the Subleased Premises, except as provided in this Sublease.

(d) For the purposes of incorporation herein, the terms of the Master Lease are subject to the following additional modifications:

(i) In all provisions of the Master Lease (under the terms thereof and without regard to modifications thereof for purposes of incorporation into this Sublease) requiring the approval or consent of Master Landlord, Subtenant shall be required to obtain the approval or consent of both Sublandlord and Master Landlord.

(ii) In all provisions of the Master Lease requiring Sublandlord, as tenant, to submit, exhibit to, supply or provide Master Landlord with evidence, certificates, or any other matter or thing, Subtenant shall be required to submit, exhibit to, supply or provide, as the case may be, the same to both Master Landlord and Sublandlord. In any such instance, Sublandlord shall use their reasonable discretion to determine if such evidence, certificate or other matter or thing shall be satisfactory.

(iii) Sublandlord's obligations to restore or rebuild any portion of the Subleased Premises after any destruction or taking by eminent domain shall be as required by the Master Lease.

(iv) Notwithstanding anything contained in the Master Lease or this Sublease to the contrary, Subtenant shall have no rights with respect to extension or early termination of the Master Lease or this Sublease.

(e) Notwithstanding the foregoing, the following Paragraphs of the Master Lease are all specifically excluded from this Sublease and shall not be deemed incorporated herein or be a part hereof: **[ADD]**.

7. Subtenant's Obligations. Subtenant covenants and agrees that all obligations of Sublandlord under the Master Lease shall be done or performed by Subtenant with respect to the Subleased Premises, except as otherwise provided by this Sublease, and Subtenant's obligations shall run to Sublandlord and Master Landlord as Sublandlord may reasonably determine to be appropriate or be required by the respective interests of Sublandlord and Master Landlord. Subtenant agrees to indemnify, hold harmless and defend (through counsel reasonably acceptable to Sublandlord) Sublandlord and Master Landlord, and their respective direct and indirect principals, owners, managers, directors, officers, employees, agents and affiliates, from and against any and all claims, damages, losses, costs, expenses and liabilities, including reasonable attorneys' fees, asserted as a result of (a) Subtenant's failure to perform or observe any terms or conditions of this Sublease, (b) the non-performance, non-observance or non-payment of any of Sublandlord's obligations under the Master Lease which, as a result of this Sublease, became an obligation of Subtenant, except where Subtenant has made payment to Sublandlord for any such obligation, including but not limited to Rent, and Sublandlord has not thereafter made payment to the appropriate party for that obligation (c) by reason of any injuries to person or property occurring in, or about, the Subleased Premises during the time of Subtenant's possession of the Subleased Premises, or any work done at the direction of or with the knowledge of Subtenant in or to the Subleased Premises (including any liens arising therefrom), or any act or omission, on the part of Subtenant and/or any Subtenant Party (as defined below), (d) Subtenant's or any Subtenant Party's use and/or occupancy of the Subleased Premises, (e) any negligent act or omission or willful misconduct of Subtenant, its employees, agents or representatives, and (f) on account of the operation and parking of Subtenant's or Subtenant Party's vehicles (collectively, "**Vehicles**") at the Subleased Premises, including without limitation, any theft or damage to any

Vehicles or any cargo, contents or other property carried in or on any Vehicles while the Vehicles are at the Subleased Premises. Subtenant shall not do, nor permit to be done, any act or thing which is, or with notice or the passage of time would be, a default under this Sublease or the Master Lease. “**Subtenant Party**” means, collectively, (1) each of Subtenant’s agents, contractors, employees, invitees and students, and (2) any assignee, subtenant, licensee or concessionaire of Subtenant and any assignee, subtenant, licensee or concessionaire of any such assignee or subtenant of Subtenant, and the respective agents, contractors, employees and invitees of each of the foregoing. The indemnification obligations in this Section 7 shall survive the expiration or early termination of this Sublease.

Subtenant shall, during the Term and at its sole cost and expense, cause the Subleased Premises to comply with all Applicable Requirements, and maintain all aspects of the Subleased Premises (excluding the Shared Areas) except for those responsibilities of Master Landlord pursuant to the Master Lease and of the Sublandlord pursuant to below.

Sublandlord shall, at its sole cost and expense, maintain, repair, and keep in place at all times during the Term the structural, electrical, plumbing, roofing, walls, and HVAC systems serving the Sublease Premises. Any necessary or appropriate repairs, maintenance or replacements of any kind or nature (including, without limitation, capital expenditures) to any such systems, any other systems at the Premises, the building roof and roof membrane, the foundation, the parking lot and landscaping shall be performed by the Master Landlord or the Sublandlord and Subtenant shall not be responsible for same unless such repairs, maintenance, or replacements are necessitated by the negligence, misconduct, or intentional acts of Subtenant’s or its students, families, employees, contractors, agents or invitees, or its use of the Subleased Premises or Master Premises beyond reasonable wear and tear.

Except where caused by Sublandlord’s negligence, intentional acts, misconduct or breach of this Sublease, Sublandlord shall not be liable for injury to Subtenant’s business or loss of income therefrom however occurring. Subtenant further agrees that except where caused by Sublandlord’s negligence, intentional acts, misconduct or breach of this Sublease, Sublandlord shall not be liable for injury to the person of Subtenant, Subtenant’s invitees, employees, agents or contractors or damage to Subtenant’s personal property, trade fixture or improvements whether such damage or injury is caused by or results from fire, steam, electricity, gas, water or rain, or from the breakage, leakage, obstruction or other defects of pipes, sprinklers, wires, appliances, plumbing, heating, ventilation, air conditioning, or lighting fixtures, or from any other cause, whether damage or injury results from conditions arising upon the Subleased Premises or upon other portions of the property of which the Subleased Premises are a part, or from other sources or places appurtenant to the Subleased Premises and regardless of whether the cause of such damage or injury or the means of repairing the same is inaccessible to Subtenant. No constituent shareholder, member, partner, manager or director of Sublandlord, nor any trustee, director, officer, employee, beneficiary, shareholder, member, manager, partner or agent of Sublandlord shall be personally liable in any manner under or in connection with this Sublease. Notwithstanding anything to the contrary contained in this Sublease or the Master Lease, in no event shall Sublandlord be liable for any special, punitive or consequential damages.

8. Sublandlord’s Obligations. Sublandlord agrees that Subtenant shall be entitled to receive all services and repairs to be provided by Master Landlord to Sublandlord for the Subleased

Premises under the Master Lease. Subtenant shall look solely to Master Landlord for all such services and shall not, under any circumstances, seek nor require Sublandlord to perform any of such services, nor shall Subtenant make any claim upon Sublandlord for any damages which may arise by reason of Master Landlord's default under the Master Lease. Any condition resulting from a default by Master Landlord shall not constitute as between Sublandlord and Subtenant an eviction, actual or constructive, of Subtenant and no such default shall excuse Subtenant from the performance or observance of any of its obligations to be performed or observed under this Sublease, or entitle Subtenant to receive any reduction in or abatement of the Rent provided for in this Sublease. In furtherance of the foregoing, Subtenant does hereby waive any cause of action and any right to bring any action against Sublandlord by reason of any act or omission of Master Landlord under the Master Lease. In the event of any default or breach by the Master Landlord under the Master Lease that adversely affects Subtenant's rights under this Sublease, Sublandlord agrees to use best efforts to enforce its rights against the Master Landlord under the Master Lease. Such enforcement shall include, without limitation, making written demands, initiating and diligently prosecuting legal or equitable proceedings, and seeking any available remedies or relief to which the Sublandlord is entitled under the Master Lease. Subtenant shall cooperate reasonably with Sublandlord in such enforcement efforts and, to the extent permitted under the Master Lease, Subtenant may join or participate in such proceedings at its own expense. Sublandlord shall keep Subtenant reasonably informed of the status and progress of any such enforcement actions. Sublandlord covenants and agrees with Subtenant that Sublandlord will pay all Base Rent and Additional Rent payable by Sublandlord pursuant to the Master Lease to the extent that failure to perform the same would adversely affect Subtenant's use or occupancy of the Subleased Premises.

9. Default by Subtenant. In the event Subtenant shall be in default of any covenant of, or shall fail to honor any obligation under this Sublease, Sublandlord shall have available to it against Subtenant all of the remedies available (a) to Master Landlord under the Master Lease in the event of a similar default on the part of Sublandlord thereunder or (b) at law or in equity; provided, that that, with respect to any notice and cure period provided for Sublandlord defaults under the Master Lease, if the nature of the default committed by Subtenant causes, or could reasonably be expected to cause, Sublandlord to be in default under the Master Lease, then the applicable notice and cure period provided for such default under the Master Lease shall be deemed shortened by one (1) business day (so that Subtenant shall have such lesser time to cure such default than Sublandlord has to cure such default under the Master Lease). All of Sublandlord's rights and remedies hereunder shall be cumulative, with the exercise of one or more rights or remedies not to impair Sublandlord's right to exercise any other right or remedy.

10. Hazardous Materials.

(a) **Restrictions Regarding Hazardous Materials.** Except for the use, storage and handling of such cleaning agents, pesticides or maintenance materials used in the ordinary course of Subtenant's operations at the Subleased Premises, Subtenant agrees that neither it, nor any Subtenant Party shall cause or permit any Hazardous Materials (as such term is defined below) to be brought, used, generated, stored, transported, treated, handled, released or disposed of in or about the Master Premises and/or Subleased Premises. Subtenant further covenants and agrees that: (a) it will not Release (as such term is defined below), or permit any Release of, any Hazardous Materials on the Subleased Premises; (b) it will not alter or disturb existing asbestos or otherwise cause any existing asbestos to become friable; and (c) its use, storage, handling,

transportation and off-site disposal of any cleaning agents, pesticides, cleaning solutions or janitorial and maintenance materials used in the ordinary course of Subtenant's operations at the Subleased Premises will be in strict conformance with all Environmental Laws and manufacturer's instructions.

(b) **Definitions.** For purposes of this Sublease, the following definitions shall apply: "**Hazardous Materials**" shall mean any substance, including constituents thereof, waste, pollutant, contaminant, chemical or material which is toxic, explosive, corrosive, flammable, infectious, radioactive, carcinogenic, mutagenic, or otherwise hazardous, including without limitation, asbestos, asbestos containing materials, lead, polychlorinated biphenyls, petroleum and its derivatives, byproducts and other hydrocarbons, or any other material or substance which is or becomes regulated by one or more "**Governmental Authorities**" (defined herein as any federal, state, or local governmental or regulatory authority, agency, court or quasi-governmental authority). The term "**Hazardous Materials**" include any material or substance which is (i) listed or defined as a "hazardous waste," "extremely hazardous waste," "restricted hazardous waste," "hazardous substance" or "toxic substance" under all existing and future applicable laws, rules, regulations and orders of any Governmental Authority, or (ii) presently, or in the future, becomes designated as a hazardous or toxic waste or substance or words of similar import pursuant to the Federal Water Pollution Control Act, the Federal Resource Conservation and Recovery Act, the Comprehensive Environmental Response, Compensation and Liability Act, as amended, the Toxic Substances Control Act, the Hazardous Materials Transportation Act, the Clean Air Act, the Oil Pollution Act of 1990, or any similar federal or state statutes (the "**Environmental Laws**"). "**Release**" means releasing, spilling, leaking, pumping, pouring, emitting, emptying, discharging, injecting, escaping, leaching, disposing or dumping.

(c) **Environmental Indemnity.**

(i) Subtenant shall indemnify, hold harmless and defend (through counsel reasonably acceptable to Sublandlord) Master Landlord and Sublandlord, and their respective direct and indirect principals, owners, managers, directors, officers, employees, agents and affiliates, from and against any and all loss, cost, damage, expense (including reasonable attorneys' fees), claim, cause of action, judgment, penalty, fine or liability arising from the use, generation, storage, transportation, handling, Release or disposal of Hazardous Materials by Subtenant or any Subtenant Party, in, on or about the Subleased Premises.

(ii) Sublandlord shall indemnify, hold harmless and defend (through counsel reasonably acceptable to Subtenant) Subtenant, and their respective direct and indirect principals, owners, managers, directors, officers, employees, agents and affiliates, from and against any and all loss, cost, damage, expense (including reasonable attorneys' fees), claim, cause of action, judgment, penalty, fine or liability arising from the use, generation, storage, transportation, handling, Release or disposal of Hazardous Materials by any party or parties prior to Subtenant's occupancy and use of the Subleased Premises.

(iii) The indemnification obligations in this Section 10(c) shall survive the expiration or early termination of this Sublease.

(d) **Notification.** Subtenant agrees to notify Sublandlord in writing within five (5) days of (i) the occurrence of any Release of Hazardous Materials in, on or about the Master Premises or Subleased Premises, or (ii) Subtenant's receipt of any notice (whether written or oral), of any inquiry, test, investigation, information request, cleanup requirement, enforcement proceeding, or environmental audit by or against Subtenant with respect to the Master Premises or Subleased Premises concerning the use, generation, storage, transportation, handling, Release or disposal of Hazardous Materials.

(e) **Surrender of Subleased Premises.** Upon the expiration or sooner termination of this Sublease, Subtenant shall surrender the Subleased Premises free and clear of any and all Hazardous Materials caused or permitted to be in, on or under the Subleased Premises by Subtenant or any Subtenant Party. Subtenant shall remove, at its sole cost and expense, all Hazardous Materials introduced to the Master Premises or Subleased Premises by Subtenant or any Subtenant Party in complete compliance with all Environmental Laws.

11. Insurance. Throughout the Term, Subtenant shall, at its sole cost and expense, maintain the following insurance:

(a) Rental interruption insurance to cover loss, total or partial, of rental income to Sublandlord for any reason whatsoever, in an amount sufficient to pay the maximum Rent and average Additional Rent under the Sublease for a period of at least twelve (12) months.

(b) Commercial general liability insurance with respect to the Subleased Premises and the operations of or on behalf of Subtenant in, on or about the Subleased Premises, including but not limited to: bodily injury, product liability (if applicable), blanket contractual, and broad form property damage liability coverage in an amount not less than \$3,000,000.00 per occurrence and \$5,000,000.00 in the aggregate.

(c) Workers' compensation insurance necessary to comply with California state law.

(d) Child abuse (including, but not limited to, sexual, physical, and verbal) and molestation insurance in commercially reasonable amounts, whether included in Lessee's commercial general liability insurance policy(ies) or as stand-alone coverage.

(e) Subtenant shall maintain Personal Property Insurance coverage on all of Subtenant's personal property, for full replacement cost coverage with a deductible not to exceed \$5,000 per occurrence.

Prior to the Sublease Commencement Date, and then at each annual renewal, Subtenant shall deliver to Sublandlord the insurance policies (or certificates thereof) specified herein, naming Sublandlord, Master Landlord and any other party required to be named pursuant to the Master Lease as additional insureds thereunder, such insurance to otherwise be in compliance with the requirements of the Master Lease. All policies of insurance required to be carried by Subtenant shall provide that the policy shall not be subject to cancellation, termination or change except after ten (10) days (or such longer period as may be specified in the Master Lease) prior written notice to Sublandlord.

12. Quiet Enjoyment. So long as Subtenant pays all of the Rent due hereunder and performs all of Subtenant's other obligations hereunder, Sublandlord shall do nothing to affect Subtenant's right to peaceably and quietly have, hold and enjoy the Subleased Premises.

13. Notices. Anything contained in any provision of this Sublease to the contrary notwithstanding, Subtenant agrees, with respect to the Subleased Premises, to comply with and remedy any default in this Sublease or the Master Lease which is Subtenant's obligation to cure, within the period allowed to Sublandlord under the Master Lease, even if such time period is shorter than the period otherwise allowed therein due to the fact that notice of default from Sublandlord to Subtenant is given after the corresponding notice of default from Master Landlord to Sublandlord. Sublandlord agrees to forward to Subtenant, promptly upon receipt thereof by Sublandlord, a copy of each notice of default received by Sublandlord in its capacity as tenant under the Master Lease. Subtenant agrees to forward to Sublandlord, promptly upon receipt thereof, copies of any notices received by Subtenant from Master Landlord or from any governmental authorities. All notices, demands and requests shall be in writing and shall be sent either by hand delivery or by a nationally recognized overnight courier service (e.g., Federal Express), in either case return receipt requested, to the address of the appropriate party. Notices, demands and requests so sent shall be deemed given when the same are received. Notices to Sublandlord shall be sent to the attention of:

Citrus Springs Charter School, Inc.
27740 Jefferson Avenue
Temecula, California 92590

Attn: _____

with a copy to Master Landlord as follows:

Orange Springs Facilities LLC
27740 Jefferson Avenue
Temecula, California 92590

Attn: _____

Notices to Subtenant shall be sent to the attention of:

Navigator Schools
650 San Benito Street, Suite 230
Hollister, CA 95023

Attn: _____

14. Broker. Sublandlord and Subtenant represent and warrant to each other that no brokers were involved in connection with the negotiation or consummation of this Sublease. Each party agrees to indemnify the other party, and hold such other party harmless, from and against any and all claims, damages, losses, expenses and liabilities (including reasonable attorneys' fees) incurred by the other party as a result of a breach of this representation and warranty by the indemnifying party. The provisions of this section shall not apply to brokers with whom Sublandlord has an express written broker agreement with respect to this Sublease, if any.

15. Condition of Subleased Premises; Surrender. The Subleased Premises will be delivered during the Term of this Sublease by Sublandlord to Subtenant free of debris and in broom-clean condition, with all systems (HVAC, plumbing, electrical, fire/life safety, fiber optic) in good working order and suitable for school occupancy as of the Sublease Commencement Date, including without limitation, zoning regulations and compliance with the Americans with Disabilities Act (ADA) and other state and local accessibility statutes. Subtenant acknowledges that it is not authorized to make or do any alterations or improvements in or to the Subleased Premises except as permitted by the provisions of this Sublease and the Master Lease and that it must deliver the Subleased Premises to Sublandlord on the Sublease Expiration Date in the condition required by this Sublease and the Master Lease. Upon the expiration of the Sublease Term or earlier termination of this Sublease, Subtenant shall surrender the Subleased Premises (i) in broom clean condition, in good condition and repair, and otherwise in substantially the same condition delivered on the Sublease Commencement Date (reasonable wear and tear excepted), (ii) with all of Subtenant's personal property removed, and (iii) with any damage to the Subleased Premises caused by Subtenant or any Subtenant Party repaired in compliance with Applicable Requirements. In the event that Subtenant shall make any alterations or improvements to the Subleased Premises, then Subtenant shall, prior to the expiration of the Term of this Sublease (or the earlier termination of this Sublease), bring the Subleased Premises back to its existing condition as of the date of this Sublease, including, without limitation, the repair of any damage caused by such restoration except that Subtenant shall not be required to remove any permitted or code-compliant improvements it made during the Term and any ADA-compliant upgrades or upgrades made as required by the Premises CUP.

16. Termination of the Lease. If for any reason the Master Lease shall terminate (whether by operation of law or otherwise), prior to the Sublease Expiration Date, this Sublease shall automatically be terminated and Sublandlord shall not be liable to Subtenant by reason thereof unless said termination shall have been caused by the default of Sublandlord under the Master Lease, and said Sublandlord default was not as a result of, or caused by, a Subtenant default hereunder. Upon termination of the Sublease pursuant to this Section, which termination is not as a result of, or caused by, a Subtenant default hereunder, Sublandlord shall return the Security Deposit and any prepaid Rent and any prepaid Additional Rent to Subtenant and Subtenant shall be released from all remaining obligations under the Sublease.

17. Alterations and Improvements. Subtenant shall not make any material alterations or improvements to the Subleased Premises without first obtaining Sublandlord's prior written consent, which may be granted or withheld in Sublandlord's reasonable discretion.

18. Limitation of Estate. Subtenant's estate shall in all respects be limited to, and be construed in a fashion consistent with, the estate granted to Sublandlord by Master Landlord. Subtenant shall stand in the place of Sublandlord and shall defend (through counsel reasonably acceptable to Sublandlord), indemnify and hold Sublandlord harmless with respect to all covenants, warranties, obligations, and payments made by Sublandlord under or required of Sublandlord by the Master Lease with respect to the Subleased Premises. In the event Sublandlord is prevented from performing any of its obligations under this Sublease by a breach by Master Landlord of a term of the Master Lease, then Sublandlord's sole obligation in regard to its obligation under this Sublease shall be to use reasonable efforts in diligently pursuing the correction or cure by Master Landlord of Master Landlord's breach.

19. Subordination, Non-Disturbance and Attornment Agreement. Except as otherwise set forth herein, Subtenant enters into and accepts this Sublease subordinate to all mortgages and/or trust deeds which may now and/or hereafter exist or be executed upon or with respect to the Subleased Premises and/or the real property on which the building is situated and/or the improvements at any time thereon. Except as otherwise set forth herein, provided Subtenant is not in default under the Sublease, and the Master Lease is continuing in effect, Subtenant's use and/or possession of the Subleased Premises shall not be disturbed, and Subtenant shall continue to have all of the rights afforded to it pursuant to this Sublease; Subtenant agrees to attorn to the new Master Landlord and/or Sublandlord under the Lease and/or the Sublease upon any such transfer of title.

20. Choice of Law. This Sublease shall be governed by and construed and enforced in accordance with the laws of the State in which the Subleased Premises are located without regard to conflicts of law principles thereof.

21. Holding Over. Holding over by Subtenant is specifically prohibited and Subtenant shall have no right to retain possession of the Subleased Premises following the expiration or earlier termination of the Term. If Subtenant fails to vacate the Subleased Premises on or prior to the expiration or earlier termination of this Sublease in the condition required pursuant to this Sublease, then, in addition to any other right or remedy of Sublandlord under this Sublease at law or in equity, after ten (10) business days' notice from Sublandlord to Subtenant, (a) the Base Rent shall be increased to an amount equal to one hundred twenty five percent (125%) of the Base Rent immediately prior to such period of holding over (provided that the payment thereof shall not constitute, or be deemed to constitute any extension of the term hereof, nor shall the same limit or otherwise affect Sublandlord's right to dispossess Subtenant from the Subleased Premises or exercise Sublandlord's other rights and remedies hereunder), (b) Subtenant shall indemnify, hold harmless and defend (through counsel reasonably acceptable to Sublandlord), Sublandlord, and its direct and indirect principals, owners, managers, directors, officers, employees, agents and affiliates, from and against any and all loss, cost, damage (including, without limitation, consequential damage), expense (including reasonable attorneys' fees), claim, cause of action, judgment, penalty, fine or liability arising from Subtenant's gross negligence and willful misconduct related to such failure, and (c) Subtenant shall immediately pay (or reimburse Sublandlord for) any amounts payable by Sublandlord to Master Landlord pursuant to the Master Lease on account of such failure.

22. Assignment of Sublease. Subtenant shall not assign or sublet the Subleased Premises without the prior written consent of Master Landlord and Sublandlord and Subtenant's compliance with Paragraph 12 of the Master Lease.

23. Parking. The parties hereto agree that Subtenant shall have the same rights and obligations of Sublandlord (in its capacity as "Lessee" under the Master Lease) with respect to parking upon the Subleased Premises as are set forth in the Master Lease (with respect to the Master Premises).

24. Attorneys' Fees. In the event of the bringing of any action or suit by a party hereto against another party hereunder to enforce any provisions of this Sublease, the prevailing party shall be entitled to have and recover from the other party hereto, in addition to damages, equitable

or other relief, all costs and expenses of the action or suit and any appeals therefrom, including reasonable attorneys' fees and court costs and costs of expert witnesses, and fees incurred to enforce any judgment therefrom. This provision with respect to attorneys' fees incurred to enforce a judgment shall be severable from all other provisions of this Sublease, shall survive any judgment, and shall not be deemed merged into the judgment.

25. Entire Agreement. It is understood and acknowledged that there are no oral agreements between the parties hereto affecting this Sublease and this Sublease supersedes and cancels any and all previous negotiations, arrangements, brochures, agreements and understandings, if any, between the parties hereto or displayed by Sublandlord to Subtenant with respect to the subject matter thereof, and none thereof shall be used to interpret or construe this Sublease. This Sublease, including, without limitation, the terms of the Master Lease incorporated herein, and the exhibits and schedules attached hereto, contain all of the terms, covenants, conditions, warranties and agreements of the parties relating in any manner to the rental, use and occupancy of the Subleased Premises and shall be considered to be the only agreements between the parties hereto and their representatives and agents. None of the terms, covenants, conditions or provisions of this Sublease can be modified, deleted or added to except in writing signed by the parties hereto. All negotiations and oral agreements acceptable to both parties have been merged into and are included herein. There are no other representations or warranties between the parties, and all reliance with respect to representations is based totally upon the representations and agreements contained in this Sublease.

26. Counterparts; Electronic signatures. This Sublease may be executed in counterparts, each of which shall constitute an original, and all of which, together, shall constitute one document. Each party hereto, and their respective successors and assigns shall be authorized to rely upon the signatures of all of the parties hereto on this Sublease which are delivered by facsimile, telecopier or electronic mail transmission as constituting a duly authorized, irrevocable, actual, current delivery of this Sublease with original ink signatures of each person and entity.

27. Certified Access Specialist CASp. Subtenant specifically acknowledges and agrees that Sublandlord makes no representation or warranty with respect to the inspection of the Subleased Premises by a Certified Access Specialist ("CASp"), including whether or not the Subleased Premises have undergone inspection by a CASp, and that Sublandlord hereby disclaims, and Subtenant hereby waives, any liability against Sublandlord with respect or otherwise relating to a CASp inspection of the Subleased Premises. To the extent that Sublandlord has any right under the Master Lease or applicable law to cause the Subleased Premises to undergo a CASp inspection, upon Subtenant's written request to Sublandlord, Sublandlord shall use commercially reasonable efforts (which shall not include legal proceedings or any obligation on Sublandlord to incur any cost or expense in connection therewith) to exercise such right; provided, that all costs and expenses incurred in connection therewith shall be the sole responsibility of Subtenant and Subtenant shall indemnify Sublandlord against all claims (including, but not limited to, reasonable attorney's fees) arising out of Sublandlord's exercise of such right. This Section 26 is included in this Sublease solely for the purpose of complying with California Civil Code Section 1938 and shall not in any manner affect Sublandlord's and Subtenant's respective responsibilities for compliance with construction-related accessibility standards as provided under the Master Lease.

28. Sublandlord Representations. Sublandlord warrants and represents that it has the authority to enter into this Sublease, that Master Landlord has consented to this Sublease, and that Master Landlord has communicated this consent to Sublandlord prior to Sublandlord's execution of this Sublease.

[No further text on this page]

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IN WITNESS WHEREOF, the parties have entered into this Sublease as of the date first written above.

SUBLANDLORD:

Citrus Springs Charter School, Inc.,
a California nonprofit public benefit corporation

By: _____
Name: _____
Its: _____

SUBTENANT:

Navigator Schools,
a California nonprofit public benefit corporation

By: _____
Name: _____
Its: _____

DRAFT

EXHIBIT A

COPY OF MASTER LEASE

[See Attached]

EXHIBIT B

MAP OF SUBLEASE PREMISES

[See Attached]

**AFFILIATION AGREEMENT
BETWEEN
CITRUS SPRINGS CHARTER SCHOOL, INC.
AND
NAVIGATOR SCHOOLS**

THIS AFFILIATION AGREEMENT (“Agreement”) is entered into and executed as of ~~March 10, 2026~~ (the “Effective Date”), by and between Citrus Springs Charter School, Inc., a California nonprofit public benefit corporation (“Citrus Springs”) and Navigator Schools, a California nonprofit public benefit corporation (“Navigator”).

WHEREAS, Citrus Springs is an organization described in Section 501(c)(3) of the Internal Revenue Code of 1986, as amended (the “Code”) that was formed to manage, operate, guide, direct and promote Citrus Springs Charter School and other public charter schools that it should organize and is currently an operator of public charter schools under the California Charter Schools Act, including the operation of the Citrus Springs Charter School and the Orange Springs Charter School;

WHEREAS, Navigator is an organization described in Section 501(c)(3) of the Code that was formed to manage, operate, guide, direct and promote one or more California public charter schools and is currently an operator of public charter schools under the California Charter Schools Act, including the operation of Orange Prep School;

WHEREAS, Orange Prep School is a new Transitional Kindergarten through 12th grade school that is enrolling students this fall and Navigator needs a charter school facility at which to operate;

WHEREAS, Citrus Springs is the sole member of Orange Springs Facilities LLC (the “LLC”), a California limited liability company, which is acquiring a charter school facility (the “Facility”, as further described below), which property it will lease to Citrus Springs, pursuant to that certain lease agreement, dated as of March 1, 2026, by and between the LLC and Citrus Springs;

WHEREAS, Citrus Springs is seeking bond financing through the California School Finance Authority to finance the acquisition and improvement of the Facility, including the issuance of bonds the interest on which is exempt from federal income taxation (the “Tax-Exempt Bonds”);

WHEREAS, the Facility to be financed by the Tax-Exempt Bonds is a two-story charter school facility of approximately 16,000 square feet of gross building area on a site of approximately 0.90 acres including 17 classrooms, a multipurpose room, a prep kitchen, a teachers’ lounge, several conference rooms, offices and other administrative space, as well as fenced parking facilities;

WHEREAS, from the date of issuance of the Tax-Exempt Bonds through June 30, 2026, the Facility will be sublet by Citrus Springs to Scholarship Prep for the operation of Scholarship Prep – Santa Ana (the “Initial Sublease”);

WHEREAS, following the expiration of the Initial Sublease, Citrus Springs will use portions of the Facility for the operation of Orange Springs Charter School and Citrus Springs Charter School, while they sublease a portion of the Facility to Navigator for operation of Orange Prep School (the “Navigator Sublease”) for a term of approximately two years;

WHEREAS, this Agreement will enable Citrus Springs for the duration of the Navigator Sublease to further its purposes under its Articles of Incorporation of guiding, operating and directing a public charter school that it organizes by granting it control over Orange Prep School's curriculum, educational programs, and budget;

WHEREAS, Orange Prep School, as a California charter public school operated by Navigator, will enroll and educate students at the Facility and therefore Navigator's use of the Facility will be furthering Navigator's purposes under its Articles of Incorporation of managing, operating, guiding, directing and promoting one or more California public charter schools; and

WHEREAS, Citrus Springs and Navigator desire to document their affiliation and coordination in furtherance of their charitable and educational purposes within the meaning of Section 501(c)(3) of the Code;

NOW, THEREFORE, in consideration of their mutual promises, Citrus Springs and Navigator agree that the foregoing recitals are true and correct and agree as follows:

1. Curriculum and Educational Programming. For the duration of the Navigator Sublease, Citrus Springs has the right to approve, and hereby represents that it has approved, Orange Prep School's annual curriculum and educational programming as set forth in Navigator's charter for Orange Prep School, to ensure that it furthers both Citrus Springs and Navigator's charitable and educational purposes within the meaning of Section 501(c)(3) of the Code.

2. Budgets. For the duration of the Navigator Sublease, Citrus Springs has the right to approve, and hereby represents that it has approved, Orange Prep School's budgets for the two fiscal years during which Navigator will operate Orange Prep School at the Facility and as approved by the Navigator Board of Directors on March 9, 2026, to ensure that it furthers both Citrus Springs and Navigator's charitable and educational purposes within the meaning of Section 501(c)(3) of the Code.

3. Cooperation. Citrus Springs and Navigator agree to cooperate jointly with respect to the Facility in order to fulfill their respective exempt purposes under Section 501(c)(3) of the Code.

4. Use of Facility. Citrus Springs and Navigator agree that, so long as the Tax-Exempt Bonds are outstanding, each of them will (i) continue to use the Facility in furtherance of their respective exempt purposes and (ii) not take any action that would have the effect of causing the Facilities to cease being "educational facilities" within the meaning of Section 17173 of the California Education Code.

5. Bond Counsel Opinion: Citrus Springs and Navigator acknowledge that this Agreement may be relied upon by Stradling Yocca Carlson & Rauth LLP, as bond counsel ("Bond Counsel") in connection with the issuance of the Tax-Exempt Bonds to finance the Facility; and that Navigator agrees that it will cooperate in the delivery to Bond Counsel of a legal opinion of Navigator's counsel that it is an organization described in Section 501(c)(3) of the Code; provided that the expenses of obtaining such legal opinion will be paid by Citrus Springs.

6. Term: This Agreement shall be effective as of the Effective Date and shall remain effective for an initial term equal to the duration of the term of the Navigator Sublease. This Agreement shall be automatically renewed for additional terms upon and concurrent with the renewal or extension of the Navigator Sublease.

7. Governing Law: This Agreement and any dispute arising from the performance or breach thereof shall be governed by and enforced in accordance with the laws of the State of California, without reference to any conflict of laws provisions.

8. Successors and Assigns: This Agreement shall be binding upon and inure to the benefit of Citrus Springs and Navigator, and their respective successors and assigns, provided that this Agreement may not be assigned or transferred, directly or indirectly, by Navigator, to any third party, whether by operation of law or otherwise, without the prior written consent of Citrus Springs.

9. Notices: Any notices or other communications required to be given by either party pursuant to this Agreement shall be in writing and personally delivered or sent by certified or registered mail, or by commercial overnight courier service with tracking capabilities, costs prepaid, to the following address, respectively, which address may be replaced by notice in writing to the other party hereto:

To Navigator: Navigator Schools
650 San Benito St., Suite 230
Hollister, CA 95023

To Citrus Springs: Citrus Springs Charter School, Inc.
27740 Jefferson Avenue
Temecula, CA 92590

10. Independent Contractors: Nothing in this Agreement is intended, or is to be construed, to constitute a partnership or any other relationship between the *parties* hereto. Neither of the parties to this Agreement shall have any express or implied right or authority to assume or create any obligation on behalf of any other party, or to bind any other party to any contract, undertaking or agreement with any third party.

IN WITNESS WHEREOF, Citrus Springs and Navigator have caused this Agreement to be entered into as of the Effective Date.

[Remainder of Page Left Intentionally Blank]

| CITRUS SPRINGS CHARTER SCHOOL, INC:

NAVIGATOR SCHOOLS:

By: _____
Title: _____

By: _____
Title: _____

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EXHIBIT A
Articles of Incorporation of Citrus Springs
(See Attached)

3763 I r.l

FILED *qL*
Secretary of State *111*
State of California *t*

/t MAR 09 2015

ARTICLES OF INCORPORATION
OF

CITRUS SPRINGS CHARTER SCHOOL, INC.

I.

The name of the Corporation shall be Citrus Springs Charter School, Inc.

II.

The Corporation is a nonprofit public benefit corporation and is not organized for the private gain of any person. It is organized under the Nonprofit Public Benefit Corporation Law for public and charitable purposes. The specific purpose for which this Corporation is organized is to manage, operate, guide, direct and promote Citrus Springs Charter School and other public charter schools that the Corporation should organize.

The Corporation is organized and operated exclusively for educational and charitable purposes pursuant to and within the meaning of Section 501(c)(3) of the Internal Revenue Code or the corresponding provision of any future United States Internal Revenue Law. Notwithstanding any other provision of these articles, the Corporation shall not, except to an insubstantial degree, engage in any other activities or exercise of power that do not further the purposes of the Corporation. The Corporation shall not carry on any other activities not permitted to be carried on by: (a) a corporation exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code; or (b) by a corporation, contributions to which are deductible under Section 170(c)(2) of the Internal Revenue Code, or the corresponding section of any future federal tax code.

III.

The name and address in the State of California of the Corporation's initial agent for service of process is:

Amy Podratz
43466 Business Park Drive
Temecula, CA 92590

IV.

All corporate property is irrevocably dedicated to the purposes set forth in the second article above. No part of the net earnings of the Corporation shall inure to the benefit of, or be distributable to any of its directors, members, trustees, officers or other private persons except that the Corporation shall be authorized and empowered to pay reasonable compensation for services rendered, and to make payments and distributions in furtherance of the purposes set forth in Article II.

No substantial part of the activities of the Corporation shall consist of the carrying on of propaganda, or otherwise attempting to influence legislation, and the Corporation shall not

3763 11+ /

participate in, or intervene in (including the publishing or distribution of statements) any political campaign on behalf of or in opposition to any candidate for public office.

Subject to the provisions of the nonprofit public benefit provisions of the Nonprofit Corporation Law of the State of California, and any limitations in the articles or bylaws relating to action to be approved by the members or by a majority of all members, if any, the activities and affairs of this Corporation shall be conducted and all the powers shall be exercised by or under the direction of the board of directors.

The number of directors shall be as provided for in the bylaws. The bylaws shall prescribe the qualifications, mode of election, and term of office of directors.

V.

The authorized number and qualifications of members of the corporation, if any, the different classes of membership, the property, voting and other rights and privileges of members, and their liability for dues and assessments and the method of collection thereof, shall be set forth in the bylaws.

VI.

Upon the dissolution or winding up of the Corporation, its assets remaining after payment of all debts and liabilities of the Corporation, shall be distributed to a nonprofit fund, foundation, corporation or association which is organized and operated exclusively for educational, public or charitable purposes and which has established its tax exempt status under Section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code, or shall be distributed to the federal government, or to a state or local government, for a public purpose. Any such assets not so disposed of shall be disposed of by a court of competent jurisdiction of the county in which the principal office of the Corporation is then located, exclusively for such purposes or to such organization or organizations, as said court shall determine which are organized and operated exclusively for such purposes.

VII.

The initial street address and initial mailing address of the Corporation is:

43466 Business Park Drive
Temecula, CA 92590

Dated: 3/9/15

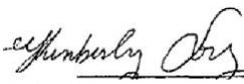

Kimberly Rodriguez, Incorporator

EXHIBIT B
Restated Articles of Incorporation of Navigator
(See Attached)



For Office Use Only
-FILED-
File No.: BA20242012539
Date Filed: 11114/2024

**RESTATED ARTICLES OF INCORPORATION
OF
NAVIGATOR SCHOOLS
3334747**

The undersigned certify that:

1. They are the President and the Secretary of Navigator Schools, a California nonprofit public benefit corporation (the "Corporation").
2. The Articles of Incorporation of the Corporation are amended and restated to read in full as follows:

I.

The name of the Corporation is Navigator Schools.

n.

The Corporation is a nonprofit public benefit corporation and is not organized for the private gain of any person. It is organized under the Nonprofit Public Benefit Corporation Law for charitable purposes. The specific purposes for which this Corporation is organized are to manage, operate, guide, direct and promote one or more California public charter schools.

The Corporation is organized and operated exclusively for charitable and educational purposes pursuant to and within the meaning of Section 501(c)(3) of the Internal Revenue Code or the corresponding provision of any future United States Internal Revenue Law. Notwithstanding any other provision of these articles, the Corporation shall not, except to an insubstantial degree, engage in any other activities or exercise of power that do not further the purposes of the Corporation. The Corporation shall not carry on any other activities not permitted to be carried on by: (a) a corporation exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code; or (b) by a corporation, contributions to which are deductible under Section 170(c)(2) of the Internal Revenue Code, or the corresponding section of any future federal tax code.

m.

The property owned by this organization is irrevocably dedicated to charitable and educational purposes meeting the requirements of Revenue and Taxation Code section 214. No part of the net earnings of

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the Corporation shall im.u-e to the benefit of, or be distnbutable to any of its directors, members, trustees, officers or other private persons except that the Corporation shall be authorized and empowered to pay reasonable compensation for services rendered, and to make payments and distributions in furtherance of the purposes set forth in Article II.

No substantial part of the activities of the Corporation shall consist of the carrying on of propaganda, or otherwise attempting to influence legislation, and the Corporation shall not participate in, or intervene in (including the publishing or distribution of statements) any political campaign on behalf of or in opposition to any candidate for public office.

Subject to the provisions of the nonprofit public benefit provisions of the Nonprofit Corporation Law of the State of California, and any limitations in the articles or bylaws relating to action to be approved by the members or by a majority of all members, if any, the activities and affairs of this Corporation shall be conducted and all the powers shall be exercised by or under the direction of the board of directors.

The number of directors shall be as provided for in the bylaws. The bylaws shall prescribe the qualifications, mode of election, and term of office of directors.

IV.

The authorized number and qualifications of members of the corporation, if any, the different classes of membership, the property, voting and other rights and privileges of members, and their liability for dues and assessments and the method of collection thereof, shall be set forth in the bylaws.

V.

Upon the dissolution or winding up of the Corporation, its assets remaining after payment of its debts and liabilities of the Corporation shall be distributed to a nonprofit fund, foundation, or corporation which is organized and operated exclusively for charitable and educational purposes meeting the requirements of Revenue and Taxation Code section 214 and which has established its tax exempt status under Section 501 (c) (3) of the Internal Revenue Code, or the corresponding section of any future federal tax code, or shall be distributed to the federal government, or to a state or local government Any such assets not so disposed of shall be disposed of by a court of competent jurisdiction of the county in which the principal office of the Corporation is then located, exclusively for such purposes or to such

Coversheet

Orange Prep Progress Report and Board Action to Continue Toward 2026–27 Opening, Including Draft Budget, Facilities, and Enrollment Update

Section: IV. Topical
Item: A. Orange Prep Progress Report and Board Action to Continue Toward
2026–27 Opening, Including Draft Budget, Facilities, and Enrollment Update
Purpose: Vote
Submitted by:
Related Material: Orange Prep - Draft Budget (03.09.26).pdf



Navigator Schools

Orange County Prep

FY26-27 Budget

Main Budget Assumptions

- OCP Enrollment at 250 Students, ADA at 235, & attendance yield at 94%.
- Revenue for year one includes the following sources only: LCFF, Federal & State Nutrition, CSP, AB602, SB740, State Lottery, & State ERMHS. (Not CSGF \$500k)
- Proposed COLA for FY26-27 is 2.41% and matches to FCMAT calc 26.2a.
- Unduplicated Pupil Percentage (UPP%) is estimated at 85%. Imbedded risk as follows: A 5% decrease will lower funds by \$112K and from 60% to 55% will result in over a \$500K loss in revenues. No control for UPP% or SPED Counts.
- The FY26-27 budget, contains a total of 44 FTE at a costs of \$3.59M for year 1.
- Revenue at \$5.62M & Expenses at \$6.11M will results in a **-\$487K** deficit.
- The Revenue side includes \$841K in CSP growth funds that are the second largest funding source, after LCFF.
- Yr-1 SO Fee is at 5% with all other years at 14%. 1% represents \$40K in costs.

FY26-27 Budget OCP - Highlights

	Annual/Full Year Budget 26-27	
Revenue		
State Aid-Rev. Limit	\$	4,045,161
Federal Revenue <small>Legend</small>		948,856
Other State Revenue		629,100
Total Revenue	\$	5,623,117
Expenses		
Certificated Salaries	\$	1,409,271
Classified Salaries		1,376,436
Benefits		806,800
Books and Supplies		585,043
Subagreement Services		278,722
Operations		145,597
Facilities		1,026,218
Professional Services		366,358
Depreciation		11,750
Interest		104,418
Total Expenses	\$	6,110,611
Total Surplus(Deficit)	\$	(487,494)
Beginning Fund Balance		-
Ending Fund Balance	\$	(487,494)
<i>As a % of Annual Expenses</i>		<i>-8.0%</i>

Enrollment & Per Pupil Data	
	Budget
Average Enrollment	250
ADA	235
Attendance Rate	94.0%
Unduplicated %	85.0%
Revenue per ADA	\$23,928
Expenses per ADA	\$26,003

Facility Cost Total	974,640
Grand Site	108,000
SCC Site	866,640
SB740 Revenue	(318,519)
Facility Cost Net of State Aid	656,121

- Facilities Cost/Student = \$3,899
- Interest costs based on LOC usage.
- Fund Balance will match the deficit.

FY26-27 Budget OCP – Cont.

- Breakdown of Enrollment and ADA by Grade Level Displayed below:

Enrollment & ADA by Grade	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33
Proposed Site>	Grand	Grand	Chapman	Chapman	New	New	New
TK	40	40	60	60	60	60	60
K	50	50	60	60	60	60	60
1st Grade	50	50	60	60	60	60	60
2nd Grade	50	50	60	60	60	60	60
3rd Grade	-	50	60	60	60	60	60
4th Grade	-	-	60	60	60	60	60
5th Grade	-	-	-	60	60	60	60
6th Grade	-	-	-	-	60	60	60
7th Grade	-	-	-	-	-	60	60
8th Grade	-	-	-	-	-	-	60
TK-8 Total	190	240	360	420	480	540	600
9th Grade	60	60	60	60	60	60	60
10th Grade	-	60	60	60	60	60	60
11th Grade	-	-	60	60	60	60	60
12th Grade	-	-	-	60	60	60	60
9-12 Total	60	120	180	240	240	240	240
Total Projected Enrollment¹	250	360	540	660	720	780	840
ADA 94%	235.00	338.40	507.60	620.40	676.80	733.20	789.60

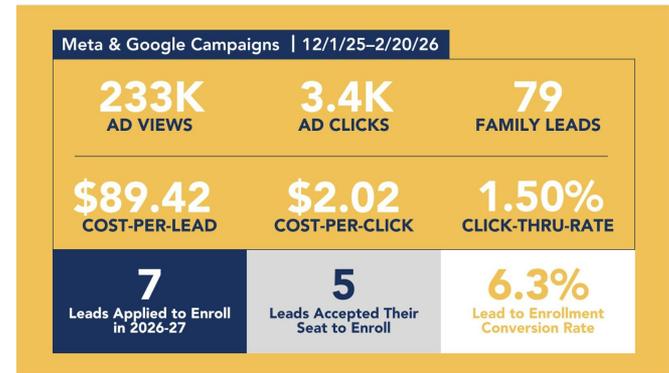
- FY32-33 and forward will cap out at 840 enrolled with 789.60 in ADA.

Recruitment and enrollment will accelerate during March through May

OCP	Planned Enrollment 2026-27 Goal	2026-27 Budgeted Enrollment	Seat Accepted (lottery 1/15/2026)	Seats Offered	Intent to Enroll FRL (not verified)	Projected 2026-2027 FRL
TK	60	40	13	10	14	61%
K	60	50	1	5	4	67%
1	60	50	1	4	4	80%
2	60	50	1	4	3	60%
9	120	60	2	1	2	100%
Total	360	250	18	24	27	64%



- Recruiting efforts include: Headstart, church, food bank presentations, and events
- Relationships with middle schools promoting hundreds of 9th graders
- Digital ads - \$3K-4K/month
- Continued relationship building to keep enrollments once committed



Questions & Discussion

Appendix for the month follows:

- Monthly Cashflows / Forecast FY26-27.
- 10 Year Multi-Year Projection for CSGF.
- LCFF Calculator v26.2a.

FY26-27 Orange County Prep Petition Budget

Monthly Cash Flow/Forecast FY26-27

Revised 2/21/26

Actuals Through:

ADA = 235.00



	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Year-End Accruals	Annual Budget	Original Budget Total	Favorable / (Unfav.)
ADA = 235.00																
Revenues																
State Aid - Revenue Limit																
8011 LCFF State Aid	-	-	-	958,556	-	-	466,324	-	233,162	233,162	233,162	233,162	233,161	2,590,690	2,590,690	-
8012 Education Protection Account	-	-	11,750	-	-	11,750	-	-	11,750	-	-	-	11,750	47,000	47,000	-
8096 In Lieu of Property Taxes	-	-	-	365,943	112,598	112,598	112,598	112,598	197,046	98,523	98,523	98,523	98,523	1,407,471	1,407,471	-
	-	-	11,750	1,324,498	112,598	124,348	578,922	112,598	441,958	331,685	331,685	331,685	343,434	4,045,161	4,045,161	-
Federal Revenue																
8220 Federal Child Nutrition	-	-	-	5,396	10,253	10,253	10,253	10,253	10,253	10,253	10,253	10,253	20,506	107,927	107,927	-
8296 Other Federal Revenue	-	-	-	210,232	-	-	210,232	-	-	210,232	-	-	210,232	840,929	840,929	-
	-	-	-	215,629	10,253	10,253	220,485	10,253	10,253	220,485	10,253	10,253	230,738	948,856	948,856	-
Other State Revenue																
8311 State Special Education	-	-	-	-	-	-	-	-	44,234	44,234	44,234	44,234	44,234	221,170	221,170	-
8520 Child Nutrition	-	-	-	511	970	970	970	970	970	970	970	970	1,941	10,216	10,216	-
8545 School Facilities (SB740)	-	-	-	-	-	-	159,260	-	-	-	79,630	-	79,630	318,519	318,519	-
8560 State Lottery	-	-	-	-	-	-	-	-	-	-	-	-	63,920	63,920	63,920	-
8599 Other State Revenue	-	764	764	1,375	1,375	1,375	1,375	1,375	1,375	1,375	1,375	1,375	1,375	15,275	15,275	-
	-	764	764	1,886	2,345	2,345	161,605	2,345	46,579	46,579	126,209	46,579	191,100	629,100	629,100	-
Other Local Revenue																
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	-	764	12,514	1,542,012	125,196	136,946	961,012	125,196	498,790	598,750	468,147	388,518	765,272	5,623,117	5,623,117	-
Expenses																
Certificated Salaries																
1100 Teachers' Salaries	-	73,838	73,838	73,838	73,838	73,838	73,838	73,838	73,838	73,838	73,838	73,838	-	812,217	812,217	-
1175 Teachers' Extra Duty/Stipends	-	2,090	2,090	2,090	2,090	2,090	2,090	2,090	2,090	2,090	2,090	2,090	-	22,994	22,994	-
1200 Pupil Support Salaries	-	27,806	27,806	27,806	27,806	27,806	27,806	27,806	27,806	27,806	27,806	27,806	-	305,870	305,870	-
1300 Administrators' Salaries	22,349	22,349	22,349	22,349	22,349	22,349	22,349	22,349	22,349	22,349	22,349	22,349	-	268,190	268,190	-
	22,349	126,084	126,084	126,084	126,084	126,084	126,084	126,084	126,084	126,084	126,084	126,084	-	1,409,271	1,409,271	-
Classified Salaries																
2100 Instructional Salaries	-	68,428	68,428	68,428	68,428	68,428	68,428	68,428	68,428	68,428	68,428	68,428	-	752,711	752,711	-
2200 Support Salaries	-	20,830	20,830	20,830	20,830	20,830	20,830	20,830	20,830	20,830	20,830	20,830	-	229,133	229,133	-
2300 Classified Administrators'	10,417	10,417	10,417	10,417	10,417	10,417	10,417	10,417	10,417	10,417	10,417	10,417	-	125,000	125,000	-
2400 Clerical and Office Staff Salaries	13,592	13,592	13,592	13,592	13,592	13,592	13,592	13,592	13,592	13,592	13,592	13,592	-	163,098	163,098	-
2900 Other Classified Salaries	-	9,681	9,681	9,681	9,681	9,681	9,681	9,681	9,681	9,681	9,681	9,681	-	106,493	106,493	-
	24,008	122,948	122,948	122,948	122,948	122,948	122,948	122,948	122,948	122,948	122,948	122,948	-	1,376,436	1,376,436	-
Benefits																
3101 STRS	4,269	24,082	24,082	24,082	24,082	24,082	24,082	24,082	24,082	24,082	24,082	24,082	-	269,171	269,171	-
3301 OASDI	1,489	7,623	7,623	7,623	7,623	7,623	7,623	7,623	7,623	7,623	7,623	7,623	-	85,339	85,339	-
3311 Medicare	672	3,611	3,611	3,611	3,611	3,611	3,611	3,611	3,611	3,611	3,611	3,611	-	40,393	40,393	-
3401 Health and Welfare	26,875	26,875	26,875	26,875	26,875	26,875	26,875	26,875	26,875	26,875	26,875	26,875	-	322,500	322,500	-
3501 State Unemployment	1,127	1,127	1,127	1,127	1,127	1,127	5,635	4,508	2,254	1,127	1,127	1,127	-	22,540	22,540	-
3601 Workers' Compensation	649	3,486	3,486	3,486	3,486	3,486	3,486	3,486	3,486	3,486	3,486	3,486	-	39,000	39,000	-
3901 Other Benefits	464	2,490	2,490	2,490	2,490	2,490	2,490	2,490	2,490	2,490	2,490	2,490	-	27,857	27,857	-
	35,544	69,295	69,295	69,295	69,295	69,295	73,803	72,676	70,422	69,295	69,295	69,295	-	806,800	806,800	-

FY26-27 Orange County Prep Petition Budget

Monthly Cash Flow/Forecast FY26-27

Revised 2/21/26

Actuals Through:

ADA = 235.00



	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Year-End Accruals	Annual Budget	Original Budget Total	Favorable / (Unfav.)
Books and Supplies																
4100 Textbooks and Core Curricula	-	10,606	10,606	10,606	10,606	-	-	-	-	-	-	-	-	42,425	42,425	-
4200 Books and Other Materials	125	125	125	125	125	-	-	-	-	-	-	-	-	625	625	-
4302 School Supplies	5,692	5,692	5,692	5,692	5,692	5,692	5,692	5,692	5,692	5,692	5,692	5,692	-	68,307	68,307	-
4305 Software	2,450	2,450	2,450	2,450	2,450	2,450	2,450	2,450	2,450	2,450	2,450	2,450	-	29,396	29,396	-
4310 Office Expense	3,085	3,085	3,085	3,085	3,085	3,085	3,085	3,085	3,085	3,085	3,085	3,085	-	37,022	37,022	-
4311 Business Meals	765	765	765	765	765	765	765	765	765	765	765	765	-	9,174	9,174	-
4400 Noncapitalized Equipment	-	55,990	55,990	55,990	55,990	55,990	-	-	-	-	-	-	-	279,950	279,950	-
4700 Food Services	-	10,740	10,740	10,740	10,740	10,740	10,740	10,740	10,740	10,740	10,740	10,740	-	118,143	118,143	-
	12,117	89,453	89,453	89,453	89,453	78,722	22,732	22,732	22,732	22,732	22,732	22,732	-	585,043	585,043	-
Subagreement Services																
5102 Special Education	-	4,449	4,449	4,449	4,449	4,449	4,449	4,449	4,449	4,449	4,449	4,449	-	48,943	48,943	-
5104 Transportation	-	3,205	3,205	3,205	3,205	3,205	3,205	3,205	3,205	3,205	3,205	3,205	-	35,250	35,250	-
5105 Security	-	1,351	1,351	1,351	1,351	1,351	1,351	1,351	1,351	1,351	1,351	1,351	-	14,857	14,857	-
5106 Other Educational Consultants	-	-	17,967	17,967	17,967	17,967	17,967	17,967	17,967	17,967	17,967	17,967	-	179,672	179,672	-
	-	9,005	26,972	26,972	26,972	26,972	26,972	26,972	26,972	26,972	26,972	26,972	-	278,722	278,722	-
Operations and Housekeeping																
5201 Auto and Travel	-	1,019	1,019	1,019	1,019	1,019	1,019	1,019	1,019	1,019	1,019	1,019	-	11,207	11,207	-
5300 Dues & Memberships	602	602	602	602	602	602	602	602	602	602	602	602	-	7,226	7,226	-
5400 Insurance	3,605	3,605	3,605	3,605	3,605	3,605	3,605	3,605	3,605	3,605	3,605	3,605	-	43,264	43,264	-
5501 Utilities	4,109	4,109	4,109	4,109	4,109	4,109	4,109	4,109	4,109	4,109	4,109	4,109	-	49,312	49,312	-
5502 Janitorial Services	1,127	1,127	1,127	1,127	1,127	1,127	1,127	1,127	1,127	1,127	1,127	1,127	-	13,527	13,527	-
5900 Communications	1,596	1,596	1,596	1,596	1,596	1,596	1,596	1,596	1,596	1,596	1,596	1,596	-	19,157	19,157	-
5901 Postage and Shipping	-	-	190	190	190	190	190	190	190	190	190	190	-	1,904	1,904	-
	11,040	12,059	12,250	12,250	12,250	12,250	12,250	12,250	12,250	12,250	12,250	12,250	-	145,597	145,597	-
Facilities, Repairs and Other Leases																
5601 Rent	81,220	81,220	81,220	81,220	81,220	81,220	81,220	81,220	81,220	81,220	81,220	81,220	-	974,640	974,640	-
5602 Additional Rent	865	865	865	865	865	865	865	865	865	865	865	865	-	10,385	10,385	-
5603 Equipment Leases	1,904	1,904	1,904	1,904	1,904	1,904	1,904	1,904	1,904	1,904	1,904	1,904	-	22,849	22,849	-
5604 Other Leases	160	160	160	160	160	160	160	160	160	160	160	160	-	1,925	1,925	-
5610 Repairs and Maintenance	1,368	1,368	1,368	1,368	1,368	1,368	1,368	1,368	1,368	1,368	1,368	1,368	-	16,419	16,419	-
	85,518	85,518	85,518	85,518	85,518	85,518	85,518	85,518	85,518	85,518	85,518	85,518	-	1,026,218	1,026,218	-
Professional/Consulting Services																
5801 IT	1,370	1,370	1,370	1,370	1,370	1,370	1,370	1,370	1,370	1,370	1,370	1,370	-	16,438	16,438	-
5804 Professional Development	-	-	1,340	1,340	1,340	1,340	1,340	1,340	1,340	1,340	1,340	1,340	-	13,404	13,404	-
5805 General Consulting	-	-	3,035	3,035	3,035	3,035	3,035	3,035	3,035	3,035	3,035	3,035	-	30,353	30,353	-
5806 Special Activities/Field Trips	-	-	-	-	-	9,676	9,676	9,676	-	-	-	-	-	29,027	29,027	-
5808 Printing	-	-	928	928	928	928	928	928	928	928	928	928	-	9,278	9,278	-
5809 Other taxes and fees	-	-	662	662	662	662	662	662	662	662	662	662	-	6,620	6,620	-
5811 Management Fee	16,855	16,855	16,855	16,855	16,855	16,855	16,855	16,855	16,855	16,855	16,855	16,855	-	202,258	202,258	-
5812 District Oversight Fee	-	-	118	13,245	1,126	1,243	5,789	1,126	4,420	3,317	3,317	3,317	3,434	40,452	40,452	-
5814 SPED Encroachment	-	-	-	-	-	-	-	-	2,433	2,433	2,433	2,433	2,433	12,164	12,164	-
5815 Public Relations/Recruitment	-	-	636	636	636	636	636	636	636	636	636	636	-	6,364	6,364	-
	18,225	18,225	24,944	38,072	25,953	35,746	40,292	35,628	31,679	30,576	30,576	30,576	5,867	366,358	366,358	-
Depreciation																
6900 Depreciation Expense	979	979	979	979	979	979	979	979	979	979	979	979	-	11,750	11,750	-
	979	979	979	979	979	979	979	979	979	979	979	979	-	11,750	11,750	-
Interest																
7438 Interest Expense	2,917	7,583	12,250	3,792	8,458	13,708	7,292	9,917	11,667	9,917	8,167	8,750	-	104,418	104,418	-
	2,917	7,583	12,250	3,792	8,458	13,708	7,292	9,917	11,667	9,917	8,167	8,750	-	104,418	104,418	-
Total Expenses	212,697	541,148	570,692	575,362	567,909	572,221	518,868	515,703	511,250	507,270	505,520	506,103	5,867	6,110,611	6,110,611	-
Monthly Surplus (Deficit)	(212,697)	(540,385)	(558,178)	966,651	(442,713)	(435,275)	442,144	(390,507)	(12,459)	91,480	(37,373)	(117,586)	759,405	(487,494)	(487,494)	-

FY26-27 Orange County Prep Petition Budget

Monthly Cash Flow/Forecast FY26-27

Revised 2/21/26

Actuals Through:

ADA = 235.00



	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Year-End Accruals	Annual Budget	Original Budget Total	Favorable / (Unfav.)
Cash Flow Adjustments																
Monthly Surplus (Deficit)	(212,697)	(540,385)	(558,178)	966,651	(442,713)	(435,275)	442,144	(390,507)	(12,459)	91,480	(37,373)	(117,586)	759,405	(487,494)		
Cash flows from operating activities																
Depreciation/Amortization	979	979	979	979	979	979	979	979	979	979	979	979	-	11,750		
Public Funding Receivables	-	-	-	-	-	-	-	-	-	-	-	-	(765,272)	(765,272)		
Grants and Contributions Rec.	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Due To/From Related Parties	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Prepaid Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Accounts Payable	-	-	-	-	-	-	-	-	-	-	-	-	5,867	5,867		
Accrued Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Deferred Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Cash flows from investing activities																
Purchases of Prop. And Equip.	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	-	-	-	-	-	-	-	(150,000)		
Notes Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Cash flows from financing activities																
Proceeds from Line of Credit	500,000	800,000	800,000	-	800,000	900,000	-	450,000	300,000	-	-	100,000	-	4,650,000		
Payments on Line of Credit	-	-	-	(1,450,000)	-	-	(1,100,000)	-	-	(300,000)	(300,000)	-	-	(3,150,000)		
Proceeds(Payments) on Debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total Change in Cash	263,282	235,595	217,801	(507,370)	333,267	440,705	(656,877)	60,472	288,520	(207,541)	(336,394)	(16,607)				
Cash, Beginning of Month	-	263,282	498,876	716,677	209,307	542,574	983,278	326,401	386,873	675,393	467,852	131,458				
Cash, End of Month	263,282	498,876	716,677	209,307	542,574	983,278	326,401	386,873	675,393	467,852	131,458	114,851				

FY26-27 Orange County Prep Petition Budget

Multi-Year Forecast

Revised 2/21/26



	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
	Budget	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
Assumptions										
State COLA	2.41%	3.06%	3.34%	3.14%	3.18%	3.18%	3.18%	3.18%	3.18%	3.18%
Other Revenue COLA	n/a	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Expense COLA	3.08%	2.75%	2.68%	2.74%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Enrollment	250.00	360.00	540.00	660.00	720.00	780.00	840.00	840.00	840.00	840.00
Average Daily Attendance	235.00	338.40	507.60	620.40	676.80	733.20	789.60	789.60	789.60	789.60
Revenues										
State Aid - Revenue Limit										
8011 LCFF State Aid	\$ 2,590,690	\$ 3,876,796	\$ 6,037,673	\$ 7,633,186	\$ 8,579,176	\$ 9,624,256	\$ 10,745,274	\$ 11,242,427	\$ 11,755,449	\$ 12,284,802
8012 Education Protection Account	47,000	67,680	101,520	124,080	135,360	146,640	157,920	157,920	157,920	157,920
8096 In Lieu of Property Taxes	1,407,471	2,026,759	3,040,138	3,715,724	4,053,517	4,391,310	4,729,104	4,729,104	4,729,104	4,729,104
	<u>4,045,161</u>	<u>5,971,235</u>	<u>9,179,331</u>	<u>11,472,990</u>	<u>12,768,053</u>	<u>14,162,206</u>	<u>15,632,298</u>	<u>16,129,451</u>	<u>16,642,473</u>	<u>17,171,826</u>
Federal Revenue										
8181 Special Education - Entitlement	-	35,000	52,500	64,167	70,000	75,833	81,667	81,667	81,667	81,667
8220 Federal Child Nutrition	107,927	155,415	233,123	284,928	310,831	336,734	362,636	362,636	362,636	362,636
8290 Title I, Part A - Basic Low Income	-	95,630	143,445	175,322	191,260	207,198	223,137	223,137	223,137	223,137
8291 Title II, Part A - Teacher Quality	-	10,800	16,200	19,800	21,600	23,400	25,200	25,200	25,200	25,200
8296 Other Federal Revenue	840,929	543,442	333,910	91,527	-	-	-	-	-	-
	<u>948,856</u>	<u>840,287</u>	<u>779,178</u>	<u>635,744</u>	<u>593,691</u>	<u>643,165</u>	<u>692,639</u>	<u>692,639</u>	<u>692,639</u>	<u>692,639</u>
Other State Revenue										
8311 State Special Education	221,170	328,231	508,791	641,381	721,939	806,971	896,682	925,196	954,617	984,974
8520 Child Nutrition	10,216	15,161	23,500	29,625	33,346	37,273	41,417	42,734	44,093	45,495
8545 School Facilities (SB740)	318,519	472,703	710,980	827,315	839,488	851,903	851,903	851,903	851,903	851,903
8550 Mandated Cost	-	7,332	12,209	18,889	24,643	26,813	28,231	29,573	29,584	29,584
8560 State Lottery	63,920	92,045	138,067	168,749	184,090	199,430	214,771	214,771	214,771	214,771
8599 Other State Revenue	15,275	470,516	609,239	901,760	1,072,472	1,231,448	1,246,851	1,246,851	1,246,851	1,246,851
	<u>629,100</u>	<u>1,385,987</u>	<u>2,002,787</u>	<u>2,587,719</u>	<u>2,875,977</u>	<u>3,153,839</u>	<u>3,279,855</u>	<u>3,311,028</u>	<u>3,341,820</u>	<u>3,373,579</u>
Other Local Revenue										
	-	-	-	-	-	-	-	-	-	-
Total Revenue	\$ 5,623,117	\$ 8,197,509	\$ 11,961,296	\$ 14,696,453	\$ 16,237,721	\$ 17,959,210	\$ 19,604,793	\$ 20,133,119	\$ 20,676,932	\$ 21,238,044

FY26-27 Orange County Prep Petition Budget

Multi-Year Forecast

Revised 2/21/26



	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
	Budget	Forecast								
Expenses										
Certificated Salaries										
1100 Teachers' Salaries	812,217	1,115,974	1,561,840	1,892,205	2,082,605	2,279,863	2,484,179	2,533,862	2,584,540	2,636,230
1175 Teachers' Extra Duty/Stipends	22,994	31,593	44,216	53,568	58,959	64,543	70,327	71,734	73,168	74,632
1200 Pupil Support Salaries	305,870	311,988	318,227	324,592	331,084	337,705	344,459	351,349	358,376	365,543
1300 Administrators' Salaries	268,190	273,554	469,765	479,160	488,743	498,518	508,489	518,658	529,032	539,612
	<u>1,409,271</u>	<u>1,733,109</u>	<u>2,394,048</u>	<u>2,749,526</u>	<u>2,961,390</u>	<u>3,180,630</u>	<u>3,407,454</u>	<u>3,475,603</u>	<u>3,545,115</u>	<u>3,616,017</u>
Classified Salaries										
2100 Instructional Salaries	752,711	987,127	1,062,806	1,255,230	1,513,124	1,543,386	1,574,254	1,605,739	1,637,854	1,670,611
2200 Support Salaries	229,133	450,450	513,533	580,860	592,477	604,327	616,413	628,742	641,316	654,143
2300 Classified Administrators' Salaries	125,000	127,500	379,966	559,314	659,167	672,350	685,797	699,513	713,503	727,773
2400 Clerical and Office Staff Salaries	163,098	166,360	169,687	250,331	334,133	340,815	347,631	354,584	361,676	368,909
2900 Other Classified Salaries	106,493	254,519	447,180	571,373	662,707	675,961	689,480	703,270	717,335	731,682
	<u>1,376,436</u>	<u>1,985,956</u>	<u>2,573,173</u>	<u>3,217,109</u>	<u>3,761,607</u>	<u>3,836,839</u>	<u>3,913,576</u>	<u>3,991,847</u>	<u>4,071,684</u>	<u>4,153,118</u>
Benefits										
3101 STRS	269,171	331,024	457,263	525,159	565,626	607,500	650,824	663,840	677,117	690,659
3301 OASDI	85,339	123,129	159,537	199,461	233,220	237,884	242,642	247,495	252,444	257,493
3311 Medicare	40,393	53,926	72,025	86,516	97,483	101,753	106,155	108,278	110,444	112,652
3401 Health and Welfare	322,500	498,196	680,418	817,018	922,967	959,706	997,546	1,017,497	1,037,847	1,058,604
3501 State Unemployment	22,540	31,850	41,160	48,510	53,410	54,390	55,370	55,370	55,370	55,370
3601 Workers' Compensation	39,000	52,067	69,541	83,533	94,122	98,245	102,494	104,544	106,635	108,768
3901 Other Benefits	27,857	37,191	49,672	59,666	67,230	70,175	73,210	74,675	76,168	77,691
	<u>806,800</u>	<u>1,127,383</u>	<u>1,529,615</u>	<u>1,819,863</u>	<u>2,034,057</u>	<u>2,129,653</u>	<u>2,228,241</u>	<u>2,271,698</u>	<u>2,316,025</u>	<u>2,361,238</u>
Books and Supplies										
4100 Textbooks and Core Curricula	42,425	62,771	96,680	121,403	136,413	152,214	168,840	173,905	179,122	184,496
4200 Books and Other Materials	625	925	1,425	1,789	2,010	2,243	2,488	2,562	2,639	2,718
4302 School Supplies	68,307	101,068	155,664	195,470	219,637	245,078	271,848	280,004	288,404	297,056
4305 Software	29,396	43,495	66,990	84,120	94,521	105,469	116,990	120,500	124,115	127,838
4310 Office Expense	37,022	54,778	84,368	105,942	119,041	132,830	147,339	151,759	156,312	161,001
4311 Business Meals	9,174	13,574	20,907	26,254	29,499	32,917	36,512	37,607	38,736	39,898
4400 Noncapitalized Equipment	279,950	135,520	204,185	157,335	111,245	201,590	211,450	172,010	172,010	172,010
4700 Food Services	118,143	174,804	269,234	338,080	379,879	423,881	470,182	484,288	498,816	513,781
	<u>585,043</u>	<u>586,935</u>	<u>899,454</u>	<u>1,030,392</u>	<u>1,092,244</u>	<u>1,296,222</u>	<u>1,425,649</u>	<u>1,422,635</u>	<u>1,460,154</u>	<u>1,498,798</u>
Subagreement Services										
5102 Special Education	48,943	72,417	111,536	140,057	157,373	175,603	194,784	200,627	206,646	212,845
5104 Transportation	35,250	52,156	80,331	100,872	113,343	126,472	140,287	144,496	148,830	153,295
5105 Security	14,857	21,982	33,857	42,514	47,770	53,304	59,126	60,900	62,727	64,609
5106 Other Educational Consultants	179,672	235,842	363,244	456,130	512,524	571,891	634,359	653,390	672,992	693,181
	<u>278,722</u>	<u>382,397</u>	<u>588,967</u>	<u>739,573</u>	<u>831,011</u>	<u>927,270</u>	<u>1,028,556</u>	<u>1,059,413</u>	<u>1,091,195</u>	<u>1,123,931</u>

FY26-27 Orange County Prep Petition Budget

Multi-Year Forecast

Revised 2/21/26



	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
	Budget	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
Operations and Housekeeping										
5201 Auto and Travel	11,207	16,582	25,540	32,071	36,036	40,210	44,602	45,940	47,318	48,738
5300 Dues & Memberships	7,226	10,692	16,468	20,679	23,235	25,927	28,759	29,622	30,510	31,426
5400 Insurance	43,264	64,013	98,592	123,803	139,110	155,224	172,179	177,344	182,665	188,145
5501 Utilities	49,312	72,963	112,377	141,113	158,560	176,926	196,252	202,140	208,204	214,450
5502 Janitorial Services	13,527	20,014	30,825	38,708	43,494	48,532	53,833	55,448	57,111	58,825
5900 Communications	19,157	28,345	43,657	54,821	61,598	68,733	76,241	78,529	80,884	83,311
5901 Postage and Shipping	1,904	2,816	4,338	5,447	6,121	6,830	7,575	7,803	8,037	8,278
	<u>145,597</u>	<u>215,425</u>	<u>331,797</u>	<u>416,641</u>	<u>468,153</u>	<u>522,381</u>	<u>579,441</u>	<u>596,825</u>	<u>614,729</u>	<u>633,171</u>
Facilities, Repairs and Other Leases										
5601 Rent	974,640	1,046,640	1,135,973	1,225,652	1,243,685	1,262,079	1,262,079	1,262,079	1,262,079	1,262,079
5602 Additional Rent	10,385	15,365	23,665	29,717	33,391	37,259	41,329	42,568	43,845	45,161
5603 Equipment Leases	22,849	33,807	52,070	65,385	73,469	81,979	90,934	93,662	96,472	99,366
5604 Other Leases	1,925	2,848	4,386	5,508	6,189	6,905	7,660	7,889	8,126	8,370
5610 Repairs and Maintenance	16,419	24,294	37,418	46,986	52,795	58,911	65,346	67,306	69,325	71,405
	<u>1,026,218</u>	<u>1,122,955</u>	<u>1,253,512</u>	<u>1,373,248</u>	<u>1,409,529</u>	<u>1,447,133</u>	<u>1,467,347</u>	<u>1,473,505</u>	<u>1,479,848</u>	<u>1,486,381</u>
Professional/Consulting Services										
5801 IT	16,438	24,322	37,461	47,040	52,856	58,978	65,420	67,383	69,405	71,487
5804 Professional Development	13,404	19,833	30,547	38,358	43,101	48,093	53,346	54,947	56,595	58,293
5805 General Consulting	30,353	44,910	69,170	86,857	97,596	108,901	120,796	124,420	128,153	131,998
5806 Special Activities/Field Trips	29,027	42,949	66,150	83,065	93,334	104,146	115,522	118,987	122,557	126,234
5808 Printing	9,278	13,727	21,143	26,549	29,832	33,288	36,924	38,031	39,172	40,347
5809 Other taxes and fees	6,620	9,795	15,086	18,944	21,286	23,751	26,346	27,136	27,950	28,789
5811 Management Fee	202,258	835,973	1,285,106	1,606,219	1,787,527	1,982,709	2,188,522	2,258,123	2,329,946	2,404,056
5812 District Oversight Fee	40,452	59,712	91,793	114,730	127,681	141,622	156,323	161,295	166,425	171,718
5814 SPED Encroachment	12,164	19,978	30,871	38,805	43,557	48,554	53,809	55,377	56,996	58,665
5815 Public Relations/Recruitment	6,364	6,539	6,714	6,898	7,105	7,318	7,538	7,764	7,997	8,237
	<u>366,358</u>	<u>1,077,738</u>	<u>1,654,041</u>	<u>2,067,465</u>	<u>2,303,875</u>	<u>2,557,361</u>	<u>2,824,546</u>	<u>2,913,464</u>	<u>3,005,195</u>	<u>3,099,823</u>
Depreciation										
6900 Depreciation Expense	11,750	12,073	12,397	12,736	13,118	13,512	13,917	14,335	14,765	15,208
	<u>11,750</u>	<u>12,073</u>	<u>12,397</u>	<u>12,736</u>	<u>13,118</u>	<u>13,512</u>	<u>13,917</u>	<u>14,335</u>	<u>14,765</u>	<u>15,208</u>
Interest										
7438 Interest Expense	104,418	151,958	147,000	62,123	-	-	-	-	-	-
	<u>104,418</u>	<u>151,958</u>	<u>147,000</u>	<u>62,123</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenses	\$ 6,110,611	\$ 8,395,927	\$ 11,384,005	\$ 13,488,677	\$ 14,874,985	\$ 15,910,999	\$ 16,888,727	\$ 17,219,324	\$ 17,598,710	\$ 17,987,685
Surplus (Deficit)	\$ (487,494)	\$ (198,418)	\$ 577,290	\$ 1,207,776	\$ 1,362,736	\$ 2,048,210	\$ 2,716,066	\$ 2,913,794	\$ 3,078,222	\$ 3,250,359
Fund Balance, Beginning of Year	\$ -	\$ (487,494)	\$ (685,911)	\$ (108,621)	\$ 1,099,155	\$ 2,461,892	\$ 4,510,102	\$ 7,226,168	\$ 10,139,962	\$ 13,218,184
Fund Balance, End of Year	<u>\$ (487,494)</u>	<u>\$ (685,911)</u>	<u>\$ (108,621)</u>	<u>\$ 1,099,155</u>	<u>\$ 2,461,892</u>	<u>\$ 4,510,102</u>	<u>\$ 7,226,168</u>	<u>\$ 10,139,962</u>	<u>\$ 13,218,184</u>	<u>\$ 16,468,543</u>
	-8.0%	-8.2%	-1.0%	8.1%	16.6%	28.3%	42.8%	58.9%	75.1%	91.6%

FY26-27 Orange County Prep Petition Budget

Multi-Year Forecast

Revised 2/21/26



	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
	Budget	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
Cash Flow Adjustments										
Surplus (Deficit)	(487,494)	(198,418)	577,290	1,207,776	1,362,736	2,048,210	2,716,066	2,913,794	3,078,222	3,250,359
Cash Flows From Operating Activities										
Depreciation/Amortization	11,750	12,073	12,397	12,736	13,118	13,512	13,917	14,335	14,765	15,208
Public Funding Receivables	(765,272)	(274,837)	(518,724)	(184,932)	(68,271)	(172,611)	(161,874)	35,644	(48,967)	(50,514)
Grants and Contributions Rec.	-	-	-	-	-	-	-	-	-	-
Due To/From Related Parties	-	-	-	-	-	-	-	-	-	-
Prepaid Expenses	-	-	-	-	-	-	-	-	-	-
Other Assets	-	-	-	-	-	-	-	-	-	-
Accounts Payable	5,867	4,063	5,506	2,576	1,095	1,975	2,068	(256)	607	627
Accrued Expenses	-	-	-	-	-	-	-	-	-	-
Other Liabilities	-	-	-	-	-	-	-	-	-	-
Deferred Revenue	-	-	-	-	-	-	-	-	-	-
Cash Flows From Investing Activities										
Purchases of Prop. And Equip.	(150,000)	(30,000)	(30,000)	(30,000)	-	-	-	-	-	-
Notes Receivable	-	-	-	-	-	-	-	-	-	-
Cash Flows From Financing Activities										
Proceeds from Line of Credit	4,650,000	1,600,000	1,700,000	650,000	-	-	-	-	-	-
Payments on Line of Credit	(3,150,000)	(1,300,000)	(2,050,000)	(2,100,000)	-	-	-	-	-	-
Proceeds(Payments) on Debt	-	-	-	-	-	-	-	-	-	-
Total Change in Cash	114,851	(187,119)	(303,531)	(441,844)	1,308,679	1,891,086	2,570,177	2,963,517	3,044,627	3,215,680
Cash, Beginning of Year	-	114,851	(72,268)	(375,799)	(817,643)	491,037	2,382,123	4,952,300	7,915,817	10,960,444
Cash, End of Year	\$ 114,851	\$ (72,268)	\$ (375,799)	\$ (817,643)	\$ 491,037	\$ 2,382,123	\$ 4,952,300	\$ 7,915,817	\$ 10,960,444	\$ 14,176,124

FY26-27 Orange County Prep Petition Budget

LCFF Funding Calculation



		P1									
Grade level	2026-27	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
COLA	2.41%	2.41%	3.06%	3.34%	3.14%	3.18%	3.18%	3.18%	3.18%	3.18%	3.18%
TK Add-On per ADA	\$ 5,679	\$ 5,679	\$ 5,853	\$ 6,048	\$ 6,238	\$ 6,436	\$ 6,641	\$ 6,852	\$ 7,070	\$ 7,295	\$ 7,527
TK-3	\$ 10,503	\$ 10,503	\$ 10,824	\$ 11,186	\$ 11,537	\$ 11,904	\$ 12,283	\$ 12,674	\$ 13,077	\$ 13,493	\$ 13,922
4-6	\$ 10,662	\$ 10,662	\$ 10,988	\$ 11,355	\$ 11,712	\$ 12,084	\$ 12,468	\$ 12,864	\$ 13,273	\$ 13,695	\$ 14,131
7-8	\$ 10,977	\$ 10,977	\$ 11,313	\$ 11,691	\$ 12,058	\$ 12,441	\$ 12,837	\$ 13,245	\$ 13,666	\$ 14,101	\$ 14,549
9-12	\$ 12,722	\$ 12,722	\$ 13,111	\$ 13,549	\$ 13,974	\$ 14,418	\$ 14,876	\$ 15,349	\$ 15,837	\$ 16,341	\$ 16,861
	Enrollment	Enrollment	Enrollment	Enrollment	Enrollment	Enrollment	Enrollment	Enrollment	Enrollment	Enrollment	Enrollment
TK	40.00	40.00	40.00	60.00	60.00	60.00	60.00	60.00	60.00	60.00	60.00
K-3	150.00	150.00	200.00	240.00	240.00	240.00	240.00	240.00	240.00	240.00	240.00
4-6	-	-	-	60.00	120.00	180.00	180.00	180.00	180.00	180.00	180.00
7-8	-	-	-	-	-	-	60.00	120.00	120.00	120.00	120.00
9-12	60.00	60.00	120.00	180.00	240.00	240.00	240.00	240.00	240.00	240.00	240.00
Total Enrollment	250.00	250.00	360.00	540.00	660.00	720.00	780.00	840.00	840.00	840.00	840.00
	ADA	ADA	ADA	ADA	ADA	ADA	ADA	ADA	ADA	ADA	ADA
TK	37.60	37.60	37.60	56.40	56.40	56.40	56.40	56.40	56.40	56.40	56.40
K-3	141.00	141.00	188.00	225.60	225.60	225.60	225.60	225.60	225.60	225.60	225.60
4-6	-	-	-	56.40	112.80	169.20	169.20	169.20	169.20	169.20	169.20
7-8	-	-	-	-	-	-	56.40	112.80	112.80	112.80	112.80
9-12	56.40	56.40	112.80	169.20	225.60	225.60	225.60	225.60	225.60	225.60	225.60
Total ADA	235.00	235.00	338.40	507.60	620.40	676.80	733.20	789.60	789.60	789.60	789.60
Total Base Target	\$ 2,593,357	\$ 2,593,357	\$ 3,920,815	\$ 6,087,365	\$ 7,727,082	\$ 8,654,242	\$ 9,653,424	\$ 10,707,427	\$ 11,047,858	\$ 11,399,342	\$ 11,761,938
<i>**ADA From New Grade Levels</i>	<i>235.00</i>	<i>235.00</i>	-	-	-	-	-	-	-	-	-
Grade Level Add-Ons											
TK Add-On	213,530	213,530	220,073	341,107	351,823	362,990	374,552	386,453	398,748	411,438	424,523
K-3 CSR Supplement (10.4% of K-3)	195,031	195,031	254,026	327,966	338,400	349,116	360,114	371,676	383,520	395,646	408,336
High School Supplement (2.6% of 9-12)	18,668	18,668	38,465	59,558	81,893	84,600	87,307	90,014	92,947	95,880	98,813
Total Add-Ons	\$ 213,700	\$ 213,700	\$ 292,490	\$ 387,524	\$ 420,293	\$ 433,716	\$ 447,421	\$ 461,690	\$ 476,467	\$ 491,526	\$ 507,149
Total Target Base Plus Add-Ons	\$ 2,807,056	\$ 2,807,056	\$ 4,213,306	\$ 6,474,889	\$ 8,147,375	\$ 9,087,958	\$ 10,100,845	\$ 11,169,118	\$ 11,524,325	\$ 11,890,868	\$ 12,269,087
Average Base per ADA	\$ 11,945	\$ 11,945	\$ 12,451	\$ 12,756	\$ 13,132	\$ 13,428	\$ 13,776	\$ 14,145	\$ 14,595	\$ 15,059	\$ 15,538
Supplemental Grant											
School Percent FRPM/ELL/FY	85.00%	85.00%	85.00%	85.00%	85.00%	85.00%	85.00%	85.00%	85.00%	85.00%	85.00%
School Supplement Per Pupil (20%)	\$ 2,031	\$ 2,031	\$ 2,117	\$ 2,169	\$ 2,233	\$ 2,283	\$ 2,342	\$ 2,405	\$ 2,481	\$ 2,560	\$ 2,642
Total Supplemental Grant	\$ 477,200	\$ 477,200	\$ 716,262	\$ 1,100,731	\$ 1,385,054	\$ 1,544,953	\$ 1,717,144	\$ 1,898,750	\$ 1,959,135	\$ 2,021,448	\$ 2,085,745
Concentration Grant (65% funding)											
District Unduplicated FRPM/ELL/FY	85.00%	85.00%	85.00%	85.00%	85.00%	85.00%	85.00%	85.00%	85.00%	85.00%	85.00%
Total Concentration Grant	\$ 547,376	\$ 547,376	\$ 821,595	\$ 1,262,603	\$ 1,588,738	\$ 1,772,152	\$ 1,969,665	\$ 2,177,978	\$ 2,247,243	\$ 2,318,719	\$ 2,392,472
Total LCFF	\$ 4,045,162	\$ 4,045,161	\$ 5,971,235	\$ 9,179,331	\$ 11,472,990	\$ 12,768,053	\$ 14,162,206	\$ 15,632,298	\$ 16,129,451	\$ 16,642,473	\$ 17,171,826
Total Funding per ADA	\$ 17,213	\$ 17,213	\$ 17,645	\$ 18,084	\$ 18,493	\$ 18,865	\$ 19,316	\$ 19,798	\$ 20,427	\$ 21,077	\$ 21,748
EPA Rate (\$ or %)	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00				
8011 - LCFF	\$ 2,590,691	\$ 2,590,690	\$ 3,876,796	\$ 6,037,673	\$ 7,633,186	\$ 8,579,176	\$ 9,624,256	\$ 10,745,274	\$ 11,242,427	\$ 11,755,449	\$ 12,284,802
8012 - EPA	\$ 47,000	\$ 47,000	\$ 67,680	\$ 101,520	\$ 124,080	\$ 135,360	\$ 146,640	\$ 157,920	\$ 157,920	\$ 157,920	\$ 157,920
8096 - In Lieu	\$ 1,407,471	\$ 1,407,471	\$ 2,026,759	\$ 3,040,138	\$ 3,715,724	\$ 4,053,517	\$ 4,391,310	\$ 4,729,104	\$ 4,729,104	\$ 4,729,104	\$ 4,729,104

Coversheet

AB 49 Immigration Policies – Board Consideration and Approval

Section: IV. Topical
Item: B. AB 49 Immigration Policies – Board Consideration and Approval
Purpose: Vote
Submitted by:
Related Material:
AB 49 Immigration Policies (03.09.26).pdf
California AG - Promoting a Safe and Secure Learning Environment for All (03.09.26).pdf
California DOJ - Know Your Educational Rights (03.09.26).pdf

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NAVIGATOR SCHOOLS AB 49 IMMIGRATION POLICIES

I. Policy for Collecting and Retaining Student Information

The CEO & Superintendent, or designee, shall maintain in writing Navigator Schools' policies and procedures for gathering and handling sensitive student information, and appropriate personnel shall receive training regarding those policies and procedures.

If Navigator Schools possesses information that could indicate immigration status, citizenship status, or national origin information, Navigator Schools shall not use the acquired information to discriminate against any students or families or bar children from enrolling in or attending school.

If parents or guardians choose not to provide information that could indicate their or their children's immigration status, citizenship status, or national origin information, Navigator Schools shall not use such actions as a basis to discriminate against any students or families or bar children from enrolling in or attending school.

Navigator Schools shall not allow school resources or data to be used to create a registry based on race, gender, sexual orientation, religion, ethnicity, national origin, or immigration status.

II. Policy for Inquiries Regarding Immigration Status, Citizenship Status, and National Origin Information

Navigator Schools' personnel shall not inquire specifically about a student's citizenship or immigration status or the citizenship or immigration status of a student's parents or guardians; nor shall personnel seek or require, to the exclusion of other permissible documentation or information, documentation or information that may indicate a student's immigration status, such as a green card, voter registration, a passport, or citizenship papers.

Where any law contemplates submission of national origin-related information to satisfy the requirements of a special program, Navigator Schools' personnel shall solicit that documentation or information separately from the school enrollment process.

Where permitted by law, the CEO & Superintendent, or designee, shall enumerate alternative means to establish residency, age, or other eligibility criteria for enrollment or programs, and those alternative means shall include among them documentation or information that are available to persons regardless of immigration status, citizenship status, or national origin, that do not reveal information related to citizenship or immigration status, and shall note the method of age verification but are not required to maintain a copy of the document used to show age.

Where residency, age, and other eligibility criteria for purposes of enrollment or any program may be established by alternative documents or information permitted by law or this policy, Navigator Schools' procedures and forms shall describe to the applicant, and accommodate, all alternatives specified in law and all alternatives authorized under this policy.

III. Policy for Inquiries About Social Security Numbers or Cards

Navigator Schools shall not solicit or collect entire Social Security numbers or cards.

Navigator Schools shall solicit and collect the last four digits of an adult household member's Social Security number only if required to establish eligibility for federal benefit programs.

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When collecting the last four digits of an adult household member's Social Security number to establish eligibility for a federal benefit program, Navigator Schools shall explain the limited purpose for which this information is collected and clarify that a failure to provide this information will not bar the student from enrolling in or attending the school.

Navigator Schools shall treat all students equitably in the receipt of all school services, including, but not limited to, the gathering of student and family information for the free and reduced lunch program, transportation, and educational instruction.

IV. **Policy and Procedures Regarding Information Sharing**

Navigator Schools shall avoid the disclosure of information that might indicate a student's or family's citizenship or immigration status without first attempting to notify the parent or guardian in compliance with the Family Educational Rights and Privacy Act (FERPA).

Navigator Schools' personnel shall take the following action steps upon receiving an information request related to a student's or family's immigration or citizenship status:

1. Notify a designated Navigator Schools' official about the information request.
2. Provide students and families with appropriate notice and a description of the officer or employee's request.
3. Document any verbal or written request for information by an officer or employee of an agency for immigration enforcement purposes.
4. Unless prohibited, provide students and parents/guardians with any documents provided by the officer or employee seeking the information.
5. Except for investigations of suspected child abuse, child neglect, or child dependency, or when the subpoena served on the local educational agency prohibits disclosure, Navigator Schools shall provide parental or guardian notification of any court orders, warrants, or subpoenas before responding to such requests.
6. Navigator Schools shall make every effort to receive written parental or guardian consent for release of student information, unless the information is for directory information only.

Navigator Schools shall, if feasible, make a photocopy of the request and immediately consult General Counsel and/or a designated representative of the agency. No information regarding students, their families, teachers, or employees shall be disclosed, to the extent practicable, to an officer or employee of an agency conducting immigration enforcement without a judicial subpoena, judicial warrant, or court order, and any disclosure must be in accordance with requirements set forth in Section 99.31(a)(9)(ii) of Title 34 of the Code of Federal Regulations. If faced with an administrative subpoena, consult General Counsel to determine how or whether to respond as there is no separate requirement in Federal or state law to provide information to the Department of Homeland Security (DHS), ICE, or any other agency within DHS, without a court order, judicial warrant, or judicial subpoena.

Navigator Schools' request for written parental, guardian, or eligible student consent for release of student information must include the following information: (1) the signature and date of the parent, guardian, or eligible student providing consent; (2) a description of the records to be disclosed; (3) the reason for release of information; (4) the parties or class of parties receiving the information; and (5) if requested by

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the parents, guardians or eligible student, a copy of the records to be released. Navigator Schools shall permanently keep the consent notice with the record file.

The parent, guardian, or eligible student is not required to sign the consent form. If the parent, guardian, or eligible student refuses to provide written consent for the release of student information that is not otherwise subject to release, Navigator Schools shall not release the information.

If the request seeks information regarding an employee or teacher of Navigator Schools, the same procedures as above should be followed, except that the Director of People Support is to be consulted first.

For any requests for information, Navigator Schools is under no obligation to produce the records or information immediately. Rather, it should note any designated date for production of records, if one is indicated in the request, and convey that to a designated person at the agency. The agency should designate a contact person to whom such requests for information should be directed.

Navigator Schools should obtain the contact information of the person to whom a response to the request for information should be directed and forward such contact information to the person the agency has designated to receive such requests.

V. Policy Regarding Annual Information Notice to Parents and Guardians

A. General Information Policy

Navigator Schools must provide an annual notice to parents and guardians of the school’s general information policies that includes:

1. Assurances that Navigator Schools will not release information to third parties for immigration enforcement purposes, except as required by law or court order.
2. A description of the types of student records maintained by Navigator Schools.
3. A list of the circumstances or conditions under which Navigator Schools might release student information to outside people or entities.
4. A statement that, unless Navigator Schools is providing directory information or information permitted to be disclosed without parental consent under FERPA and the California Education Code, Navigator Schools shall notify parents or guardians and eligible students—and receive their written consent pursuant to Section 99.30—before it releases a student’s personally identifiable information.
5. Even for those exceptions that permit the release of education records without parental consent, Navigator Schools the agency is required to notify the student and their family unless an exception exists pursuant to Section 99.31.

B. Directory Information Policy

If Navigator Schools decides to release directory information, it shall provide an annual notice to parents and guardians, and eligible students in attendance, of its directory information policy that includes:

1. The categories of information that Navigator Schools has classified as public directory information that may be disclosed without parental consent and which should only include the information specifically identified in Education Code section 49061, subdivision (c).

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2. A statement that directory information does not include citizenship status, immigration status, place of birth, or any other information indicating national origin (except where Navigator Schools receives consent as required under law).
3. The recipients of the directory information.
4. A description of the parent's, guardian's, or eligible student's abilities to refuse release of the student's directory information, and how to refuse release.
5. The deadline in which the parent, guardian, or eligible student must notify the school in writing that they do not want the information designated as directory information.

VI. **Model Policies for Responding to On-Campus Immigration Enforcement**

As early as possible, Navigator Schools' personnel shall notify the CEO & Superintendent, or designee, of any request by any officer seeking access to the school site or any student to conduct immigration enforcement, or any requests for review of school documents (including for the service of lawful subpoenas, petitions, complaints, warrants, etc.).

In addition to notifying the CEO & Superintendent, or designee, Navigator Schools' personnel shall take the following action steps in response to an officer present on the school campus specifically for immigration enforcement purposes:

1. Advise the officer that before proceeding with their request, and absent exigent circumstances, school personnel must first receive notification and direction from the CEO & Superintendent, or designee.
2. Ask to see, and make a copy of or note, the officer's credentials (name and badge number) and also ask for and copy or note the phone number of the officer's supervisor.
3. Ask the officer for their reason for being on school grounds and document it.
4. Ask the officer to produce any documentation that authorizes school access.
5. Make a copy of all documents provided by the officer and retain one copy of the documents for school records.
6. If the officer declares that exigent circumstances exist and demands immediate access to the campus, Navigator Schools' personnel should comply with the officer's orders and immediately contact the CEO & Superintendent, or designee.
7. If the officer does not declare that exigent circumstances exist, respond according to the requirements of the officer's documentation. If the officer has:
 - a. **An ICE (Immigrations and Customs Enforcement) administrative warrant**, Navigator Schools' personnel shall inform the officer that they cannot consent to any request without first consulting with the CEO & Superintendent, or designee.
 - b. **A federal judicial warrant (search-and-seizure warrant or arrest warrant)**, prompt compliance with such a warrant is usually legally required. If feasible, consult with General Counsel before providing the agent access to the person or materials specified in the warrant.
 - c. **A subpoena for production of documents or other evidence**, immediate compliance is not required. Personnel shall inform General Counsel or other designated official of the subpoena, and await further instructions on how to proceed.

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8. While Navigator Schools’ personnel should not consent to an officer seeking access for immigration enforcement purposes, except as described above, they should not attempt to physically impede the officer, even if the officer appears to be exceeding the authorization given under a warrant or other document. If an officer enters the premises without consent, personnel shall document their actions while on campus and if feasible, accompany them at all times.

After the encounter with the officer, personnel shall promptly take written notes of all interactions with the officer. The notes shall include the following items:

1. List or copy of the officer’s credentials and contact information;
2. Identity of all school personnel who communicated with the officer;
3. Details of the officer’s request;
4. Whether the officer presented a warrant or subpoena to accompany their request, what was requested in the warrant/subpoena, and whether the warrant/subpoena was signed by a judge;
5. [Local educational agency] personnel’s response to the officer’s request;
6. Any further action taken by the agent; and
7. Photo or copy of any documents presented by the agent.

Navigator Schools’ personnel shall provide a copy of those notes, and associated documents collected from the officer, to General Counsel. In turn, General Counsel shall submit a timely report to the Navigator Board of Directors the officer’s requests and actions and Navigator Schools’ response, and shall email the **Bureau of Children’s Justice** in the **California Department of Justice**, at **BCJ@doj.ca.gov**, regarding any attempt by an officer or employee of an agency to access a school site or a student for immigration enforcement purposes.

VII. Policy for Parental Notification of Immigration Enforcement Actions

Navigator Schools’ personnel must receive consent from the student’s parent or guardian before a student can be interviewed or searched by any officer seeking to enforce the civil immigration laws at the school, unless the officer presents a valid, effective warrant signed by a judge, or presents a valid, effective court order.

Navigator Schools’ personnel shall immediately notify the student’s parents or guardians if an officer or employee of an agency requests or gains access to a student for immigration enforcement purposes, unless such access was in compliance with a judicial warrant or subpoena that restricts the disclosure of the information to the parent or guardian.

VIII. Policy for Responding to the Detention or Deportation of a Student’s Family Member

Navigator Schools shall encourage families and students to have and know their emergency phone numbers and to know where to find important documentation, including birth certificates, passports, Social Security cards, doctors’ contact information, medication lists, lists of allergies, etc., which will allow them to be prepared in the event that a family member is detained or deported.

Navigator Schools shall permit students and families to update students’ emergency contact information as needed throughout the school year, and provide alternative contacts if no parent or guardian is available,

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and shall ensure that families may include the information of an identified trusted adult guardian as a secondary emergency contact in case a student's parent or guardian is detained.

Navigator Schools shall communicate to families that information provided within the emergency cards will only be used in response to specified emergency situations, and not for any other purpose.

In the event a student's parent/guardian has been detained or deported by federal immigration authorities, Navigator Schools shall use the student's emergency card contact information and release the student to the person(s) designated as emergency contacts. Alternatively, Navigator Schools shall release the student into the custody of any individual who presents a Caregiver's Authorization Affidavit on behalf of the student. Navigator Schools shall only contact a child protective services agency if its personnel are unsuccessful in arranging for the timely care of the child through the emergency contact information that the school has, a Caregiver's Authorization Affidavit, or other information or instructions conveyed by the parent or guardian.

IX. Policy for Responding to Hate Crimes and Bullying

A. Adopting and Publicizing Anti-Bullying and Anti-Harassment Policy

Navigator Schools shall adopt and publicize policies that prohibit discrimination, harassment, intimidation, and bullying on the basis of a student's actual or perceived nationality, ethnicity, or immigration status. Those policies must be translated in the student's primary language if at least 15 percent of the students enrolled in the school speak a single primary language other than English.

Navigator Schools shall notify parents and guardians of their children's right to a free public education, regardless of immigration status or religious beliefs. This information shall include information related to "Know Your Educational Rights" guide established by the Attorney General.

Navigator Schools shall inform students who are victims of hate crimes of their right to report such crimes.

B. Processing Complaints of Harassment and Bullying

Navigator Schools shall adopt a process for receiving complaints of and investigating complaints of discrimination, harassment, intimidation, and bullying based on any of the following actual or perceived characteristics: disability; gender; gender identity; gender expression; nationality; race or ethnicity; religion; sexual orientation; association with a person or group with one or more of the aforementioned characteristics; and immigration status.

The complaint process must include, but is not limited to, the following steps:

1. A requirement that, if school personnel witness an act of discrimination, harassment, intimidation, or bullying, they shall take immediate steps to intervene when safe to do so;
2. A timeline to investigate and resolve complaints of discrimination, harassment, intimidation, or bullying that shall be followed by all schools under the jurisdiction of the local educational agency; and
3. An appeal process afforded to the complainant should they disagree with the resolution of a complaint.

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Navigator Schools shall ensure that complaint procedures contain confidentiality safeguards for immigration status information.

Navigator Schools shall prohibit retaliation against a person who submits a complaint of discrimination, harassment, intimidation, or bullying.

C. *Training Students, Teachers, and Staff on Anti-Bullying and Anti-Harassment Policy*

Navigator Schools shall educate students about the negative impact of bullying other students based on their actual or perceived immigration status or their religious beliefs or customs.

Navigator Schools shall also train teachers, staff, and personnel to ensure that they are aware of their legal duty to take reasonable steps to eliminate a hostile environment and respond to any incidents of harassment based on the actual or perceived characteristics noted above. Such training should, at minimum, provide agency personnel with the skills to do the following:

1. Discuss the varying immigration experiences among members of the student body and school community;
2. Discuss bullying-prevention strategies with students, and teach students to recognize the behavior and characteristics of bullying perpetrators and victims;
3. Identify the signs of bullying or harassing behavior;
4. Take immediate corrective action when bullying is observed; and
5. Report incidents to the appropriate authorities, including law enforcement in instances of criminal behavior.

Promoting a Safe and Secure Learning Environment for All:

Guidance and Model Policies to Assist California's TK-12 Schools in Responding to Requests for Access and Information for Immigration Enforcement Purposes



Rob Bonta
California Attorney General
December 2025

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Introduction

California's public schools serve nearly six million children and their families.¹ The State's educators have the incredible opportunity, and responsibility, to create and maintain secure and peaceful learning environments for all students, regardless of nationality or immigration status.² In a state in which nearly half of all children have at least one immigrant parent,³ the ways in which our schools handle immigration issues are critically important.

Approximately 133,000 undocumented children attend California's public K-12 schools.⁴ The State and its educators must do everything within their control to make all California schools safe havens for California's students and families.

Immigration enforcement threats have led immigrant families to ask whether it is safe to send their children to school. Although California cannot control the actions of federal immigration enforcement agencies, federal and California laws empower schools to welcome all students and to reassure them of their educational rights and opportunities. Under the U.S. Constitution, all students have a right to receive an education without discrimination based on immigration status. In *Plyler v. Doe*, the U.S. Supreme Court recognized that undocumented immigrants are guaranteed due process and equal protection rights under the U.S. Constitution, and that children cannot be denied equal access to a public education because of their immigration status. Therefore, schools must provide free public education to all students regardless of their immigration status and regardless of the citizenship status of the students' parents or guardians.⁵



California law similarly affirms the equal educational rights of immigrant students. In California, all children between the ages of 6 and 18 years, who are not otherwise exempt (e.g., those who are homeschooled), must be enrolled in school.⁶ Under the California Constitution, all students and staff—regardless of immigration status—“have the inalienable right to attend campuses which are safe, secure and peaceful.”⁷ The California Supreme Court has affirmed that an immigrant student's right to equal educational opportunity is “a vitally important right in our society.”⁸ And the U.S. Supreme Court has ruled that the federal government cannot commandeer state and local governments.⁹ Protections are expressly codified in California law to outlaw discrimination on the basis of a student's immigration status “in any program or activity conducted by an educational institution that receives, or benefits from, state financial assistance, or enrolls pupils who receive state financial aid.”¹⁰

Purpose of This Guide

This guidance was initially published in 2018, pursuant to Assembly Bill (AB) No. 699 (O'Donnell and Chiu; 2017-2018 Regular Session). AB 699 amended California Education Code section 234.7 to mandate that the Attorney General, by April 1, 2018, publish model policies “. . . limiting assistance with immigration enforcement at public schools, to the fullest extent possible consistent with federal and state law, and ensuring that public schools remain safe and accessible to all California residents regardless of immigration status.”¹¹ AB 699 further required that by July 1, 2018, all local educational agencies in California, including all school districts, county offices of education, and charter schools, adopt these or equivalent policies.

In December 2024, California Attorney General Rob Bonta updated this guidance to equip local educational agencies with the updated information and resources necessary to continue to provide safe, welcoming environments for all students and to safeguard the rights and privacy of students and their families.

In September and October 2025, the Governor signed into law several bills that amended Education Code section 234.7: AB 49, AB 419, and AB 495.¹² AB 49 became effective immediately, on September 20, 2025. AB 49 will remain in effect until January 1, 2026, at which point the operative provisions of AB 495 relating to the Education Code amendments will take effect, superseding AB 49 (which was to take effect January 1, 2026) and AB 419.¹³

Effective January 1, 2026, AB 495 amends Education Code section 234.7 as follows:

- **Access to nonpublic areas:** prohibits school officials and employees of a local educational agency, unless required by state or federal law, or required to administer a state or federally supported educational program, from allowing an officer or employee of an agency conducting immigration enforcement to enter a nonpublic area of a schoolsite for any purpose, unless the person seeking entry presents them with a valid judicial warrant, judicial subpoena, or a court order.
 - o School officials must, if possible, ask the person to provide valid identification if they are seeking to enter a nonpublic area of a schoolsite.
 - o This does not limit the right of local educational agency and its officials to consult with counsel or challenge the validity of a warrant, subpoena, or court order in a court of competent jurisdiction.
- **Access to documents or information:** prohibits a local educational agency and its personnel from disclosing or providing, in writing, verbally, or in any other manner, and to the extent practicable, any information about a pupil, including their education records, or information about the pupil's family and household to an officer or employee of an agency conducting immigration enforcement, unless that officer or employee provides a valid judicial warrant, judicial subpoena, or court order requesting the information. This prohibition applies as well to any information about a school employee or teacher.
 - o This includes “personal information,” as defined by Civil Code section 1798.3. “Personal information” means “any information that is maintained by an agency that identifies or describes an individual, including, but not limited to, the individual's name, social security number, physical description, home address, home telephone number, education, financial matters, and medical or employment history. It includes statements made by, or attributed to, the individual.”¹⁴

- o This includes information about a pupil's home and travel schedule.
- The **Attorney General** is to update its previous guidance and model policies by **December 1, 2025**.
- **All local educational agencies** must update existing policies to reflect all requirements in Section 234.7 by **March 1, 2026** and must maintain this policy and make it available to the California Department of Education upon request.
- **All local educational agencies** must adopt the “Know Your Educational Rights” checklist for students and families, as updated by the Attorney General, by the school year following any updates the Attorney General provides; this checklist must be posted in every language that the Attorney General provides, and must be posted at its administrative offices and the internet sites of the agency and the internet sites of every schoolsite.
- **All local educational agencies** may be subject to monitoring and auditing by the California Department of Education to ensure policies are in compliance.
- Added **definitions** for “immigration enforcement” (identical to that provided in the Values Act, Gov. Code, § 7284.4, subd. (f)) and “schoolsite.”

Scope of Education Code section 234.7

All local educational agencies in California are subject to this updated guidance and the provisions of Education Code section 234.7. As noted above, Section 234.7 defines a “local educational agency” as “a school district, county office of education, or charter school.”¹⁵ The requirements of Section 234.7, as amended by AB 495 and AB 49, thus apply to all officials and employees of a local educational agency, and to every program operated by a local educational agency. This includes not only K-12 schools, but preschool programs, transitional kindergarten programs, aftercare programs, summer school programs, continuation programs, and any other program operated by a local educational agency, in other words, any program operated by a school district, county office of education, or charter school.

This updated guide:

- discusses procedures for responding to requests for information regarding students, families, employees, or teachers, or access to any nonpublic area of a schoolsite, when the purpose for doing so is to enforce immigration laws;
- includes model policies for responding to these requests;
- includes procedures to respond to hate crimes and bullying that target immigrants; and
- explains AB 495’s amendments to California laws that set forth new requirements for designating a guardian or caretaker and related laws.¹⁶

Also new in this update is a new “Know Your Educational Rights” quick reference guide for students and their families at Appendix G (translations of which will be made available in different languages). As discussed below, AB 495 requires local educational agencies to provide information related to this “Know Your Educational Rights” guide to parents and guardians, either as part of the annual notification to parents and guardians pursuant to Education Code section 48980 or any other cost-effective means determined by the local educational agency. This “Know Your Educational Rights” guide must be posted by local educational agencies in the agency’s administrative buildings and on the internet sites of the

agency and the internet sites of each of its schoolsites. It must be posted in every language provided by the Attorney General and updated the school year following any updates published by the Attorney General.¹⁷

AB 495 requires local educational agencies to provide information relating to this guidance and the model policies contained herein to families, including information related to plans for family safety, the caregiver authorization affidavit in Family Code section 6552, and the importance of families providing schools with, and regularly updating, emergency contact information, including secondary and additional contact information. Agencies may provide this information in their annual notification to parents and guardians, as required by Education Code section 48980, or any other cost-effective means determined by the agency.¹⁸

A Quick Reference for School Officials for responding to on-campus immigration enforcement and requests for student and family information is also included as Appendix A.

This guide offers local educational agencies governing law and model policies for handling and responding to the following circumstances:

1. Gathering and Handling Student and Family Information.
2. Sharing Information Regarding Students, Families, and Employees.
3. Responding to Requests for Information Regarding Students, Families, and Employees for Immigration Enforcement Purposes.
4. Responding to Requests for Access to Schoolsites for Immigration Enforcement Purposes.
5. Responding to the Detention or Deportation of a Student's Family Member.
6. Responding to Hate Crimes and Bullying Related to National Origin or Ethnicity.

This guide is intended to help school officials form practical plans to protect the rights of students and their families regarding requests for access or information for immigration enforcement purposes. Local educational agencies must comply with several state laws in this regard.

The Values Act (SB 54)

The Values Act (Senate Bill 54 [SB 54]) became effective January 4, 2018. SB 54 prohibits "California law enforcement agencies" from engaging in immigration enforcement activities, subject to certain exceptions.¹⁹ This includes "school police or security departments," which include "police and security departments of the California State University, the California Community Colleges, charter schools, county offices of education, schools, and school districts."²⁰ The California Attorney General's Office has issued several law enforcement bulletins regarding SB 54, which local educational agencies with police or security departments should review to ensure their officers comply with the restrictions on immigration enforcement in SB 54.²¹

SB 54 also required the Attorney General to publish model policies limiting assistance with immigration enforcement to the fullest extent possible consistent with federal and state law at public schools,²² public libraries, courthouses, shelters, among other entities and organizations operated by the state or a political subdivision of the state.²³ The Attorney General published these policies (including the original version of this guide, which included model policies) in 2018.

To the extent that local educational agencies have developed policies that are aligned with or provide greater protections for students and families, this guide is not intended to supersede those policies.²⁴ Rather, this guide offers foundational policies reflecting the requirements that at minimum should be present in the policies of any California local educational agency. Local educational agencies that have already adopted policies should use this updated guide as a resource to ensure alignment and to distribute the checklist for school officials, Know Your Educational Rights checklist for students and families, and resource pages for students and families, where appropriate.

Local educational agency policies must substantially reflect the model policies here except where contrasting laws or circumstances require adjustments. If you have reason to believe that a school is not following the model policies identified in this guidance, please e-mail the **Bureau of Children's Justice in the California Department of Justice**, at BCJ@doj.ca.gov, or submit a complaint on the Bureau's website at <https://oag.ca.gov/bcj/complaint>.

The laws, regulations, and policies cited in this guidance and the model policies are based on laws in existence as of January 1, 2026. Educational agencies are encouraged to consult with their attorneys should any of the laws, regulations, or policies cited in this guidance change.

01 Gathering and Handling Student and Family Information

Purpose

Provide school administrators with policies for collecting and retaining information to prevent unnecessary collection of information on the immigration status of students and their families.

Governing Law

1. Social Security Numbers

Every individual has a considerable privacy interest in retaining the confidentiality of their Social Security number.²⁵ California law bars school districts, county offices of education, and charter schools from collecting or soliciting Social Security numbers, or the last four digits thereof, from students or their parents or guardians, unless otherwise required to do so by state or federal law.²⁶ While solicitation of a parent's or guardian's last four digits of their Social Security number—or a statement that the parent does not possess a Social Security number—is a way to establish eligibility for a free or reduced-price lunch,²⁷ there is no federal or California law that requires schools to collect Social Security numbers from students or their parents and guardians for enrollment purposes. Therefore, local educational agencies may not collect or solicit a student's or parent's/guardian's Social Security number or Social Security card during the school enrollment process.

2. Enrollment Information

During the student enrollment process, school districts in particular must verify certain information, including a student's residency in the district and age. Education Code section 48204.1 requires school districts to accept "reasonable evidence" of residency in the district and lists the types of documents that school districts must accept, at a minimum, as proof of residency:

- Property tax payment receipts
- Rental property contract, lease, or payment receipts
- Utility service contract, statements, or payment receipts
- Pay stubs
- Voter registration
- Correspondence from a government agency
- Declaration of residency executed by the parent or legal guardian of a pupil.

While a district must accept these listed documents, the district may choose to accept other types, as well.²⁸ Also, parents and guardians are not required to provide every document listed.

To prove age, Education Code section 48002 permits school districts to accept the following:

- Certified copy of birth record
- Statement by the local registrar or county recorder certifying the date of birth
- Baptism certificate duly attested
- Passport

- When none of the foregoing is obtainable, an affidavit of the parent, guardian, or custodian, or any other appropriate means of proving the child's age.

A local educational agency's refusal to accept alternative proof of residency or age on the basis of a child's or a parent's/guardian's actual or perceived race, color, national origin, citizenship, or immigration status may constitute a violation of federal and California civil rights laws.²⁹ And while local educational agencies are required to note the method by which the student's age was verified as part of the permanent student record, they are not required to maintain a copy of the document used to show age.³⁰

Additionally, the federal McKinney-Vento Homeless Assistance Act requires schools to immediately enroll a homeless child or youth even if they are unable to provide proof of residency or age or other documentation normally required for enrollment.³¹

School officials and employees of local educational agencies should never ask about the citizenship or immigration status of students or their parents or guardians for the purpose of establishing in-district residency. California law prohibits school officials or employees of local educational agencies from, at any time, collecting any information or documents regarding citizenship or immigration status of pupils or family members, unless required by state or federal law or as required to administer a state or federally supported education program.³² However, schools are never required under federal or state law to collect citizenship or immigration status information as this information is irrelevant to the enrollment process, so they should not do so. Such inquiries may substantially interfere with a student's access to a basic public education.

Federal law and California law also prohibit local educational agencies from engaging in any practices with the purpose or effect of discriminating against students on the basis of race, color, or national origin. Inquiries into a student's or parent's immigration or citizenship status may have such a discriminatory effect.³³ California law specifically prohibits discrimination on the basis of an individual's immigration status, for any program or activity conducted by an educational institution that either receives or benefits from state financial assistance, or that enrolls students who receive state financial aid.³⁴ In addition, state law requires "full and equal accommodations, advantages, facilities, privileges, or services" for students regardless of their citizenship or immigration status.³⁵ Local educational agencies should review their student enrollment, residency, and data collection policies and practices, not only to ensure that they comply with these federal and state laws, but also to safeguard against inadvertently discouraging immigrant/undocumented children from enrolling in or attending school because of the content of the enrollment forms or the mechanics of the enrollment process.



Local educational agencies may ask for (but parents are not required to provide) certain national origin related information—such as a student's place of birth, U.S. entry date, and the date the student first attended school in the U.S.—to comply with federal or state reporting requirements for special programs (e.g., for reporting on language instruction programs for English learners).³⁶ However, local educational agencies may not use the acquired data to discriminate against immigrant students or prevent children from enrolling in or attending school if their parents or guardians choose not to provide this information.³⁷ To avoid deterring initial school enrollment of immigrants or their children, agencies should collect this information separately from the school enrollment process.

Local educational agencies must also provide information to parents, guardians, and students, where appropriate, informing them of students' rights related to free public education, regardless of immigration status or religious beliefs.³⁸ This includes providing information relating to this guidance and the Know Your Educational Rights guide attached as Appendix G. This information may be provided in the annual notification to parents and guardians pursuant to Education Code section 48980 or any other cost-effective means determined by the local educational agency.

If they have not done so already, local educational agencies must develop written policies and procedures for gathering and handling confidential student information generally and conduct agency-wide staff training on handling inquiries regarding these policies and practices. Local educational agencies should also review all student enrollment policies, practices, and forms, to ensure that any information or documents required for establishing residency do not risk negatively affecting student enrollment. Administrators should field test materials and seek community input to gauge whether materials are having such effect.

Policy Recommendations: Gathering and Handling Student and Family Information

1. Policies for Collecting and Retaining Student Information

Written and Publicly Available Policies; Training

Policies and procedures for gathering and handling sensitive student information during enrollment or otherwise should be set out in writing. Staff should receive training on these policies and procedures.

Document/Record Retention

As discussed below, the local educational agency should avoid seeking or collecting information regarding students' or families' immigration or citizenship status. However, if the local educational agency is required to collect national origin information because of federal reporting requirements, such information shall not be used to discriminate or prevent children from enrolling in or attending school; nor should parents' or guardians' decision to withhold such information be used to discriminate against students or prevent their enrollment. Moreover, the local educational agency shall not use such information to create a registry based on race, gender, sexual orientation, religion, ethnicity, or national origin.



2. Immigration Status, Citizenship Status, National Origin Information

Information on Immigration Status, Citizenship Status, and National Origin Generally

Do not at any time seek information about a student's citizenship or immigration status specifically. Do not at any time seek or require, to the exclusion of other sufficient and permissible information, information regarding or probative of a student's or their parent's citizenship (U.S. citizenship or foreign citizenship) or immigration status (e.g., immigration number).

While agencies may be required to collect and provide information related to a student's national origin (i.e., information regarding a student's birthplace, entry date into the United States, date of first enrollment in a U.S. school, or departure from the United States after entry) to satisfy certain federal

reporting requirements for special programs, to avoid deterring initial school enrollment of immigrants or their children, agencies should collect this information separately from the school enrollment process.

Proof of Residency in Attendance Zone and Proof of Age

Notify students and families of the full range of documents that will be accepted as proof of residency in the relevant attendance zone and as proof of age.

Under Education Code section 48204.1, any of the following documents establish proof of residency in an attendance zone:

- ✓ Property tax payment receipts;
- ✓ Rental property contract, lease, or payment receipts;
- ✓ Utility service contract, statement, or payment receipts;
- ✓ Pay stubs;
- ✓ Voter registration;
- ✓ Correspondence from a government agency; or
- ✓ Declaration of residency executed by the parent or legal guardian of the pupil.

Under Education Code section 48002, any of the following documents establish age:

- ✓ Certified copy of a birth record;
- ✓ Statement by the local registrar or a county recorder certifying the date of birth;
- ✓ Baptism certificate duly attested;
- ✓ Passport; or
- ✓ Affidavit of the parent, guardian, or custodian of the minor.

Under both Education Code sections 48204.1 and 48002, a school district can choose to accept other documents to show residency in a zone and show age. On those matters and other matters where an agency has the discretion to add permissible alternatives, a local educational agency should ensure that alternatives for documentation include documents that are available regardless of citizenship or immigration status, and that do not reveal information related to citizenship or immigration status. Local educational agencies should review and adjust all student enrollment/application policies, practices, and forms, to ensure that they include and describe to the applicant all acceptable alternatives. And while local educational agencies are required to note the method by which the student's age was verified as part of the permanent student record, local educational agencies are not required to maintain a copy of the document used to show age.³⁹

3. Requests for Social Security Numbers or Other Personal Information

Social Security Numbers or Cards

Solicit and collect the last four digits of an adult household member's Social Security number only if required to establish eligibility for federal benefit programs.

When collecting the last four digits of an adult household member's Social Security number to establish eligibility for a federal benefit program, the local educational agency should explain the limited purpose for which this information is collected and clarify that a failure to provide this information will not bar the student from enrolling in or attending the school.

"Free and Reduced-Price Meals" Forms

When a family is completing the "Free and Reduced-Price Meals" form, the local educational agency should notify parents or guardians that:

- ✓ If any household member participates in CalFresh, CalWORKs (California Work Opportunity and Responsibility for Kids), or FDPIR (Food Distribution Program on Indian Reservations), no adult household member needs to provide the last four digits of their Social Security number; and
- ✓ If no household member of a student's family participates in CalFresh, CalWORKs, or FDPIR, and no adult household member has a Social Security number, the student still can qualify for free or reduced-price meals, if the family meets the income eligibility requirements. The "No SSN" box on the form must be checked for the application to be considered complete.

Gathering Information from Parent Volunteers

To the extent permissible, the local educational agency should communicate to families the available volunteer positions and whether such positions require completion of Live Scan or other fingerprinting. The local educational agency should provide this notice to all students and families, regardless of immigration or citizenship status.

Model Policies: Gathering and Handling Student and Family Information

All local educational agencies are required to adopt the following model policies, or equivalent policies, by March 1, 2026:⁴⁰

Model Policies for Collecting and Retaining Student Information

- The [title of appropriate official or name of unit] shall maintain in writing [local educational agency] policies and procedures for gathering and handling sensitive student information, and appropriate personnel shall receive training regarding those policies and procedures.
- If the [local educational agency] possesses information that could indicate immigration status, citizenship status, or national origin information, the [local educational agency] shall not use the acquired information to discriminate against any students or families or bar children from enrolling in or attending school.
- If parents or guardians choose not to provide information that could indicate their or their children's immigration status, citizenship status, or national origin information, the [local educational agency] shall not use such actions as a basis to discriminate against any students or families or bar children from enrolling in or attending school.
- The [local educational agency] shall not allow school resources or data to be used to create a registry based on race, gender, sexual orientation, religion, ethnicity, national origin, or immigration status.

Model Policies for Inquiries Regarding Immigration Status, Citizenship Status, and National Origin Information

- [Local educational agency] personnel shall not inquire specifically about a student's citizenship or immigration status or the citizenship or immigration status of a student's parents or guardians; nor shall personnel seek or require, to the exclusion of other permissible documentation or information, documentation or information that may indicate a student's immigration status, such as a green card, voter registration, a passport, or citizenship papers.
- Where any law contemplates submission of national origin-related information to satisfy the requirements of a special program, [local educational agency] personnel shall solicit that documentation or information separately from the school enrollment process.
- Where permitted by law, the [title of officer or unit] of the [local educational agency] shall enumerate alternative means to establish residency, age, or other eligibility criteria for enrollment or programs, and those alternative means shall include among them documentation or information that are available to persons regardless of immigration status, citizenship status, or national origin, and that do not reveal information related to citizenship or immigration status. Local educational agencies shall note the method of age verification but are not required to maintain a copy of the document used to show age.
- Where residency, age, and other eligibility criteria for purposes of enrollment or any program may be established by alternative documents or information permitted by law or this [resolution/policy], the [local educational agency's] procedures and forms shall describe to the applicant, and accommodate, all alternatives specified in law and all alternatives authorized under this [resolution/policy].

Model Policies for Inquiries About Social Security Numbers or Cards

- The [local educational agency] shall not solicit or collect entire Social Security numbers or cards.
- The [local educational agency] shall solicit and collect the last four digits of an adult household member's Social Security number only if required to establish eligibility for federal benefit programs.
- When collecting the last four digits of an adult household member's Social Security number to establish eligibility for a federal benefit program, the [local educational agency] shall explain the limited purpose for which this information is collected and clarify that a failure to provide this information will not bar the student from enrolling in or attending the school.
- The [local educational agency] shall treat all students equitably in the receipt of all school services, including, but not limited to, the gathering of student and family information for the free and reduced lunch program, transportation, and educational instruction.

02 Sharing Information Regarding Students, Their Families, and Employees

Purpose

Identify categories of information regarding students, their families, their households, and employees of local educational agencies, the disclosure of which is limited or precluded from disclosure, and provide model policies on instructing students and families on ways to protect against the release of their information, to the extent permitted under the law.

Governing Law

Citizenship and Immigration Status Information. Federal law does not impose an affirmative duty on state or local government entities to collect information about an individual's citizenship or immigration status. California law generally prohibits law enforcement, including school police and security departments, from "[i]nquiring into an individual's immigration status."⁴¹ Similarly, local educational agencies are prohibited from collecting information or documents regarding the citizenship or immigration status information of pupils or their family members.⁴²

An agency's acquisition of information about an individual's immigration or citizenship status would thus generally be merely incidental to some other purpose (e.g., parental choice to submit a passport containing visa information as proof of student age).

Therefore, local educational agencies seeking to protect immigrant students' privacy typically choose not to acquire facts surrounding immigration and citizenship status. They would not then possess such information about a given student to share with law enforcement for immigration enforcement purposes.⁴³ (See Section 1, above.)

But if a state or local government (in particular) nonetheless possesses information regarding citizenship or immigration status, federal and California law provide that state or local governments may not prohibit or restrict employees from sending to or receiving such information from federal immigration enforcement authorities or maintaining that information, if collected.⁴⁴ Federal law itself restricts local educational agencies from sharing personal information as described below, and those federal restrictions would apply with equal force to student personal information— such as information regarding a student's citizenship or immigration status—contained in education records.

Personal Information Generally. Federal law requires that, in most cases, a local educational agency must seek a parent's or guardian's consent before releasing any student information to an outside entity.⁴⁵ However, local educational agencies may release information without parental/guardian consent, in limited instances, to certain enumerated individuals for "legitimate educational interests" or the release of "directory information." These instances and other confidentiality protections are discussed in further detail below.⁴⁶

1. Restrictions on Release of Personal Information or Educational Records of Students and Their Families

As a condition of federal funding, federal law restricts local educational agencies from releasing certain private student information without the consent of the student's parents, or the student if the student has reached 18 years of age or is attending an institution of postsecondary education.⁴⁷ Under the federal Family Educational Rights and Privacy Act (FERPA), federal funding for educational institutions may be withheld from an educational agency or institution (including a local educational agency) that has a policy of releasing educational records or personally identifiable information (other than directory information; see discussion below) of students, without the written consent of the students' parents.⁴⁸ The California Education Code includes overlapping and additional protections against the disclosure of students' educational records or personally identifiable information contained therein that school districts must also follow.⁴⁹

Such written consent must be signed and dated by the parent or by the eligible student (student that is 18 years or older, or attending a post-secondary institution) before disclosure of the information, and must specify the records that may be disclosed, the purpose of the disclosure, and the party or class of parties to whom the disclosure may be made.⁵⁰ If desired by the parents or eligible student, the local educational agency must provide a copy of the records to be released.⁵¹ The consent notice shall be permanently kept with the record file.⁵² Also, the local educational agency must notify the recipient that transmission of the information to others without the written consent of the parent is prohibited.⁵³

AB 495 has amended Education Code section 234.7 to prohibit a local educational agency and its personnel, to the extent practicable, from disclosing or providing to an officer or an employee of an agency conducting immigration enforcement – in writing, verbally, or in any other manner – the following records, unless they are presented with a valid judicial warrant, judicial subpoena, or court order directing them to produce the records:

- The “education records of or any information about a pupil or a pupil’s family and household without the pupil’s parents’ or guardians’ written consent”
 - o This includes “personal information,” as defined in Civil Code section 1798.3, subdivision (a), which means “any information that is maintained by an agency that identifies or describes an individual, including, but not limited to, the individual’s name, social security number, physical description, home address, home telephone number, education, financial matters, and medical or employment history. It includes statements made by, or attributed to, the individual.”
 - o This includes “information about a pupil’s home.”
 - o This includes “information about a pupil’s travel schedule.”
- “Any information . . . about . . . a school employee, or a teacher”
 - o This includes “personal information,” as defined in Civil Code section 1798.3, subdivision (a), which means “any information that is maintained by an agency that identifies or describes an individual, including, but not limited to, the individual’s name, social security number, physical description, home address, home telephone number, education, financial matters, and medical or employment history. It includes statements made by, or attributed to, the individual.”

Any education records that are produced pursuant to a valid judicial warrant, judicial subpoena, or court order must comply with the parent notification requirements set forth in FERPA's regulations, at 34 C.F.R. § 99.31, subd. (a)(9)(ii).⁵⁴

When presented with a request to disclose any personal information of a student or their family, agency personnel receiving the request are not obligated to immediately produce the records or information. Instead, the official should accept the request and consult the agency's legal counsel for legal advice. Agencies should thus have a procedure in place, including an after-hours contact number, to contact the agency's legal counsel. Local educational agency personnel should ask for valid identification and document the officer's contact information and agency, if possible.

Records or Information Regarding an Employee or Teacher

As noted above, Section 234.7's protections with respect to information extend as well to teachers and employees of a local educational agency. Again, as with requests for information or education records of students or their families, agency personnel presented with a request for information for teachers and employees are under no obligation to produce the information immediately, but should instead consult legal counsel for the agency. Local educational agency personnel should ask for valid identification and document the officer's contact information and agency, if possible.

Furthermore, Government Code section 7285.2 also prohibits the local educational agency as a public employer from providing voluntary consent to an immigration enforcement agent to access, review, or obtain a local educational agency's employee records without a subpoena or judicial warrant. A subpoena under this provision can be issued under the authority of a government agency or an attorney without the need for prior court approval if the agency or attorney is authorized to issue subpoenas under the law. This provision does not apply to I-9 Employment Eligibility Verification forms and other documents for which a Notice of Inspection has been provided to the employer.⁵⁵

2. Exceptions Permitting Disclosure of Information Without Consent or Notification

An agency may provide access to educational records without consent from the parent or eligible student in limited circumstances. Such circumstances include information relevant to the legitimate educational interests of the requestor—such as for reviewing school attendance issues, providing schools with information on transferring students, evaluating federally funded educational programs, and conducting truancy mediation.⁵⁶

If a disclosure is to comply with a judicial order or lawfully issued subpoena, under FERPA, a school may not disclose educational records for a student without first attempting to notify the parent or guardian.⁵⁷ There are certain narrow circumstances under which notification to a parent or guardian may not be required, including when disclosure is in compliance with "any other subpoena issued for a law enforcement purpose and the court or other issuing agency has ordered that the existence or the contents of the subpoena or the information furnished in response to the subpoena not be disclosed."⁵⁸ In all other circumstances, local educational agency personnel must provide notice to and should make every effort to receive written consent from parents and eligible students before turning over student records. And, under state law, local educational agency personnel, to the extent practicable, may not provide personally identifiable information of a student to immigration authorities unless provided with a judicial subpoena, judicial warrant, or court order, and thus should consult with counsel when receiving any administrative subpoenas to determine how or whether to respond. (See Section 3, below.)⁵⁹

But none of these exceptions authorize or require disclosing information for immigration enforcement (which is not a legitimate educational interest), nor is there any separate requirement in federal or state law to provide information to the Department of Homeland Security (DHS), ICE, or any other agency within DHS, without a court order, judicial warrant, or judicial subpoena.⁶⁰ Also, except in instances in which the matter involves child abuse, neglect, or dependency, or if the local educational agency is served with a subpoena prohibiting disclosure, the parents and the students must be notified of any judicial order or subpoena before the school complies with the order.⁶¹

3. Prohibition of Release of Personal Information Obtained by School Police

In addition to the protections afforded to students in FERPA and the California Education Code, the California Government Code prohibits school police and security departments from providing “personal information” about an individual for immigration enforcement purposes, unless that information is publicly available.⁶² The definition of “personal information” incorporates any information that “identifies or describes an individual” including, but not limited to, an individual’s physical description, home or work address, telephone number, education, financial matters, medical or employment history, and statements made by, or attributed to, the individual.⁶³ While the California Government Code does not prohibit school police and security departments from exchanging information regarding a person’s citizenship or immigration status with governmental entities,⁶⁴ restrictions in FERPA and California law regarding the sharing of personal information contained in education records as described above applies to law enforcement officials employed by a local educational agency in the same way it applies to other local educational agency officials.

4. Annual Notification Requirement Regarding School Privacy Policy

At minimum, local educational agencies must provide students and families with annual notice, at the beginning of each school year, of school policies for student privacy and the abilities of parents to inspect student information. At least once per year, local educational agencies must notify parents or guardians if and when the schools may release student information, and the policies regarding the handling and destruction of such information.⁶⁵ Such notification shall be provided in the parents’ or guardians’ primary languages if at least 15 percent of the students enrolled in the school speak a single primary language other than English.⁶⁶ Also, the local educational agencies must notify the parents of any changes to the privacy policy within a reasonable period after that change.⁶⁷

5. Directory Information

Directory information is the basic student information that can be shared with outside parties, unless a parent or guardian opts out of the release of the information.⁶⁸ No law mandates that local educational agencies provide directory information.⁶⁹ However, local educational agencies that have a policy regarding gathering directory information can disclose such information to designated individuals, officials, and organizations without the parent’s or student’s explicit consent (except for students identified as a homeless child or youth).⁷⁰

Only the types of information specifically identified in Education Code section 49061, subdivision (c), may be provided as directory information. Thus, directory information cannot include national origin, citizenship status, or immigration status, because that information is not identified in Section 49061. Nor may directory information include a student’s Social Security number or student identification (SID) number, unless the SID number is needed with other identifying information, such as a password or personal identification number, to gain access to student records.⁷¹

Local educational agencies must give annual notice of the school’s directory information policy and afford an opportunity to refuse release of directory information, to parents of students in attendance,

and “eligible students”—students who are 18 years of age or older or are attending an institution of postsecondary education.⁷² Specifically, notices to parents and eligible students must describe the following:

- The kind of information that the school has identified as directory information;
- The parent’s or student’s ability to refuse to let the school designate the information as directory information, which could be disclosed to outside entities;
- The period of time in which the parent or student has to notify the school in writing that they do not want the information designated as directory information; and
- That opting out by the noted deadline is the parents’/guardians’/students’ only way to prevent the release of directory information.⁷³

California law also requires local educational agencies to determine “which individuals, officials, or organizations may receive directory information” and prohibits the release of directory information to “any profitmaking entity other than employers, prospective employers, and representatives of the news media.”⁷⁴ Local educational agency administrators must also notify parents or guardians of the recipients of the directory information.⁷⁵

Policy Recommendations: Sharing Student and Family Information

1. Policies and Procedures Regarding Information Sharing

As noted below, the model policies must seek to avoid unauthorized disclosure of a student’s or family’s immigration information. Local educational agencies must develop policies for notification of local educational agency officials and families when receiving inquiries regarding a student’s or family’s immigration or citizenship status. The local educational agency shall develop focused policies regarding disclosure of information for individuals participating in programs serving immigrant families. And the local educational agency must require written consent from the parent, guardian, or eligible student for release of student information, unless that information is relevant for a legitimate educational interest or is only directory information, which are described below, or is subject to the narrow conditions in FERPA and California law described above.

Examples of information relevant to legitimate educational interests

- ✓ Record of student’s attendance;
- ✓ Student transfers;
- ✓ Audit of federally-supported educational programs;
- ✓ Truancy mediation; and
- ✓ Criminal investigation.⁷⁶

Examples of directory information

- ✓ Name;
- ✓ Address;
- ✓ Telephone number;
- ✓ Weight and height of athletic team members;
- ✓ Date of birth;
- ✓ E-mail address;
- ✓ Major field of study;
- ✓ Dates of attendance;
- ✓ Most recent previous school attended;
- ✓ Participation in officially recognized activities and sports; and
- ✓ Degrees and awards received.⁷⁷

Requirements for Written Consent for Release of Student Information

Parents, guardians, and eligible students are not required to provide written consent for the release of information. If they decline to give written consent, and the information is not otherwise subject to release (because it is not relevant to a legitimate educational purpose, directory information, or subject to a judicial order or lawfully issued and effective subpoena or judicial warrant), the local educational agency shall not release the information.

The local educational agency's policy for written consent authorizing disclosure of student information—excluding information relevant for a legitimate educational interest, directory information, or subject to a judicial order or lawfully issued and effective subpoena or judicial warrant—must include the following requirements:

- ✓ The parent, guardian, or eligible student must sign and date the consent form before disclosure of the information.
- ✓ The consent form must include the following:
 - Description of the records to be disclosed;
 - Reason for disclosure;
 - Party or class of parties to whom disclosure may be made; and
 - (If desired by the parents, guardian, or eligible student) a copy of the records to be released.
- ✓ The local educational agency must notify the recipient of the information that transmission to others without the written consent of the parent or eligible student is prohibited.
- ✓ The consent notice must be permanently kept in the record file.
- ✓ Even where disclosure of a pupil's education records or any information about a pupil or their family or household is pursuant to a court order, judicial subpoena, or judicial warrant, the local educational agency must comply with the parent notification requirements set forth in FERPA regulations, at 34 C.F.R. § 99.31(a)(9)(ii).

2. Annual Notice to Parents and Guardians Regarding Information Policy

At the start of every school year, all local educational agencies must provide students and families a statement of the school's privacy policies regarding student information, including, but not limited to:

General Information Policies

The local educational agency must provide an annual notice to parents and guardians regarding the school's general information policies that includes:

- ✓ Assurances that the local educational agency will not release information to third parties for immigration enforcement purposes, except as required by law or court order.
- ✓ A description of the types of student records maintained by the local educational agency.
- ✓ A list of the circumstances or conditions under which the school might release student information to outside people or entities.

- ✓ A statement that, unless the local educational agency is providing directory information or information for a legitimate educational purpose under FERPA and the California Education Code, the local educational agency shall notify parents or guardians and eligible students—and receive their written consent—before it releases a student’s personally identifiable information. (See above for contents of the written consent form.)
- ✓ Policies regarding the retention and destruction of personally identifiable information.

Directory Information Policies

The law does not require that local educational agencies release directory information. If the local educational agency decides not to release directory information, its policy need not include any statement on directory information.

If a school within the local educational agency releases directory information, it must notify parents/guardians and adult students in its annual notification of the directory information policy that they can opt out of the release of directory information. The annual notification must clearly note the deadline for parent(s)/guardian(s) and adult students to submit their request to opt out.

Model Policies: Sharing Student, Family, and Employee Information

All local educational agencies are required to adopt the following model policies, or equivalent policies, by March 1, 2026:

Model Policies and Procedures Regarding Information Sharing

- The [local educational agency] shall avoid the disclosure of information that might indicate a student’s or family’s citizenship or immigration status without first attempting to notify the parent or guardian in compliance with the Family Educational Rights and Privacy Act (FERPA).
- [Local educational agency] personnel shall take the following action steps upon receiving an information request related to a student’s or family’s immigration or citizenship status:
 - ✓ Notify a designated [local educational agency] official about the information request.
 - ✓ Provide students and families with appropriate notice and a description of the officer or employee’s request.
 - ✓ Document any verbal or written request for information by an officer or employee of an agency for immigration enforcement purposes.
 - ✓ Unless prohibited, provide students and parents/guardians with any documents provided by the officer or employee seeking the information.
- Except for investigations of suspected child abuse, child neglect, or child dependency,⁷⁸ or when the subpoena served on the local educational agency prohibits disclosure,⁷⁹ the [local educational agency] shall provide parental or guardian notification of any court orders, warrants, or subpoenas before responding to such requests.
- The [local educational agency] shall make every effort to receive written parental or guardian consent for release of student information, unless the information is for directory information only.

Model Policies and Procedures Regarding Information Sharing (continued)

- The [local educational agency] should make a photocopy of the request and immediately consult legal counsel and/or a designated representative of the agency. No information regarding students, their families, teachers, or employees shall be disclosed, to the extent practicable, to an officer or employee of an agency conducting immigration enforcement without a judicial subpoena, judicial warrant, or court order, and any disclosure must be in accordance with requirements set forth in Section 99.31(a)(9)(ii) of Title 34 of the Code of Federal Regulations. If faced with an administrative subpoena, consult legal counsel to determine how or whether to respond as there is no separate requirement in federal or state law to provide information to the Department of Homeland Security (DHS), ICE, or any other agency within DHS, without a court order, judicial warrant, or judicial subpoena.
- The [local educational agency's] request for written parental, guardian, or eligible student consent for release of student information must include the following information: (1) the signature and date of the parent, guardian, or eligible student providing consent; (2) a description of the records to be disclosed; (3) the reason for release of information; (4) the parties or class of parties receiving the information; and (5) if requested by the parents, guardians or eligible student, a copy of the records to be released. The [local educational agency] shall permanently keep the consent notice with the record file.
- The parent, guardian, or eligible student is not required to sign the consent form. If the parent, guardian, or eligible student refuses to provide written consent for the release of student information that is not otherwise subject to release, the [local educational agency] shall not release the information.
- If the request seeks information regarding an employee or teacher of the local educational agency, the same procedures as above should be followed, except that human resources personnel (a designated person) should be consulted first.
- For any requests for information, the local educational agency is under no obligation to produce the records or information immediately. Rather, the local educational agency should note any designated date for production of records, if one is indicated in the request, and convey that to a designated person at the agency. The agency should designate a contact person to whom such requests for information should be directed.
- The local educational agency should obtain the contact information of the person to whom a response to the request for information should be directed and forward such contact information to the person the agency has designated to receive such requests.

Model Policies for Annual Information Notice to Parents and Guardians

General Information Policy

- The [local educational agency] must provide an annual notice to parents and guardians of the school's general information policies that includes:
 - ✓ Assurances that the [local educational agency] will not release information to third parties for immigration enforcement purposes, except as required by law or court order.
 - ✓ A description of the types of student records maintained by the [local educational agency].
 - ✓ A list of the circumstances or conditions under which the [local educational agency] might release student information to outside people or entities.
 - ✓ A statement that, unless the [local educational agency] is providing directory information or information permitted to be disclosed without parental consent under FERPA and the California Education Code, the [local educational agency] shall notify parents or guardians and eligible students—and receive their written consent—before it releases a student's personally identifiable information.
 - ✓ Even for those exceptions that permit the release of education records without parental consent, the agency is required to notify the student and their family unless an exception exists. The agency's policy should explain these exceptions that do not require prior notification.

Directory Information Policy

- If the [local educational agency] decides to release directory information, the [local educational agency] shall provide an annual notice to parents and guardians, and eligible students in attendance, of the [local educational agency's] directory information policy that includes:
 - ✓ The categories of information that the [local educational agency] has classified as public directory information that may be disclosed without parental consent and which should only include the information specifically identified in Education Code section 49061, subdivision (c).
 - ✓ A statement that directory information does not include citizenship status, immigration status, place of birth, or any other information indicating national origin (except where the [local educational agency] receives consent as required under state law).
 - ✓ The recipients of the directory information.
 - ✓ A description of the parent's, guardian's, or eligible student's abilities to refuse release of the student's directory information, and how to refuse release.
 - ✓ The deadline in which the parent, guardian, or eligible student must notify the school in writing that they do not want the information designated as directory information.⁸⁰

03 Responding to Requests for Access to Schoolsites for Immigration Enforcement Purposes

Purpose

Inform school administrators on policies and practices for responding to immigration agents requesting access to schoolsites.

Governing Law

1. Federal and State Policies Regarding Access to Schools

Federal Law: Although schools were previously designated by the federal government as “protected areas” at which immigration enforcement should not generally occur, in January 2025, the U.S. Department of Homeland Security rescinded this federal policy.⁸¹

State Law: California law, however, provides protections to minimize access to certain school areas and disruptions to classroom activities. California law authorizes school district boards and county office of education governing boards to “initiate and carry on any program, activity, or . . . otherwise act in any manner which is not in conflict with or inconsistent with, or preempted by, any law and which is not in conflict with the purposes for which school districts are established.”⁸² State law also directs local educational agency governing boards to adopt policies that limit classroom interruptions.⁸³

Government Code section 7285.1 prohibits a local educational agency as an employer from providing voluntary consent to an immigration enforcement agent to enter any nonpublic areas of a place of labor, unless presented with a judicial warrant.

Local educational agencies must, therefore, adopt policies that limit access to schoolsites and questioning of students for immigration enforcement purposes.⁸⁴

AB 495 amended Education Code section 234.7 to prohibit local educational agencies and their personnel from allowing an officer or an employee of an agency conducting immigration enforcement to enter a nonpublic area of a schoolsite for any purpose, unless they are presented with a valid judicial warrant, judicial subpoena, or court order.⁸⁵

Schoolsites have public and nonpublic areas. For example, nonpublic areas include playgrounds that are gated, the interior of school buildings, including classrooms, hallways, stairwells, administrative offices, or a parking lot that is completely fenced in and requires authorization to enter. It is recommended that schools post signs clearly identifying which areas of their campus are nonpublic.

When confronted with a request to access the nonpublic area of a schoolsite, local educational agency personnel must, if practicable, ask for valid identification, which they should document. The agency personnel should also, where practicable, consult with the local educational agency’s legal counsel prior to complying with a valid judicial warrant, judicial subpoena, or court order. The local educational agency is always permitted to challenge the validity of the warrant, subpoena, or court order in a court of competent jurisdiction.⁸⁶

A “schoolsites” means “an individual school campus of a school district, county office of education, or charter school, an area where a local educational agency’s school-sponsored activity is currently being held, or a schoolbus or other transportation provided by a local educational agency.”⁸⁷

“Immigration enforcement” has the same meaning as that provided in the Values Act (SB 54), Government Code section 7284.4, subd. (f)) and includes “any and all efforts to investigate, enforce, or assist in the investigation or enforcement of any federal civil immigration law, and any and all efforts to investigate, enforce, or assist in the investigation or enforcement of any federal criminal immigration law that penalizes a person’s presence in, entry, or reentry to, or employment in, the United States.”⁸⁸

Because a schoolsite can include schoolbuses or other vehicles used to transport students, or an otherwise public area where a school-sponsored activity occurs, it is important to consult with local agency counsel to determine what constitutes a schoolsite for a particular school and what is a nonpublic area. For example, schoolbuses or other vehicles to transport pupils to school are by their nature non-public, and agents or employees of agencies conducting immigration enforcement should not be permitted to access the inside of such vehicles without a valid judicial warrant, judicial subpoena or court order.

By contrast, a public park may be the site of school-sponsored activities, such as a summer school or afterschool program operated by a local educational agency. Unless the park has a nonpublic area where access is restricted, it is a schoolsite, but it is not a nonpublic area where immigration enforcement activities can be deterred.

Agencies should consult their legal counsel in determining which areas of specific schoolsites are nonpublic. Schoolsites may differ, and what constitutes a “nonpublic” area within a schoolsite is a factual, case-by-case determination that will depend on an assessment of all the circumstances in a given situation. A “nonpublic area” of a schoolsite may also differ in scope from a “nonpublic area” of a place of labor under Government Code section 7285.1.

Finally, students have protections from unreasonable detentions under the Fourth Amendment of the U.S. Constitution. Under the Fourth Amendment, a law enforcement officer, including a school district police or security officer, cannot, for the purpose of investigating non-criminal immigration violations, detain a student by preventing them from leaving campus or take the student out of class.⁸⁹

2. Required Notifications to Governing Board Regarding Immigration Enforcement Attempts

A local educational agency official (e.g., superintendent of a school district or county office of education, or the principal of a charter school) must submit a timely report to their governing board or body regarding any requests for information or access to a schoolsite by an officer or employee of a law enforcement agency for purposes of enforcing the immigration laws. All such reports should be handled in a manner that ensures the confidentiality and privacy of any potentially identifying information.⁹⁰ And, as noted above, this applies to all programs operated by all local educational agencies, including childcare and preschool programs operated by the agency, transitional kindergartens, pre-kindergartens, and nontraditional programs operated by the agency, such as summer school programs.⁹¹

Separate from the requirements of Education Code section 234.7 (as amended by AB 49 and AB 495), AB 495 also requires, effective January 1, 2026, that licensed child daycare facilities, as applicable, must report to the California Department of Social Services and the Attorney General any requests for information or access to the facility by an officer or employee of a law enforcement agency, for the purpose of immigration enforcement. License-exempt California state preschool program facilities may, but are not required, to submit such a report.⁹²

AB 495 also prohibits, except as required by state or federal law or as required to administer a state or federally supported educational program, licensed child daycare facilities, employees of licensed child daycare facilities, and license-exempt California state preschool program facilities from collecting

information or documents regarding citizenship or immigration status of children or their family members.⁹³

To the extent local educational agencies operate either licensed child daycare facilities or license-exempt California state preschool program facilities, they should consult with legal counsel about these new reporting requirements. (AB 495 also requires the Attorney General, in consultation with stakeholders, to publish model policies limiting assistance with immigration enforcement at licensed child daycare facilities and license-exempt California state preschool facilities by April 1, 2026.)⁹⁴

3. Required Notifications to Parents or Guardians When Students Are Contacted by Law Enforcement

Except in cases of suspected child abuse, neglect, or dependency matters, local educational agencies must immediately notify parents or guardians if they release a student to a law-enforcement officer, including an ICE officer, for the purpose of removing the student from the school premises.⁹⁵ And except in suspected child abuse, neglect, or dependency matters, California law does not prohibit schools from notifying parents or guardians before law enforcement officers question a child at school.⁹⁶ Local educational agencies must devise a policy that requires notification to parents or guardians before an officer or an employee of an agency questions or removes a student for immigration enforcement purposes, except when the officer or employee of an agency has a judicial warrant or court order that restricts the disclosure of this information to the parent or guardian.

4. Description of Warrants, Subpoenas, and Court Orders Used for Immigration Enforcement

There are several foreseeable scenarios in which immigration officers might attempt to enter a school's campus. Regardless of the scenario, local educational agency personnel should first ask to see the immigration officer's credentials and the written authority for the requests. It is important to review what the immigration officer provides as the authority. Sometimes the immigration officer will provide what they propose to be a "warrant." If so, it is important to determine whether it is an ICE administrative warrant or a traditional federal court judicial warrant. Local educational agencies should respond differently depending on the type of warrant.

ICE Administrative "Warrant"

An ICE administrative "warrant" is the most typical type of "warrant" used by immigration officers. It authorizes an immigration officer to arrest a person suspected of violating immigration laws. An ICE warrant can be issued by any authorized immigration officer. An ICE administrative warrant is not a warrant within the meaning of the Fourth Amendment, because an ICE warrant is not supported by a showing of probable cause of a criminal offense and also is not issued by a court judge or magistrate.

An ICE warrant does NOT grant an immigration officer any special power to compel a school official to cooperate.⁹⁷ For example, an ICE warrant does not authorize access to nonpublic areas of school grounds. An ICE warrant does NOT allow immigration officers to search school records. See Appendix B for a sample ICE administrative "arrest warrant" (Form I-200) and "removal warrant" (Form I-205).

An ICE administrative warrant, therefore, is not a "court order" that would, under FERPA or AB 495's amendments to Education Code section 234.7, allow a school to disclose educational records for a student without consent of a parent or guardian. It follows that disclosure, in response to an ICE administrative warrant, of education records or any other information about a student or their family that is protected under FERPA and/or Education Code section 234.7, could violate these laws. Furthermore, school police and security officers are prohibited from "[m]aking or intentionally participating in arrests based on civil immigration warrants," because they are subject to SB 54's prohibitions on immigration enforcement that apply to California law enforcement agencies⁹⁸

Local educational agency personnel should not physically interfere with or obstruct an immigration officer in the performance of their duties. However, a local educational agency employee shall not assist with the physical apprehension of a person identified in an ICE administrative warrant and shall not consent to immigration officers searching nonpublic areas of a schoolsite.

Federal Court Warrant

A federal court (i.e., judicial) warrant is issued by a District Judge or a Magistrate Judge of a U.S. District Court, based on a finding of probable cause authorizing the search or seizure of property, the entry into a nonpublic place to arrest a person named in an arrest warrant, or the arrest of a named person.

There are two types of federal court (i.e., judicial) warrants: a search-and-seizure warrant and an arrest warrant.

- ✓ A federal search-and-seizure warrant allows an officer to conduct a search authorized by the warrant. See Appendix C for a sample federal search and seizure warrant (Form AO 93).
- ✓ A federal arrest warrant allows an officer to arrest the individual named in the warrant. See Appendix D for a sample federal arrest warrant (Form AO 442).

A school official should act in accordance with guidelines established by the local educational agency, in consultation with the agency's legal counsel, when presented with a federal court warrant.

Administrative Subpoena

An administrative subpoena is a document that requests production of documents or other evidence and is issued by an immigration officer. The administrative subpoena will contain the following information: file number and subpoena number, mailing address to which to mail the requested information, the regulations that apply, the request for information, and the signature(s) of the agent(s). See Appendix E for a sample administrative subpoena (Form I-138).

Under FERPA, in response to a judicial order or lawfully issued subpoena, a school may not disclose educational records for a student without first attempting to notify the parent, guardian, or eligible student.⁹⁹ Local educational agency personnel receiving a lawfully issued subpoena must therefore provide notice to and should make every effort to receive written consent from parents/guardians or eligible students before turning over student records. And, under state law, local educational agency personnel, to the extent practicable, may not provide personally identifiable information of a student to an officer or employee of an agency for immigration enforcement purposes unless provided with a judicial subpoena, judicial warrant, or court order, and thus should consult with counsel when receiving any administrative subpoenas to determine how or whether to respond. (See Section 2 for model policy regarding written consent requirements.)¹⁰⁰

Local educational agencies generally do not need to immediately comply with an ICE administrative subpoena. If an immigration officer arrives with an administrative subpoena, the local educational agency may decline to produce the information sought and may choose to challenge the administrative subpoena before a judge. Local educational agency personnel should immediately contact legal counsel and/or a designated local educational agency official upon receipt of a subpoena.

Federal Judicial Subpoena

A federal judicial subpoena is a document that asks for the production of documents or other evidence. The federal judicial subpoena will identify a federal court and the name of the judge or judicial magistrate issuing the subpoena, and it may require attendance at a specific time and location and the production of prescribed records. See Appendix F for a sample federal judicial subpoena.

As with the issuance of administrative subpoenas, noted above, local educational agencies generally do not need to immediately comply with the federal judicial subpoena, but can challenge it before a federal judge in a U.S. District Court. Local educational agency personnel should therefore immediately contact legal counsel and/or a designated local educational agency official upon receipt of a subpoena.

Court Orders

If an immigration officer arrives with a court order, the local educational agency administrator should review the order with the agency's legal counsel or other designated official.

Policy Recommendations: Responding to Requests for Access to Schoolsites for Immigration Enforcement Purposes

1. Establish Policies Clearly Delineating Public and Non-Public Areas and Policies for Access When Outside Persons Seek to Enter Schoolsites

California has long advocated that schools provide safe, secure, and peaceful learning environments for all students and staff. Previously, for example, in December 2016, the California Department of Education released a letter encouraging California public schools to become "safe havens" for students and their families,¹⁰¹ and the Governor's Office and California Department of Education have resources on their websites to assist schools. (See, e.g., [Reminder of Obligation to Protect Immigrant Fam. - Including Immigrant Families \(CA Dept of Education\)](#); [Immigration and California families | CA.gov.](#))

As the Attorney General's original guidance recommended, if a local educational agency decides to adopt a safe haven policy, such a policy should include, but is not limited to, the following provisions:

Safe Haven Policies, Recommended provisions:

- The [local educational agency] shall provide a safe, secure, and peaceful learning environment for all students and staff.
- The [local educational agency] defines protected areas to include its schools, official activities of its schools, including those occurring in public places and adjacent areas, and all of the [local educational agency's] property, including but not limited to, facilities owned, controlled by, or leased by the [local educational agency].
- Where outside contractors or service providers (particularly school resource officers) are regularly present at protected areas or have access to student information, the [local educational agency] shall seek commitments from those parties not to facilitate immigration enforcement at any of the [local educational agency's] protected areas unless required by law.

As a reminder, school police and security departments of the California State University, the California Community Colleges, charter schools, county offices of education, schools, and school districts, are law enforcement agencies for purposes of the Values Act (SB 54), Government Code section 7282

et seq. and are prohibited from engaging in immigration enforcement activities, subject to certain exceptions.¹⁰²

Local educational agencies should review information provided by the California Department of Education and the Governor’s Office regarding immigration enforcement at schools.¹⁰³

2. Establish Procedure for Monitoring and Receiving Visitors onto Campus

Agencies should adopt policies that clearly delineate which areas of a school campus are public and nonpublic, as well as adopt policies that clearly describe the policies in effect for visitors to the campus. These policies should apply equally to all visitors, and should not differentiate between persons who are on campus to engage in immigration enforcement activities and all other types of visitors.

Local educational agencies should have in place policies for receiving visitors to the school campus, and those policies should apply to immigration enforcement officers. Model policies for receiving and registering outsiders—including officers or employees of an agency conducting immigration enforcement—are included below.

3. Develop Policies for Responding to Presence of Officers or Employees of an Agency on Campus for Immigration Enforcement Purposes

When the circumstances allow, local educational agency personnel shall immediately notify the Superintendent or other designated administrator of any request by an officer or employee of an agency requesting, for immigration enforcement purposes, school or student access, or any requests for review of school documents (including for the service of lawful subpoenas, petitions, complaints, warrants, etc.).

Also, local educational agency personnel shall direct such officer or employee to the Superintendent or other designated administrator when they request access to a schoolsite or student, including to obtain information about a student or their family for immigration enforcement purposes. The Superintendent or administrator shall, in turn, contact the agency’s legal counsel or designated administrator and inform the officer or employee to direct requests and questions to the agency’s legal office.

In addition, the Superintendent or administrator should e-mail the **Bureau of Children’s Justice in the California Department of Justice**, at BCJ@doj.ca.gov, regarding any attempt by a law enforcement agent to access a school site or a student for immigration enforcement purposes. The policy language below provides specific action steps local educational agency personnel should follow in responding to an officer present on the school campus specifically for immigration enforcement purposes. (See also Appendix A, Quick Reference for School Officials.)

Please note: An ICE administrative warrant does not allow a law enforcement officer to enter or to search any area they could not otherwise enter as a member of the public. The officer may ask for permission, or “consent,” to access nonpublic areas of the school, even without a judicial warrant giving the officer the power to do so. Absent exigent circumstances or a judicial warrant, judicial subpoena, or court order, local educational agency personnel are not required to give an immigration enforcement officer permission or consent to enter a nonpublic area of the school or conduct a search of any kind. Nor is that employee required to provide information or records about a student or their family without a judicial warrant, judicial subpoena, or court order.

4. Develop Policies Regarding Parental Notification of Immigration Enforcement Actions

Local educational agency personnel shall require consent from the student's parent or guardian before a student can be interviewed or searched by any officer seeking to enforce the civil immigration laws at the school, unless the officer presents a valid, effective warrant signed by a judge (see, e.g., sample federal search and seizure warrant [Form AO 93], attached as Appendix C; see also sample federal arrest warrant [Form AO 442], attached as Appendix D), or presents a valid, effective court order.

Local educational agency personnel shall immediately notify the student's parents or guardians if a law enforcement officer requests or gains access to a student for immigration enforcement purposes, unless such access was in compliance with a judicial warrant or court order that restricts the disclosure of the information to the parent or guardian.

5. Develop Training Programs for School Staff

The local educational agency shall establish training regarding immigration issues for teachers, school administrators, and school staff, including information on responding to a request from an officer enforcing immigration law to visit a school site or to have access to a student.

If feasible, the local educational agency should also designate an immigrant affairs liaison, to facilitate training programs for staff, help provide non-legal advice to families, and assist in communications with the local educational agencies and other stakeholders in local and state government.

Model Policies: Responding to Requests for Access to School Grounds for Immigration Enforcement Purposes

All local educational agencies are required to update their policies to conform with this guidance and the following policies, or equivalent policies, by March 1, 2026:

Model Policies for Monitoring and Receiving Visitors onto Campus

- No outsider—which would include immigration enforcement officers—shall enter or remain on school grounds of the [local educational agency] during school hours without having registered with the principal or designee.¹⁰⁴ If there are no exigent circumstances necessitating immediate action, and if the immigration officer does not possess a judicial warrant or court order that provides a basis for the visit, the officer must provide, to the extent practicable, the following information to the principal or designee:
 - ✓ Name, address, occupation;
 - ✓ Age, if less than 21;
 - ✓ Purpose in entering school grounds;
 - ✓ Proof of identity; and
 - ✓ Any other information as required by law.¹⁰⁵
- The [local educational agency] shall adopt measures for responding to outsiders that avoids classroom interruptions, and preserves the peaceful conduct of the school's activities, consistent with local circumstances and practices.¹⁰⁶
- The [local educational agency] shall post signs at the entrance of its school grounds to notify outsiders of the hours and requirements for registration.¹⁰⁷
- [Local educational agency] personnel shall report entry by immigration enforcement officers to any on-site school police, security officers, or other appropriate administrator as would be required for any unexpected or unscheduled outside visitor coming on campus.

Model Policies for Responding to On-Campus Immigration Enforcement

- As early as possible, [local educational agency] personnel shall notify the [Superintendent or designated administrator] of any request by any officer seeking access to the schoolsite or any student to conduct immigration enforcement, or any requests for review of school documents (including for the service of lawful subpoenas, petitions, complaints, warrants, etc.).
- In addition to notifying the [Superintendent or designated administrator], [local educational agency] personnel shall take the following action steps in response to an officer present on the school campus specifically for immigration enforcement purposes:
 1. Advise the officer that before proceeding with their request, and absent exigent circumstances, school personnel must first receive notification and direction from the [Superintendent or administrator].
 2. Ask to see, and make a copy of or note, the officer's credentials (name and badge number). Also ask for and copy or note the phone number of the officer's supervisor.
 3. Ask the officer for their reason for being on school grounds and document it.
 4. Ask the officer to produce any documentation that authorizes school access.
 5. Make a copy of all documents provided by the officer. Retain one copy of the documents for school records.
 6. If the officer declares that exigent circumstances exist and demands immediate access to the campus, [local educational agency] personnel should comply with the officer's orders and immediately contact the [Superintendent or other administrator].
 7. If the officer does not declare that exigent circumstances exist, respond according to the requirements of the officer's documentation. If the officer has:
 - **an ICE (Immigrations and Customs Enforcement) administrative warrant (see Appendix B)**, [local educational agency] personnel shall inform the officer that they cannot consent to any request without first consulting with the [local educational agency's counsel or other designated agency official].
 - **a federal judicial warrant (search-and-seizure warrant or arrest warrant; see Appendix C & D)**, prompt compliance with such a warrant is usually legally required. If feasible, consult with the [local educational agency's legal counsel or designated administrator] before providing the agent access to the person or materials specified in the warrant.
 - **a subpoena for production of documents or other evidence (see Appendix E & F)**, immediate compliance is not required. Therefore, [local educational agency] personnel shall inform the [local educational agency's] legal counsel or other designated official of the subpoena, and await further instructions on how to proceed.
 8. While [local educational agency] personnel should not consent to an officer seeking access for immigration enforcement purposes, except as described above, they should not attempt to physically impede the officer, even if the officer appears to be exceeding the authorization given under a warrant or other document. If an officer enters the premises without consent, [local educational agency] personnel shall document their actions while on campus and if feasible, accompany them at all times.

Model Policies for Responding to On-Campus Immigration Enforcement (continued)

9. After the encounter with the officer, [local educational agency] personnel shall promptly take written notes of all interactions with the officer. The notes shall include the following items:
 - ✓ List or copy of the officer’s credentials and contact information;
 - ✓ Identity of all school personnel who communicated with the officer;
 - ✓ Details of the officer’s request;
 - ✓ Whether the officer presented a warrant or subpoena to accompany their request, what was requested in the warrant/subpoena, and whether the warrant/subpoena was signed by a judge;
 - ✓ [Local educational agency] personnel’s response to the officer’s request;
 - ✓ Any further action taken by the agent; and
 - ✓ Photo or copy of any documents presented by the agent.
10. [Local educational agency] personnel shall provide a copy of those notes, and associated documents collected from the officer, to the [local educational agency’s legal counsel or other designated agency official].
11. In turn, the [local educational agency’s legal counsel or other designated official] shall submit a timely report to the [local educational agency’s] governing board regarding the officer’s requests and actions and the [local educational agency’s] response(s).
12. E-mail the **Bureau of Children’s Justice** in the **California Department of Justice**, at **BCJ@doj.ca.gov**, regarding any attempt by an officer or employee of an agency to access a schoolsite or a student for immigration enforcement purposes.

Model Policies for Parental Notification of Immigration Enforcement Actions

- [Local educational agency] personnel must receive consent from the student’s parent or guardian before a student can be interviewed or searched by any officer seeking to enforce the civil immigration laws at the school, unless the officer presents a valid, effective warrant signed by a judge, or presents a valid, effective court order.
- [Local educational agency] personnel shall immediately notify the student’s parents or guardians if an officer or employee of an agency requests or gains access to a student for immigration enforcement purposes, unless such access was in compliance with a judicial warrant or subpoena that restricts the disclosure of the information to the parent or guardian.

04 Responding to the Detention or Deportation of a Student's Family Member

Purpose

Provide school administrators with policies for responding to the detention or possible deportation of a member of a student's family.

Governing Law

If local educational agency personnel become aware that a student's parent or guardian is not available to provide care for the student, California law requires that the school first follow the parental instructions relating to the student's care detailed in the emergency contact information provided by the parent or guardian. Therefore, schools should work with parents and guardians to keep the emergency contact information updated. Schools should not contact a child protective services agency unless the school is unsuccessful in arranging for the care of the child through the emergency contact information that the school has, or other information or instructions conveyed by the parent or guardian.¹⁰⁸

Families need to be prepared for situations where one parent or both parents are detained or deported. Schools can help by adopting the policies outlined below.

Policy Recommendations: Responding to the Detention or Deportation of a Student's Family Member

1. Developing Family Safety Plan and Completing Emergency Contact Information

Development of a Family Safety Plan and Caregiver's Authorization Affidavit

To the extent possible, the local educational agency should facilitate a family's development of a *Family Safety Plan* to be stored at a location known by the student. Such a plan may identify a trusted adult who can care for the student if no parent or guardian can do so. Students should know that the trusted adult is the person whom the student should contact if their parents and/or guardians are detained or deported, and how to reach the trusted adult.

- ✓ For an example of a Family Safety Plan, see: https://www.ilrc.org/sites/default/files/resources/family_preparedness_plan.pdf (safety plan example, but note the Caregiver's Authorization Affidavit has been amended by AB 495, see below) and <https://www.commteam.org/wp-content/uploads/2019/07/KNOW-YOUR-RIGHTS-Protect-Yourself-And-Your-Family-During-Immigration-Raids.pdf> (safety plan checklist and sample children's information and emergency contact forms).
- ✓ While families should maintain customary emergency contact information at the school, they should consider carefully before storing a Family Safety Plan at the school, as some plans may include confidential information.

The local educational agency should also educate students and families about completing a Caregiver's Authorization Affidavit or a Petition for Appointment of Temporary Guardian of the Person, which would give the above-described trusted adult the authority to make educational and medical decisions for the student.

- ✓ A Caregiver's Authorization Affidavit (Caregiver's Authorization Affidavit) permits certain people who have familial relationships with the student to authorize school enrollment and medical care for the student, but does not provide for legal custody. Schools, doctors, and dentists are required to accept this form. AB 495 amended this caregiver's authorization affidavit form to include an expanded definition of "relative" (which now means "an adult who is related to the child by blood, adoption, or affinity within the fifth degree of kinship, including all stepparents, stepsiblings, and all relatives whose status is preceded by the words "great," "great-great," or "grand," or the spouse of any of the persons specified in this definition, even after the marriage has been terminated by death or dissolution.")¹⁰⁹ AB 495 also amended the affidavit to state that a seal or signature is not required, nor does the form need to be notarized. The affidavit also adds that a government-issued consular card number suffices as identification, in addition to a California driver's license or identification card.¹¹⁰
- ✓ **A Petition for Appointment of Temporary Guardian of the Person**, along with other forms, is required if the trusted adult does not have a qualifying familial relationship with the student, or if legal custody is required. AB 495 amended Probate Code sections 1502 and 2105 regarding a petition for a guardian or court appointment of a guardian, to include addressing circumstances including the absence of a person making the nomination or the temporary unavailability of a custodial parent due, among other things, to an immigration-related administrative action. AB 495 further provides that all court records, petitions, orders, and documents related to the appointment of joint guardians shall be confidential and their access shall be limited. Consistent with Government Code section 7284.6, information contained in these records shall not be disclosed to law enforcement officers or agencies of any entity engaged in immigration enforcement without a court order.¹¹¹

Completion of Students' Emergency Contact Information

In addition to the above steps, local educational agencies must implement policies that ensure that a student's emergency contact information (including the listing of secondary contacts) is complete. This enables the agency to exhaust all available contacts if it needs to arrange for the care of a child in the event that a parent or guardian is detained or deported. Model policy language articulating these requirements is provided below.

2. Additional Resources

In the event that a student's family member is detained, the local educational agency should refer the student and their family members to other resources for assistance, including, but not limited to the following.

ICE Detainee Locator

The ICE detainee locator (<https://locator.ice.gov/odls/#/search>) can help people determine if their family member has been detained and where the family member is being held. In using the ICE detainee locator, it is helpful to know the family member's date of birth and 'A-Number' (Alien Registration Number), if there is one. [**Please Note:** the ICE detainee locator is intended only for locating individuals who are already detained. If students, parents, or guardians have general questions about their immigration status, local educational agency personnel shall never refer them to ICE or other immigration enforcement.]



Legal Assistance

Immigration lawyers in private practice, accredited representatives (who assist immigrants in immigration proceedings), or legal-aid organizations may be able to provide legal assistance to secure the release of a student's detained parent, or to help arrange for the student to visit the parent.

- ✓ Make sure that the lawyers are licensed by and in good standing with the State Bar of California, by checking online at <http://www.calbar.ca.gov/Attorneys>.
- ✓ A list of California organizations accredited by Board of Immigration Appeals (BIA) to represent immigrants before the Department of Homeland Security (DHS) and Executive Office of Immigration Review (EOIR) can be found here: [Recognized Org and Accredited Rep Roster by State and City](#).
- ✓ California courts operate Self-Help Centers that may also be able to provide family-law assistance to a student or their proposed guardian. A list of these centers across the state is available at <http://www.courts.ca.gov/selfhelp-selfhelpcenters.htm>.
- ✓ A student or their family member may be able to find legal assistance from legal-aid offices and lawyer-referral services here: <http://www.courts.ca.gov/1001.htm>.

Consulate or Embassy

The consulate or embassy of the parent's or guardian's country of origin may be able to offer additional information and assistance.

Model Policies: Responding to the Detention or Deportation of a Student's Family Member

All local educational agencies are required to update their policies to conform with this guidance and the following policies, or equivalent policies, by March 1, 2026:

Model Policies for Responding to the Detention or Deportation of a Student's Family Member

- The [local educational agency] shall encourage families and students to have and know their emergency phone numbers and to know where to find important documentation, including birth certificates, passports, Social Security cards, doctors' contact information, medication lists, lists of allergies, etc., which will allow them to be prepared in the event that a family member is detained or deported.
- The [local educational agency] shall permit students and families to update students' emergency contact information as needed throughout the school year, and provide alternative contacts if no parent or guardian is available.
 - ✓ The [local educational agency] shall ensure that families may include the information of an identified trusted adult guardian as a secondary emergency contact in case a student's parent or guardian is detained.
 - ✓ The [local educational agency] shall communicate to families that information provided within the emergency cards will only be used in response to specified emergency situations, and not for any other purpose.
- In the event a student's parent/guardian has been detained or deported by federal immigration authorities, the [local educational agency] shall use the student's emergency card contact information and release the student to the person(s) designated as emergency contacts. Alternatively, the [local educational agency] shall release the student into the custody of any individual who presents a Caregiver's Authorization Affidavit on behalf of the student. The [local educational agency] shall only contact a child protective services agency if the [local educational agency] personnel are unsuccessful in arranging for the timely care of the child through the emergency contact information that the school has, a Caregiver's Authorization Affidavit, or other information or instructions conveyed by the parent or guardian.

05 Responding to Hate Crimes and Bullying Related to National Origin or Ethnicity

Purpose

Provide local educational agency administrators with policies to prevent and respond to incidents of hate crimes and bullying related to victims' immigration status.

Governing Law

California law requires each local educational agency to have a policy that prohibits discrimination, harassment, intimidation, and bullying based on a student's actual or perceived characteristics, including nationality, ethnicity, or immigration status, among other bases.¹¹² Such crimes would include defacing or damaging property belonging to the student.¹¹³ Moreover, the use or threat of force to intimidate or injure a student, in whole or in part, because of the student's actual or perceived nationality or ethnicity, is a hate crime under state law.¹¹⁴

There are significant penalties for committing violence or threatening violence against a student because of their actual or perceived national origin or immigration status.¹¹⁵ Students may report a hate crime. And victims of hate crimes may sue for damages and other relief.¹¹⁶ It is unlawful to dissuade or otherwise prevent a student from reporting a hate crime to law enforcement.¹¹⁷

Students who are victims of or witnesses to hate crimes are protected from being detained because of the students' actual or perceived immigration status, and if not charged with or convicted of committing any crime under state law, are protected from being reported to federal immigration authorities.¹¹⁸

California law requires local educational agencies to put in place policies that prohibit discrimination, harassment, intimidation, and bullying on the basis of a student's actual or perceived nationality, ethnicity, or immigration status, and to educate students on the negative impact of bullying other pupils based on their actual or perceived immigration status or religious beliefs and customs.¹¹⁹ The local educational agency governing board must also notify parents and guardians of their children's right to a free public education, regardless of immigration status or religious beliefs.¹²⁰ This information must include the information related to "Know Your Educational Rights" guide updated by the Attorney General (see Appendix G), and may be provided in the annual notification to parents and guardians pursuant to Education Code section 48980, or any other cost-effective means determined by the local educational agency.¹²¹ The agency must publicize anti-discrimination, anti-harassment, anti-intimidation, and anti-bullying policies—including information on filing a complaint—to students, parents, employees, agents of the local educational agency governing board, and the general public.¹²² This information must be translated into the families' primary language if 15 percent of the students enrolled in the school speak a single primary language other than English.¹²³



The local educational agency must also adopt a process for receiving and investigating complaints of discrimination, harassment, intimidation, and bullying based on any of the following actual or perceived characteristics:

- disability
- gender
- gender identity
- gender expression
- nationality
- race or ethnicity
- religion
- sexual orientation
- association with a person or group with one or more of the aforementioned characteristics
- immigration status¹²⁴

The complaint process must, at minimum, include the following steps:

- A requirement that, if school personnel witness an act of discrimination, harassment, intimidation, or bullying, they shall take immediate steps to intervene when safe to do so.
- A timeline to investigate and resolve complaints of discrimination, harassment, intimidation, or bullying that shall be followed by all schools under the jurisdiction of the local educational agency.
- An appeal process afforded to the complainant should they disagree with the resolution of a complaint.¹²⁵

All forms related to the complaint must be provided in the parents' or guardians' primary languages if at least 15 percent of the students enrolled in the school speak a single primary language other than English.¹²⁶

Additional resources on preventing bullying and hate-motivated behavior are available on the California Department of Education's website at <http://www.cde.ca.gov/ls/ss/se/bullyingprev.asp>.

The California Department of Education also provides procedures for filing complaints that are compliant with state laws and regulations:

- <http://www.cde.ca.gov/re/di/eo/complaint.asp>
- <https://www.cde.ca.gov/re/cp/uc/>

Model Policies: Responding to Hate Crimes and Bullying

All local educational agencies are required to update their policies to conform with this guidance and the following policies, or equivalent policies, by March 1, 2026:

Model Policies for Responding to Hate Crimes and Bullying

Adopting and Publicizing Anti-Bullying and Anti-Harassment Policy

- The [local educational agency] shall adopt and publicize policies that prohibit discrimination, harassment, intimidation, and bullying on the basis of a student’s actual or perceived nationality, ethnicity, or immigration status.¹²⁷ Those policies must be translated in the student’s primary language if at least 15 percent of the students enrolled in the school speak a single primary language other than English.¹²⁸
- The [local educational agency] shall notify parents and guardians of their children’s right to a free public education, regardless of immigration status or religious beliefs.
 - ✓ This information shall include information related to “Know Your Educational Rights” guide established by the Attorney General (see Appendix G).¹²⁹
 - ✓ The [local educational agency] shall inform students who are victims of hate crimes of their right to report such crimes.

Processing Complaints of Harassment and Bullying

- The [local educational agency] shall adopt a process for receiving complaints of and investigating complaints of discrimination, harassment, intimidation, and bullying based on any of the following actual or perceived characteristics:

<ul style="list-style-type: none"> • disability • gender • gender identity • gender expression 	<ul style="list-style-type: none"> • nationality • race or ethnicity • religion • sexual orientation 	<ul style="list-style-type: none"> • association with a person or group with one or more of the aforementioned characteristics • immigration status¹³⁰
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- The complaint process must include, but is not limited to, the following steps:
 - ✓ A requirement that, if school personnel witness an act of discrimination, harassment, intimidation, or bullying, they shall take immediate steps to intervene when safe to do so;
 - ✓ A timeline to investigate and resolve complaints of discrimination, harassment, intimidation, or bullying that shall be followed by all schools under the jurisdiction of the local educational agency; and
 - ✓ An appeal process afforded to the complainant should they disagree with the resolution of a complaint.¹³¹
 - ✓ The [local educational agency] shall ensure that complaint procedures contain confidentiality safeguards for immigration status information.
 - ✓ The [local educational agency] shall prohibit retaliation against a person who submits a complaint of discrimination, harassment, intimidation, or bullying.

Model Policies for Responding to Hate Crimes and Bullying (continued)

Training Students, Teachers, and Staff on Anti-Bullying and Anti-Harassment Policy

- The [local educational agency] shall educate students about the negative impact of bullying other students based on their actual or perceived immigration status or their religious beliefs or customs.¹³²
- The [local educational agency] shall also train teachers, staff, and personnel to ensure that they are aware of their legal duty to take reasonable steps to eliminate a hostile environment and respond to any incidents of harassment based on the actual or perceived characteristics noted above.¹³³ Such training should, at minimum, provide agency personnel with the skills to do the following:
 - ✓ Discuss the varying immigration experiences among members of the student body and school community;
 - ✓ Discuss bullying-prevention strategies with students, and teach students to recognize the behavior and characteristics of bullying perpetrators and victims;
 - ✓ Identify the signs of bullying or harassing behavior;
 - ✓ Take immediate corrective action when bullying is observed; and
 - ✓ Report incidents to the appropriate authorities, including law enforcement in instances of criminal behavior.

Auditing of Policies

As amended, Education Code section 234.7 requires that all local educational agencies maintain their policies regarding immigration enforcement and access to information and schoolsites and provide them to the California Department of Education upon request.¹³⁴ Agencies are required to update their existing policies by March 1, 2026, to align with these amendments, and can use the Attorney General's model policies in this guidance or equivalent policies to ensure they align with the requirements of Education Code section 234.7.¹³⁵

Local agencies may be subject to monitoring and auditing by the California Department of Education to ensure they have updated and are maintaining these policies.¹³⁶

Endnotes

- 1 Cal. Dept. of Education, Fingertip Facts on Education in California -- CalEdFacts (2024-2025 school year), available at <http://www.cde.ca.gov/ds/sd/cb/ceffingertipfacts.asp> (as of Nov. 26, 2025).
- 2 Ed. Code, § 200.
- 3 Children's Partnership, "A Child is a Child; Snapshot: California Children's Health" (June 2022), available at https://childrenspartnership.org/wp-content/uploads/2022/06/AChildIsaChild_Children-in-Immigrant-Families-2022-FINAL.pdf (as of Nov. 26, 2025).
- 4 [Profile of the Unauthorized Population - CA | migrationpolicy.org](#) (as of Nov. 26, 2025).
- 5 *Plyler v. Doe* (1982) 457 U.S. 202, 210-214; see also *Matthews v. Diaz* (1976) 426 U.S. 67, 77 (Fifth Amendment protects undocumented immigrants from discrimination by the federal government).
- 6 Ed. Code, § 48200.
- 7 Cal. Const., art. I, § 28, subds. (a)(7); (f)(1).
- 8 *Maria P. v. Riles* (1987) 43 Cal.3d 1281, 1293.
- 9 See *New York v. United States* (1992) 505 U.S. 144, 161 (Tenth Amendment prevents Congress from using legislative or executive actions to compel states to enforce federal programs); see also *Printz v. United States* (1997) 521 U.S. 898, 925, 935 (Federal government cannot circumvent the Tenth Amendment by directly conscripting state or local officers to implement federal directives).
- 10 Ed. Code, § 220; see also Ed. Code, § 200 ("It is the policy of the State of California to afford all persons in public schools, regardless of their . . . immigration status, equal rights, and opportunities in the educational institutions of the state.").
- 11 Ed. Code, § 234.7, subd. (g).
- 12 AB 49 (Muratsuchi; 2025-2026 Regular Session), AB 419 (Connolly; 2025-2026 Regular Session), and AB 495 (C. Rodriguez; 2025-2026 Regular Session).
- 13 AB 419, which also passed in October 2025, but not as emergency legislation, is superseded by AB 495.
- 14 Civ. Code, § 1798.3, subd. (a).
- 15 Ed. Code, § 234.7, subd. (l)(2).
- 16 Ed. Code, § 234.7, subd. (g)(2); Fam. Code, §§ 6550, 6552 (as amended by AB 495, eff. Jan. 1, 2026).
- 17 Ed. Code, § 234.7(e)(1)(C).
- 18 Ed. Code, § 234.7, subd. (e)(1)(A)(ii) and (B).
- 19 Gov. Code, § 7284.6.
- 20 Gov. Code, § 7284.4, subd. (a) and (k).
- 21 [2023-DLE-03 Updated Responsibilities of Law Enforcement Agencies Under the California Values Act, California TRUST Act, and the California TRUTH Act; 25-02-CJIS: Updated California Values Act's Statistical Reporting Requirements Guidance](#).
- 22 "Public schools" is defined as "all public elementary and secondary schools under the jurisdiction of local governing boards or a charter school board, the California State University, and the California Community Colleges." Gov. Code, § 7284.4, subd. (j).
- 23 Gov. Code, § 7284.8, subd. (a).
- 24 See, e.g., Ed. Code, § 234.7, subd. (e) ("Nothing in this section prohibits the governing board or body of a local educational agency from establishing stronger standards and protections.").
- 25 See *In re Crawford* (9th Cir. 1999) 194 F.3d 954, 958 ("[I]ndiscriminate public disclosure of SSNs, especially when accompanied by names and addresses, may implicate the constitutional right of informational privacy").
- 26 Ed. Code, § 49076.7, subd. (b).
- 27 See 7 C.F.R. § 245.6, subd. (a)(6).
- 28 Ed. Code, § 48204.1, subd. (a). If a school district employee reasonably believes that the parent or legal guardian of a pupil has provided false or unreliable evidence of residency, the school district may make reasonable efforts to determine that the pupil actually meets residency requirements. Ed. Code, § 48204.1, subd. (c). In this situation, school districts should attempt to resolve their concerns by first seeking other confirming documents of the type listed in Education Code section 48204.1.

- 29 See 42 U.S.C. § 2000d; Civ. Code § 51, subd. (b) (requiring “full and equal accommodations, advantages, facilities, privileges, or services” for students irrespective of their immigration status); Gov. Code, § 11135 (prohibiting discrimination on the basis of race, color, or national origin for any program that is administered or funded by the state); Ed. Code, § 220 (“No person shall be subject to discrimination on the basis of . . . nationality, race or ethnicity . . . or any other characteristic that is contained in the definition of hate crimes set forth in Section 422.55 of the Penal Code, including immigration status . . .”).
- 30 5 Cal. Code Regs., § 432, subd. (b)(1)(C).
- 31 42 U.S.C. § 11432(g)(3)(C); Ed. Code, § 48204.1, subd. (d)-(e). “Homeless children and youths” is defined as individuals who lack a fixed, regular, and adequate nighttime residence; and includes children and youths who are sharing the housing of other persons due to loss of housing, economic hardship, or a similar reason; are living in motels, hotels, trailer parks, or camping grounds due to the lack of alternative adequate accommodations; are living in emergency or transitional shelters; or are abandoned in hospitals; have a primary nighttime residence that is a public or private place not designed for or ordinarily used as a regular sleeping accommodation for human beings; and are living in cars, parks, public spaces, abandoned buildings, substandard housing, bus or train stations, or similar settings; and migratory children. 42 U.S.C. § 11434a(2).
- 32 Ed. Code, § 234.7, subd. (a)(1).
- 33 See 42 U.S.C. § 2000d; 28 C.F.R. § 42.104(b)(2); Ed. Code, § 220; Gov. Code, § 11135; Cal. Code Regs., tit. 2, § 14026.
- 34 Ed. Code, § 220.
- 35 Civ. Code, § 51, subd. (b).
- 36 See 20 U.S.C. §§ 7011(5), 7013, 7014.
- 37 See, e.g., Cal. Code Regs., tit. 2, § 14026; see also 28 C.F.R. § 42.104(b)(2).
- 38 Ed. Code, § 234.7, subd. (d)(1).
- 39 5 Cal. Code Regs., tit. 5, § 432, subd. (b)(1)(C).
- 40 Ed. Code, § 234.7, subd. (h).
- 41 Gov. Code, § 7284.6, subd. (a)(1)(A).
- 42 Ed. Code, § 234.7, subd. (a)(1).
- 43 In *United States v. California* (9th Cir. 2019), 921 F.3d 865, 891-893, the federal court construed 8 United States Code, section 1373 narrowly, stating that the law applies to a governmental entity’s sharing with another governmental entity of “only” information regarding a person’s citizenship or immigration status; the law does not prevent barring the sharing of other information, such as an inmate’s release date. See also *City & County of San Francisco v. Barr* (9th Cir. 2020) 965 F.3d 753, 763 (same).
- 44 8 U.S.C. § 1373(a), (b); 8 U.S.C. § 1644. These federal laws apply only to government entities, such as local education agencies. The law does not prohibit private schools from restricting employee communication with federal immigration officials regarding an individual person’s immigration status. This guide does not call for any agency policy restricting agency employees in violation of 8 U.S.C. §§ 1373 or 1644. See also Ed. Code, § 234.7, subd. (i).
- 45 20 U.S.C. § 1232h(c)(2).
- 46 Ed. Code, §§ 49073, subd. (b), 49076, subds. (a)(1)(A)-(J); see also 20 U.S.C. § 1232g(b)(1)(A)-(J), (b)(3), (b)(5); 34 C.F.R. § 99.35. Please note, federal law applies the parental notification requirements to “local educational agencies” (see 20 U.S.C. § 1232h(c)(2)), while state law uses the term “school districts.” See, e.g., Ed. Code, § 49073. State law, however, defines “school district” broadly, to include the following: . . . any school district maintaining any kindergarten or any of grades 1 to 12, inclusive, any public school providing instruction in any kindergarten or any of grades 1 to 12, inclusive, the office of the county superintendent of schools, or any special school operated by the department. Ed. Code, § 49061, subd. (d). This definition encompasses all of the entities identified as “local educational agencies” under Education Code section 234.7, subdivision (h)—school districts, county offices of education, and charter schools. Therefore, this guide interprets the state law’s reference to “school districts” as applying to all local educational agencies.
- 47 34 C.F.R. § 99.3 (defining “eligible student” as “a student who has reached 18 years of age or is attending an institution of postsecondary education”).
- 48 20 U.S.C. § 1232g(b)(1), (b)(2).
- 49 See, e.g., Ed. Code, § 49076, subd. (a).
- 50 20 U.S.C. § 1232g(b)(2)(A); 34 C.F.R. §§ 99.3, 99.30; Ed. Code, § 49075, subd. (a).
- 51 20 U.S.C. § 1232g(b)(2)(A).
- 52 Ed. Code, § 49075, subd. (a).
- 53 Ed. Code, § 49075, subd. (a).
- 54 Ed. Code, § 234.7, subd. (b).
- 55 See [AB 450 FAQs](#).

- 56 Ed. Code, § 49076, subs. (a)(1)(A)-(J); see also 20 U.S.C. § 1232g(b)(1)(A)-(J), (b)(3), (b)(5); 34C.F.R. § 99.35.
- 57 34 C.F.R. 99.31(a)(9)(i), (ii); Ed. Code, § 49076, subd. (a).
- 58 34 C.F.R. 99.31(a)(9)(ii)(B).
- 59 Ed. Code, § 49076, subd. (a); see also 20 U.S.C. § 1232g(b)(2)(B); 34 C.F.R. § 99.31.
- 60 See 20 U.S.C. § 1232g (b)(1)(C); Ed. Code, § 49076, subd. (a)(1)(C).
- 61 20 U.S.C. § 1232g(b)(1)(J)(i),(ii), (b)(2)(B); Pen. Code, § 11167.5, subd. (a).
- 62 Gov. Code, § 7284.6, subd. (a)(1)(D). Under Education Code section 49076, subdivision (a)(1)(I)(i), student records may be provided to “[a] probation officer . . . for purposes of conducting a criminal investigation or an investigation in regards to declaring a person a ward of the court or involving a violation of a condition of probation.” However, student records should not be provided to probation officers for immigration enforcement purposes.
- 63 Civ. Code, § 1798.3, subd. (a).
- 64 Gov. Code, § 7284.6, subd. (e).
- 65 20 U.S.C. § 1232h(c)(2); Ed. Code, § 49063; Cal. Code Regs., tit. 5, § 431, subd. (e).
- 66 Ed. Code, § 48985, subd. (a).
- 67 20 U.S.C. § 1232h(c)(2); Ed. Code, § 49063; Cal. Code Regs., tit. 5, § 431, subd. (e); see also Ed. Code, § 49073, subd. (a) (prohibiting release of information to a private profit-making entity other than employers, prospective employers, and representatives of the news media).
- 68 Ed. Code, §§ 49061, subd. (c), 49073, subd. (b).
- 69 See Ed. Code, § 49073, subd. (b) (“Directory information may be released according to local policy as to any pupil or former pupil.”).
- 70 Ed. Code, § 49073, subd. (a); see also Ed. Code, § 49073, subd. (c) (prohibiting sharing of “directory information” of a student identified as a homeless child or youth).
- 71 Ed. Code, § 40961, subd. (c); see also 34 C.F.R. § 99.3, subs. (b), (c) (federal regulation excluding Social Security number, and in most cases, the SID, from directory information). Please note that, because federal laws and regulations provide a broader allowance of what can be included as directory information (see 20 U.S.C. § 1232g, subd. (a)(5)(A); 34 C.F.R. § 99.3), school administrators should follow the narrower state law (Ed. Code, §§ 49061, 49073) for identifying the scope of directory information subject to release.
- 72 Ed. Code, § 49073, subd. (b).
- 73 34 C.F.R. § 99.37, subd. (a); Ed. Code, § 49073.
- 74 Ed. Code, § 49073, subd. (a).
- 75 Ed. Code, § 49073, subd. (b).
- 76 Ed. Code, § 49076, subd. (a)(1).
- 77 Ed. Code, § 49061, subd. (c).
- 78 Pen. Code, § 11167.5, subd. (a).
- 79 20 U.S.C. § 1232g(b)(1)(J)(i),(ii).
- 80 34 C.F.R. § 99.37, subd. (a); Ed. Code, § 49073.
- 81 [Benjamine Huffman DHS Memo](#).
- 82 Ed. Code, § 35160. The Education Code defines “school district” in this context as including “county superintendents of schools and county boards of education.” Ed. Code, § 35160.2.
- 83 Ed. Code, § 32212.
- 84 Ed. Code, § 234.7, subs. (g)(1) and (2) and (h)(2).
- 85 Ed. Code, § 234.7, subd. (a)(2).
- 86 Ed. Code, § 234.7, subd. (a)(2).
- 87 Ed. Code, § 234.7, subd. (I)(3).
- 88 Ed. Code, § 234.7, subd. (I).
- 89 See *Stoot v. City of Everett* (9th Cir. 2009) 582 F.3d 910, 918-921 (taking a student out of class for “detention and interrogation” constituted a seizure under the Fourth Amendment).
- 90 Ed. Code, § 234.7, subd. (b).
- 91 Gov. Code, §§ 7284.4, subd. (a) and (k); 7284.6.
- 92 Health & Saf. Code, § 1597.640, subd. (b)(1)(A) and (B) (eff. Jan. 1, 2026).
- 93 Health & Saf. Code, § 1597.640, subd. (a) (eff. Jan. 1, 2026).

- 94 Health & Saf. Code, § 1597.640, subd. (f) (eff. Jan. 1, 2026).
- 95 Ed. Code, § 48906; Welf. & Inst. Code, § 305.
- 96 Pen. Code, § 11167.5, subd. (a); see also Ed. Code, § 48906 (stating parental or guardian notification procedure that school officials and peace officers must follow in cases of suspected child abuse or neglect); Welf. & Inst. Code, § 307.4 (stating notification procedure for parents when a peace officer, probation officer, or social worker takes a minor into temporary custody on child dependency matters).
- 97 See *City of Los Angeles v. Patel* (2015) 576 U.S. 409, 420 (“The Court has held that absent consent, exigent circumstances, or the like, in order for an administrative search to be constitutional, the subject of the search must be afforded an opportunity to obtain precompliance review before a neutral decisionmaker.”). See also transcript of an interview with John Seaman, senior legal instructor with the Legal Division at the Federal Law Enforcement Training Center, available at <https://www.fletc.gov/audio/ice-administrative-removal-warrants-mp3> (as of Jan. 11, 2018) (stating that “unlike a criminal warrant issued by the federal court, a[n] ICE] removal warrant does not authorize the ICE officer to enter into an REP [reasonable expectation of privacy] area to execute the warrant”).
- 98 Gov. Code, § 7284.6, subd. (a)(1)(E).
- 99 34 C.F.R. § 99.31 (a)(9)(ii).
- 100 34 C.F.R. §§ 99.3, 99.30; Ed. Code, § 49075, subd. (a).
- 101 [Public Schools Remain Safe Havens for CA Students - Safe Havens Initiative \(CA Dept. of Education\)](#).
- 102 See Gov. Code, §§ 7284.4, subd. (a), (k), 7284.6.
- 103 See, e.g., [Reminder of Obligation to Protect Immigrant Fam. - Including Immigrant Families \(CA Dept of Education\); Immigration and California families | CA.gov](#).
- 104 Pen. Code, §§ 627.1, subd. (a), 627.2.
- 105 Pen. Code, § 627.3.
- 106 Pen. Code, § 627.4; see also Ed. Code, § 32210 (“[a]ny person who willfully disturbs any public school or any public school meeting is guilty of a misdemeanor, and shall be punished by a fine of not more than five hundred dollars (\$500)”; see also Ed. Code, § 32212 (“(a)The Legislature finds and declares that interruption of class time seriously impairs the educational process. (b)It is the intent of the Legislature that each governing board of a school district formally address the problem of classroom interruptions and adopt a policy to control those interruptions, consistent with local circumstances and practices. (c) The Superintendent of Public Instruction shall develop and distribute to each governing board of a school district a model policy for the reduction and control of classroom interruptions, including, but not limited to, intercom and public address system use.”).
- 107 Pen. Code, § 627.6.
- 108 Ed. Code, § 234.7, subd. (c).
- 109 Fam. Code, § 6550, subd. (h)(2); Fam. Code, § 6552 [Caregiver’s Authorization Affidavit].
- 110 Fam. Code, § 6552.
- 111 Prob. Code, § 1502; Prob. Code, § 2105, subd. (g).
- 112 Ed. Code, § 234.1, subd. (a).
- 113 Pen. Code, § 422.6.
- 114 Pen. Code, §§ 422.55, 422.6.
- 115 Civ. Code, § 51.7.
- 116 Civ. Code, § 52.1, subd. (c).
- 117 Pen. Code, § 136.1.
- 118 Pen. Code, § 422.93.
- 119 Ed. Code, § 234.1, subd. (a); Ed. Code, § 234.7, subd. (e)(2).
- 120 Ed. Code, § 234.7, subd. (d)(1).
- 121 Ed. Code, § 234.7, subd. (d)(1).
- 122 Ed. Code, § 234.1, subd. (c).
- 123 Ed. Code, §§ 234.1, subd. (c), 48985, subd. (a).
- 124 Ed. Code, §§ 220, 234.1; Pen. Code, § 422.55.
- 125 Ed. Code, § 234.1, subd. (b).
- 126 Ed. Code, §§ 234.1, subd. (b)(4), 48985, subd. (a).
- 127 Ed. Code, § 234.1.
- 128 Ed. Code, §§ 234.1, subd. (c); 48985, subd. (a).

- 129 Ed. Code, § 234.7, subd. (d)(1).
- 130 Ed. Code, §§ 220, 234.1; Pen. Code, § 422.55.
- 131 Ed. Code, § 234.1, subd. (b).
- 132 Ed. Code, § 234.7, subd. (d)(2).
- 133 *Flores v. Morgan Hill Unified Sch. Dist.* (9th Cir. 2003) 324 F.3d 1130, 1135; *Monteiro v. Tempe Union High Sch. Dist.* (9th Cir. 1998) 158 F.3d 1022, 1034.
- 134 Ed. Code, § 234.7, subd. (j).
- 135 Ed. Code, § 234.7, subd. (h).
- 136 Ed. Code, § 234.7, subd. (h), (j), and (k).

Appendix A

Quick Reference for School Officials

General Policy Regarding Registration of All Outsiders

1. A schoolsite's policies should include clear guidance regarding the registration of all outsiders. No outsider – which includes officers or employees of an agency conducting immigration enforcement – should be permitted to enter or remain on school grounds of the schoolsite during school hours without registering with the principal or other designated person.
2. Schoolsites should clearly designate what areas of a schoolsite are nonpublic, and have a policy that no outsider should be allowed in nonpublic areas unless they register with the principal or their designee, and their presence is authorized by the principal or their designee.

What to do if an Immigration Enforcement Officer comes to your school?

1. Immediately notify the Superintendent or designated local educational agency administrator of the officer's presence and their request for school or student access, or any requests to review school records.
2. Advise the officer that, before proceeding with the request, and absent exigent circumstances, you must first receive notification and direction from the Superintendent or designated local educational agency administrator.
3. Ask to see, and make a copy of or note the officer's credentials (name and badge number), and the phone number of their supervisor.
4. Ask the officer for their reason for being on school grounds and document it.
5. Ask the officer to produce any documentation they claim authorizes school access. A judicial subpoena, judicial warrant, or court order may authorize access to specific areas. Therefore, school officials should consult with the Superintendent, designated local educational agency administrator, and/or legal counsel.
6. Make a copy of all documents provided by the officer to retain for school records.
7. If the officer declares that exigent circumstances exist and demands immediate access to the school, comply with their orders and immediately alert the Superintendent or designated local educational agency administrator.
8. If the officer does not declare that exigent circumstances exist, respond according to what the document(s) provided by the officer requires. If the officer has:
 - **an ICE (Immigrations and Customs Enforcement) administrative warrant or a subpoena for production of documents or other evidence**, inform the officer that you cannot consent to any request without first consulting with the local educational agency's legal counsel or other designated administrator.

- **a federal judicial warrant (search-and-seizure warrant or arrest warrant)**, prompt compliance with such a warrant is usually legally required. If feasible, consult with your legal counsel or designated local educational agency administrator before providing the officer access to the person or materials specified in the warrant.
9. Do not attempt to physically impede an officer, even if they appear to lack authorization to enter. If an officer enters the premises without consent, document their actions while on campus and, if feasible, accompany them at all times.
 10. After the encounter with the officer, promptly take written notes, including the following:
 - List or copy of the officer’s credentials and contact information;
 - Identity of all school personnel who communicated with the officer;
 - Details of the officer’s request;
 - Whether the officer presented a court order, warrant or subpoena to accompany their request, what was requested in the warrant/subpoena, and whether the warrant/subpoena was signed by a judge;
 - Your response to the officer’s request;
 - Any further action taken by the officer; and
 - Photo or copy of any documents presented by the officer.
 11. Notify parents or guardians as soon as possible (unless prevented by a judicial warrant or subpoena), and do so before an officer questions or removes a student for immigration enforcement purposes (unless a judicial warrant has been presented).
 12. Provide a copy of those notes, and associated documents collected from the officer, to the local educational agency’s legal counsel or other designated administrator.
 13. E-mail the Bureau of Children’s Justice in the California Department of Justice, at BCJ@doj.ca.gov, regarding any attempt by any officer or employee of an agency to access a schoolsite or a student for immigration enforcement purposes.

What to do if an officer or employee of an agency requests personal information about a student, their family members, or employees or teachers for immigration enforcement purposes?

Avoiding unauthorized information disclosure: Do not disclose information that might indicate a student’s or family’s citizenship or immigration status without consent of the parents, guardians, or students (if the student is 18 years of age or over), unless the information is for a legitimate educational purpose or is in response to a court order, judicial warrant, or judicial subpoena. Providing information about a student’s or family’s citizenship or immigration status to an officer or employee of an agency for immigration enforcement purposes is not for a legitimate educational purpose under federal or state law. Confer with the designated local educational agency administrator and/or legal counsel when presented with an ICE administrative warrant or administrative subpoena. Nothing in the law limits a local educational agency’s or school official’s right to consult with counsel or challenge the validity of a warrant, subpoena, or court order in a court of competent jurisdiction.

Procedure for responding to all information requests:

- Make a photocopy of the request and immediately consult counsel and/or a designated representative of the agency.
- No information regarding students, their families, teachers, or employees shall be disclosed, to the extent practicable, to an officer or agent conducting immigration enforcement without a judicial subpoena, judicial warrant, or court order, and any disclosure must be in accordance with the notification requirements set forth in Section 99.31(a)(9)(ii) of Title 34 of the Code of Federal Regulations.
- If faced with an administrative subpoena, consult counsel to determine how or whether to respond as there is no separate requirement in federal or state law to provide information to the Department of Homeland Security (DHS), ICE, or any other agency within DHS, without a court order, judicial warrant, or judicial subpoena.

Take the following steps if you receive any information request related to a student's or family's immigration or citizenship status that is not supported by a judicial warrant or court order:

- Notify a designated local educational agency administrator about the information request.
- Provide students and families with appropriate notice and a description of the immigration officer's request.
- Document any verbal or written request for information by immigration authorities.
- Unless prohibited, provide students and parents/guardians with any documents issued by the immigration enforcement officer.

Responding to court documents requesting student or family information: Notify the parents or guardians if you receive a court order, subpoena, or warrant requesting information regarding a student or family member, unless: (1) the warrant or subpoena concerns an investigation of suspected child abuse, child neglect, or child dependency, or (2) the subpoena prohibits disclosure.

Secure written consent from the parent/guardian/adult student before releasing information: You must get written parental or guardian consent authorizing disclosure of student information, unless the information is relevant for a legitimate educational interest or includes directory information only. Because neither exception permits disclosing information to any agency for immigration enforcement purposes, to the extent practicable, no student information shall be disclosed to officers or employees of such agencies for immigration enforcement purposes without written consent from a parent, guardian, or student (if over 18 years of age), or a court order, judicial subpoena, or judicial warrant. Any records that are produced pursuant to a valid judicial warrant, judicial subpoena, or court order must comply with the parent notification requirements set forth in FERPA's regulations, at 34 C.F.R. § 99.31, subd. (a)(9)(ii). (Ed. Code, § 234.7, subd. (b).)

The written consent for release of student information must include the following:

1. A description of the information to be released;
2. The reason for release of information;
3. The parties or type of parties receiving the information;
4. If requested by the parents, guardians or student (if the student is 18 years of age or older or in a postsecondary institution), a copy of the records to be released; and
5. Date and signature of the parent, guardian, or student (if 18 years of age or older or in a postsecondary institution) consenting to the release of information.

Please Note: The parent, guardian, or student (if over 18 years of age or in a postsecondary institution) is not required to sign the consent form. Therefore, you cannot release the information if the parent, guardian, or student (if over 18 years of age) refuses to provide written consent for its release.

Once the parent, guardian, or adult student signs and dates the consent form, keep the consent notice with the record file. Also, notify the recipient of the student/family information that further transmission of the information to other individuals is prohibited, without the written consent of the parent/guardian/student (if 18 years of age or older).

What should you do if someone seeks information of records regarding an employee, teacher, or other staff?

- If the request seeks information or records regarding an employee or teacher of the local educational agency, consult with legal counsel and/or designated human resources representative before providing any information or access to records.
- To the extent practicable, do not provide any information regarding an employee or teacher without a valid judicial warrant, judicial subpoena, or court order. However, because employee records are subject to different laws, including Government Code section 7285.2, which has additional exceptions for access to employee records, it is important that you consult with legal counsel and/or designated human resources representative.

Appendix B

ICE (Immigrations and Customs Enforcement) “Arrest Warrant” (Form I-200) and “Removal Warrant” (Form I-205)

<p>U.S. DEPARTMENT OF HOMELAND SECURITY Warrant for Arrest of Alien</p> <hr style="border: 1px solid black;"/>
<p>File No. _____</p> <p>Date: _____</p>
<p>To: Any immigration officer authorized pursuant to sections 236 and 287 of the Immigration and Nationality Act and part 287 of title 8, Code of Federal Regulations, to serve warrants of arrest for immigration violations</p>
<p>I have determined that there is probable cause to believe that _____ is removable from the United States. This determination is based upon:</p>
<p><input type="checkbox"/> the execution of a charging document to initiate removal proceedings against the subject;</p> <p><input type="checkbox"/> the pendency of ongoing removal proceedings against the subject;</p> <p><input type="checkbox"/> the failure to establish admissibility subsequent to deferred inspection;</p> <p><input type="checkbox"/> biometric confirmation of the subject’s identity and a records check of federal databases that affirmatively indicate, by themselves or in addition to other reliable information, that the subject either lacks immigration status or notwithstanding such status is removable under U.S. immigration law; and/or</p> <p><input type="checkbox"/> statements made voluntarily by the subject to an immigration officer and/or other reliable evidence that affirmatively indicate the subject either lacks immigration status or notwithstanding such status is removable under U.S. immigration law.</p>
<p>YOU ARE COMMANDED to arrest and take into custody for removal proceedings under the Immigration and Nationality Act, the above-named alien.</p>
<p>_____ (Signature of Authorized Immigration Officer)</p> <p>_____ (Printed Name and Title of Authorized Immigration Officer)</p>
<p>Certificate of Service</p> <p>I hereby certify that the Warrant for Arrest of Alien was served by me at _____ (Location)</p> <p>on _____ on _____, and the contents of this (Name of Alien) (Date of Service)</p> <p>notice were read to him or her in the _____ language. (Language)</p> <p>_____ Name and Signature of Officer</p> <p>_____ Name or Number of Interpreter (if applicable)</p>
<p><small>Form I-200 (Rev. 09/16)</small></p>

Appendix B

ICE (Immigrations and Customs Enforcement) “Arrest Warrant” (Form I-200) and “Removal Warrant” (Form I-205)

DEPARTMENT OF HOMELAND SECURITY
U.S. Immigration and Customs Enforcement
WARRANT OF REMOVAL/DEPORTATION

File No: _____
Date: _____

To any immigration officer of the United States Department of Homeland Security:

_____ (Full name of alien)

who entered the United States at _____ on _____
(Place of entry) (Date of entry)

is subject to removal/deportation from the United States, based upon a final order by:

- an immigration judge in exclusion, deportation, or removal proceedings
- a designated official
- the Board of Immigration Appeals
- a United States District or Magistrate Court Judge

and pursuant to the following provisions of the Immigration and Nationality Act:

I, the undersigned officer of the United States, by virtue of the power and authority vested in the Secretary of Homeland Security under the laws of the United States and by his or her direction, command you to take into custody and remove from the United States the above-named alien, pursuant to law, at the expense of:

(Signature of immigration officer)

(Title of immigration officer)

(Date and office location)

ICE Form I-205 (8/07) Page 1 of 2

Appendix C

Federal Search and Seizure Warrant (Form AO 93)

AO 93 (Rev. 11/13) Search and Seizure Warrant

UNITED STATES DISTRICT COURT

for the

In the Matter of the Search of _____)
 (Briefly describe the property to be searched)
 or identify the person by name and address) Case No. _____)
)
)
)

SEARCH AND SEIZURE WARRANT

To: Any authorized law enforcement officer

An application by a federal law enforcement officer or an attorney for the government requests the search of the following person or property located in the _____ District of _____
 (identify the person or describe the property to be searched and give its location):

I find that the affidavit(s), or any recorded testimony, establish probable cause to search and seize the person or property described above, and that such search will reveal (identify the person or describe the property to be seized):

YOU ARE COMMANDED to execute this warrant on or before _____ (not to exceed 14 days)
 in the daytime 6:00 a.m. to 10:00 p.m. at any time in the day or night because good cause has been established.

Unless delayed notice is authorized below, you must give a copy of the warrant and a receipt for the property taken to the person from whom, or from whose premises, the property was taken, or leave the copy and receipt at the place where the property was taken.

The officer executing this warrant, or an officer present during the execution of the warrant, must prepare an inventory as required by law and promptly return this warrant and inventory to _____
 (United States Magistrate Judge)

Pursuant to 18 U.S.C. § 3103a(b), I find that immediate notification may have an adverse result listed in 18 U.S.C. § 2705 (except for delay of trial), and authorize the officer executing this warrant to delay notice to the person who, or whose property, will be searched or seized (check the appropriate box)
 for _____ days (not to exceed 30) until, the facts justifying, the later specific date of _____.

Date and time issued: _____

Judge's signature

City and state: _____

Printed name and title

Appendix E

DHS Immigration Enforcement Subpoena (Form I-138)

1. To (Name, Address, City, State, Zip Code)	DEPARTMENT OF HOMELAND SECURITY IMMIGRATION ENFORCEMENT SUBPOENA to Appear and/or Produce Records 8 U.S.C. § 1225(d), 8 C.F.R. § 287.4
Subpoena Number	
2. In Reference To	
_____ (Title of Proceeding) (File Number, if Applicable)	
By the service of this subpoena upon you, YOU ARE HEREBY SUMMONED AND REQUIRED TO:	
(A) <input type="checkbox"/> APPEAR before the U.S. Customs and Border Protection (CBP), U.S. Immigration and Customs Enforcement (ICE), or U.S. Citizenship and Immigration Services (USCIS) Official named in Block 3 at the place, date, and time specified, to testify and give information relating to the matter indicated in Block 2.	
(B) <input checked="" type="checkbox"/> PRODUCE the records (books, papers, or other documents) indicated in Block 4, to the CBP, ICE, or USCIS Official named in Block 3 at the place, date, and time specified.	
Your testimony and/or production of the indicated records is required in connection with an investigation or inquiry relating to the enforcement of U.S. immigration laws. Failure to comply with this subpoena may subject you to an order of contempt by a federal District Court, as provided by 8 U.S.C. § 1225(d)(4)(B).	
3. (A) CBP, ICE or USCIS Official before whom you are required to appear	(B) Date
Name	(C) Time <input checked="" type="checkbox"/> a.m. <input type="checkbox"/> p.m.
Title	
Address	
Telephone Number	
4. Records required to be produced for inspection	
	5. Authorized Official
If you have any questions regarding this subpoena, contact the CBP, ICE, or USCIS Official identified in Block 3.	_____ (Signature)
	_____ (Printed Name)
	_____ (Title)
	_____ (Date)

DHS Form I-138 (6/09)

Appendix F

Federal Judicial Subpoena

AO 88B (Rev. 02/14) Subpoena to Produce Documents, Information, or Objects or to Permit Inspection of Premises in a Civil Action

UNITED STATES DISTRICT COURT
for the

<i>Plaintiff</i>)	
v.)	Civil Action No.
<i>Defendant</i>)	

**SUBPOENA TO PRODUCE DOCUMENTS, INFORMATION, OR OBJECTS
OR TO PERMIT INSPECTION OF PREMISES IN A CIVIL ACTION**

To: _____
(Name of person to whom this subpoena is directed)

Production: YOU ARE COMMANDED to produce at the time, date, and place set forth below the following documents, electronically stored information, or objects, and to permit inspection, copying, testing, or sampling of the material:

Place:	Date and Time:
--------	----------------

Inspection of Premises: YOU ARE COMMANDED to permit entry onto the designated premises, land, or other property possessed or controlled by you at the time, date, and location set forth below, so that the requesting party may inspect, measure, survey, photograph, test, or sample the property or any designated object or operation on it.

Place:	Date and Time:
--------	----------------

The following provisions of Fed. R. Civ. P. 45 are attached – Rule 45(c), relating to the place of compliance; Rule 45(d), relating to your protection as a person subject to a subpoena; and Rule 45(e) and (g), relating to your duty to respond to this subpoena and the potential consequences of not doing so.

Date: _____

CLERK OF COURT OR

_____ <i>Signature of Clerk or Deputy Clerk</i>	_____ <i>Attorney's signature</i>
--	--------------------------------------

The name, address, e-mail address, and telephone number of the attorney representing *(name of party)* _____, who issues or requests this subpoena, are:

Notice to the person who issues or requests this subpoena

If this subpoena commands the production of documents, electronically stored information, or tangible things or the inspection of premises before trial, a notice and a copy of the subpoena must be served on each party in this case before it is served on the person to whom it is directed. Fed. R. Civ. P. 45(a)(4).

Appendix G

Know Your Educational Rights

Immigration Enforcement Actions at California TK-12 Schools Guide for Students and Families December 2025

Your Child Has the Right to a Free Public Education

All children have a right to equal access to free public education, regardless of their or their parents'/ guardians' immigration status.

All children in California:

- Have the right to a free public education.
- Must be enrolled in school if they are between 6 and 18 years old, unless otherwise exempt.
- Have the right to attend safe, secure, and peaceful schools.
- Have a right to be in a public school learning environment free from discrimination, harassment, bullying, violence, and intimidation.
- Have equal opportunity to participate in any program or activity offered by the school without discrimination.

Information Required for School Enrollment

Schools must accept a variety of documents from the student's parent or guardian to demonstrate proof of child's age or residency and schools are not required to keep a copy of the document used as proof of a child's age.

Information about citizenship/immigration status is never needed for school enrollment. A Social Security number is never needed for school enrollment.

Confidentiality of Personal Information

Federal and state laws protect student education records and personal information. These laws generally require that schools get written consent from parents or guardians before releasing student information, unless the release of information is for educational purposes, is already public, or is in response to a court order or subpoena.

Some schools collect and provide publicly basic student "directory information." If so, the school district must provide parents/guardians with written notice of the directory information policy, and provide the option to refuse release of your child's information.

Family Safety Plans if you are Detained or Deported

You can update your child's emergency contact information, including secondary contacts, to identify a trusted adult guardian who can care for your child if you are detained or deported.

You can complete a Caregiver's Authorization Affidavit or a Petition for Appointment of Temporary Guardian of the Person to give a trusted adult the authority to make educational and medical decisions for your child.

Right to File a Complaint

Your child has the right to report a hate crime or file a complaint to the school district if he or she is discriminated against, harassed, intimidated or bullied because of their actual or perceived nationality, ethnicity, or immigration status.

For more information on resources for responding to immigration enforcement activities at California schools, or to file a complaint, please contact:

Bureau of Children's Justice
California Attorney General's Office
P.O. Box 944255
Sacramento, CA 94244-2550
Phone: (800) 952-5225
E-mail: BCJ@doj.ca.gov
<https://oag.ca.gov/bcj/complaint>

Checklist for Immigrant Students Attending Public Schools and Their Families

1. You do not have to share the following information with school officials:

- You do not have to share information, including passports or visas, regarding the immigration status of students, parents, guardians, or other family members.
- You do not have to provide Social Security numbers (SSN) or cards.
- When completing the “Free and Reduced-Price Meals” form, only provide the last four digits of the SSN of the adult household member who signs the application.
- If the family meets the income eligibility requirements and no adult household member has an SSN, your child still qualifies. Check the “No SSN” box on forms where applicable, to ensure that applications are complete.
- If any household member participates in CalFresh, CalWORKs (California Work Opportunity and Responsibility for Kids), or FDPIR (Food Distribution Program on Indian Reservations), no adult household member needs to provide the last four digits of their SSN to qualify the student for free or reduced-price meals at school.
- When providing information for proof of a student’s residency or age, you do not have to use documents that could reveal information related to immigration status.

2. Take steps to protect student information:

- Ask for the school’s written privacy policies regarding student information.
- Review the school’s policy for “directory information”—which allows for public release of basic student information—and consider whether to opt out of releasing of that information.

3. Take steps to prepare for situations where one or more parents or guardians are detained or deported:

- Develop and keep in a safe place a “Family Safety Plan” (example: [Step-by-Step Family Preparedness Plan / Plan de Preparación Familiar: \(Guía Completa\) | Immigrant Legal Resource Center | ILRC](#)) that includes the following information:
 - Name of a trusted adult to care for your child if no parent or guardian can.
 - Emergency phone numbers and instructions on where to find important documents (birth certificates, passports, Social Security cards, doctor contact information, etc.).
 - Make sure that your child’s school always has current emergency contact information, including alternative contacts if no parent or guardian is available.
 - Discuss with family members whether to complete a “caregiver authorization affidavit” to authorize a relative to enroll a minor student and consent to school-related medical care on behalf of the minor. Note that under a new law effective January 1, 2026, a relative is an adult related to the child by blood, adoption, or affinity within the fifth degree of kinship, including all stepparents, stepsiblings, and all relatives whose status is preceded by the words “great,” “great-great,” or “grand,” or the spouses of any of these persons.

Resources

The following resources are available to immigrant families responding to detentions or deportations:

- The Immigration and Customs Enforcement (ICE) detainee locator: <https://locator.ice.gov/odls/homePage.do>. **Please Note:** This site is intended only for locating individuals who are already detained, and not for general immigration status inquiries.
- Immigration lawyers in private practice, accredited representatives (who assist immigrants in immigration proceedings), or legal-aid organizations:
 - o State Bar of California Attorney Search: <http://www.calbar.ca.gov/Attorneys>.
 - o California organizations accredited by Board of Immigration Appeals (BIA) to represent immigrants before the Department of Homeland Security (DHS) and Executive Office of Immigration Review (EOIR): [Recognized Org and Accredited Rep Roster by State and City](#).
 - o California Courts Self-Help Centers: [Find Your Self-Help Center | California Courts | Self Help Guide](#).
 - o Legal-aid offices and lawyer-referral services: <http://www.courts.ca.gov/getting-legal-help>.
 - o The consulate or embassy of the parent's or guardian's country of origin.



KNOW YOUR EDUCATIONAL RIGHTS

YOUR CHILD HAS THE RIGHT TO A FREE PUBLIC EDUCATION

- All children have a right to equal access to free public education, regardless of their or their parents'/guardians' immigration status.
- All children in California:
 - Have the right to a free public education.
 - Must be enrolled in school if they are between 6 and 18 years old.
 - Have the right to attend safe, secure, and peaceful schools.
 - Have a right to be in a public school learning environment free from discrimination, harassment, bullying, violence, and intimidation.
 - Have equal opportunity to participate in any program or activity offered by the school without discrimination.

INFORMATION REQUIRED FOR SCHOOL ENROLLMENT

- Schools must accept a variety of documents from the student's parent or guardian to demonstrate proof of child's age or residency and schools are not required to keep a copy of the document used as proof of a child's age.
- Information about citizenship/immigration status is never needed for school enrollment. A Social Security number is never needed for school enrollment.

CONFIDENTIALITY OF PERSONAL INFORMATION

- Federal and state laws protect student education records and personal information. These laws generally require that schools get written consent from parents or guardians before releasing student information, unless the release of information is for educational purposes, is already public, or is in response to a court order or subpoena.
- Some schools collect and provide publicly basic student "directory information." If so, the school district must provide parents/ guardians with written notice of the directory information policy, and provide the option to refuse release of your child's information.

FAMILY SAFETY PLANS IF YOU ARE DETAINED OR DEPORTED

- You can update your child's emergency contact information, including secondary contacts, to identify a trusted adult guardian who can care for your child if you are detained or deported.
- You can complete a Caregiver's Authorization Affidavit or a Petition for Appointment of Temporary Guardian of the Person to give a trusted adult the authority to make educational and medical decisions for your child.

RIGHT TO FILE A COMPLAINT

- Your child has the right to report a hate crime or file a complaint to the school district if he or she is discriminated against, harassed, intimidated or bullied because of his or her actual or perceived nationality, ethnicity, or immigration status.

For more information on resources for responding to immigration enforcement activities at California schools, or to file a complaint, please contact:

Bureau of Children's Justice
California Attorney General's Office
P.O. Box 944255
Sacramento, CA 94244-2550

Phone: (800) 952-5225
E-mail: BCJ@doj.ca.gov
<https://oag.ca.gov/bcj/complaint>

CHECKLIST FOR IMMIGRANT STUDENTS AND FAMILIES ATTENDING PUBLIC SCHOOLS

1. YOU DO NOT HAVE TO SHARE THE FOLLOWING INFORMATION WITH SCHOOL OFFICIALS:

- You do not have to share information, including passports or visas, regarding the immigration status of students, parents, guardians, or other family members.
- You do not have to provide Social Security numbers (SSN) or cards.
- When completing the “Free and Reduced-Price Meals” form, only provide the last four digits of the SSN of the adult household member who signs the application.
- If the family meets the income eligibility requirements and no adult household member has a SSN, your child still qualifies. Check the “No SSN” box on forms where applicable, to ensure that applications are complete.
- If any household member participates in CalFresh, CalWORKs (California Work Opportunity and Responsibility for Kids), or FDPIR (Food Distribution Program on Indian Reservations), no adult household member needs to provide the last four digits of his or her SSN to qualify the student for free or reduced-price meals at school.
- When providing information for proof of a student’s residency or age, you do not have to use documents that could reveal information related to immigration status.

2. TAKE STEPS TO PROTECT STUDENT INFORMATION:

- Ask for the school’s written privacy policies regarding student information.
- Review the school’s policy for “directory information”—which allows for public release of basic student information—and consider whether to opt out of releasing of that information.

3. TAKE STEPS TO PREPARE FOR SITUATIONS WHERE ONE OR MORE PARENTS OR GUARDIANS ARE DETAINED OR DEPORTED:

- Develop and keep in a safe place a “Family Safety Plan” (example: https://www.ilrc.org/sites/default/files/resources/family_preparedness_plan.pdf) that includes the following information:
- Name of a trusted adult to care for your child if no parent or guardian can.
- Emergency phone numbers and instructions on where to find important documents (birth certificates, passports, Social Security cards, doctor contact information, etc.)
- Make sure that your child’s school always has current emergency contact information, including alternative contacts if no parent or guardian is available.

RESOURCES

The following resources are available to immigrant families responding to detentions or deportations:

- The Immigration and Customs Enforcement (ICE) detainee locator: <https://locator.ice.gov/odls/homePage.do>. Please Note: This site is intended only for locating individuals who are already detained, and not for general immigration status inquiries.
- Immigration lawyers in private practice, accredited representatives (who assist immigrants in immigration proceedings), or legal-aid organizations:
 - State Bar of California Attorney Search: <http://www.calbar.ca.gov/Attorneys>
 - California organizations accredited by Board of Immigration Appeals (BIA) to represent immigrants before the Department of Homeland Security (DHS) and Executive Office of Immigration Review (EOIR): <https://www.justice.gov/eoir/page/file/942306/download#CALIFORNIA>.
 - California Courts Self-Help Centers: <http://www.courts.ca.gov/selfhelp-selfhelpcenters.htm>.
 - Legal-aid offices and lawyer-referral services: <http://www.courts.ca.gov/getting-legal-help>.
 - The consulate or embassy of the parent’s or guardian’s country of origin.

Coversheet

Second Interim Financials – Review Through Period 2 (2025–26)

Section: IV. Topical
Item: C. Second Interim Financials – Review Through Period 2 (2025–26)
Purpose: Vote
Submitted by:
Related Material: Second Interim Financials (03.09.26).pdf



Navigator Schools

Financial Presentation – January 2026

Second Interim

Legislative Updates

- The Governor’s Proposed Budget for FY26-27 is now available.
- Revenue projections rely heavily on a strong Stock Market so there is a ton of volatility baked into the Proposed Budget.
- Proposed COLA for FY26-27 is 2.41% and is **.61%** less than prior estimates. Base LCFF will increase as seen in the table below for next fiscal year.

Grade Span	2025-26 Base Grant Per ADA	2.41% COLA	2026-27 Base Grant Per ADA
TK-3	\$ 10,256	\$ 247	\$ 10,503
4-6	\$ 10,411	\$ 251	\$ 10,662
7-8	\$ 10,719	\$ 258	\$ 10,977
9-12	\$ 12,423	\$ 299	\$ 12,722

- COLA is applied to: LCFF, Equity Multiplier, State Preschool, SPED (not MH), CNIPS, Youth Foster Care, MBG, Charter School Facility Grant Program, American Indian Education Centers, and the American Indian Early Education Childhood Education Programs; not all funding received this increase.

Legislative Updates cont.

- The following highlights the Ongoing Investments in Public Education:

Governor's Proposed Investments to Education

- **Funding the LCFF COLA at 2.41% (\$2B)**
- **Adding one-time Discretionary Block Grants (\$2.8B)**
- **Augmenting Access for Community Schools (\$1B)**
- **Fully Repaying the 14.3% LREBG Clawback (\$.75B)**
- **Increasing the SPED Base Rate for AB602 (\$.5B)**
- **Deferrals Buy-back (\$1.9B)**

- The FY26-27 Budget is relying and hoping that the stock market remains propped up by the AI bubble. There is a lot of reliance on high income earners instead of lowering costs or increasing revenues. LEA's must be fiscal prudent going forward.
- This appears to be a “wait and see” Budget from the Governor that suggests we will have more actionable and accurate information at the May Revise.

Highlights Through 1/31

- Second Interim financials are balanced for all schools and the Support Office.
- FCMAT calculator v26.2a has updated future FY COLA's & the current year UPP%.
- Attendance & ADA projections have been updated with official P-1 reported data.
- SO fee was reduced by 1% for WPS to help keep the FB at the required 3% minimum.
- Total revenues are projecting \$166K more than prior projections and at **\$40.82M**.
 - State Aid is \$184K higher with the increase in ADA and updated UPP% from P-1.
 - Federal Funds are trending lower by \$131K and mostly from the NSLP.
 - Other State Revenue dropped \$137K due to Pro-rated SB740 & shifting LREBG.
 - Other Local Revenue added \$249K: \$175K less in Elevate, \$44K less in SO fees, \$448K more in CSGF-SO, and \$20K more interest revenue.
- Total expenses are projecting \$284K more compared 1st Interim and at **\$39.78M**.
- The Year-end surplus is projecting at **\$1.03M** and is \$118K lower than 1st Interim.



Attendance Data and Metrics

Enrollment and Per Pupil Data

<i>Enrollment & Per Pupil Data</i>			
	<i><u>Actual</u></i>	<i><u>Forecast</u></i>	<i><u>Budget</u></i>
<i>Average Enrollment</i>	<i>n/a</i>	<i>1982</i>	<i>2068</i>
<i>ADA</i>	<i>n/a</i>	<i>1854</i>	<i>1944</i>
<i>Attendance Rate</i>	<i>n/a</i>	<i>93.6%</i>	<i>94.0%</i>
<i>Unduplicated %</i>	<i>64.6%</i>	<i>64.6%</i>	<i>62.5%</i>
<i>Revenue per ADA</i>		<i>\$22,017</i>	<i>\$21,057</i>
<i>Expenses per ADA</i>		<i>\$21,457</i>	<i>\$20,587</i>

Enrollment & ADA have been updated to match official P-1 data.

Enrollment has increased by 17 from prior projections.

UPP% increased slightly by .8% overall.

ADA has increased by 7.17 as follows: GPS 2.03, HPS 8.61, WPS **-4.42**, & HCC .95.

Revenue

- Revenues have increased by \$166K and are projecting at \$40.82M.
- State Aid Revenues increased \$184K and at \$25.29M due to increase UPP% & ADA.
- Federal Revenues are at \$3.65M & lower by \$131K in CNIPS funding.
- Other State Revenue dropped by \$137K and is at \$6.54M. \$60K in LREBG funds were shifted into FY27 and \$82K less in SB740, as the program is oversubscribed.
- Other Local Revenue added \$249K and is at \$5.33M. \$175K in Elevate funds were removed and recognized in FY25 per GHJ. The SO increased \$418K as follows: Less \$44K in SO fees from WPS & \$450K more in CSGF-SO funding.

Revenue	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
State Aid-Rev Limit	\$ 9,874,245	\$ 10,868,704	\$ (994,459)	\$ 25,292,620	\$ 25,863,419	\$ (570,799)
Federal Revenue	577,233	1,649,679	(1,072,447)	3,653,065	3,367,422	285,643
Other State Revenue	1,971,346	3,361,310	(1,389,964)	6,542,975	7,309,490	(766,515)
Other Local Revenue	85,420	1,797,149	(1,711,729)	5,336,927	4,393,442	943,485
Total Revenue	\$ 12,508,244	\$ 17,676,843	\$ (5,168,600)	\$ 40,825,587	\$ 40,933,772	\$ (108,186)

Expenses



- Expenses have increased by \$284K at 2nd Interim and are projecting at \$39.78M.
- Personnel costs are trending \$32K lower vs 1st Interim with Certificated Salaries & Benefits trending lower and Classified Salaries trending higher.
- Operational expenses are \$316K higher with Professional & Consulting Services leading this increase by \$228K. Some other notable variances are noted below:
 - \$61K more in Books & Supplies costs with Software trending higher.
 - \$60K less in Sub-agreement Services at the SO and WPS.
 - \$88K more in Operations & Housekeeping at the SO with higher Insurance, Auto & Travel, and Communications costs.

Expenses	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Certificated Salaries	\$ 6,115,241	\$ 6,276,216	\$ 160,975	\$ 11,106,690	\$ 11,348,872	\$ 242,182
Classified Salaries	6,097,248	4,594,526	(1,502,722)	9,804,985	8,423,297	(1,381,687)
Benefits	2,393,623	3,924,020	1,530,397	6,225,626	6,921,773	696,147
Books and Supplies	1,713,762	1,488,579	(225,184)	2,273,203	2,096,848	(176,355)
Subagreement Services	650,763	822,202	171,439	1,302,393	1,561,687	259,294
Operations	408,473	412,644	4,171	827,256	713,564	(113,692)
Facilities	843,235	1,428,871	585,636	2,487,670	2,449,493	(38,177)
Professional Services	1,702,960	3,364,553	1,661,593	5,305,376	6,047,956	742,580
Depreciation	19,062	46,073	27,011	78,377	78,982	605
Interest	192,852	220,263	27,411	376,321	376,321	0
Total Expenses	\$ 20,137,220	\$ 22,577,947	\$ 2,440,727	\$ 39,787,898	\$ 40,018,794	\$ 230,896

Fund Balance



- The surplus is at \$1.03M and decreased by \$118K compared to 1st Interim projections.
- The Ending Fund Balance as a percent of Annual Expenses is at 15.0%. The Beginning Fund Balance will be updated once more and with the final GHJ audit report.
- Navigator’s remains projecting a surplus for all locations at 2nd Interim reporting.

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Total Surplus(Deficit)	\$ (7,628,976)	\$ (4,901,104)	\$ (2,727,872)	\$ 1,037,689	\$ 914,978	\$ 122,710
Beginning Fund Balance	<u>4,938,250</u>	<u>4,938,250</u>		<u>4,938,250</u>	<u>4,938,250</u>	
Ending Fund Balance	<u>\$ (2,690,726)</u>	<u>\$ 37,147</u>		<u>\$ 5,975,939</u>	<u>\$ 5,853,229</u>	
<i>As a % of Annual Expenses</i>	-6.8%	0.1%		15.0%	14.6%	

Questions & Discussion

Appendix for the month follows:

- Monthly Cashflows / Forecast
- Budget vs. Actual – Consolidated & Individual
- Statement of Activities, Financial Position, & Cashflows
- Monthly Check Register
- 60-Day Compliance Calendar

FY25-26 Navigator Schools

Consolidating Forecast

Revised 2/19/26



	2025-26								Favorable / (Unfav.)
	GPS1	HPS2	WPS3	HCC4	SCHOOLS	HOME	FORECAST	BUDGET	
Assumptions									
Revenue Per ADA	\$ 15,656	\$ 16,825	\$ 21,965	\$ 20,851	\$ 18,360	\$ 22,017			
Expense Per ADA	\$ 15,362	\$ 16,156	\$ 21,943	\$ 18,911	\$ 17,829	\$ 21,457			
State COLA	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	2.30%	0.00%
Other Revenue COLA	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Expense COLA	2.92%	2.92%	2.92%	2.92%	2.92%	2.92%	2.92%	2.92%	0.00%
Enrollment	613.00	565.00	553.00	251.00	1,982.00	-	1,982.00	2,068.00	(86.00)
Average Daily Attendance	581.07	537.83	506.94	228.43	1,854.27	-	1,854.27	1,943.92	(89.65)
Revenues									
State Aid - Revenue Limit									
8011 LCFF State Aid	\$ 3,140,588	\$ 4,641,441	\$ 7,564,214	\$ 1,915,899	\$ 17,262,142	\$ -	\$ 17,262,142	\$ 19,121,177	\$ (1,859,035)
8012 Education Protection Account	624,882	107,566	101,388	45,686	879,522	-	879,522	388,784	490,738
8019 State Aid - Prior Year	55,187	368,383	138,787	98,086	660,443	-	660,443	-	660,443
8096 In Lieu of Property Taxes	3,480,168	1,952,769	-	1,057,576	6,490,513	-	6,490,513	6,353,458	137,055
	7,300,825	7,070,159	7,804,389	3,117,247	25,292,620	-	25,292,620	25,863,419	(570,799)
Federal Revenue									
8181 Special Education - Entitlement	85,115	78,010	70,760	33,495	267,380	-	267,380	258,515	8,865
8220 Federal Child Nutrition	103,998	-	164,336	55,131	323,465	-	323,465	511,346	(187,881)
8290 Title I, Part A - Basic Low Income	90,891	98,157	157,776	51,024	397,848	-	397,848	343,872	53,976
8291 Title II, Part A - Teacher Quality	15,014	15,121	19,342	7,090	56,567	-	56,567	48,787	7,780
8293 Title III - Limited English	16,961	17,841	27,980	-	62,782	-	62,782	73,463	(10,681)
8294 Title V, Part B - PCSG	-	-	-	-	-	2,505,023	2,505,023	2,091,439	413,584
8296 Other Federal Revenue	10,000	10,000	10,000	10,000	40,000	-	40,000	40,000	-
	321,979	219,129	450,194	156,740	1,148,042	2,505,023	3,653,065	3,367,422	285,643
Other State Revenue									
8311 State Special Education	513,594	459,036	451,179	195,997	1,619,806	-	1,619,806	1,730,097	(110,291)
8520 Child Nutrition	19,314	-	22,873	9,617	51,803	-	51,803	48,400	3,402
8545 School Facilities (SB740)	-	-	619,189	158,176	777,366	-	777,366	951,663	(174,297)
8550 Mandated Cost	11,400	10,439	9,351	4,615	35,805	-	35,805	35,857	(52)
8560 State Lottery	158,632	146,828	138,395	62,361	506,216	-	506,216	530,690	(24,474)
8599 Other State Revenue	607,857	931,222	1,493,363	519,537	3,551,980	-	3,551,980	4,012,783	(460,803)
	1,310,797	1,547,525	2,734,349	950,304	6,542,975	-	6,542,975	7,309,490	(766,515)
Other Local Revenue									
8660 Interest Revenue	-	-	4,987	-	4,987	15,378	20,365	-	20,365
8689 Other Fees and Contracts	-	-	-	-	-	(600)	(600)	-	(600)
8690 Other Local Revenue	103,934	97,005	105,216	296,038	602,192	2,490,272	3,092,464	3,918,132	(825,668)
8698 ASB Fundraising	56,924	114,850	35,911	242,700	450,385	-	450,385	275,310	175,075
8699 School Fundraising	2,926	153	54	-	3,133	1,771,180	1,774,313	200,000	1,574,313
	163,784	212,008	146,168	538,738	1,060,697	4,276,230	5,336,927	4,393,442	943,485
Total Revenue	\$ 9,097,384	\$ 9,048,821	\$ 11,135,100	\$ 4,763,029	\$ 34,044,334	\$ 6,781,253	\$ 40,825,587	\$ 40,933,772	\$ (108,186)
Expenses									
Certificated Salaries									
1100 Teachers' Salaries	2,062,458	1,824,995	1,996,408	896,550	6,780,411	77,655	6,858,065	6,990,978	132,913
1170 Teachers' Substitute Hours	-	4,839	4,504	-	9,343	-	9,343	-	(9,343)
1175 Teachers' Extra Duty/Stipends	16,722	16,913	43,909	20,301	97,845	-	97,845	164,862	67,017
1200 Pupil Support Salaries	226,667	369,128	387,872	85,172	1,068,839	213,244	1,282,083	1,336,692	54,609
1300 Administrators' Salaries	540,716	512,054	517,675	255,688	1,826,134	1,033,219	2,859,353	2,856,340	(3,013)
	2,846,563	2,727,929	2,950,368	1,257,712	9,782,573	1,324,118	11,106,690	11,348,872	242,182
Classified Salaries									
2100 Instructional Salaries	1,425,727	1,485,317	1,292,540	672,071	4,875,655	1,277	4,876,931	4,737,783	(139,148)
2200 Support Salaries	36,004	4,878	75,647	37,577	154,106	310,758	464,864	560,276	95,412
2300 Classified Administrators' Salaries	-	-	-	-	-	602,928	602,928	298,185	(304,743)
2400 Clerical and Office Staff Salaries	215,739	239,506	223,159	135,276	813,679	100,045	913,724	912,758	(966)
2900 Other Classified Salaries	507,141	424,416	600,811	382,210	1,914,577	1,031,960	2,946,538	1,914,294	(1,032,243)
	2,184,610	2,154,117	2,192,156	1,227,133	7,758,017	2,046,968	9,804,985	8,423,297	(1,381,687)
Benefits									
3101 STRS	537,424	501,422	534,299	231,547	1,804,693	310,354	2,115,047	2,167,635	52,588
3301 OASDI	171,540	168,756	177,184	93,001	610,481	111,117	721,598	522,244	(199,354)
3311 Medicare	31,994	28,507	30,877	13,959	105,336	12,106	117,442	286,696	169,255
3401 Health and Welfare	762,291	727,043	795,587	362,867	2,647,788	251,979	2,899,767	3,352,000	452,233
3501 State Unemployment	39,586	39,084	45,541	21,125	145,335	12,770	158,105	203,788	45,683
3601 Workers' Compensation	50,254	46,152	47,696	22,419	166,522	23,744	190,266	276,810	86,544
3901 Other Benefits	(13,063)	(6,245)	(550)	1,197	(18,661)	42,062	23,401	112,599	89,198
	1,580,026	1,504,720	1,630,632	746,116	5,461,494	764,132	6,225,626	6,921,773	696,147

FY25-26 Navigator Schools

Consolidating Forecast

Revised 2/19/26



		2025-26								
		GPS1	HPS2	WPS3	HCC4	SCHOOLS	HOME	FORECAST	BUDGET	Favorable / (Unfav.)
Books and Supplies										
4100	Textbooks and Core Curricula	-	-	-	2,395	2,395	-	2,395	-	(2,395)
4200	Books and Other Materials	24,055	22,610	27,661	21,094	95,420	160	95,580	44,571	(51,009)
4302	School Supplies	44,990	49,247	78,424	48,620	221,280	15,456	236,736	174,445	(62,291)
4305	Software	103,031	129,510	122,460	66,905	421,906	148,917	570,823	274,431	(296,393)
4310	Office Expense	39,872	67,800	41,331	38,526	187,529	23,659	211,188	342,889	131,701
4311	Business Meals	8,287	5,006	5,324	4,565	23,182	24,862	48,044	57,450	9,406
4312	School Fundraising	11,083	-	-	-	11,083	2,375	13,458	-	(13,458)
4400	Noncapitalized Equipment	62,133	113,347	173,823	78,056	427,359	17,644	445,003	643,317	198,314
4700	Food Services	247,734	5,729	238,269	157,978	649,711	266	649,977	559,746	(90,231)
		541,185	393,248	687,292	418,140	2,039,864	233,339	2,273,203	2,096,848	(176,355)
Subagreement Services										
5101	Nursing	1,414	2,051	312	315	4,093	-	4,093	5,179	1,086
5102	Special Education	218,088	228,488	120,026	50,847	617,449	-	617,449	480,709	(136,741)
5103	Substitute Teacher	514	-	-	-	514	-	514	-	(514)
5104	Transportation	360	5,611	7,543	-	13,513	(800)	12,713	-	(12,713)
5105	Security	3,199	3,573	4,927	57,628	69,327	500	69,827	19,100	(50,727)
5106	Other Educational Consultants	15,510	14,025	390,396	25,367	445,298	152,500	597,798	1,056,700	458,902
		239,085	253,748	523,204	134,156	1,150,194	152,200	1,302,393	1,561,687	259,294
Operations and Housekeeping										
5201	Auto and Travel	4,426	4,953	10,947	9,179	29,504	105,950	135,454	95,080	(40,374)
5300	Dues & Memberships	5	1,390	100	1	1,496	14,867	16,363	21,000	4,637
5400	Insurance	56,148	50,220	45,528	19,559	171,455	69,826	241,280	195,593	(45,687)
5501	Utilities	17,370	140,922	205,104	26,482	389,878	5,562	395,440	324,941	(70,499)
5502	Janitorial Services	-	1,400	-	7,230	8,630	1,400	10,030	-	(10,030)
5516	Miscellaneous Expense	-	-	-	128	128	371	499	-	(499)
5900	Communications	13,189	11,649	15,218	13,706	53,763	(37,612)	16,151	72,074	55,923
5901	Postage and Shipping	482	738	1,152	231	2,604	9,434	12,038	4,875	(7,163)
		91,620	211,273	278,048	76,517	657,458	169,798	827,256	713,564	(113,692)
Facilities, Repairs and Other Leases										
5601	Rent	-	-	1,833,749	236,076	2,069,825	46,401	2,116,226	2,089,096	(27,130)
5602	Additional Rent	-	-	9,141	720	9,861	3,360	13,221	-	(13,221)
5603	Equipment Leases	19,495	50,958	22,613	11,985	105,051	16,393	121,444	92,000	(29,444)
5604	Other Leases	-	-	-	273	273	-	273	-	(273)
5610	Repairs and Maintenance	100,400	19,973	55,799	37,027	213,198	23,308	236,506	268,397	31,891
		119,894	70,931	1,921,302	286,080	2,398,208	89,462	2,487,670	2,449,493	(38,177)
Professional/Consulting Services										
5801	IT	111,131	56,529	80,769	87,730	336,160	23,453	359,613	472,373	112,761
5802	Audit & Taxes	-	-	-	-	-	116,711	116,711	-	(116,711)
5803	Legal	3,158	-	5,834	956	9,948	185,896	195,843	150,000	(45,843)
5804	Professional Development	17,608	29,423	40,491	10,731	98,253	77,469	175,722	105,166	(70,556)
5805	General Consulting	7,256	7,907	19,402	4,995	39,559	272,469	312,029	201,000	(111,029)
5806	Special Activities/Field Trips	25,000	25,000	50,000	20,000	120,000	-	120,000	120,000	-
5807	Bank Charges	2,037	-	320	-	2,357	7,783	10,140	-	(10,140)
5808	Printing	-	795	1,545	-	2,340	(35,664)	(33,324)	-	33,324
5809	Other taxes and fees	4,769	6,152	10,802	7,448	29,171	82,478	111,649	127,437	15,788
5810	Payroll Service Fee	3,941	3,630	3,485	1,742	12,798	63,600	76,399	25,000	(51,399)
5811	Management Fee	876,099	989,822	624,351	-	2,490,272	665,044	3,155,317	4,253,460	1,098,143
5812	District Oversight Fee	219,025	212,105	78,044	31,172	540,346	-	540,346	533,862	(6,484)
5814	SPED Encroachment	17,961	16,111	15,658	6,885	56,616	-	56,616	59,658	3,043
5815	Public Relations/Recruitment	262	103	694	200	1,259	107,056	108,316	-	(108,316)
		1,288,247	1,347,577	931,396	171,860	3,739,079	1,566,297	5,305,376	6,047,956	742,580
Depreciation										
6900	Depreciation Expense	34,958	25,518	9,504	2,133	72,113	6,264	78,377	78,982	605
		34,958	25,518	9,504	2,133	72,113	6,264	78,377	78,982	605
Interest										
7438	Interest Expense	-	-	-	-	-	376,321	376,321	376,321	0
		-	-	-	-	-	376,321	376,321	376,321	0
Total Expenses		\$ 8,926,189	\$ 8,689,060	\$ 11,123,902	\$ 4,319,848	\$ 33,058,999	\$ 6,728,899	\$ 39,787,898	\$ 40,018,794	\$ 230,896
Surplus (Deficit)		\$ 171,195	\$ 359,760	\$ 11,198	\$ 443,181	\$ 985,335	\$ 52,354	\$ 1,037,689	\$ 914,978	\$ 122,710

FY25-26 Budget: Navigator - Gilroy Prep

Monthly Cash Flow/Forecast FY25-26

Revised 02/19/26

Actuals Through:

1/31/2026

ADA = 581.07



	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Year-End Accruals	Annual Budget	Original Budget Total	Favorable / (Unfav.)
ADA = 581.07																
Revenues																
State Aid - Revenue Limit																
8011 LCFF State Aid	150,779	150,779	271,403	269,987	269,986	269,986	269,987	270,249	243,486	243,486	243,486	243,486	243,487	3,140,588	3,727,303	(586,715)
8012 Education Protection Account	-	-	149,365	-	-	149,365	-	-	156,221	-	-	-	169,931	624,882	115,808	509,074
8019 State Aid - Prior Year	-	-	-	-	-	-	-	-	-	-	-	55,187	-	55,187	-	55,187
8096 In Lieu of Property Taxes	-	-	598,940	-	-	-	532,391	266,195	694,214	347,107	347,107	347,107	347,108	3,480,168	3,319,729	160,439
	150,779	150,779	1,019,707	269,987	269,986	419,351	802,378	536,444	1,093,921	590,593	590,593	645,780	760,526	7,300,825	7,162,840	137,985
Federal Revenue																
8181 Special Education - Entitlement	-	-	-	-	-	-	-	-	-	-	-	-	85,115	85,115	82,562	2,553
8220 Federal Child Nutrition	-	-	-	-	-	-	15,763	12,605	12,605	12,605	12,605	12,605	25,210	103,998	120,947	(16,949)
8290 Title I, Part A - Basic Low Income	-	-	-	-	-	68,704	22,187	-	-	-	-	-	-	90,891	75,361	15,530
8291 Title II, Part A - Teacher Quality	-	-	-	-	-	11,258	3,756	-	-	-	-	-	-	15,014	13,113	1,901
8293 Title III - Limited English	-	-	-	-	-	-	16,961	-	-	-	-	16,961	(16,961)	16,961	19,773	(2,812)
8296 Other Federal Revenue	4,372	11,391	-	22,187	-	-	(27,950)	-	-	-	-	-	\$0	10,000	10,000	-
	4,372	11,391	-	22,187	-	79,962	30,717	12,605	12,605	12,605	12,605	29,566	93,364	321,979	321,755	223
Other State Revenue																
8311 State Special Education	-	-	-	-	-	47,895	243,870	44,501	36,178	36,178	36,178	36,178	32,617	513,594	515,348	(1,754)
8520 Child Nutrition	-	-	-	-	-	-	10,962	1,193	1,193	1,193	1,193	1,193	2,386	19,314	11,448	7,866
8550 Mandated Cost	-	-	-	-	11,400	-	-	-	-	-	-	-	-	11,400	11,417	(17)
8560 State Lottery	-	-	-	-	-	46,095	-	-	-	37,918	-	-	74,620	158,632	158,078	554
8599 Other State Revenue	55,340	56,341	37,009	2,805	6,735	4,244	(55,712)	4,244	4,244	144,420	4,244	4,244	339,699	607,857	761,111	(153,253)
	55,340	56,341	37,009	2,805	18,135	98,234	199,120	49,938	41,614	219,709	41,614	41,614	449,322	1,310,797	1,457,402	(146,605)
Other Local Revenue																
8690 Other Local Revenue	-	-	-	-	-	-	-	-	-	-	-	103,934	-	103,934	103,934	-
8698 ASB Fundraising	-	-	-	-	-	-	-	13,900	12,067	8,900	8,900	13,159	-	56,924	59,850	(2,926)
8699 School Fundraising	2,926	-	-	-	-	-	-	-	-	-	-	-	-	2,926	-	2,926
	2,926	-	-	-	-	-	-	13,900	12,067	8,900	8,900	117,093	-	163,784	163,784	-
Total Revenue	213,417	218,511	1,056,717	294,979	288,121	597,547	1,032,215	612,887	1,160,207	831,806	653,712	834,053	1,303,213	9,097,384	9,105,780	(8,396)
Expenses																
Certificated Salaries																
1100 Teachers' Salaries	147,360	136,835	149,579	225,554	151,426	151,515	145,992	190,840	190,840	190,840	190,840	190,840	-	2,062,458	2,099,235	36,777
1175 Teachers' Extra Duty/Stipends	-	-	-	-	-	-	-	1,344	1,344	1,344	6,344	6,344	-	16,722	29,789	13,067
1200 Pupil Support Salaries	18,552	17,370	17,370	27,055	16,870	17,410	17,403	18,928	18,928	18,928	18,928	18,928	-	226,667	208,205	(18,463)
1300 Administrators' Salaries	44,833	34,973	39,786	62,826	44,537	45,206	42,859	45,139	45,139	45,139	45,139	45,139	-	540,716	541,670	954
	210,744	189,178	206,734	315,435	212,833	214,131	206,254	256,251	256,251	256,251	261,251	261,251	-	2,846,563	2,878,898	32,335
Classified Salaries																
2100 Instructional Salaries	36,554	62,293	154,998	195,880	138,410	119,019	89,578	125,799	125,799	125,799	125,799	125,799	-	1,425,727	1,383,789	(41,939)
2200 Support Salaries	1,320	1,504	-	-	-	-	1,980	6,240	6,240	6,240	6,240	6,240	-	36,004	68,640	32,636
2400 Clerical and Office Staff Salaries	12,873	14,633	15,930	23,274	15,987	15,146	14,241	20,731	20,731	20,731	20,731	20,731	-	215,739	228,040	12,302
2900 Other Classified Salaries	32,281	35,737	46,419	70,622	48,198	50,652	40,670	36,512	36,512	36,512	36,512	36,512	-	507,141	401,636	(105,505)
	83,027	114,167	217,347	289,777	202,596	184,817	146,468	189,282	189,282	189,282	189,282	189,282	-	2,184,610	2,082,105	(102,506)
Benefits																
3101 STRS	31,172	37,492	40,021	59,949	40,292	39,901	39,167	49,500	49,500	49,500	50,466	50,466	-	537,424	549,870	12,445
3301 OASDI	10,337	10,762	18,726	26,186	18,467	17,228	13,912	11,185	11,185	11,185	11,185	11,185	-	171,540	129,090	(42,450)
3311 Medicare	-	-	-	-	-	-	-	6,370	6,370	6,370	6,442	6,442	-	31,994	71,935	39,941
3401 Health and Welfare	27,614	59,349	42,883	41,192	(13,029)	(7,750)	(12,968)	125,000	125,000	125,000	125,000	125,000	-	762,291	888,000	125,709
3501 State Unemployment	266	919	1,375	601	326	429	11,429	10,773	5,387	2,693	2,693	2,693	-	39,586	53,867	14,282
3601 Workers' Compensation	1,565	13,583	-	4,216	-	-	-	6,150	6,150	6,150	6,219	6,219	-	50,254	69,454	19,200
3901 Other Benefits	(100)	(2,366)	(2,366)	(3,499)	(2,366)	(2,366)	-	-	-	-	-	-	-	(13,063)	-	13,063
	70,854	119,739	100,639	128,644	43,689	47,441	51,539	208,979	203,592	200,899	202,005	202,005	-	1,580,026	1,762,216	182,189

FY25-26 Budget: Navigator - Gilroy Prep

Monthly Cash Flow/Forecast FY25-26

Revised 02/19/26

Actuals Through:

1/31/2026

ADA = 581.07



		Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Year-End Accruals	Annual Budget	Original Budget Total	Favorable / (Unfav.)
Books and Supplies																	
4200	Books and Other Materials	23,313	-	211	531	-	-	-	-	-	-	-	-	-	24,055	9,000	(15,055)
4302	School Supplies	11,168	8,005	8,939	3,863	2,372	2,947	2,253	1,089	1,089	1,089	1,089	1,089	-	44,990	44,795	(195)
4305	Software	32,493	23,473	20,263	13,539	10,034	783	228	443	443	443	443	443	-	103,031	22,173	(80,858)
4310	Office Expense	450	1,519	2,666	510	1,257	2,970	-	6,100	6,100	6,100	6,100	6,100	-	39,872	80,400	40,528
4311	Business Meals	-	2,022	32	843	303	1,166	125	1,079	679	679	679	679	-	8,287	8,150	(137)
4312	School Fundraising	-	-	190	10,960	(67)	-	-	-	-	-	-	-	-	11,083	-	(11,083)
4400	Noncapitalized Equipment	29,405	6,770	4,141	809	1	-	189	6,818	7,000	7,000	-	-	-	62,133	126,051	63,917
4700	Food Services	7,640	17,058	42,518	823	82,513	41,738	4,064	10,276	10,276	10,276	10,276	10,276	-	247,734	132,395	(115,340)
		104,469	58,847	78,960	31,877	96,414	49,604	6,859	25,805	25,587	25,587	18,587	18,587	-	541,185	422,963	(118,222)
Subagreement Services																	
5101	Nursing	-	189	-	-	-	-	-	245	245	245	245	245	-	1,414	2,340	926
5102	Special Education	-	11,584	38,027	3,677	31,696	19,419	15,708	16,926	19,773	20,426	20,426	20,426	-	218,088	218,088	0
5103	Substitute Teacher	-	-	-	514	-	-	-	-	-	-	-	-	-	514	-	(514)
5104	Transportation	-	-	-	-	-	-	360	-	-	-	-	-	-	360	-	(360)
5105	Security	-	210	120	-	-	-	210	532	532	532	532	532	-	3,199	4,750	1,551
5106	Other Educational Consultants	5,280	5,115	5,115	-	-	-	-	-	-	-	-	-	-	15,510	-	(15,510)
		5,280	17,099	43,262	4,190	31,696	19,419	16,277	17,703	20,550	21,203	21,203	21,203	-	239,085	225,178	(13,907)
Operations and Housekeeping																	
5201	Auto and Travel	820	106	395	443	1,148	489	-	205	205	205	205	205	-	4,426	3,660	(766)
5300	Dues & Memberships	-	-	-	5	-	-	-	-	-	-	-	-	-	5	-	(5)
5400	Insurance	4,651	5,051	846	846	-	-	-	8,337	9,104	9,104	9,104	9,104	-	56,148	56,147	(0)
5501	Utilities	752	2,971	754	-	1,332	360	-	2,212	2,247	2,247	2,247	2,247	-	17,370	17,370	(0)
5900	Communications	809	1,035	250	235	-	50	-	2,162	2,162	2,162	2,162	2,162	-	13,189	16,344	3,155
5901	Postage and Shipping	101	14	32	-	-	-	166	22	22	42	42	42	-	482	500	18
		7,133	9,177	2,276	1,529	2,480	899	166	12,938	13,740	13,760	13,760	13,760	-	91,620	94,021	2,401
Facilities, Repairs and Other Leases																	
5603	Equipment Leases	3,269	3,269	3,269	-	4,688	-	-	1,000	1,000	1,000	1,000	1,000	-	19,495	12,000	(7,495)
5610	Repairs and Maintenance	-	-	-	2,755	5,026	170	5,051	17,626	17,443	17,443	17,443	17,443	-	100,400	109,850	9,450
		3,269	3,269	3,269	2,755	9,714	170	5,051	18,626	18,443	18,443	18,443	18,443	-	119,894	121,850	1,956
Professional/Consulting Services																	
5801	IT	-	-	-	1,491	-	-	-	21,928	21,928	21,928	21,928	21,928	-	111,131	144,768	33,637
5803	Legal	-	-	354	-	-	2,804	-	-	-	-	-	-	-	3,158	-	(3,158)
5804	Professional Development	11,242	-	25	-	5,103	205	-	207	207	207	207	207	-	17,608	14,233	(3,375)
5805	General Consulting	-	-	-	150	1,161	-	-	1,189	1,189	1,189	1,189	1,189	-	7,256	8,000	744
5806	Special Activities/Field Trips	-	-	2,205	1,963	300	100	1,333	3,571	-	-	15,528	-	-	25,000	25,000	-
5807	Bank Charges	-	1,776	261	-	-	-	-	-	-	-	-	-	-	2,037	-	(2,037)
5809	Other taxes and fees	1,148	726	268	149	1,489	-	-	198	198	198	198	198	-	4,769	2,977	(1,792)
5810	Payroll Service Fee	2,330	-	-	-	-	2,244	(632)	-	-	-	-	-	-	3,941	-	(3,941)
5811	Management Fee	-	-	-	-	-	-	-	175,220	175,220	175,220	175,220	175,220	-	876,099	907,541	31,442
5812	District Oversight Fee	195,753	-	-	-	-	-	-	16,093	32,818	17,718	17,718	19,373	(80,448)	219,025	214,885	(4,140)
5814	SPED Encroachment	-	-	-	-	-	1,917	9,038	1,335	1,085	1,085	1,085	1,085	1,330	17,961	17,937	(24)
5815	Public Relations/Recruitment	22	232	-	8	-	-	-	-	-	-	-	-	-	262	-	(262)
		210,495	2,733	3,114	3,761	8,053	7,270	9,738	219,741	232,644	217,544	233,072	219,200	(79,118)	1,288,247	1,335,341	47,095
Depreciation																	
6900	Depreciation Expense	55	-	10,742	-	-	-	-	4,249	4,978	4,978	4,978	4,978	-	34,958	34,959	1
		55	-	10,742	-	-	-	-	4,249	4,978	4,978	4,978	4,978	-	34,958	34,959	1
Interest																	
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses		695,326	514,209	666,342	777,969	607,475	523,751	442,354	953,574	965,068	947,948	962,582	948,709	(79,118)	8,926,189	8,957,531	31,343
Monthly Surplus (Deficit)		(481,909)	(295,697)	390,374	(482,989)	(319,354)	73,795	589,861	(340,688)	195,139	(116,141)	(308,870)	(114,656)	1,382,331	171,195	148,249	22,946
Cash Flow Adjustments																	
Monthly Surplus (Deficit)		(481,909)	(295,697)	390,374	(482,989)	(319,354)	73,795	589,861	(340,688)	195,139	(116,141)	(308,870)	(114,656)	1,382,331	171,195		
Cash flows from operating activities																	
	Depreciation/Amortization	-	-	-	-	-	-	-	4,249	4,978	4,978	4,978	4,978	-	24,161		
	Public Funding Receivables	369,193	58,092	7,331	-	-	-	(274,231)	-	-	-	-	-	(1,303,213)	(1,142,828)		
	Grants and Contributions Rec.	-	-	-	(238,716)	-	11,775	323,999	-	-	-	-	-	-	97,058		
	Due To/From Related Parties	(88,644)	793,840	(285,842)	889,648	436,600	(440,717)	(1,125,060)	-	-	-	-	-	-	179,825		
	Prepaid Expenses	(11,674)	9,103	14,192	13,921	(120)	(95)	215	-	-	-	-	-	-	25,542		
	Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Accounts Payable	248,979	(579,535)	(46,507)	(111,209)	99,430	(14,832)	15,460	-	-	-	-	-	(79,118)	(467,333)		
	Accrued Expenses	(36,072)	19,897	(74,328)	(70,655)	(280,690)	336,294	436,396	-	-	-	-	-	-	330,842		
	Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	S/L Rent Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Deferred Revenue	-	-	-	-	65,910	34,182	34,182	-	-	-	-	(6,253)	-	128,021		
Cash flows from investing activities																	
	Purchases of Prop. And Equip.	127	(5,700)	(5,220)	-	(1,776)	(402)	(845)	-	-	-	-	-	-	(13,816)		
Total Change in Cash		(0)	(0)	0	(0)	(0)	(0)	(23)	(336,439)	200,117	(111,163)	(303,892)	(115,931)				
Cash, Beginning of Month		752,206	752,206	752,205	752,206	752,205	752,205	752,205	752,182	415,744	615,861	504,697	200,806				
Cash, End of Month		752,206	752,205	752,206	752,205	752,205	752,205	752,182	415,744	615,861	504,697	200,806	84,874				

FY25-26 Budget: Navigator - Hayward Collegiate

Monthly Cash Flow/Forecast FY25-26

Revised 02/19/26

Actuals Through:

1/31/2026

ADA = 228.43



	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Year-End Accruals	Annual Budget	Original Budget Total	Favorable / (Unfav.)
ADA = 244.40																
Revenues																
State Aid - Revenue Limit																
8011 LCFF State Aid	-	93,548	93,548	168,386	168,386	168,386	168,386	169,751	177,102	177,102	177,102	177,102	177,101	1,915,899	2,085,317	(169,418)
8012 Education Protection Account	-	-	11,244	-	-	-	11,244	-	11,422	-	-	-	11,777	45,686	48,880	(3,194)
8019 State Aid - Prior Year	-	-	-	-	-	-	-	-	-	-	-	98,086	-	98,086	-	98,086
8096 In Lieu of Property Taxes	-	-	-	-	-	-	437,278	83,291	179,002	89,501	89,501	89,501	89,502	1,057,576	1,130,308	(72,732)
	-	93,548	104,792	168,386	168,386	168,386	616,908	253,042	367,525	266,603	266,603	364,689	278,379	3,117,247	3,264,505	(147,258)
Federal Revenue																
8181 Special Education - Entitlement	-	-	-	-	-	-	-	-	-	-	-	-	33,495	33,495	32,490	1,005
8220 Federal Child Nutrition	-	-	-	-	-	-	9,055	6,732	6,557	6,557	6,557	6,557	13,115	55,131	59,364	(4,233)
8290 Title I, Part A - Basic Low Income	-	-	-	-	-	38,568	12,456	-	-	-	-	-	-	51,024	40,917	10,107
8291 Title II, Part A - Teacher Quality	-	-	-	-	-	-	7,090	-	-	-	-	-	-	7,090	5,795	1,295
8296 Other Federal Revenue	2,457	6,598	-	1,774	2,500	-	(3,329)	-	-	-	-	-	\$0	10,000	10,000	-
	2,457	6,598	-	1,774	2,500	38,568	25,272	6,732	6,557	6,557	6,557	6,557	46,610	156,740	148,566	8,174
Other State Revenue																
8311 State Special Education	-	-	-	-	-	18,570	94,554	18,013	14,433	14,433	14,433	14,433	7,127	195,997	217,517	(21,520)
8520 Child Nutrition	-	-	-	-	-	-	6,084	505	505	505	505	505	1,009	9,617	5,619	3,998
8545 School Facilities (SB740)	-	-	-	-	-	-	-	-	-	-	39,544	-	118,632	158,176	163,777	(5,601)
8550 Mandated Cost	-	-	-	-	4,615	-	-	-	-	-	-	-	-	4,615	4,621	(6)
8560 State Lottery	-	-	-	-	-	-	18,835	-	-	15,348	-	-	28,178	62,361	66,721	(4,360)
8599 Other State Revenue	11,261	38,188	21,828	39,292	2,608	1,718	(24,100)	1,718	1,718	126,831	1,718	1,718	295,041	519,537	582,182	(62,645)
	11,261	38,188	21,828	39,292	7,223	20,288	95,373	20,235	16,656	157,117	56,200	16,656	449,987	950,304	1,040,438	(90,134)
Other Local Revenue																
8690 Other Local Revenue	-	-	-	-	-	-	1,000	-	-	-	-	295,038	-	296,038	45,038	251,000
8698 ASB Fundraising	-	-	-	-	-	-	-	53,910	53,940	44,950	44,950	44,950	-	242,700	119,700	123,000
	-	-	-	-	-	-	1,000	53,910	53,940	44,950	44,950	339,988	-	538,738	164,738	374,000
Total Revenue	13,718	138,334	126,620	209,452	178,109	227,242	738,553	333,920	444,678	475,227	374,310	727,890	774,976	4,763,029	4,618,247	144,781
Expenses																
Certificated Salaries																
1100 Teachers' Salaries	69,734	64,325	62,826	98,931	60,180	58,778	58,145	84,726	84,726	84,726	84,726	84,726	-	896,550	931,985	35,435
1175 Teachers' Extra Duty/Stipends	-	-	-	-	-	103	-	1,373	1,373	1,373	8,040	8,040	-	20,301	35,104	14,802
1200 Pupil Support Salaries	6,110	4,928	4,928	7,392	4,928	4,942	4,960	9,397	9,397	9,397	9,397	9,397	-	85,172	103,364	18,192
1300 Administrators' Salaries	10,309	20,674	26,424	32,016	19,624	30,552	29,539	17,310	17,310	17,310	17,310	17,310	-	255,688	207,721	(47,968)
	86,153	89,927	94,178	138,340	84,732	94,374	92,645	112,806	112,806	112,806	119,472	119,472	-	1,257,712	1,278,174	20,462
Classified Salaries																
2100 Instructional Salaries	24,892	29,097	73,937	98,732	71,175	61,934	62,086	50,044	50,044	50,044	50,044	50,044	-	672,071	550,479	(121,592)
2200 Support Salaries	1,320	1,504	-	-	-	-	1,980	6,555	6,555	6,555	6,555	6,555	-	37,577	72,100	34,523
2400 Clerical and Office Staff Salaries	7,109	9,742	11,194	16,076	13,809	12,091	10,440	10,963	10,963	10,963	10,963	10,963	-	135,276	120,590	(14,685)
2900 Other Classified Salaries	34,161	30,974	31,822	53,742	37,017	35,978	32,747	25,154	25,154	25,154	25,154	25,154	-	382,210	276,692	(105,518)
	67,481	71,317	116,954	168,550	122,002	110,004	107,253	92,715	92,715	92,715	92,715	92,715	-	1,227,133	1,019,861	(207,272)
Benefits																
3101 STRS	9,041	15,143	17,583	25,907	16,298	17,810	17,695	21,896	21,896	21,896	23,190	23,190	-	231,547	244,131	12,584
3301 OASDI	8,091	6,877	10,172	14,581	10,349	9,712	9,332	4,777	4,777	4,777	4,777	4,777	-	93,001	63,231	(29,770)
3311 Medicare	-	-	-	-	-	-	-	2,756	2,756	2,756	2,845	2,845	-	13,959	33,322	19,363
3401 Health and Welfare	7,396	26,310	14,757	11,280	(4,645)	(1,639)	(4,592)	62,800	62,800	62,800	62,800	62,800	-	362,867	456,000	93,133
3501 State Unemployment	-	667	378	621	237	173	6,430	5,609	2,804	1,402	1,402	1,402	-	21,125	28,043	6,917
3601 Workers' Compensation	723	6,269	-	1,950	-	-	-	2,661	2,661	2,661	2,747	2,747	-	22,419	32,172	9,753
3901 Other Benefits	975	-	-	-	-	-	222	-	-	-	-	-	-	1,197	-	(1,197)
	26,226	55,266	42,890	54,339	22,239	26,056	29,087	100,499	97,695	96,293	97,763	97,763	-	746,116	856,899	110,783



FY25-26 Budget: Navigator - Hayward Collegiate

Monthly Cash Flow/Forecast FY25-26

Revised 02/19/26

Actuals Through:

1/31/2026

ADA = 228.43

	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Year-End Accruals	Annual Budget	Original Budget Total	Favorable / (Unfav.)
Books and Supplies																
4100 Textbooks and Core Curricula	2,395	-	-	-	-	-	-	-	-	-	-	-	-	2,395	-	(2,395)
4200 Books and Other Materials	16,648	(5)	77	727	-	-	-	420	807	807	807	807	-	21,094	21,921	827
4302 School Supplies	9,125	7,504	5,446	4,600	5,210	1,332	5,145	2,016	2,061	2,061	2,061	2,061	-	48,620	48,629	9
4305 Software	28,135	12,221	8,193	9,299	7,927	65	-	213	213	213	213	213	-	66,905	53,689	(13,216)
4310 Office Expense	104	3,161	575	908	1,838	511	129	7,400	6,200	5,900	5,900	5,900	-	38,526	52,800	14,274
4311 Business Meals	-	1,213	303	465	173	503	136	354	354	354	354	354	-	4,565	4,850	285
4400 Noncapitalized Equipment	-	711	2,041	1,335	1,613	-	-	32,928	39,428	-	-	-	-	78,056	131,712	53,655
4700 Food Services	8,372	6,894	27,033	90	21,014	46,543	21,055	5,396	5,396	5,396	5,396	5,396	-	157,978	64,983	(92,995)
	64,780	31,699	43,669	17,425	37,774	48,954	26,465	48,726	54,458	14,730	14,730	14,730	-	418,140	378,584	(39,556)
Subagreement Services																
5101 Nursing	-	120	-	-	-	-	-	39	39	39	39	39	-	315	469	154
5102 Special Education	6,308	430	6,780	2,701	5,865	2,939	6,595	3,846	3,846	3,846	3,846	3,846	-	50,847	46,146	(4,701)
5105 Security	3,532	4,320	2,624	8,424	7,436	4,752	1,512	5,006	5,006	5,006	5,006	5,006	-	57,628	1,900	(55,728)
5106 Other Educational Consultants	2,145	2,310	12,250	-	-	-	-	1,292	1,842	1,842	1,842	1,842	-	25,367	20,700	(4,667)
	11,985	7,179	21,654	11,125	13,301	7,691	8,107	10,183	10,733	10,733	10,733	10,733	-	134,156	69,216	(64,941)
Operations and Housekeeping																
5201 Auto and Travel	131	659	901	420	78	-	290	1,340	1,340	1,340	1,340	1,340	-	9,179	9,240	61
5300 Dues & Memberships	-	-	1	-	-	-	-	-	-	-	-	-	-	1	-	(1)
5400 Insurance	1,993	2,303	362	362	-	-	-	2,628	2,978	2,978	2,978	2,978	-	19,559	19,553	(6)
5501 Utilities	-	-	7,031	-	4,489	1,200	-	4,127	2,409	2,409	2,409	2,409	-	26,482	26,498	16
5502 Janitorial Services	-	-	-	-	4,899	2,332	-	-	-	-	-	-	-	7,230	-	(7,230)
5516 Miscellaneous Expense	128	-	-	-	-	-	-	-	-	-	-	-	-	128	-	(128)
5900 Communications	1,288	1,950	188	138	151	43	43	1,981	1,981	1,981	1,981	1,981	-	13,706	21,376	7,670
5901 Postage and Shipping	-	-	79	56	24	52	-	4	4	4	4	4	-	231	50	(181)
	3,541	4,912	8,562	976	9,641	3,626	333	10,080	8,712	8,712	8,712	8,712	-	76,517	76,717	199
Facilities, Repairs and Other Leases																
5601 Rent	19,130	-	19,130	19,130	-	-	76,521	23,473	19,673	19,673	19,673	19,673	-	236,076	236,076	(1)
5602 Additional Rent	-	-	-	-	720	-	-	-	-	-	-	-	-	720	-	(720)
5603 Equipment Leases	2,353	1,637	1,637	-	1,142	-	-	1,187	1,007	1,007	1,007	1,007	-	11,985	12,000	15
5604 Other Leases	-	-	273	-	-	-	-	-	-	-	-	-	-	273	-	(273)
5610 Repairs and Maintenance	-	-	-	1,985	390	7,865	-	3,796	5,747	5,747	5,747	5,747	-	37,027	40,232	3,205
	21,483	1,637	21,040	21,115	2,251	7,865	76,521	28,457	26,428	26,428	26,428	26,428	-	286,080	288,308	2,227
Professional/Consulting Services																
5801 IT	-	-	-	-	-	-	-	17,546	17,546	17,546	17,546	17,546	-	87,730	105,276	17,546
5803 Legal	-	-	-	-	956	-	-	-	-	-	-	-	-	956	-	(956)
5804 Professional Development	-	2,230	-	-	1,500	155	-	2,076	1,193	1,193	1,193	1,193	-	10,731	10,733	2
5805 General Consulting	-	-	-	-	-	854	465	819	714	714	714	714	-	4,995	5,000	5
5806 Special Activities/Field Trips	-	-	4,370	1,125	-	-	-	2,857	-	-	11,647	-	-	20,000	20,000	-
5809 Other taxes and fees	173	510	3,187	547	1,678	-	-	271	271	271	271	271	-	7,448	3,246	(4,202)
5810 Payroll Service Fee	999	-	-	-	-	1,036	(292)	-	-	-	-	-	-	1,742	-	(1,742)
5811 Management Fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	407,096	407,096
5812 District Oversight Fee	-	-	-	-	-	-	4,753	2,530	3,675	2,666	2,666	3,647	11,235	31,172	32,645	1,473
5814 SPED Encroachment	-	-	-	-	-	749	3,536	540	433	433	433	433	327	6,885	7,500	615
5815 Public Relations/Recruitment	-	100	100	-	-	-	-	-	-	-	-	-	-	200	-	(200)
	1,172	2,840	7,658	1,672	4,134	2,794	8,462	26,639	23,832	22,822	34,470	23,803	11,563	171,860	591,497	419,637
Depreciation																
6900 Depreciation Expense	-	-	-	857	-	-	-	319	239	239	239	239	-	2,133	1,435	(698)
	-	-	-	857	-	-	-	319	239	239	239	239	-	2,133	1,435	(698)
Interest																
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	282,821	264,778	356,606	414,398	296,073	301,365	348,872	430,423	427,616	385,477	405,261	394,594	11,563	4,319,848	4,560,690	240,843
Monthly Surplus (Deficit)	(269,103)	(126,445)	(229,986)	(204,946)	(117,964)	(74,123)	389,682	(96,503)	17,062	89,750	(30,951)	333,295	763,413	443,181	57,557	385,624
Cash Flow Adjustments																
Monthly Surplus (Deficit)	(269,103)	(126,445)	(229,986)	(204,946)	(117,964)	(74,123)	389,682	(96,503)	17,062	89,750	(30,951)	333,295	763,413	443,181		
Cash flows from operating activities																
Depreciation/Amortization	-	-	-	-	-	-	-	319	239	239	239	239	-	1,276		
Public Funding Receivables	88,357	292,809	3,851	-	-	-	-	-	-	-	-	-	(774,976)	(389,959)		
Grants and Contributions Rec.	-	-	-	11,092	-	-	454,257	-	-	-	-	-	-	465,349		
Due To/From Related Parties	208,132	(135,603)	318,559	272,109	169,327	(166,347)	(627,915)	-	-	-	-	-	-	38,262		
Prepaid Expenses	(19,432)	5,738	6,720	6,615	-	-	-	-	-	-	-	-	-	(359)		
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Accounts Payable	6,306	(10,468)	(63,311)	(45,423)	56,255	6,992	(15,578)	-	-	-	-	-	11,563	(53,665)		
Accrued Expenses	(10,086)	8,591	(17,633)	(14,447)	(156,066)	196,017	201,099	-	-	-	-	-	-	207,475		
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
S/L Rent Adjustment	-	-	-	-	-	-	-	4,343	543	543	543	543	-	6,514		
Deferred Revenue	-	-	-	-	48,448	37,574	90,379	-	-	-	-	(2,987)	-	173,414		
Cash flows from investing activities																
Purchases of Prop. And Equip.	(4,174)	(34,622)	(18,200)	(25,000)	-	(503)	(4,765)	-	-	-	-	-	-	(87,264)		
Total Change in Cash	0	0	0	(0)	(0)	(390)	487,158	(91,841)	17,844	90,531	(30,169)	331,090				
Cash, Beginning of Month	-	0	1	1	1	0	(390)	486,768	394,927	412,771	503,302	473,133				
Cash, End of Month	0	1	1	1	0	(390)	486,768	394,927	412,771	503,302	473,133	804,223				

FY25-26 Budget: Navigator - Hollister Prep

Monthly Cash Flow/Forecast FY25-26

Revised 02/19/26

Actuals Through:

1/31/2026

ADA = 537.83



	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Year-End Accruals	Annual Budget	Original Budget Total	Favorable / (Unfav.)
Revenues																
State Aid - Revenue Limit																ADA = 541.44
8011 LCFF State Aid	-	214,626	214,626	386,328	386,328	386,328	386,328	395,136	454,348	454,348	454,348	454,348	454,347	4,641,441	4,586,823	54,618
8012 Education Protection Account	-	-	-	-	-	-	25,437	-	26,892	-	-	-	55,238	107,566	108,288	(722)
8019 State Aid - Prior Year	-	-	-	-	-	-	-	-	-	-	-	368,383	-	368,383	-	368,383
8096 In Lieu of Property Taxes	-	-	-	-	-	-	-	147,772	601,666	300,833	300,833	300,833	300,833	1,952,769	1,903,421	49,348
	-	214,626	214,626	386,328	386,328	386,328	411,765	542,908	1,082,906	755,181	755,181	1,123,564	810,418	7,070,159	6,598,532	471,627
Federal Revenue																
8181 Special Education - Entitlement	-	-	-	-	-	-	-	-	-	-	-	-	78,010	78,010	75,670	2,340
8220 Federal Child Nutrition	-	-	-	-	-	-	-	-	-	-	-	-	-	-	126,321	(126,321)
8290 Title I, Part A - Basic Low Income	-	-	-	-	-	-	98,157	-	-	-	-	-	-	98,157	101,901	(3,744)
8291 Title II, Part A - Teacher Quality	-	-	-	-	-	-	15,121	-	-	-	-	-	-	15,121	13,922	1,199
8293 Title III - Limited English	-	-	-	-	-	-	-	-	-	-	-	17,841	-	17,841	21,869	(4,028)
8296 Other Federal Revenue	-	-	-	-	-	-	-	-	-	-	-	-	\$10,000	10,000	10,000	-
	-	-	-	-	-	-	113,278	-	-	-	-	17,841	88,010	219,129	349,683	(130,554)
Other State Revenue																
8311 State Special Education	-	-	-	-	-	42,808	217,966	40,750	35,429	35,429	35,429	35,429	15,794	459,036	481,884	(22,848)
8520 Child Nutrition	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11,957	(11,957)
8550 Mandated Cost	-	-	-	-	-	10,439	-	-	-	-	-	-	-	10,439	10,455	(16)
8560 State Lottery	-	-	-	-	-	-	42,439	-	-	34,722	-	-	69,667	146,828	147,813	(986)
8599 Other State Revenue	22,748	60,256	37,509	-	3,886	6,424	(41,609)	3,886	3,886	225,897	3,886	3,886	600,568	931,222	958,222	(26,999)
	22,748	60,256	37,509	-	3,886	59,671	218,796	44,636	39,315	296,048	39,315	39,315	686,029	1,547,525	1,610,330	(62,805)
Other Local Revenue																
8690 Other Local Revenue	-	-	-	-	-	-	-	-	-	-	-	97,005	-	97,005	97,005	-
8698 ASB Fundraising	-	-	-	-	-	-	-	22,970	22,970	22,970	22,970	22,970	-	114,850	59,850	55,000
8699 School Fundraising	-	-	-	-	-	-	153	-	-	-	-	-	-	153	-	153
	-	-	-	-	-	-	153	22,970	22,970	22,970	22,970	119,975	-	212,008	156,855	55,153
Total Revenue	22,748	274,882	252,135	386,328	390,214	445,999	743,992	610,514	1,145,191	1,074,200	817,467	1,300,695	1,584,457	9,048,821	8,715,400	333,421
Expenses																
Certificated Salaries																
1100 Teachers' Salaries	157,731	132,109	131,458	204,807	133,346	122,748	125,818	163,396	163,396	163,396	163,396	163,396	-	1,824,995	1,821,647	(3,347)
1170 Teachers' Substitute Hours	-	-	-	1,018	3,562	260	-	-	-	-	-	-	-	4,839	-	(4,839)
1175 Teachers' Extra Duty/Stipends	-	-	-	-	205	122	-	1,317	1,317	1,317	6,317	6,317	-	16,913	29,489	12,576
1200 Pupil Support Salaries	19,893	19,847	26,000	38,035	26,213	25,117	23,077	38,189	38,189	38,189	38,189	38,189	-	369,128	420,084	50,956
1300 Administrators' Salaries	50,723	42,283	43,363	62,854	41,863	47,149	46,343	35,495	35,495	35,495	35,495	35,495	-	512,054	533,578	21,524
	228,346	194,238	200,821	306,714	205,189	195,396	195,237	238,398	238,398	238,398	243,398	243,398	-	2,727,929	2,804,798	76,869
Classified Salaries																
2100 Instructional Salaries	26,927	63,351	150,290	213,629	171,893	129,196	106,424	124,721	124,721	124,721	124,721	124,721	-	1,485,317	1,371,936	(113,381)
2200 Support Salaries	1,320	1,504	-	74	-	-	1,980	-	-	-	-	-	-	4,878	-	(4,878)
2400 Clerical and Office Staff Salaries	10,978	14,196	15,700	23,195	22,430	22,563	17,672	22,554	22,554	22,554	22,554	22,554	-	239,506	248,099	8,593
2900 Other Classified Salaries	20,782	26,834	41,962	61,148	42,404	47,918	39,494	28,775	28,775	28,775	28,775	28,775	-	424,416	316,523	(107,893)
	60,007	105,885	207,952	298,046	236,727	199,677	165,569	176,051	176,051	176,051	176,051	176,051	-	2,154,117	1,936,558	(217,559)
Benefits																
3101 STRS	30,519	37,942	37,628	58,151	39,323	36,191	36,724	44,615	44,615	44,615	45,551	45,551	-	501,422	535,716	34,294
3301 OASDI	10,293	11,057	18,389	26,591	20,570	17,815	14,977	9,813	9,813	9,813	9,813	9,813	-	168,756	120,067	(48,689)
3311 Medicare	-	-	-	-	-	-	-	5,674	5,674	5,674	5,742	5,742	-	28,507	68,750	40,243
3401 Health and Welfare	46,270	56,835	54,651	23,286	(13,849)	(7,575)	(11,741)	115,833	115,833	115,833	115,833	115,833	-	727,043	792,000	64,957
3501 State Unemployment	288	1,463	1,591	1,232	963	466	11,678	9,512	4,756	2,378	2,378	2,378	-	39,084	48,052	8,969
3601 Workers' Compensation	1,505	13,061	-	4,063	-	-	-	5,478	5,478	5,478	5,544	5,544	-	46,152	66,379	20,227
3901 Other Benefits	4,707	(2,064)	(2,128)	(3,192)	(2,128)	(2,128)	688	-	-	-	-	-	-	(6,245)	-	6,245
	93,582	118,295	110,131	110,130	44,878	44,770	52,325	190,926	186,169	183,791	184,862	184,862	-	1,504,720	1,630,964	126,244

FY25-26 Budget: Navigator - Hollister Prep

Monthly Cash Flow/Forecast FY25-26

Revised 02/19/26

Actuals Through:

1/31/2026

ADA = 537.83



	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Year-End Accruals	Annual Budget	Original Budget Total	Favorable / (Unfav.)
Books and Supplies																
4200 Books and Other Materials	21,792	-	341	266	-	-	212	-	-	-	-	-	-	22,610	4,500	(18,110)
4302 School Supplies	18,254	3,484	7,380	3,936	2,059	1,865	2,782	1,897	1,897	1,897	1,897	1,897	-	49,247	46,753	(2,494)
4305 Software	31,535	20,067	18,368	14,920	7,629	41	17,275	3,935	3,935	3,935	3,935	3,935	-	129,510	105,203	(24,307)
4310 Office Expense	416	389	1,955	2,608	5,516	557	43	11,263	11,263	11,263	11,263	11,263	-	67,800	90,569	22,769
4311 Business Meals	-	1,273	241	333	333	48	342	488	488	488	488	488	-	5,006	5,850	844
4400 Noncapitalized Equipment	23,110	1,661	1,070	993	541	-	1,531	23,610	23,610	23,610	13,610	-	-	113,347	118,052	4,705
4700 Food Services	130	413	667	70	372	258	1,320	300	300	300	300	1,300	-	5,729	138,278	132,549
	95,236	27,286	30,022	23,125	16,449	2,768	23,504	41,493	41,493	41,493	31,493	18,883	-	393,248	509,204	115,956
Subagreement Services																
5101 Nursing	-	237	823	490	-	-	-	100	100	100	100	100	-	2,051	1,900	(151)
5102 Special Education	-	7,425	30,465	35,013	53,750	19,580	3,563	12,739	16,489	16,489	16,489	16,489	-	228,488	152,864	(75,625)
5104 Transportation	-	-	-	2,310	-	1,701	1,600	-	-	-	-	-	-	5,611	-	(5,611)
5105 Security	-	-	240	-	-	-	-	667	667	667	667	667	-	3,573	3,750	177
5106 Other Educational Consultants	4,785	4,620	4,620	-	-	-	-	-	-	-	-	-	-	14,025	-	(14,025)
	4,785	12,282	36,148	37,813	53,750	21,281	5,163	13,506	17,256	17,256	17,256	17,256	-	253,748	158,514	(95,235)
Operations and Housekeeping																
5201 Auto and Travel	368	-	194	341	1,567	120	727	327	327	327	327	327	-	4,953	3,600	(1,353)
5300 Dues & Memberships	315	315	280	280	100	-	100	-	-	-	-	-	-	1,390	-	(1,390)
5400 Insurance	4,153	4,799	755	755	-	478	-	9,376	7,476	7,476	7,476	7,476	-	50,220	52,515	2,295
5501 Utilities	-	-	97,509	-	-	-	-	7,643	8,943	8,943	8,943	8,943	-	140,922	67,713	(73,209)
5502 Janitorial Services	-	-	-	1,400	-	-	-	-	-	-	-	-	-	1,400	-	(1,400)
5900 Communications	874	1,055	480	335	-	484	1,263	2,704	1,114	1,114	1,114	1,114	-	11,649	13,362	1,713
5901 Postage and Shipping	5	99	10	385	-	204	(48)	17	17	17	17	17	-	738	200	(538)
	5,715	6,268	99,228	3,496	1,667	1,285	2,042	20,066	17,876	17,876	17,876	17,876	-	211,273	137,390	(73,882)
Facilities, Repairs and Other Leases																
5603 Equipment Leases	9,738	5,545	5,545	4,108	7,629	-	(4,108)	4,500	4,500	4,500	4,500	4,500	-	50,958	24,000	(26,958)
5610 Repairs and Maintenance	-	-	-	-	975	215	-	3,757	3,757	3,757	3,757	3,757	-	19,973	22,540	2,567
	9,738	5,545	5,545	4,108	8,604	215	(4,108)	8,257	8,257	8,257	8,257	8,257	-	70,931	46,540	(24,391)
Professional/Consulting Services																
5801 IT	-	-	-	-	-	-	-	11,306	11,306	11,306	11,306	11,306	-	56,529	79,141	22,612
5804 Professional Development	11,117	5,081	-	103	-	308	57	2,141	2,654	2,654	2,654	2,654	-	29,423	13,233	(16,190)
5805 General Consulting	-	-	-	-	903	-	-	1,449	1,389	1,389	1,389	1,389	-	7,907	8,000	93
5806 Special Activities/Field Trips	(100)	-	500	-	700	-	800	3,571	-	-	19,529	-	-	25,000	25,000	-
5808 Printing	50	20	-	-	-	-	725	-	-	-	-	-	-	795	-	(795)
5809 Other taxes and fees	244	703	263	617	3,468	-	34	165	165	165	165	165	-	6,152	2,470	(3,681)
5810 Payroll Service Fee	2,080	-	-	-	-	2,158	(608)	-	-	-	-	-	-	3,630	-	(3,630)
5811 Management Fee	-	-	-	-	-	-	-	197,964	197,964	197,964	197,964	197,964	-	989,822	971,794	(18,028)
5812 District Oversight Fee	-	-	183,874	-	-	-	-	16,287	32,487	22,655	22,655	33,707	(99,562)	212,105	197,956	(14,149)
5814 SPED Encroachment	-	-	-	-	-	1,724	8,135	1,223	1,063	1,063	1,063	1,063	778	16,111	16,727	615
5815 Public Relations/Recruitment	9	94	-	-	-	-	-	-	-	-	-	-	-	103	-	(103)
	13,400	5,898	184,637	720	5,070	4,190	9,142	234,106	247,028	237,196	256,725	248,248	(98,783)	1,347,577	1,314,321	(33,256)
Depreciation																
6900 Depreciation Expense	-	-	319	-	-	-	-	4,785	5,104	5,104	5,104	5,104	-	25,518	25,519	0
	-	-	319	-	-	-	-	4,785	5,104	5,104	5,104	5,104	-	25,518	25,519	0
Interest																
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	510,809	475,697	874,803	784,151	572,334	469,582	448,876	927,587	937,632	925,422	941,021	919,933	(98,783)	8,689,060	8,563,808	(125,253)
Monthly Surplus (Deficit)	(488,061)	(200,815)	(622,668)	(397,823)	(182,120)	(23,583)	295,117	(317,073)	207,559	148,778	(123,554)	380,762	1,683,240	359,760	151,592	208,169
Cash Flow Adjustments																
Monthly Surplus (Deficit)	(488,061)	(200,815)	(622,668)	(397,823)	(182,120)	(23,583)	295,117	(317,073)	207,559	148,778	(123,554)	380,762	1,683,240	359,760		
Cash flows from operating activities																
Depreciation/Amortization	-	-	-	-	-	-	-	4,785	5,104	5,104	5,104	5,104	-	25,200		
Public Funding Receivables	136,248	196,006	74,235	-	-	-	-	-	-	-	-	-	(1,584,457)	(1,177,968)		
Grants and Contributions Rec.	-	-	-	(386,328)	7,665	-	39,698	-	-	-	-	-	-	(338,965)		
Due To/From Related Parties	285,354	133,631	322,395	1,157,106	357,160	(529,177)	(847,237)	-	-	-	-	-	-	879,233		
Prepaid Expenses	(8,970)	10,430	15,519	15,248	(340)	(340)	681	-	-	-	-	-	-	32,227		
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Accounts Payable	105,431	(150,836)	249,628	(364,326)	59,378	(36,538)	41,095	-	-	-	-	-	(98,783)	(194,951)		
Accrued Expenses	(26,502)	18,584	(36,289)	(23,877)	(306,141)	378,054	406,612	-	-	-	-	-	-	410,441		
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
S/L Rent Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Deferred Revenue	-	-	-	-	64,552	217,153	63,630	-	-	-	-	(6,183)	-	339,152		
Cash flows from investing activities																
Purchases of Prop. And Equip.	(3,500)	(7,000)	(2,820)	-	(154)	(5,570)	404	-	-	-	-	-	-	(18,640)		
Total Change in Cash	1	(0)	0	(0)	1	-	0	(312,289)	212,663	153,882	(118,450)	379,683				
Cash, Beginning of Month	1,315,976	1,315,977	1,315,976	1,315,977	1,315,977	1,315,977	1,315,977	1,315,977	1,003,689	1,216,352	1,370,233	1,251,783				
Cash, End of Month	1,315,977	1,315,976	1,315,977	1,315,977	1,315,977	1,315,977	1,315,977	1,003,689	1,216,352	1,370,233	1,251,783	1,631,466				

FY25-26 Budget: Navigator - Watsonville Prep

Monthly Cash Flow/Forecast FY25-26

Revised 02/19/26

Actuals Through:

1/31/2026

ADA = 506.94



	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Year-End Accruals	Annual Budget	Original Budget Total	Favorable / (Unfav.)
ADA = 579.04																
Revenues																
State Aid - Revenue Limit																
8011 LCFF State Aid	-	340,858	340,858	902,958	613,543	613,543	613,543	322,526	763,277	763,277	763,277	763,277	763,277	7,564,214	8,721,734	(1,157,520)
8012 Education Protection Account	-	-	-	22,784	-	-	22,784	-	25,347	-	-	-	30,473	101,388	115,808	(14,420)
8019 State Aid - Prior Year	-	-	-	-	-	-	-	-	-	-	-	138,787	-	138,787	-	138,787
	-	340,858	340,858	925,742	613,543	613,543	636,327	322,526	788,624	763,277	763,277	902,064	793,750	7,804,389	8,837,542	(1,033,153)
Federal Revenue																
8181 Special Education - Entitlement	-	-	-	-	-	-	-	-	-	-	-	-	70,760	70,760	67,793	2,967
8220 Federal Child Nutrition	-	-	-	-	-	-	16,945	21,056	21,056	21,056	21,056	21,056	42,112	164,336	204,714	(40,378)
8290 Title I, Part A - Basic Low Income	-	-	-	-	-	-	157,776	-	-	-	-	-	-	157,776	125,693	32,083
8291 Title II, Part A - Teacher Quality	-	-	-	-	-	-	19,342	-	-	-	-	-	-	19,342	15,957	3,385
8293 Title III - Limited English	-	-	-	-	-	-	27,980	-	-	-	-	\$27,980	(27,980)	27,980	31,821	(3,841)
8296 Other Federal Revenue	4,517	12,429	-	-	-	-	(6,945)	-	-	-	-	-	\$0	10,000	10,000	-
	4,517	12,429	-	-	-	-	215,098	21,056	21,056	21,056	21,056	49,036	84,892	450,194	455,978	(5,784)
Other State Revenue																
8311 State Special Education	-	-	-	-	-	42,990	218,904	36,500	30,557	30,557	30,557	30,557	30,557	451,179	515,348	(64,169)
8520 Child Nutrition	-	-	-	-	-	-	11,572	1,614	1,614	1,614	1,614	1,614	3,229	22,873	19,377	3,496
8545 School Facilities (SB740)	-	-	-	-	-	327,178	-	-	-	-	154,797	-	137,214	619,189	787,885	(168,696)
8550 Mandated Cost	-	-	-	-	-	9,351	-	-	-	-	-	-	-	9,351	9,364	(13)
8560 State Lottery	-	-	-	-	-	-	37,909	-	-	31,100	-	-	69,385	138,395	158,078	(19,683)
8599 Other State Revenue	25,876	85,886	54,433	97,980	3,481	6,110	(53,848)	3,481	3,481	367,153	3,481	3,481	892,370	1,493,363	1,711,268	(217,905)
	25,876	85,886	54,433	97,980	3,481	385,629	214,537	41,595	35,652	430,425	190,449	35,652	1,132,755	2,734,349	3,201,321	(466,971)
Other Local Revenue																
8660 Interest Revenue	-	-	-	-	1,619	1,721	1,648	-	-	-	-	-	-	4,987	-	4,987
8690 Other Local Revenue	-	1,286	2,116	1,345	-	-	-	-	-	-	-	100,469	-	105,216	100,469	4,747
8698 ASB Fundraising	-	-	-	-	-	-	-	5,510	7,600	7,600	7,600	7,600	-	35,911	35,910	1
8699 School Fundraising	-	-	-	-	-	-	54	-	-	-	-	-	-	54	-	54
	-	1,286	2,116	1,345	1,619	1,721	1,702	5,510	7,600	7,600	7,600	108,069	-	146,168	136,379	9,789
Total Revenue	30,393	440,458	397,407	1,025,067	618,643	1,000,892	1,067,664	390,687	852,932	1,222,357	982,382	1,094,821	2,011,397	11,135,100	12,631,220	(1,496,120)
Expenses																
Certificated Salaries																
1100 Teachers' Salaries	157,060	135,048	146,526	234,635	153,540	153,807	141,395	174,880	174,880	174,880	174,880	174,880	-	1,996,408	1,979,371	(17,037)
1170 Teachers' Substitute Hours	-	-	-	-	-	-	4,504	-	-	-	-	-	-	4,504	-	(4,504)
1175 Teachers' Extra Duty/Stipends	-	-	-	-	205	-	-	1,407	1,407	1,407	19,741	19,741	-	43,909	70,481	26,572
1200 Pupil Support Salaries	20,515	21,636	25,302	47,763	31,085	30,573	28,872	36,425	36,425	36,425	36,425	36,425	-	387,872	400,679	12,807
1300 Administrators' Salaries	39,896	41,987	39,887	62,733	42,212	42,833	40,712	41,483	41,483	41,483	41,483	41,483	-	517,675	497,797	(19,879)
	217,471	198,670	211,715	345,130	227,042	227,212	215,484	254,195	254,195	254,195	272,529	272,529	-	2,950,368	2,948,327	(2,041)
Classified Salaries																
2100 Instructional Salaries	22,692	51,589	125,482	185,365	128,138	116,642	90,052	114,516	114,516	114,516	114,516	114,516	-	1,292,540	1,431,580	139,040
2200 Support Salaries	1,320	5,273	12,032	8,077	5,385	5,885	7,421	6,051	6,051	6,051	6,051	6,051	-	75,647	66,560	(9,087)
2400 Clerical and Office Staff Salaries	14,079	14,903	16,101	26,526	19,471	16,733	13,974	20,275	20,275	20,275	20,275	20,275	-	223,159	223,020	(139)
2900 Other Classified Salaries	30,948	34,810	53,203	81,370	64,879	66,318	53,674	43,122	43,122	43,122	43,122	43,122	-	600,811	483,708	(117,103)
	69,040	106,575	206,818	301,338	217,873	205,577	165,121	183,963	183,963	183,963	183,963	183,963	-	2,192,156	2,204,868	12,712
Benefits																
3101 STRS	29,850	36,194	40,116	62,060	41,311	40,934	38,961	47,601	47,601	47,601	51,034	51,034	-	534,299	563,130	28,832
3301 OASDI	11,675	10,985	18,408	28,231	20,170	19,271	15,800	10,529	10,529	10,529	10,529	10,529	-	177,184	136,702	(40,482)
3311 Medicare	-	-	-	-	-	-	-	6,074	6,074	6,074	6,328	6,328	-	30,877	74,721	43,844
3401 Health and Welfare	52,091	65,928	58,127	13,827	(13,236)	(7,549)	(13,603)	128,000	128,000	128,000	128,000	128,000	-	795,587	1,000,000	204,413
3501 State Unemployment	229	1,924	2,491	1,918	880	632	12,441	11,122	5,561	2,781	2,781	2,781	-	45,541	61,002	15,462
3601 Workers' Compensation	1,445	12,538	-	3,901	-	-	-	5,864	5,864	5,864	6,110	6,110	-	47,696	72,145	24,449
3901 Other Benefits	-	(100)	(100)	(150)	(100)	(100)	-	-	-	-	-	-	-	(550)	-	550
	95,290	127,470	119,041	109,788	49,025	53,188	53,599	209,190	203,629	200,848	204,781	204,781	-	1,630,632	1,907,701	277,068



FY25-26 Budget: Navigator - Watsonville Prep

Monthly Cash Flow/Forecast FY25-26

Revised 02/19/26

Actuals Through:

1/31/2026

ADA = 506.94

		Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Year-End Accruals	Annual Budget	Original Budget Total	Favorable / (Unfav.)
Books and Supplies																	
4200	Books and Other Materials	25,760	361	1,149	390	-	-	-	-	-	-	-	-	-	27,661	7,500	(20,161)
4302	School Supplies	18,830	17,350	5,214	14,700	8,025	8,424	5,102	156	156	156	156	156	-	78,424	34,268	(44,156)
4305	Software	34,689	47,928	16,583	12,434	9,351	54	19	280	280	280	280	280	-	122,460	93,366	(29,095)
4310	Office Expense	3,857	4,138	1,759	6,489	4,316	760	15	4,000	4,000	4,000	4,000	4,000	-	41,331	83,700	42,369
4311	Business Meals	258	2,062	61	307	258	313	1,172	178	178	178	178	178	-	5,324	4,100	(1,224)
4400	Noncapitalized Equipment	115,984	15,537	4,353	34,267	-	-	82	1,800	1,800	-	-	-	-	173,823	260,037	86,214
4700	Food Services	6,917	26,099	41,223	169	39,674	34,842	27,342	12,401	12,401	12,401	12,401	12,401	-	238,269	224,090	(14,179)
		206,294	113,475	70,343	68,757	61,625	44,393	33,732	18,815	18,815	17,015	17,015	17,015	-	687,292	707,061	19,769
Subagreement Services																	
5101	Nursing	-	117	-	-	-	-	-	39	39	39	39	39	-	312	469	157
5102	Special Education	312	-	15,897	10,668	26,076	1,538	15,534	10,000	10,000	10,000	10,000	10,000	-	120,026	63,610	(56,415)
5104	Transportation	-	-	-	-	2,813	2,584	2,146	-	-	-	-	-	-	7,543	-	(7,543)
5105	Security	-	1,200	-	-	-	-	-	745	745	745	745	745	-	4,927	8,200	3,273
5106	Other Educational Consultants	51,480	4,455	42,025	26,000	4,860	48,520	5,580	55,474	38,000	38,000	38,000	38,000	-	390,396	836,000	445,604
		51,792	5,772	57,922	36,668	33,749	52,642	23,260	66,259	48,785	48,785	48,785	48,785	-	523,204	908,280	385,075
Operations and Housekeeping																	
5201	Auto and Travel	1,630	1,156	3,120	2,996	241	121	1,022	132	132	132	132	132	-	10,947	5,080	(5,867)
5300	Dues & Memberships	-	-	-	-	100	-	-	-	-	-	-	-	-	100	-	(100)
5400	Insurance	3,987	4,607	725	725	-	-	-	7,097	7,097	7,097	7,097	7,097	-	45,528	45,563	36
5501	Utilities	59,379	6,821	4,026	-	4,026	4,026	-	23,587	25,810	25,810	25,810	25,810	-	205,104	205,529	425
5900	Communications	956	2,693	2,655	203	2,968	350	-	1,079	1,079	1,079	1,079	1,079	-	15,218	15,944	726
5901	Postage and Shipping	-	-	657	-	-	408	-	18	18	18	18	18	-	1,152	825	(327)
		65,951	15,277	11,183	3,923	7,335	4,905	1,022	31,912	34,135	34,135	34,135	34,135	-	278,048	272,941	(5,108)
Facilities, Repairs and Other Leases																	
5601	Rent	141,479	-	70,739	70,739	-	-	282,957	253,568	253,566	253,566	253,566	253,566	-	1,833,749	1,816,950	(16,799)
5602	Additional Rent	-	-	-	-	-	9,141	-	-	-	-	-	-	-	9,141	-	(9,141)
5603	Equipment Leases	2,877	2,877	2,877	-	3,981	-	-	2,000	2,000	2,000	2,000	2,000	-	22,613	24,000	1,387
5610	Repairs and Maintenance	-	-	-	14,179	659	1,104	(608)	8,093	8,093	8,093	8,093	8,093	-	55,799	63,650	7,851
		144,356	2,877	73,617	84,919	4,640	10,245	282,350	263,661	263,659	263,659	263,659	263,659	-	1,921,302	1,904,600	(16,702)
Professional/Consulting Services																	
5801	IT	-	-	-	39,250	-	-	-	8,304	8,304	8,304	8,304	8,304	-	80,769	87,646	6,877
5803	Legal	-	-	-	5,349	-	-	485	-	-	-	-	-	-	5,834	-	(5,834)
5804	Professional Development	14,487	3,507	1,771	1,771	5,000	103	-	2,771	2,771	2,771	2,771	2,771	-	40,491	45,229	4,737
5805	General Consulting	-	-	652	-	-	-	-	3,750	3,750	3,750	3,750	3,750	-	19,402	30,000	10,599
5806	Special Activities/Field Trips	-	-	1,405	488	-	-	-	7,143	-	-	40,965	-	-	50,000	50,000	-
5807	Bank Charges	-	320	-	-	-	-	-	-	-	-	-	-	-	320	-	(320)
5808	Printing	731	794	20	-	-	-	-	-	-	-	-	-	-	1,545	-	(1,545)
5809	Other taxes and fees	242	1,844	261	1,304	2,177	403	298	855	855	855	855	855	-	10,802	10,255	(547)
5810	Payroll Service Fee	1,997	-	-	-	-	2,071	(584)	-	-	-	-	-	-	3,485	-	(3,485)
5811	Management Fee	-	-	-	-	-	-	-	124,870	124,870	124,870	124,870	124,870	-	624,351	1,285,256	660,905
5812	District Oversight Fee	-	-	66,868	-	-	-	-	3,225	7,886	7,633	7,633	9,021	(24,222)	78,044	88,375	10,332
5814	SPED Encroachment	-	-	-	-	-	1,686	7,931	1,095	917	917	917	917	1,279	15,658	17,494	1,836
5815	Public Relations/Recruitment	44	-	250	-	400	-	-	-	-	-	-	-	-	694	-	(694)
		17,502	6,465	71,226	48,161	7,577	4,263	8,131	152,012	149,352	149,099	190,064	150,487	(22,942)	931,396	1,614,255	682,860
Depreciation																	
6900	Depreciation Expense	-	6,681	408	-	-	-	-	483	483	483	483	483	-	9,504	5,794	(3,710)
		-	6,681	408	-	-	-	-	483	483	483	483	483	-	9,504	5,794	(3,710)
Interest																	
		10,115	10,103	78,561	-	-	2,917	5,833	-	-	-	-	(107,529)	-	-	-	-
Total Expenses		877,811	593,365	900,834	998,683	608,865	605,342	788,533	1,180,491	1,157,016	1,152,182	1,215,413	1,068,307	(22,942)	11,123,902	12,473,825	1,349,923
Monthly Surplus (Deficit)		(847,418)	(152,907)	(503,427)	26,383	9,778	395,551	279,131	(789,804)	(304,085)	70,175	(233,031)	26,513	2,034,339	11,198	157,394	(146,196)
Cash Flow Adjustments																	
Monthly Surplus (Deficit)		(847,418)	(152,907)	(503,427)	26,383	9,778	395,551	279,131	(789,804)	(304,085)	70,175	(233,031)	26,513	2,034,339	11,198		
Cash flows from operating activities																	
	Depreciation/Amortization	-	-	-	-	-	-	-	483	483	483	483	483	-	2,414		
	Public Funding Receivables	211,861	626,985	7,514	-	-	-	-	-	-	-	-	-	(2,011,397)	(1,165,037)		
	Grants and Contributions Rec.	-	-	-	26,650	13,327	-	48,029	-	-	-	-	-	-	88,006		
	Due To/From Related Parties	597,877	197,918	524,230	(210,298)	1,794,336	(882,416)	(983,638)	-	-	-	-	-	-	1,038,009		
	Prepaid Expenses	10,319	18,348	14,952	14,724	(17)	(17)	(70,705)	-	-	-	-	-	-	(12,396)		
	Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Accounts Payable	76,311	(671,734)	(781)	(55,029)	44,920	(52,602)	(15,667)	-	-	-	-	-	(22,942)	(697,524)		
	Accrued Expenses	(27,712)	19,407	(39,341)	(27,426)	(675,301)	416,025	771,043	-	-	-	-	-	-	436,695		
	Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	S/L Rent Adjustment	-	-	-	-	-	-	-	106,897	106,895	106,895	106,895	106,895	-	534,475		
	Deferred Revenue	-	-	-	225,000	201,498	123,459	203,620	-	-	-	-	(5,975)	-	747,602		
Cash flows from investing activities																	
	Purchases of Prop. And Equip.	(18,713)	(35,479)	(597)	(5)	(1,388,540)	-	-	-	-	-	-	-	-	(1,443,334)		
Cash flows from financing activities																	
	Proceeds(Payments) on Debt	(2,526)	(2,538)	(2,550)	-	-	-	(231,813)	-	-	-	-	-	-	(239,427)		
Total Change in Cash		(1)	(0)	0	(1)	0	(0)	-	(682,424)	(196,707)	177,552	(125,654)	127,916				
Cash, Beginning of Month		1,016,957	1,016,956	1,016,956	1,016,956	1,016,955	1,016,956	1,016,956	1,016,956	334,531	137,824	315,376	189,723				
Cash, End of Month		1,016,956	1,016,956	1,016,956	1,016,955	1,016,956	1,016,956	1,016,956	334,531	<							

FY25-26 Budget: Navigator - Support Office

Monthly Cash Flow/Forecast FY25-26

Revised 02/19/26

Actuals Through:

31-Jan

ADA = 0.00



		Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
ADA = 0.00																	
Revenues																	
State Aid - Revenue Limit																	
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal Revenue																	
8294	Title V, Part B - PCSG	-	-	-	-	-	-	-	1,732,089	626,256	-	-	146,678	-	2,505,023	2,091,439	413,584
		6,113	-	-	-	-	-	-	1,732,089	626,256	-	-	146,678	(6,113)	2,505,023	2,091,439	413,584
Other State Revenue																	
8599	Other State Revenue	220	-	-	-	-	-	-	-	-	-	-	-	(220)	-	-	-
		220	-	-	-	-	-	-	-	-	-	-	-	(220)	-	-	-
Other Local Revenue																	
8660	Interest Revenue	-	-	-	-	6,192	5,814	3,372	-	-	-	-	-	-	15,378	-	15,378
8689	Other Fees and Contracts	-	-	-	-	(200)	(400)	-	-	-	-	-	-	-	(600)	-	(600)
8690	Other Local Revenue	11,587	9,884	8,620	6,301	-	13,554	7,829	224,125	441,675	441,675	441,675	441,675	441,675	2,490,272	3,571,687	(1,081,414)
8699	School Fundraising	-	1,000	-	-	(2,000)	-	-	-	-	20,000	20,000	1,732,180	-	1,771,180	200,000	1,571,180
		11,587	10,884	8,620	6,301	3,992	18,968	11,201	224,125	441,675	461,675	461,675	2,173,855	441,675	4,276,230	3,771,687	504,543
Total Revenue		17,920	10,884	8,620	6,301	3,992	18,968	11,201	1,956,214	1,067,930	461,675	461,675	2,320,533	435,341	6,781,253	5,863,126	918,127
Expenses																	
Certificated Salaries																	
1100	Teachers' Salaries	5,500	-	-	-	-	-	-	14,431	14,431	14,431	14,431	14,431	-	77,655	158,740	81,086
1200	Pupil Support Salaries	8,874	8,874	17,951	27,526	18,401	20,777	17,951	18,578	18,578	18,578	18,578	18,578	-	213,244	204,360	(8,884)
1300	Administrators' Salaries	80,331	59,934	59,334	89,362	54,296	175,006	66,801	89,631	89,631	89,631	89,631	89,631	-	1,033,219	1,075,575	42,356
		94,704	68,808	77,285	116,888	72,697	195,783	84,751	122,640	122,640	122,640	122,640	122,640	-	1,324,118	1,438,675	114,557
Classified Salaries																	
2100	Instructional Salaries	-	-	-	-	-	1,277	-	-	-	-	-	-	-	1,277	-	(1,277)
2200	Support Salaries	36,304	32,932	24,286	40,076	16,898	19,816	18,638	24,361	24,361	24,361	24,361	24,361	-	310,758	352,976	42,218
2300	Classified Administrators' Salaries	46,338	67,335	67,335	101,002	67,335	59,022	59,022	27,108	27,108	27,108	27,108	27,108	-	602,928	298,185	(304,743)
2400	Clerical and Office Staff Salaries	7,155	7,155	7,155	10,732	7,155	11,264	7,155	8,455	8,455	8,455	8,455	8,455	-	100,045	93,009	(7,036)
2900	Other Classified Salaries	92,226	106,418	104,035	130,630	89,222	206,500	104,868	39,612	39,612	39,612	39,612	39,612	-	1,031,960	435,735	(596,225)
		182,024	213,839	202,810	282,440	180,609	297,879	189,683	99,537	99,537	99,537	99,537	99,537	-	2,046,968	1,179,906	(867,062)
Benefits																	
3101	STRS	19,217	19,217	20,950	31,494	19,424	51,032	21,765	25,451	25,451	25,451	25,451	25,451	-	310,354	274,787	(35,567)
3301	OASDI	14,171	14,009	11,755	16,066	10,213	14,835	13,562	3,301	3,301	3,301	3,301	3,301	-	111,117	73,154	(37,962)
3311	Medicare	-	-	-	-	-	-	-	2,421	2,421	2,421	2,421	2,421	-	12,106	37,969	25,863
3401	Health and Welfare	19,378	40,519	34,207	21,071	(7,766)	(9,435)	(7,661)	32,333	32,333	32,333	32,333	32,333	-	251,979	216,000	(35,979)
3501	State Unemployment	-	-	238	119	119	612	6,132	2,467	1,233	617	617	617	-	12,770	12,824	54
3601	Workers' Compensation	783	6,791	-	2,123	-	2,359	-	2,338	2,338	2,338	2,338	2,338	-	23,744	36,660	12,916
3901	Other Benefits	6,685	(500)	(500)	(750)	(500)	(500)	2,227	7,180	7,180	7,180	7,180	7,180	-	42,062	112,599	70,537
		60,233	80,037	66,650	70,124	21,489	58,904	36,024	75,491	74,258	73,641	73,641	73,641	-	764,132	763,994	(139)
Books and Supplies																	
4200	Books and Other Materials	15	15	15	115	-	-	-	-	-	-	-	-	-	160	1,650	1,490
4302	School Supplies	401	326	341	908	180	5,253	8,046	-	-	-	-	-	-	15,456	-	(15,456)
4305	Software	25,048	19,257	25,202	20,101	22,287	35,293	1,730	-	-	-	-	-	-	148,917	-	(148,917)
4310	Office Expense	542	98	906	251	843	2,263	1,497	3,452	3,452	3,452	3,452	3,452	-	23,659	35,420	11,761
4311	Business Meals	93	811	284	430	1,210	2,142	2,767	3,425	3,425	3,425	3,425	3,425	-	24,862	34,500	9,638
4312	School Fundraising	-	-	-	-	-	-	2,375	-	-	-	-	-	-	2,375	-	(2,375)
4400	Noncapitalized Equipment	2,469	4,680	332	143	8,094	942	986	-	-	-	-	-	-	17,644	7,466	(10,178)
4700	Food Services	-	-	-	-	-	-	266	-	-	-	-	-	-	266	-	(266)
		28,568	25,187	27,080	21,947	32,614	45,893	17,667	6,877	6,877	6,877	6,877	6,877	-	233,339	79,036	(154,303)
Subagreement Services																	
5104	Transportation	-	-	-	-	-	-	(800)	-	-	-	-	-	-	(800)	-	800
5105	Security	136	-	-	-	136	-	-	45	45	45	45	45	-	500	500	0
5106	Other Educational Consultants	-	-	-	-	-	-	-	30,500	30,500	30,500	30,500	30,500	-	152,500	200,000	47,500
		136	-	-	-	136	-	(800)	30,545	30,545	30,545	30,545	30,545	-	152,200	200,500	48,300
Operations and Housekeeping																	
5201	Auto and Travel	9,890	3,624	11,170	9,794	10,296	20,777	15,899	4,900	4,900	4,900	4,900	4,900	-	105,950	73,500	(32,450)
5300	Dues & Memberships	200	880	1,049	750	399	341	-	2,250	2,250	2,250	2,250	2,250	-	14,867	21,000	6,133
5400	Insurance	3,109	2,435	16,531	16,531	17,172	16,673	(4,216)	318	318	318	318	318	-	69,826	21,815	(48,011)
5501	Utilities	-	-	-	-	1,211	-	-	870	870	870	870	870	-	5,562	7,831	2,270
5502	Janitorial Services	-	-	-	-	-	1,400	-	-	-	-	-	-	-	1,400	-	(1,400)
5516	Miscellaneous Expense	135	-	-	236	-	-	-	-	-	-	-	-	-	371	-	(371)
5900	Communications	2,058	3,532	(77,686)	3,487	6,049	1,631	20,512	561	561	561	561	561	-	(37,612)	5,048	42,660
5901	Postage and Shipping	251	344	252	208	364	5,164	1,476	275	275	275	275	275	-	9,434	3,300	(6,134)
		15,643	10,815	(48,684)	31,006	35,491	45,986	33,671	9,174	9,174	9,174	9,174	9,174	-	169,798	132,495	(37,303)



FY25-26 Budget: Navigator - Support Office

Monthly Cash Flow/Forecast FY25-26

Revised 02/19/26

Actuals Through:

31-Jan

ADA = 0.00

	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Year-End Accruals	Annual Forecast	Original Budget Total	Favorable / (Unfav.)
Facilities, Repairs and Other Leases																
5601 Rent	5,412	4,854	4,412	6,123	1,300	2,200	-	9,300	3,200	3,200	3,200	3,200	-	46,401	36,070	(10,330)
5602 Additional Rent	-	-	-	-	360	3,000	-	-	-	-	-	-	-	3,360	-	(3,360)
5603 Equipment Leases	1,141	-	(1,632)	1,093	-	773	(1,093)	3,222	3,222	3,222	3,222	3,222	-	16,393	20,000	3,607
5610 Repairs and Maintenance	-	-	-	135	1,400	850	845	4,016	4,016	4,016	4,016	4,016	-	23,308	32,125	8,817
	6,553	4,854	2,780	7,350	3,060	6,823	(248)	16,538	10,438	10,438	10,438	10,438	-	89,462	88,195	(1,267)
Professional/Consulting Services																
5801 IT	-	-	-	-	310	-	-	4,628	4,628	4,628	4,628	4,628	-	23,453	55,542	32,089
5802 Audit & Taxes	3,736	5,367	2,217	6,946	40,097	10,867	47,483	-	-	-	-	-	-	116,711	-	(116,711)
5803 Legal	15,279	77	35,748	10,000	29,617	40,176	-	11,000	11,000	11,000	11,000	11,000	-	185,896	150,000	(35,896)
5804 Professional Development	3,634	14,518	11,558	38,768	1,563	1,059	5,673	139	139	139	139	139	-	77,469	21,738	(55,731)
5805 General Consulting	4,768	13,833	13,268	3,880	204	93,516	79,500	12,700	12,700	12,700	12,700	12,700	-	272,469	150,000	(122,469)
5807 Bank Charges	5,417	21	21	1	897	598	828	-	-	-	-	-	-	7,783	-	(7,783)
5808 Printing	184	20	(37,000)	-	-	783	350	-	-	-	-	-	-	(35,664)	-	35,664
5809 Other taxes and fees	3,272	3,462	18,442	345	(87)	265	2,534	10,849	10,849	10,849	10,849	10,849	-	82,478	108,488	26,010
5810 Payroll Service Fee	915	-	-	36,463	-	16,122	(316)	2,083	2,083	2,083	2,083	2,083	-	63,600	25,000	(38,600)
5811 Management Fee	100	-	249	226,768	-	121,315	-	66,504	66,504	66,504	66,504	66,504	(15,909)	665,044	681,774	16,729
5815 Public Relations/Recruitment	13,558	854	3,632	717	23,420	39,875	25,000	-	-	-	-	-	-	107,056	-	(107,056)
	50,864	38,151	48,135	323,886	96,021	324,575	161,052	107,904	107,904	107,904	107,904	107,904	(15,909)	1,566,297	1,192,541	(373,756)
Depreciation																
6900 Depreciation Expense	-	-	-	-	-	-	-	1,253	1,253	1,253	1,253	1,253	-	6,264	11,276	5,011
	-	-	-	-	-	-	-	1,253	1,253	1,253	1,253	1,253	-	6,264	11,276	5,011
Interest																
7438 Interest Expense	18,030	24,668	-	2,917	-	-	39,708	58,237	58,255	58,212	58,169	58,126	-	376,321	376,321	0
	18,030	24,668	-	2,917	-	-	39,708	58,237	58,255	58,212	58,169	58,126	-	376,321	376,321	0
Total Expenses	456,755	466,359	376,057	856,558	442,117	975,842	561,509	528,197	520,881	520,221	520,178	520,135	(15,909)	6,728,899	5,462,939	(1,265,960)
Monthly Surplus (Deficit)	(438,835)	(455,475)	(367,436)	(850,257)	(438,125)	(956,874)	(550,308)	1,428,017	547,050	(58,547)	(58,503)	1,800,398	451,250	52,354	400,186	(347,833)
Cash Flow Adjustments																
Monthly Surplus (Deficit)	(438,835)	(455,475)	(367,436)	(850,257)	(438,125)	(956,874)	(550,308)	1,428,017	547,050	(58,547)	(58,503)	1,800,398	451,250	52,354		
Cash flows from operating activities																
Depreciation/Amortization	-	-	-	-	-	-	-	1,253	1,253	1,253	1,253	1,253	-	6,264		
Public Funding Receivables	-	-	714	-	-	-	-	-	-	-	-	-	(435,341)	(434,627)		
Grants and Contributions Rec.	(97)	-	-	(517)	-	-	-	-	-	-	-	-	-	(614)		
Due To/From Related Parties	(1,067,774)	(1,035,731)	(957,844)	(2,188,017)	(2,848,441)	2,377,311	3,584,830	-	-	-	-	-	-	(2,135,665)		
Prepaid Expenses	(31,425)	743	4,091	6,873	(11,865)	(29,343)	(22,562)	-	-	-	-	-	-	(83,488)		
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Accounts Payable	112,586	(95,388)	(14,837)	248,918	14,305	558,780	(875,651)	-	-	-	-	-	(15,909)	(67,195)		
Accrued Expenses	97,413	281,156	152,789	2,704,337	3,762,242	(1,708,577)	(1,849,182)	-	-	-	-	-	-	3,440,178		
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
S/L Rent Adjustment	-	-	-	-	-	-	-	6,387	287	287	287	287	-	7,533		
Deferred Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Cash flows from investing activities																
Purchases of Prop. And Equip.	(31,135)	(58,250)	(3,500)	(1,324)	(154)	(561,860)	(6,594)	-	-	-	-	-	-	(662,817)		
Notes Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Cash flows from financing activities																
Proceeds from Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Payments on Factoring	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Proceeds(Payments) on Debt	1,200,000	-	850,000	-	-	-	-	(11,388)	(11,431)	(11,474)	(11,517)	(11,560)	-	1,992,630		
Total Change in Cash	(159,267)	(1,362,945)	(336,023)	(79,987)	477,963	(320,562)	280,534	1,424,268	537,158	(68,481)	(68,481)	1,790,377				
Cash, Beginning of Month	1,895,566	1,736,299	373,353	37,330	(42,657)	435,306	114,744	395,278	1,819,546	2,356,704	2,288,223	2,219,742				
Cash, End of Month	1,736,299	373,353	37,330	(42,657)	435,306	114,744	395,278	1,819,546	2,356,704	2,288,223	2,219,742	4,010,120				

Navigator Schools

Combined Statement of Activities

YTD as of January 31, 2026

	CMO	Gilroy Prep School	Hayward Collegiate	Hollister Prep School	Watsonville Prep School	407 Main Street LLC	Total
Revenues							
State Aid - Revenue Limit							
LCFF State Aid	\$ -	\$ 1,652,907	\$ 860,640	\$ 1,974,564	\$ 3,425,303	\$ -	\$ 7,913,414
Education Protection Account	-	298,730	22,488	25,437	45,568	-	392,223
In Lieu of Property Taxes	-	1,131,330	437,278	-	-	-	1,568,608
Total State Aid - Revenue Limit	-	3,082,967	1,320,406	2,000,001	3,470,871	-	9,874,245
Federal Revenue							
Federal Child Nutrition	-	15,763	9,055	-	16,945	-	41,763
Title I, Part A - Basic Low Income	-	90,891	51,024	98,157	157,776	-	397,848
Title II, Part A - Teacher Quality	-	15,014	7,090	15,121	19,342	-	56,567
Title III - Limited English	-	16,961	-	-	27,980	-	44,941
Other Federal Revenue	6,113	10,000	10,000	-	10,000	-	36,113
Total Federal Revenue	6,113	148,629	77,169	113,278	232,043	-	577,233
Other State Revenue							
State Special Education	-	291,765	113,124	260,774	261,894	-	927,557
State Child Nutrition	-	10,962	6,084	-	11,572	-	28,617
School Facilities (SB740)	-	-	-	-	327,178	-	327,178
Mandated Cost	-	11,400	4,615	10,439	9,351	-	35,805
State Lottery	-	46,095	18,835	42,439	37,909	-	145,279
Other State Revenue	220	106,763	90,795	89,214	219,918	-	506,910
Total Other State Revenue	220	466,985	233,453	402,866	867,822	-	1,971,346
Other Local Revenue							
Lease and Rental Income	-	-	-	-	-	447,572	447,572
Interest Revenue	21,679	-	-	-	4,987	-	26,666
Other Fees and Contracts	(600)	-	-	-	-	-	(600)
Other Local Revenue	51,474	-	1,000	-	4,747	0	57,221
School Fundraising	(1,000)	2,926	-	153	54	-	2,133
Total Other Local Revenue	71,553	2,926	1,000	153	9,788	447,572	532,992
Total Revenues	77,886	3,701,507	1,632,028	2,516,298	4,580,524	447,572	12,955,816

Navigator Schools

Combined Statement of Activities

YTD as of January 31, 2026

	CMO	Gilroy Prep School	Hayward Collegiate	Hollister Prep School	Watsonville Prep School	407 Main Street LLC	Total
Expenses							
Certificated Salaries							
Teachers' Salaries	5,500	1,108,260	472,920	1,008,016	1,122,010	-	3,716,707
Teachers' Substitute Hours	-	-	-	4,839	4,504	-	9,343
Teachers' Extra Duty/Stipends	-	-	103	327	205	-	635
Pupil Support Salaries	120,353	132,029	38,189	178,181	205,745	-	674,496
Administrators' Salaries	585,063	315,020	169,138	334,578	310,260	-	1,714,060
Total Certificated Salaries	710,916	1,555,309	680,350	1,525,942	1,642,724	-	6,115,241
Classified Salaries							
Instructional Salaries	1,277	796,732	421,853	861,710	719,960	-	2,801,532
Support Salaries	188,951	4,804	4,804	4,878	45,392	-	248,829
Supervisors' and Administrators' Salaries	467,389	-	-	-	-	-	467,389
Clerical and Office Staff Salaries	57,769	112,084	80,462	126,734	121,786	-	498,834
Other Classified Salaries	833,899	324,579	256,441	280,542	385,203	-	2,080,664
Total Classified Salaries	1,549,284	1,238,199	763,560	1,273,863	1,272,342	-	6,097,248
Benefits							
State Teachers' Retirement System, certificated positions	183,099	287,993	119,477	276,477	289,426	-	1,156,473
OASDI/Medicare/Alternative, certificated positions	94,612	115,616	69,114	119,692	124,540	-	523,575
Health and Welfare Benefits, certificated positions	90,313	137,291	48,867	147,877	155,587	-	579,934
State Unemployment Insurance, certificated positions	7,220	15,345	8,506	17,681	20,515	-	69,267
Workers' Compensation Insurance, certificated positions	12,056	19,364	8,942	18,629	17,884	-	76,874
Other Benefits, certificated positions	6,161	(13,063)	1,197	(6,245)	(550)	-	(12,500)
Total Benefits	393,461	562,547	256,103	574,110	607,402	-	2,393,623
Books & Supplies							
Textbooks and Core Materials	-	-	2,395	-	-	-	2,395
Books and Reference Materials	160	24,055	17,448	22,610	27,661	-	91,933
School Supplies	15,456	39,547	38,362	39,760	77,646	-	210,770
Software	148,917	100,814	65,841	109,835	121,058	-	546,464
Office Expense	6,400	9,372	7,226	11,484	21,333	-	55,815
Business Meals	7,737	4,491	2,794	2,569	4,433	-	22,024
School Fundraising Expense	2,375	11,083	-	-	-	-	13,458
Noncapitalized Equipment	17,644	41,315	5,701	28,905	170,223	-	263,788
Food Services	266	196,355	131,000	3,229	176,266	-	507,116
Total Books & Supplies	198,956	427,031	270,766	218,391	598,618	-	1,713,762
Subagreement Services							
Nursing	-	189	120	1,550	117	-	1,975
Special Education	-	120,110	31,619	149,795	70,026	-	371,550
Transportation	(800)	873	-	5,611	7,543	-	13,227
Security	273	540	32,599	240	1,200	-	34,852
Other Educational Consultants	-	15,510	16,705	14,025	182,920	-	229,160
Total Subagreement Services	(528)	137,223	81,043	171,220	261,805	-	650,763

Navigator Schools

Combined Statement of Activities

YTD as of January 31, 2026

	CMO	Gilroy Prep School	Hayward Collegiate	Hollister Prep School	Watsonville Prep School	407 Main Street LLC	Total
Operations & Housekeeping							
Auto and Travel	81,450	3,401	2,479	3,316	10,285	-	100,932
Dues & Memberships	3,617	5	1	1,390	100	-	5,113
Insurance	68,236	11,393	5,021	10,939	10,043	-	105,633
Utilities	1,211	6,168	12,719	97,509	78,277	57,247	253,131
Janitorial Services	1,400	-	7,230	1,400	-	-	10,030
Bond Issuance Amortization Expense	371	-	128	-	-	-	499
Communications	(40,416)	2,379	3,799	4,491	9,825	-	(19,921)
Postage and Shipping	8,059	314	211	655	1,065	-	10,303
Total Operations & Housekeeping	123,928	23,660	31,590	119,700	109,595	57,247	465,720
Facilities, Repairs & Other Leases							
Rent	24,301	-	133,911	-	565,915	282,957	1,007,085
Additional Rent	3,360	-	720	-	9,141	-	13,221
Equipment Leases	282	14,495	6,769	28,458	12,613	-	62,617
Other Leases	-	-	273	-	-	-	273
Repairs and Maintenance	3,230	13,002	10,240	1,190	15,335	-	42,997
Total Facilities, Repairs & Other Leases	31,173	27,497	151,914	29,648	603,003	282,957	1,126,193
Professional/Consulting Services							
IT	310	1,491	-	-	39,250	-	41,051
Audit & Taxes	116,711	-	-	-	-	-	116,711
Legal	130,896	3,158	956	-	5,834	-	140,843
Professional Development	76,773	16,575	3,885	16,665	26,639	-	140,536
General Consulting	208,969	1,311	1,319	903	652	6,493	219,646
Special Activities/Field Trips	-	5,901	5,495	1,900	1,892	-	15,188
Bank Charges	7,783	2,037	-	-	320	3,614	13,755
Printing	(35,664)	-	-	795	1,545	-	(33,324)
Other Taxes and Fees	28,234	3,781	6,096	5,328	6,529	-	49,967
Payroll Service Fee	53,184	3,941	1,742	3,630	3,485	-	65,982
Management Fee	348,432	-	-	-	-	-	348,432
District Oversight Fee	-	195,753	4,753	183,874	66,868	-	451,248
SPED Encroachment	-	10,955	4,285	9,859	9,617	-	34,716
Public Relations/Recruitment	107,056	262	200	103	694	-	108,316
Total Professional/Consulting Services	1,042,684	245,164	28,730	223,057	163,325	10,107	1,713,068
Depreciation							
Depreciation Expense	-	10,797	857	319	7,090	-	19,062
Total Depreciation	-	10,797	857	319	7,090	-	19,062
Interest							
Interest Expense	85,323	-	-	-	107,529	90,029	282,881
Total Interest	85,323	-	-	-	107,529	90,029	282,881
Total Expenses	4,135,197	4,227,426	2,264,913	4,136,250	5,373,434	440,341	20,577,561
Change in Net Assets	(4,057,311)	(525,919)	(632,885)	(1,619,952)	(792,910)	7,231	(7,621,745)
Net Assets, Beginning of Period	(971,505)	4,266,965	(411,939)	1,405,311	649,416	(3,989,424)	948,825
Net Assets, End of Period	\$ (5,028,816)	\$ 3,741,046	\$ (1,044,823)	\$ (214,640)	\$ (143,494)	\$ (3,982,193)	\$ (6,672,921)

Navigator Schools

Statement of Financial Position

January 31, 2026

	CMO	Gilroy Prep School	Hayward Collegiate	Hollister Prep School	Watsonville Prep School	407 Main Street LLC	Combined
Assets							
Current Assets							
Cash & Cash Equivalents	\$ 395,278	\$ 752,183	\$ 486,767	\$ 1,315,976	\$ 1,016,957	\$ 483,897	\$ 4,451,059
Accounts Receivable	(3,248)	25,537	106,019	699,860	248,010	7,008	1,083,187
Public Funding Receivables	-	274,231	-	-	-	-	274,231
Due To/From Related Parties	7,821,713	(179,824)	(3,359,427)	(879,233)	(638,909)	(2,763,981)	338
Prepaid Expenses	127,409	96,343	71,000	109,183	169,069	7,211	580,215
Other Short-term Assets	-	-	-	-	-	721,608	721,608
Total Current Assets	8,341,152	968,470	(2,695,641)	1,245,786	795,128	(1,544,257)	7,110,638
Long-Term Assets							
Property & Equipment, Net	777,499	6,078,032	2,300,078	136,597	2,238,896	7,900,031	19,431,133
Deposits	2,915	1,848	1	-	-	-	4,764
Right-of-Use Asset, Net	45,101	30,603	3,614,761	30,603	23,417,064	9,289,136	36,427,268
Total Long Term Assets	825,515	6,110,483	5,914,840	167,200	25,655,960	17,189,167	55,863,165
Total Assets	\$ 9,166,667	\$ 7,078,953	\$ 3,219,200	\$ 1,412,986	\$ 26,451,088	\$ 15,644,910	\$ 62,973,803
Liabilities							
Current Liabilities							
Accounts Payable	\$ 137,167	\$ 391,766	\$ 123,043	\$ 420,311	\$ 240,016	\$ 0	\$ 1,312,303
Accrued Liabilities	7,661,822	378,342	273,687	757,460	645,680	50,268	9,767,258
Deferred Revenue	241,227	196,937	204,575	419,252	982,609	-	2,044,600
Operating Lease Liability, Current Portion	36,919	7,856	58,355	7,856	71,303	21,277	203,566
Notes Payable, Current Portion	6,110,168	2,340,260	-	-	(37,003)	8,774,682	17,188,107
Total Current Liabilities	14,187,302	3,315,160	659,660	1,604,879	1,902,605	8,846,227	30,515,834
Long-Term Liabilities							
Operating Lease Liability, Net of Current	8,181	22,747	3,604,363	22,747	24,691,976	10,780,876	39,130,890
Total Long-Term Liabilities	8,181	22,747	3,604,363	22,747	24,691,976	10,780,876	39,130,890
Total Liabilities	14,195,483	3,337,907	4,264,023	1,627,626	26,594,581	19,627,103	69,646,724
Net Asset	(5,028,816)	3,741,046	(1,044,823)	(214,640)	(143,494)	(3,982,193)	(6,672,921)
Total Liabilities and Net Assets	\$ 9,166,667	\$ 7,078,953	\$ 3,219,200	\$ 1,412,986	\$ 26,451,087	\$ 15,644,910	\$ 62,973,803

Navigator Schools

Statement of Cash Flows

For the period ended January 31, 2026

	CMO	Gilroy Prep School	Hayward Collegiate	Hollister Prep School	Watsonville Prep School	407 Main Street LLC	Month Ended 01/31/26
Cash Flows from Operating Activities							
Change in Net Assets	\$ (550,308)	\$ 589,861	\$ 389,682	\$ 295,117	\$ 279,131	\$ -	\$ 1,017,509
Adjustments to reconcile change in net assets to net cash flows from operating activities:							
Public Funding Receivables	-	(274,231)	-	-	-	-	(274,231)
Grants, Contributions & Pledges Receivable	-	323,999	454,257	39,698	48,029	-	865,982
Due from Related Parties	3,584,830	(1,125,060)	(627,915)	(847,237)	(983,638)	-	-
Prepaid Expenses	(22,562)	215	-	681	(70,705)	-	(92,371)
Accounts Payable	(875,651)	15,460	(15,578)	41,095	(15,667)	-	(866,887)
Accrued Expenses	(1,849,182)	436,396	201,099	406,612	771,043	(6,493)	(40,524)
Deferred Revenue	-	34,182	90,379	63,630	203,620	-	391,811
Total Cash Flows from Operating Activities	287,127	822	491,923	(404)	231,813	(6,493)	1,001,289
Cash Flows from Investing Activities							
Purchases of Property & Equipment	(6,594)	(845)	(4,765)	404	(231,813)	-	(240,113)
Total Cash Flows from Investing Activities	(6,594)	(845)	(4,765)	404	(231,813)	-	(240,113)
Change in Cash & Cash Equivalents	280,534	(23)	487,158	0	0	(6,493)	761,176
Cash & Cash Equivalents, Beginning of Period	114,744	752,206	(391)	1,315,976	1,016,957	490,390	3,689,883
Cash and Cash Equivalents, End of Period	\$ 395,278	\$ 752,183	\$ 486,767	\$ 1,315,976	\$ 1,016,957	\$ 483,897	\$ 4,451,059

CMO

Budget vs Actual

For the period ended January 31, 2026

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Revenues							
Federal Revenue							
Title V, Part B - PCSGP	-	-	-	-	1,045,719	(1,045,719)	2,091,439
Other Federal Revenue	-	-	-	6,113	-	6,113	-
Total Federal Revenue	-	-	-	6,113	1,045,719	(1,039,606)	2,091,439
Other State Revenue							
Other State Revenue	-	-	-	220	-	220	-
Total Other State Revenue	-	-	-	220	-	220	-
Other Local Revenue							
Interest Revenue	3,372	-	3,372	21,679	-	21,679	-
Other Fees and Contracts	-	-	-	(600)	-	(600)	-
Other Local Revenue	7,829	-	7,829	51,474	-	51,474	-
ASB Fundraising	-	321,452	(321,452)	-	1,642,976	(1,642,976)	3,571,687
School Fundraising	-	-	-	(1,000)	-	(1,000)	-
Contributions, Unrestricted	-	-	-	-	-	-	200,000
Total Other Local Revenue	11,201	321,452	(310,251)	71,553	1,642,976	(1,571,423)	3,771,687
Total Revenues	11,201	321,452	(310,251)	77,886	2,688,695	(2,610,809)	5,863,125
Expenses							
Certificated Salaries							
Teachers' Salaries	-	14,431	(14,431)	5,500	86,586	81,086	158,740
Pupil Support Salaries	17,951	18,578	(627)	120,353	111,469	(8,884)	204,360
Administrators' Salaries	66,801	89,631	(22,831)	585,063	627,419	42,356	1,075,575
Total Certificated Salaries	84,751	122,640	(37,889)	710,916	825,473	114,557	1,438,675
Classified Salaries							
Instructional Salaries	-	-	-	1,277	-	(1,277)	-
Support Salaries	18,638	32,089	(13,450)	188,951	192,533	3,582	352,976
Supervisors' and Administrators' Salaries	59,022	27,108	31,915	467,389	162,646	(304,743)	298,185
Clerical and Office Staff Salaries	7,155	8,455	(1,301)	57,769	50,732	(7,036)	93,009
Other Classified Salaries	104,868	39,612	65,255	833,899	237,674	(596,225)	435,735
Total Classified Salaries	189,683	107,264	82,419	1,549,284	643,585	(905,699)	1,179,906
Benefits							
State Teachers' Retirement System, certificated positions	21,765	23,424	(1,659)	183,099	157,665	(25,434)	274,787
OASDI/Medicare/Alternative, certificated positions	13,562	6,650	6,912	94,612	39,902	(54,709)	73,154
Medicare/Alternative, certificated positions	-	3,334	(3,334)	-	21,301	21,301	37,969
Health and Welfare Benefits, certificated positions	(7,661)	18,000	(25,661)	90,313	126,000	35,687	216,000
State Unemployment Insurance, certificated positions	6,132	3,206	2,926	7,220	7,053	(167)	12,824
Workers' Compensation Insurance, certificated positions	-	3,219	(3,219)	12,056	20,567	8,511	36,660
Other Benefits, certificated positions	2,227	9,886	(7,659)	6,161	63,169	57,008	112,599
Total Benefits	36,024	67,719	(31,695)	393,461	435,658	42,198	763,993
Books & Supplies							
Books and Reference Materials	-	-	-	160	1,650	1,490	1,650
School Supplies	8,046	-	8,046	15,456	-	(15,456)	-
Software	1,730	-	1,730	148,917	-	(148,917)	-
Office Expense	1,497	2,952	(1,455)	6,400	20,662	14,261	35,420
Business Meals	2,767	2,875	(108)	7,737	20,125	12,388	34,500
School Fundraising Expense	2,375	-	2,375	2,375	-	(2,375)	-
Noncapitalized Equipment	986	-	986	17,644	7,466	(10,178)	7,466
Food Services	266	-	266	266	-	(266)	-
Total Books & Supplies	17,667	5,827	11,841	198,956	49,903	(149,053)	79,036
Subagreement Services							
Transportation	(800)	-	(800)	(800)	-	800	-
Security	-	45	(45)	273	273	0	500
Other Educational Consultants	-	20,000	(20,000)	-	100,000	100,000	200,000
Total Subagreement Services	(800)	20,045	(20,845)	(528)	100,273	100,800	200,500

CMO

Budget vs Actual

For the period ended January 31, 2026

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Operations & Housekeeping							
Auto and Travel	15,899	6,682	9,218	81,450	40,091	(41,359)	73,500
Dues & Memberships	-	1,750	(1,750)	3,617	12,250	8,633	21,000
Insurance	(4,216)	1,818	(6,034)	68,236	12,726	(55,511)	21,815
Utilities	-	653	(653)	1,211	4,568	3,358	7,831
Janitorial Services	-	-	-	1,400	-	(1,400)	-
Miscellaneous Expense	-	-	-	371	-	(371)	-
Communications	20,512	421	20,091	(40,416)	2,945	43,361	5,048
Postage and Shipping	1,476	275	1,201	8,059	1,925	(6,134)	3,300
Total Operations & Housekeeping	33,671	11,598	22,073	123,928	74,504	(49,424)	132,494
Facilities, Repairs & Other Leases							
Rent	-	3,006	(3,006)	24,301	21,041	(3,260)	36,070
Additional Rent	-	-	-	3,360	-	(3,360)	-
Equipment Leases	(1,093)	1,667	(2,759)	282	11,667	11,384	20,000
Repairs and Maintenance	845	2,677	(1,832)	3,230	18,740	15,510	32,125
Total Facilities, Repairs & Other Leases	(248)	7,350	(7,597)	31,173	51,447	20,274	88,195

CMO

Budget vs Actual

For the period ended January 31, 2026

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Professional/Consulting Services							
IT	-	4,628	(4,628)	310	32,399	32,089	55,542
Audit & Taxes	47,483	-	47,483	116,711	-	(116,711)	-
Legal	-	12,500	(12,500)	130,896	87,500	(43,396)	150,000
Professional Development	5,673	2,174	3,499	76,773	10,869	(65,904)	21,738
General Consulting	79,500	15,000	64,500	208,969	75,000	(133,969)	150,000
Bank Charges	828	-	828	7,783	-	(7,783)	-
Printing	350	-	350	(35,664)	-	35,664	-
Other Taxes and Fees	2,534	10,849	(8,315)	28,234	54,244	26,010	108,488
Payroll Service Fee	(316)	2,083	(2,400)	53,184	14,583	(38,600)	25,000
Management Fee	-	56,814	(56,814)	348,432	397,701	49,270	681,774
Public Relations/Recruitment	25,000	-	25,000	107,056	-	(107,056)	-
Total Professional/Consulting Services	161,052	104,049	57,003	1,042,684	672,297	(370,387)	1,192,541
Depreciation							
Depreciation Expense	-	940	(940)	-	6,578	6,578	11,276
Total Depreciation	-	940	(940)	-	6,578	6,578	11,276
Interest							
Interest Expense	39,708	31,340	8,369	85,323	220,263	134,940	376,321
Total Interest	39,708	31,340	8,369	85,323	220,263	134,940	376,321
Total Expenses	561,509	478,771	82,738	4,135,197	3,079,981	(1,055,216)	5,462,938
Change in Net Assets	(550,308)	(157,320)	(227,513)	(4,057,311)	(391,286)	(3,666,025)	400,188
Net Assets, Beginning of Period	(4,478,508)			(971,505)			
Net Assets, End of Period	\$ (5,028,816)			\$ (5,028,816)			

Gilroy Prep School

Budget vs Actual

For the period ended January 31, 2026

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Revenues							
State Aid - Revenue Limit							
LCFF State Aid	\$ 269,987	\$ 321,860	\$ (51,873)	\$ 1,652,907	\$1,645,064	\$ 7,843	\$3,727,303
Education Protection Account	-	-	-	298,730	57,904	240,826	115,808
In Lieu of Property Taxes	532,391	254,814	277,577	1,131,330	1,592,586	(461,256)	3,319,729
Total State Aid - Revenue Limit	802,378	576,674	225,704	3,082,967	3,295,554	(212,587)	7,162,840
Federal Revenue							
Special Education - Entitlement	-	-	-	-	-	-	82,562
Federal Child Nutrition	15,763	11,490	4,273	15,763	40,517	(24,754)	120,947
Title I, Part A - Basic Low Income	22,187	-	22,187	90,891	75,361	15,530	75,361
Title II, Part A - Teacher Quality	3,756	-	3,756	15,014	13,113	1,901	13,113
Title III - Limited English	16,961	-	16,961	16,961	-	16,961	19,773
Other Federal Revenue	(27,950)	-	(27,950)	10,000	10,000	-	10,000
Total Federal Revenue	30,717	11,490	19,227	148,629	138,991	9,638	321,755
Other State Revenue							
State Special Education	243,870	44,501	199,369	291,765	227,451	64,314	515,348
State Child Nutrition	10,962	1,088	9,874	10,962	3,835	7,127	11,448
Mandated Cost	-	-	-	11,400	11,417	(17)	11,417
State Lottery	-	37,918	(37,918)	46,095	37,918	8,177	158,078
Other State Revenue	(55,712)	182,623	(238,335)	106,763	378,642	(271,878)	761,111
Total Other State Revenue	199,120	266,129	(67,009)	466,985	659,263	(192,278)	1,457,401
Other Local Revenue							
ASB Fundraising	-	-	-	-	-	-	103,934
School Fundraising	-	6,584	(6,584)	2,926	33,516	(30,590)	59,850
Total Other Local Revenue	-	6,584	(6,584)	2,926	33,516	(30,590)	163,784
Total Revenues	1,032,215	860,877	171,338	3,701,507	4,127,324	(425,817)	9,105,780
Expenses							
Certificated Salaries							
Teachers' Salaries	145,992	190,840	(44,848)	1,108,260	1,145,037	36,777	2,099,235
Teachers' Extra Duty/Stipends	-	1,344	(1,344)	-	13,067	13,067	29,789
Pupil Support Salaries	17,403	18,928	(1,525)	132,029	113,566	(18,463)	208,204
Administrators' Salaries	42,859	45,139	(2,280)	315,020	315,974	954	541,670
Total Certificated Salaries	206,254	256,251	(49,997)	1,555,309	1,587,644	32,335	2,878,898
Classified Salaries							
Instructional Salaries	89,578	125,799	(36,221)	796,732	754,794	(41,939)	1,383,789
Support Salaries	1,980	6,240	(4,260)	4,804	37,440	32,636	68,640
Clerical and Office Staff Salaries	14,241	20,731	(6,490)	112,084	124,386	12,302	228,040
Other Classified Salaries	40,670	36,512	4,157	324,579	219,074	(105,505)	401,636
Total Classified Salaries	146,468	189,282	(42,814)	1,238,199	1,135,693	(102,506)	2,082,104
Benefits							
State Teachers' Retirement System, certificated positions	39,167	48,944	(9,777)	287,993	303,240	15,247	549,869
OASDI/Medicare/Alternative, certificated positions	13,912	11,735	2,176	115,616	70,413	(45,203)	129,090
Medicare/Alternative, certificated positions	-	6,460	(6,460)	-	39,488	39,488	71,934
Health and Welfare Benefits, certificated positions	(12,968)	74,000	(86,968)	137,291	518,000	380,709	888,000
State Unemployment Insurance, certificated positions	11,429	13,467	(2,038)	15,345	29,627	14,282	53,867
Workers' Compensation Insurance, certificated positions	-	6,237	(6,237)	19,364	38,127	18,763	69,454
Other Benefits, certificated positions	-	-	-	(13,063)	-	13,063	-
Total Benefits	51,539	160,844	(109,305)	562,547	998,895	436,348	1,762,215

Gilroy Prep School

Budget vs Actual

For the period ended January 31, 2026

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Books & Supplies							
Books and Reference Materials	-	-	-	24,055	9,000	(15,055)	9,000
School Supplies	2,253	3,733	(1,480)	39,547	26,130	(13,416)	44,795
Software	228	1,848	(1,620)	100,814	12,934	(87,879)	22,173
Office Expense	-	6,700	(6,700)	9,372	46,900	37,528	80,400
Business Meals	125	679	(554)	4,491	4,754	263	8,150
School Fundraising Expense	-	-	-	11,083	-	(11,083)	-
Noncapitalized Equipment	189	-	189	41,315	126,051	84,735	126,051
Food Services	4,064	12,036	(7,971)	196,355	72,215	(124,140)	132,395
Total Books & Supplies	6,859	24,996	(18,136)	427,031	297,984	(129,047)	422,963
Subagreement Services							
Nursing	-	195	(195)	189	1,365	1,176	2,340
Special Education	15,708	18,174	(2,467)	120,110	127,218	7,108	218,088
Transportation	360	-	360	873	-	(873)	-
Security	210	432	(222)	540	2,591	2,051	4,750
Other Educational Consultants	-	-	-	15,510	-	(15,510)	-
Total Subagreement Services	16,277	18,801	(2,524)	137,223	131,174	(6,049)	225,178
Operations & Housekeeping							
Auto and Travel	-	333	(333)	3,401	1,996	(1,405)	3,660
Dues & Memberships	-	-	-	5	-	(5)	-
Insurance	-	4,679	(4,679)	11,393	32,753	21,359	56,147
Utilities	-	1,447	(1,447)	6,168	10,132	3,965	17,370
Communications	-	1,362	(1,362)	2,379	9,534	7,155	16,344
Postage and Shipping	166	42	125	314	292	(22)	500
Total Operations & Housekeeping	166	7,863	(7,696)	23,660	54,707	31,047	94,021
Facilities, Repairs & Other Leases							
Equipment Leases	-	1,000	(1,000)	14,495	7,000	(7,495)	12,000
Repairs and Maintenance	5,051	9,154	(4,103)	13,002	64,079	51,077	109,850
Total Facilities, Repairs & Other Leases	5,051	10,154	(5,103)	27,497	71,079	43,582	121,850
Professional/Consulting Services							
IT	-	12,064	(12,064)	1,491	84,448	82,957	144,768
Legal	-	-	-	3,158	-	(3,158)	-
Professional Development	-	1,423	(1,423)	16,575	7,117	(9,458)	14,233
General Consulting	-	800	(800)	1,311	4,000	2,689	8,000
Special Activities/Field Trips	1,333	3,571	(2,239)	5,901	7,143	1,242	25,000
Bank Charges	-	-	-	2,037	-	(2,037)	-
Other Taxes and Fees	-	298	(298)	3,781	1,488	(2,292)	2,977
Payroll Service Fee	(632)	-	(632)	3,941	-	(3,941)	-
Management Fee	-	75,628	(75,628)	-	529,399	529,399	907,541
District Oversight Fee	-	17,300	(17,300)	195,753	98,867	(96,886)	214,885
County Fees	9,038	1,335	7,703	10,955	6,824	(4,131)	17,937
Public Relations/Recruitment	-	-	-	262	-	(262)	-
Total Professional/Consulting Services	9,738	112,420	(102,682)	245,164	739,285	494,121	1,335,341
Depreciation							
Depreciation Expense	-	2,913	(2,913)	10,797	20,393	9,596	34,959
Total Depreciation	-	2,913	(2,913)	10,797	20,393	9,596	34,959
Total Expenses	442,354	783,524	(341,170)	4,227,426	5,036,854	809,428	8,957,530
Change in Net Assets	589,861	77,353	(169,832)	(525,919)	(909,530)	383,611	148,250
Net Assets, Beginning of Period	3,151,185			4,266,965			
Net Assets, End of Period	\$ 3,741,046			\$ 3,741,046			

Hayward Collegiate

Budget vs Actual

For the period ended January 31, 2026

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Revenues							
State Aid - Revenue Limit							
LCFF State Aid	\$ 168,386	\$ 172,689	\$ (4,303)	\$ 860,640	\$ 882,632	\$ (21,992)	\$2,085,317
Education Protection Account	11,244	-	11,244	22,488	24,440	(1,952)	48,880
In Lieu of Property Taxes	437,278	83,203	354,075	437,278	520,016	(82,738)	1,130,308
Total State Aid - Revenue Limit	616,908	255,891	361,017	1,320,406	1,427,088	(106,682)	3,264,505
Federal Revenue							
Special Education - Entitlement	-	-	-	-	-	-	32,490
Federal Child Nutrition	9,055	5,640	3,415	9,055	19,887	(10,832)	59,364
Title I, Part A - Basic Low Income	12,456	-	12,456	51,024	40,917	10,107	40,917
Title II, Part A - Teacher Quality	7,090	-	7,090	7,090	5,795	1,295	5,795
Other Federal Revenue	(3,329)	-	(3,329)	10,000	10,000	-	10,000
Total Federal Revenue	25,272	5,640	19,632	77,169	76,599	570	148,566
Other State Revenue							
State Special Education	94,554	18,013	76,541	113,124	92,066	21,058	217,517
State Child Nutrition	6,084	534	5,550	6,084	1,882	4,201	5,619
School Facilities (SB740)	-	81,889	(81,889)	-	81,889	(81,889)	163,777
Mandated Cost	-	-	-	4,615	4,621	(6)	4,621
State Lottery	18,835	15,348	3,487	18,835	15,348	3,487	66,721
Other State Revenue	(24,100)	142,315	(166,414)	90,795	290,283	(199,488)	582,182
Total Other State Revenue	95,373	258,098	(162,725)	233,453	486,090	(252,637)	1,040,438
Other Local Revenue							
Other Local Revenue	1,000	-	1,000	1,000	-	1,000	-
ASB Fundraising	-	-	-	-	-	-	45,038
School Fundraising	-	13,167	(13,167)	-	67,032	(67,032)	119,700
Total Other Local Revenue	1,000	13,167	(12,167)	1,000	67,032	(66,032)	164,738
Total Revenues	738,553	532,796	205,757	1,632,028	2,056,809	(424,781)	4,618,247
Expenses							
Certificated Salaries							
Teachers' Salaries	58,145	84,726	(26,580)	472,920	508,356	35,435	931,985
Teachers' Extra Duty/Stipends	-	1,373	(1,373)	103	14,905	14,802	35,104
Pupil Support Salaries	4,960	9,397	(4,437)	38,189	56,381	18,192	103,364
Administrators' Salaries	29,539	17,310	12,229	169,138	121,170	(47,968)	207,720
Total Certificated Salaries	92,645	112,806	(20,161)	680,350	700,812	20,462	1,278,174
Classified Salaries							
Instructional Salaries	62,086	50,044	12,043	421,853	300,261	(121,592)	550,479
Support Salaries	1,980	6,555	(4,575)	4,804	39,327	34,523	72,100
Clerical and Office Staff Salaries	10,440	10,963	(523)	80,462	65,777	(14,685)	120,590
Other Classified Salaries	32,747	25,154	7,593	256,441	150,923	(105,518)	276,692
Total Classified Salaries	107,253	92,715	14,538	763,560	556,288	(207,272)	1,019,861
Benefits							
State Teachers' Retirement System, certificated positions	17,695	21,546	(3,851)	119,477	133,855	14,378	244,131
OASDI/Medicare/Alternative, certificated positions	9,332	5,748	3,583	69,114	34,490	(34,625)	63,231
Medicare/Alternative, certificated positions	-	2,980	(2,980)	-	18,228	18,228	33,321
Health and Welfare Benefits, certificated positions	(4,592)	38,000	(42,592)	48,867	266,000	217,133	456,000
State Unemployment Insurance, certificated positions	6,430	7,011	(581)	8,506	15,423	6,917	28,042
Workers' Compensation Insurance, certificated positions	-	2,877	(2,877)	8,942	17,599	8,658	32,172
Other Benefits, certificated positions	222	-	222	1,197	-	(1,197)	-
Total Benefits	29,087	78,162	(49,076)	256,103	485,595	229,492	856,899

Hayward Collegiate

Budget vs Actual

For the period ended January 31, 2026

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Books & Supplies							
Textbooks and Core Materials	-	-	-	2,395	-	(2,395)	-
Books and Reference Materials	-	-	-	17,448	21,921	4,473	21,921
School Supplies	5,145	4,052	1,092	38,362	28,367	(9,995)	48,629
Software	-	4,474	(4,474)	65,841	31,318	(34,522)	53,689
Office Expense	129	4,400	(4,271)	7,226	30,800	23,574	52,800
Business Meals	136	404	(268)	2,794	2,829	35	4,850
Noncapitalized Equipment	-	-	-	5,701	131,712	126,011	131,712
Food Services	21,055	5,908	15,148	131,000	35,445	(95,555)	64,983
Total Books & Supplies	26,465	19,238	7,227	270,766	282,393	11,627	378,584
Subagreement Services							
Nursing	-	39	(39)	120	274	154	469
Special Education	6,595	3,846	2,750	31,619	26,919	(4,701)	46,146
Security	1,512	173	1,339	32,599	1,036	(31,563)	1,900
Other Educational Consultants	-	2,070	(2,070)	16,705	10,350	(6,355)	20,700
Total Subagreement Services	8,107	6,127	1,980	81,043	38,579	(42,464)	69,216
Operations & Housekeeping							
Auto and Travel	290	840	(550)	2,479	5,040	2,561	9,240
Dues & Memberships	-	-	-	1	-	(1)	-
Insurance	-	1,629	(1,629)	5,021	11,406	6,384	19,552
Utilities	-	2,208	(2,208)	12,719	15,457	2,738	26,498
Janitorial Services	-	-	-	7,230	-	(7,230)	-
Miscellaneous Expense	-	-	-	128	-	(128)	-
Communications	43	1,781	(1,739)	3,799	12,470	8,670	21,376
Postage and Shipping	-	4	(4)	211	29	(182)	50
Total Operations & Housekeeping	333	6,463	(6,131)	31,590	44,401	12,812	76,716
Facilities, Repairs & Other Leases							
Rent	76,521	19,673	56,848	133,911	137,711	3,799	236,076
Additional Rent	-	-	-	720	-	(720)	-
Equipment Leases	-	1,000	(1,000)	6,769	7,000	231	12,000
Other Leases	-	-	-	273	-	(273)	-
Repairs and Maintenance	-	3,353	(3,353)	10,240	23,469	13,228	40,232
Total Facilities, Repairs & Other Leases	76,521	24,026	52,495	151,914	168,179	16,266	288,307
Professional/Consulting Services							
IT	-	8,773	(8,773)	-	61,411	61,411	105,276
Legal	-	-	-	956	-	(956)	-
Professional Development	-	1,073	(1,073)	3,885	5,367	1,482	10,733
General Consulting	465	500	(35)	1,319	2,500	1,181	5,000
Special Activities/Field Trips	-	2,857	(2,857)	5,495	5,714	219	20,000
Other Taxes and Fees	-	325	(325)	6,096	1,623	(4,472)	3,246
Payroll Service Fee	(292)	-	(292)	1,742	-	(1,742)	-
Management Fee	-	33,925	(33,925)	-	237,472	237,472	407,095
District Oversight Fee	4,753	2,559	2,194	4,753	14,271	9,518	32,645
SPED Encroachment	3,536	540	2,996	4,285	2,762	(1,523)	7,500
Public Relations/Recruitment	-	-	-	200	-	(200)	-
Total Professional/Consulting Services	8,462	50,552	(42,090)	28,730	331,120	302,390	591,496
Depreciation							
Depreciation Expense	-	120	(120)	857	837	(20)	1,435
Total Depreciation	-	120	(120)	857	837	(20)	1,435
Total Expenses	348,872	390,208	(41,337)	2,264,913	2,608,204	343,292	4,560,688
Change in Net Assets	389,682	142,588	164,420	(632,885)	(551,396)	(81,489)	57,559
Net Assets, Beginning of Period	(1,434,505)			(411,939)			
Net Assets, End of Period	<u>\$(1,044,823)</u>			<u>\$ (1,044,823)</u>			

Hollister Prep School

Budget vs Actual

For the period ended January 31, 2026

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Revenues							
State Aid - Revenue Limit							
LCFF State Aid	\$ 386,328	\$ 387,882	\$ (1,554)	\$1,974,564	\$1,982,510	\$ (7,946)	\$4,586,823
Education Protection Account	25,437	-	25,437	25,437	54,144	(28,707)	108,288
In Lieu of Property Taxes	-	143,077	(143,077)	-	894,233	(894,233)	1,903,421
Total State Aid - Revenue Limit	411,765	530,960	(119,195)	2,000,001	2,930,886	(930,886)	6,598,532
Federal Revenue							
Special Education - Entitlement	-	-	-	-	-	-	75,670
Federal Child Nutrition	-	12,001	(12,001)	-	42,318	(42,318)	126,321
Title I, Part A - Basic Low Income	98,157	-	98,157	98,157	101,901	(3,744)	101,901
Title II, Part A - Teacher Quality	15,121	-	15,121	15,121	13,922	1,199	13,922
Title III - Limited English	-	-	-	-	-	-	21,869
Other Federal Revenue	-	-	-	-	10,000	(10,000)	10,000
Total Federal Revenue	113,278	12,001	101,277	113,278	168,141	(54,863)	349,683
Other State Revenue							
State Special Education	217,966	40,750	177,216	260,774	208,279	52,495	481,884
State Child Nutrition	-	1,136	(1,136)	-	4,005	(4,005)	11,957
Mandated Cost	-	-	-	10,439	10,455	(16)	10,455
State Lottery	42,439	34,722	7,718	42,439	34,722	7,718	147,813
Other State Revenue	(41,609)	232,398	(274,007)	89,214	477,321	(388,107)	958,222
Total Other State Revenue	218,796	309,005	(90,209)	402,866	734,782	(331,916)	1,610,330
Other Local Revenue							
ASB Fundraising	-	-	-	-	-	-	97,005
School Fundraising	153	6,584	(6,430)	153	33,516	(33,363)	59,850
Total Other Local Revenue	153	6,584	(6,430)	153	33,516	(33,363)	156,855
Total Revenues	743,992	858,549	(114,557)	2,516,298	3,867,325	(1,351,027)	8,715,399
Expenses							
Certificated Salaries							
Teachers' Salaries	125,818	165,604	(39,786)	1,008,016	993,626	(14,391)	1,821,647
Teachers' Substitute Hours	-	-	-	4,839	-	(4,839)	-
Teachers' Extra Duty/Stipends	-	1,317	(1,317)	327	12,903	12,575	29,488
Pupil Support Salaries	23,077	38,189	(15,113)	178,181	229,137	50,956	420,084
Administrators' Salaries	46,343	44,465	1,878	334,578	311,254	(23,324)	533,578
Total Certificated Salaries	195,237	249,576	(54,338)	1,525,942	1,546,919	20,977	2,804,798
Classified Salaries							
Instructional Salaries	106,424	124,721	(18,298)	861,710	748,329	(113,381)	1,371,936
Support Salaries	1,980	-	1,980	4,878	-	(4,878)	-
Clerical and Office Staff Salaries	17,672	22,554	(4,883)	126,734	135,327	8,593	248,099
Other Classified Salaries	39,494	28,775	10,719	280,542	172,649	(107,893)	316,523
Total Classified Salaries	165,569	176,051	(10,481)	1,273,863	1,056,304	(217,559)	1,936,557
Benefits							
State Teachers' Retirement System, certificated positions	36,724	47,669	(10,945)	276,477	295,462	18,985	535,716
OASDI/Medicare/Alternative, certificated positions	14,977	10,915	4,061	119,692	65,491	(54,201)	120,067
Medicare/Alternative, certificated positions	-	6,172	(6,172)	-	37,747	37,747	68,750
Health and Welfare Benefits, certificated positions	(11,741)	66,000	(77,741)	147,877	462,000	314,123	792,000
State Unemployment Insurance, certificated positions	11,678	12,013	(336)	17,681	26,429	8,748	48,052
Workers' Compensation Insurance, certificated positions	-	5,959	(5,959)	18,629	36,445	17,816	66,379
Other Benefits, certificated positions	688	-	688	(6,245)	-	6,245	-
Total Benefits	52,325	148,728	(96,402)	574,110	923,573	349,463	1,630,964

Hollister Prep School

Budget vs Actual

For the period ended January 31, 2026

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Books & Supplies							
Books and Reference Materials	212	-	212	22,610	4,500	(18,110)	4,500
School Supplies	2,782	3,896	(1,114)	39,760	27,272	(12,487)	46,753
Software	17,275	8,767	8,508	109,835	61,368	(48,466)	105,203
Office Expense	43	7,547	(7,505)	11,484	52,832	41,348	90,569
Business Meals	342	488	(146)	2,569	3,413	844	5,850
Noncapitalized Equipment	1,531	-	1,531	28,905	118,052	89,146	118,052
Food Services	1,320	12,571	(11,251)	3,229	75,424	72,196	138,278
Total Books & Supplies	23,504	33,269	(9,764)	218,391	342,861	124,470	509,204
Subagreement Services							
Nursing	-	158	(158)	1,550	1,108	(441)	1,900
Special Education	3,563	12,739	(9,176)	149,795	89,171	(60,625)	152,864
Transportation	1,600	-	1,600	5,611	-	(5,611)	-
Security	-	341	(341)	240	2,045	1,805	3,750
Other Educational Consultants	-	-	-	14,025	-	(14,025)	-
Total Subagreement Services	5,163	13,238	(8,075)	171,220	92,324	(78,896)	158,514
Operations & Housekeeping							
Auto and Travel	727	327	400	3,316	1,964	(1,353)	3,600
Dues & Memberships	100	-	100	1,390	-	(1,390)	-
Insurance	-	4,376	(4,376)	10,939	30,634	19,695	52,515
Utilities	-	5,643	(5,643)	97,509	39,499	(58,009)	67,713
Janitorial Services	-	-	-	1,400	-	(1,400)	-
Communications	1,263	1,114	150	4,491	7,795	3,303	13,362
Postage and Shipping	(48)	17	(65)	655	117	(538)	200
Total Operations & Housekeeping	2,042	11,476	(9,434)	119,700	80,008	(39,692)	137,390
Facilities, Repairs & Other Leases							
Equipment Leases	(4,108)	2,000	(6,108)	28,458	14,000	(14,458)	24,000
Repairs and Maintenance	-	1,878	(1,878)	1,190	13,148	11,958	22,540
Total Facilities, Repairs & Other Leases	(4,108)	3,878	(7,986)	29,648	27,148	(2,500)	46,540
Professional/Consulting Services							
IT	-	6,595	(6,595)	-	46,165	46,165	79,141
Professional Development	57	1,323	(1,266)	16,665	6,617	(10,048)	13,233
General Consulting	-	800	(800)	903	4,000	3,097	8,000
Special Activities/Field Trips	800	3,571	(2,771)	1,900	7,143	5,243	25,000
Printing	725	-	725	795	-	(795)	-
Other Taxes and Fees	34	247	(213)	5,328	1,235	(4,093)	2,470
Payroll Service Fee	(608)	-	(608)	3,630	-	(3,630)	-
Management Fee	-	80,983	(80,983)	-	566,880	566,880	971,794
District Oversight Fee	-	15,929	(15,929)	183,874	87,927	(95,948)	197,956
SPED Encroachment	8,135	1,223	6,913	9,859	6,248	(3,611)	16,727
Public Relations/Recruitment	-	-	-	103	-	(103)	-
Total Professional/Consulting Services	9,142	110,671	(101,529)	223,057	726,215	503,158	1,314,321
Depreciation							
Depreciation Expense	-	2,127	(2,127)	319	14,886	14,567	25,518
Total Depreciation	-	2,127	(2,127)	319	14,886	14,567	25,518
Total Expenses	448,876	749,013	(300,137)	4,136,250	4,810,238	673,988	8,563,806
Change in Net Assets	295,117	109,536	(414,694)	(1,619,952)	(942,913)	(677,038)	151,593
Net Assets, Beginning of Period	(509,757)			1,405,311			
Net Assets, End of Period	\$ (214,640)			\$ (214,640)			

Watsonville Prep School

Budget vs Actual

For the period ended January 31, 2026

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Revenues							
State Aid - Revenue Limit							
LCFF State Aid	\$ 613,543	\$ 617,727	\$ (4,184)	\$3,425,303	\$3,157,273	\$ 268,031	\$8,721,734
Education Protection Account	22,784	-	22,784	45,568	57,904	(12,336)	115,808
Total State Aid - Revenue Limit	636,327	617,727	18,600	3,470,871	3,215,177	255,695	8,837,542
Federal Revenue							
Special Education - Entitlement	-	-	-	-	-	-	67,793
Federal Child Nutrition	16,945	19,448	(2,502)	16,945	68,579	(51,634)	204,714
Title I, Part A - Basic Low Income	157,776	-	157,776	157,776	125,693	32,083	125,693
Title II, Part A - Teacher Quality	19,342	-	19,342	19,342	15,957	3,385	15,957
Title III - Limited English	27,980	-	27,980	27,980	-	27,980	31,821
Other Federal Revenue	(6,945)	-	(6,945)	10,000	10,000	-	10,000
Total Federal Revenue	215,098	19,448	195,650	232,043	220,229	11,814	455,978
Other State Revenue							
State Special Education	218,904	36,500	182,404	261,894	186,556	75,338	515,348
State Child Nutrition	11,572	1,841	9,731	11,572	6,491	5,081	19,377
School Facilities (SB740)	-	393,943	(393,943)	327,178	393,943	(66,764)	787,885
Mandated Cost	-	-	-	9,351	9,364	(13)	9,364
State Lottery	37,909	31,100	6,809	37,909	31,100	6,809	158,078
Other State Revenue	(53,848)	420,162	(474,010)	219,918	853,721	(633,803)	1,711,268
Total Other State Revenue	214,537	883,546	(669,009)	867,822	1,481,175	(613,353)	3,201,320
Other Local Revenue							
Interest Revenue	1,648	-	1,648	4,987	-	4,987	-
Other Local Revenue	-	-	-	4,747	-	4,747	-
ASB Fundraising	-	-	-	-	-	-	100,469
School Fundraising	54	3,950	(3,896)	54	20,110	(20,055)	35,910
Total Other Local Revenue	1,702	3,950	(2,248)	9,788	20,110	(10,322)	136,379
Total Revenues	1,067,664	1,524,671	(457,007)	4,580,524	4,936,690	(356,166)	12,631,219
Expenses							
Certificated Salaries							
Teachers' Salaries	141,395	179,943	(38,547)	1,122,010	1,079,657	(42,353)	1,979,371
Teachers' Substitute Hours	4,504	-	4,504	4,504	-	(4,504)	-
Teachers' Extra Duty/Stipends	-	1,407	(1,407)	205	26,777	26,572	70,481
Pupil Support Salaries	28,872	36,425	(7,553)	205,745	218,552	12,807	400,679
Administrators' Salaries	40,712	41,483	(771)	310,260	290,381	(19,879)	497,796
Total Certificated Salaries	215,484	259,259	(43,775)	1,642,724	1,615,367	(27,357)	2,948,327
Classified Salaries							
Instructional Salaries	90,052	130,144	(40,091)	719,960	780,862	60,901	1,431,580
Support Salaries	7,421	6,051	1,370	45,392	36,305	(9,087)	66,560
Clerical and Office Staff Salaries	13,974	20,275	(6,300)	121,786	121,647	(139)	223,020
Other Classified Salaries	53,674	43,973	9,700	385,203	263,841	(121,363)	483,708
Total Classified Salaries	165,121	200,443	(35,321)	1,272,342	1,202,655	(69,687)	2,204,868
Benefits							
State Teachers' Retirement System, certificated positions	38,961	49,518	(10,557)	289,426	308,535	19,109	563,130
OASDI/Medicare/Alternative, certificated positions	15,800	12,427	3,372	124,540	74,565	(49,976)	136,702
Medicare/Alternative, certificated positions	-	6,666	(6,666)	-	40,861	40,861	74,721
Health and Welfare Benefits, certificated positions	(13,603)	83,333	(96,936)	155,587	583,333	427,747	1,000,000
State Unemployment Insurance, certificated positions	12,441	15,251	(2,809)	20,515	33,551	13,036	61,002
Workers' Compensation Insurance, certificated positions	-	6,436	(6,436)	17,884	39,452	21,569	72,145
Other Benefits, certificated positions	-	-	-	(550)	-	550	-
Total Benefits	53,599	173,631	(120,032)	607,402	1,080,298	472,896	1,907,700

Watsonville Prep School

Budget vs Actual

For the period ended January 31, 2026

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Books & Supplies							
Books and Reference Materials	-	-	-	27,661	7,500	(20,161)	7,500
School Supplies	5,102	2,856	2,246	77,646	19,990	(57,656)	34,268
Software	19	7,780	(7,761)	121,058	54,463	(66,595)	93,366
Office Expense	15	6,975	(6,960)	21,333	48,825	27,492	83,700
Business Meals	1,172	342	831	4,433	2,392	(2,041)	4,100
Noncapitalized Equipment	82	-	82	170,223	260,037	89,814	260,037
Food Services	27,342	20,372	6,970	176,266	122,231	(54,035)	224,090
Total Books & Supplies	33,732	38,325	(4,593)	598,618	515,437	(83,181)	707,060
Subagreement Services							
Nursing	-	39	(39)	117	274	157	469
Special Education	15,534	5,301	10,234	70,026	37,106	(32,920)	63,610
Transportation	2,146	-	2,146	7,543	-	(7,543)	-
Security	-	745	(745)	1,200	4,473	3,273	8,200
Other Educational Consultants	5,580	83,600	(78,020)	182,920	418,000	235,080	836,000
Total Subagreement Services	23,260	89,685	(66,425)	261,805	459,852	198,047	908,279
Operations & Housekeeping							
Auto and Travel	1,022	462	561	10,285	2,771	(7,515)	5,080
Dues & Memberships	-	-	-	100	-	(100)	-
Insurance	-	3,797	(3,797)	10,043	26,578	16,536	45,563
Utilities	-	17,127	(17,127)	78,277	119,892	41,614	205,529
Communications	-	1,329	(1,329)	9,825	9,301	(524)	15,944
Postage and Shipping	-	69	(69)	1,065	481	(584)	825
Total Operations & Housekeeping	1,022	22,784	(21,761)	109,595	159,023	49,428	272,940
Facilities, Repairs & Other Leases							
Rent	282,957	151,412	131,545	565,915	1,059,887	493,973	1,816,950
Additional Rent	-	-	-	9,141	-	(9,141)	-
Equipment Leases	-	2,000	(2,000)	12,613	14,000	1,387	24,000
Repairs and Maintenance	(608)	5,304	(5,912)	15,335	37,129	21,794	63,650
Total Facilities, Repairs & Other Leases	282,350	158,717	123,633	603,003	1,111,016	508,013	1,904,600
Professional/Consulting Services							
IT	-	7,304	(7,304)	39,250	51,127	11,877	87,646
Legal	485	-	485	5,834	-	(5,834)	-
Professional Development	-	4,523	(4,523)	26,639	22,614	(4,025)	45,229
General Consulting	-	3,000	(3,000)	652	15,000	14,349	30,000
Special Activities/Field Trips	-	7,143	(7,143)	1,892	14,286	12,393	50,000
Bank Charges	-	-	-	320	-	(320)	-
Printing	-	-	-	1,545	-	(1,545)	-
Other Taxes and Fees	298	1,026	(727)	6,529	5,128	(1,401)	10,255
Payroll Service Fee	(584)	-	(584)	3,485	-	(3,485)	-
Management Fee	-	107,105	(107,105)	-	749,733	749,733	1,285,256
District Oversight Fee	-	6,177	(6,177)	66,868	32,152	(34,716)	88,375
SPED Encroachment	7,931	1,095	6,836	9,617	5,597	(4,020)	17,494
Public Relations/Recruitment	-	-	-	694	-	(694)	-
Total Professional/Consulting Services	8,131	137,372	(129,241)	163,325	895,635	732,310	1,614,255
Depreciation							
Depreciation Expense	-	483	(483)	7,090	3,380	(3,710)	5,794
Total Depreciation	-	483	(483)	7,090	3,380	(3,710)	5,794
Interest							
Interest Expense	5,833	-	5,833	107,529	-	(107,529)	-
Total Interest	5,833	-	5,833	107,529	-	(107,529)	-
Total Expenses	788,533	1,080,697	(292,164)	5,373,434	7,042,664	1,669,230	12,473,823
Change in Net Assets	279,131	443,974	(749,171)	(792,910)	(2,105,974)	1,313,064	157,396

Watsonville Prep School

Budget vs Actual

For the period ended January 31, 2026

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Net Assets, Beginning of Period	<u>(422,624)</u>			<u>649,416</u>			
Net Assets, End of Period	<u><u>\$ (143,494)</u></u>			<u><u>\$ (143,494)</u></u>			

407 Main Street LLC

Statement of Activities

For the period ended January 31, 2026

	Current Period Actual	Current Year Actual
Revenues		
Other Local Revenue		
Lease and Rental Income	\$ -	\$ 447,572
Other Local Revenue	-	0
Total Other Local Revenue	-	447,572
Total Revenues	-	447,572
Expenses		
Operations & Housekeeping		
Utilities	-	57,247
Total Operations & Housekeeping	-	57,247
Facilities, Repairs & Other Leases		
Rent	-	282,957
Total Facilities, Repairs & Other Leases	-	282,957
Professional/Consulting Services		
General Consulting	-	6,493
Bank Charges	-	3,614
Total Professional/Consulting Services	-	10,107
Interest		
Interest Expense	-	90,029
Total Interest	-	90,029
Total Expenses	-	440,341
Change in Net Assets	-	7,231
Net Assets, Beginning of Period	(3,982,193)	(3,989,424)
Net Assets, End of Period	\$ (3,982,193)	\$ (3,982,193)



Check Register

For the period ended January 31, 2026

Check Number	Vendor Name	Transaction Description	Check Date	Check Amount
ACH	407M000--407 Main Operating	407 Main Operating	1/5/2026	\$ 53,641.88
ACH	407M000--407 Main Operating	407 Main Operating	1/5/2026	58,467.00
ACH	407M000--407 Main Operating	407 Main Operating	1/5/2026	80,464.00
ACH	AGDA000--A.G. Davi Ltd.	Agdavi	1/5/2026	4,032.00
ACH	YARD000--Yardi Service	Yardi Service	1/5/2026	0.95
ACH	RMP_218--Caprice Young (caprice.young@navigatorsschools.org)	Confidential	1/6/2026	1,305.15
ACH	DELT000--Delta	Dental Ins.	1/6/2026	30,122.75
ACH	ENRO000--Enrollease, Inc	Enrollease	1/6/2026	192.92
ACH	RMP_120--Equity In US	Branding Svcs - 11/25	1/6/2026	10,000.00
ACH	KAIS000--Kaiser Group	Kaiser Group	1/6/2026	111,077.44
ACH	ONEO000--OneOC	Membership (1)	1/6/2026	399.00
ACH	RMP_127--Andrea Hernandez (andrea.hernandez@navigatorsschools.org)	Confidential	1/7/2026	103.79
ACH	CHAR000--Charter Impact, LLC	Payroll Svcs - 11/25	1/7/2026	68,157.50
ACH	CHAR000--Charter Impact, LLC	Student Data Svcs - 12/25	1/7/2026	68,157.50
ACH	CHAR000--Charter Impact, LLC	Payroll Svcs - 10/25	1/7/2026	68,157.50
ACH	RMP_63--James Dent (james.dent@navigatorsschools.org)	Confidential	1/7/2026	487.07
ACH	UNIT000--United	Health Ins.	1/7/2026	4,513.65
ACH	VISI000--Vision Service	Vision Services	1/7/2026	3,315.96
ACH	RMP_39--East West Administrators	Administration Svcs Fee - 11/01/25 - 11/30/25	1/8/2026	4,480.00
ACH	RMP_39--East West Administrators	Administration Svcs - 01/26	1/8/2026	9,240.00
ACH	RMP_63--James Dent (james.dent@navigatorsschools.org)	Confidential	1/8/2026	30.00
ACH	RMP_1--Philadelphia Insurance Company	Multiple Insurance Policies - 12/25	1/8/2026	16,673.26
ACH	RELA000--Relay Graduate School of Education	Professional Development (3)	1/8/2026	37,500.00
ACH	RMP_401--Apeira Revenue Solutions	CSP Replication & Expansion Grant Svcs - 08/21/25 - 09/30/25	1/9/2026	10,000.00
ACH	RMP_401--Apeira Revenue Solutions	CSP Replication & Expansion Grant Svcs - 10/01/25 - 11/30/25	1/9/2026	12,000.00
ACH	RMP_239--Edstruments, Inc.	Budgeting License (1,947) - 10/02/25 - 10/01/26	1/9/2026	2,145.00
ACH	RAMP000--RAMP	Ramp Statement	1/12/2026	58,725.58
ACH	11274--Array Education	Lit Program Fee 2025-26 (Installment 5 of 12)	1/13/2026	16,500.00
ACH	11274--Array Education	Lit Program Fee 2025-26 (Installment 6 of 12)	1/13/2026	16,500.00
ACH	11274--Array Education	Lit Program Fee 2025-26 (Installment 7 of 12)	1/13/2026	16,500.00
ACH	EAST000--East West Bank	Loan Fee - Overpayment	1/13/2026	25,000.00
ACH	RMP_378--Justin Steiner (justin.steiner@navigatorsschools.org)	Confidential	1/13/2026	1,659.84
ACH	RMP_426--Serena Costanza (serena.costanza@navigatorsschools.org)	Confidential	1/13/2026	24.93
ACH	RMP_471--National Benefit Services	403B Contribution - PPE 01/09/26	1/15/2026	6,439.45
ACH	RMP_284--Penguin Patch Holiday Shop	Deposit	1/16/2026	1,975.05
ACH	RAMP000--RAMP	Ramp Fees	1/16/2026	60.00
ACH	RMP_345--The Hartford	The Hartford	1/16/2026	34,808.76
ACH	EAST000--East West Bank	Loan Payment	1/20/2026	39,708.35
ACH	CIGN000--Cigna Edge	Cigna Edge	1/21/2026	187,041.93
ACH	RMP_355--Kris Saavedra (kris.saavedra@navigatorsschools.org)	Confidential	1/21/2026	166.37
ACH	LAND000--Landmark	Landmark	1/21/2026	574.24
ACH	RMP_237--AFLAC	Monthly insurance premiums for employee cancer hospital and acci	1/22/2026	442.10
ACH	RMP_446--Ami Ortiz (ami.ortiz@navigatorsschools.org)	Confidential	1/22/2026	452.04
ACH	RMP_89--Chavez Cleaning Service	Cleaning Svcs - 11/25 - 12/25	1/22/2026	1,400.00
ACH	RMP_47--David LeBarre (david.lebarre@navigatorsschools.org)	Confidential	1/22/2026	201.53
ACH	GHJX000--GHJ	Audit Svcs - 09/27/25	1/22/2026	47,483.00
ACH	RMP_122--Larson Communications	Public Relations Retainer - 01/26	1/22/2026	12,500.00
ACH	RMP_122--Larson Communications	November, 2025 Public Relations Retainer	1/22/2026	12,500.00
ACH	RMP_122--Larson Communications	Late Fee - Invoice 3915	1/22/2026	187.50
ACH	RMP_115--Pacific Office Automation Inc. Problem Solved	Arctic Wolf Licenses (741)	1/22/2026	2,585.57
ACH	RMP_123--Panorama Education, Inc.	Annual Surveys	1/22/2026	10,920.00
ACH	RMP_118--Tomislav Peraic, Esq.	Legal Svcs - 12/25	1/22/2026	10,000.00
ACH	RMP_426--Serena Costanza (serena.costanza@navigatorsschools.org)	Confidential	1/23/2026	61.40
ACH	RMP_147--Alexandra Heredia (alexandra.heredia@navigatorsschools.org)	Confidential	1/24/2026	539.08
ACH	RMP_127--Andrea Hernandez (andrea.hernandez@navigatorsschools.org)	Confidential	1/24/2026	103.79
ACH	RMP_426--Serena Costanza (serena.costanza@navigatorsschools.org)	Confidential	1/24/2026	12.58
ACH	RMP_377--Tina Hill (tina.hill@navigatorsschools.org)	Confidential	1/25/2026	81.08
ACH	RMP_39--East West Administrators	Kaiser - 12/25	1/26/2026	22,586.85

CMO

Check Register

For the period ended January 31, 2026

Check Number	Vendor Name	Transaction Description	Check Date	Check Amount
ACH	EAST000--East West Bank	Bank Fee	1/26/2026	768.32
ACH	RMP_401--Apeira Revenue Solutions	Project Management Svcs - 11/19/25 - 12/05/25	1/27/2026	16,500.00
ACH	RMP_471--National Benefit Services	403B Contribution - PPE 01/23/26	1/27/2026	5,694.03
ACH	RMP_377--Tina Hill (tina.hill@navigatorschools.org)	Confidential	1/28/2026	81.08
ACH	407M000--407 Main Operating	407 Main Operating	1/29/2026	9,724.46
ACH	407M000--407 Main Operating	407 Main Operating	1/29/2026	11,183.13
ACH	407M000--407 Main Operating	407 Main Operating	1/29/2026	70,739.33
ACH	RMP_127--Andrea Hernandez (andrea.hernandez@navigatorschools.org)	Confidential	1/29/2026	103.79
ACH	RMP_88--Blueprint California	Interest Loan - 10/25	1/30/2026	2,916.67
ACH	RMP_336--Charter Communications	Telecommunications services for multiple school locations	1/30/2026	3,790.10
ACH	RMP_78--copymat	Printing Svcs	1/30/2026	349.60
ACH	RMP_83--Extreme Air	HVAC Preventive Maintenance Svcs	1/30/2026	135.00
ACH	RMP_96--KT Mechanical, Inc.	HVAC Repair Svcs - 08/26/25	1/30/2026	845.00
ACH	RMP_101--Lexia Learning Systems LLC	Student Licenses (5) - 10/08/25 - 07/31/26	1/30/2026	416.65
ACH	RMP_82--Mid Valley Supply	Janitorial Supplies	1/30/2026	137.96
ACH	RMP_90--Morgan Hill Supply, Inc	Office Supplies	1/30/2026	253.38
ACH	RMP_106--Pinnacle Strategy, LLC	Hollister/San	1/30/2026	3,500.00
ACH	RMP_262--Recology South Valley	Utility Svcs - 10/01/25 - 10/31/25	1/30/2026	751.54
ACH	RMP_377--Tina Hill (tina.hill@navigatorschools.org)	Confidential	1/31/2026	103.63

Total Disbursements Issued in January **\$ 1,310,399.01**

Gilroy Prep School

Check Register

For the period ended January 31, 2026

Check Number	Vendor Name	Transaction Description	Check Date	Check Amount
10021	SANT000--Santa Clara County Office of Education	Gilroy December STRS	1/6/2026	\$ 100,812.04
ACH	RMP_157--Jillian Thorbahn (jillian.thorbahn@navigatorsschools.org)	Confidential	1/7/2026	43.31
ACH	RMP_258--Weingarten Children's Center	SpEd Svcs - 01/15/25 - 02/25/25	1/8/2026	90.90
ACH	RMP_425--Heather Elias (heather.elias@navigatorsschools.org)	Confidential	1/8/2026	6.55
ACH	RMP_239--Edstruments, Inc.	Budgeting License (1,947) - 10/02/25 - 10/01/26	1/9/2026	4,594.95
ACH	RMP_137--Gladis Avendano (gladis.avendano@navigatorsschools.org)	Confidential	1/9/2026	14.01
ACH	RMP_24--Primo Brands	Water Delivery Svcs - 11/17/25 - 12/16/25	1/12/2026	345.54
ACH	RMP_295--Valicity Hudson (valicity.hudson@navigatorsschools.org)	Confidential	1/20/2026	67.96
ACH	SILV000--David Silva	Refs for Girls Basketball - 12/09/25 - 12/11/25	1/22/2026	200.00
ACH	RMP_114--PG & E	Utility Svcs - 10/07/25 - 11/05/25	1/22/2026	16.42
ACH	RMP_117--Richard Silva	Girls Basketball Refs - 11/13/25 - 11/20/25	1/22/2026	300.00
ACH	RMP_115--Pacific Office Automation Inc. Problem Solved	Arctic Wolf Licenses (488)	1/22/2026	1,490.76
ACH	RMP_98--Gilroy Unified School District	Casa De Fruta - 10/14/25	1/22/2026	513.75
ACH	RMP_95--K & D Landscaping, Inc.	Landscaping Svcs - 09/25	1/23/2026	2,890.00
ACH	RMP_103--Nob Hill Catering Inc.	Meals - 11/25	1/23/2026	41,112.25
ACH	RMP_459--Daniel Hoppner (daniel.hoppner@navigatorsschools.org)	Confidential	1/25/2026	33.84
ACH	RMP_112--Therapy Zone 4 Kids	SpEd Svcs - 11/03/25 - 11/19/25	1/26/2026	2,785.00
ACH	RMP_258--Weingarten Children's Center	SpEd Svcs - 09/23/25	1/26/2026	93.00
ACH	RMP_112--Therapy Zone 4 Kids	SpEd Svcs - 11/25 - 12/25	1/26/2026	15,707.50
ACH	RMP_95--K & D Landscaping, Inc.	Landscaping Svcs - 08/25	1/29/2026	2,890.00
ACH	RMP_112--Therapy Zone 4 Kids	SpEd Svcs - 11/03/25 - 11/21/25	1/29/2026	16,450.00
ACH	RMP_115--Pacific Office Automation Inc. Problem Solved	Service & Tax	1/29/2026	3,088.82
ACH	RMP_459--Daniel Hoppner (daniel.hoppner@navigatorsschools.org)	Confidential	1/29/2026	21.72
ACH	RIVE000--Riverside Insights	Subscription (1,950)	1/30/2026	2,437.50
ACH	RMP_96--KT Mechanical, Inc.	HVAC Repair Svcs - 08/14/25 - 08/18/25	1/30/2026	2,161.40
ACH	RMP_22--Stordok Inc.	Document Storage & Shredding Svcs	1/30/2026	65.00
ACH	RMP_96--KT Mechanical, Inc.	HVAC Repair Svcs - 09/16/25	1/30/2026	615.00
ACH	RMP_99--Hearing Conservation Associates	Student Health Svcs - 11/10/25	1/30/2026	1,161.40
ACH	RMP_18--Amazon Capital Services, Inc	School Supplies	1/30/2026	13.34
ACH	TROP000--Trophies Plaques & personalized Gifts	Flag Football Trophy (1)	1/30/2026	32.61
ACH	RMP_105--School Food Solutions	Meals - 09/25	1/30/2026	3,420.00
ACH	RMP_437--Vanessa Miller (vanessa.miller@navigatorsschools.org)	Confidential	1/31/2026	46.00
ACH	RMP_465--Alondra Iniguez (alondra.iniguez@navigatorsschools.org)	Confidential	1/31/2026	18.00

Total Disbursements Issued in January \$ 203,538.57

Hayward Collegiate

Check Register

For the period ended January 31, 2026

Check Number	Vendor Name	Transaction Description	Check Date	Check Amount
10019	ALAM000--Alameda County Office of Education	Hayward December STRS	1/6/2026	\$ 26,985.82
ACH	GOOD000--Good Shepard Church	Good Shepard Churc	1/5/2026	19,130.19
ACH	RMP_107--Waste Management	Waste Management services including dumpster rental and late charge	1/6/2026	2,331.54
ACH	RMP_107--Waste Management	Waste Management Svcs - 11/25	1/6/2026	4,898.89
ACH	RMP_258--Weingarten Children's Center	SpEd Svcs - 01/15/25 - 02/25/25	1/8/2026	90.90
ACH	RMP_311--Structure Groups	Structural steel material identification and travel time services	1/8/2026	835.00
ACH	RMP_239--Edstruments, Inc.	Budgeting License (1,947) - 10/02/25 - 10/01/26	1/9/2026	4,594.95
ACH	RMP_145--Robin Hansen (robin.hansen@navigatorsschools.org)	Confidential	1/9/2026	49.53
ACH	RMP_71--David Manoa (david.manoa@navigatorsschools.org)	Confidential	1/10/2026	24.56
ACH	RMP_135--Victor Khan (victor.khan@navigatorsschools.org)	Confidential	1/11/2026	104.97
ACH	RMP_138--Paul Lauaki (paul.lauaki@navigatorsschools.org)	Confidential	1/16/2026	403.15
ACH	RMP_115--Pacific Office Automation Inc. Problem Solved	Arctic Wolf Licenses (488)	1/22/2026	1,512.96
ACH	ALAM000--Alameda County Office of Education	Oversight & Monitoring Charges - 2nd Qtr FY24/25	1/22/2026	4,752.61
ACH	RMP_30--EME Enterprise Inc.	Water Delivery - 06/06/25 - 06/25/25	1/23/2026	30.90
ACH	RMP_103--Nob Hill Catering Inc.	Meals - 11/25	1/23/2026	20,351.00
ACH	RMP_103--Nob Hill Catering Inc.	Meals - 12/25	1/23/2026	21,055.25
ACH	RMP_258--Weingarten Children's Center	SpEd Svcs - 05/24	1/26/2026	93.00
ACH	RMP_19--Sonja Biggs Educational Services, Inc.	SpEd Svcs - 11/01/25 - 11/15/25	1/26/2026	4,154.06
ACH	RMP_19--Sonja Biggs Educational Services, Inc.	SpEd Svcs - 12/25	1/26/2026	6,595.46
ACH	RMP_19--Sonja Biggs Educational Services, Inc.	SpEd Svcs - 11/17/25 - 11/21/25	1/26/2026	2,383.31
ACH	RMP_258--Weingarten Children's Center	SpEd Svcs - 11/25	1/26/2026	372.00
ACH	RMP_258--Weingarten Children's Center	Consultation Svcs - 10/08/25 - 10/30/25	1/26/2026	465.00
ACH	GOOD000--Good Shepard Church	Good Shepard Churc	1/29/2026	19,130.19
ACH	RMP_115--Pacific Office Automation Inc. Problem Solved	Equipment Lease - 10/01/25 - 11/01/25	1/29/2026	1,397.34
ACH	RMP_43--Peralta Associates and Defense	Security Svcs - 10/06/25 - 10/10/25	1/30/2026	1,080.00
ACH	RMP_26--City of Hayward False Alarm Reduction Program	First Delinquent Notice	1/30/2026	5.00
ACH	RMP_30--EME Enterprise Inc.	Water Delivery - 09/05/25 - 09/25/25	1/30/2026	115.77
ACH	RMP_30--EME Enterprise Inc.	Water Delivery - 10/01/25 - 10/25/25	1/30/2026	122.82
ACH	RMP_111--Bay Alarm Company	Security Monitoring Svcs - 09/01/25 - 11/30/25	1/30/2026	761.34
ACH	RMP_21--Cogent Solutions & Supplies	Backpack Vacuum (1)	1/30/2026	668.45
ACH	RMP_135--Victor Khan (victor.khan@navigatorsschools.org)	Confidential	1/31/2026	184.87

Total Disbursements Issued in January \$ 144,680.83

Hollister Prep School

Check Register

For the period ended January 31, 2026

Check Number	Vendor Name	Transaction Description	Check Date	Check Amount
10020	SANB000--San Benito County Office of Education	204 December STRS	1/6/2026	\$ 55,115.90
ACH	RMP_355--Kris Saavedra (kris.saavedra@navigatorschools.org)	Confidential	1/6/2026	101.41
ACH	RMP_239--Edstruments, Inc.	Budgeting License (1,947) - 10/02/25 - 10/01/26	1/9/2026	4,594.95
ACH	RMP_241--Cassandra Iniguez (cassandra.iniguez@navigatorschc	Confidential	1/9/2026	26.69
ACH	RMP_420--Chace Miguel (chace.miguel@navigatorschools.org)	Confidential	1/10/2026	195.76
ACH	RMP_100--Laurie Jean Coleman	SpEd Svcs - 12/01/25 - 12/19/25	1/14/2026	8,800.00
ACH	RMP_425--Heather Elias (heather.elias@navigatorschools.org)	Confidential	1/15/2026	2.17
ACH	RMP_437--Vanessa Miller (vanessa.miller@navigatorschools.org)	Confidential	1/17/2026	12.69
ACH	RMP_383--Raeann Collison (raeann.collison@navigatorschools.c	Confidential	1/18/2026	140.00
ACH	RMP_241--Cassandra Iniguez (cassandra.iniguez@navigatorschc	Confidential	1/20/2026	53.38
ACH	RMP_355--Kris Saavedra (kris.saavedra@navigatorschools.org)	Confidential	1/21/2026	18.44
ACH	RMP_28--Discovery Charters	Monterey Zoo - 01/20/26	1/22/2026	1,700.50
ACH	RMP_115--Pacific Office Automation Inc. Problem Solved	Arctic Wolf Licenses (488)	1/22/2026	1,492.46
ACH	RMP_444--Alyssah Loyola (alyssah.loyola@navigatorschools.org)	Confidential	1/22/2026	23.25
ACH	RMP_456--Sarah Meza (sarah.meza@navigatorschools.org)	Confidential	1/23/2026	43.77
ACH	RMP_263--Commission on Teacher Credentialing	Add/Change Employment Restriction (Form 41-4)	1/23/2026	100.00
ACH	RMP_147--Alexandra Heredia (alexandra.heredia@navigatorsch	Confidential	1/24/2026	217.30
ACH	RMP_389--Rory Dickson (rory.dickson@navigatorschools.org)	Confidential	1/25/2026	105.72
ACH	UPSX8843--UPS x8843	Late Payment Fee	1/27/2026	1.52
ACH	UPSX8843--UPS x8843	Late Payment Fee	1/27/2026	4.51
ACH	UPSX8843--UPS x8843	Shipping Svcs - 09/12/25 - 09/15/25	1/27/2026	44.63
ACH	UPSX8843--UPS x8843	Shipping Svcs - 10/17/25	1/27/2026	15.05
ACH	UPSX8843--UPS x8843	Shipping Svcs - 10/17/25	1/27/2026	41.77
ACH	UPSX8843--UPS x8843	Late Payment Fee	1/27/2026	4.22
ACH	UPSX8843--UPS x8843	Shipping Svcs - 10/01/25	1/27/2026	49.43
ACH	RMP_463--elena ceja (elena.ceja@navigatorschools.org)	Confidential	1/27/2026	125.00
ACH	RMP_464--Cristina Martinez (cristina.martinez@navigatorshoo	Confidential	1/27/2026	84.53
ACH	RMP_251--Lexi Chavarria (lexi.chavarria@navigatorschools.org)	Confidential	1/28/2026	43.27
ACH	RMP_115--Pacific Office Automation Inc. Problem Solved	Equipment Lease - 10/01/25 - 11/01/25	1/29/2026	5,545.40
ACH	RMP_437--Vanessa Miller (vanessa.miller@navigatorschools.org)	Confidential	1/29/2026	14.01
ACH	RMP_256--McGraw Hill	Subscription (1)	1/30/2026	8.82
ACH	RMP_397--ArtiK Art & Architecture	Architectural Svcs	1/30/2026	2,750.00
ACH	RMP_18--Amazon Capital Services, Inc	Office Supplies	1/30/2026	1,263.94
ACH	TAHO000--Tahoe Supply Company	Backpack Vacuum (1)	1/30/2026	545.16
ACH	RMP_99--Hearing Conservation Associates	Student Health Svcs - 10/28/25	1/30/2026	902.55
ACH	RMP_27--Cross Country Education	SpEds Svcs - 09/29/25 - 10/03/25	1/30/2026	3,562.50
ACH	RMP_397--ArtiK Art & Architecture	Architectural Svcs - 09/30/25	1/30/2026	2,820.00
ACH	RMP_420--Chace Miguel (chace.miguel@navigatorschools.org)	Confidential	1/31/2026	10.91
ACH	RMP_466--Jack Barajas (jack.barajas@navigatorschools.org)	Confidential	1/31/2026	26.06
Total Disbursements Issued in January				\$ 90,607.67

Watsonville Prep School

Check Register

For the period ended January 31, 2026

Check Number	Vendor Name	Transaction Description	Check Date	Check Amount
10023	SANT001--Santa Cruz County Office of Education	December STRS	1/28/2026	\$ 62,880.90
ACH	RMP_158--Samantha Chen (samantha.chen@navigatorschools.org)	Confidential	1/6/2026	13.99
ACH	RMP_402--Melissa Sanchez (melissa.sanchez@navigatorschools.org)	Confidential	1/6/2026	657.35
ACH	RMP_355--Kris Saavedra (kris.saavedra@navigatorschools.org)	Confidential	1/6/2026	100.20
ACH	RMP_258--Weingarten Children's Center	SpEd Svcs - 01/15/25 - 02/25/25	1/8/2026	136.35
ACH	RMP_347--Pedro Macias (pedro.macias@navigatorschools.org)	Confidential	1/8/2026	17.42
ACH	RMP_402--Melissa Sanchez (melissa.sanchez@navigatorschools.org)	Confidential	1/8/2026	72.01
ACH	RMP_159--Adriana Hernandez-Fernandez (adriana.hernandezfernandez@n	Confidential	1/8/2026	16.27
ACH	RMP_239--Edstruments, Inc.	Budgeting License (1,947) - 10/02/25 - 10/01/26	1/9/2026	4,594.95
ACH	RMP_24--Primo Brands	Drinking water delivery and bottle deposits	1/12/2026	250.28
ACH	RMP_427--Alexis Ponce (alexis.ponce@navigatorschools.org)	Confidential	1/14/2026	95.86
ACH	RMP_433--Maria Guerrero (maria.guerrero@navigatorschools.org)	Confidential	1/14/2026	69.68
ACH	RMP_35--Sharon Waller, CCC SLP	SpEd Svcs - 12/25	1/14/2026	5,200.00
ACH	RMP_427--Alexis Ponce (alexis.ponce@navigatorschools.org)	Confidential	1/15/2026	57.19
ACH	RMP_402--Melissa Sanchez (melissa.sanchez@navigatorschools.org)	Confidential	1/15/2026	71.55
ACH	RMP_402--Melissa Sanchez (melissa.sanchez@navigatorschools.org)	Confidential	1/18/2026	34.15
ACH	RMP_209--Jasmine Rojas (jasmine.rojas@navigatorschools.org)	Confidential	1/21/2026	101.02
ACH	RMP_333--Katie Draeger (katie.draeger@navigatorschools.org)	Confidential	1/21/2026	87.25
ACH	RMP_85--Envision Fitness & Nutrition	After School Fitness Svcs - 12/25	1/22/2026	18,720.00
ACH	RMP_104--South Bay Communications	Intercom (1)	1/22/2026	7,709.46
ACH	RMP_32--First Alarm	Fire Alarm Installment	1/22/2026	5,450.00
ACH	RMP_84--Staples	Office Supplies	1/22/2026	47.08
ACH	RMP_84--Staples	Office Supplies	1/22/2026	23.14
ACH	PAJA000--Pajaro Valley Printing	Printing Svcs	1/22/2026	274.38
ACH	RMP_317--A.B.A. WINDOWS	Insulated Glass Door Installation	1/22/2026	825.00
ACH	RMP_115--Pacific Office Automation Inc. Problem Solved	Arctic Wolf Licenses (488)	1/22/2026	1,499.29
ACH	RMP_36--Santa Cruz Plumbing Inc.	Plumbing Svcs - 09/19/25	1/22/2026	357.64
ACH	RMP_253--Follett	Software Host & Support Renewal - 10/01/25 - 09/30/26	1/23/2026	1,361.61
ACH	RMP_103--Nob Hill Catering Inc.	Meals - 11/25	1/23/2026	7,259.60
ACH	WATS000--Watsonville Yoga	Enrichment Svcs - 12/01/25 - 12/19/25	1/23/2026	4,320.00
ACH	RMP_103--Nob Hill Catering Inc.	Meals (Breakfast, Lunch, Snack) provided during November 202	1/23/2026	18,446.00
ACH	RMP_460--Tina Jimenez (tina.jimenez@navigatorschools.org)	Confidential	1/24/2026	60.89
ACH	RMP_19--Sonja Biggs Educational Services, Inc.		1/26/2026	5,475.58
ACH	RMP_19--Sonja Biggs Educational Services, Inc.	SpEd Svcs - 12/25	1/26/2026	5,064.47
ACH	RMP_19--Sonja Biggs Educational Services, Inc.	SpEd Svcs - 11/17/25 - 11/21/25	1/26/2026	1,401.87
ACH	RMP_84--Staples	Office Supplies	1/27/2026	1,675.64
ACH	RMP_84--Staples	Office Supplies	1/27/2026	138.88
ACH	RMP_238--Green Valley Corporations DBA Swenson Builder	Construction Payment Application - 12/31/25	1/27/2026	231,812.25
ACH	RMP_41--Virco	Grey Nebula Table (10)	1/28/2026	28,262.60
ACH	WATS000--Watsonville Yoga	Enrichment Svcs - 01/05/26 - 01/30/26	1/28/2026	5,580.00
ACH	RMP_219--Lizbeth Toro Medina (lizbeth.toromedina@navigatorschools.org)	Confidential	1/28/2026	22.93
ACH	RMP_115--Pacific Office Automation Inc. Problem Solved	Service & Tax	1/29/2026	2,877.31
ACH	SANT001--Santa Cruz County Office of Education	Food Preparation Permit & Penalty	1/30/2026	1,162.50
ACH	RMP_33--Nickell Fire Protection, Inc.	Portable Fire Extinguisher Service Call	1/30/2026	185.00
ACH	RMP_22--Stordok Inc.	Document Storage & Shredding Svcs	1/30/2026	65.00
ACH	RMP_84--Staples	Office Supplies	1/30/2026	1,082.90
ACH	RMP_336--Charter Communications	Communication Svcs - 10/01/25 - 10/31/25	1/30/2026	339.96
ACH	RMP_82--Mid Valley Supply	Janitorial Supplies	1/30/2026	1,072.78
ACH	RMP_18--Amazon Capital Services, Inc	Office Supplies	1/30/2026	104.11
ACH	RMP_82--Mid Valley Supply	Janitorial Supplies	1/30/2026	61.81
ACH	RMP_82--Mid Valley Supply	Janitorial Supplies	1/30/2026	1,432.73
ACH	RMP_82--Mid Valley Supply	Janitorial Supplies	1/30/2026	262.83

Total Disbursements Issued in January \$ 428,891.66

Navigator School's 60-Day Compliance Calendar January 1, 2026						
Area	Due Date	Description	Completed By	Board Must Approve	Signature Required	Additional Information
FINANCE	Set by Authorizer (by Mar 15)	2nd Interim Financial Report - Local educational agencies (LEAs) are required to file two reports during a fiscal year (interim reports) on the status of the LEA's financial health. The first interim report is due December 15 for the period ending October 31. The second is due March 15 for the period ending January 31	Charter Impact	Yes	Yes	https://www.cde.ca.gov/fg/fi/ir/interimstatus.asp
FINANCE	Feb-15	Consolidated Application (ConApp) reporting (Extended due date) - Winter - The ConApp is used by the CDE to distribute categorical funds from various state and federal programs to county offices, school districts, and direct-funded charter schools throughout California. The winter release is submitted in January of each year and contains the LEA's entitlements for each funded program.	Charter Impact	No	No	https://www.cde.ca.gov/fg/aa/co/cars.asp
FINANCE	Feb-20	Certification of the First Principal Apportionment - The Principal Apportionment includes funding for the Local Control Funding Formula, the primary source of an LEA's general purpose funding; Special Education (AB 602); and funding for several other programs. The First Principal Apportionment (P-1), certified by February 20, is based on the first period data that LEAs report to CDE in November through January. P-1 supersedes the Advance Apportionment calculations and establishes each LEA's monthly state aid payment for February through May.	FYI	No	No	https://www.cde.ca.gov/fg/aa/pa/
DATA	Feb-27	CALPADS - Fall 2 deadline - Please be mindful that certification within CALPADS means that these data have been reviewed and approved by your superintendent or IRC administrator. Failure to properly review and amend these data in CALPADS within the allotted amendment window will result in the improper certification of official Fall 2 data within CALPADS, which can impact a number of things, including LCFF funding, student course enrollments, staff assignments and English learner education services. Students' course enrollments, teacher course assignments, staff job assignments, FTE count and English Learner education services are reported datasets.	Charter Impact submits with data provided by Navi	No	No	https://www.cde.ca.gov/ds/sp/cl/rptcalendar.asp
FINANCE	Apr-01 or sooner based on Authorizer	Audit Firm Selection - In accordance with Education Code (EC) Section 41020 (b) (3), if the governing board of a Local Educational Agency (LEA) does not have an audit contract in place by April 1, the County Superintendent of Schools, having jurisdiction over the LEA, shall provide for the audit and charge the LEA's fund for the cost incurred.	Navi with Charter Impact support	Yes	No	https://leginfo.legislature.ca.gov/faces/codes_displaySection.xhtml?sectionNum=41020.&lawCode=EDC
FINANCE	Mar-15	Every Student Succeeds Act Per-Pupil Expenditure Application -The Elementary and Secondary Education Act of 1965 (ESEA), as reauthorized by the Every Student Succeeds Act (ESSA), requires state educational agencies (SEAs) and their local educational agencies (LEAs) to prepare and publish annual report cards that contain specified data elements, including LEA and school-level per-pupil expenditures (PPE).	Charter Impact	No	No	https://www3.cde.ca.gov/essars
FINANCE	Mar-27	El Dorado SELPA Pre-Test for Year-End Maintenance of Effort (Special Education) - Report due to Charter school's SELPA. Maintenance of Effort (MOE) is a requirement that you spend each year at least what you spent last year in the area of special education (with some exceptions). If you reduce your special education budget (or expenditures) in a given year, you need to be careful to ensure that you have met the MOE requirement. This does not mean you can't reduce costs, but you must do so within the guidelines of federal MOE.	Charter Impact with support from Navi	No	No	https://charterselpa.org/Partner-Services/Business-Services/index.html
FINANCE	Apr-01	File a Form 700 - Statement of Economic Interests (SEI) : The requirement is part of the Political Reform Act enacted in 1974, which was passed by California voters to promote integrity in state and local government by helping agency decision makers avoid conflicts between their personal interests and official duties. Depending on your local authorizer's conflict of interest policies, certain charter school officers and employees may be required to file Statements of Economic Interest with a filing officer by the April 1 deadline.	Navi	Yes	Yes	https://www.fppc.ca.gov/Form700.html
FINANCE	Apr-15	Special Education Federal Expenditure Report #2 due to SELPA - Interim financial reporting for actuals through March 31 are due to SELPA.	Charter Impact with support from Navi	No	No	
FINANCE	Apr-30	Federal Cash Management - Period 4 - The Title I, Part A; Title I, Part D, Subpart 2; Title II, Part A; Title III LEP; Title III Immigrant; and Title IV programs under the Elementary and Secondary Education Act of 1965 (ESEA), as amended by the ESSA, will utilize the Federal Cash Management program. Charter schools that are awarded a grant under any of these programs must submit the CMDC report for a particular quarter in order to receive an apportionment for that quarter; CDE will apportion funds to LEAs whose cash balance is below a certain threshold.	Charter Impact	No	No	https://www.cde.ca.gov/fg/aa/cm/
FINANCE	Apr-30	Special Education ADA/Enrollment Report #3 due to SELPA - Report are due to El Dorado Charter SELPA.	Charter Impact	No	No	https://charterselpa.org/Partner-Services/Business-Services/

Coversheet

Approval of Independent Auditor for the 2025–26 Audit (Green, Hasson & Janks)

Section: V. Audit
Item: A. Approval of Independent Auditor for the 2025–26 Audit (Green, Hasson & Janks)
Purpose: Vote
Submitted by:
Related Material: NRU Memo - Audit Firm Selection (03.09.26) .pdf

BACKGROUND:

The Audit Committee reviewed and recommended the approval of Green, Hasson & Janks as the auditor for the 2025-2026 audit; the Board will be asked to approve Green, Hasson & Janks as the auditor for the 2025-2026 audit.



Date: March 5, 2026

To: Board of Directors

From: Noël Russell-Unterburger, Chief Financial & Operating Officer

Subject: Audit firm selection for Fiscal Year 2025-26

Recommendation

It is recommended that the Board of Directors, as part of the consent agenda, approve Green Hasson Janks as the firm to perform the audit and tax services for the fiscal year ending June 30, 2026.

Background

The Audit Committee reviewed and discussed the engagement letter from Green Hasson Janks regarding Navigator Schools' audit and tax services for the fiscal year ending June 30, 2026. The committee recommends that the Board approve Green Hasson Janks as the firm to provide these services for the 2025-26 fiscal year.

In accordance with Education Code (EC) Section 41020, the governing board of each school district provides an audit of the books and accounts of the school district. In the event the governing board of a school district has not provided for an audit by April 1, the County Office of Education, having jurisdiction over the district, shall provide for the audit.

Summary

The Audit Committee recommends approving Green Hasson Janks as the audit firm to conduct the audit for fiscal year 2025-26.

Coversheet

Presentation and Approval of the 2024–25 Audit Report

Section: V. Audit
Item: B. Presentation and Approval of the 2024–25 Audit Report
Purpose: Vote
Submitted by: Tom Peraic
Related Material: GHJ Board Exit Presentation - Navigator Schools - FY 2025.pdf
FS-NavigatorSchools-063025-Draft-030626.pdf
UG-NavigatorSchools-063025-Draft-030626.pdf
ComGov-NavigatorSchools-063025-Draft-030626.pdf

BACKGROUND:

The Audit Committee reviewed the 2024-2025 audit report and accepted receipt of it on behalf of the organization; the Board will be asked to approve the audit.

RECOMMENDATION:

The Board approves the 2024-2025 audit report created by Green, Hasson & Janks.



Navigator Schools

Board Exit Meeting

March 9, 2026



YOUR LEADERSHIP TEAM

Audit Team

- Engagement Lead: Melanie Horowitz, Principal
- Day-to-Day: Yoyo Yang, Manager
- Quality Control: Satpal Nagpal, Partner

Tax Team

- Tax Lead: Liz Nevarez, Partner
- Day-to-Day: Alejandra Garcia, Manager



WE ARE AN INDEPENDENT MEMBER OF
THE GLOBAL ADVISORY
AND ACCOUNTING NETWORK

March 9, 2026

AUDIT RESULTS

- Auditor's Reports:
 - Unmodified (all reports)

- Significant Internal Control Findings and Recommendations:
 - Charter Compliance Finding: 2025 - 1 Attendance Reporting
 - Charter Compliance Finding: 2025 - 2 Transitional Kindergarten (TK) Early Enrollment - Average Class Enrollment (repeat finding)
 - Financial Statements Finding: 2025 - 3 Material weakness over Internal Controls Related to Financial Closing and Reporting Process (repeat finding)
 - Prior Period Adjustment related to revenues recorded in FY 2025 that should have been recorded in FY 2024
 - FY 2025 reconciliation process for asset and liability accounts needs to be implemented and improved to ensure accurate reconciliation and recording of account balances
 - Major Federal Program Finding: 2025 - 4 Significant deficiency over Internal Controls Related to Review and Approval of Timecards

AUDIT RESULTS (cont.)

- Material weakness over internal control on financial reporting related to the following items noted during the audit:
 - i. Cost-based revenue recognition review – Implement review process over revenue recognition based on allowed expenditures incurred
 - ii. Governmental grants and accounts receivable – Strengthen review process of receivables balance to reconcile with current year activities
 - iii. Contributions, grants and receivables – Strengthen review process of non-governmental grants/contributions to ensure revenue recognized in proper period
 - iv. Intercompany lease revenue and expense – Strengthen review process for leases
 - v. Cash reconciliation – Clear old uncleared items and improve review process over bank reconciliation
 - vi. Fixed assets schedule and prepaid expenses schedule – Improve review process to ensure schedules agree to GL and depreciation/amortization is properly calculated
 - vii. Accrued liabilities, payroll accruals and other liabilities – Improve review process at year-end financial closing process to ensure expenses were properly accrued
 - viii. Long-term Liabilities and Debt – Improve review process over interest expense recording to prevent error and implement process over covenant monitoring



WE ARE AN INDEPENDENT MEMBER OF
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AND ACCOUNTING NETWORK

March 9, 2026

AUDIT RESULTS (cont.)

- Other Recommendations:
 - Labor allocation monitoring - Improve review process over personnel cost allocation to proper program/resource
 - Manual process of timesheets outside of regular time tracking system - Implement enforcement of centralized time recording process
 - SEFA preparation - Improve review process over SEFA reporting to enhance reporting and cost allocation accuracy
 - ELOP registration forms – Implement standard forms for all schools to streamline the compliance monitoring process
 - Fixed Asset Construction in Progress – Implement process to ensure retainage is correctly accrued for
 - Unduplicated Student count – Improve review process over unduplicated student count reporting



March 9, 2026

AUDIT RESULTS

Management's Plan of Action*:

- Charter Compliance Finding: 2025 - 1 Attendance Reporting
 - Management implemented controls and internal audit function as well as staff trainings to ensure accurate attendance reporting.
- Charter Compliance Finding: 2025 - 2 Transitional Kindergarten (TK) Early Enrollment - Average Class Enrollment
 - Management implemented controls and internal audit function as well as staff trainings to ensure enrollment follows compliance guidelines.

* *Management's Plan of Action is unaudited*



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March 9, 2026

AUDIT RESULTS

Management's Plan of Action*:

- Financial Statements Finding: 2025 – 3 Material weakness over Internal Controls Related to Financial Closing and Reporting Process
 - Management has engaged a qualified back-office service provider to perform core accounting functions, streamline our close procedures, and strengthen management review of key reports and reconciliations. These changes are designed to ensure that monthly and year-end closes are completed accurately, on time, and with clear accountability. Management is fully committed to sustaining this partnership and the enhanced controls it supports so that our financial reporting remains timely, accurate, and reliable going forward.

- Major Federal Program Finding: 2025 – 4 Significant deficiency over Internal Controls Related to Review and Approval of Timecards
 - Management will reinforce timekeeping expectations, clarify roles, and ensure that policies and procedures are aligned with 2 CFR § 200.430. We will also conduct targeted training for supervisors to reinforce expectations. Central office monitoring will now include quarterly internal audit reviews and follow-up, creating a continuous feedback loop that supports compliance. These enhancements reflect management's commitment to ensuring that payroll charges to federal programs are accurate, supported, and reliably documented going forward.

* *Management's Plan of Action is unaudited*



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March 9, 2026

ACTION ITEM AND NEXT STEPS

- Action Item:
 - Board to approve the audit reports
 - Executive Committee session
- Next Steps:
 - Management to provide responses related to reported findings before issuance
 - Caprice and Noel to sign the management representation letters (DocuSign)
 - Reports to be uploaded to the CDE by March 15, 2026



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March 9, 2026



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March 6, 2026

PRELIMINARY DRAFT

March 6, 2026

TO BE RETURNED TO GREEN HASSON &
JANKS LLP AND NOT TO BE REPRODUCED
IN ANY FORM WITHOUT PERMISSION

NAVIGATOR SCHOOLS

CONSOLIDATED FINANCIAL REPORTS

YEAR ENDED JUNE 30, 2025

OPERATING:

GILROY PREP - 1278

HOLLISTER PREP - 1507

WATSONVILLE PREP - 2032

HAYWARD COLLEGIATE - 2027

NAVIGATOR SCHOOLS
CONSOLIDATED FINANCIAL REPORTS
YEAR ENDED JUNE 30, 2025

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SECTION A

Consolidated Financial Statements

NAVIGATOR SCHOOLS
CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

NAVIGATOR SCHOOLS
CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2025

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Navigator Schools

Report on the Audit of the Consolidated Financial Statements

Opinion

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

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

Basis for Opinion

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

Emphasis of Matter

As discussed in Note 10 to the consolidated financial statements, the June 30, 2024 consolidated financial statements have been restated to correct a misstatement. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

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

To the Board of Directors
Navigator Schools

PRELIMINARY DRAFT
March 6, 2026

Auditors' Responsibility for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the consolidated financial statements.

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

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

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

To the Board of Directors
Navigator Schools

PRELIMINARY DRAFT
March 6, 2026

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on Navigator's consolidated financial statements as a whole. The accompanying schedules of instructional time, average daily attendance and reconciliation of annual financial and budget report with audited consolidated financial statements and consolidating statements of financial position, activities and cash flows are presented for purposes of additional analysis and are not a required part of the consolidated financial statements. The accompanying Schedule of Expenditures of Federal Awards, as required by the audit requirements of *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*, is presented for purposes of additional analysis and is not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with *GAAS and Government Auditing Standards*. In our opinion, the supplementary information is fairly stated in all material respects in relation to the consolidated financial statements as a whole.

Other Information

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

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the consolidated financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated March ____, 2026 on our consideration of Navigator's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness on Navigator's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Navigator's internal control over financial reporting and compliance.

GREEN HASSON & JANKS LLP

March ____, 2026
Los Angeles, California

NAVIGATOR SCHOOLS

PRELIMINARY DRAFT

March 6, 2026

CONSOLIDATED STATEMENT OF FINANCIAL POSITION
June 30, 2025**ASSETS****CURRENT ASSETS:**

Cash and Cash Equivalents	\$ 5,481,204
Accounts Receivable	3,471,274
Prepaid Expenses and Other Assets	<u>543,360</u>

TOTAL CURRENT ASSETS

9,495,838

OTHER ASSETS:

Property and Equipment (Net)	17,295,028
Right-Of-Use Asset - Finance Leases	580,262
Right-of-Use Asset - Operating Leases	<u>19,002,477</u>

TOTAL OTHER ASSETS36,877,767**TOTAL ASSETS**\$ 46,373,605**LIABILITIES AND NET ASSETS****CURRENT LIABILITIES**

Accounts Payable and Accrued Liabilities	\$ 4,176,919
Deferred Revenue	393,786
Notes Payable	4,086,746
Lease Liability - Finance Leases	118,690
Lease Liability - Operating Leases	<u>311,001</u>

TOTAL CURRENT LIABILITIES

9,087,142

LONG-TERM LIABILITIES

Notes Payable	11,095,978
Lease Liability - Finance Leases	464,900
Lease Liability - Operating Leases	<u>20,594,107</u>

TOTAL LONG-TERM LIABILITIES32,154,985**TOTAL LIABILITIES**

41,242,127

NET ASSETS

Without Donor Restrictions	<u>5,131,478</u>
----------------------------	------------------

TOTAL NET ASSETS5,131,478**TOTAL LIABILITIES AND NET ASSETS**\$ 46,373,605

The Accompanying Notes are an Integral Part of These Consolidated Financial Statements

NAVIGATOR SCHOOLS

PRELIMINARY DRAFT
March 6, 2026

CONSOLIDATED STATEMENT OF ACTIVITIES
June 30, 2025

	<u>Total</u>
WITHOUT DONOR RESTRICTIONS	
REVENUES:	
State Revenue:	
State Apportionment	\$ 16,094,040
Other State Revenue	8,340,327
Federal Revenue:	
Grants and Entitlements	4,882,073
Local Revenue:	
In-Lieu Property Tax Revenue	6,215,730
Contributions	1,852,444
Other Revenue	<u>364,274</u>
 TOTAL REVENUES	 37,748,888
 EXPENSES:	
Program Services	31,389,668
Management and General	8,248,605
Fundraising	<u>16,953</u>
 TOTAL EXPENSES	 <u>39,655,226</u>
 CHANGE IN NET ASSETS WITHOUT DONOR RESTRICTIONS:	
 CHANGE IN NET ASSETS	 (1,906,338)
Net Assets - Beginning of Year (Restated)	<u>7,037,816</u>
 NET ASSETS - END OF YEAR	 <u><u>\$ 5,131,478</u></u>

The Accompanying Notes are an Integral Part of These Consolidated Financial Statements

NAVIGATOR SCHOOLS
CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
Year Ended June 30, 2025

PRELIMINARY DRAFT
March 6, 2026

	Program Services	Management and General	Fundraising	Eliminations	Total Expenses
Salaries and Wages	\$ 17,906,109	\$ 3,590,105	\$ -	\$ -	\$ 21,496,214
Pension Expense	1,593,835	415,401	-	-	2,009,236
Other Employee Benefits	2,712,596	635,434	-	-	3,348,030
Payroll Taxes	818,737	197,817	-	-	1,016,554
Management Fees	478,851	-	-	-	478,851
Professional Fees	2,967	531,394	-	-	534,361
Instructional Materials	503,428	5,827	-	-	509,255
Other Fees for Services	5,530,845	439,803	-	(3,057,535)	2,913,113
Advertising and Promotion Expenses	18,783	34,764	-	-	53,547
Office Expenses	389,916	99,170	-	-	489,086
Information Technology Expenses	1,019,901	139,638	-	-	1,159,539
Occupancy Expenses	2,586,544	838,003	-	(1,357,107)	2,067,440
Travel Expenses	116,435	327,930	-	-	444,365
Interest Expense	15,390	794,725	-	-	810,115
Depreciation Expense	119,088	127,228	-	-	246,316
Insurance Expense	128,442	16,181	-	-	144,623
Fundraising	-	-	16,953	-	16,953
Other Expenses	1,862,443	55,185	-	-	1,917,628
<i>SUBTOTAL</i>	35,804,310	8,248,605	16,953	(4,414,642)	39,655,226
Eliminations	(4,414,642)	-	-	4,414,642	-
<i>TOTAL FUNCTIONAL EXPENSES</i>	<u>\$ 31,389,668</u>	<u>\$ 8,248,605</u>	<u>\$ 16,953</u>	<u>\$ -</u>	<u>\$ 39,655,226</u>

The Accompanying Notes are an Integral Part of These Consolidated Financial Statements

NAVIGATOR SCHOOLSPRELIMINARY DRAFT
March 6, 2026**CONSOLIDATED STATEMENT OF CASH FLOWS**
June 30, 2025**CASH FLOWS FROM OPERATING ACTIVITIES**

Change in Net Assets	\$ (1,906,338)
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities:	
Depreciation	246,316
(Increase) Decrease in Assets:	
Accounts Receivable	682,653
Prepaid Expenses and Other Assets	483,645
Right-Of-Use Asset - Finance Leases	74,484
Right-of-Use Asset - Operating Leases	383,473
Increase (Decrease) in Liabilities:	
Accounts Payable and Accrued Liabilities	3,963,385
Deferred Revenue	(166,240)
Lease Liability - Operating Leases	<u>(41,816)</u>

NET CASH PROVIDED BY OPERATING ACTIVITIES 3,719,562

CASH FLOWS USED IN INVESTING ACTIVITY:

Purchases of Property and Equipment (7,363,809)

CASH FLOWS FROM FINANCING ACTIVITIES:

Proceeds from Notes Payable	13,322,784
Repayments of Notes Payable	(7,046,514)
Borrowings on Lease Liability - Finance Leases	<u>(71,156)</u>

NET CASH PROVIDED BY FINANCING ACTIVITIES 6,205,114

CHANGE IN CASH AND CASH EQUIVALENTS 2,560,867

Cash and Cash Equivalents - Beginning of Year 2,920,337

CASH AND CASH EQUIVALENTS - END OF YEAR \$ 5,481,204

SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:

Cash Paid for Interest \$ 732,968

SUPPLEMENTAL DISCLOSURE OF NON-CASH INVESTING AND FINANCING ACTIVITIES

Increase in Right-Of-Use Assets - Operating Leases	(6,382,839)
Increase in Lease Liability - Operating Leases	6,382,839
Increase in Right-Of-Use Assets - Finance Leases	(624,143)
Increase in Lease Liability - Finance Leases	624,143

The Accompanying Notes are an Integral Part of These Consolidated Financial Statements

NAVIGATORPRELIMINARY DRAFT
March 6, 2026**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**
June 30, 2025**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES****(a) NATURE OF ACTIVITIES**

Navigator Schools is a California nonprofit public benefit corporation and is organized to manage and operate public charter schools. The mission of Navigator Schools is to develop students who are proficient or advanced on the California state standards test and to prepare them to excel in college and the workplace.

Navigator Schools is funded principally through state of California public education monies received through the California Department of Education (CDE). The charters may be revoked by the sponsors for material violations of the charter, failure to meet pupil outcomes identified in the charter, failure to meet generally accepted standards of fiscal management, or violation of any provision of the law.

Navigator Schools Support Corporation (Support Corporation) is a California nonprofit public benefit corporation created to receive philanthropic donations to support Navigator Schools' operations and programs.

407 Main Street, LLC (LLC) was created for the exclusive purpose to hold title to property and provide real estate leases to Navigator Schools. The LLC is a single member limited liability company, where the Support Corporation is the sole member.

(b) PRINCIPLES OF CONSOLIDATION

The consolidated financial statements include the accounts of Navigator Schools, Support Corporation and its subsidiary, LLC. All significant intercompany accounts and transactions have been eliminated in consolidation. Unless otherwise noted, these consolidated entities are hereinafter collectively referred to as "Navigator".

(c) BASIS OF PRESENTATION

The accompanying consolidated financial statements have been prepared on the accrual method of accounting.

NAVIGATOR SCHOOLSPRELIMINARY DRAFT
March 6, 2026**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**
June 30, 2025**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)**(d) NET ASSETS**

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

- **Net Assets Without Donor Restrictions.** Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.
- **Net Assets With Donor Restrictions.** We report contributions restricted by donors as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions. There were no net assets with donor restrictions at June 30, 2025.

(e) CASH AND CASH EQUIVALENTS

Navigator has defined cash and cash equivalents as cash in bank and short-term, liquid investments with original maturities of three months or less at the time of purchase. Navigator does not recognize a reserve for expected losses related to its money market funds as management has concluded there is no risk of non-payment.

(f) ACCOUNTS RECEIVABLE

Accounts receivable primarily represent amounts due from federal and state governments as of June 30, 2025, which is recorded based on amounts to be primarily awarded from by CDE which are, in turn, based on the average daily attendance (ADA) of students. The amounts to be awarded are subject to change based on the availability of funds from the State of California. As a result, differences may occur when accruals are estimated because the exact amounts are not available at the time of the accrual. Any changes are recorded in the period that they are estimable.

NAVIGATOR SCHOOLS

PRELIMINARY DRAFT

March 6, 2026

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**(g) ACCOUNTS RECEIVABLE** (continued)

The carrying value of accounts receivable, net of the allowance for doubtful accounts, represents their estimated net realizable value. The allowance for doubtful accounts is estimated based on historical collection trends, the age of outstanding amounts due from federal, state and local governments and existing economic conditions. If events or changes in circumstances indicate that specific due from federal, state and local government balances may be impaired, further consideration is given to the collectability of those balances and the allowance is adjusted accordingly past due balances are written off when internal collection efforts have been unsuccessful in collecting the amount due. As of June 30, 2025, Navigator has not established any allowance for doubtful accounts.

(h) PROPERTY AND EQUIPMENT

Property and equipment are recorded at cost at the date of acquisition if purchased or at estimated fair value at the date of donation if donated. Depreciation is computed using the straight-line basis over the estimated useful lives of the related assets. The estimated useful lives are as follows:

Buildings and Improvements	2-30 Years
Furniture and Equipment	5 - 7 Years

Expenditures for repairs and maintenance are charged to expense as incurred while renewals and betterments are capitalized. Property and equipment are capitalized if the cost of an asset is greater than or equal to \$5,000 and the useful life is greater than one year.

(i) LONG-LIVED ASSETS

Navigator reviews long-lived assets for impairment whenever events or changes in circumstances indicate that the book value of the assets may not be recoverable. An impairment loss is recognized when the sum of the undiscounted future cash flows is less than the carrying amount of the asset, in which case a write-down is recorded to reduce the related asset to its estimated fair value. No impairment losses were recognized on long-lived assets during the year ended June 30, 2025.

(j) REVENUE RECOGNITION

Navigator recognizes revenue when cash, other assets or an unconditional promise to give are received. Navigator reports unconditional promises as restricted support if they are received with donor stipulations that limit the use of the donated assets. Conditional promises to give, that is, those with a measurable performance or other barrier and a right of return, are not recognized until the conditions on which they depend have been met.

NAVIGATOR SCHOOLSPRELIMINARY DRAFT
March 6, 2026**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**
June 30, 2025**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)**(j) REVENUE RECOGNITION** (continued)

Revenue from government contracts and grants may be conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Such grants are generally considered nonreciprocal transactions restricted by the awarding agencies for certain purposes.

Amounts received are recognized as revenue when Navigator has satisfied the specific performance requirements, if any, or incurred expenditures in compliance with specific contract or grant provisions, if applicable. Navigator has elected to adopt a policy whereby donor-restricted grants, whose restrictions are met in the same reporting period, are recognized as revenue without donor restrictions. Amounts received prior to incurring qualifying expenditures or fulfilling the specific performance obligations are reported as deferred revenue in the consolidated statement of financial position.

(k) INCOME TAXES

Navigator Schools and the Support Corporation are exempt from taxation under Internal Revenue Code Section 501(c)(3) and California Revenue and Taxation Code Section 23701(d). There is no unrelated taxable income and, accordingly, no provision for income taxes has been recorded.

The LLC is considered disregarded and therefore, exempt from the payment of income taxes. Additionally, the LLC has been granted exemption from the California state LLC fee under the California Revenue and Taxation Code.

In accordance with the Financial Accounting Standards Board's Accounting Standards Codification Topic No. 740, *Uncertainty in Income Taxes*, Navigator recognizes the impact of tax positions in the consolidated financial statements if that position is more likely than not to be sustained on audit, based on the technical merits of the position. During the year ended June 30, 2025, the Navigator performed an evaluation of uncertain tax positions and did not note any matters that would require recognition in the consolidated financial statements or which might have an effect on its tax-exempt status.

(l) LEASES

Navigator recognizes and measures its leases in accordance with Financial Accounting Standards Board (FASB) ASC 842, *Leases*. Navigator is a lessee in several operating leases and finance leases for facilities and equipment (see Note 7). Navigator determines if an arrangement is a lease, or contains a lease, at inception of a contract and when the terms of an existing contract are changed. Navigator recognizes a lease liability and a right-of-use (ROU) lease asset at the commencement date of the lease. The lease liability is initially and subsequently recognized based on the present value of its future lease payments. Variable payments are included in the future lease payments when those variable payments depend on an index or a rate. The discount rate is the implicit rate if it is readily determinable or otherwise Navigator uses the risk free rate. The implicit rates of Navigator's leases are not readily determinable and accordingly, Navigator uses the risk-free rate based on the commencement date of the lease.

NAVIGATOR SCHOOLSPRELIMINARY DRAFT
March 6, 2026**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**
June 30, 2025**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)**(l) LEASES** (continued)

The ROU lease asset is subsequently measured throughout the lease term at the amount of the re-measured lease liability (i.e., present value of the remaining lease payments), plus unamortized initial direct costs, plus (minus) any prepaid (accrued) lease payments, less the unamortized balance of lease incentives received, and any impairment recognized. Lease cost for lease payments is recognized on a straight-line basis over the lease term.

Navigator has elected, for all underlying classes of assets, to not recognize ROU lease assets and lease liabilities for short-term leases that have a lease term of 12 months or less at lease commencement, and do not include an option to purchase the underlying asset that Navigator is reasonably certain to exercise. Navigator recognizes lease cost associated with short-term leases on a straight-line basis over the lease term.

(m) FUNCTIONAL ALLOCATION OF EXPENSES

Costs of providing Navigator's programs and other activities have been presented in the consolidated statement of functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited by a method that best measures the relative degree of benefit.

(n) USE OF ESTIMATES

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

(o) SUBSEQUENT EVENTS

Navigator evaluated events and transactions occurring subsequent to the consolidated statement of financial position date of June 30, 2025, for items that should potentially be recognized or disclosed in these consolidated financial statements. The evaluation was conducted through March ____, 2026, the date these consolidated financial statements were available to be issued. Except as noted in Note 5, no such material events or transactions were noted to have occurred

NAVIGATOR SCHOOLSPRELIMINARY DRAFT
March 6, 2026**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**
June 30, 2025**NOTE 2 - PROPERTY AND EQUIPMENT**

Property and equipment as of June 30, 2025 are as follows:

Buildings and Improvements	\$ 9,302,405
Furniture and Equipment	712,259
Construction in Progress	<u>9,190,154</u>
TOTAL	19,204,818
Less: Accumulated Depreciation	<u>(1,909,790)</u>
TOTAL PROPERTY AND EQUIPMENT (NET)	<u>\$ 17,295,028</u>

Depreciation expense was \$246,316 for the year ended June 30, 2025.

Total estimated cost to complete the construction in progress projects was approximately \$2,228,000 as of June 30, 2025. The projects are expected to be complete in Spring 2026.

NOTE 3 - NEW MARKET TAX CREDIT FUNDING AND NOTES PAYABLE

The New Market Tax Credit (NMTC) program is a federal subsidy program for economic development of depressed areas. The NMTC program is designed to stimulate the flow of investment capital into underserved areas by providing tax credit investment in a 'low-income community', which is claimed over a seven-year credit allowance period.

During the year ended June 30, 2021, Navigator, USB NMTC Fund 2020-6, LLC, Twain Financial Partners, and Low Income Investment Fund (LIFF) entered into a NMTC transaction to fund the rehabilitation, renovation and construction of improvements to the leased premises at 407 Main Street, to house the Watsonville Charter School facility. At that time, USB NMTC Fund 2020-6, LLC made an equity investment in the amount of \$1,599,500 into the Twain Investment Fund 504, LLC (the Fund). LIFF made a leverage loan to the Fund in the amount of \$4,664,242. The fund used the proceeds from the equity investment and the loan and made an equity investment into Civic Builders Sub-CDE 17, LLC.

The LLC received a direct loan from LIFF in the amount of \$1,545,758 and two loans from Civic Builders Sub-CDE 17, LLC in the amount of \$4,664,242 (Civic Loan A) and \$1,215,758 (Civic Loan B), respectively.

Additionally, in January 2021, Pacific Charter School Development made a loan in the amount of \$1,400,000 to Navigator, which in turn made an investment into the LLC in the amount of \$1,614,841.

On January 26, 2028, the end of the seven-year NMTC term, Navigator has an option exercise the Investment Fund Put and Call Agreement.

NAVIGATOR SCHOOLS

PRELIMINARY DRAFT
March 6, 2026

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
June 30, 2025

NOTE 3 - NEW MARKET TAX CREDIT FUNDING AND NOTES PAYABLE (continued)

Following is the summary of the notes payable under the NMTC Program at June 30, 2025:

Note Payable - Civic Loan Note A, Interest at 5.0995% Per Annum, Interest Only Quarterly Payments Partially in Arrears and in Advance, Thereafter Final Payment of All Outstanding Principal and Interest Due on Maturity, Maturing December 31, 2027	\$ 4,632,341
Note Payable - Civic Loan Note B, Interest at 5.0995% Per Annum, Interest Only Quarterly Payments Partially in Arrears and in Advance until March 2028, Thereafter Installments of Principal and Interest Quarterly Partially in Arrears and in Advance, Maturing January 1, 2051	1,215,758
Note Payable - Low Income Investment Fund (LIIF), Interest at 5.75% Per Annum, Interest Only Payments Monthly in Arrears until December 31, 2023, Thereafter Installments of Principal and Interest Quarterly in Arrears, Maturing December 31, 2027	1,504,810
Note Payable - Blueprint (Formerly known as Pacific Charter School Development Inc or PCSD), Interest at 2.5% Per Annum, Interest Only Payments Monthly, Maturing December 31, 2027 when Balloon Principal Payment is Due	1,400,000

Navigator also has the following other notes payable at June 30, 2025:

Prop 51 Fund Loan:

In 2025, Navigator received funding from the State of California through the California Charter School Facilities State Prop 51 Program for new construction and rehabilitation projects to Gilroy Prep School campus. The terms of the agreements provide that 50% of the Prop 51 funding consists of a grant, and the remaining 50% is a local match which will be repaid to the State as a loan. Navigator began receiving the funds in 2025 and is not required to make repayments on the loan until after one full year of the facilities being open. At that point, it is expected that the loan portion will be repaid over a 30-year period. The construction was completed in Fall 2025. As of June 30, 2025, the total outstanding loan was \$2,340,260.

Promissory Note with Charter Fund, Inc.:

In August 2024, Navigator obtained a subordinated promissory note from Charter Fund, Inc.(CSGF) up to the amount of \$887,500, which is convertible to charitable grant contingent upon Navigator meeting certain performance requirements on or prior to November 30, 2025. The loan bears an interest rate of 1% per annum and payable on November 30, 2025 if determined that Navigator did not meet such requirements. The outstanding balance on the CSGF Loan as of June 30, 2025 is \$887,500. The loan was subsequently forgiven by CSGF on November 24, 2025.

NAVIGATOR SCHOOLS

PRELIMINARY DRAFT
March 6, 2026

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
June 30, 2025

NOTE 3 - NEW MARKET TAX CREDIT FUNDING AND NOTES PAYABLE (continued)

Line of Credit:

Navigator has a secured revolving line of credit (LOC), secured by the assignment of state payments per credit agreement, in the amount of \$9,000,000, at a variable interest rate of the larger of Term Secured Overnight Financing Rate (Term SOFR) rate plus 2.5%, or 4.50% per annum and due June 2026. The outstanding balance on the line of credit as of June 30, 2025 is \$3,172,668. At June 30, 2025 Term SOFR was 4.45%.

The notes payable related to the NMTC transaction and the line of credit contain various covenants as well as reporting covenants, which were not met as of June 30, 2025.

Future maturities under notes payable at June 30, 2025 are as follows:

Year Ended June 30

2026	\$ 4,086,746
2027	26,578
2028	7,497,871
2029	28,828
2030	30,326
Thereafter	<u>3,482,988</u>
TOTAL	<u>\$ 15,153,337</u>

Interest expense for the year ended June 30, 2025 was \$810,115.

NOTE 4 - FINANCE AND OPERATING LEASES

Navigator leases buildings and other facilities which are accounted for as operating leases. The operating leases expire on various dates through June 2051. Some of these leases have renewal options. Leases with an initial term of 12 months or less, which are not expected to be renewed beyond one year, are not recorded on the statement of financial position and are recognized as lease expense on a straight-line basis over the lease term. As of June 30, 2025, Navigator recognized \$19,002,477 of ROU assets (net) and \$20,905,108 of related lease liabilities for contracts that are classified as operating leases.

Navigator leases certain equipment, which are accounted for as finance leases. The finance leases expire at various dates through March 17, 2030. As of June 30, 2025, Navigator recognized \$580,262 of ROU assets from finance leases and \$583,590 of related lease liabilities for contracts that are classified as finance leases.

NAVIGATOR SCHOOLS

PRELIMINARY DRAFT
March 6, 2026

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
June 30, 2025

NOTE 4 - FINANCE AND OPERATING LEASES (continued)

Lease cost was as follows for the year ended:

	June 30, 2025
	<hr/>
Operating Lease Costs	\$ 2,651,979
Amortization of ROU	43,880
Interest on Lease Liabilities	8,709
	<hr/>
Total Lease Cost	<u>\$ 2,704,568</u>
Other Information:	
Weighted-Average Remaining Lease Term -	
Operating Leases	24.71 years
Finance Leases	4.63 years
Weighted-Average Discount Rate -	
Operating Leases	3.79%
Weighted-Average Discount Rate - Finance Leases	3.44%

Maturities of lease liabilities as of June 30, 2025 are as follows:

Year Ending June 30	Operating Leases	Finance Leases	Total
	<hr/>	<hr/>	<hr/>
2026	\$ 1,088,661	\$ 139,920	\$ 1,228,581
2027	1,113,589	139,920	1,253,509
2028	1,100,416	139,920	1,240,336
2029	1,124,860	139,920	1,264,780
2030	1,149,865	79,000	1,228,865
Thereafter	27,516,752	-	27,516,752
	<hr/>	<hr/>	<hr/>
Total Lease Payments	33,094,143	638,680	33,732,823
Less: Interest	(12,189,035)	(55,090)	(12,244,125)
	<hr/>	<hr/>	<hr/>
TOTAL	20,905,108	583,590	21,488,698
Less: Current Portion	(311,001)	(118,690)	(429,691)
	<hr/>	<hr/>	<hr/>
LONG TERM LEASE LIABILITY	<u>\$ 20,594,107</u>	<u>\$ 464,900</u>	<u>\$ 21,059,007</u>

Navigator (Watsonville) leases a facility from the LLC. Total rental income and rental expense of \$1,357,107 were eliminated in the consolidated financial statements.

NAVIGATOR SCHOOLSPRELIMINARY DRAFT
March 6, 2026**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**
June 30, 2025**NOTE 5 - FACILITIES USE AGREEMENTS**

Navigator has various facilities use agreements. Navigator (Gilroy Prep) signed a facility use agreement with the Gilroy Unified School District. The agreement carries a term that coincides with Navigator's charter. The agreement does not require Navigator to pay a lease amount for the use of the property, but instead Navigator pays a supervisory oversight fees at 3% of Navigator's general-purpose entitlement and categorical block grants. The supervisory oversight fees recorded for the year ended June 30, 2025 were \$195,753.

Navigator (Hollister Prep) signed a facility agreement with Hollister Unified School District starting July 1, 2013, which requires Navigator to pay 3% of Hollister Prep School's general purpose entitlement and categorical block grants. The supervisory oversight fees recorded for the year ended June 30, 2025 were \$183,874.

NOTE 6 - EMPLOYEE RETIREMENT**Multiemployer Defined Benefit Pension Plans**

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

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

State Teachers' Retirement System (STRS)**Plan Description**

Navigator Schools contributes to the State Teachers' Retirement System (STRS), a cost - sharing multiemployer public employee retirement system defined benefit pension plan administered by STRS. Plan information for STRS is not publicly available. The plan provides retirement, disability, and survivor benefits to beneficiaries. Benefit provisions are established by State statutes, as legislatively amended, within the State Teachers' Retirement Law. According to the most recently available Comprehensive Annual Financial Report and Actuarial Valuation Report for the year ended June 30, 2024, total STRS plan net assets were \$341 billion, the total actuarial present value of accumulated plan benefits was \$482 billion, contributions from all employers totaled \$8.6 billion, and the plan was 77% funded. Navigator Schools did not contribute more than 5% of the total contributions to the plan.

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

NAVIGATOR SCHOOLS

PRELIMINARY DRAFT

March 6, 2026

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
June 30, 2025**

NOTE 6 - EMPLOYEE RETIREMENT (continued)

State Teachers’ Retirement System (STRS) (continued)

Funding Policy

Active plan members hired before January 1, 2013 are required to contribute 10.25% of their salary and those hired after are required to contribute 10.205% of their salary. Navigator Schools is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the STRS Teachers’ Retirement Board. Navigator is required to contribute 19.10% of annual payroll for active plan members for STRS during the year ended June 30, 2025.

Navigator School’s contributions to STRS for the past three years are as follows:

Year Ending June 30	Required Contribution	STRS Percent Contributed
2023	\$ 1,361,986	100%
2024	\$ 1,641,915	100%
2025	\$ 1,816,466	100%

NOTE 7 - CHARTER MANAGEMENT ORGANIZATION

Navigator charges CMO fees of \$3,057,535 to each charter for management services performed during the year. Navigator (Gilroy Prep) paid CMO fees of \$934,139 for the year ended June 30, 2025. Navigator (Hollister Prep) paid CMO fees of \$857,969 for the year ended June 30, 2025. Navigator (Watsonville Prep) paid CMO fees of \$889,834 for the year ended June 30, 2025. Navigator (Hayward Collegiate) paid CMO fees of \$375,593. These fees were eliminated in the consolidated financial statements.

NOTE 8 - CONTINGENCIES, RISKS AND UNCERTAINTIES

(a) CONTRACTS

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

(b) LEGAL PROCEEDINGS

In the ordinary course of conducting its business, Navigator becomes involved in various claims or proceedings. Some of these proceedings may result in judgments being assessed against Navigator which, from time to time, may have an impact on changes in net assets. Navigator does not believe that these proceedings, individually or in the aggregate, are material to the accompanying consolidated financial statements.

NAVIGATOR SCHOOLS

PRELIMINARY DRAFT

March 6, 2026

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
June 30, 2025

NOTE 9 - LIQUIDITY AND AVAILABILITY OF FINANCIAL RESOURCES

The total financial assets held by Navigator at June 30, 2025 and the amounts of those financial assets that could be made available for general expenditures within one year of the date of the consolidated statement of financial position are summarized in the following table:

Financial Assets at June 30, 2025	
Cash and Cash Equivalents	\$ 5,481,204
Accounts Receivable	<u>3,471,274</u>
FINANCIAL ASSETS AVAILABLE TO MEET GENERAL EXPENDITURES WITHIN ONE YEAR	<u>\$ 8,952,478</u>

Navigator regularly monitors liquidity required to meet its operating needs and other contractual commitments while also striving to maximize the investment of its available funds. As part of Navigators liquidity management, the School structures its financial assets to be available and liquid as its general expenditures, liabilities and other obligations become due.

NOTE 10 - PRIOR PERIOD ADJUSTMENT

During the year ended June 30, 2025, Navigator identified misstatements in certain balances as of June 30, 2024, including accounts receivable, accounts payable, deferred revenue and contributions that were incorrectly stated at June 30, 2024. Accordingly, the beginning net assets as of July 1, 2024, were restated to \$7,037,816 from \$5,308,381 as previously reported in the prior year consolidated financial statements. In addition, the change in net assets for the year ended June 30, 2024 was restated to a decrease of \$1,795,304 from \$3,524,739 as previously reported in the prior year consolidated financial statements.

NAVIGATOR SCHOOLS

SUPPLEMENTAY INFORMATION

YEAR ENDED JUNE 30, 2025

NAVIGATOR SCHOOLS

PRELIMINARY DRAFT
March 6, 2026

SCHEDULE OF INSTRUCTIONAL TIME
Year Ended June 30, 2025

	Requirement	Actual	Tranditional Calendar Days	Status
Gilroy Prep:				
Transitional Kindergarten	36,000	54,740	180	In Compliance
Kindergarten	36,000	57,530	180	In Compliance
Grade 1	50,400	59,010	180	In Compliance
Grade 2	50,400	59,010	180	In Compliance
Grade 3	50,400	60,200	180	In Compliance
Grade 4	54,000	60,200	180	In Compliance
Grade 5	54,000	60,200	180	In Compliance
Grade 6	54,000	59,940	180	In Compliance
Grade 7	54,000	60,178	180	In Compliance
Grade 8	54,000	59,753	180	In Compliance
Hollister Prep:				
Kindergarten	36,000	59,340	180	In Compliance
Grade 1	50,400	58,990	180	In Compliance
Grade 2	50,400	58,990	180	In Compliance
Grade 3	50,400	58,990	180	In Compliance
Grade 4	54,000	58,990	180	In Compliance
Grade 5	54,000	58,990	180	In Compliance
Grade 6	54,000	63,200	180	In Compliance
Grade 7	54,000	63,200	180	In Compliance
Grade 8	54,000	63,200	180	In Compliance
Watsonville Prep:				
Transitional Kindergarten	36,000	57,480	180	In Compliance
Kindergarten	36,000	57,480	180	In Compliance
Grade 1	50,400	58,670	180	In Compliance
Grade 2	50,400	58,670	180	In Compliance
Grade 3	50,400	58,670	180	In Compliance
Grade 4	54,000	58,670	180	In Compliance
Grade 5	54,000	62,255	180	In Compliance
Grade 6	54,000	62,255	180	In Compliance
Grade 7	54,000	62,255	180	In Compliance
Hayward Collegiate				
Transitional Kindergarten	36,000	58,720	180	In Compliance
Kindergarten	36,000	66,160	180	In Compliance
Grade 1	50,400	59,860	180	In Compliance
Grade 2	50,400	59,860	180	In Compliance
Grade 3	50,400	61,660	180	In Compliance
Grade 4	54,000	61,660	180	In Compliance
Grade 5	54,000	61,660	180	In Compliance
Grade 6	54,000	61,660	180	In Compliance

See Independent Auditor's Report

NAVIGATOR SCHOOLS

PRELIMINARY DRAFT
March 6, 2026

SCHEDULE OF AVERAGE DAILY ATTENDANCE
Year Ended June 30, 2025

	Second Period Report				Annual Report			
	Classroom Based(Original)	Audit Adjustment	Classroom Based(Adjusted)	Total	Classroom Based	Audit Adjustment	Classroom Based(Adjusted)	Total
Gilroy Prep:								
K-3	272.18	-	272.18	272.18	271.78	-	271.78	271.78
Grades 4-6	171.29	-	171.29	171.29	171.01	-	171.01	171.01
Grades 7-8	112.10	-	112.10	112.10	111.87	-	111.87	111.87
ADA Totals	555.57	-	555.57	555.57	554.66	-	554.66	554.66
Hollister Prep:								
K-3	224.12	1.94	226.06	226.06	225.65	-	225.65	225.65
Grades 4-6	170.33	(0.08)	170.25	170.25	170.02	-	170.02	170.02
Grades 7-8	114.29	0.92	115.21	115.21	114.93	-	114.93	114.93
ADA Totals	508.74	2.78	511.52	511.52	510.60	-	510.60	510.60
Watsonville Prep:								
TK/K-3	250.25	-	250.25	250.25	251.58	-	251.58	251.58
Grades 4-6	151.51	-	151.51	151.51	152.00	-	152.00	152.00
Grades 7-8	53.92	-	53.92	53.92	53.69	-	53.69	53.69
ADA Totals	455.68	-	455.68	455.68	457.27	-	457.27	457.27
Hayward Collegiate								
TK/K-3	128.81	-	128.81	128.81	130.65	-	130.65	130.65
Grades 4-6	96.07	-	96.07	96.07	96.58	-	96.58	96.58
ADA Totals	224.88	-	224.88	224.88	227.23	-	227.23	227.23

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NAVIGATOR SCHOOLS

PRELIMINARY DRAFT
March 6, 2026

RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH
AUDITED CONSOLIDATED FINANCIAL STATEMENTS
Year Ended June 30, 2025

	Gilroy Prep	Hollister Prep	Watsonville	Hayward Collegiate
June 30, 2025 Annual Financial Report Fund Balances (Net Assets/Deficit)	\$ 4,221,676	\$ 2,111,088	\$ 1,043,779	\$ (406,212)
Adjustments and Reclassifications:				
Increase (Decrease) of Fund Balance (Net Assets/Deficit):				
Cash	731,451	1,315,976	121,929	(1,982,545)
Accounts Receivable	(394,676)	(1,727,061)	(639,337)	(11,519)
Related-Party Receivables	-	-	-	-
Prepaid Expenses and Other Assets	(26,190)	(27,410)	(26,518)	(9,963)
Property and Equipment (Net)	(205,317)	20,096	44,796	492,753
Right-of-Use Asset - Operating Leases	92,214	110,966	6,536,278	(392,717)
Accounts Payable and Accrued Liabilities	(141,862)	(36,598)	(436,308)	5,268,125
Related-Party Payables	-	-	(60,600)	(3,321,168)
Notes Payable, Current Portion	(28,869)	(32,842)	(58,573)	(78,387)
Deferred Revenue	164,177	77,100	(109,810)	25,999
Long-Term Liabilities	(93,401)	(108,341)	(6,970,925)	9,161
NET ADJUSTMENTS AND RECLASSIFICATION	97,526	(408,115)	(1,599,069)	(261)
JUNE 30, 2025 AUDITED FINANCIAL FUND BALANCES (NET ASSETS/DEFICIT)	4,319,202	1,702,973	(555,290)	(406,473)

See Independent Auditor's Report

NAVIGATOR SCHOOLS

**PRELIMINARY DRAFT
March 6, 2026**

**SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS
Year Ended June 30, 2025**

Federal Grantor / Pass-Through Grantor Program or Cluster Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Additional Award Identification	Gilroy Prep	Hollister Prep	Watsonville Prep	Hayward Collegiate	Total
U.S. Department of Education								
Pass-Through Program from California Department of Education:								
Every Child Succeeds Act, Part A								
Title I, Basic Grants:Low-Income and Neglected	84.010	14329		\$ 76,130	\$ 102,142	\$ 126,932	\$ 41,324	\$ 346,528
Title II, Improving Teacher Quality	84.367	14341		13,113	13,922	15,957	5,795	48,787
Title III, Limited English Proficiency	84.365	14346		24,728	28,702	34,443	-	87,873
Title IV, Student Support and Academic Enrichment	84.358	14356		10,000	10,000	10,000	10,000	40,000
Total Every Child Succeeds Act:				123,971	154,766	187,332	57,119	523,188
Special Education Cluster - IDEA Basic Local Assistance	84.027	13379		87,893	86,916	73,570	33,041	281,420
Coronavirus Aid, Relief, and Economic Security Act (CARES Act):								
Elementary and Secondary School Emergency Relief II (ESSER II) Fund	84.425D	15547	COVID-19	-	1,011	-	-	1,011
Elementary and Secondary School Emergency Relief III (ESSER III) Fund	84.425U	15559	COVID-19	8,116	137,505	192,122	-	337,743
Expanded Learning Opportunities (ELO) Grant: ESSER III								
State Reserve, Emergency Needs	84.425U	15620	COVID-19	-	3,776	2,646	-	6,422
Expanded Learning Opportunities (ELO) Grant: ESSER III								
State Reserve, Learning Loss	84.425U	15621	COVID-19	-	19,931	6,542	-	26,473
Total Coronavirus Aid, Relief, and Economic Security Act				8,116	162,223	201,310	-	371,649
<i>Total U.S. Department of Education</i>				219,980	403,905	462,212	90,160	1,176,257
U.S. Department of Agriculture								
Pass-Through Program from California Department of Education:								
School Breakfast Program	10.553	N/A		45,869	-	43,702	26,256	115,827
National School Lunch Program	10.555	N/A		185,894	-	195,405	97,447	478,746
Total Child Nutrition Cluster				231,763	-	239,107	123,703	594,573
<i>Total U.S. Department of Agriculture</i>				231,763	-	239,107	123,703	594,573
Total Federal Expenditures				\$ 451,743	\$ 403,905	\$ 701,319	\$ 213,863	\$ 1,770,830

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NAVIGATOR SCHOOLS

PRELIMINARY DRAFT
March 6, 2026

SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS Year Ended June 30, 2025

Notes to Schedule of Expenditure of Federal Awards:

- 1.** The Consolidating Schedule of Expenditures of Federal Awards - The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Navigator Schools under programs of the federal government for the year ended June 30, 2025. The information in this Schedule is presented in accordance with the requirements of the Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of operations of Navigator Schools, it is not intended to, and does not, present the financial position, changes in net assets, or cash flows of Navigator Schools. Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.
- 2.** Indirect Cost Rate - Navigator has not elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.
- 3.** Navigator Schools is exempt from income taxations under Internal Revenue Code Section 501(c)(3) and California Code Section 23701d.

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NAVIGATOR SCHOOLS

PRELIMINARY DRAFT
March 6, 2026

CONSOLIDATING STATEMENT OF FINANCIAL POSITION
June 30, 2025

ASSETS	Navigator Schools						407 Main St, LLC	Eliminations	Total	
	CMO	Gilroy PREP	Hollister Prep	Watsonville Prep	Hayward Collegiate	Eliminations				
CURRENT ASSETS:										
Cash and Cash Equivalents	\$ 1,895,567	\$ 752,206	\$ 1,315,976	\$ 1,016,957	\$ -	\$ -	\$ 4,980,706	\$ 500,498	\$ -	\$ 5,481,204
Accounts Receivable	-	610,011	784,383	1,060,687	1,009,185	-	3,464,266	7,008	-	3,471,274
Related-Party Receivables	5,751,446	-	-	-	-	(3,447,166)	2,304,280	-	(2,304,280)	-
Prepaid Expenses and Other Assets	43,689	123,734	141,409	156,673	70,644	-	536,149	7,211	-	543,360
TOTAL CURRENT ASSETS	7,690,702	1,485,951	2,241,768	2,234,317	1,079,829	(3,447,166)	11,285,401	514,717	(2,304,280)	9,495,838
OTHER ASSETS:										
Deferred Rent Asset	-	-	-	-	-	-	-	1,872,821	(1,872,821)	-
Property and Equipment (Net)	114,682	6,231,934	117,958	608,545	2,321,877	-	9,394,996	7,900,032	-	17,295,028
Right-of-Use Asset - Finance Leases	36,494	144,456	163,208	172,874	63,230	-	580,262	-	-	580,262
Right-of-Use Asset - Operating Leases	69,221	-	-	29,780,468	3,515,067	-	33,364,756	8,440,513	(22,802,792)	19,002,477
TOTAL OTHER ASSETS	220,397	6,376,390	281,166	30,561,887	5,900,174	-	43,340,014	18,213,366	(24,675,613)	36,877,767
TOTAL ASSETS	\$ 7,911,099	\$ 7,862,341	\$ 2,522,934	\$ 32,796,204	\$ 6,980,003	\$ (3,447,166)	\$ 54,625,415	\$ 18,728,083	\$ (26,979,893)	\$ 46,373,605
LIABILITIES AND NET ASSETS										
CURRENT LIABILITIES										
Accounts Payable and Accrued Liabilities	\$ 1,030,588	\$ 995,199	\$ 582,114	\$ 1,138,988	\$ 363,545	\$ -	\$ 4,110,434	\$ 66,485	\$ -	\$ 4,176,919
Related-Party Payables	65,398	-	-	60,600	3,321,168	(3,447,166)	-	2,304,280	(2,304,280)	-
Deferred Revenue	-	62,663	73,917	229,032	28,174	-	393,786	-	-	393,786
Deficit Investment in Subsidiary	2,577,240	-	-	-	-	-	2,577,240	-	(2,577,240)	-
Notes Payable, Current Portion	4,060,168	-	-	-	-	-	4,060,168	26,578	-	4,086,746
Lease Liabilities - Finance Leases	7,731	28,869	32,842	36,612	12,636	-	118,690	-	-	118,690
Lease Liabilities - Operating Leases	33,576	-	-	223,361	65,751	-	322,688	147,548	(159,235)	311,001
TOTAL CURRENT LIABILITIES	7,774,701	1,086,731	688,873	1,688,593	3,791,274	(3,447,166)	11,583,006	2,544,891	(5,040,755)	9,087,142
LONG-TERM LIABILITIES										
Notes Payable	-	2,340,260	-	-	-	-	2,340,260	8,755,718	-	11,095,978
Lease Liabilities - Finance Leases	29,074	116,148	131,088	137,750	50,840	-	464,900	-	-	464,900
Lease Liabilities - Operating Leases	36,258	-	-	31,525,151	3,544,362	-	35,105,771	10,004,714	(24,516,378)	20,594,107
TOTAL LONG-TERM LIABILITIES	65,332	2,456,408	131,088	31,662,901	3,595,202	-	37,910,931	18,760,432	(24,516,378)	32,154,985
TOTAL LIABILITIES	7,840,033	3,543,139	819,961	33,351,494	7,386,476	(3,447,166)	49,493,937	21,305,323	(29,557,133)	41,242,127
NET ASSETS (DEFICIT)										
Without Donor Restrictions	71,066	4,319,202	1,702,973	(555,290)	(406,473)	-	5,131,478	(2,577,240)	2,577,240	5,131,478
TOTAL NET ASSETS (DEFICIT)	71,066	4,319,202	1,702,973	(555,290)	(406,473)	-	5,131,478	(2,577,240)	2,577,240	5,131,478
TOTAL LIABILITIES AND NET	\$ 7,911,099	\$ 7,862,341	\$ 2,522,934	\$ 32,796,204	\$ 6,980,003	\$ (3,447,166)	\$ 54,625,415	\$ 18,728,083	\$ (26,979,893)	\$ 46,373,605

See Independent Auditor's Report

NAVIGATOR SCHOOLS

PRELIMINARY DRAFT
March 6, 2026

CONSOLIDATING STATEMENT OF ACTIVITIES
 June 30, 2025

	Navigator Schools							407 Main St, LLC	Eliminations	Total
	CMO	Gilroy PREP	Hollister Prep	Watsonville Prep	Hayward Collegiate	Eliminations	Total			
WITHOUT DONOR RESTRICTIONS										
REVENUES:										
State Revenue:										
State Apportionment	\$ -	\$ 3,343,214	\$ 4,264,507	\$ 6,679,331	\$ 1,806,988	\$ -	\$ 16,094,040	\$ -	\$ -	\$ 16,094,040
Other State Revenue (Expense)	(34,136)	3,751,854	1,099,333	2,681,903	841,373	-	8,340,327	-	-	8,340,327
Federal Revenue:										
Grants and Entitlements	3,111,243	451,743	403,905	701,319	213,863	-	4,882,073	-	-	4,882,073
Local Revenue:										
In-Lieu Property Tax Revenue	-	3,327,442	1,847,148	-	1,041,140	-	6,215,730	-	-	6,215,730
Contributions	1,297,937	169,798	141,517	132,301	110,891	-	1,852,444	-	-	1,852,444
Gain from Subsidiary	177,662	-	-	-	-	-	177,662	-	(177,662)	-
Other Revenue (Expense)	3,280,646	-	-	21,764	(44)	(3,057,535)	244,831	1,476,550	(1,357,107)	364,274
TOTAL REVENUES	7,833,352	11,044,051	7,756,410	10,216,618	4,014,211	(3,057,535)	37,807,107	1,476,550	(1,534,769)	37,748,888
EXPENSES:										
Program Services	-	9,940,492	9,291,816	11,410,569	5,161,433	(3,057,535)	32,746,775	-	(1,357,107)	31,389,668
Management and General	6,949,717	-	-	-	-	-	6,949,717	1,298,888	-	8,248,605
Fundraising	-	16,953	-	-	-	-	16,953	-	-	16,953
TOTAL EXPENSES	6,949,717	9,957,445	9,291,816	11,410,569	5,161,433	(3,057,535)	39,713,445	1,298,888	(1,357,107)	39,655,226
CHANGE IN NET ASSETS WITHOUT DONOR RESTRICTIONS	883,635	1,086,606	(1,535,406)	(1,193,951)	(1,147,222)	-	(1,906,338)	177,662	(177,662)	(1,906,338)
Net Assets (Deficit) - Beginning of Year (Restated)	(812,569)	3,232,596	3,238,379	638,661	740,749	-	7,037,816	(2,754,902)	2,754,902	7,037,816
NET ASSETS - END OF YEAR	\$ 71,066	\$ 4,319,202	\$ 1,702,973	\$ (555,290)	\$ (406,473)	\$ -	\$ 5,131,478	\$ (2,577,240)	\$ 2,577,240	\$ 5,131,478

See Independent Auditor's Report

NAVIGATOR SCHOOLS

CONSOLIDATING STATEMENT OF CASH FLOWS
June 30, 2025

PRELIMINARY DRAFT
March 6, 2026

	Navigator Schools						Total	407 Main St, LLC	Eliminations	Total
	CMO	Gilroy PREP	Hollister Prep	Watsonville Prep	Hayward Collegiate	Eliminations				
CASH FLOWS FROM OPERATING ACTIVITIES										
Change in Net Assets	\$ 883,635	\$ 1,086,606	\$ (1,535,406)	\$ (1,193,951)	\$ (1,147,222)	\$ -	\$ (1,906,338)	\$ 177,662	\$ (177,662)	\$ (1,906,338)
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by (Used in) Operating										
Depreciation	11,307	28,892	29,516	993	59,687	-	130,395	115,921	-	246,316
Change In Deficit Investment in Subsidiary	(177,660)	-	-	-	-	-	(177,660)	-	177,660	-
(Increase) Decrease in Assets:										
Accounts Receivable	698,266	428,775	667,819	216,206	(257,427)	(1,056,571)	697,068	(14,415)	-	682,653
Prepaid Expenses and Other Assets	(4,314)	159,440	43,306	112,170	180,254	-	490,856	(7,211)	-	483,645
Deferred Rent Asset	-	-	-	-	-	-	-	(526,607)	526,607	-
Right-Of-Use Asset - Finance Leases	4,055	38,206	9,687	19,209	3,327	-	74,484	-	-	74,484
Right-of-Use Asset - Operating Leases	26,954	(52,242)	(21,639)	729,935	87,486	-	770,494	203,741	(590,762)	383,473
Increase (Decrease) in Liabilities:										
Accounts Payable and Accrued Liabilities	(3,672,808)	1,617,370	2,221,352	1,103,617	1,068,470	1,056,571	3,394,572	(55,793)	624,606	3,963,385
Deferred Revenue	(8,774)	(164,177)	(77,100)	109,810	(25,999)	-	(166,240)	-	-	(166,240)
Lease Liability - Operating Leases	(26,340)	52,242	21,639	(108,106)	(40,397)	-	(100,962)	(5,009)	64,155	(41,816)
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	(2,265,679)	3,195,112	1,359,174	989,883	(71,821)	-	3,206,669	(111,711)	624,604	3,719,562
CASH FLOWS FROM INVESTING ACTIVITIES:										
Purchases of Property and Equipment	(82,667)	(4,766,254)	(49,760)	(603,682)	(1,861,446)	-	(7,363,809)	-	-	(7,363,809)
NET CASH USED BY INVESTING ACTIVITIES	(82,667)	(4,766,254)	(49,760)	(603,682)	(1,861,446)	-	(7,363,809)	-	-	(7,363,809)
CASH FLOWS FROM FINANCING ACTIVITIES:										
Proceeds from Notes Payable	10,751,735	2,340,260	-	-	-	-	13,091,995	230,789	-	13,322,784
Repayments of Notes Payable	(6,691,567)	-	-	(276,987)	(46,198)	-	(7,014,752)	(31,762)	-	(7,046,514)
Borrowings on Lease Liability - Finance Leases	(3,744)	(37,645)	(8,965)	(17,721)	(3,081)	-	(71,156)	-	-	(71,156)
NET CASH PROVIDED (USED) BY FINANCING ACTIVITIES	4,056,424	2,302,615	(8,965)	(294,708)	(49,279)	-	6,006,087	199,027	-	6,205,114
CHANGE IN CASH AND CASH EQUIVALENTS	1,708,078	731,473	1,300,449	91,493	(1,982,546)	-	1,848,947	87,316	624,604	2,560,867
Cash and Cash Equivalents - Beginning of Year	187,489	20,733	15,527	925,464	1,982,546	-	3,131,759	413,182	(624,604)	2,920,337
CASH AND CASH EQUIVALENTS - END OF YEAR	<u>\$ 1,895,567</u>	<u>\$ 752,206</u>	<u>\$ 1,315,976</u>	<u>\$ 1,016,957</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,980,706</u>	<u>\$ 500,498</u>	<u>\$ -</u>	<u>\$ 5,481,204</u>

See Independent Auditor's Report

NAVIGATOR SCHOOLS

OTHER INFORMATION

YEAR ENDED JUNE 30, 2025

NAVIGATOR

PRELIMINARY DRAFT
March 6, 2026

ORGANIZATION STRUCTURE
Year Ended June 30, 2025

Navigator Schools operates Gillroy Prep School, Hollister Prep School, Watsonville Prep School and Hayward Collegiate. Navigator Schools is a California nonprofit public benefit corporation and is organized to manage and operate public, charter schools.

Navigator Schools began serving students at Gilroy Prep in August 2011 and the charter school is sponsored by the Gilroy Unified School District. Gilroy Prep charter school number authorized by the state: 1278.

Navigator Schools began serving students at Hollister Prep in August 2013 and the charter school is sponsored by the Hollister Unified School District. Hollister Prep charter school number authorized by the state: 1507.

Navigator Schools began serving students at Watsonville Prep in August 2019 and the charter school is sponsored by the State Board of Education - Watsonville Prep. Watsonville Prep charter school number authorized by the state: 2032.

Navigator Schools began serving students at Hayward Collegiate in August 2021 and the charter school is sponsored by Alameda County Office of Education. Hayward Collegiate charter school number authorized by the state: 2027.

a. Members of the Boad of Directors:

Name	Title	Term Expiration
Nora Crivello	Board Chair	June 30, 2026
Ian Connell	Board Vice Chair	June 30, 2026
Chuck Daggs	Member	June 30, 2027
Claire Grissom	Member	June 30, 2026
Shara Hegde	Member	June 30, 2027
Nina Rosete	Member	June 30, 2026
Jan Mazyck	Member	June 30, 2026
Anthony Di Vittorio	Member	June 30, 2026

b. Administrators:

Chief Executive Officer: Caprice Young
Chief Financial Officer: Noel Russel-Unterberger

SECTION B

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

**INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE
AND ON INTERNAL CONTROL OVER COMPLIANCE**

Board of Directors
Navigator Schools

Report on Compliance**Opinion**

We have audited Navigator Schools (Navigator) compliance with the requirements in the *2024-25 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* applicable to the School's state program requirements identified below for the year ended June 30, 2025.

In our opinion, Navigator complied, in all material respects, with the laws and regulations of the state programs noted in the table below for the year ended June 30, 2025.

Basis for Opinion

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the *2024-25 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to below occurred, whether due to fraud or error, and express an opinion on Navigator's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the *2024-25 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, will always detect a material misstatement when it exists. The risk of not detecting a material noncompliance resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to below is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Navigator's compliance with the requirements of the state programs as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the *2024-25 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit;
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Navigator’s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances;
- Obtain an understanding of the School’s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the *2024-25 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, but not for the purpose of expressing an opinion on the effectiveness of the School’s internal control over compliance. Accordingly, no such opinion is expressed; and
- Select and test transactions and records to determine Navigator’s compliance with the state laws and regulations applicable to the items below.

2024-25 K12 Audit Guide Procedures	Procedures Performed*
School Districts, County Offices of Education, and Charter Schools:	
T. Proposition 28 Arts and Music in Schools	Yes
U. After/Before School Education and Safety Program	Not Applicable
V. Proper Expenditure of Education Protection Account Funds	Yes
W. Unduplicated Local Control Funding Formula Pupil Counts	Yes
X. Local Control and Accountability Plan	Yes
Y. Independent Study-Course Based	Not Applicable
Z. Immunizations	Not Applicable
AZ. Educator Effectiveness	Yes
BZ. Expanded Learning Opportunities Grant	Yes**
CZ. Career Technical Education Incentive Grant	Not Applicable
DZ. Expanded Learning Opportunities Program	Yes
EZ. Transitional Kindergarten	Yes
FZ. Kindergarten Continuance	Yes
Charter Schools:	
AA. Attendance	Yes
BB. Mode of Instruction	Yes
CC. Nonclassroom-Based Instruction/Independent Study	Not Applicable
DD. Determination of Funding for Nonclassroom-Based Instruction	Not Applicable
EE. Annual Instructional Minutes - Classroom Based	Yes
FF. Charter School Facility Grant Program	Yes***

*“Not Applicable” is used in the table above to indicate that Navigator either did not receive program funding or did not otherwise operate the program during the fiscal year.

** Only applied to Hollister Prep and Watsonville Prep

*** Only applied to Hayward Collegiate and Watsonville Prep

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

Board of Directors
Navigator Schools

PRELIMINARY DRAFT
March 6, 2026

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are described in the accompanying Schedule of Findings and Questioned Costs as item 2025-1 and 2025-2. Our opinion is not modified with respect to his matter.

Government Auditing Standards requires the auditor to perform limited procedures on the Navigator's response to the noncompliance findings identified in our audit and described in the accompanying schedule of findings and questioned costs. Navigator's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit, we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the *2024-25 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

GREEN HASSON & JANKS LLP

March ____, 2026
Los Angeles, California

NAVIGATOR SCHOOLS

PRELIMINARY DRAFT

March 6, 2026

**SCHEDULES OF FINDINGS AND QUESTIONED COSTS
June 30, 2025**

SECTION I - SCHEDULE OF AUDITOR'S FINDINGS

Current year audit findings identified below have been coded as follows:

<u>Five Digit Code</u>	<u>Finding Type</u>
30000	Internal Control
40000	State Compliance

- **2025 - 1: Attendance Reporting**

Hollister Prep - Charter Number 1507

Finding Code: 30000, 40000

Criteria: Pursuant to the provisions of Education Code section 47612 and title 5, California Code of Regulations, section 11960, an LEA shall have P2 and Annual reports of attendance submitted to the CDE supported by written contemporaneous records that document all pupil attendance included in the charter school's ADA calculations.

Condition: ADA submitted per the School's P-2 reports is not in line with attendance report from the School's Student Information System.

Effect: The School is not in compliance with Education code section 47612 and title 5, California Code of Regulations, section 11960.

Cause: Monitoring of attendance reporting was insufficient to catch any errors incurred during P-2 reporting process where the calendar setup in the student information system was incorrectly set up.

Impact on ADA, LCFF and Funding: The School under reported 2.78 of ADA on P-2 report. P-Annual was correctly reported. There is no estimated questioned cost.

Repeat Finding: No

Recommendation: We recommend that management strengthen its controls to ensure that all inputs are reviewed by a secondary employee.

Management's Response: *Open*

NAVIGATOR SCHOOLS

PRELIMINARY DRAFT

March 6, 2026

SCHEDULES OF FINDINGS AND QUESTIONED COSTS
June 30, 2025

SECTION I - SCHEDULE OF AUDITOR’S FINDINGS (continued)

- **2025 - 2: Transitional Kindergarten (TK) Early Enrollment - Average Class Enrollment**

Watsonville Prep - Charter Number 2032

Finding Code: 30000, 40000

Criteria: Pursuant to Education Code 48000.15 (e)(1) the average class enrollment for classes with early enrollment students should not exceed 20.

Condition: During TK early enrollment testing we identified two classrooms at Watsonville Prep that had early enrollment students assigned. When testing the average class enrollments for these classes, we noted that the average enrollment for each classroom tested exceeded the 20 student maximum.

Effect: The School is not in compliance with Education Code 48000.15(e)(1).

Cause: Monitoring of early enrollment students was insufficient to ensure the average class enrollment did not exceed 20.

Impact on ADA, LCFF and Funding: Questioned costs for Watsonville Prep totaled \$29,454. The questioned cost calculator is listed below:

Penalty Calculation for Schoolsite, Average TK Enrollment Exceeding 20. Education Code Section 48000.15(e)(1)(B)			
Line Number	Calculating the Cost of TK Early Enrollment Audit Finding	Instructions	Penalty Inputs and Penalty Amount
1	LEA P2 ADA for all classrooms with early enrollment children	Enter LEA's P-2 ADA for all TK classrooms with one or more early enrollment children	28
2	TK/K-3 GSA Rate	Use link on Instructions tab to locate FY TK/K-3 GSA rate.	1,043
3	Penalty	Calculated field	29,454

Repeat Finding: Yes

Recommendation: We recommend that management strengthen its controls to ensure average enrollment of class is continued monitored with compliance requirements.

Management’s Response: *Open*

NAVIGATOR SCHOOLS

PRELIMINARY DRAFT

March 6, 2026

**SCHEDULES OF FINDINGS AND QUESTIONED COSTS
June 30, 2025**

SECTION II - SCHEDULE OF PRIOR AUDIT FINDINGS

2024 - 001: Internal Controls Relating to Financial Close and Reporting Process

Finding Code: 30000

Type of finding: Material weakness in internal controls over financial close and reporting process, related to adjustments made for revenue, accounts receivables, deferred revenue, cash, beginning net assets, and interest expenses.

Condition: Significant delays in completing and issuing the audit report due to the financial close and reporting process. A total of 11 adjustments were posted after the trial balance was received which were audit adjustments. The client also provided closing entries.

Status: Current year finding reported as 2025 - 3 in Section C

2024 - 002: Expanded Learning Opportunities Program (ELOP) Registration Forms

Finding Code: 30000, 4000

**Watsonville Prep - Charter Number 2032 and
Hayward Collegiate - Charter Number 2027**

Type of finding: Significant deficiency over the internal control to collect signed ELOP registration forms.

Condition: During ELOP testing, we selected a representative sample of students with submitted registration forms. We found that five out of the 48 students sampled did not have completed program registration forms. Of the incomplete forms, Watsonville Prep had one and Hayward Collegiate had four.

Status: Planned corrective action completed during the year ended June 30, 2025

2024 - 003: Transitional Kindergarten (TK) Early Enrollment - Average Class Enrollment

Finding Code: 30000, 4000

Watsonville Prep - Charter Number 2032

Type of finding: Significant deficiency over the internal controls to monitor average class enrollment of classrooms with early enrollment TK students.

Condition: During TK early enrollment testing we identified two classrooms at Watsonville Prep that had early enrollment students assigned. When testing the average class enrollments for these classes, we noted that the average enrollment for each classroom tested exceeded the 20 student maximum.

Status: Current year finding reported as 2025 - 2

SECTION C

REPORTS REQUIRED BY
TITLE 2 U.S. CODE OF FEDERAL REGULATIONS
(CFR) PART 200, UNIFORM ADMINISTRATIVE
REQUIREMENTS, COST PRINCIPLES, AND AUDIT
REQUIREMENTS FOR FEDERAL AWARDS
(UNIFORM GUIDANCE)

PRELIMINARY DRAFT

March 6, 2026

TO BE RETURNED TO GREEN HASSON &
JANKS LLP AND NOT TO BE REPRODUCED
IN ANY FORM WITHOUT PERMISSION

NAVIGATOR SCHOOLS

REPORTS REQUIRED BY
TITLE 2 U.S. CODE OF FEDERAL REGULATIONS
(CFR) PART 200, UNIFORM ADMINISTRATIVE
REQUIREMENTS, COST PRINCIPLES, AND AUDIT
REQUIREMENTS FOR FEDERAL AWARDS
(UNIFORM GUIDANCE)

YEAR ENDED JUNE 30, 2025

NAVIGATOR SCHOOLS

REPORTS REQUIRED BY TITLE 2 U.S. CODE OF FEDERAL REGULATIONS
(CFR) PART 200, UNIFORM ADMINISTRATIVE REQUIREMENTS, COST
PRINCIPLES, AND AUDIT REQUIREMENTS FOR FEDERAL AWARDS
(UNIFORM GUIDANCE)

YEAR ENDED JUNE 30, 2025

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

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Navigator Schools

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the consolidated financial statements of Navigator Schools, which comprise the consolidated statement of financial position as of June 30, 2025, and the related consolidated statement of activities, functional expenses and cash flows for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated March ____, 2026.

Report on Internal Control over Financial Reporting

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of Navigator Schools' consolidated financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2025-3 to be a material weakness.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying schedule of findings and questioned cost as finding 2025-4 to be a significant deficiency.

To the Board of Directors
Navigator Schools

PRELIMINARY DRAFT
March 6, 2026

Report on Compliance and Other Matters

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

Navigator Schools' Response to Findings

Navigator Schools' response to the findings identified in our audit is described in the accompanying schedule of questioned costs. Navigator Schools' response was not subjected to the auditing procedures applied in the audit of the consolidated financial statements, and, accordingly, we express no opinion on it.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Navigator Schools' internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

GREEN HASSON & JANKS LLP

March ____, 2026
Los Angeles, California

**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND
REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE
WITH THE UNIFORM GUIDANCE****INDEPENDENT AUDITOR'S REPORT**

To the Board of Directors
Navigator Schools

Report on Compliance for Each Major Federal Program**Opinion on Each Major Federal Program**

We have audited Navigator Schools' compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Navigator Schools' major federal programs for the year ended June 30, 2025. Navigator Schools' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Navigator Schools complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of their major federal programs for the year ended June 30, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

Responsibilities of Management for Compliance

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

To the Board of Directors
Navigator Schools

PRELIMINARY DRAFT
March 6, 2026

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Navigator Schools' compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Navigator Schools' compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Navigator Schools' compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Navigator Schools' internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Navigator Schools' internal control over compliance. Accordingly, no such opinion is expressed.

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

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as item 2025 - 4. Our opinion on each major federal program is not modified with respect to these matters. *Government Auditing Standards* requires the auditor to perform limited procedures on Navigator Schools' response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. Navigator Schools' response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response

To the Board of Directors
Navigator Schools

PRELIMINARY DRAFT
March 6, 2026

Report on Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2025-4 to be a significant deficiency.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed. *Government Auditing Standards* requires the auditor to perform limited procedures on Navigator's response to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. Navigator's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

GREEN HASSON & JANKS LLP

March ____, 2026
Los Angeles, California

NAVIGATOR SCHOOLS

PRELIMINARY DRAFT

March 6, 2026

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2025**

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Material weaknesses identified? Yes No
- Significant deficiencies identified? Yes None reported
- Noncompliance material to financial statements noted? Yes No

Federal Awards

Internal control over major federal programs:

- Material weaknesses identified? Yes No
- Significant deficiencies identified? Yes None reported

Type of auditor's report issued on compliance for major federal programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? Yes No

Identification of major federal programs:

<u>ALN Number</u>	<u>Name of Federal Program or Cluster</u>
84.010	U.S. Department of Education, Pass-through State of California Department of Education: Title I, Basic Grants: Low-Income and Neglected
10.553/10.555	U.S. Department of Agriculture, Pass-through State of California Department of Education: Child Nutrition Cluster: School Breakfast Program and National School Lunch Program

Dollar threshold used to distinguish between type A and type B programs \$750,000

Auditee qualified as a low-risk auditee? Yes No

NAVIGATOR SCHOOLSPRELIMINARY DRAFT
March 6, 2026**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**
Year Ended June 30, 2025**SECTION II - FINANCIAL STATEMENTS FINDINGS****Finding 2025 - 3: Internal Controls Related to Financial Closing and Reporting Process**

Type of Finding: Material weakness in internal control over financial closing and reporting process related to the current year closing as well as adjustments to prior period reported balances.

Criteria: Management is responsible for ensuring accounts reported on the consolidated statement of financial statements are reconciled with current year activities, and are complete and accurate, and balances and activities are properly stated in the correct period in accordance with U.S. GAAP

Condition and Context: During the current year audit, we identified that certain accounts receivable and other liability balances were written off and recognized in the current year; however, these amounts pertained to prior reporting periods. Similarly, we also noted that reconciliations for current year end balances had not been completed accurately on a timely basis. Navigator experienced turnover in its accounting team that contributed to some of these issues. As a result, audit adjustments were required to properly record the activity in the appropriate period and correct the related misstatements.

Cause: The issues identified were primarily attributable to inaccurate recording of account balances throughout the fiscal year, combined with insufficient technical accounting review of general ledger accounts as part of the year-end closing process.

Effect or Potential Effect: An accumulated audit adjustment of \$1,729,435 was required to correct prior period net assets. Additionally, the completion of the current year audit was significantly delayed. Absent timely detection and correction, similar errors could result in material misstatements and inaccurate financial reporting.

Repeat finding: Yes.

Recommendation: We recommend that management strengthen internal controls over the financial reporting and year-end closing process to ensure that all general ledger accounts are accurately recorded throughout the fiscal year and properly reconciled to current-year activity at year end. This should include the timely preparation and review of account reconciliations, investigation and resolution of reconciling items, and retention of adequate supporting documentation for all material balances.

Views of Responsible Officials and Planned Corrective Action (unaudited): Management concurs with this finding and recognizes that it represents a repeat material weakness in the financial close and reporting process. To address this, we have engaged a qualified back-office service provider to perform core accounting functions, streamline our close procedures, and strengthen management review of key reports and reconciliations. These changes are designed to ensure that monthly and year-end closes are completed accurately, on time, and with clear accountability. Management is fully committed to sustaining this partnership and the enhanced controls it supports so that our financial reporting remains timely, accurate, and reliable going forward.

NAVIGATOR SCHOOLS

PRELIMINARY DRAFT
March 6, 2026

SCHEDULE OF FINDINGS AND QUESTIONED COSTS Year Ended June 30, 2025

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Finding 2025 - 4: Internal Controls Related to Review and Approval of Timecards

Assistance Listing Number: 84.010

Federal Agency: US Department of Education

Pass-Through Entity: California Sate Department of Education

Federal Program: Title I, Basic Grants: Low-Income and Neglected

Type of Finding: Significant deficiencies in internal control over compliance related to employee timecards monitoring process.

Criteria: Per 2 CFR §200.430, charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must:

- Be supported by a system of internal control providing reasonable assurance that charges are accurate, allowable, and properly allocated.
- Be incorporated into the official records of the entity.
- Reasonably reflect total activity for which the employee is compensated.
- Be reviewed and approved by a responsible supervisory official.

Management is responsible for establishing and maintaining effective internal controls to ensure payroll costs charged to Federal awards are accurate, properly supported, and periodically monitored.

Condition and Context: During our testing of payroll expenditures charged to the Title I grant, we identified deficiencies in the timekeeping and monitoring process. Specifically, for 4 of the 40 employee timecards tested, management was unable to locate the original timecards reflecting documented supervisory approval. As a result, evidence of required review and approval was not available for those payroll expenditures.

Cause: Inconsistent implementation of review controls by management and insufficient oversight to ensure compliance with Uniform Guidance payroll documentation requirements.

Effect or Potential Effect: Payroll costs charged to the Federal award may not accurately reflect actual time worked on the program. While no material questioned costs were identified as a result of our testing, the control deficiencies increase the risk of future noncompliance.

Repeat finding: Not a repeat finding.

NAVIGATOR SCHOOLS

PRELIMINARY DRAFT
March 6, 2026

SCHEDULE OF FINDINGS AND QUESTIONED COSTS Year Ended June 30, 2025

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (continued)

Recommendation: We recommend management develop and implement written policies and procedures for timekeeping and payroll allocation consistent with 2 CFR §200.430 and strengthen controls over the timecard review and approval controls.

Views of Responsible Officials and Planned Corrective Action (unaudited): Management concurs with this finding and acknowledges that controls over the review and approval of timecards for federally funded staff were not consistently applied. In response, we will reinforce timekeeping expectations, clarify roles, and ensure that policies and procedures are aligned with 2 CFR § 200.430. We will also conduct targeted training for supervisors to reinforce expectations. Central office monitoring will now include quarterly internal audit reviews and follow-up, creating a continuous feedback loop that supports compliance. These enhancements reflect management's commitment to ensuring that payroll charges to federal programs are accurate, supported, and reliably documented going forward.

SECTION IV - SUMMARY OF PRIOR YEAR AUDIT FINDINGS

There were no prior year audit findings.

APPENDIX

PRELIMINARY DRAFT**March 6, 2026**TO BE RETURNED TO GREEN HASSON &
JANKS LLP AND NOT TO BE REPRODUCED
IN ANY FORM WITHOUT PERMISSION

To the Board of Directors
Navigator Schools

We have audited the consolidated financial statements of Navigator Schools (Navigator) as of and for the year ended June 30, 2025 and have issued our report thereon dated March ____, 2026. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Consolidated Financial Statement Audit

As communicated in our engagement letter dated June 11, 2025, our responsibility, as described by professional standards, is to form and express an opinion about whether the consolidated financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the consolidated financial statements does not relieve you or management of its respective responsibilities.

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

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

We have provided our comments regarding significant control deficiencies, material weaknesses, and other matters noted during our audit in a separate letter to you dated March ____, 2026.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope we previously communicated to you. However, we experienced a delay in completing the audit due to turnover in the accounting team of Navigator and resulting delays in completion of the year end closing and general ledger account reconciliations.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, and our firm have complied with all relevant ethical requirements regarding independence.

Significant Risks Identified

The following are presumed significant risks under auditing standards generally accepted in the United States of America: (1) the risk of improper revenue recognition, which for Navigator arises primarily in the area of improper revenue recognition through misallocation of costs to cost-reimbursement contracts, and (2) the risk of management override of controls. We designed our audit procedures to address these presumed significant risks.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by Navigator is included in Note 1 to the consolidated financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during the year ended June 30, 2025. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates and Related Disclosures

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

Consolidated Financial Statement Disclosures

Certain consolidated financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to consolidated financial statement users. The most sensitive disclosures affecting Navigator's consolidated financial statements relate to revenue recognition and the prior period adjustment in Note 10.

Significant Unusual Transactions

For purposes of this communication, professional standards require us to communicate to you significant unusual transactions identified during our audit. There were no significant unusual transactions identified.

Significant Difficulties Encountered during the Audit

Although we ultimately received full cooperation of management and believe that we were given direct and unrestricted access to Navigator's books and records, we encountered significant difficulties in performing and completing the audit process. Principally, these difficulties related to the condition of the books and records, as well as the turnover of accounting personnel.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards also require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the consolidated financial statements as a whole. The attached schedule, **Proposed Adjusting Journal Entries**, summarizes uncorrected consolidated financial statement misstatements whose effects in the current and prior periods, as determined by management, are immaterial, both individually and in the aggregate, to the consolidated financial statements taken as a whole. Uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future-period consolidated financial statements to be materially misstated, even though the uncorrected misstatements are immaterial to the consolidated financial statements currently under audit.

To the Board of Directors
Navigator Schools
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PRELIMINARY DRAFT
March 6, 2026

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. The attached schedule, **Adjusting Journal Entries**, summarizes material misstatements that we identified as a result of our audit procedures and that were brought to the attention of, and corrected by, management.

Disagreements with Management

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

Modification of the Auditor's Report

As discussed in Note 10 to the consolidated financial statements, beginning net assets as of July 1, 2024, have been restated. An emphasis-of-matter paragraph has been added to our auditor's report regarding this matter.

Representations Requested from Management

We have requested certain written representations from management, which are included in the management representation letter dated March ____, 2026

Management's Consultations with Other Accountants

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

Other Significant Matters, Findings, or Issues

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

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

GREEN HASSON & JANKS LLP

March ____, 2026
Los Angeles, California

Client: **Navigator Schools**
 Period Ending: **June 30, 2025**
 Workpaper: **Proposed Adjusting Journal Entries - 407 LLC**

Account	Description	Debit	Credit
Proposed Journal Entries JE # 101			
To properly reflect the effect on Net assets due to over-amortization of FA in prior periods.			
6900	Depreciation	179,058.00	
9700	Fund Balance		179,058.00
Total		179,058.00	179,058.00

PRELIMINARY DRAFT
March 6, 2026

Client: **Navigator Schools**
 Period Ending: **June 30, 2025**
 Workpaper: **Proposed Adjusting Journal Entries - CMO**

Account	Description	Debit	Credit
Proposed Journal Entries JE # 1001			
To correct over accrued payroll liabilities.			
9590	Payroll Accrual	145,149.00	
1300	SALARIES:CE Supervisor & Admin Salaries		145,149.00
Total		<u>145,149.00</u>	<u>145,149.00</u>

PRELIMINARY DRAFT
March 6, 2026

Client: **Navigator Schools**
 Period Ending: **June 30, 2025**
 Workpaper: **Proposed Adjusting Journal Entries - Gilroy Prep**

Account	Description	Debit	Credit
Proposed Journal Entries JE # 1001			
To revise GPS over accrued CY lottery revenue.			
8300	State Revenues	25,687.00	
9200	Accounts Receivable		25,687.00
Total		<u>25,687.00</u>	<u>25,687.00</u>
Proposed Journal Entries JE # 1002			
To record extrapolation error for contributions testing.			
8800	Donations/Fundraising	38,663.00	
9700	Fund Balance		38,663.00
Total		<u>38,663.00</u>	<u>38,663.00</u>
Proposed Journal Entries JE # 1003			
To reverse Parsec Education Inc. invoice for FY25/26 that paid in FY25/26 but over accrued in FY24/25.			
9500	Accounts Payable	34,503.00	
9330	Prepaid Expenses		34,503.00
Total		<u>34,503.00</u>	<u>34,503.00</u>
Proposed Journal Entries JE # 1004			
To reflect the fiscal impact if Galeb Paving June 2024 retainage was properly accrued.			
9500	Accounts Payable	24,317.00	
9410	Construction in progress		24,317.00
Total		<u>24,317.00</u>	<u>24,317.00</u>

PRELIMINARY DRAFT
March 6, 2026

Client: **Navigator Schools**
 Period Ending: **June 30, 2025**
 Workpaper: **Proposed Adjusting Journal Entries - Hayward**

Account	Description	Debit	Credit
Proposed Journal Entries JE # 1001			
To true up PY ROU Asset and liability that were understated.			
9450	Right-Of-Use	32,572.00	
9700	Fund Balance		18,760.00
9801	Lease Liability- Long-Term		13,812.00
Total		<u>32,572.00</u>	<u>32,572.00</u>
Proposed Journal Entries JE # 1002			
To reduce prior year ILPT receivable balance to actual amount paid by HUSD.			
5810	Bad Debt	45,165.00	
9200	Accounts Receivable		45,165.00
Total		<u>45,165.00</u>	<u>45,165.00</u>
Proposed Journal Entries JE # 1003			
To record extrapolation error for contribution testing.			
8800	Donations/Fundraising	38,663.00	
9700	Fund Balance		38,663.00
Total		<u>38,663.00</u>	<u>38,663.00</u>
Proposed Journal Entries JE # 1004			
To record prior year lottery R1 adjustments that should've been cleared in prior period.			
9700	Fund Balance	18,673.00	
9200	Accounts Receivable		18,673.00
Total		<u>18,673.00</u>	<u>18,673.00</u>
Proposed Journal Entries JE # 1005			
To reverse Parsec Education Inc. invoice for FY25/26 that paid in FY25/26 but over accrued in FY24/25.			
9500	Accounts Payable	13,356.00	
9330	Prepaid Expenses		13,356.00
Total		<u>13,356.00</u>	<u>13,356.00</u>

Client: **Navigator Schools**
 Period Ending: **June 30, 2025**
 Workpaper: **Proposed Adjusting Journal Entries - Hollister Prep**

Account	Description	Debit	Credit
Proposed Journal Entries JE # 1001			
PAJE to record projected error for grant awarded in 23/24 to be recognized in appropriate period.			
8800	Donations/Fundraising	38,663.00	
9700	Fund Balance		38,663.00
Total		<u>38,663.00</u>	<u>38,663.00</u>
Proposed Journal Entries JE # 1002			
To record prior year lottery R1 adjustments that should've been cleared in prior period.			
9700	Fund Balance	18,654.00	
9200	Accounts Receivable		18,654.00
Total		<u>18,654.00</u>	<u>18,654.00</u>
Proposed Journal Entries JE # 1003			
To reverse Parsec Education Inc. invoice for FY25/26 that paid in FY25/26 but over accrued in FY24/25.			
9500	Accounts Payable	34,503.00	
9330	Prepaid Expenses		34,503.00
Total		<u>34,503.00</u>	<u>34,503.00</u>

Client: **Proposed Adjusting Journal Entries**
 Period Ending: **June 30, 2025**
 Workpaper: **Proposed Adjusting Journal Entries - Watsonville Prep**

Account	Description	Debit	Credit
Proposed Journal Entries JE # 1001			
To remove debit balance in Notes Payable account due to duplicate entries.			
9503	Interest Payable	31,902.00	
9677	Notes Payable - LIIF		31,902.00
Total		<u>31,902.00</u>	<u>31,902.00</u>
Proposed Journal Entries JE # 1002			
To true up interest expenses related to the PCSD loan.			
5843	Interest Expense	35,000.00	
9503	Interest Payable		35,000.00
Total		<u>35,000.00</u>	<u>35,000.00</u>
Proposed Journal Entries JE # 1003			
To record extrapolation error for contributions testing.			
8800	Donations/Fundraising	38,664.00	
9700	Fund Balance		38,664.00
Total		<u>38,664.00</u>	<u>38,664.00</u>
Proposed Journal Entries JE # 1004			
To write off Title I funding receivables that should've been cleared up in prior year.			
9700	Fund Balance	47,253.00	
9200	Accounts Receivable		47,253.00
Total		<u>47,253.00</u>	<u>47,253.00</u>
Proposed Journal Entries JE # 1005			
To record prior year lottery R1 adjustments that should've been cleared in prior period.			
9700	Fund Balance	25,926.00	
9200	Accounts Receivable		25,926.00
Total		<u>25,926.00</u>	<u>25,926.00</u>
Proposed Journal Entries JE # 1006			
To reverse Parsec Education Inc. invoice for FY25/26 that paid in FY25/26 but over accrued in FY24/25.			
9500	Accounts Payable	28,937.00	
9330	Prepaid Expenses		28,937.00
Total		<u>28,937.00</u>	<u>28,937.00</u>

Client: **Navigator Schools**
 Period Ending: **June 30, 2025**
 Workpaper: **Adjusting Journal Entries - 407 LLC**

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 1			
Late Client Entry JE#2 to reclass liabilities write-off revenue from interest revenue into other local income.			
8600	Other Local Revenue	647.00	
8660	Other Local Revenue: Interest Income		647.00
Total		647.00	647.00
Adjusting Journal Entries JE # 2			
Late Client Entry JE#4 to correct current year depreciation and fixed assets.			
9420	Leasehold Improvements	6,202.00	
9425	Accum. Depreciation-Leasehold Improvements	933.00	
9425	Accum. Depreciation-Leasehold Improvements	179,058.00	
6900	Depreciation		179,058.00
9460	Furniture and Equipment		6,202.00
9465	Accumulated Depreciation - Furniture & Fixtures		933.00
Total		186,193.00	186,193.00
Adjusting Journal Entries JE # 3			
Late Client Entry JE#5 to move PCSD loan balance from WPS to 407 LLC.			
9624	Due to/from WPS	230,789.00	
9678	Notes Payable - PCSD		230,789.00
Total		230,789.00	230,789.00
Adjusting Journal Entries JE # 4			
Late Client Entry JE#6 to remove old outstanding checks and deposits in transit in various cash accounts.			
9621	Due to/from CMO	30,300.00	
9122	Banking: US Bank 2242		30,300.00
Total		30,300.00	30,300.00
Adjusting Journal Entries JE # 5			
Late Client Entry JE#7 to clear up intercompany cash and due to/from balance.			
9128	Banking:SCC Bank Checking	230,789.00	
9135	Banking:EW Money Market	304,928.00	
9625	Due to/from 407	2,395,180.00	
9128	Banking:SCC Bank Checking		304,928.00
9621	Due to/from CMO		2,395,180.00
9624	Due to/from WPS		230,789.00
Total		2,930,897.00	2,930,897.00
Adjusting Journal Entries JE # 6			
Late Client Entry JE#10 to accrue FY24/25 expenses paid in FY25/26.			
5535	Utilities - All Utilities	57,247.00	
9514	other payables		57,247.00
Total		57,247.00	57,247.00

PRELIMINARY DRAFT
March 6, 2026

Client: **Navigator Schools**
 Period Ending: **June 30, 2025**
 Workpaper: **Adjusting Journal Entries - 407 LLC**

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 7			
Non-attest Entry to record CY lease activity and true up ROU balances.			
5611	Rent/Lease Facilities	198,732.00	
9801	Lease Liability- Long-Term	649,891.00	
9801	Lease Liability- Long-Term	126,271.00	
9250	Accumulated Amortization		203,742.00
9450	Right-Of-Use		644,881.00
9800	Lease Liability- Current		126,271.00
Total		<u>974,894.00</u>	<u>974,894.00</u>
Adjusting Journal Entries JE # 8			
To reconcile lease expense and income as of June 30, 2025.			
8601	Rent Income	272,700.00	
9624	Due to/from WPS	60,600.00	
5611	Rent/Lease Facilities		333,300.00
Total		<u>333,300.00</u>	<u>333,300.00</u>
Adjusting Journal Entries JE # 9			
To record intercompany straight-line expense income and adjust prior year.			
9300	Deferred Rent Asset	1,151,213.00	
8601	Rent Income		526,607.00
9700	Fund Balance		624,606.00
Total		<u>1,151,213.00</u>	<u>1,151,213.00</u>

PRELIMINARY DRAFT
March 6, 2026

Client: **Navigator Schools**
 Period Ending: **June 30, 2025**
 Workpaper: **Adjusting Journal Entries - CMO**

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 1			
Late Client Entry JE2 to reclass liabilities write-off revenue from interest revenue into other local income.			
8660	Other Local Revenue: Interest Income	186,939.00	
8600	Other Local Revenue		186,939.00
Total		<u>186,939.00</u>	<u>186,939.00</u>
Adjusting Journal Entries JE # 2			
Late Client Entry JE#3 to adjust year-end accrued PTO.			
1200	SALARIES:CE Pupil Support Salaries	6,655.00	
1300	SALARIES:CE Supervisor & Admin Salaries	64,014.00	
2200	SALARIES:Classified Support Salaries	14,646.00	
2300	SALARIES:CL Supervisor & Admin Salaries	21,155.00	
2400	SALARIES:CL Clerical & Office Salaries	5,008.00	
2900	SALARIES:Classified Other Salaries	36,829.00	
9590	Payroll Accrual		148,307.00
Total		<u>148,307.00</u>	<u>148,307.00</u>
Adjusting Journal Entries JE # 3			
Late Client Entry JE#4 to correct current year depreciation.			
6900	Depreciation	31.00	
9425	Accum. Depreciation-Leasehold Improvements		31.00
Total		<u>31.00</u>	<u>31.00</u>
Adjusting Journal Entries JE # 4			
Late Client Entry JE#6 to remove old outstanding checks and deposits in transit in various cash accounts.			
9128	Banking:SCC Bank Checking	11,333.00	
9128	Banking:SCC Bank Checking	30,300.00	
9128	Banking:SCC Bank Checking	28,567.00	
8600	Other Local Revenue		28,567.00
9122	Banking: US Bank 2242		11,333.00
9625	Due to/from 407		30,300.00
Total		<u>70,200.00</u>	<u>70,200.00</u>

PRELIMINARY DRAFT
March 6, 2026

Client: **Navigator Schools**
 Period Ending: **June 30, 2025**
 Workpaper: **Adjusting Journal Entries - CMO**

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 5			
Late Client Entry JE#7 to clear up intercompany cash and due to/from balance.			
9128	Banking:SCC Bank Checking	377,096.00	
9128	Banking:SCC Bank Checking	652,428.00	
9135	Banking: EW Money Market	2,187,786.00	
9621	Due to/from CMO	7,600.00	
9623	Due to/from Hollister	316,343.00	
9624	Due to/from Watsonville	976,726.00	
9625	Due to/from 407	2,395,180.00	
9135	Banking: EW Money Market		644,711.00
9137	Banking: EW Operating		7,717.00
9514	Other Payable		3,379,506.00
9622	Due to/from Gilroy		287,698.00
9624	Due to/from Watsonville		355,543.00
9626	Due to/from HC		2,237,984.00
Total		<u>6,913,159.00</u>	<u>6,913,159.00</u>
Adjusting Journal Entries JE # 6			
Late Client Entry JE#9 to write off credit card liability that no longer valid.			
9515	Rabobank Credit Card x2405	171,829.00	
8600	Other Local Revenue		171,829.00
Total		<u>171,829.00</u>	<u>171,829.00</u>
Adjusting Journal Entries JE # 7			
Late Client Entry JE#10 to accrue FY24/25 expenses paid in FY25/26.			
3400	Employee Benefits:Health & Welfare Benefits	20,246.00	
5845	Legal Fees	10,000.00	
9410	Construction in progress	13,200.00	
9514	Other Payable		33,446.00
9514	Other Payable		10,000.00
Total		<u>43,446.00</u>	<u>43,446.00</u>
Adjusting Journal Entries JE # 8			
Non-attest Entry to record CY lease activity and true up ROU balances.			
5611	Rent/Lease Facilities	614.00	
9450	Right-Of-Use	51,074.00	
9800	Lease Liability- Current	3,343.00	
9250	Accumulated Amortization		26,954.00
9801	Lease Liability- Long-Term		28,077.00
Total		<u>55,031.00</u>	<u>55,031.00</u>

Client: **Navigator Schools**
 Period Ending: **June 30, 2025**
 Workpaper: **Adjusting Journal Entries - CMO**

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 9			
Late Client Entry JE#11 to recognize SPARK Grant from deferred revenue as conditions met.			
9620	Deferred Revenue	241,227.00	
8810	Grant Revenue		241,227.00
Total		241,227.00	241,227.00
Adjusting Journal Entries JE # 10			
Late Client Entry RJE 1.28.26 to reclass expense within account 5999 into the corresponding expense account that reflects the nature of expense.			
3101	Employee Benefits:State Teacher Retirement System	3,000.00	
5701	Tech-Software, R&M, SIS, Services	22,397.00	
5999	Previous Year Prepaid		25,397.00
Total		25,397.00	25,397.00
Adjusting Journal Entries JE # 11			
Late Client Entry JE#14 to remove double-counted AR/liabilities write-off from other revenue and bad debt expense.			
8600	Other Local Revenue	5,256.00	
5810	Bad Debt		5,256.00
Total		5,256.00	5,256.00
Adjusting Journal Entries JE # 12			
Audit Adjustment to correct Charles Schwab Foundation grant to prior period.			
8810	Grant Revenue	250,000.00	
9700	Fund Balance		250,000.00
Total		250,000.00	250,000.00
Adjusting Journal Entries JE # 13			
Audit Adjustment to correct the balance sheet write off amount into prior period.			
8600	Other Local Revenue	413,877.00	
9700	Fund Balance		413,877.00
Total		413,877.00	413,877.00
Adjusting Journal Entries JE # 14			
Audit Adjustment to recognize SPARK Grant in FY24 as condition met in prior period per grantor.			
8810	Grant Revenue	241,227.00	
9700	Fund Balance		241,227.00
Total		241,227.00	241,227.00

Client: **Navigator Schools**
 Period Ending: **June 30, 2025**
 Workpaper: **Adjusting Journal Entries - CMO**

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 15			
Non-attest Etnry to record Finance Leases as of 6/30/2025.			
5610	Rent/Lease Copier/Equipment	312.00	
GHJ-1	Right of use Asset - Finance	36,494.00	
GHJ-2	Lease Liability - Finance	7,732.00	
GHJ-2	Lease Liability - Finance		36,806.00
GHJ-2.1	Lease Liability - Finance Current		7,732.00
Total		<u>44,538.00</u>	<u>44,538.00</u>
Adjusting Journal Entries JE # 16			
To reflect current year activities for 407 Main St LLC into consolidated financial statements.			
9514	Other Payable	177,662.00	
GHJ-3	Gain/Loss from Ownership in Subsidiary		177,662.00
Total		<u>177,662.00</u>	<u>177,662.00</u>
Adjusting Journal Entries JE # 17			
To reflect fund balance impact with LLC's rested net asset from prior year.			
9514	Other Payable	624,606.00	
9700	Fund Balance		624,606.00
Total		<u>624,606.00</u>	<u>624,606.00</u>

Client: **Navigator Schools**
 Period Ending: **June 30, 2025**
 Workpaper: **Adjusting Journal Entries - Gilroy Prep**

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 1			
Audit adjustment to accrue district oversight fees for FY24-25.			
5824	District Oversight Fees	195,753.00	
9500	Accounts Payable		195,753.00
Total		195,753.00	195,753.00
Adjusting Journal Entries JE # 2			
Late Client Entry JE#2 to reclass liabilities write-off revenue from interest revenue into other local income.			
8660	Other Local Revenue: Interest Income	685,209.00	
8600	Other Local Revenue		685,209.00
Total		685,209.00	685,209.00
Adjusting Journal Entries JE # 3			
Late Client Entry #3 to adjust year-end accrued PTO.			
1300	SALARIES:CE Supervisor & Admin Salaries	3,093.00	
2104	SALARIES:Special Education	3,270.00	
2900	SALARIES:Classified Other Salaries	5,547.00	
2904	SALARIES:Other CL - Security/yard Duty	1,941.00	
2930	SALARIES:Other CL - Maintenance/grounds	5,989.00	
9590	Payroll Accrual		19,840.00
Total		19,840.00	19,840.00
Adjusting Journal Entries JE # 4			
Late Client Entry JE#5 to correct current year depreciation.			
6900	Depreciation	1,647.00	
9425	Accum. Depreciation-Leasehold Improvements		1,647.00
Total		1,647.00	1,647.00
Adjusting Journal Entries JE # 5			
Late Client Entry JE#7 to clear up intercompany cash and due to/from balance			
9621	Due to/from CMO	287,698.00	
9624	Due to/from Watsonville	29,711.00	
9626	Due to/from HC	327.00	
9128	Banking:SCC Bank Checking		20,733.00
9135	Banking: EW Money Market		296,284.00
9623	Due to/from Hollister		719.00
Total		317,736.00	317,736.00
Adjusting Journal Entries JE # 6			
Late Client Entry JE#10 to accrue FY24/25 expenses paid in FY25/26.			
3400	Employee Benefits:Health & Welfare Benefits	21,467.00	
9514	Other payables		21,467.00
Total		21,467.00	21,467.00

Client: **Navigator Schools**
 Period Ending: **June 30, 2025**
 Workpaper: **Adjusting Journal Entries - Gilroy Prep**

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 7			
Non-attest Entry to record CY lease activity and true up ROU balances.			
9250	Accumulated Amortization	21,639.00	
9800	Lease Liability- Current	7,856.00	
9801	Lease Liability- Long-Term	22,747.00	
9450	Right-Of-Use		52,242.00
Total		<u>52,242.00</u>	<u>52,242.00</u>
Adjusting Journal Entries JE # 8			
Late Client Entry RJE 1.28.26 to reclass expense within account 5999 into the corresponding expense account that reflects the nature of expense.			
4100	Textbooks	8,488.00	
4410	Classroom Furn and Equip	33,611.00	
4501	Tech-Supplies/Hardware	1,821.00	
5305	Dues & Membership Professiona;	8,370.00	
5701	Tech-Software, R&M, SIS, Services	78,435.00	
5910	Communications - Internet	10,978.00	
5999	Previous Year Prepaid		141,703.00
Total		<u>141,703.00</u>	<u>141,703.00</u>
Adjusting Journal Entries JE # 9			
Late Client Entry JE#14 to remove double-counted AR/liabilities write-off from other revenue and bad debt expense.			
8600	Other Local Revenue	31,070.00	
5810	Bad Debt		31,070.00
Total		<u>31,070.00</u>	<u>31,070.00</u>
Adjusting Journal Entries JE # 10			
Audit Adjustment to correct the balance sheet write off amount into prior period.			
8600	Other Local Revenue	701,547.00	
9700	Fund Balance		701,547.00
Total		<u>701,547.00</u>	<u>701,547.00</u>
Adjusting Journal Entries JE # 11			
Non-attest Entry to record Finance Leases as of 6/30/2025.			
5610	Rent/Lease Copier/Equipment	561.00	
GHJ-1	Right of Use Asset - Finance	144,456.00	
GHJ-2	Lease Liability - Finance		116,148.00
GHJ-2.1	Lease Liability - Finance Current		28,869.00
Total		<u>145,017.00</u>	<u>145,017.00</u>

Client: **Navigator Schools**
 Period Ending: **June 30, 2025**
 Workpaper: **Adjusting Journal Entries - Gilroy Prep**

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 12			
Late client entry - JE15 to recognized Silicon/Elevate Grants.			
9200	Accounts Receivable	52,800.00	
8810	Grant Revenue		52,800.00
Total		<u>52,800.00</u>	<u>52,800.00</u>
Adjusting Journal Entries JE # 13			
Audit identified reclass entry to accrue for CIP retainage as of 6/30/2025.			
9410	Construction in progress	167,718.00	
9500	Accounts Payable		167,718.00
Total		<u>167,718.00</u>	<u>167,718.00</u>

Client: **Navigator Schools**
 Period Ending: **June 30, 2025**
 Workpaper: **Adjusting Journal Entries - Hayward**

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 1			
Late Client Entry JE#1 to adjust write off outstanding items upon Fremont Bank closure.			
8600	Other Local Revenue	36,759.00	
9132	Fremont Bank		36,759.00
Total		<u>36,759.00</u>	<u>36,759.00</u>
Adjusting Journal Entries JE # 2			
Late Client Entry JE#2 to reclass liabilities write-off revenue from interest revenue into other local income.			
8660	Other Local Revenue: Interest Income	164,781.00	
8600	Other Local Revenue		164,781.00
Total		<u>164,781.00</u>	<u>164,781.00</u>
Adjusting Journal Entries JE # 3			
Late Client Entry JE#3 to adjust year-end accrued PTO.			
1300	SALARIES:CE Supervisor & Admin Salaries	3,093.00	
2900	SALARIES:Classified Other Salaries	5,746.00	
2901	SALARIES:Site Tech	4,178.00	
2930	SALARIES:Other CL - Maintenance/grounds	560.00	
9590	Payroll Accrual		13,577.00
Total		<u>13,577.00</u>	<u>13,577.00</u>
Adjusting Journal Entries JE # 4			
Late Client Entry JE#4 to correct current year depreciation.			
9425	Accum. Depreciation-Leasehold Improvements	11.00	
6900	Depreciation		11.00
Total		<u>11.00</u>	<u>11.00</u>
Adjusting Journal Entries JE # 5			
Late Client Entry JE#7 to clear up intercompany cash and due to/from balance.			
9621	Due to/from CMO	2,237,985.00	
9624	Due to/from Watsonville	119.00	
8600	Other Local Revenue		1.00
9128	Banking:SCC Bank Checking		31,907.00
9135	Banking: EW Money Market		2,205,454.00
9622	Due to/from Gilroy		327.00
9623	Due to/from Hollister		415.00
Total		<u>2,238,104.00</u>	<u>2,238,104.00</u>

PRELIMINARY DRAFT
March 6, 2026

Client: **Navigator Schools**
 Period Ending: **June 30, 2025**
 Workpaper: **Adjusting Journal Entries - Hayward**

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 6			
Late Client Entry JE#10 to accrue FY24/25 expenses paid in FY25/26.			
3400	Employee Benefits:Health & Welfare Benefits	7,614.00	
5824	District Oversight Fees	17,317.00	
9410	Construction in progress	27,426.00	
9514	Other Payables		35,039.00
9517	Due to Grantor		17,318.00
Total		<u>52,357.00</u>	<u>52,357.00</u>
Adjusting Journal Entries JE # 7			
Non-attest Entry to record CY lease activity and true up ROU balances.			
5611	Rent/Lease Facilities	65,849.00	
9450	Right-Of-Use	32,572.00	
9801	Lease Liability- Long-Term	66,417.00	
9801	Lease Liability- Long-Term	7,396.00	
5611	Rent/Lease Facilities		18,760.00
9250	Accumulated Amortization		120,058.00
9450	Right-Of-Use		12,208.00
9800	Lease Liability- Current		7,396.00
9801	Lease Liability- Long-Term		13,812.00
Total		<u>172,234.00</u>	<u>172,234.00</u>
Adjusting Journal Entries JE # 8			
Late Client Entry RJE 1.28.26 to reclass expense within account 5999 into the corresponding expense account that reflects the nature of expense.			
4100	Textbooks	3,223.00	
4410	Classroom Furn and Equip	6,614.00	
5305	Dues & Membership Professiona;	3,178.00	
5701	Tech-Software, R&M, SIS, Services	62,294.00	
5910	Communications - Internet	22,251.00	
5999	Previous Year Prepaid		97,560.00
Total		<u>97,560.00</u>	<u>97,560.00</u>
Adjusting Journal Entries JE # 9			
Late Client Entry JE#14 to remove double-counted AR/liabilities write-off from other revenue and bad debt expense.			
8000	Gnl Purpose Entitlement LCFF	42,281.00	
8600	Other Local Revenue	59,108.00	
5810	Bad Debt		101,389.00
Total		<u>101,389.00</u>	<u>101,389.00</u>

Client: **Navigator Schools**
 Period Ending: **June 30, 2025**
 Workpaper: **Adjusting Journal Entries - Hayward**

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 10			
Audit Adjustment to correct the balance sheet write off amount into prior period.			
9700	Fund Balance	41,994.00	
8600	Other Local Revenue		41,994.00
Total		41,994.00	41,994.00
Adjusting Journal Entries JE # 11			
Non-attest Etnry to record Finance Leases as of 6/30/2025.			
5610	Rent/Lease Copier/Equipment	246.00	
GHJ-1	Right of Use Asset - Finance	63,230.00	
GHJ-2	Lease Liability - Finance	12,636.00	
GHJ-2	Lease Liability - Finance		63,476.00
GHJ-2.1	Lease Liability - Finance Current		12,636.00
Total		76,112.00	76,112.00
Adjusting Journal Entries JE # 12			
Late client entry - JE15 to recognized Silicon/Elevate Grants.			
9200	Accounts Receivable	52,800.00	
8810	Grant Revenue		52,800.00
Total		52,800.00	52,800.00
Adjusting Journal Entries JE # 13			
Audit identified reclass entry to accrue for CIP retainage as of 6/30/2025.			
9410	Construction in progress	109,062.00	
9500	Accounts Payable		109,062.00
Total		109,062.00	109,062.00

Client: **Navigator Schools**
 Period Ending: **June 30, 2025**
 Workpaper: **Adjusting Journal Entries - Hollister Prep**

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 1			
Audit adjustment to accrue for district oversight fees for FY24-25.			
5535	Utilities - All Utilities	97,509.00	
5824	District Oversight Fees	183,874.00	
9500	Accounts Payable		281,383.00
Total		<u>281,383.00</u>	<u>281,383.00</u>
Adjusting Journal Entries JE # 2			
Late Client Entry JE#2 to reclass liabilities write-off revenue from interest revenue into other local income.			
8660	Other Local Revenue: Interest Income	292,178.00	
8600	Other Local Revenue		292,178.00
Total		<u>292,178.00</u>	<u>292,178.00</u>
Adjusting Journal Entries JE # 3			
Late Client Entry JE#3 to adjust year-end accrued PTO.			
1300	SALARIES:CE Supervisor & Admin Salaries	3,093.00	
2900	SALARIES:Classified Other Salaries	1,587.00	
2901	SALARIES:Site Tech	3,360.00	
2904	SALARIES:Other CL - Security/yard Duty	1,732.00	
2930	SALARIES:Other CL - Maintenance/grounds	6,818.00	
9590	Payroll Accrual		16,590.00
Total		<u>16,590.00</u>	<u>16,590.00</u>
Adjusting Journal Entries JE # 4			
Late Client Entry JE#4 to correct current year depreciation.			
6900	Depreciation	1,544.00	
9425	Accum. Depreciation-Leasehold Improvements		1,544.00
Total		<u>1,544.00</u>	<u>1,544.00</u>
Adjusting Journal Entries JE # 5			
Late Client Entry JE#7 to clear up intercompany cash and due to/from balance.			
9135	Banking: EW Money Market	313,952.00	
9199	Undeposited Funds	25,922.00	
9622	Due to/from Gilroy	1,605.00	
9624	Due to/from Watsonville	1,256.00	
9626	Due to/from HC	416.00	
8600	Other Local Revenue		25,922.00
9621	Due to/from CMO		317,229.00
Total		<u>343,151.00</u>	<u>343,151.00</u>
Adjusting Journal Entries JE # 6			
Late Client Entry JE#10 to accrue FY24/25 expenses paid in FY25/26.			
3400	Employee Benefits:Health & Welfare Benefits	42,728.00	
9514	Other payables		42,728.00
Total		<u>42,728.00</u>	<u>42,728.00</u>

Client: **Navigator Schools**
 Period Ending: **June 30, 2025**
 Workpaper: **Adjusting Journal Entries - Hollister Prep**

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 7			
Non-attest Entry to record CY lease activity and true up ROU balances.			
9250	Accumulated Amortization	21,639.00	
9800	Lease Liability- Current	7,856.00	
9801	Lease Liability- Long-Term	22,747.00	
9450	Right-Of-Use		52,242.00
Total		52,242.00	52,242.00
Adjusting Journal Entries JE # 8			
Late Client Entry RJE 1.28.26 to reclass expense within account 5999 into the corresponding expense account that reflects the nature of expense.			
4100	Textbooks	8,489.00	
4410	Classroom Furn and Equip	5,549.00	
5305	Dues & Membership Professiona;	8,277.00	
5701	Tech-Software, R&M, SIS, Services	64,171.00	
5999	Previous Year Prepaid		86,486.00
Total		86,486.00	86,486.00
Adjusting Journal Entries JE # 9			
Late Client Entry JE#14 to remove double-counted AR/liabilities write-off from other revenue and bad debt expense.			
8600	Other Local Revenue	16,746.00	
5810	Bad Debt		16,746.00
Total		16,746.00	16,746.00
Adjusting Journal Entries JE # 10			
Audit Adjustment to correct the balance sheet write off amount into prior period.			
8600	Other Local Revenue	313,773.00	
9700	Fund Balance		313,773.00
Total		313,773.00	313,773.00
Adjusting Journal Entries JE # 11			
Non-attest Entry to record Finance Leases as of 6/30/2025.			
5610	Rent/Lease Copier/Equipment	722.00	
GHJ-1	Right of Use Asset - Finance	163,208.00	
GHJ-2	Lease Liability - Finance	32,842.00	
GHJ-2	Lease Liability - Finance		163,930.00
GHJ-2.1	Lease Liability - Finance Current		32,842.00
Total		196,772.00	196,772.00
Adjusting Journal Entries JE # 12			
Late client entry - JE15 to recognized Silicon/Elevate Grants.			
9200	Accounts Receivable	17,000.00	
8810	Grant Revenue		17,000.00
Total		17,000.00	17,000.00

PRELIMINARY DRAFT
March 6, 2026

Client: **Navigator Schools**
 Period Ending: **June 30, 2025**
 Workpaper: **Adjusting Journal Entries - Watsonville Prep**

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 1			
Late Client Entry JE#2 to reclass liabilities write-off revenue from interest revenue into other local income.			
8660	Other Local Revenue: Interest Income	187,995.00	
8600	Other Local Revenue		187,995.00
Total		<u>187,995.00</u>	<u>187,995.00</u>
Adjusting Journal Entries JE # 2			
Late Client Entry JE#3 to adjust year-end accrued PTO.			
1300	SALARIES:CE Supervisor & Admin Salaries	3,093.00	
2400	SALARIES:CL Clerical & Office Salaries	5,823.00	
2900	SALARIES:Classified Other Salaries	1,587.00	
2901	SALARIES:Site Tech	1,412.00	
2930	SALARIES:Other CL - Maintenance/grounds	8,586.00	
9590	Payroll Accrual		20,501.00
Total		<u>20,501.00</u>	<u>20,501.00</u>
Adjusting Journal Entries JE # 3			
Late Client Entry JE#5 to move PCSD loan balance from WPS to 407 LLC.			
9672	Notes Payable (School)	230,789.00	
9625	Due to/from 407		230,789.00
Total		<u>230,789.00</u>	<u>230,789.00</u>
Adjusting Journal Entries JE # 4			
Late Client Entry JE#7 to clear up intercompany cash and due to/from balance.			
9135	Banking: EW Money Market	339,783.00	
9137	Banking: EW Operating	7,717.00	
9621	Due to/from CMO	355,543.00	
9624	Due to/from Watsonville	976,726.00	
9625	Due to/from 407	230,789.00	
9128	Banking:SCC Bank Checking		555,246.00
9128	Banking:SCC Bank Checking		347,500.00
9621	Due to/from CMO		976,726.00
9622	Due to/from Gilroy		29,711.00
9623	Due to/from Hollister		1,256.00
9626	Due to/from HC		119.00
Total		<u>1,910,558.00</u>	<u>1,910,558.00</u>
Adjusting Journal Entries JE # 5			
Late Client Entry to correctly book intercompany lease expense.			
5611	Rent/Lease Facilities	399,101.00	
9200	Accounts Receivable		399,101.00
Total		<u>399,101.00</u>	<u>399,101.00</u>

Client: **Navigator Schools**
 Period Ending: **June 30, 2025**
 Workpaper: **Adjusting Journal Entries - Watsonville Prep**

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 6			
Late Client Entry JE#10 to accrue FY24/25 expenses paid in FY25/26.			
3400	Employee Benefits:Health & Welfare Benefits	47,193.00	
5535	Utilities - All Utilities	57,247.00	
5815	Consultants - Instructional	25,220.00	
5824	District Oversight Fees	70,378.00	
9514	Other payables	18,892.00	
5869	Special Ed Contract Instructors		18,892.00
9514	Other payables		129,660.00
9517	Due to Grantor		70,378.00
Total		<u>218,930.00</u>	<u>218,930.00</u>
Adjusting Journal Entries JE # 7			
Non-attest Entry to record CY lease activity and true up ROU balances.			
5611	Rent/Lease Facilities	621,829.00	
9450	Right-Of-Use	7,093,339.00	
9801	Lease Liability- Long-Term	152,058.00	
9250	Accumulated Amortization		729,935.00
9800	Lease Liability- Current		152,058.00
9801	Lease Liability- Long-Term		6,985,233.00
Total		<u>7,867,226.00</u>	<u>7,867,226.00</u>
Adjusting Journal Entries JE # 8			
Late Client Entry RJE 1.28.26 to reclass expense within account 5999 into the corresponding expense account that reflects the nature of expense.			
4100	Textbooks	5,480.00	
4330	Office Supplies	193.00	
4410	Classroom Furn and Equip	20,331.00	
5305	Dues & Membership Professiona;	7,146.00	
5701	Tech-Software, R&M, SIS, Services	87,359.00	
5910	Communications - Internet	8,812.00	
5999	Previous Year Prepaid		129,321.00
Total		<u>129,321.00</u>	<u>129,321.00</u>
Adjusting Journal Entries JE # 9			
Late Client Entry JE#12 to reduce AR for Calder and Dishwasher grants per CI review.			
8600	Other Local Revenue	174,488.00	
9200	Accounts Receivable		174,488.00
Total		<u>174,488.00</u>	<u>174,488.00</u>

Client: **Navigator Schools**
 Period Ending: **June 30, 2025**
 Workpaper: **Adjusting Journal Entries - Watsonville Prep**

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 10			
Audit Adjustment to reclass WPS PY ELOP & AMS revenue that already written off from AR in bad debt.			
8300	State Revenues	403,214.00	
5810	Bad Debt		403,214.00
Total		403,214.00	403,214.00
Adjusting Journal Entries JE # 11			
Audit Adjustment to correct FY23/24 under accrued LCFF.			
8000	Gnl Purpose Entitlement LCFF	340,535.00	
9700	Fund Balance		340,535.00
Total		340,535.00	340,535.00
Adjusting Journal Entries JE # 12			
Late Client Entry JE#14 to remove double-counted AR/liabilities write-off from other revenue and bad debt expense.			
8000	Gnl Purpose Entitlement LCFF	25,582.00	
8300	State Revenues	21,085.00	
8600	Other Local Revenue	190,936.00	
5810	Bad Debt		237,603.00
Total		237,603.00	237,603.00
Adjusting Journal Entries JE # 13			
Audit Adjustment to correct the balance sheet write off amount into prior period.			
9700	Fund Balance	489,530.00	
8600	Other Local Revenue		489,530.00
Total		489,530.00	489,530.00
Adjusting Journal Entries JE # 14			
Non-attest Etnry to record Finance Leases as of 6/30/2025.			
5610	Rent/Lease Copier/Equipment	1,488.00	
GHJ-1	Right of Use Asset - Finance	172,874.00	
GHJ-2	Lease Liability - Finance	36,612.00	
GHJ-2	Lease Liability - Finance		174,362.00
GHJ-2.1	Lease Liability - Finance Current		36,612.00
Total		210,974.00	210,974.00
Adjusting Journal Entries JE # 15			
To reconcile lease payments for Beach Street as of June 30, 2025.			
5611	Rent/Lease Facilities	60,600.00	
9625	Due to/from 407		60,600.00
Total		60,600.00	60,600.00

Client: **Navigator Schools**
 Period Ending: **June 30, 2025**
 Workpaper: **Adjusting Journal Entries - Watsonville Prep**

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 16			
Late client entry - JE15 to recognized Silicon/Elevate Grants.			
9200	Accounts Receivable	52,800.00	
8810	Grant Revenue		52,800.00
Total		52,800.00	52,800.00
Adjusting Journal Entries JE # 17			
Audit identified reclass entry to accrue for CIP retainage as of 6/30/2025.			
9410	Construction in progress	44,795.00	
9500	Accounts Payable		44,795.00
Total		44,795.00	44,795.00