



REDDING SCHOOL OF THE ARTS
WHERE EDUCATION AND THE ARTS CONNECT

Redding School of the Arts
California Nonprofit Benefit Corporation
Board Meeting Agenda
Posted Monday, January 8, 2024

Date: Thursday, January 11, 2024
Location: 955 Inspiration Place, Redding
Community Room
Open Session 5:45pm

Meeting called to order by Presiding Officer
Roll Call/Establish Quorum:

Jonathan Sheldon, President	_____	Jean Hatch, Vice President	_____
Sharon Hoffman - Spector, Treasurer	_____	Tiffany Blasingame, Secretary	_____
Antonio Cota, Community Member	_____	David Skinner, Parent Rep Member	_____
Daria O'Brian, Community Member	_____		

Additional Non-Voting Participants:

Lane Carlson, Executive Director	_____	Dean Teig, Special Ed Director	_____
Carol Wahl, Principal	_____	Sophia Zaniroli, Vice Principal	_____
Rebecca Lahey, Staff Liaison	_____	Robyn Stamm, Business Service Provider	_____

Public Forum:

Hearing of persons desiring to address the Board on a subject NOT covered in this agenda. NOTE: 1) Individual speakers will be allowed three (3) minutes to address the Board. The Board President may further limit the speaking time allowed in order to facilitate the progress of the meeting. 2) Complaints presented to the Board must not involve specific reference to employees. Citizens should contact the Director for complaint procedures regarding employees. 3) A charter school cannot take action on a matter that has not been placed on the official agenda. (G.C. 54954.2).

Presentations:	(10 Min)
• 2022/23 SARC Presentation – Carol Wahl	
Director Report:	(5 Min)
Principal Report:	(5 Min)
Vice Principal Report:	(5 Min)
Staff Liaison Report:	(5 Min)
Governing Board Report:	(10 Min)
Governing Board Correspondence:	(5 Min)

Public Hearing

Discussion: 2024 LCAP Mid-Year Monitoring Report for the 2023-24 LCAP (15 Min)

CONSENT AGENDA

Items listed under the Consent Agenda are considered to be routine and are acted on by the Governing Board in one motion. There is no discussion of these items before the Board vote unless a member of the Board, staff, or public requests specific items be discussed and/or removed from the Consent Agenda. It is understood that Administration recommends approval of all Consent Agenda items as listed. Each item on the Consent Agenda approved by the Board shall be deemed to have been considered in full and adopted as recommended.

- 1.1 Approve 12/14/2023 Governing Board Minutes
- 1.2 Approve December 2023 Warrants
- 1.3 Approve 2023/24 Executive Assistant Calendar – 2nd Read

REGULAR AGENDA

The regular agenda includes those individual items to be discussed by the Board. Some of those items may also require action or approval by the Board. Members of the public will have the opportunity to address the Board on any item at the time that particular item is discussed by the Board, and prior to any action taken by the Board. Individual speakers will be allowed three (3) minutes to address the Board.

Discussion/Action Agenda

Financial Reporting

- 2.1 Discussion/Action: 2022/2023 Financial Audit Report (10 Min)
- 2.2 Discussion/Action: Directions to Finance Committee for 2nd Interim Budget Development & MYP (10 Min)

General Reporting

- 2.3 Discussion: 2023/24 Review of Governing Board Goals (10 Min)

Personnel Reporting

(10 Min)

- 2.4 Discussion: Expanded Learning Opportunities Program (ELOP) Coordinator Job Description – 1st Read
- 2.5 Discussion: Expanded Learning Opportunities Program (ELOP) Coordinator Calendar – 1st Read
- 2.6 Discussion/Action: Personnel Updates (5 Min)

New Hires:

- o Dean Teig – 1/8/2024 SpEd/MTSS Director
- o Victoria Cox – 1/8/2024 Weekend Custodian

Resignations:

- o Shelley Tan – 12/22/2023 SpEd/MTSS Director

Meeting Adjournment:

Next Regular Meeting:

Date: Thursday, February 8, 2024
Time: 5:45 p.m.
Location: Redding School of the Arts/Community Room
955 Inspiration Place
Redding, CA 96003

In compliance with the Americans with Disabilities Act, for those requiring special assistance to access the Board meeting room, to access written documents being discussed at the Board meeting, or to otherwise participate at Board meetings, please contact the Main Office at 530-247-6933 for assistance. Notification at least 48 hours before the meeting will enable the school to make reasonable arrangements to ensure accessibility to the Board meeting and to provide any required accommodations, auxiliary aids or services.

**Redding School of the Arts, Inc.
California Not for Profit Corporation**

Public Hearing

SUBJECT: 2024 LCAP Mid-Year Monitoring Report for the 2023-24
LCAP

PREPARER: Lane Carlson

RECOMMENDATION: Discussion Only

BACKGROUND:

Members of the public will have the opportunity to address the board on the 2024 Local Control Accountability Plan (LCAP) Mid-Year Monitoring Report following the presentation. Individual speakers will be allowed three (3) minutes to address the Board.

The LCAP Report will be made available during the meeting and is also available upon request.

REFERENCE:

**Redding School of the Arts, Inc.
California Not for Profit Corporation**

Consent Agenda

SUBJECT: Item 1.1 – December 14, 2023 Governing Board Minutes

PREPARER: Adel Morfin

RECOMMENDATION: Motion to Approve Minutes.

BACKGROUND:

REFERENCE:

See Attached: Governing Board Minutes Draft



REDDING SCHOOL of ARTS
WHERE EDUCATION AND THE ARTS CONNECT

Redding School of the Arts
California Nonprofit Benefit Corporation
Un-Adopted Board Meeting Minutes

Thursday, December 14, 2023

Open Session: 5:45 p.m.

Meeting called to order by Presiding Officer Jonathan Sheldon at 5:44 p.m.

Roll Call/Establish Quorum:

Jonathan Sheldon, President	<u> X </u>
Jean Hatch, Vice President	<u> X </u>
Sharon Hoffman - Spector, Treasurer	<u> AB </u>
Tiffany Blasingame, Secretary	<u> X </u>
David Skinner, Parent Representative	<u> X </u>
Daria O'Brien, Community Member	<u> X </u>
Antonio Cota, Community Member	<u> AB </u>

Additional Non-Voting Participants

Lane Carlson, Executive Director	<u> X </u>
Shelley Tan, Special Ed Director	<u> X </u>
Carol Wahl, Principal	<u> X </u>
Sophia Zaniroli, Vice Principal/Teacher	<u> X </u>
Robyn Stamm, Business Serv Provider	<u> X </u>
Rebecca Lahey, Staff Liaison	<u> X </u>

Board Recorder: Adel Morfin

Onsite Guests: N/A

PUBLIC FORUM for CLOSED SESSION & NON-AGENDIZED ITEMS:

Hearing of persons desiring to address the Board on closed session item or a subject NOT covered in this agenda. NOTE: 1) Individual speakers will be allowed three (3) minutes to address the Board. The Board President may further limit the speaking time allowed in order to facilitate the progress of the meeting. 2) Complaints presented to the Board must not involve specific reference to employees. Citizens should contact the Director for complaint procedures regarding employees. 3) A charter school cannot take action on a matter that has not been placed on the official agenda. (G.C. 54954.2).

- No Comments

Adjourn to Close Session at 5:45p.m.

- Conference with Legal Counsel – Anticipated Litigation; pursuant to Government Code Section 54956.9 (b)
 - Significant Exposure to Litigation: (1) Potential Cases

Resume Open Session at 6:04 p.m.

Roll Call: Carol Wahl exited and did not rejoin the meeting.

Report Out on Closed Session:

- No action was taken by the board.

DIRECTORS REPORT:

- **Lane Carlson:**
Reported on the 12/7 High School Winter Concert and 12/8 High School Winter Formal events.

He shared an RSA marketing video created by high school students in Mrs. Russo's Theater Performance Class. The video will serve as an audition entry for Harry Potter and the Cursed Child Broadway contest. Mrs. Russo's Theater Performance Class has also been awarded the Directing Change Mini Grant again this year.

Lane reported tickets are on sale for RSA's Little Mermaid JR. show taking place 1/18/24 – 1/21/24. He shared the event poster created by Mrs. Plummer's high school Media Art class. Costumes for the show were created by the high school students in the Costume Design class, led by Redding Fashion Alliance, as part of RSA's Expanded Learning Opportunities Program Plan.

Lane provided an update on the high school marketing campaign to increase enrollment. He plans to visit local area charter schools in the spring and high light RSA's high school program to potential freshman.

VICE PRINCIPAL REPORT:

- **Sophia Zaniroli:**

Reported RSA won the award for Entry of the Year at the 2023 Annual Lighted Christmas Parade. Sophia Thanked Tiffany Blasingame and parent volunteers for their work on the float.

She stated the 12/14 Informational Tour was well attended by potential kindergarten families.

Sophia reported on the K-8 grade level meetings. The K-2 group is working on the SIPPS Phonics Program. The 3rd-5th group is working on attendance incentives. Students with perfect attendance each week have a chance to be entered into a monthly drawing for prizes.

The 6th-8th grade group are adopting a section of the school to maintain and keep clean.

Sophia also reported the Middle Sch Winter Social is taking place on 12/15.

STAFF LIAISON REPORT:

- **Rebecca Lahey:**

Reported the K-8 Student Council has organized a canned food drive for The Good News Rescue Mission. Donations are welcome through 12/19.

GOVERNING BOARD REPORT:

- **Jonathan Sheldon:** Nothing to report at this time

- **Jean Hatch:** Nothing to report at this time

- **Tiffany Blasingame:** Nothing to report at this time

- **David Skinner:** Nothing to report at this time

- **Daria O'Brien:** Nothing to report at this time

GOVERNING BOARD CORRESPONDENCE:

- The board acknowledges having received and reviewed board correspondence from an RSA parent.

CONSENT AGENDA:

Items listed under the Consent Agenda are considered to be routine and are acted on by the Governing Board in one motion. There is no discussion of these items before the Board vote unless a member of the Board, staff, or public requests specific items be discussed and/or removed from the Consent Agenda.

It is understood that the Administration recommends approval of all Consent Agenda items as listed. Each item on the Consent Agenda approved by the Board shall be deemed to have been considered in full and adopted as recommended.

1.1 Approve 11/16/2023 Governing Board Minutes

1.2 Approve November 2023 Warrants

1.3 Approve 2023/24 RSA Board Development & Governance Handbook – 3rd Read

Tiffany Blasingame moved to approve the consent agenda as listed, seconded by David Skinner. Vote 5 Ayes: 0 Nays.

Call for Requests from the Audience to Speak to Any Item on the Agenda:

The regular agenda includes those individual items to be discussed by the Board. Some of those items may also require action or approval by the Board. Members of the public will have the opportunity to address the Board on any item at the time that particular item is discussed by the Board, and prior to any action taken by the Board. Individual speakers will be allowed three (3) minutes to address the Board.

- No Comments

DISCUSSION/ACTION AGENDA:

2.1 Discussion/Action: 2022/2023 Financial Audit Report

Item discussion was tabled until next month. No action was taken.

2.2 Discussion: Finance Committee Meeting Update

Lane Carlson reported the Finance Committee met on 12/5 and reviewed the 1st Interim Budget & MYP, budget assumptions, ADA, and salary schedule increase proposals for 2023/24.

He presented a revised certificated and classified salary schedule, with manually adjusted step increases, for the committee to review. He reported the MTSS Education Specialist salary schedules would mirror RSA's certificated schedules, but would include an additional \$3k per step. All other salary schedules (Administrative, Counselors, Nurse, Speech, School Psych) would receive a 5% increase.

Lane also discussed the possibility of rolling approx. \$430k in high school building expenses into the bond. This option would increase RSA's fund balance this year, but could also have the potential to increase the bond payment over the term of the loan.

The committee recommends the board approve the proposed Certificated, Classified, and MTSS Education Specialist salary schedules as discussed, with a 5% increase to the Administrative, Counselors, Nurse, Speech & Language Pathologist, School Psych salary schedules, retro to 7/1/2023.

2.3 Discussion/Action: 2023/24 1st Interim Budget

Robyn Stamm reported on the 2023/24 1st Interim Budget and MYP.

She reviewed the budget comparison between the Adopted Budget vs. 1st Interim with the board. She reported RSA's beginning fund balance came in at 4.13 million, which was \$517k more than originally anticipated. LCFF revenue decreased by \$436k due to an overstatement in projected enrollment. ADA was adjusted down from 631.75 to 596.60 and continues to remain conservative in the coming years. She reported federal revenue increased by \$201k due to additional one-time funds set to expire on 6/30/24. Overall, she reported revenue projections decreased by \$38k when compared to the adopted budget.

Robyn reviewed expenditures and noted salary variances were due to projected vacancies at budget adoption. Books/supplies increased by \$60k due to expenditure of one-time funds. Contracted services and other operating expenditures decreased by \$14k.

Robyn reviewed the Multi-Year Projection (MYP) with the board. She stated that although the COLA for 2024/25 was projected at 3.94%, the MYP only reflected a conservative 1% COLA increase as recommended by School Services of CA. She also stated the budget did not reflect the proposed salary increases as recommended by the Finance Committee.

She reported RSA will plan to deficit spend by \$237k in 2024/25 as result of estimated ADA projections, high school building costs, bond financing, and additional staffing needs. However, RSA is projected to have an increase in fund balance of \$382k in 2025/26, and currently has 7.5% reserved for economic uncertainties.

Overall Robyn confirmed a total ending fund balance of \$4.3 million for 2023/24 and recommends the board move forward with the adoption of the 2023/24 1st Interim Budget.

Tiffany Blasingame expressed concerns over several compounding issues affecting the budget and MYP, including ADA projections, decrease in attendance/enrollment, proposed salary increases, high school construction costs, and planned deficit spending in 2024/25. She proposed being more conservative and suggested additional decreases to ADA projections over the next couple of years. Robyn stated the MYP already reflected a reduction in ADA projections, from what was originally adopted at the start of the year, and continues to remain conservative moving forward.

Daria O'Brien moved to approve 2023/24 1st Interim Budget & MYP as written, seconded by David Skinner. Vote 4 Ayes: 1 Nays.

2.4 Discussion/Action: 2023/24 Salary Schedule Proposals – 2nd Read

- 2.4.1 Administrative Salary Schedule**
- 2.4.2 Certificated Salary Schedule**
- 2.4.3 Classified Salary Schedule**
- 2.4.4 High School Counselor Salary Schedule**
- 2.4.5 SpEd/MTSS Education Specialist Salary Schedule**
- 2.4.6 SpEd/MTSS Counselor/Nurse/Speech & Lang Pathologist Salary Schedule**
- 2.4.7 SpEd/MTSS Occupational Therapist Salary Schedule**
- 2.4.8 SpEd/MTSS School Psychologist & Intern Salary Schedule**

Lane Carlson reviewed the 2023/24 Salary Schedule Proposals with the board. The proposed increases would be retro to 7/1/2023.

He stated the certificated salary schedule was trimmed back a bit following the last meeting and includes revisions to Column A and addition of column BA+45 Column. The cost to implement the proposed Certificated schedule is approx. \$174k per year.

He reviewed the proposed changes to the classified salary schedule with the board. He stated classified columns A-C were manually adjusted to reflect more significant step increase comparable to other local examples. These columns reflect an average 8.61% increase, while columns D-F reflected a straight 5% increase. The cost to implement the proposed classified schedule is approx \$56k per year.

He reported the MTSS Education Specialist salary schedules would mirror RSA's certificated schedules, but would include an additional \$3k per step.

All other salary schedules (Administrative, Counselors, Nurse, Speech & Language Pathologist, School Psych, OT) include a proposed 5% increase, retro to 7/1/2023.

Robyn Stamm stated that the overall cost to implement the salary schedules was approx. \$270k per year, which was not currently reflected in the adopted 2023/24 1st Interim Budget & MYP. She shared a 2023/24 Preliminary MYP Budget which included the cost of the proposed salary increases. Based on the added cost, RSA would plan to deficit spend by \$66k in 2023/24 & \$524k in 2024/25. However, RSA is projected to have an increase in fund balance of \$382k in 2025/26, and currently has 7.5% reserved for economic uncertainties.

Lane reported Tiffany Blasingame had requested to see an example of the total compensation packet for a certificated and classified employee. He provided the board with a copy of an Employment Notification which breaks down an employee's base pay and district paid contributions towards health benefits, retirement, and other statutory benefits.

Tiffany Blasingame stated it was important to consider all district paid contributions when discussing potential salary increases and not just focus on base pay alone. She expressed concern with the cost of the proposed increase and its effect on the budget, as RSA was already planning to deficit spending in 2024/25.

The board acknowledged Tiffany's concerns, and after further discussion moved to vote on the proposed salary increases.

Daria O'Brien moved to approve the 2023/24 Salary Schedule Proposals as written, retro to 7/1/23. The motion was seconded by Jean Hatch. Vote 4 Ayes: 1 Nays.

2.5 Discussion/Action: 2023/24 Expanded Learning Opportunities Program Plan

Lane Carlson reported on the Expanded Learning Opportunities Program (ELOP). The program provides funding for afterschool and summer school enrichment programs for transitional kindergarten through sixth grade. Lane reported collaborating with the Shasta Family YMCA to offer afterschool and summer school enrichment programs and discuss planned expenditures for the current school year.

The approved ELOP plan will be posted on the RSA website.

Tiffany Blasingame moved to approve the 2023/24 Expanded Learning Opportunities Program Plan as presented, seconded by Daria O'Brien. Vote 5 Ayes: 0 Nays.

2.6 Discussion: High School Building Committee Update

Lane Carlson reported the high school building project has stalled for the moment, as the committee continues to work with the McConnell Foundation to address potential concerns. Lane does not anticipate entering the bond market until January and hopes to bring the bond payment structure and Preliminary Limited Offering Memorandum (PLOM) to the 1/11/24 board meeting.

2.7 Discussion/Action: Sick Leave Benefits Policy #306 – 2nd Read

Lane Carlson reported the policy was amended to reflect changes on the limits of use of paid sick leave, requirement of verification for sick leave absence, and added abuse of sick leave clause. He stated the policy changes were reviewed by CharterSafe for compliance.

He highlighted the new requirement that eligible nonexempt employees working less than 40 hours per week will accrue up to 40 hours of sick leave by their 200th day of employment. In order to accomplish this, RSA proposes to grant eligible employees 24 hours of paid sick leave benefits at the start of the calendar year, followed by a manual adjustment of an additional 16 hours of paid sick leave benefits in February, in order to meet the 200th day of sick leave employment requirement.

This change is not included in the amended draft, but will need to be reflected in the final draft before posting to the Employee Handbook.

David Skinner moved to approve the Sick Leave Benefits Policy as written, with the added changes as discussed. The motion was seconded by Daria O'Brien. Vote 5 Ayes: 0 Nays.

2.8 Discussion/Action: Executive Assistant Job Description – 2nd Read

Lane Carlson reported the Executive Assistant Job Description was forwarded to legal counsel for review following the 11/16 board meeting. Legal counsel determined the position did not meet exempt status as proposed. The position will be classified

as non-exempt and remain on the classified salary schedule.

Lane stated the position was amended further to designate duties that would qualify the position for a Governing Board Meeting Stipend. The stipend was added to the General Extra Duty Stipend Salary Schedule for board review and approval.

Daria O'Brien moved to approve the Executive Assistant Job Description as written, seconded by Jean Hatch. Vote 5 Ayes: 0 Nays.

2.9 Discussion/Action: 2023/24 General Extra Duty Stipend Salary Schedule – Amended

Lane Carlson reported amending the General Extra Duty Stipend Salary Schedule to include a \$5,000 annual Governing Board Meeting Stipend for specific Executive Assistant board related duties, as outlined in the job description. The proposed stipend amount is payable effective 1/1/2024.

Tiffany Blasingame moved to approve the amended 2023/24 General Extra Duty Stipend Salary Schedule as written, seconded by Daria O'Brien. Vote 5 Ayes: 0 Nays.

2.10 Discussion: 2023/24 Executive Assistant Calendar – 1st Read

Lane Carlson reported the Executive Assistant Calendar follows the "Business/Payroll Calendar" with the exception of additional work days in June to meet the year-end financial needs of the school. A final draft will be presented to the board for approval in January.

2.11 Discussion/Action: Personnel Updates

New Hires:

- Melyndee Dewey – 1/8/2024 High School English Teacher

Resignations:

- Carolyn Diskin – 12/8/2023 High School English Teacher

Lane Carlson reported Carolyn Diskin will be moving on to pursue employment with Tehama County Department of Education. Melyndee Dewey was hired to replace her. Faculty and students held a small reception earlier this week to welcome her to RSA.

Jean Hatch moved to approve the Personnel Updates as listed, seconded by David Skinner. Vote 5 Ayes: 0 Nays.

ADJOURNMENT:

Meeting adjourned at 7:58 p.m.

NEXT REGULAR MEETING:

Date: Tuesday, January 11, 2024
Time: 5:45 p.m.
Location: Redding School of the Arts/Community Room
955 Inspiration Place
Redding, CA 96003

Governing Board Minutes Respectfully Submitted,

Tiffany Blasingame
RSA Governing Board Secretary

Board Approval Date

**Redding School of the Arts, Inc.
California Not for Profit Corporation**

Consent Agenda

SUBJECT: Agenda Item 1.2 – December 2023 Warrants

PREPARER: Adel Morfin

RECOMMENDATION: Motion to Approve Warrants

BACKGROUND:

REFERENCE:

See Attached: Warrant Summary Report (ReqPay12C)

Checks Dated 12/01/2023 through 12/31/2023

Board Meeting Date January 11, 2024

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
9010983017	12/07/2023	Amazon, Inc	62-4310	Dry Erase Markers	6.39	
				iPad Chargers	40.98	
				Paper Plates	16.98	
				Toner Cartridges	42.67	
			62-5300	2023/24 Amazon Business Prime Renewal	138.35	245.37
9010983018	12/07/2023	Breslin Occupational Therapy Services	62-5100	Sept/Oct 2023 Occupational Services		9,443.75
9010983019	12/07/2023	Cochlear Americas	62-4510	Cochlear Charger and Battery Pack		667.00
9010983020	12/07/2023	DRESSEL, MICHAEL G	62-4310	K-2 THEME DAY SUPPLIES		10.73
9010983021	12/07/2023	iGym, Inc	62-5880	Nov 2023 Gymnastic Lessons		50.00
9010983022	12/07/2023	LUO, NA	62-4310	CLASSROOM TREATS/CHOCOLATE	21.97	
				MANDARIN CLASS DOWNLOADS	22.93	
				MANDARIN CLASSROOM SUPPLIES	54.39	99.29
9010983023	12/07/2023	NEWHAM, PAULA M	62-4310	FOLDER, VINYL, BEADS	68.60	
				PHONICS FLASHCARDS	58.28	126.88
9010983024	12/07/2023	ODP Business Solutions, LLC	62-4310	Construction Paper		9.92
9010983025	12/07/2023	PLUMMER, CASSANDRA L	62-4310	FALL THEME DAY SUPPLIES MIDDLE SCHOOL	53.93	
				GENERAL MIDDLE SCHOOL ART	17.15	
				MAGNETS		
				HIGH SCHOOL ART SUPPLIES	35.51	
				HIGH SCHOOL ART	22.50	
				TORTILLIONS/ERASERS		
				K8 ELECTIVE ART FABRIC & SCISSORS	26.76	
				K8 ELECTIVE ART HOOPS/FLOSS	109.08	
				K8 ELECTIVE ART NEEDLES	13.50	278.43
9010983026	12/07/2023	SCHMALL, HEIDI J	62-4310	FALL THEME DAY SUPPLIES FOR MIDDLE SCHOOL	138.92	
				SCIENCE GLUE STICKS/HOT MELT	25.64	
				SCIENCE STEM SUPPLIES	21.45	186.01
9010983027	12/07/2023	Shannon Shelburne	62-4310	REISSUE WARRANT 9010981129		29.77
9010983028	12/07/2023	Shasta Family YMCA	62-5880	Oct - Nov 2023 Gym & Swim Lessons	63.98	
				Oct 2023 Gym & Swim Lessons	94.50	
				Oct Nov 2023 Gym & Swim Lessons	63.98	
				Sep - Nov 2023 Swim Lessons	503.88	726.34
9010983029	12/07/2023	U.S. Bank Corporate Payment Systems	62-4310	Barnes & Noble: Ready Player One Novel	113.19	
				Jostens: 2023/24 RSA Yearbook (Pre-Order)	79.07	

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.

Checks Dated 12/01/2023 through 12/31/2023

Board Meeting Date January 11, 2024

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
9010983029	12/07/2023	U.S. Bank Corporate Payment Systems	62-4310	Safeway: 10/23 High Sch Mandarin Tutoring Visa GC	26.95	
				SparkFun: MicroBit v2 Club Kit for Comp Science	187.69	
			62-4330	Costco - Water for Board Mtgs	27.43	
				Olive Garden - 11/16 Board Mtg Dinner	137.19	
			62-4350	Costco - Break Room Supplies	90.27	
				Flag Center - Replace School Flag	101.88	
			62-4540	Harbor Frieght - Spring Clamp & Sanding Disk	47.14	
				Home Depot - Bolts & Sheet Metal for Gazebos	66.72	
				Home Depot - Concrete & Rebar for Gazebo Footers	45.72	
				Home Depot - Concrete Drill Bit for Gazebos	10.05	
				Home Depot - Concrete for Gazebo Footers	110.40	
				Home Depot - Dimmer w/ Light Kit	23.57	
				Home Depot - Grinder Disks for Gazebos	20.31	
				Home Depot - Kitchen Faucet for Wash Station	82.81	
				Home Depot - Mounting Anchors for Gazebos	48.71	
				Home Depot - Plumbing Parts for Pump Room	19.99	
				Home Depot - Return Mounting Anchors for Gazebos	48.71-	
				Home Depot - Return Parkng Lot Light Bulb	31.07-	
				Home Depot - Return Rebar for Gazebo Footers	14.46-	
				Home Depot - Returned Dimmer w/ Light Kit	23.57-	
				Home Depot - Sand & Paver Base for Courtyard Repair	85.06	
				Home Depot - Staples & Gloves	36.35	
				Keller Supply - Toilet Seat for RM 14	91.07	
			62-5200	Delta Air - 4/3/24 Warmington NAEA Conf	547.80	
				Enterprise - Car Rental for CSDC Conf	299.43	
				Hilton - Lodging for F3 Law Simp - Bieleki	216.88	

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Checks Dated 12/01/2023 through 12/31/2023

Board Meeting Date January 11, 2024

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
9010983029	12/07/2023	U.S. Bank Corporate Payment Systems	62-5200	Hilton - Lodging for F3 Law Simp - Goodman	110.54	
				Hilton - Lodging for F3 Law Simp - Potts	110.55	
				Sac Airport - Airport Parking CSDC Conf	40.00	
				Shell Fuels - Fuel for Rental Car CSDC Conf	68.82	
				United Airlines - Carlson Baggae Fee CSDC Conf	70.00	
				United Airlines - Zaniroli Baggae Fee CSDC Conf	70.00	
			62-5801	Acuity Brands Tech: Building Dashboard Software Yr 2 of 3	3,228.00	
				Mosyle Manager: Mobile Device Mgt Subscription	270.00	
			62-5930	UPS Store - Raido Repair Shipping Postage	20.31	
				Unpaid Sales Tax	5.08-	6,381.01
9010983313	12/12/2023	Amazon, Inc	62-4310	Classroom Supplies	227.84	
				Pens, Pencils, Paper	49.70	
			62-4510	Tool Belt Components & Soap Valve Repair	51.77	
			62-4515	Hose Flat Washers	15.00	
				Tool Belt Components & Soap Valve Repair	287.68	
			62-4540	Aerospace Protectant/Plastic Conditioner	60.23	692.22
9010983314	12/12/2023	Blick Art Materials LLC	62-4310	Elective Art Supplies	1,737.94	
				General Art Supplies	663.68	2,401.62
9010983315	12/12/2023	Blue Star Gas Associates	62-5515	NOV 2023 HS Commercial Propane Fuel		732.23
9010983316	12/12/2023	BURKETT, THOMAS	62-4310	MUSICNOTES ANNUAL MEMBERSHIP DOWNLOADS	14.99	
				THEME DAY COLONIAL BROWN COSTUME	66.45	
				THEME DAY COLONIAL RED COSTUME	74.00	
				THEME DAY SOCKS, HAT, BUCKLES	98.55	
				THEME DAY WASHINGTON, FRANKLIN COSTUMES	182.22	436.21
9010983317	12/12/2023	California Dance Company	62-5880	NOV 2023 Dance & Tumbling Lessons	130.00	
				NOV 2023 Dance Lessons	140.00	
				NOV 2023 Gymnastics Lessons	110.00	380.00
9010983318	12/12/2023	California Safety Company, Inc	62-5630	DEC 2023 Alarm Monitoring Fees		270.00
9010983319	12/12/2023	Charter Communications	62-5910	DEC 2023 Telephone Service		702.40

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.

Checks Dated 12/01/2023 through 12/31/2023

Board Meeting Date January 11, 2024

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
9010983320	12/12/2023	City of Redding Utilities Acct 0210456-0	62-5517	DEC 2023 Garbage Utility Services		721.51
9010983321	12/12/2023	College Board	62-4310	PSAT/NMSQT 10-11 GRADES		152.28
9010983322	12/12/2023	Dance Depot, LLC Yvonna M. Kuyper	62-5880	NOV 2023 DanceLessons		54.00
9010983323	12/12/2023	Deborah L. Salyers	62-5880	NOV 2023 Art Classes	60.00	
				NOV 2023 Clay Class	52.50	112.50
9010983324	12/12/2023	DEBREE, GAVIN M	62-5211	NOVEMBER 2023 MILEAGE		50.04
9010983325	12/12/2023	Dreamweaver Dance Theatre	62-5880	NOV 2023 Tap Lessons		50.00
9010983326	12/12/2023	E-Rate Advisors, Inc.	62-5804	E-RATE SVCS 1ST HALF 23/24 CONTRACT YEAR		750.00
9010983327	12/12/2023	Kyla Shepherd	62-8699	REISSUE CHECK 9010952637 STALE DATED		128.38
9010983328	12/12/2023	Mission Linen & Uniform Serv	62-5530	12/7/2023 Logo Mat Laundry Service		172.02
9010983329	12/12/2023	MORFIN, AUDELIA	62-5211	NOV 2023 MILEAGE		55.15
9010983330	12/12/2023	One Mind Combate Mendes Jiu Jitsu	62-5880	Nov 2023 Martial Arts Lessons		200.00
9010983331	12/12/2023	Peripole-Bergerault Inc	62-4310	METALLOPHONE FOOT PEDAL SPRING		31.64
9010983332	12/12/2023	Prime Foundations Kaitlin Hutchins	62-5880	NOV 2023 Horseback Riding Lessons		480.00
9010983333	12/12/2023	Procopio, Cory, Hargreaves and Savitch LLP	62-5810	AUGUST 2023 CONSTRUCTION COUNSELING	5,747.50	
				AUGUST 2023 PROJECT CAPITAL EXPENDITURE	16,688.00	
				OCTOBER 2023 BOND FINANCING	13,418.32	
				SEPTEMBER 2023 2023 BOND FINANCING	37,832.16	
				SEPTEMBER 2023 CONSTRUCTION COUNSELING	11,055.00	
				SEPTEMBER 2023 PROJECT CAPITAL EXPENDITURE	3,712.00	88,452.98
9010983334	12/12/2023	San Joaquin County of Education	62-5801	Annual 2023 EDJOIN Account Renewal		1,200.00
9010983335	12/12/2023	Shannon Shelburne	62-4310	Cooking Elective Grocery Reimbursement		51.16
9010983336	12/12/2023	Sharrah Dunlap Sawyer, Inc	62-5830	NOV 2023 High Sch Surveyor Services		1,545.00
9010983337	12/12/2023	Shasta Family YMCA	62-5880	NOV 2023 YMCA After School Care Fees		10,767.74
9010983338	12/12/2023	Shasta Gymnastics Academy & Sports Center LLC	62-5880	NOV 2023 Gymnastics Classes		309.00
9010983339	12/12/2023	Sun Oaks Tennis & Fitness The Walsh Group, Inc	62-5880	Nov 2023 Gym Membership		50.00
9010983340	12/12/2023	US OMNI & TSACG Compliance Ser	62-5860	NOV 2023 TSA Admin Compliance Services		15.00
9010983341	12/12/2023	WARMINGTON, ERIKA A	62-5211	NOV 2023 MILEAGE		13.56
9010983342	12/12/2023	Young, Minney & Corr LLP	62-5810	NOV 2023 Legal Service Fees		390.00
9010983343	12/12/2023	ZEHNLE, CARLA K	62-4310	CANDY FOR INCENTIVES	14.75	

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.

Checks Dated 12/01/2023 through 12/31/2023

Board Meeting Date January 11, 2024

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
9010983343	12/12/2023	ZEHNLE, CARLA K	62-4310	KID SCISSORS	9.38	24.13
9010985381	12/21/2023	Amazon, Inc	62-4310	Colored Pencils & Construction Paper	72.73	
				Doorbell & Cardstock	38.05	
				Middle Sch General Art Supplies	79.72	
			62-4510	Vaseline Petroleum Jelly	6.41	
			62-4515	Rubbermaid Replace Mop Heads	187.92	384.83
9010985382	12/21/2023	B&H Photo-Video Remittance Processing Center	62-4400	Wireless Headset Intercoms System for Amphitheater		4,168.72
9010985383	12/21/2023	Breanna/Justin Steele	62-4310	Consumable Sch Supplies		46.31
9010985384	12/21/2023	Calif State University Chico Cashiering Office	62-5200	Fall 2023 Paid Intern Fees - Bielecki		1,500.00
9010985385	12/21/2023	California Dept of Education Attn: Cashiers Office	62-5801	Refund 2020/21 Unused Teach Qlty Funds (4035)		868.00
9010985386	12/21/2023	CARCAMO, ELSA G	62-5211	11/1-11/7 Nurse Mileage		6.81
9010985387	12/21/2023	City of Redding/Finance Div City Treasurer	62-5806	Nov 2023 RABA Youth Bus Passes		29.00
9010985388	12/21/2023	Edgeium, Inc	62-4310	Cisco IP Phone 8811 - Replace SpEd Teig Classroom	124.06	
				Unpaid Sales Tax	5.80-	118.26
9010985389	12/21/2023	Gallaway Enterprises, Inc.	62-5830	Nov 2023 Permitting Services		2,320.00
9010985390	12/21/2023	NOBLE, SHERI R	62-4310	Music Folders	102.11	
				Unpaid Sales Tax	.50-	101.61
9010985391	12/21/2023	Prime Foundations Kaitlin Hutchins	62-5880	Dec 2023 Horseback Riding Lessons		360.00
9010985392	12/21/2023	Redding Fashion Alliance, Inc	62-5880	Fall 2023 High Sch Costume Design Course Fees (ELOP)	1,900.00	
				Fall 2023 Sewing After School Class Fees - Rocha	300.00	2,200.00
9010985393	12/21/2023	Redding Performing Arts Center Kenneth B. Baumann	62-5880	Nov 2023 Piano Classes	7.00	
				Nov 2023 Piano Classes	80.00	
				Nov 2023 Pre-Sch Music Classes	64.00	
				Nov 2023 Theater & Dance Lessons	415.00	
				Nov 2023 Violin Lessons	105.00	
				Oct 2023 Piano Classes	115.00	
				Oct 2023 Pre-Sch Music Classes	64.00	
				Oct 2023 Theater & Dance Lessons	415.00	
				Oct 2023 Violin Lessons	70.00	1,335.00
9010985394	12/21/2023	Shannon Shelburne	62-4310	Cooking Elective Grocery Reimbursement		25.34
9010985395	12/21/2023	The Brass Reed	62-4310	Reeds for Violin, Clarinet,Sax		63.71
9010985396	12/21/2023	World Telecom & Surveillance	62-5630	PTZ Camera Service Call		218.75
9010985397	12/21/2023	Amazon, Inc	62-4310	Crayola Washable Markers	13.40	

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Checks Dated 12/01/2023 through 12/31/2023

Board Meeting Date January 11, 2024

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
9010985397	12/21/2023	Amazon, Inc	62-4310	Library Books, BK Tape, Copy Paper	671.66	
			62-4320	Retractable ID Badge Holders	25.63	710.69
9010985398	12/21/2023	California Charter Schools JPA CharterSAFE	62-5400	2023/24 CharterSafe Premium/WC/Fire Pkg		20,541.00
9010985399	12/21/2023	California Safety Company, Inc	62-5630	12-1-23 ALARM TROUBLE SHOOT SERV CALL		105.00
9010985400	12/21/2023	Creative Competitions, Inc.	62-5300	National Odyssey of the Mind Membership		480.00
9010985401	12/21/2023	Curriculum Associates	62-4510	Brigance Classroom Kit		449.16
9010985402	12/21/2023	Grainger, Inc.	62-4540	Student Restroom Sink Circuit Boards		617.66
9010985403	12/21/2023	JACOBSEN, BRIDGETTE R	62-5200	FORESTRY INSTITUTE FOR TEACHERS EVENT		75.00
9010985404	12/21/2023	LAHEY, REBECCA K	62-4310	MATERIALS FOR HOLIDAY CRAFTS		26.17
9010985405	12/21/2023	Mendes Supply Company	62-4515	SUPPLIES: CLEANER/DISINFECTANT	492.77	
				SUPPLIES: CLEANER/DISINFECTANT/HAND WASH	1,740.02	2,232.79
9010985406	12/21/2023	NCS Pearson Inc	62-5801	SpEd Psych Online Assessments		50.00
9010985407	12/21/2023	NorCal Elite Gymnastics Absolute Boss Fitstyle	62-5880	Nov 2023 Gymnastics Class		78.00
9010985408	12/21/2023	ODP Business Solutions, LLC	62-4310	Construction Paper	25.32	
				Trimmer & Pencils	44.69	70.01
9010985409	12/21/2023	Paint Marts	62-4540	BONDEX/CONCRETE TINT		416.29
9010985410	12/21/2023	Procopio, Cory, Hargreaves and Savitch LLP	62-5810	2023 BOND FINANCING THRU 11/30/23		15,195.00
9010985411	12/21/2023	Save Mart Supermarket	62-4310	SaveMart Cooking Elective Groceries		236.35
9010985412	12/21/2023	Scholastic Book Fairs-10	62-4200	2023 FALL BOOK FAIR		2,110.67
9010985413	12/21/2023	Shannon Shelburne	62-4310	Cake Pop Sticks	7.50	
				Cooking Elective Grocery Reimbursement	232.01	239.51
9010985414	12/21/2023	Shasta - Trinity Schools Insurance Group - Dental	62-3701	JAN 2024 DENTAL PREMIUMS	106.63	
			62-9551	JAN 2024 DENTAL PREMIUMS	6,291.17	6,397.80
9010985415	12/21/2023	Shasta - Trinity Schools Insurance Group - Vision	62-3701	JAN 2024 VISION PREMIUMS	22.50	
			62-9552	JAN 2024 VISION PREMIUMS	1,327.50	1,350.00
9010985416	12/21/2023	Shasta -Trinity Schools Insurance Group - Medical	62-3701	JAN 2023 MEDICAL PREMIUMS	1,072.00	
			62-9550	JAN 2023 MEDICAL PREMIUMS	54,985.00	56,057.00
9010985417	12/21/2023	Shasta County Office of Ed Attn: Business Office	62-4310	10/11 Schreder Planetarium Trip - Kim	490.00	
			62-5100	Jul-Sep 2023 DHH SELPA Services	161.10	
			62-5801	2023/24 SARB Support Services	1,026.34	1,677.44
9010985418	12/21/2023	Shasta Family YMCA	62-5880	Nov 2023 Gym & Swim Lessons		94.50
9010985419	12/21/2023	Snow Mountain Natural Spring Water, Inc.	62-5610	11/30/23 Dispenser Rental for Science Portable 1		12.00
9010985420	12/21/2023	ULINE Attn: Accounts Receivable	62-4515	HEAVY DUTY WIPERS DISP BOX		238.62

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.

Checks Dated 12/01/2023 through 12/31/2023

Board Meeting Date January 11, 2024

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
9010985421	12/21/2023	WYLIE, BYRON K	62-4310	12 PC COLONIAL COSTUME	48.25	
				LIGHT SABER	21.42	69.67
Total Number of Checks					85	252,921.94

Fund Summary

Fund	Description	Check Count	Expensed Amount
62	CharterSchoolsEnterprise	85	252,933.32
	Total Number of Checks	85	252,933.32
	Less Unpaid Sales Tax Liability		11.38
	Net (Check Amount)		252,921.94

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.

**Redding School of the Arts, Inc.
California Not for Profit Corporation**

Consent Agenda

SUBJECT: Agenda Item 1.3 – 2023/24 Executive Assistant Calendar –
2nd Read

PREPARER: Lane Carlson

RECOMMENDATION: Motion to Approve Calendar

BACKGROUND:

The 2023/24 Executive Assistant personnel calendar is presented for final board approval. The calendar primarily follows the “Business/Payroll Calendar” with the exception of additional work days in June to meet the year-end financial needs of the school.

➤ See Attached: Draft Executive Assistant Calendar

REFERENCE:

Governing Board Policies/Board Duties & Responsibilities/Staffing & Personnel

REDDING SCHOOL OF THE ARTS 2023-2024

EXECUTIVE ASSISTANT CALENDAR

16

July 2023						
Su	M	Tu	W	Th	F	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

1st Trimester Ends 11/03/23 (57 Days)
 2nd Trimester Ends 02/16/24 (113 Days)
 3rd Trimester Ends: 05/30/24 (175 days)

Release Times: K - 2nd @ 2:25 PM; 3rd - 8th @ 2:45 PM

Grey Shaded = Student Attendance Days

175

Yellow = Non-Instructional Work Days

52

Holidays

13

Total Contract Days

240

23

August 2023						
Su	M	Tu	W	Th	F	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

20

September 2023						
Su	M	Tu	W	Th	F	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

22

October 2023						
Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

16

November 2023						
Su	M	Tu	W	Th	F	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

15

December 2023						
Su	M	Tu	W	Th	F	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

19

January 2024						
Su	M	Tu	W	Th	F	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

17

February 2024						
Su	M	Tu	W	Th	F	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29		

20

March 2024						
Su	M	Tu	W	Th	F	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

18

April 2024						
Su	M	Tu	W	Th	F	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

22

May 2024						
Su	M	Tu	W	Th	F	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

19

June 2024						
Su	M	Tu	W	Th	F	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

HOLIDAYS/RECESSES

Independence Day
 Labor Day
 Veteran's Day observed
(by law must be Nov 11 if a weekday)
 Thanksgiving Break
 Winter Break
 New Year's Holiday.....
 Martin Luther King Day
 President's Break.....
 Spring Break.....
 Memorial Day
 Juneteenth.....

July 4th
 Sept. 4th
 Nov. 10th
 Nov. 20th - 24th
 Dec. 22nd - Jan. 8th
 Jan. 1st
 Jan. 15th
 Feb. 19th - Feb 23rd
 Mar 29 - April 5th
 May. 27th
 June 19th

IMPORTANT DATES

School Meet & Greet Aug. 14th
 School Starts Aug. 16th
 Back to School Night Aug. 22nd
 Moon Festival Sep. 29th
 Parent/Teacher Conferences Oct. 16th - Oct. 20th
 Veterans Assembly Nov. 9th
 Theme Days Nov. 17th & Apr. 26th
 Chinese New Year (Year of the Dragon).. Feb. 9th
 Celebration of the Arts/Open House TBD
 8th Grade Promotion May. 29th
 School Ends May. 30th
 *Snow Day/Emergency Make-Up Day:  March 29th
 Staff Professional Development Day 

Federal and State Holidays 
 Minimum Days 

RSA Board Approved:
 RSA Board Amended:

**Redding School of the Arts, Inc.
California Not for Profit Corporation**

Financial Reporting

SUBJECT: Agenda Item 2.1 – 2022/23 Financial Audit Report

PREPARER: Eide Bailly LLP

RECOMMENDATION: Discussion/Action to Approve Audit Report

BACKGROUND:

The Governing Board will review the Financial Audit Report for fiscal year ending 6/30/2023.

- See Attached: Financial Audit Statement Report

REFERENCE:

Governing Board Policies/Board Duties & Responsibilities/Finance & Budget



Financial Statements
June 30, 2023

Redding School of the Arts
Charter No. 1793

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Independent Auditor's Report

To the Governing Board
Redding School of the Arts
Redding, California

Report on the Audit Report of the Financial Statements

Opinion

We have audited the financial statements of Redding School of the Arts (the Organization) (a California Nonprofit Public Benefit Corporation), which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the financial position of the Redding School of the Arts as of June 30, 2023, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Adoption of New Accounting Standard

As discussed in Note 1 to the financial statements, the Organization has adopted the provisions of FASB Accounting Standards Codification Topic 842, *Leases*, as of July 1, 2022 using the modified retrospective approach with an adjustment at the beginning of the adoption period. Our opinion is not modified with respect to this matters.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary information as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the other supplementary information as listed in the table of contents is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 14, 2023 on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

The image shows a handwritten signature in cursive script that reads "Eide Bailly LLP".

Rancho Cucamonga, California
December 14, 2023

Redding School of the Arts
Statement of Financial Position
June 30, 2023

Assets		
Current assets		
Cash and cash equivalents	\$	3,888,767
Receivables		930,416
Prepaid expenses		<u>71,174</u>
Total current assets		<u>4,890,357</u>
Non-current assets		
Property and equipment		266,156
Operating lease right-of-use asset		<u>20,502</u>
Total non-current assets		<u>286,658</u>
Total assets	\$	<u><u>5,177,015</u></u>
Liabilities		
Current liabilities		
Accounts payable	\$	190,449
Refundable advance		495,788
Current portion of operating lease liability		<u>20,329</u>
Total current liabilities		<u>706,566</u>
Long-term liabilities		
Operating lease liability, less current portion		<u>173</u>
Total liabilities		<u>706,739</u>
Net Assets		
Without donor restrictions		
Designated		3,217,931
Undesignated		7,866
With donor restrictions		<u>1,244,479</u>
Total net assets		<u>4,470,276</u>
Total liabilities and net assets	\$	<u><u>5,177,015</u></u>

Redding School of the Arts
Statement of Activities
Year Ended June 30, 2023

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Support and revenues			
Local Control Funding Formula	\$ 5,020,918	\$ -	\$ 5,020,918
Federal revenue	487,068	-	487,068
Other state revenue	912,246	1,515,549	2,427,795
Local revenues			
Charter school's funding in-lieu property taxes	905,337	-	905,337
Other	362,839	-	362,839
Net assets released from restrictions			
Satisfaction of program restrictions	591,451	(591,451)	-
Total support and revenues	<u>8,279,859</u>	<u>924,098</u>	<u>9,203,957</u>
Expenses			
Program services	2,680,892	-	2,680,892
Management and general	4,928,096	-	4,928,096
Total expenses	<u>7,608,988</u>	<u>-</u>	<u>7,608,988</u>
Operating income (expenses)	<u>670,871</u>	<u>924,098</u>	<u>1,594,969</u>
Nonoperating equity transfer	<u>75,328</u>	<u>-</u>	<u>75,328</u>
Change in Net Assets	<u>746,199</u>	<u>924,098</u>	<u>1,670,297</u>
Net Assets, Beginning of Year	<u>2,479,598</u>	<u>320,381</u>	<u>2,799,979</u>
Net Assets, End of Year	<u>\$ 3,225,797</u>	<u>\$ 1,244,479</u>	<u>\$ 4,470,276</u>

Redding School of the Arts
Statement of Functional Expenses
Year Ended June 30, 2023

	Program Services	Management and General	Total Expenses
Teacher salaries and benefits	\$ 662,542	\$ 3,811,724	\$ 4,474,266
Clerical salaries and benefits	897,731	534,319	1,432,050
Oversight and services fees	160,560	-	160,560
Occupancy	160,000	40,000	200,000
Student supplies	-	333,784	333,784
Noncapital equipment	45,165	51,941	97,106
Special education fee	-	35,282	35,282
Travel and conferences	19,817	38,869	58,686
Dues and memberships	4,383	1,157	5,540
Internet and telecommunication services	31,259	-	31,259
Utilities	119,503	-	119,503
Operating expenses	390,010	77,314	467,324
Depreciation	14,827	3,706	18,533
Insurance	175,095	-	175,095
	<u>\$ 2,680,892</u>	<u>\$ 4,928,096</u>	<u>\$ 7,608,988</u>
Total functional expenses	<u>\$ 2,680,892</u>	<u>\$ 4,928,096</u>	<u>\$ 7,608,988</u>

Redding School of the Arts
Statement of Cash Flows
Year Ended June 30, 2023

Operating Activities	
Change in net assets	\$ 1,594,969
Adjustments to reconcile change in net assets to net cash from operating activities	
Depreciation expense	18,533
Changes in operating assets and liabilities	
Receivables	441,943
Prepaid expenses	(44,223)
Accounts payable	153,404
Refundable advance	<u>(252,137)</u>
Net Cash from Operating Activities	<u>1,912,489</u>
Investing Activities	
Purchases of property and equipment	<u>(214,630)</u>
Financing Activities	
Nonoperating equity transfer	<u>75,328</u>
Net Change in Cash and Cash Equivalents	1,773,187
Cash and Cash Equivalents, Beginning of Year	<u>2,115,580</u>
Cash and Cash Equivalents, End of Year	<u><u>\$ 3,888,767</u></u>

Note 1 - Principal Activity and Significant Accounting Policies

Organization

Redding School of the Arts (the Organization) is a non-profit public benefit corporation. The Organization was granted a charter renewal through Columbia Union Elementary School District, effective July 1, 2020 through June 30, 2025.

Charter School number authorized by the State: 1793

The Organization, located in Redding, California at 955 Inspiration Place, opened in August of 1999, and currently serves 602 students in grades kindergarten through tenth grade. The Organization's mission is to enable students to become literate, self-motivated, and lifelong learners who appreciate, enjoy and respect the visual and performing arts. By creating a learning environment rich in arts and culture that encourages connections in their learning environment students will learn.

Basis of Accounting

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

Net Assets

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor restrictions. The Governing Board has designated from net assets without donor restriction net assets for payroll cash flow, capital projects, deferred maintenance, technology, program balances and an operating reserve.

Net Assets with Donor Restrictions – Net assets subject to donor (or certain grantor) restrictions. Some donor imposed (or grantor) restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. The Organization reports contributions restricted by donors as increases in net assets with donor restrictions if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends, or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

Cash and Cash Equivalents

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

Receivables and Credit Policies

Receivables consist primarily of noninterest-bearing amounts due for educational programs. Management determines the allowance for uncollectable receivables based on historical experience, an assessment of economic conditions, and a review of subsequent collections. Receivables are written off when deemed uncollectable. No allowance for doubtful accounts has been established, as the Organization deems all amounts to be fully collectible. Substantially all outstanding receivables as of June 30, 2023 are due from state and/or federal sources related to grant contributions and are expected to be collected within a period of less than one year.

Nonoperating Equity Transfer

The Organization and the Redding STEM Academy participated as members of the North State Charter JPA. The JPA provided to two members special education consultations and services. The JPA ceased active operations, and accordingly, the remaining equity balance of the JPA has been disbursed to the members based on Average Daily Attendance (ADA) of its members.

Property and Equipment

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

The Organization reviews the carrying values of property and equipment for impairment whenever events or circumstances indicate that the carrying value of an asset may not be recoverable from the estimated future cash flows expected to result from its use and eventual disposition. When considered impaired, an impairment loss is recognized to the extent carrying value exceeds the fair value of the asset. There were no indicators of asset impairment during the year ended June 30, 2023.

Revenue and Revenue Recognition

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

A portion of the Organization's revenue is derived from cost-reimbursable federal and state contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Organization has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as refundable advances in the statement of financial position. Consequently, at June 30, 2023 conditional contributions approximating \$495,788 have been reported as refundable advances in the accompanying financial statements.

Donated Services and In-Kind Contributions

Volunteers contribute significant amounts of time to program services, administration, and fundraising and development activities; however, the financial statements do not reflect the value of these contributed services because they do not meet recognition criteria prescribed by generally accepted accounting principles. Contributed goods are recorded at fair value at the date of donation. Donated professional services are recorded at the respective fair values of the services received. No significant contributions of such goods or services were received during the year ended June 30, 2023.

Functional Allocation of Expenses

The financial statements report categories of expenses that are attributed to program service activities or supporting services activities, such as management and general activities. The costs of program and supporting services activities have been summarized on a functional basis in the statement of activities. The statement of functional expenses presents the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited based on management's estimates. The expenses that are allocated include occupancy and depreciation, which are allocated on a square footage basis.

Income Taxes

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

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

Estimates

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

Financial Instruments and Credit Risk

Deposit concentration risk is managed by placing cash, money market accounts, and certificates of deposit with financial institutions believed by management to be creditworthy. At times, amounts on deposit may exceed insured limits or include uninsured investments in money market mutual funds. To date, no losses have been experienced in any of these accounts. Credit risk associated with accounts receivable is considered to be limited due to high historical collection rates and because substantial portions of the outstanding amounts are due from governmental agencies supportive of the Organization's mission.

Change in Accounting Principle

Effective July 1, 2022, the Organization adopted the new lease accounting guidance in Accounting Standards Update No. 2016-02, *Leases (Topic 842)*. The Organization elected to apply the guidance as of July 1, 2022, the beginning of the adoption period. The standard requires the recognition of right-of-use assets and lease liabilities for lease contracts with terms greater than 12 months. Operating lease costs are recognized in the statement of activities as a single lease cost and finance lease costs are recognized in two components, interest expense and amortization expense. The Organization has elected the package of practical expedients permitted in ASC Topic 842. Accordingly, the Organization accounted for its existing leases as either finance or operating lease under the new guidance, without reassessing (a) whether the contract contains a lease under ASC Topic 842, (b) whether classification of the operating lease would be different in accordance with ASC Topic 842, or (c) whether the unamortized initial direct costs before transition adjustments would have met the definition of initial direct costs in ASC Topic 842 at lease commencement.

As a result of the adoption of the new lease accounting guidance, the Organization recognized on July 1, 2022, the beginning of the adoption period, no cumulative effect adjustment to net assets, an operating lease liability of \$39,846, and an operating right-of-use asset of \$39,846. The adoption of the new standard did not materially impact the Organization's statement of activities or statement of cash flows. See Note 4 for further disclosure of the Organization's lease contracts.

Note 2 - Liquidity and Availability

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

Cash and cash equivalents		\$	3,888,767
Receivables			930,416
Total			\$ 4,819,183

As part of the Organization’s liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations become due.

Note 3 - Property and Equipment

Property and equipment consist of the following at June 30, 2023:

Building and improvements		\$	79,919
Equipment			300,076
Total			379,995
Less: accumulated depreciation			(259,506)
Work in progress			145,667
Total property and equipment, net			\$ 266,156

During the year ended June 30, 2023, \$18,533 was charged to depreciation expense.

Note 4 - Leases

The Organization leases certain equipment at various terms under long-term non-cancelable operating leases. The leases expire at various dates through 2025. The Organization includes in the determination of the right-of-use assets and lease liabilities any renewal options reasonably certain to be exercised.

The weighted-average discount rate is based on the discount rate implicit in the lease. If the implicit rate is not readily determinable from the lease, the Organization estimates an applicable incremental borrowing rate. The incremental borrowing rate is estimated using the Organization’s applicable borrowing rates and the contractual lease term.

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

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

Total lease costs for the year ended June 30, 2023 were as follows:

Operating lease cost	\$	21,056
Short-term lease cost		200,000

The following table summarizes the supplemental cash flow information for the year ended June 30, 2023:

Cash paid for amounts included in the measurement of lease liabilities		
Operating cash flows from operating leases	\$	21,056

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

Weighted-average remaining lease term:	
Operating leases	1.8 Years
Weighted-average discount rate:	
Operating leases	5.00%

The future minimum lease payments under noncancelable operating and finance leases with terms greater than one year are listed below as of June 30, 2023:

		<u>June 30, 2023</u>
		<u>Operating Lease</u>
2024	\$	21,056
2025		272
Total lease payments		21,328
Less interest		(826)
Present value of lease liabilities	\$	20,502

Note 5 - Net Assets

Net assets consist of the following at June 30, 2023:

Net assets without donor restrictions	
Designated net assets	
Designated for economic uncertainties	\$ 565,021
Designated for payroll cash flow	1,073,873
Designated for high school building	379,097
Designated for deferred maintenance	379,097
Designated for technology	379,097
Prepaid expenditures	71,174
Program balances	83,914
Invested in capital assets, net of accumulated depreciation	<u>286,658</u>
Total designated net assets without donor restrictions	<u>3,217,931</u>
Undesignated net assets	<u>7,866</u>
Total net assets without donor restrictions	<u>\$ 3,225,797</u>
Net assets with donor restrictions	
Subject to expenditure for specified purpose	
Expanded Learning Opportunities Grant	\$ 13,643
Expanded Learning Opportunities Program	308,505
Educator Effectiveness	110,549
Lottery: Instructional Materials	176,454
Arts, Music & Instructional Materials Discretionary Block Grant	320,377
Learning Recovery Emergency Block Grant	<u>314,951</u>
Total net assets with donor restrictions	<u>\$ 1,244,479</u>
Net assets released from donor restrictions by incurring expenses satisfying the restricted purpose	
Net assets released from donor restrictions	
Satisfaction of purpose restrictions	
Expanded Learning Opportunities Grant	\$ 32,604
Mental Health Related Services	42,549
In-Person Instruction Grant	21,747
Educator Effectiveness	6,514
Special Education	465,125
Universal Prekindergarten	1,377
Lottery: Instructional Materials	15,862
Arts, Music & Instructional Materials Discretionary Block Grant	5,545
Learning Recovery Emergency Block Grant	<u>128</u>
Total net assets released from donor restrictions	<u>\$ 591,451</u>

Note 6 - Employee Retirement Systems

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

The details of each plan are as follows:

California State Teachers' Retirement System (CalSTRS)

Plan Description

The Organization contributes to the State Teachers Retirement Plan (STRP) administered by the California State Teachers' Retirement System (CalSTRS). STRP is a cost-sharing multiple-employer public employee retirement system defined benefit pension plan. Benefit provisions are established by State statutes, as legislatively amended, within the State Teachers' Retirement Law.

A full description of the pension plan regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2021, annual actuarial valuation report, Defined Benefit Program Actuarial Valuation. This report and CalSTRS audited financial information are publicly available reports that can be found on the CalSTRS website under Publications at: <http://www.calstrs.com/member-publications>.

Benefits Provided

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

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

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

The STRP provisions and benefits in effect at June 30, 2023, are summarized as follows:

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

Contributions

Required member, Organization, and State of California contributions rates are set by the California Legislature and Governor and detailed in Teachers' Retirement Law. The contributions rates are expressed as a level percentage of payroll using the entry age normal actuarial method. In accordance with AB 1469, employer contributions into the CalSTRS will be increasing to a total of 19.10% of applicable member earnings phased over a seven-year period. The contribution rates for each plan for the year ended June 30, 2023, are presented above and the Organization's total contributions were \$584,690.

California Public Employees Retirement System (CalPERS)

Plan Description

Qualified employees are eligible to participate in the School Employer Pool (SEP) under the California Public Employees' Retirement System (CalPERS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. Benefit provisions are established by State statutes, as legislatively amended, within the Public Employees' Retirement Law.

A full description of the pension plan regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2021, annual actuarial valuation report, Schools Pool Actuarial Valuation. This report and CalPERS audited financial information are publicly available reports that can be found on the CalPERS website under Forms and Publications at:
<https://www.calpers.ca.gov/page/forms-publications>.

Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of service credit, a benefit factor and the member's final compensation. Members hired on or before December 31, 2012, with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. Members hired on or after January 1, 2013, with five years of total service are eligible to retire at age 52 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after five years of service. The Basic Death Benefit is paid to any member's beneficiary if the member dies while actively employed. An employee's eligible survivor may receive the 1957 Survivor Benefit if the member dies while actively employed, is at least age 50 (or 52 for members hired on or after January 1, 2013), and has at least five years of credited service. The cost-of-living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

The CalPERS provisions and benefits in effect at June 30, 2023, are summarized as follows:

	School Employer Pool (CalPERS)	
	On or before December 31, 2012	On or after January 1, 2013
Hire date		
Benefit formula	2% at 55	2% at 62
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life
Retirement age	55	62
Monthly benefits as a percentage of eligible compensation	1.1% - 2.5%	1.0% - 2.5%
Required employee contribution rate	7.00%	8.00%
Required employer contribution rate	25.370%	25.370%

Contributions

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on July 1 following notice of a change in the rate. Total plan contributions are calculated through the CalPERS annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The Organization is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. The contributions rates are expressed as percentage of annual payroll. The contribution rates for each plan for the year ended June 30, 2023, are presented above and the Organization's total contributions were \$206,848.

On Behalf Payments

The State of California makes contributions to CalSTRS on behalf of the Organization. These payments consist of State General Fund contributions to CalSTRS in the amount of \$257,752 (10.828% of annual payroll). Under accounting principles generally accepted in the United States of America, these amounts are to be reported as revenues and expenditures. Accordingly, these amounts have been recorded in these financial statements.

Social Security

Public sector employees who are not members of their employer's existing retirement system (CalSTRS or CalPERS) are covered by social security or an alternative plan. The Organization has elected to use the social security as its alternative plan.

Note 7 - Contingencies, Risks, and Uncertainties

The Organization has received State and Federal funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate disallowances under terms of the grants, it is believed that any reimbursement, if required, would not be material.

Note 8 - Subsequent Events

Subsequent to year-end, and upon completion of the previous lease agreement, the Organization entered into a lease agreement with the McConnell Foundation for the lease of the facilities. The agreement provides for the lease term to begin July 1, 2023 and to expire on June 30, 2025.



Supplementary Information
June 30, 2023

Redding School of the Arts

ORGANIZATION

Redding School of the Arts (the Organization) (Charter Number 1793) was granted in October 2015, by Columbia Elementary School District. The Organization operates one school, kindergarten through tenth grade. There are no boundary changes for the year.

GOVERNING BOARD

MEMBER	OFFICE	TERM EXPIRES
Jean Hatch	President/Founder	June 30, 2023
Jonathan Sheldon	Vice President	June 30, 2023
Lisa Stewart	Treasurer	June 30, 2023
Tiffany Blasingame	Secretary	June 30, 2024
Antonio Cota	Member	June 30, 2024
Daria O' Brien	Member	June 30, 2024

ADMINISTRATION

Lane Carlson	Executive Director
Cathleen Serna	Business Service Provider
Carol Wahl	Dean of Students

Redding School of the Arts
 Schedule of Average Daily Attendance
 Year Ended June 30, 2023

	Second Period Report	Annual Report
Regular ADA		
Transitional kindergarten through third	261.30	261.19
Fourth through sixth	179.31	179.57
Seventh and eighth	100.41	100.72
Ninth through twelfth	29.17	29.64
Total Regular ADA	570.19	571.12
Classroom Based ADA		
Transitional kindergarten through third	261.30	261.19
Fourth through sixth	179.31	179.57
Seventh and eighth	100.41	100.72
Ninth through tenth	29.17	29.64
Total Classroom Based ADA	570.19	571.12

Redding School of the Arts
 Schedule of Instructional Time
 Year Ended June 30, 2023

Grade Level	1986-1987 Minutes Requirement	2022-2023 Actual Minutes	Number of Minutes Credited Form J-13A	Total Minutes Offered	Number of Actual Days		Number of Days Credited Form J-13A	Total Days Offered	Status
					Traditional Calendar	Multitrack Calendar			
Kindergarten	36,000	53,665	-	53,665	175	N/A	-	175	Complied
Grades 1 - 3	50,400								
Grade 1		52,345	-	52,345	175	N/A	-	175	Complied
Grade 2		52,345	-	52,345	175	N/A	-	175	Complied
Grade 3		52,345	-	52,345	175	N/A	-	175	Complied
Grades 4 - 8	54,000								
Grade 4		55,845	-	55,845	175	N/A	-	175	Complied
Grade 5		55,845	-	55,845	175	N/A	-	175	Complied
Grade 6		59,477	-	59,477	175	N/A	-	175	Complied
Grade 7		59,477	-	59,477	175	N/A	-	175	Complied
Grade 8		59,477	-	59,477	175	N/A	-	175	Complied
Grades 9 - 10	64,800								
Grade 9		64,855	-	64,855	175	N/A	-	175	Complied
Grade 10		64,855	-	64,855	175	N/A	-	175	Complied

Redding School of the Arts
 Reconciliation of Annual Financial and Budget Report with Audited Financial Statements
 Year Ended June 30, 2023

Summarized below are the fund balance reconciliations between the Unaudited Actual Financial Report and the audited financial statements. The amounts result from post-closing entries provide by the Organization.

Net Assets	
Balance, June 30, 2023, Unaudited Actuals	\$ 4,136,673
Change in	
Fair market adjustment to	
Cash in County	187,936
Work in progress	145,667
Right-to use leased asset	20,502
Lease liability	<u>(20,502)</u>
Balance, June 30, 2023, Audited Financial Statements	<u>\$ 4,470,276</u>

Note 1 - Purpose of Supplementary Schedules

Local Education Agency Organization Structure

This schedule provides information about the Organization's operations, members of the governing board, and members of the administration.

Schedule of Average Daily Attendance

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

Schedule of Instructional Time

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

The Organization must maintain their instructional minutes at the 1986-87 requires as required by *Education Code* Section 47612.5.

Reconciliation of Annual Financial Report with Audited Financial Statements

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



Independent Auditor's Reports
June 30, 2023

Redding School of the Arts



**Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance
and Other Matters Based on an Audit of Financial Statements Performed in Accordance with
*Government Auditing Standards***

To the Governing Board
Redding School of the Arts
Redding, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of Redding School of the Arts (the Organization), which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 14, 2023.

Adoption of New Accounting Standard

As discussed in Note 1 to the financial statements, the Organization has adopted the provisions of FASB Accounting Standards Codification Topic 842, *Leases*, as of July 1, 2022 using the modified retrospective approach with an adjustment at the beginning of the adoption period. Our opinion is not modified with respect to this matters.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Organization's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Organization's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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Rancho Cucamonga, California
December 14, 2023



Independent Auditor's Report on State Compliance

To the Governing Board
Redding School of the Arts
Redding, California

Report on Compliance

Opinion on State Compliance

We have audited Redding School of the Arts' (the Organization) compliance with the requirements specified in the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, applicable to the Organization's state program requirements identified below for the year ended June 30, 2023.

In our opinion, the Organization complied, in all material respects, with the compliance requirements referred to above that are applicable to the laws and regulations of the state programs noted in the table below for the year ended June 30, 2023.

Basis for Opinion

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*), and the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Our audit does not provide a legal determination of the Organization's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Organization's state programs.

Auditor’s Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Organization’s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* will always detect a material noncompliance when it exists. The risk of not detecting a material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Organization’s compliance with the requirements of the state programs as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Organization’s compliance with the compliance requirements referred to above and performing such other procedures as we consider necessary in the circumstances.
- Obtain an understanding of the Organization’s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, but not for the purpose of expressing an opinion on the effectiveness of the Organization’s internal controls over compliance. Accordingly, we express no such opinion; and
- Select and test transactions and records to determine the Organization’s compliance with the state laws and regulations applicable to the following items:

2022-2023 K-12 Audit Guide Procedures	Procedures Performed
Local Education Agencies Other Than Charter Schools	
Attendance	No, see below
Teacher Certification and Misassignments	No, see below
Kindergarten Continuance	No, see below
Independent Study	No, see below
Continuation Education	No, see below
Instructional Time	No, see below
Instructional Materials	No, see below
Ratio of Administrative Employees to Teachers	No, see below

2022-2023 K-12 Audit Guide Procedures	Procedures Performed
Classroom Teacher Salaries	No, see below
Early Retirement Incentive	No, see below
GANN Limit Calculation	No, see below
School Accountability Report Card	No, see below
Juvenile Court Schools	No, see below
Middle or Early College High Schools	No, see below
K-3 Grade Span Adjustment	No, see below
Transportation Maintenance of Effort	No, see below
Apprenticeship: Related and Supplemental Instruction	No, see below
Comprehensive School Safety Plan	No, see below
District of Choice	No, see below
Home to School Transportation	No, see below
Independent Study Certification for ADA Loss Mitigation	No, see below
 School Districts, County Offices of Education, and Charter Schools	
California Clean Energy Jobs Act	No, see below
After/Before School Education and Safety Program:	No, see below
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	No, see below
Immunizations	No, see below
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	Yes
Career Technical Education Incentive Grant	No, see below
Transitional Kindergarten	No, see below
 Charter Schools	
Attendance	Yes
Mode of Instruction	Yes
Nonclassroom-Based Instruction/Independent Study	No, see below
Determination of Funding for Nonclassroom-Based Instruction	No, see below
Annual Instructional Minutes – Classroom Based	Yes
Charter School Facility Grant Program	No, see below

Programs listed above for “Local Education Agencies Other Than Charter Schools” are not applicable to charter schools; therefore, we did not perform any related procedures.

We did not perform California Clean Energy Jobs Act procedures because the related procedures were performed in a previous year.

We did not perform procedures for the After/Before School Education and Safety Program because the Organization did not offer the program.

The Organization does not offer an Independent Study-Course Based Program; therefore, we did not perform any procedures related to the Independent Study-Course Based Program.

The charter school was not listed on the immunization assessment reports; therefore, we did not perform the remaining procedures.

We did not perform Career Technical Education Incentive Grant procedures because the Organization did not receive funding for this grant.

The Organization does not offer a transitional kindergarten program; therefore, we did not perform any procedures related to the transitional kindergarten program.

We did not perform procedures for the Nonclassroom-Based Instruction/Independent Study because the Organization was not classified as nonclassroom-based and does not offer an Independent Study program.

We did not perform procedures for Determination of Funding for Nonclassroom-Based Instruction because the Organization was not classified as nonclassroom-based.

We did not perform procedures for the Charter School Facility Grant Program because the Organization did not receive funding for this program.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that a material noncompliance with a compliance requirement will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention from those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

The image shows a handwritten signature in black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Rancho Cucamonga, California
December 14, 2023



Schedule of Findings and Questioned Costs
June 30, 2023

Redding School of the Arts

Financial Statements

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

State Compliance

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

None reported.

None reported.

Except as specified in previous sections of this report, summarized below is the current status of all audit findings reported in the prior year's Schedule of Findings and Questioned Costs.

Financial Statement Finding

2022-001 30000 – Restatement (Material Weakness)

Criteria or Specific Requirements

Management is responsible for the design, implementation, and maintenance of internal controls to ensure the financial statements are free from material misstatement, whether due to error or fraud. Such internal controls should include a review of all adjusting entries, reclassifying entries, and conversion entries used in the preparation of the Organization's financial statements. The Organization should ensure that all applicable accounting principles are adhered to when preparing the financial statements.

Condition

During the course of our engagement, we identified a material misstatement of balances within the Organization's 2021-2022 unaudited actuals financial report. Through review of supporting records, we noted that the Organization's beginning net assets were overstated as a result of an overstatement of receivable of \$153,184. The misstatement was caused by errors, which have been detailed in Note 9 (of the previous year report).

Questioned Costs

There were no questioned costs associated with this condition.

Context

The condition was identified through review of available Organization records related to the financial account balances.

Effect

Due to the condition identified, the Organization's prior period ending net assets were overstated by \$153,184. The net effect of these errors resulted in misstatements that were not detected or prevented by the Organization's internal accounting control and review process.

Cause

The cause of the condition identified appears to be due to late guidance issued with respect to certain categorical program revenues and the source of those revenues. Ultimately, the revenues should have been recognized in 2021-2022 instead of 2020-2021. The Organization's year-end review processes related to the preparation of the Organization's year-end financial statements did not identify the change needed prior to finalizing the closing of the books.

Recommendation

Prior to closing the books, the Organization should review any final guidance from the county or California Department of Education that could have an impact on the financial statements. With the various new sources of revenue that local educational agencies have received in the prior and current year, new guidance is being issued and is changing frequently.

Current Status

Implemented.

**Redding School of the Arts, Inc.
California Not for Profit Corporation**

Financial Reporting

SUBJECT: Agenda Item 2.2 – Directions to the Finance Committee for Developing 2nd Interim Budget & Multi-Year Projections

PREPARER: Lane Carlson

RECOMMENDATION: Action to Approve Directions to the Finance Committee for 2nd Interim Budget as discussed

BACKGROUND:

It is the responsibility of the Governing Board to provide direction to the Finance Committee for the purpose of 2nd Interim Budget development.

To assist in providing direction to the Governing Board, Administration recommends the Governing Board direct the Finance Committee to:

- 1) Review 2nd Interim Budget using anticipated revenues based on anticipated P-2 ADA.
- 2) Expenditures should be reviewed to line up with anticipated revenue, such as materials/supplies, staffing, professional development, ESSER II & III funding, Expanded Learning Opportunities funding, Art/Music & Instructional Materials Grant, Learning Recovery Grant, Prop 28 funding, RABA Transportation, Federal and State, etc. (per year to date expenditures and costs associated with LCAP, Title 1, Title 2, Title 4) for remainder of year.
- 3) Ensure budget maintains a 20% board designated reserve over MYP.
- 4) Prepare/review MYP for fiscal solvency.

REFERENCE:

RSA Fiscal Policies & Procedures Manual/Budgeting & Cash Flow Management Policy/Interim Budgets

**Redding School of the Arts, Inc.
California Not for Profit Corporation**

General Reporting

SUBJECT: Agenda Item 2.3 – 2023/24 Review of Governing Board Goals

PREPARER: Lane Carlson

RECOMMENDATION: Discussion

BACKGROUND:

The Governing Board will review current year goals and provide an update on ongoing progress.

- See Attached: 2023/24 Governing Board Goals (adopted 11/16/2023).

REFERENCE:

Governing Board Policies/Board Duties & Responsibilities/Board Internal Business

RSA Governing Board Annual Goals 2023-2024

Mission	To provide those students who have an interest in visual or performing arts with skills for the 21st century - the ability to read, write, speak and calculate with clarity and precision, and participate in the life of the community.
Vision	RSA enables students to become literate, self-motivated and life long learners who appreciate, enjoy and respect diversity of culture and the visual and performing arts.
Values	student-centered, interdisciplinary, thematic approach, multicultural/multilingual environment with emphasis on the arts, positive, collaborative, and involved school community.

FINANCE GOAL (if in sheets, click cell for background info) INCREASE ENROLLMENT FOR HIGHSCHOOL BY 30

Objectives	Who	Due	Who is in charge	Due	Who	Due
Visit various sites and present info on Highschool	Lane Carlson	Dec Mtg	School Website facilitator	June	Lane Carlson	Dec. 1
Task 1: Create a list of venues and tentative itinerary for appearances until June at 1 appearance per month.	Lane Carlson	Dec Mtg	Lane	Dec 15th	Lane Carlson	Dec. 1
Task 2: Contact venues and schedule visits	Adel Morfin	end of Jan	Lane	January 9th	Tiffany Blasingame	Dec. 15
Task 3: Complete visits and present, 1 per month.	Lane Carlson	Jan-Jun	Lane	January 16th	Bridgette	Jan. 13

GOVERNANCE GOAL REVIEW AND REVISE GOVERNING BOARD APPLICATION

Objectives	Who	Due	Who	Due	Who	Due
Assess current application & process	Lane Carlson & Tiffany Blasingame	Jan Mtg	School Website facilitator	June		
Task 1: Conduct a SWOT analysis on the current application & process	Lane Carlson & Tiffany Blasingame	Jan Mtg	School Website facilitator	June		
Task 2: Document and draft updated application	Tiffany Blasingame & Lane Carlson	March Mtg	GB/Secretary	June		
Task 3: Bring to board for discussion & approval	Lane Carlson	May Mtg				

GOVERNANCE GOAL REVIEW AND REVISE EXECUTIVE DIRECTOR EVALUATION DOCUMENTS & PROCESS

Objectives	Who	Due	Who	Due	Who	Due
Update the evaluation questions	ED Eval committee	January	ED Eval committee	January		
Task 1: conduct a SWOT on the evaluation questions	ED Eval committee	January	ED Eval committee	January		
Task 2: Update the evaluation questions	ED Eval committee	Feb	ED Eval committee	Feb		
Task 3: Draft updates and bring to the board for discussion & approval	ED Eval committee	March	ED Eval committee	March		

ORGANIZATIONAL GOAL EVALUATE AND REFINE THE SCHOOL MISSION STATEMENT

Objectives	Who	Due	Who	Due	Who	Due
Create a committee	Lane Carlson	11/17/2023	Lane Carlson	12/14/2023	School Website facilitator	June
Task 1: Determine stakeholders that should be on committee	Lane Carlson	11/17/2023	Lane Carlson	12/14/2023	School Website facilitator	June
Task 2: Add committee formation action to Board Agenda	Adel Morfin	12/5/2023	Tiffany Blasingame	1/2024	GB & Tiffany Blasingame	June
Task 3: Establish and Vote on committee	GB	12/14/2023	Tiffany Blasingame	1/11/2024	Lane Carlson	7/2024
Committee to establish dates to meet	GB	12/14/2023				

FINANCE GOAL -Background Information

In California, charter public schools are funded under the Local Control Funding Formula (LCFF) which allocates state and local tax dollars to public education agencies based on the number of pupils in each grade level. Charter schools rarely have access to local school bonds or parcel taxes that benefit traditional public schools.

GOVERNANCE GOAL - Review and revise governing board application process -Background Information

The application for our Governing Board has not been updated in awhile and has some out dated and ineffective information and/or questions. It also can include more pertinent information such as general meeting dates and what we are looking for in a governing board member. This new board application will help set the stage for expectations and also allow the ED and GB to feel confident in appointing board members after review of the application.

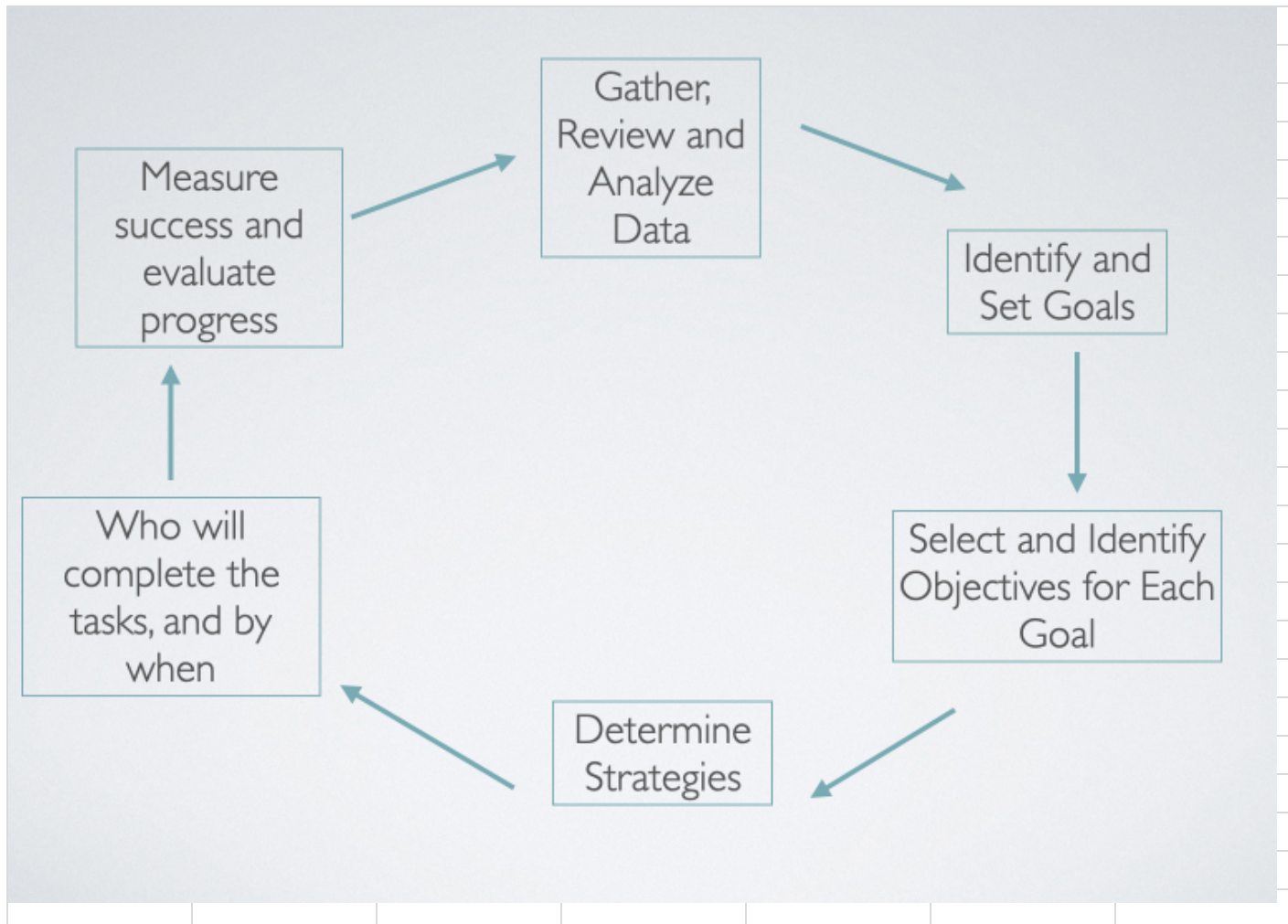
GOVERNANCE GOAL - Review and revise Executive Director evaluation process-Background Information

The performance evaluation of the ED plays a crucial role in the effective governance and management of RSA. The performance evaluation provides accountability so that the governing board can track the ED's alignment with the School's goals, improve stakeholder confidence, and lead to an improved understanding of personal and professional goals for the ED. It can and also help ensure the ED is recognized for their work and are being provided the right training opportunities to acquire further skills.

ORGANIZATIONAL GOAL- Background Information

The board of directors and the school leadership are responsible for establishing and evaluating the school's Mission statement. A mission statement communicates the organization's reason for being, how it aims to serve its key stakeholders, and directs how and why of all decisions as it relates to leading the school. Effective Mission statements are accurate, succinct, and straightforward.

<p>S</p> <p>Specific</p>	<p>M</p> <p>Measurable</p>	<p>A</p> <p>Attainable</p>	<p>R</p> <p>Realistic</p>	<p>T</p> <p>Time-bound</p>
<p>Do: Set real numbers with real deadlines.</p> <p>Don't: Say, "I want more visitors."</p>	<p>Do: Make sure your goal is trackable.</p> <p>Don't: Hide behind buzzwords like, "brand engagement," or, "social influence."</p>	<p>Do: Work towards a goal that is challenging, but possible.</p> <p>Don't: Try to take over the world in one night.</p>	<p>Do: Be honest with yourself- you know what you and your team are capable of.</p> <p>Don't: Forget any hurdles you may have to overcome.</p>	<p>Do: Give yourself a deadline.</p> <p>Don't: Keep pushing towards a goal you might hit, "some day."</p>
<u>Other Guidelines:</u>				
	<p>The governing board is responsible for partnering with the school leader to write, review, and propose changes to the school's annual strategic plan.</p>			
	<p>The goals on the annual list should follow SMART-GOAL setting and be designed for things that need to be addressed within the year and are attainable within a year. And always support the mission, vision and values of school.</p>			



**Redding School of the Arts, Inc.
California Not for Profit Corporation**

Personnel Reporting

SUBJECT: Agenda Item 2.4 – Expanded Learning Opportunities
Program (ELOP) Coordinator Job Description – 1st Read

PREPARER: Lane Carlson

RECOMMENDATION: Discussion

BACKGROUND:

The Expanded Learning Opportunities Program (ELOP) Coordinator job description is presented for initial board review. The position will support a variety of extended learning opportunities and coordinate with after school care programs at RSA. This is a part-time position, funded through ELOP grant funds.

A final draft will be presented to the board for approval in February.

- See Attached: Expanded Learning Opportunities Program (ELOP) Coordinator Job Description Draft

REFERENCE:

Governing Board Policies/Board Duties & Responsibilities/Staffing & Personnel

Job Responsibilities
EXTENDED LEARNING OPPORTUNITIES
PROGRAM (ELOP) COORDINATOR

GENERAL FUNCTIONS

The ELOP Coordinator, under the supervision of the Executive Director, coordinates the development, implementation and monitoring of extended learning (during the traditional school year), expanded learning (intersession and summer programs), and before and after school intervention and enrichment programs. This involves coordination of all aspects of the Expanded Learning Opportunities Program (ELOP) including budget and program development, outreach to targeted students/families, and collaboration with and the coordination of extended/enrichment care providers and vendors. As an employee of Redding School of the Arts (RSA), this employee will follow the responsibilities and procedures as delineated in the RSA Personnel Handbook.

COORDINATOR ESSENTIAL DUTIES AND RESPONSIBILITIES

- Serve as the School coordinator for Expanded Learning Opportunities Program, including planning, implementation, and evaluation of enrichment and learning activities
- Coordinate program components, support needs, and materials for the purpose of delivering services which conform to established guidelines and collaborate with school personnel and peers in other schools for the purpose of implementing and maintaining services and/or programs
- Coordinate tutoring and homework support programs for unduplicated students
- Coordinate academic and enrichment summer programming
- Communicate with administration regarding parent/student concerns
- Oversee daily program operations, which may include attendance, parent communication, collaboration with and supervision of ELOP staff
- Maintain records of attendance, sign-in/out sheets, medical forms, emergency sheets, Accident/Incident Investigation reports, and equipment inventory
- Assist administration in hiring/evaluating ELOP staff
- Exercise discretion in discussing students with non-parental adults, including staff members
- Serve as School liaison with community and governmental agencies; works with community partners and organizations to build collaborative, mutually beneficial relationships, including monitoring contracts with outside vendors and community partners
- Oversee budget requirements for expanded learning programs. Maintain records of income and expenditures within program budget categories; reconcile program budget reports with program documents
- Develop marketing and outreach materials, surveys, and handbooks related to expanded learning programs, including assessing needs of the student and parent population as a means of developing effective programs
- Assist with yearly set up of the program site
- Attend staff meetings as required
- Other duties may be assigned as deemed necessary for the success of students

QUALIFICATIONS

Ability to:

- Establish and maintain cooperative working relationships
- Interpret and apply legal mandates, policies and regulations pertaining to a school operation and playground safety
- Maintain confidentiality
- Understand and carry out oral and written instructions
- Communicate effectively in oral and written form
- Establish and maintain accurate files and records
- Work with students (kindergarten through eighth grades)

Knowledge:

- Current General first aid /CPR training
- General knowledge of Child development ages 5 - 13
- Operate computers and utilize application software, as well as provide training to other personnel

EXPERIENCE AND EDUCATION

Any combination of experience and training that provides the required knowledge and skills will be considered.

PHYSICAL DEMANDS

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job.

- While performing the duties of this job, the employee is regularly required to walk and stand; sit; use hands and/or fingers to handle or feel; and reach with hands and arms; the employee is occasionally required to stoop, kneel, crouch or crawl. The employee must frequently lift and/or move up to 25 pounds and occasionally lift and/or move up to 25 pounds. Specific vision abilities required by this job include close vision, distance vision, and peripheral vision. Specific hearing abilities are required by this job.
- Exposure to hot, cold, wet, humid, or windy conditions caused by weather may occasionally be experienced. Reasonable accommodation may be made to enable a person with a disability to perform the essential functions of the job
- Reasonable accommodation may be made to enable individuals with disabilities to perform the essential functions

Adopted

**Redding School of the Arts, Inc.
California Not for Profit Corporation**

Personnel Reporting

SUBJECT: Agenda Item 2.5 – 2023/24 Expanded Learning Opportunities Program (ELOP) Coordinator Calendar – 1st Read

PREPARER: Lane Carlson

RECOMMENDATION: Discussion

BACKGROUND:

The 2023/24 Expanded Learning Opportunities Program (ELOP) Coordinator personnel calendar is presented for initial board review. The calendar primarily follows the “K-8 Instructional Calendar” with the exception of additional work days in August & June to meet the extended & intersessional learning needs of the school.

A final draft will be presented to the board for approval in February.

- See Attached: Expanded Learning Opportunities Program (ELOP) Coordinator Calendar

REFERENCE:

Governing Board Policies/Board Duties & Responsibilities/Staffing & Personnel

REDDING SCHOOL OF THE ARTS 2023-2024

EXTENDED LEARNING OPPORTUNITIES PROGRAM COORDINATOR

0

23

July 2023						
Su	M	Tu	W	Th	F	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

1st Trimester Ends 11/03/23 (57 Days)
 2nd Trimester Ends 02/16/24 (113 Days)
 3rd Trimester Ends: 05/30/24 (175 days)

Release Times: K - 2nd @ 2:25 PM; 3rd - 8th @ 2:45 PM

Grey Shaded = Student Attendance Days 175

Yellow = Non-Instructional Work Days 32

Holidays 0

Total Contract Days 207

August 2023						
Su	M	Tu	W	Th	F	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

20

22

16

15

September 2023						
Su	M	Tu	W	Th	F	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

October 2023						
Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

November 2023						
Su	M	Tu	W	Th	F	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

December 2023						
Su	M	Tu	W	Th	F	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

17

16

20

17

January 2024						
Su	M	Tu	W	Th	F	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

February 2024						
Su	M	Tu	W	Th	F	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29		

March 2024						
Su	M	Tu	W	Th	F	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

April 2024						
Su	M	Tu	W	Th	F	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

22

22

19

17

May 2024						
Su	M	Tu	W	Th	F	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

June 2024						
Su	M	Tu	W	Th	F	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

HOLIDAYS/RECESSES	
Labor Day	Sept. 4th
Veteran's Day observed	Nov. 10th
<i>(by law must be Nov 11 if a weekday)</i>	
Thanksgiving Break	Nov. 20th - 24th
Winter Break	Dec. 22nd - Jan. 8th
New Year's Holiday.....	Jan. 1st
Martin Luther King Day	Jan. 15th
President's Break.....	Feb. 19th - Feb 23rd
Spring Break	Mar 29 - April 5th
Memorial Day	May. 27th

IMPORTANT DATES	
School Meet & Greet	Aug. 14th
School Starts	Aug. 16th
Back to School Night	Aug. 22nd
Moon Festival	Sep. 29th
Parent/Teacher Conferences	Oct. 16th - Oct. 20th
Veterans Assembly	Nov. 9th
Theme Days	Nov. 17th & Apr. 26th
Chinese New Year (Year of the Dragon) ..	Feb. 9th
Celebration of the Arts/Open House	TBD
8th Grade Promotion	May. 29th
School Ends	May. 30th
*Snow Day/Emergency Make-Up Day:	March 29th
Staff Professional Development Day	
Federal and State Holidays	
Minimum Days	

RSA Board Approved:
RSA Board Amended:

**Redding School of the Arts, Inc.
California Not for Profit Corporation**

Personnel Reporting

SUBJECT: Agenda Item 2.6 – Personnel Updates

New Hires:

- Dean Teig – 1/8/2024 SpEd/MTSS Director
- Victoria Cox – 1/8/2024 Weekend Custodian

Resignations:

- Shelley Tan – 12/22/2023 SpEd/MTSS Director

PREPARER: Lane Carlson

RECOMMENDATION: Discussion/Action to Approve

BACKGROUND:

It is the Governing Boards responsibility to hire and terminate, upon nomination and recommendation of the School Director, all personnel.

REFERENCE:

Governing Board Policies/Board Duties & Responsibilities/Staffing & Personnel