

**AGENDA OF THE REGULAR MEETING  
OF THE BOARD OF DIRECTORS OF  
DREAM IT, BE IT INCORPORATED**  
(A California Nonprofit Public Benefit Corporation)  
1480 Ross Hill Road, Fortuna CA 95540  
**March 11, 2025 at 5:30 p.m.**

**I. PRELIMINARY**

**A. CALL TO ORDER**

	Present	Absent
James Woolley, President	_____	_____
Emily Hobelmann, Vice President	_____	_____
Gnesa Kirchman, Treasurer	_____	_____
Diane Garrison, Secretary	_____	_____
Sarah Lourenzo, Member	_____	_____
Kyle Shamp, Member	_____	_____
Sarah Williams, Member	_____	_____
Amy Betts, FESD Superintendent	_____	_____

**B. ROLL CALL**

**C. FLAG SALUTE**

**II. COMMUNICATIONS**

**A. BOARD REPORT:**

This is a presentation of information which has occurred since the previous Board meeting. They do not vote.

**B. ORAL COMMUNICATIONS:**

Non agenda items: no individual presentation shall be for more than three (3) minutes and the total time for this purpose shall not exceed twenty (20) minutes.

Board members will not respond to presentations and no action can be taken.

However, the Board may give direction to staff following a presentation.

If your sentiment has already been expressed by a speaker, please state that you are in agreement instead of restating your opinion. Please be respectful in words, actions and tone of voice.

**C. STAFF REPORT:**

This is a presentation of information which has occurred since the previous Board meeting. Board and staff discuss items of mutual interest.

**D. PARENT COUNCIL REPORT:**

Parents and stakeholders bring information to the Board pertaining to the school and participate in open session discussions. They do not vote.

**E. STUDENT COUNCIL REPORT:**

Student representatives bring information to the Board pertaining to the school and participate in open session discussions. They do not vote.

### **III. INFORMATIONAL**

- A. 8th Grade Presentation
- B. Teacher Presentation

### **IV. CONSENT AGENDA**

All matters listed under the consent agenda are considered by the Board to be routine and will be approved/enacted by the Board in one motion in the form listed below. Unless specifically requested by a Board member for further discussion or removed from the agenda, there will be no discussion of these items prior to the Board vote.

- A. February DIBI Minutes
- B. DIBI Financial Statements
- C. Approval of Warrants

### **V. ACTION ITEMS**

Public Comment: no individual presentation shall be for more than three (3) minutes and the total time for this purpose shall not exceed twenty (20) minutes. If your sentiment has already been expressed by a speaker, please state that you are in agreement instead of restating your opinion. Please be respectful in words, actions and tone of voice.

- A. Review/Approve 2nd Interim with Positive Certification
- B. Review/Approve Auditor Selection
- C. Review/Approve 2023-2024 Prop 28 Report
- D. Review/Approve Arts, Music and Instruction Discretionary Block Grant

### **VI. Adjourn to Closed Session**

- A. Public Employment (§ 54957) Dismissal/Release Certificated Employee
- A. Conference with Legal Counsel – Anticipated Litigation § 54956.9(b): 1 Case

### **VII. Return to Open Session**

The president of the board will report out on any action taken while in closed session.

### **VIII. Future Business**

- A. Future Agenda Items: 2025/2026 Calendar
  
- B. Next Regular Meeting: April 8, 2025

### **IX. Adjournment**

**MINUTES OF THE REGULAR MEETING  
OF THE BOARD OF DIRECTORS OF  
DREAM IT, BE IT INCORPORATED**  
(A California Nonprofit Public Benefit Corporation)  
1480 Ross Hill Road, Fortuna CA 95540  
**February 11, 2025 at 5:30 p.m.**

**I. PRELIMINARY**

**A. CALL TO ORDER**

James called the meeting to order at 5:30 pm.

	Present	Absent
James Woolley, President	_x_	_____
Emily Hobelmann, Vice President	_x_	_____
Gnesa Kirchman, Treasurer	_x_	_____
Diane Garrison, Secretary	_x_	_____
Sarah Lourenzo, Member	_x_	_____
Kyle Shamp, Member	_x_	_____
Sarah Williams, Member	_x_	_____
Amy Betts, FESD Superintendent	_____	_x_

**B. ROLL CALL**

**C. FLAG SALUTE**

**II. COMMUNICATIONS**

**A. BOARD REPORT:**

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This is a presentation of information which has occurred since the previous Board meeting. Board and staff discuss items of mutual interest.

**D. PARENT COUNCIL REPORT:**

Parents and stakeholders bring information to the Board pertaining to the school and participate in open session discussions. They do not vote.

**E. STUDENT COUNCIL REPORT:**

Student representatives bring information to the Board pertaining to the school and participate in open session discussions. They do not vote.

### **III. INFORMATION- ITEMS FOR REPORT AND DISCUSSION**

- A. Teacher Presentation

### **IV. CONSENT AGENDA**

All matters listed under the consent agenda are considered by the Board to be routine and will be approved/enacted by the Board in one motion in the form listed below. Unless specifically requested by a Board member for further discussion or removed from the agenda, there will be no discussion of these items prior to the Board vote.

- A. January DIBI Minutes
- B. DIBI Financial Statements
- C. Approval of Warrants

Sarah L. motioned to approve, Gnesa seconded, all approved.

### **V. ACTION ITEMS**

Public Comment: no individual presentation shall be for more than three (3) minutes and the total time for this purpose shall not exceed twenty (20) minutes. If your sentiment has already been expressed by a speaker, please state that you are in agreement instead of restating your opinion. Please be respectful in words, actions and tone of voice.

**A. Review/Approve 2025 Mid Year Update**

Klye motioned to approve, Gnesa seconded, all approved

**B. Review/Approve Board Sub Committee**

Gnesa motioned to approve James, Emily, and Diane to be on the sub committee, Sarah L. seconded, all approved.

### **VI. Adjourn to Closed Session**

James adjourned the meeting to closed session at 5:59pm

- A. Public Employee Performance Evaluation (§ 54957) Director
- B. Public Employment (§ 54957)

### **VII. Return to Open Session**

The president of the board will report out on any action taken while in closed session.

James returned the meeting to open session at 6:03 pm. He reported that there was no action taken on item A. He reported that the board has accepted the letter of resignation from Laura Noel, resource teacher.

### **VIII. Future Business**

- A. Future Agenda Items: 2nd Interim Report  
Auditor
- B. Next Regular Meeting: March 11, 2025

## **IX. Adjournment**

James adjourned the meeting at 6:05 pm

Checks Dated 02/01/2025 through 02/28/2025 Filtered

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
3000267392	02/06/2025	707 PEST SOLUTIONS	62-5800	Pest Service		425.00
3000267393	02/06/2025	American Express	62-4310	Art Class Supplies	178.88	
				ELOP Supplies	33.56	
				Facility Supplies	68.83	
				KN Class Supplies	36.00	
				School Supplies	363.60	
			62-5300	SpEd Dues	104.38	
			62-5950	Postage	147.77	933.02
3000267394	02/06/2025	BESC INC	62-5800	HVAC Repair		540.00
3000267395	02/06/2025	Burger, Michelle M	62-4310	3rd Grade Class Books		40.10
3000267396	02/06/2025	CITY OF FORTUNA	62-5530	Monthly Statement		242.66
3000267397	02/06/2025	CRYSTAL SPRINGS	Cancelled	Milk Order - 2 Weeks	818.94	*
				Monthly Statement	100.00	918.94 *
		Cancelled on 02/13/2025, Cancel Register # AP02132025				
3000267398	02/06/2025	Demetrius DiStefano DBA Ferndale Tech	62-5300	Monthly Ninja Tech Dues	515.00	
			62-5800	Monthly Statement	897.33	1,412.33
3000267399	02/06/2025	Dream It Be It Afterschool	62-5300	ELOP Dues		104.00
3000267400	02/06/2025	DREAM IT, BE IT INC.	62-5300	ELOP Winter Camp Dues		325.00
3000267401	02/06/2025	FORTUNA ACE HARDWARE	62-4310	Monthly Statement		101.43
3000267402	02/06/2025	Head, Miranda E	62-5210	Mileage		366.10
3000267403	02/06/2025	MCGRATH FIVE INC	62-4310	Supplies for Art Class		58.77
3000267404	02/06/2025	MISSION LINEN SUPPLY	62-4374	Custodial Supplies		919.95
3000267405	02/06/2025	PG&E	62-5520	Monthly Statement		1,598.90
3000267406	02/06/2025	RECOLOGY EEL RIVER	62-5560	Monthly Statement		498.41
3000267407	02/06/2025	Small School Districts	62-5300	SSDA Dues		1,400.00
3000267408	02/06/2025	STAPLES BUSINESS ADVANTAGE DEP	62-4310	Supplies		287.97
3000267409	02/06/2025	SYSCO	62-4700	Drop Ship Order	23.39	
				Weekly Order	2,660.35	2,683.74
3000267410	02/06/2025	WYCKOFF'S	62-4310	Breaker Repair Kit		6.50
3000267411	02/06/2025	YOUNG MINNEY & CORR LLP	62-5823	Monthly Legal		708.50
3000267791	02/10/2025	COASTAL BUSINESS SYSTEMS	62-5623	Copier Lease		2,002.14
3000267792	02/10/2025	CRYSTAL CREAMERY	62-4700	Monthly Statement		1,232.27
3000267793	02/10/2025	CRYSTAL SPRINGS	62-4700	Monthly Statement		100.00
3000267794	02/10/2025	FluentStream Technologies, LLC	62-5900	Monthly Statement		364.37
3000267795	02/10/2025	HEARTLAND PAYMENT SYSTEMS	62-5300	Renewal Dues		1,874.00
3000267796	02/10/2025	J & G GARDEN	62-5800	Monthly Statement		165.00
3000267797	02/10/2025	MISSION LINEN SUPPLY	62-4374	Custodial Supplies		792.01

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved. (Limited to Checks issued from the COUNTY bank account.)

Checks Dated 02/01/2025 through 02/28/2025 Filtered

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
3000267798	02/10/2025	SYSCO	62-4700	Weekly Order		3,212.18
3000268706	02/20/2025	American Express	62-5210	4th Grade Field Trip		315.00
3000268707	02/20/2025	CHARTERSAFE	62-5450	Insurance	4,770.00	
			62-9542	Insurance	1,589.00	6,359.00
3000268708	02/20/2025	Christy White, Inc	62-5822	25% Billing Audit		2,450.25
3000268709	02/20/2025	DREAM IT, BE IT INC.	62-5612	March USDA		10,184.00
3000268710	02/20/2025	Holt, Monica N	62-4310	ELOP Books		94.30
3000268711	02/20/2025	MGI	62-5612	March Statement		300.00
3000268712	02/20/2025	Optimum	62-5845	Statement True Up		10.00
3000268713	02/20/2025	PRESENCE LEARNING, INC	62-5800	Monthly Statement		5,479.60
3000268714	02/20/2025	SYSCO	62-4700	Weekly Order		1,278.98
3000268715	02/20/2025	University Ticket Office	62-4310	4th Grade Field Trip		270.00
3000268716	02/20/2025	EMPLOYMENT DEVELOPMENT DEPT	62-5881	EDD Payment		1,306.28
3000268717	02/20/2025	Laura Phelan-Shahin	62-5100	Monthly Statement		3,787.50
3000269550	02/27/2025	CRYSTAL CREAMERY	62-4700	CAMP Milk	210.82	
				Weekly Milk	413.33	624.15
3000269551	02/27/2025	DEPARTMENT OF JUSTICE	62-5861	Fingerprinting		96.00
3000269552	02/27/2025	EUREKA OXYGEN CO.	62-5800	System Service		315.10
3000269553	02/27/2025	JBs Janitorial & Maint Service	62-5800	ELOP Work	500.00	
				Monthly and Carpets	4,608.00	5,108.00
3000269554	02/27/2025	MISSION LINEN SUPPLY	62-4374	Weekly Statement		1,448.16
3000269555	02/27/2025	PG&E	62-5520	Monthly Statement		2,186.41
3000269556	02/27/2025	SYSCO	62-4700	CAMP Food	1,111.03	
				Weekly Order	2,331.36	3,442.39
<b>Total Number of Checks</b>					<b>47</b>	<b>68,368.41</b>

Includes checks for only Bank Account COUNTY

	Count	Amount
Cancel	1	1,837.88
Net Issue		66,530.53

Fund Summary

Fund	Description	Check Count	Expensed Amount
62	CHARTER SCHOOLS ENTERI	46	67,449.47

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved. (Limited to Checks issued from the COUNTY bank account.)

Checks Dated 02/01/2025 through 02/28/2025 Filtered

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
		Total Number of Checks	46		67,449.47	
		Less Unpaid Sales Tax Liability			.00	
		<b>Net (Check Amount)</b>			<b>67,449.47</b>	

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved. (Limited to Checks issued from the COUNTY bank account.)



**FROM: Karissa Feierabend**  
**SUBJECT: 2025 Second Interim**

**LCAP Goals:**

**Goal 1:** Provide a safe and productive learning environment for all students

**Goal 2:** Improve Student Achievement

**Goal 3:** Improve regular student attendance, parent involvement, and continued school engagement

**Core Values:**

1. Academic Excellence
2. Social Responsibility
3. Shared Leadership
4. Community Involvement
5. Well-Rounded Child

**BACKGROUND/SUMMARY:**

California Education Code Section 42130 requires each school district and charter to submit a Second Interim Report, for the period ending January 31. The governing board of the school district is required to approve the reports no later than 45 days after the close of the period and to certify in writing whether the district is able to meet its financial obligations for the remainder of the fiscal year and for the two subsequent fiscal years.

It is my recommendation that the board approved the 2024-2025 second interim report with positive certification.

**RECOMMENDED ACTION:**

- Receive staff presentation and review questions with staff
- Open public comment
- Close public comment
- Board Discussion
- Recommendation - DIBI board member makes a motion to approve

**ATTACHMENTS:**

2nd Interim Report

**FROM: Cyndi Nixon**  
**SUBJECT: 2nd Interim Narrative**

The 2nd Interim report is a snapshot in time of the revenue and expenditure forecasts for the current fiscal year as well as a projection of the two subsequent fiscal years. The report covers the financial period from the beginning of the fiscal year through January 31 and must be submitted to HCOE no later than March 15.

**ENROLLMENT AND AVERAGE DAILY ATTENDANCE (ADA)**

Funding for the school is generated from enrollment and P2 ADA. Enrollment is reported every October. ADA is reported three times during the fiscal year during P1, P2 and Annual reporting. A percentage of 98% is being used to project future ADA.

	24/25	25/26	27/28
Enrollment	235	237	237
P2 ADA	230.30	232.26	232.26

**Charter Fund 62**

- The LCFF calculator was updated, resulting in a decrease of \$2,174 to LCFF Sources.
- Federal revenues increased \$1,075 in Title I and Title II.
- Other state funding increased \$19,275 due to an increase in lottery apportionment and a one-time revenue for EL and literacy assessments.
- Other local funding increased \$16,126 due to receiving 23/24 interest payment.

**2024-2025 2nd INTERIM ASSUMPTIONS**

A budget is built using assumptions about enrollment, ADA, revenue sources, staffing, as well as current and projected expenditures. Many of these items can, and will, change throughout the year. The budget is a living document and frequent updates of the budget are done to reflect these changes. The budget is updated using multiple sources including, California Department of Education (CDE), School Services of California (SSC) multi-year projection dashboard, Humboldt County Office of Education (HCOE), Capitol Advisors, Small School schools Association (SSDA) current trends, and historical data.

## GENERAL FUND REVENUES

Revenues come from a variety of Federal, State, and local funding sources. The majority of the schools revenue comes from the LCFF calculation.

<b>LCFF Breakdown (Objects 8000-8199)</b>	<b>Apportionment</b>
State Aid	\$ 1,704,796
Education Protection Account (EPA)	\$ 352,204
Transfer to Charters in Lieu of Property Taxes	\$ 674,457
<b>Federal Revenue Breakdown (Objects 8200-8299)</b>	<b>Apportionment</b>
Special Education	\$ 46,047
Federal Child Nutrition Program	\$ 47,793
Title I, Part A	\$ 33,050
Title II, Part A, Teacher Quality	\$ 5,525
Every Student Succeeds Act	\$ 19,270
<b>State Revenue Breakdown (Objects 8300-8599)</b>	<b>Apportionment</b>
State Child Nutrition	\$ 99,060
Mandated Costs Reimbursement	\$ 4,584
Lottery	\$ 65,247
All Other State Revenue	\$ 300,765
<b>Local Revenue Breakdown (Objects 8600-8799)</b>	<b>Apportionment</b>
Interest	\$ 22,540
Other Local Revenue	\$ 24,000
Transfers from HCOE for Special Education	\$ 107,392
<b>Total Revenue</b>	<b>\$ 3,506,785</b>

### Revenue Changes for 2024-2025

Original Budget	\$3,450,181
1st Interim	\$3,472,483
2nd Interim	\$3,506,785

## **GENERAL FUND EXPENDITURES**

66% of expenditures are employee salaries and benefits costs.

34% of expenditures are materials, supplies and operating expenses.

### **Employee Salaries (Objects 1000-2999)**

Salaries are adjusted to actual activity as of 1/31/2025 and encumbrances to 6/30/2025.

The director and teachers are reported as certificated employees. All other employees are considered classified. As of 1/31/2025 RPC has 14 certificated employees and 21 classified employees.

Certificated Salaries           \$995,885.00

Classified Salaries           \$499,590.00

### **Employee Benefits (Objects 3000-3999)**

Federal and State statutory mandated benefits are based on current rates that are applied to gross salaries as a percentage and are different for certificated and classified employees.

Certificated and Classified Benefits Total   \$780,129.00

### **Books and Supplies (Objects 4000-4999)**

Includes expenditures for textbooks, classroom library books, classroom supplies, technology, office supplies, nutrition program food and custodial supplies.

Materials and Supplies   \$343,145

### **Services and Other Operating Expenditures (Objects 5000-5999)**

Includes expenditures for field trips, travel and conference, professional development, USDA lease, membership dues, contracted services, utilities, facility repairs, legal fees, audit fees and charter authorizer fees.

Services and Other Operating Expenditures   \$816,492

### **Other Outgo - SELPA Chargeback Object 7142**

Special Education Local Plan Area (SELPA) means being part of a collaborative network that ensures special education services are provided to students with disabilities. RPC is part of the HCOE SELPA.

SELPA Chargeback Fee           \$3,060

### **Expenditure Changes for 2024-2025**

Original Budget           \$3,365,021

1st Interim               \$3,408,740

2nd Interim               \$3,438,301

## ENDING FUND BALANCE

### Excess (Deficiency) of Revenues

Original Budget	+\$85,160
1st Interim	+\$63,743
2nd Interim	+\$68,484

### Total Ending Net Balance

Original Budget	\$3,319,222
1st Interim	\$3,297,805
2nd Interim	\$3,302,546

### MULTI-YEAR PROJECTIONS (MYP)

Multi-year projections are the financial forecasts that extend beyond the current fiscal year, covering a period of three years. These projections help the school plan for future revenues and expenses, ensuring the school can meet financial obligations and support educational goals over time. Revenues are projected using the most recent COLA projections and LCFF calculations. Ongoing revenue is rolled forward using current apportionments. One-time and expiring revenues are excluded. Salary expenditures are projected assuming all current staff step on the current salary schedule. Benefits are projected using the current SSC Dartboard and current H&W caps. Materials, supplies and other operating expenses are projected using the current LCAP and historical trends.

#### 2025-26 Governor's Budget SSC Dartboard

	2024-2025	2025-2026	2026-2027
COLA	1.07%	2.43%	3.52%
STRS	19.10%	19.10%	19.10%
PERS	27.05%	27.40%	27.50%
Minimum Wage	\$16.50	\$16.90	\$17.40

### Calculated Ending Fund Balance Projections

2024-2025	\$3,302,546
2025-2026	\$3,440,756
2026-2027	\$3,644,198

### Cash Management

Budgets and cash flow are separate documents. Budgets are revenue and expenditure plans that balance out over the course of the year. Cash flow details the actual revenues received and the money spent each month. Watching cash flow is essential to have an accurate picture of the school's financial stability and to ensure that the school will not only be able to meet fund balance requirements, but also be able to meet expenditure needs on a monthly cash basis. Cash flow chart is attached below.

Charter Number: \_\_\_\_\_

To the chartering authority and the county superintendent of schools (or only to the county superintendent of schools if the county board of education is the chartering authority):

2024-25 CHARTER SCHOOL INTERIM REPORT: This report is hereby filed by the charter school pursuant to Education Code Section 47604.33(a).

Signed: Karissa Feierabend

Date: 2.26.25

Charter School Official

(Original signature required)

Printed Name: Karissa Feierabend

Title: Director

For additional information on the interim report, please contact:

Charter School Contact:

Name Cynthia Nixon

Title Business Manager

Telephone 707-682-6149

E-mail Address cnixon@redwoodprep.org

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	2,720,281.00	2,733,631.00	1,426,411.00	2,731,457.00	(2,174.00)	-0.1%
2) Federal Revenue		8100-8299	140,993.00	150,610.00	79,073.93	151,685.00	1,075.00	0.7%
3) Other State Revenue		8300-8599	449,864.00	450,381.00	182,212.50	469,656.00	19,275.00	4.3%
4) Other Local Revenue		8600-8799	139,043.00	137,861.00	95,270.08	153,987.00	16,126.00	11.7%
5) TOTAL, REVENUES			3,450,181.00	3,472,483.00	1,782,967.51	3,506,785.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	1,006,523.00	953,558.00	582,953.43	995,885.00	(42,327.00)	-4.4%
2) Classified Salaries		2000-2999	437,294.00	476,544.00	257,686.43	499,590.00	(23,046.00)	-4.8%
3) Employee Benefits		3000-3999	805,800.00	826,171.00	360,298.62	780,129.00	46,042.00	5.6%
4) Books and Supplies		4000-4999	341,414.00	331,369.00	171,566.10	343,145.00	(11,776.00)	-3.6%
5) Services and Other Operating Expenses		5000-5999	742,434.00	789,542.00	425,997.07	816,492.00	(26,950.00)	-3.4%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	31,556.00	31,556.00	0.00	3,060.00	28,496.00	90.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			3,365,021.00	3,408,740.00	1,798,501.65	3,438,301.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			85,160.00	63,743.00	(15,534.14)	68,484.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			85,160.00	63,743.00	(15,534.14)	68,484.00		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	3,234,062.62	3,234,062.00		3,234,062.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,234,062.62	3,234,062.00		3,234,062.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			3,234,062.62	3,234,062.00		3,234,062.00		
2) Ending Net Position, June 30 (E + F1e)			3,319,222.62	3,297,805.00		3,302,546.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	215,644.00	330,781.00		343,050.00		
c) Unrestricted Net Position		9790	3,103,078.62	2,967,024.00		2,959,496.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	1,295,962.00	1,715,130.00	881,992.00	1,704,796.00	(10,334.00)	-0.6%
Education Protection Account State Aid - Current Year		8012	777,678.00	353,702.00	212,184.00	352,204.00	(1,498.00)	-0.4%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers to Charter Schools in Lieu of Property Taxes		8096	646,641.00	664,799.00	332,235.00	674,457.00	9,658.00	1.5%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,720,281.00	2,733,631.00	1,426,411.00	2,731,457.00	(2,174.00)	-0.1%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	46,094.00	46,070.00	0.00	46,047.00	(23.00)	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	47,793.00	47,793.00	19,384.45	47,793.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	24,606.00	32,061.00	38,821.00	33,050.00	989.00	3.1%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	4,901.00	5,416.00	8,957.21	5,525.00	109.00	2.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3040, 3060, 3061, 3150, 3155, 3182, 4037, 4124, 4126, 4127, 4128, 5630		17,599.00	19,270.00	11,911.27	19,270.00		0.0%
Every Student Succeeds Act		8290					0.00	
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			140,993.00	150,610.00	79,073.93	151,685.00	1,075.00	0.7%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	99,060.00	99,060.00	37,226.16	99,060.00	0.00	0.0%
Mandated Costs Reimbursements		8550	4,332.00	4,005.00	4,584.00	4,584.00	579.00	14.5%
Lottery - Unrestricted and Instructional Materials		8560	59,262.00	59,760.00	15,141.43	65,247.00	5,487.00	9.2%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	287,210.00	287,556.00	125,260.91	300,765.00	13,209.00	4.6%
TOTAL, OTHER STATE REVENUE			449,864.00	450,381.00	182,212.50	469,656.00	19,275.00	4.3%
<b>OTHER LOCAL REVENUE</b>								
Sales								



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	55.00	55.00	0.00	55.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	6,000.00	6,000.00	22,540.06	22,540.00	16,540.00	275.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	24,000.00	24,000.00	12,787.02	24,000.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	108,988.00	107,806.00	59,943.00	107,392.00	(414.00)	-0.4%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers in from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>139,043.00</b>	<b>137,861.00</b>	<b>95,270.08</b>	<b>153,987.00</b>	<b>16,126.00</b>	<b>11.7%</b>
<b>TOTAL, REVENUES</b>			<b>3,450,181.00</b>	<b>3,472,483.00</b>	<b>1,782,987.51</b>	<b>3,506,785.00</b>		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	918,666.00	884,201.00	530,311.82	904,885.00	(40,684.00)	-4.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	87,857.00	87,857.00	51,441.61	89,500.00	(1,643.00)	-1.9%
Other Certificated Salaries		1900	0.00	1,500.00	1,200.00	1,500.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,006,523.00</b>	<b>953,658.00</b>	<b>582,953.43</b>	<b>996,885.00</b>	<b>(42,327.00)</b>	<b>-4.4%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	187,605.00	201,745.00	102,632.36	219,552.00	(17,807.00)	-8.8%
Classified Support Salaries		2200	85,839.00	80,139.00	42,621.03	81,609.00	(1,470.00)	-1.8%
Classified Supervisors' and Administrators' Salaries		2300	66,925.00	69,425.00	43,340.78	71,925.00	(2,500.00)	-3.6%
Clerical, Technical and Office Salaries		2400	96,925.00	123,235.00	67,692.26	124,504.00	(1,269.00)	-1.0%
Other Classified Salaries		2900	0.00	2,000.00	1,400.00	2,000.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>437,294.00</b>	<b>476,544.00</b>	<b>257,686.43</b>	<b>499,590.00</b>	<b>(23,046.00)</b>	<b>-4.8%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	287,749.00	294,668.00	104,936.48	268,685.00	25,983.00	8.8%
PERS		3201-3202	88,448.00	80,943.00	47,836.88	87,951.00	(7,008.00)	-8.7%
OASDI/Medicare/Alternative		3301-3302	49,831.00	52,810.00	28,466.33	54,890.00	(2,080.00)	-3.9%
Health and Welfare Benefits		3401-3402	380,877.00	377,159.00	169,864.00	348,284.00	28,875.00	7.7%
Unemployment Insurance		3501-3502	980.00	990.00	409.92	1,028.00	(36.00)	-3.6%
Workers' Compensation		3601-3602	17,915.00	19,601.00	8,785.01	19,293.00	308.00	1.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>805,800.00</b>	<b>826,171.00</b>	<b>360,298.62</b>	<b>780,129.00</b>	<b>46,042.00</b>	<b>5.6%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	153,972.00	163,349.00	47,836.89	157,098.00	6,251.00	3.8%
Noncapitalized Equipment		4400	73,710.00	59,880.00	42,144.38	53,980.00	5,900.00	9.9%
Food		4700	113,732.00	108,140.00	81,584.83	132,067.00	(23,927.00)	-22.1%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>341,414.00</b>	<b>331,369.00</b>	<b>171,566.10</b>	<b>343,145.00</b>	<b>(11,776.00)</b>	<b>-3.6%</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	4,968.00	5,314.00	3,300.00	10,438.00	(5,124.00)	-96.4%
Travel and Conferences		5200	18,636.00	19,911.00	3,236.11	9,685.00	10,226.00	51.4%
Dues and Memberships		5300	62,244.00	36,568.00	14,421.48	29,262.00	7,306.00	20.0%
Insurance		5400-5450	53,000.00	53,000.00	42,930.00	53,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	31,250.00	31,250.00	23,010.19	38,250.00	(7,000.00)	-22.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	134,808.00	134,808.00	90,614.63	134,808.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	423,328.00	494,491.00	244,973.67	526,849.00	(32,358.00)	-6.5%
Communications		5900	14,200.00	14,200.00	3,510.99	14,200.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>742,434.00</b>	<b>789,542.00</b>	<b>425,997.07</b>	<b>816,492.00</b>	<b>(26,950.00)</b>	<b>-3.4%</b>
<b>DEPRECIATION AND AMORTIZATION</b>								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION AND AMORTIZATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	31,556.00	31,556.00	0.00	3,060.00	28,496.00	90.3%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>31,556.00</b>	<b>31,556.00</b>	<b>0.00</b>	<b>3,060.00</b>	<b>28,496.00</b>	<b>90.3%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>3,365,021.00</b>	<b>3,408,740.00</b>	<b>1,798,501.65</b>	<b>3,438,301.00</b>		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2024-25 Projected Totals
6286	Educator Effectiveness, FY 2021-22	11,548.00
6300	Lottery: Instructional Materials	98,670.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	100,289.00
6770	Arts and Music In Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	27,395.00
7435	Learning Recovery Emergency Block Grant	105,138.00
Total, Restricted Net Position		343,050.00

**REDWOOD PREPARATORY CHARTER SCHOOL DISTRICT  
ALL FUNDS  
SECOND INTERIM WORKING BUDGET  
FISCAL YEAR 2024-25**

2/14/2025

	General Fund/TRANS		SPECIAL REVENUE FUNDS		OTHER FUND TYPES		Total All Funds
	Unrestricted	Restricted	Cafeteria Fund	Special Reserves	Bond Construction	County School Facilities	
<b>A. REVENUES</b>							
Local Control Funding Formula	\$ 2,731,457	\$	\$	\$	\$	\$	\$ 2,731,457
Federal Sources		151,685					151,685
Other State Sources	50,928	418,728					469,656
Other Local Sources	46,540	107,447					153,987
<b>Total Revenue</b>	<b>2,828,925</b>	<b>677,860</b>					<b>3,506,785</b>
<b>B. EXPENDITURES</b>							
Certificated Salaries	851,434	144,451					995,885
Classified Salaries	371,608	127,982					499,590
Employee Benefits	580,396	199,733					780,129
Supplies	144,964	198,181					343,145
Services & Other Operating	525,130	291,362					816,492
Capital Outlay		3,060					3,060
Other Outgo							
Support Costs							
<b>Total Expenditures</b>	<b>2,473,532</b>	<b>964,769</b>					<b>3,438,301</b>
<b>C. EXCESS REVENUES (EXPENDITURES)</b>	<b>355,393</b>	<b>(286,909)</b>					<b>68,484</b>
<b>D. OTHER FINANCING SOURCES/USES</b>							
Interfund Transfers In							
Interfund Transfers Out							
Other Sources							
Other Uses							
Contributions	(129,663)	129,663					
<b>Total Other Sources (Uses)</b>	<b>(129,663)</b>	<b>129,663</b>					
<b>E. FUND BALANCE INCREASE (DECREASE)</b>	<b>225,730</b>	<b>(157,246)</b>					<b>68,484</b>
<b>F. ADJUSTED BEGINNING BALANCE</b>	<b>2,733,766</b>	<b>500,296</b>					<b>3,234,062</b>
<b>G. ENDING BALANCE</b>	<b>\$ 2,959,496</b>	<b>\$ 343,050</b>					<b>\$ 3,302,546</b>

**MULTI-YEAR BUDGET PROJECTION**

REDWOOD PREPARATORY CHARTER SCHOOL DISTRICT									
ALL FUNDS									
SECOND INTERIM MULTI-YEAR PROJECTION									
FISCAL YEAR 2025-26									
	General Fund/TRANS		Special Revenue Funds		OTHER FUND TYPES		2/14/2025		Total All Funds
	Unrestricted	Restricted	Cafeteria Fund	Special Reserves	Bond Construction	County School Facilities	Capital Outlay	Retiree Fund	
<b>A. REVENUES</b>									
Local Control Funding Formula	\$ 2,837,346	\$	\$ 2,837,346	\$	\$	\$	\$	\$	\$ 2,837,346
Federal Sources		151,685	151,685						151,685
Other State Sources	50,233	363,977	414,210						414,210
Other Local Sources	44,000	107,447	151,447						151,447
<b>Total Revenue</b>	<b>2,931,579</b>	<b>623,109</b>	<b>3,554,688</b>						<b>3,554,688</b>
<b>B. EXPENDITURES</b>									
Certificated Salaries	908,737	97,447	1,006,184						1,006,184
Classified Salaries	397,690	129,982	527,672						527,672
Employee Benefits	603,484	179,914	783,398						783,398
Supplies	144,964	193,181	338,145						338,145
Services & Other Operating	525,130	232,889	758,019						758,019
Capital Outlay									
Other Outgo		3,060	3,060						3,060
Support Costs									
<b>Total Expenditures</b>	<b>2,580,005</b>	<b>836,473</b>	<b>3,416,478</b>						<b>3,416,478</b>
<b>C. EXCESS REVENUES (EXPENDITURES)</b>	<b>351,574</b>	<b>(213,364)</b>	<b>138,210</b>						<b>138,210</b>
<b>D. OTHER FINANCING SOURCES/USES</b>									
Interfund Transfers In									
Interfund Transfers Out									
Other Sources									
Other Uses									
Contributions	(141,041)	141,041							
<b>Total Other Sources (Uses)</b>	<b>(141,041)</b>	<b>141,041</b>							
<b>E. FUND BALANCE INCREASE (DECREASE)</b>	<b>210,533</b>	<b>(72,323)</b>	<b>138,210</b>						<b>138,210</b>
<b>F. ADJUSTED BEGINNING BALANCE</b>	<b>2,959,496</b>	<b>343,050</b>	<b>3,302,546</b>						<b>3,302,546</b>
<b>G. ENDING BALANCE</b>	<b>\$ 3,170,029</b>	<b>\$ 270,727</b>	<b>\$ 3,440,756</b>						<b>\$ 3,440,756</b>

**MULTI-YEAR BUDGET PROJECTION**

REDWOOD PREPARATORY CHARTER SCHOOL DISTRICT ALL FUNDS SECOND INTERIM MULTI-YEAR PROJECTION FISCAL YEAR 2026-27	General Fund/TRANS			SPECIAL REVENUE FUNDS			OTHER FUND TYPES			Total All Funds
	Unrestricted	Restricted	Total	Cafeteria Fund	Special Reserves	Bond Construction	County School Facilities	Capital Outlay	Retiree Fund	
<b>A. REVENUES</b>										
Local Control Funding Formula	\$ 2,935,653	\$	\$ 2,935,653	\$	\$	\$	\$	\$	\$	\$ 2,935,653
Federal Sources	50,233	151,685	151,685							151,685
Other State Sources	44,000	363,977	414,210							414,210
Other Local Sources		107,447	151,447							151,447
<b>Total Revenue</b>	<b>3,029,886</b>	<b>623,109</b>	<b>3,652,995</b>							<b>3,652,995</b>
<b>B. EXPENDITURES</b>										
Certificated Salaries	931,086	97,447	1,028,533							1,028,533
Classified Salaries	414,898	131,982	546,880							546,880
Employee Benefits	606,250	180,214	786,464							786,464
Supplies	144,964	193,181	338,145							338,145
Services & Other Operating	525,130	221,341	746,471							746,471
Capital Outlay										
Other Outgo		3,060	3,060							3,060
Support Costs										
<b>Total Expenditures</b>	<b>2,622,328</b>	<b>827,225</b>	<b>3,449,553</b>							<b>3,449,553</b>
<b>C. EXCESS REVENUES (EXPENDITURES)</b>	<b>407,558</b>	<b>(204,116)</b>	<b>203,442</b>							<b>203,442</b>
<b>D. OTHER FINANCING SOURCES/USES</b>										
Interfund Transfers In										
Interfund Transfers Out										
Other Sources										
Other Uses										
Contributions	(143,341)	143,341								
<b>Total Other Sources (Uses)</b>	<b>(143,341)</b>	<b>143,341</b>								
<b>E. FUND BALANCE INCREASE (DECREASE)</b>	<b>264,217</b>	<b>(60,775)</b>	<b>203,442</b>							<b>203,442</b>
<b>F. ADJUSTED BEGINNING BALANCE</b>	<b>3,170,029</b>	<b>270,727</b>	<b>3,440,756</b>							<b>3,440,756</b>
<b>G. ENDING BALANCE</b>	<b>\$ 3,434,246</b>	<b>\$ 209,952</b>	<b>\$ 3,644,198</b>							<b>\$ 3,644,198</b>

02/14/25

**REDWOOD PREPARATORY CHARTER SCHOOL DISTRICT**  
**SUPPLEMENT: SECOND INTERIM CASH FLOW -- GENERAL & RESERVE FUNDS**  
 Beginning Cash balance as of January 31, 2025

	February	March	April	May	June	Receivable
Cash as of Jan 31	2,887,770	2,784,541	2,836,945	2,799,478	2,692,571	
LCFF Revenues	164,561	376,076	213,445	213,445	337,519	0
Federal Revenues	0	6,088	6,180	2,819	42,085	15,439
State Revenues	13,342	13,342	30,043	13,342	186,720	30,655
Local Revenues	11,147	11,147	11,147	11,147	14,130	0
Sources	0	0	0	0	0	0
P/Y Recbl	0	0	0	20,976	0	0
1000	98,890	102,451	95,565	102,685	13,341	
2000	55,466	54,167	52,011	53,564	26,696	
3000	74,151	74,424	72,385	73,239	125,631	
4000	20,042	23,947	31,088	79,664	16,838	
5000	43,729	99,259	47,234	55,239	145,033	
6000	0	0	0	0	0	
7000	0	0	0	0	3,060	
Uses	0	0	0	0	0	
TF in	0	0	0	0	0	
TF out	0	0	0	0	0	
TRANS Note Payable	0	0	0	0	0	
Payables	0	0	0	4,245	0	
Deferred Expense	0	0	0	0	0	
Prepaid Expense	0	0	0	0	0	
<b>Cash Balance</b>	<b>2,784,541</b>	<b>2,836,945</b>	<b>2,799,478</b>	<b>2,692,571</b>	<b>2,942,426</b>	

Total Receivables (including deferred appropriations if any) \$46,094  
 Final Projected Cash Balance General Fund, TRANS, Reserve: \$2,942,426





**FROM: Karissa Feierabend**  
**SUBJECT: Auditor Selection**

**LCAP Goals:**

- Goal 1:** Provide a safe and productive learning environment for all students
- Goal 2:** Improve Student Achievement
- Goal 3:** Improve regular student attendance, parent involvement, and continued school engagement

**Core Values:**

1. Academic Excellence
2. Social Responsibility
3. Shared Leadership
4. Community Involvement
5. Well-Rounded Child

**BACKGROUND/SUMMARY:**

Education Code Section 41020 requires that prior to April 1, each Local Educational Agency (LEA) selects an auditor to audit the current year fiscal records. If the LEA does not, or chooses not to select an auditor prior to that date, the County Superintendent shall select one for the district by May 1.

It is my recommendation that the board approve Christy White Incorporated.

**RECOMMENDED ACTION:**

- Receive staff presentation and review questions with staff
- Open public comment
- Close public comment
- Board Discussion
- Recommendation - DIBI board member makes a motion to approve

**ATTACHMENTS:**

Auditor Selection Form

January 6, 2025

## MEMORANDUM

TO: District Superintendents and Business Managers

FROM: Corey Weber, Assistant Superintendent of Business Services

SUBJECT: **AUDITOR SELECTION**

Education Code Section 41020 requires that prior to April 1, each school district select an auditor to audit the current year fiscal records. If the district does not, or chooses not to select an auditor prior to that date, the County Superintendent shall select one for the district by May 1.

There are several local firms that have expertise in school district audits and others located throughout the state who have asked for your consideration. This link will take you to the California State Controller's Office CPA list <https://cpads.sco.ca.gov/CPAList.aspx>.

**Attached is a sample RFP** that may be used to secure proposals. It should be noted that **a district is not required to bid or use the lowest price as the sole criteria for selection of an auditor**. In fact, low prices may be a source for examining more closely the qualifications and performance of the firm.

Many of you have entered into multi-year agreements with audit firms. Your board does not need to take action if you are in the middle of a multi-year contract. However, should you choose to change audit firms before the multi-year time frame has expired, under the terms of the contract, you are required to notify the audit firm in writing prior to June 1, and will need to complete the auditor selection process as outlined below. In any case, please complete the attached form and return as indicated to ensure our state report is accurate.

**Please Note:** Education Code 41020(f) specifies that a mandatory rotation of auditors after six consecutive years of auditing the same Local Educational Agency (LEA) is required unless the LEA receives a waiver from the Educational Audits Appeal Panel. Additionally, audits shall be performed by Certified Public Accountants (CPAs) selected by LEA's from a directory developed by the State Controller.

### TIMELINE FOR SELECTION OF AUDITOR

- |    |  |                        |
|----|--|------------------------|
| 1. | District contact of auditor(s)   | February - March       |
| 2. | District decision  | By March board meeting |
| 3. | Notification of district selection to County Superintendent of Schools                           | By <b>March 31st</b>   |
| 4. | County Superintendent selects auditor for districts who fail to meet timeline or elect no choice | By May 1               |

Please **complete the attached notification sheet and return it to Terrie Smith no later than March 31st**. If you have any questions, feel free to contact me at 445-7066. Thank you

CW:ts

Attachments

Humboldt County Office of Education

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**NOTIFICATION OF AUDITOR SELECTION**

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DISTRICT NAME Redwood Preparatory Charter School

Our charter has selected Christy White, Inc. to audit our 2024-2025 fiscal year records.

Please complete the information below to assist us in accommodating the State Controller's annual request for information:

Audit Fee  
\$11,545

\_\_\_\_\_

\_\_\_\_\_

Fiscal Year Covered  
2024-2025

\_\_\_\_\_ if applicable

\_\_\_\_\_ if applicable

Karissa Feuerabend  
Authorized Representative

2/26/25  
Date

Please **return this notification, regardless of whether or not you select the same auditor as previous years, to Terrie Smith ([tsmith@hcoe.org](mailto:tsmith@hcoe.org)) in the HCOE Administration Office, no later than March 31<sup>st</sup>**. This will assist us in an efficient notification to the State Controller.

**FROM: Karissa Feierabend**

**SUBJECT: Revised 23-24 Prop 28 Report**

**LCAP Goals:**

**Goal 1:** Provide a safe and productive learning environment for all students

**Goal 2:** Improve Student Achievement

**Goal 3:** Improve regular student attendance, parent involvement, and continued school engagement

**Core Values:**

1. Academic Excellence
2. Social Responsibility
3. Shared Leadership
4. Community Involvement
5. Well-Rounded Child

**BACKGROUND/SUMMARY:**

Each year we are required to submit a report to CDE. It came to our attention that the FTE count on the 23-24 Prop 28 Report needs to be revised. We initially reported FTE for all employees and it should have just been employees funded out of this resource.

It is my recommendation that the board approve the revised 23-24 Prop 28 Report.

**RECOMMENDED ACTION:**

- Receive staff presentation and review questions with staff
- Open public comment
- Close public comment
- Board Discussion
- Recommendation - DIBI board member makes a motion to approve

**ATTACHMENTS:**

Revised 23-24 Prop 28 Report

**Proposition 28: Arts and Music in Schools Funding  
Annual Report  
Fiscal Year 2023-24**

LEA Name: Redwood Preparatory Charter School

CDS Code: 12 76802 0124164

Allocation Year: 2024

1. Narrative description of the Prop 28 arts education program(s) funded

Materials and Supplies:

Upgraded the sound system in the CGT for plays and music.

Total Estimated Expenditures: \$3,629.05

2. Number of full-time equivalent teachers (certificated). 0.0

3. Number of full-time equivalent personnel (classified). 0.0

4. Number of full-time equivalent teaching aides. 0.0

5. Number of students served. 231

6. Number of school sites providing arts education. 1

Date of Approval by Governing Board/Body March 11, 2025

Annual Report Data URL (Plan must be posted to the LEA's website)

[www.redwoodprep.org](http://www.redwoodprep.org)

Completed By Karissa Feierabend

Title Director

Email [director@redwoodprep.org](mailto:director@redwoodprep.org)

Telephone 707-682-6149

This annual report must be board approved, submitted to the CDE <https://www8.cde.ca.gov/ams>, and posted to the LEA's website.

**FROM: Karissa Feierabend**

**SUBJECT: 2022 Art and Music Discretionary Block Grant Plan**

**LCAP Goals:**

**Goal 1:** Provide a safe and productive learning environment for all students

**Goal 2:** Improve Student Achievement

**Goal 3:** Improve regular student attendance, parent involvement, and continued school engagement

**Core Values:**

1. Academic Excellence
2. Social Responsibility
3. Shared Leadership
4. Community Involvement
5. Well-Rounded Child

**BACKGROUND/SUMMARY:**

The arts and music block grant is a funding program to support the implementation and maintenance of arts and music education in schools. The grant aims to enhance the quality of arts and music programs by providing financial resources in the following areas:

1. Obtaining standards-aligned professional development and instructional materials for specific subject areas
2. Obtaining professional development and instructional materials for improving school climate
3. Developing diverse, culturally relevant and multilingual school library book collections
4. Operational costs
5. COVID-19-related costs necessary to keep pupils and staff safe and schools open for in-person instruction.

We updated the plan to cover HVAC system replacements. We also updated the plan based on what was spent this school year and rolled money over to the next school year.

My recommendation is that the board approve the revised 2022 Art and Music Plan.

**RECOMMENDED ACTION:**

- Receive staff presentation and review questions with staff
- Open public comment
- Close public comment
- Board Discussion
- Recommendation - DIBI board member makes a motion to approve

**ATTACHMENTS:**

Revised 2022 Art and Music Discretionary Block Grant Plan

## Arts, Music, and Instructional Materials Discretionary Block Grant 2022 Expenditure Plan

<b>LEA Name:</b>	Redwood Preparatory Charter School
<b>Contact Name:</b>	Karissa Feierabend
<b>Email Address:</b>	director@redwoodprep.org
<b>Phone Number:</b>	707 682-6149

<b>Total Amount of funds received by the LEA:</b>	\$140,299
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<b>Date of adoption at a public meeting:</b>	03/11/2025 05:30 pm
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[AB 181 Sec. 134](#)

[AB 185 Sec. 56](#)

(a) For the 2022–23 fiscal year, the sum of three billion five hundred sixty million eight hundred eighty-five thousand dollars (\$3,560,885,000) is hereby appropriated from the General Fund to the State Department of Education to establish the Arts, Music, and Instructional Materials Discretionary Block Grant, for allocation to county offices of education, school districts, charter schools, and the state special schools to:

**(1) Obtain standards-aligned professional development and acquire instructional materials, in the following subject areas:**

- (A) Visual and performing arts.
- (B) World languages.
- (C) Mathematics.
- (D) Science, including environmental literacy.
- (E) English language arts, including early literacy.
- (F) Ethnic studies.
- (G) Financial literacy, including the content specified in Section 51284.5 of the Education Code.
- (H) Media literacy.
- (I) Computer science.
- (J) History-social science.

Planned Activity	Budgeted 2022-23	Budgeted 2023-24	Budgeted 2024-25	Budgeted 2025-26	Total Budgeted per Activity
Music and Plays	0	0.00	3,000	0.00	3,000.00
Professional Development in Mathematics	0	0	0.00	5,000	5,000.00
Purchase Math Curriculum	0	0	0.00	8,000.00	8,000.00
<b>Subtotal</b>			<b>3,000.00</b>	<b>13,000.00</b>	<b>16,000.00</b>



(2) Obtain instructional materials and professional development aligned to best practices for improving school climate, including training on deescalation and restorative justice strategies, asset-based pedagogies, antibias, transformative social-emotional learning, media literacy, digital literacy, physical education, and learning through play.

Planned Activity	Budgeted 2022-23	Budgeted 2023-24	Budgeted 2024-25	Budgeted 2025-26	Total Budgeted per Activity
SEL Curriculum TK-8.	0	0	5,000.00	0	5,000.00
Digital literacy class for middle school students and families.	0	0	1,500.00	0	1,500.00
Provide professional development for classified staff regarding best practices for handling student discipline and/or restorative justice to promote a positive school climate.	0	0	1,800.00	1,800.00	3,600.00
<b>Subtotal</b>			<b>8,300.00</b>	<b>1,800.00</b>	<b>10,100.00</b>

(3) Develop diverse book collections and obtain culturally relevant texts, including leveled texts, in both English and pupils' home languages, to support pupils' independent reading. It is the intent of the Legislature that these book collections and culturally relevant texts be used to provide support for pupils through the establishment of site-based school and classroom libraries that are culturally relevant to pupils' home and community experiences and be available in English, pupils' home language, or a combination of more than one language.

Planned Activity	Budgeted 2022-23	Budgeted 2023-24	Budgeted 2024-25	Budgeted 2025-26	Total Budgeted per Activity
Classroom library budget to include books that represent diverse populations.	0	0		2,000.00	2,000.00
<b>Subtotal</b>				<b>2,000.00</b>	<b>2,000.00</b>

(4) Operational costs, including but not limited, to retirement and health care cost increases.

Planned Activity	Budgeted 2022-23	Budgeted 2023-24	Budgeted 2024-25	Budgeted 2025-26	Total Budgeted per Activity
Replace HVAC Units	0	0	50,000	50,000	100,000.00
<b>Subtotal</b>			<b>50,000.00</b>	<b>50,000.00</b>	<b>100,000.00</b>

(5) As related to the COVID-19 pandemic, acquire personal protective equipment, masks, cleaning supplies, COVID-19 tests, ventilation upgrades, and other similar expenditures, if they are necessary to keep pupils and staff safe from COVID-19 and schools open for in-person instruction.

Planned Activity	Budgeted 2022-23	Budgeted 2023-24	Budgeted 2024-25	Budgeted 2025-26	Total Budgeted per Activity
<b>Subtotal</b>					

(6)

Planned Activity	Budgeted 2022-23	Budgeted 2023-24	Budgeted 2024-25	Budgeted 2025-26	Total Budgeted per Activity
<b>Other Operating Expenses</b>	0	0	6,099.50	6,099.50	12,199.00
<b>Subtotal</b>			<b>6,099.50</b>	<b>6,099.50</b>	<b>12,199.00</b>

**Summary of Expenditures**

<b>Total Planned Expenditures by the LEA:</b>	140,299.00
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(b) The Superintendent of Public Instruction shall apportion funds proportionally to county offices of education, school districts, charter schools, and the state special schools on the basis of an equal amount per unit of average daily attendance for kindergarten and grades 1 to 12, inclusive, as those numbers were reported as of the second principal apportionment for the 2021–22 fiscal year. The average daily attendance for each state special school shall be deemed to be 97 percent of the enrollment as reported in the California Longitudinal Pupil Achievement Data System as of the 2021–22 Fall 1 Submission.

(c) Funding appropriated pursuant to this section shall be available for encumbrance through the 2025–26 fiscal year. Local educational agencies are encouraged, but not required, to proportionally use resources received pursuant to this section for the purposes noted in paragraphs (1) to (5), inclusive, of subdivision (a) and to support arts and music education programs.

(d) For purposes of this section, standards-aligned instructional materials includes, but is not limited to, books for school and classroom libraries.

(e) The governing board or body of each school district, county office of education, or charter school receiving funds pursuant to this section shall discuss and approve a plan for the expenditure of funds received pursuant to this section at a regularly scheduled public meeting. It is the intent of the Legislature that each school district, county office of education, or charter school expend any resources received pursuant to this section consistent with their governing board or body approved plan.

Planned Activity	Budgeted 2022-23	Budgeted 2023-24	Budgeted 2024-25	Budgeted 2025-26	Total Budgeted per Activity
<b>Subtotal Section (1)</b>			3,000.00	13,000.00	16,000.00

Planned Activity	Budgeted 2022-23	Budgeted 2023-24	Budgeted 2024-25	Budgeted 2025-26	Total Budgeted per Activity
Subtotal Section (2)			8,300.00	1,800.00	10,100.00
Subtotal Section (3)				2,000.00	2,000.00
Subtotal Section (4)			50,000.00	50,000.00	100,000.00
Subtotal Section (6)			6,099.50	6,099.50	12,199.00
<b>Totals by year</b>	<b>0.00</b>	<b>0.00</b>	<b>67,399.50</b>	<b>72,899.50</b>	<b>140,299.00</b>

<b>Total planned expenditures by the LEA:</b>
140,299.00

**General Instructions**

This example template is provided as a resource as one way to develop an expenditure plan for the Arts, Music, and Instructional Materials Discretionary Block Grant of 2022. LEAs are cautioned to refer to AB 181, Sec. 134, (amended by AB 185, Sec. 56) for all program requirements. Please verify all calculations/formulas before finalizing the plan.