

**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
September 9, 2025 at 5:30 p.m.

I. PRELIMINARY

A. CALL TO ORDER

	Present	Absent
Emily Hobelmann, President	_____	_____
Kyle Shamp, Vice President	_____	_____
Gnesa Kirchman, Treasurer	_____	_____
Sarah Williams, Secretary	_____	_____
Sarah Lourenzo, Board Member	_____	_____
Ryan Richardson, Board Member	_____	_____
Siana Emmons, Board Member	_____	_____

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. The 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. 2025 CAASPP Results
- B. Universal Design for Learning 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. DIBI August Minutes
- B. DIBI August Bank Statements
- C. RPC August 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 8th Grade Fundraisers
- B. Review/Approve Redwood Capital Bank Signers
- C. Review/Approve 2024-2025 Unaudited Actuals and GANN Limit Resolution
- D. Review/Approve 2025-2026 AMS Report Prop 28
- E. Review/Approve 2025-2026 Family Handbook
- F. Review/Approve Updated English Learner Policy
- G. Review/Approve 2025-2026 Board Committees

VI. Closed Session

- A. Public Employee Performance Evaluation (§ 54957) Title: Director

VII. Return to Open Session

Reportable Actions:

VIII Future Business

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
August 12, 2025 at 5:30 p.m.

I. PRELIMINARY

A. CALL TO ORDER

Emily called the meeting to order at 5:32pm

	Present	Absent
Emily Hobelmann, Vice President	<u> X </u>	<u> </u>
Gnesa Kirchman, Treasurer	<u> X </u>	<u> </u>
Sarah Lourenzo, Member	<u> X </u>	<u> </u>
Kyle Shamp, Member	<u> X </u>	<u> </u>
Sarah Williams, Member	<u> X </u>	<u> </u>
Ryan Richardson, Member	<u> </u>	<u> X </u>
Vacant Board Position	<u> </u>	<u> </u>
Amy Betts, FESD Superintendent	<u> </u>	<u> X </u>

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:

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C. STAFF REPORT:

This is a presentation of information which has occurred since the previous Board meeting. The 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. 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. June 17th and 18th DIBI Minutes**
- B. DIBI Financial Statements**
- C. Approval of Warrants**

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

IV. 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 New Board Member Election**
Sarah L motioned to nominate Siana Emmons, Kyle seconded, all approved
- B. Review/Approve 2025-2026 DIBI Board Appointment of Officers and Committee Members**
Gnesa motioned to approve the following appointments, Sarah Williams seconded, all approved
President - Emily
Vice President - Kyle
Treasurer - Gnesa
Secretary - Sarah W

Leadership - Sarah Lourenzo
Fundraising - Sarah W
Curriculum Committee - Kyle, Emily
Facilities - Kyle, Emily
Boone Street Development - Gnesa, Sarah Williams
- C. Review/Approve 2025-2026 Board Calendar**
Sarah L. motioned to approve keeping the calendar the same, Gnesa seconded, all approved
- D. Review/Approve 2025-2026 Board Workshop Date**
Kyle motioned to approve September 23 at 5:30pm, Sarah L seconded, all approved
- E. Review/Approve Karissa Feierabend as a Policy Council Representative for HCOE SELPA**
Kyle motioned to approve, Sarah Williams seconded, all approved
- F. Review/Approve 2025-2026 Facility Inspection Tools Report**
Sarah L motioned to approve, Gnesa seconded

V. Future Business

Evaluation Committee
Director Goals
Family Handbook Transportation

VI. Adjournment

Emily adjourned the meeting at 6:20 pm.

Checks Dated 08/01/2025 through 08/31/2025 Filtered

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
3000285608	08/06/2025	707 PEST SOLUTIONS	62-5800	Quarterly Service		425.00
3000285609	08/06/2025	American Express	62-4310	3rd Grade Rug Curriculum	702.54	
				ELOP Supplies	818.13	
				CPR Software Goal 1.2	413.46	
				Travel and Conference	448.50	
				Monthly Dues	5,241.79	
				Yearly Dues	61.99	
				Monthly Statement	79.95	
				Monthly Fee	226.18	
				Monthly Statement	145.09	
				Renewal Dues	361.15	8,498.78
				Monthly Statement		940.00
				Monthly Statement	5,236.00	
				Monthly Statement	1,407.00	6,643.00
				CGT Water		193.96
				Custodial Supplies		40.00
				STEAM Supplies		53.15
				2nd Grade Supplies		1,399.97
				ELOP Supplies		922.94
				Monthly Statement		43.11
				Renewal Software		255.00
				Parking Lot Paint		3,960.00
				Monthly Statement		361.61
				FIT Inspection		522.50
				Weekly Order		150.00
				ELOP Cell		2,972.65
				Monthly Dues		150.01
				iPads		595.00
				7-8 Licenses	1,544.62	
				Grease Trap Cleaning	1,152.00	2,696.62
				Toner		375.00
				Copier Lease	112.68	
				Hand Truck	737.14	849.82
				TK Supplies	110.24	
				Weekly Milk	1,164.55	1,274.79
				Tech Service		415.61
						1,243.24

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.)

073 - Redwood Prep

Generated for Cynthia Nixon (CNIXON), Sep 2 2025 10:52AM

Checks Dated 08/01/2025 through 08/31/2025 Filtered

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
3000286354	08/14/2025	DISCOVERY EDUCATION	62-4450	Renewal		2,475.00
3000286355	08/14/2025	Hall, Karissa D	62-5210	Hotel for Conference		982.44
3000286356	08/14/2025	JBs Janitorial & Maint Service	62-5800	Monthly Statement		4,226.00
3000286357	08/14/2025	Nixon, Cynthia	62-5950	Postage		173.80
3000286358	08/14/2025	Optimum	62-5845	Monthly Statement		237.96
3000286359	08/14/2025	Remind	62-5900	Renewal		1,465.20
3000286360	08/14/2025	STAPLES BUSINESS ADVANTAGE DEP	62-4310	Office Supplies		496.79
3000286942	08/21/2025	Covington, Emily	62-4310	Art Class Supplies		206.14
3000286943	08/21/2025	Head, Miranda E	62-4310	2nd Grade Curriculum	125.00	
				2nd Grade Supplies	94.48	
3000286944	08/21/2025	Kendall, Kimberly A	62-4310	8th Grade Supplies		219.48
3000287098	08/25/2025	ADVANCED SECURITY SYSTEMS	62-5800	Smoke Detector Installation		518.40
3000287099	08/25/2025	Clendenen's Cider Works	62-4700	Weekly Apples		533.84
3000287100	08/25/2025	DEPARTMENT OF JUSTICE	62-5861	Fingerprinting		46.00
3000287101	08/25/2025	EUREKA OXYGEN CO.	62-5800	Kitchen Service		32.00
3000287102	08/25/2025	Pacific OneSource Inc	62-4445	8th Grade Chromebooks		951.75
3000287103	08/25/2025	Quill LLC	62-4310	Office Supplies		9,916.65
3000287104	08/25/2025	STAPLES BUSINESS ADVANTAGE DEP	62-4310	School Supplies		49.43
3000287105	08/25/2025	STUDIES WEEKLY	62-4310	4th Grade Studies		762.92
3000287106	08/25/2025	SYSO	62-4700	Two Weeks Order		321.71
3000287107	08/25/2025	YOUNG MINNEY & CORR LLP	62-5823	Legal Fees		5,584.82
Total Number of Checks					44	1,255.50
						65,437.59

Includes checks for only Bank Account COUNTY

Fund Summary

Fund	Description	Check Count	Expensed Amount
62	CHARTER SCHOOLS ENTERI	44	65,437.59
Total Number of Checks		44	65,437.59
Less Unpaid Sales Tax Liability			.00
Net (Check Amount)			65,437.59

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: 8th Grade Fundraisers

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, the DIBI Board approves the 8th-grade class fundraisers for the year. The funds are raised for the 8th-grade trip.

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 the 8th-grade fundraisers.

ATTACHMENTS: 8th Grade Fundraisers

FROM: Karissa Feierabend

SUBJECT: RCB Signer

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, the DIBI Board approves Redwood Capital Bank signers for DIBI Main, DIBI After School, and USDA accounts. Typically, the board treasurer is listed as a signer in addition to the Director.

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 Gnesa Kirchman as the signer for the following DIBI accounts: main, after school, and USDA, and remove Diane Garrison.

ATTACHMENTS: None

FROM: Karissa Feierabend

SUBJECT: Unaudited Actuals and GANN Limit for 2024-2025

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 unaudited actual report is an annual financial report that shows the financial activities of the LEA, where the data has not yet been formally audited. The unaudited actual report is presented to the Board each September, reflecting the final year-end closing from the previous June 30th.

Pursuant to Ed Code 42100, the governing board of a charter school shall approve the unaudited actual financial report and file it with the County Superintendent of Schools on or before September 15th.

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 the unaudited actuals and GANN Limit for 2024-2025

ATTACHMENTS: 24-25 Unaudited Actuals Report

August 20, 2025

MEMORANDUM

TO: District Superintendents and Business Managers

FROM: Angela West, External Business Manager

**SUBJECT: CERTIFICATION OF UNAUDITED ACTUAL FINANCIAL REPORT AND
GANN LIMIT FOR 2024-2025**

Pursuant to E.C. 42100, the governing board of a school district shall approve an unaudited actual financial report for the fiscal year just completed and file it with the County Superintendent of Schools **on or before September 15, 2025.**

Enclosed please find your 2024-2025 Unaudited Actuals, generated using the California Department of Education (CDE) SACS Financial Reporting Software, data from the financial system and information provided by district staff.

Please complete the Form CA (the certification) and return it via email to Julie Grant, in the Business Office directly after board approval so that we may transmit the data to the state in a timely fashion.

As a reminder, although the GANN Limit Calculation is included as part of the unaudited actual packet, a resolution must still be adopted by the district's board pursuant to Education Code Sections 1629 and 43142. A sample resolution has been provided that you may wish to use, as well as some general information regarding the GANN Limit. After board action, please email the signed Gann Limit Resolution to Julie Grant at jgrant@hcoe.org

If you have any questions, please feel free to call me at 441-3946 or Lilly Spurlock at 445-7059. Thank you.

RESOLUTION TO ADOPT GANN

LIMIT 2025-2026

WHEREAS, In November, 1979, the California electorate did adopt Proposition 4, commonly called the Gann Amendment, which added Article XIII-B to the California Constitution; and

WHEREAS, The provisions of that Article establish maximum appropriation limitations, commonly called "Gann Limits," for public agencies, including school districts; and

WHEREAS, The Redwood Preparatory Charter School District must establish a revised Gann Limit for the 2024-25 fiscal year and a projected Gann Limit for the 2025-26 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law;

NOW, THEREFORE, BE IT RESOLVED that this Board does provide public notice, that the attached calculations and documentation of the Gann Limits for the 2024-25 and 2025-26 fiscal years are made in accordance with applicable constitutional and statutory law;

AND BE IT FURTHER RESOLVED that this Board does hereby declare that the appropriations in the Budget for the 2024-25 and 2025-26 fiscal years do not exceed the limitations imposed by Proposition 4;

AND BE IT FURTHER RESOLVED that the Superintendent provide copies of this resolution along with appropriate attachments to interested citizens of this district.

PASSED AND ADOPTED this 9 day of September, 2025.

Board President

District Superintendent

GENERAL INFORMATION REGARDING THE GANN LIMIT

The Gann Amendment (Proposition 4, 1979) limits the growth in appropriations made by the State of California, school districts, and local governments. All districts are required by the legislature to adopt their Gann appropriations limit each year by board resolution.

The essence of the Gann Amendment is that district appropriations in each year cannot exceed a computed appropriations limit (popularly called the Gann Limit) which in each year is adjusted for inflation and changes in attendance. While the concept is simple, the application of the Gann Amendment is more involved because not all appropriations are subject to the Gann Limitation.

The Gann Amendment controls only appropriations made from certain revenue sources, namely the "proceeds of taxes levied by or for" a district or "state subventions for the use and operation" of a district. Furthermore, the amendment excludes appropriations for certain purposes, namely debt service and the added cost of court and federally mandated programs. It is simply not possible for school districts to trace all appropriations to their revenue source, and therefore, the amendment involves a confusing mixture of appropriations and revenues. Fortunately, **SB 1352** (Chapter 1205 of the Statutes of 1980) made definitions which greatly simplify the implementation process.

The Gann Amendment states that, out of all the state aid that a district receives, only that which is "for the use and operation" of a district is subject to limitation at the district level. The remainder of the state aid is subject to limitation at the state level, and is therefore not subject to limitation at the local level.

Additionally, with the passage of **AB 198/SB 98** (statutes of 1989), there are numerous changes to the calculation contained in **Education Code 42132** and **Government Code 7906**. Among some of the changes is a requirement to recalculate the 1978-79 base year in 1989 and carry that computation forward for all subsequent years.

With these changes and others there are only five revenue sources from which appropriations are subject to limitation:

1. Local tax revenues that count towards the revenue limit.
2. Unrestricted state aid, which includes the following: Local Control Funding Formula (LCFF) State Aid, including Education Protection Account (EPA) State Aid, for school districts equal to the foundation program level minus the local tax income in item (1), but not less than \$120 per ADA; Local Control Funding Formula State Aid for charter schools.
3. The unrestricted beginning balance.
4. Income from interest and return on investments.
5. The miscellaneous funds (taxes) not included as local income in the LCFF.

Any other source of revenue is excluded from the provisions of the Gann Amendment because:

1. The revenue is federal revenue.
2. The revenue is state aid subject to limitation at the state level.
3. The revenue is local revenue that is not from the proceeds of taxes.
4. The revenue is from the proceeds of taxes, but the appropriation of this revenue is excluded from limitation by the Gann Amendment (e.g. tax levy for debt service).

GANN CALCULATIONS

Implementing the Gann Amendment starts with the calculation of the 1978-79 (base year) Gann Limit which is simply equal to the appropriations subject to limitation for that year. That base limit is then inflated by the percent of change in population (ADA) and the consumer price index. No amounts need to be calculated for 1979-80 in that, while 1978-79 is used as the base year for the Gann calculations, the Gann Amendment only became effective starting in 1980-81.

TIMELINE

A resolution such as the one in this packet should be used to establish the Gann Limit for each fiscal year. Districts should post the board agenda showing the Gann Limit will be adopted. The actual calculations must be available for the public. After the Gann Limit has been established, it may be challenged in court within 45 days of the board resolution date of adoption.

GOVERNMENT CODE RELATING TO GANN LIMIT

7910 Excerpt:

Each year the governing body of each local jurisdiction shall, by resolution, establish its appropriations limit and make other necessary determinations for the following fiscal year pursuant to Article XIIIB at a regularly scheduled meeting or noticed special meeting. The determinations made pursuant to this section are legislative acts.

Any judicial action or proceeding to attack, review, set aside, void, or annul the action of the governing body taken pursuant to this section for the 1980-81 fiscal year shall be commenced within 60 days of the effective date of the resolution or the effective date of the act which added this section to the Government Code, whichever date is later.

For the 1981-82 fiscal year and each fiscal year thereafter, any judicial action or proceeding to attack, review, set aside, void, or annul the action of the governing body taken pursuant to this section shall be commenced within 45 days of the effective date of the resolution.

All courts wherein such actions are or may be hereafter pending, including any court reviewing such action on appeal from the decision of a lower court, shall give such actions preference over all other civil actions therein, in the manner of setting the same for hearing or trial and in hearing the same to the end that all such actions shall be quickly heard and determined.

Charter Number:

1304

To the entity that approved the charter school:

2024-25 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report is hereby approved and filed by the charter school pursuant to Education Code Section 42100(b).

Signed:

Cyndi Nixon

Charter School Official

(Original signature required)

Date:

9-2-25

Printed
Name:

Cynthia Nixon

Title:

Business Manager

To the County Superintendent of Schools:

2024-25 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report has been reviewed and is hereby filed with the County Superintendent of Schools pursuant to Education Code Section 42100(a).

Signed:

Authorized Representative of

Charter Approving Entity

(Original signature required)

Date:

Printed
Name:

Title:

To the Superintendent of Public Instruction:

2024-25 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100(a).

Signed:

County Superintendent/Designee

(Original signature required)

Date:

For additional information on the unaudited actual financial report, please contact:

For Approving Entity:

Corey Weber

Name

Assistant Superintendent of Business Services

Title

(707)445-7066

Telephone

cweber@hcoe.org

E-mail Address

For Charter School:

Karissa Hall-Feierabend - Director

Name

Director

Title

(707) 682-6149

Telephone

director@redwoodprep.org

E-mail Address

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2024-25 Unaudited Actuals	2025-26 Budget
01	General Fund/County School Service Fund	GS	S
08	Student Activity Special Revenue Fund		
11	Adult Education Fund		
12	Child Development Fund		
13	Cafeteria Special Revenue Fund		
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund		
25	Capital Facilities Fund		
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects		
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund		
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund	G	G
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
78	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals		
DEBT	Schedule of Long-Term Liabilities	GS	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
ICR	Indirect Cost Rate Worksheet	S	
L	Lottery Report	GS	
PCRAF	Program Cost Report Schedule of Allocation Factors	GS	
PCR	Program Cost Report	GS	
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	2,768,032.00	2,820,824.00	1.9%
2) Federal Revenue		8100-8299	162,593.44	154,731.00	-4.8%
3) Other State Revenue		8300-8599	695,029.00	418,601.00	-39.8%
4) Other Local Revenue		8600-8799	356,041.01	171,983.00	-51.7%
5) TOTAL, REVENUES			3,981,695.45	3,566,039.00	-10.4%
B. EXPENSES					
1) Certificated Salaries		1000-1999	994,056.10	1,180,488.00	18.8%
2) Classified Salaries		2000-2999	459,805.82	494,529.00	7.6%
3) Employee Benefits		3000-3999	729,505.32	733,903.00	0.6%
4) Books and Supplies		4000-4999	268,803.40	363,300.00	35.2%
5) Services and Other Operating Expenses		5000-5999	912,326.70	738,178.00	-19.1%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	3,475.00	3,468.00	-0.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			3,387,972.34	3,513,866.00	4.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			613,723.11	52,173.00	-91.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers in		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			613,723.11	52,173.00	-91.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	3,234,062.62	3,288,041.73	1.7%
b) Audit Adjustments		9793	(559,744.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			2,674,318.62	3,288,041.73	22.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,674,318.62	3,288,041.73	22.9%
2) Ending Net Position, June 30 (E + F1e)			3,288,041.73	3,340,214.73	1.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	2,418,291.34	0.00	-100.0%
b) Restricted Net Position		9797	106,418.30	151,098.30	42.0%
c) Unrestricted Net Position		9790	762,332.09	3,189,116.43	318.3%
G. ASSETS					
1) Cash					
a) In County Treasury		9110	3,229,315.05		
1) Fair Value Adjustment to Cash in County Treasury		9111	62,597.00		
b) In Banks		9120	25,000.00		
c) In Revolving Cash Account		9130	0.00		
d) With Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	379,311.23		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
a) Land		9410	148,600.00		
b) Land Improvements		9420	123,705.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	167,860.14		
e) Accumulated Depreciation - Buildings		9435	(36,256.00)		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work In Progress		9450	0.00		
i) Lease Assets		9460	2,772,206.00		
j) Accumulated Amortization-Lease Assets		9465	(53,770.00)		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			8,818,568.42		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9480	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	434,113.74		
2) Due to Grantor Governments		9580	358,438.90		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	17,538.05		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	2,718,436.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			3,528,528.69		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
(must agree with line F2) (G11 + H2) - (I7 + J2)			3,288,041.73		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	1,299,774.00	1,878,370.00	29.1%
Education Protection Account State Aid - Current Year		8012	806,459.00	463,916.00	-42.5%
State Aid - Prior Years		8019	0.00	0.00	0.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	661,799.00	678,538.00	2.5%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,768,032.00	2,820,824.00	1.8%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	45,902.00	45,902.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	66,476.44	47,793.00	-16.4%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	43,390.00	33,050.00	-23.8%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	8,025.00	8,957.00	48.7%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	10,800.00	19,029.00	76.2%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			162,593.44	154,731.00	-4.8%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	8500	8311	0.00	0.00	0.0%
Prior Years	8500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	116,644.55	89,060.00	-16.1%
Mandated Costs Reimbursements		8550	4,584.00	4,584.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	70,528.87	65,520.00	-7.1%
Expanded Learning Opportunities Program (ELO-P)	2800	8590	281,269.37	115,641.00	-58.9%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	30,589.86	32,601.00	6.6%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	191,412.35	101,065.00	-47.2%
TOTAL, OTHER STATE REVENUE			695,029.00	418,501.00	-39.8%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	55.00	New
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	93,431.35	40,000.00	-56.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	122,412.00	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	30,806.66	24,000.00	-22.1%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	112,391.00	107,928.00	-4.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			358,041.01	171,983.00	-51.7%
TOTAL, REVENUES			3,891,895.45	3,668,039.00	-10.4%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	903,661.54	1,086,260.00	20.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	89,194.56	82,708.00	3.9%
Other Certificated Salaries		1900	1,200.00	1,500.00	25.0%
TOTAL, CERTIFICATED SALARIES			994,056.10	1,180,468.00	18.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	191,068.14	228,499.00	19.6%
Classified Support Salaries		2200	78,804.47	82,275.00	4.4%
Classified Supervisors' and Administrators' Salaries		2300	72,249.28	70,223.00	-2.8%
Clerical, Technical and Office Salaries		2400	116,283.93	111,532.00	-4.1%
Other Classified Salaries		2900	1,400.00	2,000.00	42.9%
TOTAL, CLASSIFIED SALARIES			459,805.82	494,529.00	7.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	285,671.70	307,183.00	16.8%
PERS		3201-3202	84,722.06	83,254.00	10.1%
OASDI/Medicare/Alternative		3301-3302	48,925.44	56,659.00	13.6%
Health and Welfare Benefits		3401-3402	313,340.80	259,728.00	-17.1%
Unemployment Insurance		3501-3502	709.73	983.00	38.5%
Workers' Compensation		3601-3602	16,135.59	16,116.00	6.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			729,505.32	733,903.00	0.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	85,295.44	170,632.00	97.7%
Noncapitalized Equipment		4400	46,108.59	58,180.00	21.8%
Food		4700	136,399.37	136,488.00	0.1%
TOTAL, BOOKS AND SUPPLIES			268,803.40	363,300.00	35.2%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	22,333.00	12,237.00	-45.2%
Travel and Conferences		5200	7,475.87	18,297.00	144.7%
Dues and Memberships		5300	37,294.41	27,183.00	-27.1%
Insurance		5400-5450	52,471.00	53,000.00	1.0%
Operations and Housekeeping Services		5500	34,006.86	35,260.00	3.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	139,380.39	134,808.00	-3.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	613,913.13	443,183.00	-27.8%
Communications		5900	5,442.04	14,200.00	160.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			912,326.70	738,178.00	-19.1%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Payments to County Offices		7142	3,475.00	3,468.00	-0.2%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7289	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,475.00	3,468.00	-0.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENSES			3,387,972.34	3,513,868.00	4.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8985	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	2,768,032.00	2,820,824.00	1.8%
2) Federal Revenue		8100-8299	162,593.44	154,731.00	-4.8%
3) Other State Revenue		8300-8599	695,029.00	418,501.00	-39.8%
4) Other Local Revenue		8600-8799	356,041.01	171,983.00	-51.7%
5) TOTAL, REVENUES			3,981,695.45	3,566,039.00	-10.4%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		1,787,961.98	2,033,976.00	16.0%
2) Instruction - Related Services	2000-2999		541,161.90	359,966.00	-33.8%
3) Pupil Services	3000-3999		497,691.37	461,472.00	-7.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		218,928.78	244,685.00	12.8%
8) Plant Services	8000-8999		190,755.31	410,300.00	116.1%
9) Other Outgo	9000-9999	Except 7600-7699	153,475.00	3,468.00	-97.7%
10) TOTAL, EXPENSES			3,367,972.34	3,513,868.00	4.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			613,723.11	62,173.00	-91.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			613,723.11	62,173.00	-91.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	3,234,062.62	3,288,041.73	1.7%
b) Audit Adjustments		9793	(559,744.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			2,674,318.62	3,288,041.73	22.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,674,318.62	3,288,041.73	22.9%
2) Ending Net Position, June 30 (E + F1e)			3,288,041.73	3,340,214.73	1.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	2,419,291.34	0.00	-100.0%
b) Restricted Net Position		9797	106,418.30	151,088.30	42.0%
c) Unrestricted Net Position		9790	762,332.09	3,189,116.43	318.3%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
2600	Expanded Learning Opportunities Program	0.00	40,000.00
6300	Lottery: Instructional Materials	104,894.30	109,574.30
7810	Other Restricted State	1,624.00	1,624.00
Total, Restricted Net Position		106,418.30	151,098.30

Description	2024-25 Unaudited Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (Includes Necessary Small School ADA)						
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	0.00	0.00	0.00	0.00	0.00	0.00
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) (EC 2000 and 46380)						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	0.00	0.00	0.00	0.00	0.00	0.00
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2024-25 Unaudited Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2024-25 Unaudited Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	233.37	232.49	233.37	231.28	231.28	231.28
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	233.37	232.49	233.37	231.28	231.28	231.28
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	233.37	232.49	233.37	231.28	231.28	231.28

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	146,600.00		146,600.00			146,600.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	146,600.00	0.00	146,600.00	0.00	0.00	146,600.00
Capital assets being depreciated:						
Land Improvements	123,705.00		123,705.00			123,705.00
Buildings		167,860.14	167,860.14			167,860.14
Equipment			0.00			0.00
Total capital assets being depreciated	123,705.00	167,860.14	291,565.14	0.00	0.00	291,565.14
Accumulated Depreciation for:						
Land Improvements	(27,833.00)	(8,423.00)	(36,256.00)			(36,256.00)
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	(27,833.00)	(8,423.00)	(36,256.00)	0.00	0.00	(36,256.00)
Total capital assets being depreciated, net excluding lease and subscription assets	95,872.00	159,437.14	255,309.14	0.00	0.00	255,309.14
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	242,472.00	159,437.14	401,909.14	0.00	0.00	401,909.14
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2024-25 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	3,367,972.34
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	359,938.35
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	0.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	150,000.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
7. Nonagency	All	9200	7651	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	All	All	8710	0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
D. Plus additional MOE expenditures:				150,000.00
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				2,858,033.99
Section II - Expenditures Per ADA				2024-25 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, Line C9)				232.49
B. Expenditures per ADA (Line I.E divided by Line II.A)				12,293.15
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)			Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE Calculation) (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)			2,577,382.99	11,282.04
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs falling prior year MOE calculation (From Section IV)			0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)			2,577,382.99	11,282.04
B. Required effort (Line A.2 times 90%)			2,319,644.69	10,153.84
C. Current year expenditures (Line I.E and Line II.B)			2,858,033.99	12,293.15
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)			0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)			MOE Met	

F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2026-27 may be reduced by the lower of the two percentages)	0.00%	0.00%
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)

(Functions 7200-7700, goals 0000 and 9000)

138,086.26

2. Contracted general administrative positions not paid through payroll

a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.

b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)

(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000)

2,045,278.98

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A8)

6.75%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero.

0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals

(Functions 7200-7600, objects 1000-5999, minus Line B9)

193,221.42

2. Centralized Data Processing, less portion charged to restricted resources or specific goals

(Function 7700, objects 1000-5999, minus Line B10)

12,745.85

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	12,875.98
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	218,843.25
9. Carry-Forward Adjustment (Part IV, Line F)	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	218,843.25

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	1,767,961.98
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	541,161.90
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	338,969.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	69.51
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	10,890.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	177,879.33
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	2,836,921.72

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B19)

7.71%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2026-27 see www.cde.ca.gov/fg/ac/lc)

(Line A10 divided by Line B19)

7.71%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8) 218,843.25

B. Carry-forward adjustment from prior year(s)

1. Carry-forward adjustment from the second prior year 25,483.34

2. Carry-forward adjustment amount deferred from prior year(s), if any 0.00

C. Carry-forward adjustment for under- or over-recovery in the current year

1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (10.55%) times Part III, Line B19); zero if negative 0.00

2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (10.55%) times Part III, Line B19) or (the highest rate used to recover costs from any program (0%) times Part III, Line B19); zero if positive 0.00

D. Preliminary carry-forward adjustment (Line C1 or C2) 0.00

E. Optional allocation of negative carry-forward adjustment over more than one year

Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.

Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward

adjustment is applied to the current year calculation: not applicable

Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder

is deferred to one or more future years: not applicable

Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder

is deferred to one or more future years: not applicable

LEA request for Option 1, Option 2, or Option 3

1

F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)

0.00

Approved
Indirect
cost rate: 10.55%

Highest
rate used
in any
program: 0.00%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
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Unaudited Actuals
2024-25 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	101,148.07		89,072.30	190,220.37
2. State Lottery Revenue	8560	47,742.52		22,786.35	70,528.87
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Proceeds from SBITAs	8974	0.00		0.00	0.00
6. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
7. Total Available (Sum Lines A1 through A6)		148,890.59	0.00	111,858.65	260,749.24
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	28,205.33		6,964.35	35,169.68
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		28,205.33	0.00	6,964.35	35,169.68
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	120,685.26	0.00	104,894.30	225,579.56
D. COMMENTS:					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

	Teacher Full-Time Equivalents					Classroom Units			Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)		
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)									
Instructional Goals	Description								
0001	Pre-Kindergarten								
1110	Regular Education, K-12								
3100	Alternative Schools								
3200	Continuation Schools								
3300	Independent Study Centers								
3400	Opportunity Schools								
3550	Community Day Schools								
3700	Specialized Secondary Programs								
3800	Career Technical Education								
4110	Regular Education, Adult								
4610	Adult Independent Study Centers								
4620	Adult Correctional Education								
4630	Adult Career Technical Education								
4760	Bilingual								
4850	Migrant Education								
5000-5999	Special Education (allocated to 6001)								
6000	ROC/P								
Other Goals	Description								
7110	Nonagency - Educational								
7150	Nonagency - Other								
8100	Community Services								
8500	Child Care and Development Services								
Other Funds	Description								
--	Adult Education (Fund 11)								
--	Child Development (Fund 12)								
--	Cafeteria (Funds 13 & 61)								
C. Total Allocation Factors		0.00	0.00	0.00	0.00	0.00	0.00		

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals	0001						
	1110	Pre-Kindergarten	0.00	0.00	0.00		0.00
	3100	Regular Education, K-12	2,624,985.45	0.00	2,624,985.45	186,653.43	2,721,218.88
	3100	Alternative Schools	0.00	0.00	0.00		0.00
	3200	Continuation Schools	0.00	0.00	0.00		0.00
	3300	Independent Study Centers	0.00	0.00	0.00		0.00
	3400	Opportunity Schools	0.00	0.00	0.00		0.00
	3500	Community Day Schools	0.00	0.00	0.00		0.00
	3600	Specialized Secondary Programs	0.00	0.00	0.00		0.00
	3700	Specialized Secondary Programs	0.00	0.00	0.00		0.00
3800	Career Technical Education	0.00	0.00	0.00		0.00	
4110	Regular Education, Adult	0.00	0.00	0.00		0.00	
4610	Adult Independent Study Centers	0.00	0.00	0.00		0.00	
4620	Adult Correctional Education	0.00	0.00	0.00		0.00	
4630	Adult Career Technical Education	0.00	0.00	0.00		0.00	
4760	Bilingual	0.00	0.00	0.00		0.00	
4850	Migrant Education	0.00	0.00	0.00		0.00	
5000-5999	Special Education	260,261.92	0.00	260,261.92	20,273.35	280,535.27	
6000	Regional Occupational Ctr/Prg (ROCP)	0.00	0.00	0.00		0.00	
Other Goals	7110	Nonagency - Educational	0.00	0.00	0.00		0.00
	7150	Nonagency - Other	0.00	0.00	0.00		0.00
8100	Community Services	0.00	0.00	0.00		0.00	
8500	Child Care and Development Services	0.00	0.00	0.00		0.00	
Other Costs	—	Food Services				212,743.19	212,743.19
	—	Enterprises				0.00	0.00
	—	Facilities Acquisition & Construction				0.00	0.00
	—	Other Outgo				153,475.00	153,475.00
	Other Funds —	Adult Education, Child Development, Cafeteria, Foundation (Column 3 + CAC, line 05) times CAC, line E)					
—	Indirect Cost Transfers to Other Funds (Net of Funds 01, 06, 62, Function 7210, Object 7350)						
—	Total General Fund and Charter Schools Funds Expenditures	2,784,827.37	0.00	2,784,827.37	216,926.78	3,387,972.34	

Goal	Type of Program	Instruction (Functions 1800- 1999)	Instructional Supervision and Administration (Functions 2100- 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2400- 2499)	School Administration (Function 2700)	Pupil Support Services (Functions 3100- 3199 and 3900)	Pupil Transportation (Function 3900)	Ancillary Services (Functions 4000- 4999)	Community Services (Functions 5000- 5999)	General Administration (Functions 7000- 7999, except 7210)*	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
1110	Regular Education, K-12	1,597,218.11	6,079.22	1,592.70	533,525.98	155,430.13	0.00	0.00	0.00		180,755.31	0.00	2,524,565.45
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
3900	Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
4510	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
4520	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
4530	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
5000-5999	Special Education	170,743.87	0.00	0.00	0.00	88,518.05	0.00	0.00	0.00		0.00	0.00	260,261.92
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8600	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		1,767,961.98	6,079.22	1,592.70	533,525.98	264,948.18	0.00	0.00	0.00	0.00	180,755.31	0.00	2,794,827.37

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transferred	
Instructional Goals					
	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	0.00	0.00	0.00	0.00
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4780	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5888	Special Education (allocated to 5001)	0.00	0.00	0.00	0.00
5000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 81)	0.00	0.00	0.00	0.00
Total Allocated Support Costs		0.00	0.00	0.00	0.00

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 06, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	86.51
2	External Financial Audits (Funds 01, 06, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	10,890.00
3	Other General Administration (Funds 01, 06, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	199,221.42
4	Centralized Data Processing (Funds 01, 06, and 62, Function 7700, Goal 0000, Objects 1000-7999)	12,745.85
5	Total Central Administration Costs in General Fund and Charter Schools Funds	216,928.78
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	2,794,827.37
2	Total Allocated Costs (from Form PCR, Column 2, Total)	0.00
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	2,794,827.37
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	0.00
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	0.00
D.	Total Direct Charged and Allocated Costs (B3 + C5)	2,794,827.37
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	7.75%

Type of Activity	Food Services (Function 3700)	Enterprise (Function 8000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000- 9999)	Total
Food Services (Objects 1000-5999, 6400-8920)	212,743.19				212,743.19
Enterprise (Objects 1000-5999, 6400-8920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-8700)			0.00		0.00
Other Outgo (Objects 1000 - 7999)				153,475.00	153,475.00
Total Other Costs	212,743.19	0.00	0.00	153,475.00	366,218.19

Unaudited Actuals
Unaudited Actuals 2024-25
Technical Review Checks
Phase - All
Display - All Technical Checks

Redwood Preparatory Charter

Humboldt County

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

BALANCE-FDxRS - (Fatal) - Adjusted Beginning Fund Balance plus Revenues minus Expenditures minus Assets minus Deferred Outflows of Resources plus Liabilities plus Deferred Inflows of Resources, must total zero by fund and resource. **Passed**

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (Fatal) - All FUND codes must be valid. **Passed**

CHECKGOAL - (Fatal) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (Fatal) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUND09-ACTIVITY - (Fatal) - There is no activity in Fund 09. **Passed**

CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.	<u>Passed</u>
CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699).	<u>Passed</u>
CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years).	<u>Passed</u>
CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>
CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>
CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>Passed</u>
PY-EFB=CY-BFB - (Fatal) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791).	<u>Passed</u>
PY-EFB=CY-BFB-RES-CH - (Fatal) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. To assist those charter schools that are reporting in SACS for the current year, but reported in the alternative form last year, Charter School Alternative Form prior year ending fund balances have been included in the SACS software to compare to the total of the SACS beginning balances for all resources.	<u>Passed</u>
SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332.	<u>Passed</u>
<u>GENERAL LEDGER CHECKS</u>	
AR-AP-POSITIVE - (Fatal) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund.	<u>Passed</u>
CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.	<u>Passed</u>
CEFB=FD-EQUITY - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9710-9790, 9796, and 9797) must agree with Fund Equity (Assets [objects 9100-9489] plus Deferred Outflows of Resources [objects 9490-9499] minus Liabilities [objects 9500-9689] minus Deferred Inflows of Resources [objects 9690-9699]).	<u>Passed</u>
CONSOLIDATED-ADM-BAL - (Fatal) - Net expenditures and assets minus liabilities must equal zero for Resource 3155, ESEA (ESSA): Consolidated Administrative Funds.	<u>Passed</u>
CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund.	<u>Passed</u>
CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund.	<u>Passed</u>

DUE-FROM=DUE-TO - (Fatal) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). **Passed**

EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

INTERFD-DIR-COST - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRA-FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRA-FD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

NET-INV-CAP-ASSETS - (Warning) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund. **Passed**

OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund: **Exception**

FUND	RESOURCE	OBJECT	VALUE
62	3010	9650	(\$10,000.00)

Explanation: Audit adjustment

PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

SUPPLEMENTAL CHECKS

ASSET-ACCUM-DEPR-NEG - (Fatal) - In Form ASSET, accumulated depreciation and amortization for governmental and business-type activities must be zero or negative. **Passed**

ASSET-IMPORT - (Fatal) - If capital asset amounts are imported/keyed (Function 8500, Facilities Acquisition and Construction, or objects 6XXX, Capital Outlay, or objects 9400-9489, Capital Assets, in funds 61-67), then capital asset supplemental data (Form ASSET) must be provided. **Passed**

ASSET-PY-BAL - (Fatal) - If capital asset ending balances were included in the prior year unaudited actuals, the Schedule of Capital Assets (Form ASSET) must be provided. **Passed**

DEBT-ACTIVITY - (Informational) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. **Passed**

DEBT-IMPORT - (Fatal) - If long-term debt amounts are imported/keyed, the long-term debt supplemental data (Form DEBT) must be provided. **Passed**

DEBT-POSITIVE - (Fatal) - In Form DEBT, long-term liability ending balances must be positive. **Passed**

DEBT-PY-BAL - (Fatal) - If long-term liability ending balances were included in the prior year unaudited actuals data, the Schedule of Long-Term Liabilities (Form DEBT) must be provided. **Passed**

ESMOE-ADA - (Fatal) - If Form ESMOE is completed, ADA must be reported in Section II, Line A. **Passed**

ESMOE-IMPORT - (Fatal) - If Every Student Succeeds Act amounts are imported, then the Every Student Succeeds Act Maintenance of Effort form, Form ESMOE, must be provided. **Passed**

IC-ADMIN-NOT-ZERO - (Warning) - Other General Administration costs (Part III, Line A1) in Form ICR should not be zero. **Passed**

IC-ADMIN-PLANT-SVCS - (Warning) - Percentage of plant services costs attributable to general administration should not be zero or exceed 25%. **Passed**

IC-BD-SUPT-NOT-ZERO - (Warning) - Board and Superintendent costs (Part III, Line B7) in Form ICR should not be zero. **Passed**

IC-BD-SUPT-VS-ADMIN - (Warning) - In Form ICR, the ratio of Board and Superintendent costs to Other General Administration costs is less than 5%. Please review your records and make any necessary corrections.

Exception

Board and Superintendent (Form ICR, Part III, Line B7)	\$69.51
Other General Administration, less portion charged to restricted resources or specific goals (Form ICR, Part III, Line A1)	\$193,221.42
Ratio is	\$0.04 %

Explanation: The charter school's administrative structure does not include a superintendent. In addition, board members serve on a volunteer basis so there are no board expenses.

IC-EXCEEDS-LEA-RATE - (Warning) - The indirect cost rate used in one or more programs (Form ICR, Exhibit A - Rate Used) should not exceed the LEA's approved indirect cost rate.

Passed

IC-PCT - (Warning) - The straight indirect cost percentage before the carry-forward adjustment (Form ICR, Part III, Line C) is between 2% and 9%.

Passed

IC-POSITIVE - (Warning) - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Line D) should be positive.

Passed

LOT-CONTRIB-IMPORT-A - (Fatal) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental data for those contributions must be entered in Form L.

Passed

LOT-CONTRIB-IMPORT-B - (Warning) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental expenditure data for those contributions should be entered in Form L.

Passed

LOT-IMPORT - (Fatal) - If lottery amounts are imported in resources 1100 and/or 6300, then the Lottery Report, Form L, must be completed and saved.

Passed

PCR-ALLOC-NO-DIRECT - (Warning) - In forms PCR/PCRAF, costs should normally only be allocated to goals that have direct costs.

Passed

PCR-GF-EXPENDITURES - (Fatal) - Total Costs by Program in Form PCR, Column 6 should agree with total expenditures (objects 1000-7999) in funds 01, 09, and 62.

Passed

PCRAF-UNDISTRIBUTED - (Fatal) - Allocation factors must be entered in Form PCRAF for support functions with costs in undistributed goals (goals 0000 and 9000).

Passed

EXPORT VALIDATION CHECKS

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.

Passed

CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.

Passed

CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.

Passed

ICR-PROVIDE - (Fatal) - Indirect Cost Rate Worksheet (Form ICR) must be provided.

Passed

UNAUDIT-CERT-PROVIDE - (Fatal) - Unaudited Actual Certification (Form CA) must be provided.

Passed

VERSION-CHECK - (Warning) - All versions are current.

Passed

Unaudited Actuals
Budget 2025-26
Technical Review Checks
Phase - All
Display - All Technical Checks

Redwood Preparatory Charter

Humboldt County

Following is a chart of the various types of technical review checks and related requirements:

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W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (Fatal) - All FUND codes must be valid. **Passed**

CHECKGOAL - (Fatal) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (Fatal) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUND09-ACTIVITY - (Fatal) - There is no activity in Fund 09. **Passed**

CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

EFB-POSITIVE - (Warning) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. **Exception**

FUND	RESOURCE	NEG. EFB
62	6266	(\$11,548.00)
Explanation: These errors are because we adopted the budget based on assumptions and then updated the 23/24 year after budget adoption. Those late changes resulted in changes to the beginning balances in 24/25, which in turn led to negative ending balances. This will be corrected at 1st interim.		
62	6762	(\$26,000.00)
Explanation: These errors are because we adopted the budget based on assumptions and then updated the 23/24 year after budget adoption. Those late changes resulted in changes to the beginning balances in 24/25, which in turn led to negative ending balances. This will be corrected at 1st interim.		
62	7435	(\$50,000.00)
Explanation: These errors are because we adopted the budget based on assumptions and then updated the 23/24 year after budget adoption. Those late changes resulted in changes to the beginning balances in 24/25, which in turn led to negative ending balances. This will be corrected at 1st interim.		
Total of negative resource balances for Fund 62		(\$87,548.00)

EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

INTERFD-DIR-COST - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRA-FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRA-FD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund: **Exception**

FUND	RESOURCE	OBJECT	VALUE
62	6266	9790	(\$11,548.00)

Explanation: These errors are because we adopted the budget based on assumptions and then updated the 23/24 year after budget adoption. Those late changes resulted in changes to the beginning balances in 24/25, which in turn led to negative ending balances. This will be corrected at 1st interim.

62	6762	9790	(\$26,000.00)
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Explanation: These errors are because we adopted the budget based on assumptions and then updated the 23/24 year after budget adoption. Those late changes resulted in changes to the beginning balances in 24/25, which in turn led to negative ending balances. This will be corrected at 1st interim.

62	7435	9790	(\$50,000.00)
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Explanation: These errors are because we adopted the budget based on assumptions and then updated the 23/24 year after budget adoption. Those late changes resulted in changes to the beginning balances in 24/25, which in turn led to negative ending balances. This will be corrected at 1st interim.

PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.

Passed

UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.

Passed

EXPORT VALIDATION CHECKS

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.

Passed

CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.

Passed

CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.

Passed

VERSION-CHECK - (Warning) - All versions are current.

Passed

FROM: Karissa Feierabend
SUBJECT: AMS Report Prop 28

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:

Proposition 28 funds are used to offset the cost of salaries for our music coordinator and the 7th and 8th grade art teacher, to cover the cost of renting facilities for class plays and the holiday performance, and to purchase instruments to support our music program.

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 the Prop 28 Annual LEA Report

ATTACHMENTS: Prop 28 Annual LEA Report

FROM: Karissa Feierabend
SUBJECT: Family Handbook

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:

Annually, the Board of Directors reviews and approves the Family Handbook. The handbook was presented to the board for approval in June 2025, following two key revisions. The board approved the updated Discipline Matrix in June. However, the Transportation section was tabled for future discussion. The Transportation section, located on page 11, has been revised. All changes are indicated in red font.

Transportation to and from school will be the sole responsibility of the families of Redwood Prep students. The school will not provide transportation to students unless required pursuant to an individual education plan (IEP) for a student with a disability. **To ensure the safety of all students and staff, the use of electric bikes and scooters is not permitted on campus. Additionally, for students who ride traditional bikes or scooters to school, a helmet must be worn at all times while on school grounds.**

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 changes to the transportation section of the Family Handbook.

ATTACHMENTS: The Family Handbook