



REDDING SCHOOL of ARTS
WHERE EDUCATION AND THE ARTS CONNECT

Redding School of the Arts
California Nonprofit Benefit Corporation
Board Meeting Agenda
Posted Friday, June 2, 2023

Date: Tuesday, June 6, 2023
Location: 955 Inspiration Place, Redding
Community Room
Open Session 5:45pm

ZOOM Information

Meeting ID: 787 801 6007

Passcode: 156783

Zoom Link <https://us02web.zoom.us/j/7878016007?pwd=bDdMZXYwZWFCcmNIYS92d2lWbGI2UT09>

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Meeting ID: 787 801 6007

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Follow all prompts to run the Zoom software. We recommend you begin this process at least 15 minutes prior to the start of the Board meeting. Once you have successfully joined the meeting, you will be in the waiting room until the meeting begins.

The Rules for Conduct remain intact. If, after reviewing the agenda, you have any questions or comments, you may email your questions/concerns to rsartsboardmembers@gmail.com. Your email will be reviewed by the Governing Board as part of the board correspondence.

If during the meeting you wish to comment, you will need to raise your hand and wait to be recognized. At that time, your microphone will be unmuted and you will be permitted to address the Board.

Meeting called to order by Presiding Officer

Roll Call/Establish Quorum:

Jean Hatch, President	_____	Jonathan Sheldon, Vice President	_____
Lisa Stewart, Treasurer	_____	Tiffany Blasingame, Secretary	_____
Daria O'Brian, Community Member	_____	Antonio Cota, Community Member	_____

Additional Non-Voting Participants:

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

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)

Presentations: Local Control Accountability Plans	(15 Min)
<ul style="list-style-type: none"> • 2022/2023 Local Performance Indicators Self-Reflection • 2023/2024 Local Control & Accountability Plan – 1st Read • 2023/2024 LCAP Summary of Goals & Services • 2023/2024 LCFF Budget Overview for Parents 	

Public Hearing

Discussion: Local Control Accountability Plans	(10 Min)
<ul style="list-style-type: none"> • 2022/2023 Local Performance Indicators Self-Reflection • 2023/2024 Local Control & Accountability Plan – 1st Read • 2023/2024 LCAP Summary of Goals & Services • 2023/2024 LCFF Budget Overview for Parents 	

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).

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 5/16/2023 Governing Board Minutes
- 1.2 Approve May 2023 Warrants
- 1.3 Approve John Hart Music Equipment Donation
- 1.4 Approve Teacher on Special Assignment Job Description – 2nd Read
- 1.5 Approve Teacher on Special Assignment Calendar – 2nd Read
- 1.6 Approve 2023/24 Columbia/RSA Food Service Contract

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: Finance Committee Meeting Update	(10 Min)
2.2 Discussion: 2023/24 Annual Budget & MYP – 1st Read	(10 Min)
2.3 Discussion/Action: High School Building Committee Update & Finance Recommendation	(10 Min)
2.3.1 Ziegler & Company Bond Financing & Engagement Letter	

General Reporting

2.4 Discussion/Action: Resolution 2022-23-04 to Declare Rural Status for RSA for the Purpose of Exemption from Education Code §46148	(10 Min)
2.5 Discussion/Action: 2022/23 Title IX Reporting	(5 Min)

- 2.6 Discussion: 2022/23 Review Governing Board Goals (10 Min)
- 2.7 Discussion/Action: 2023/24 Governing Board Member Elections (5 Min)

Personnel Reporting

- 2.8 Discussion/Action: Review of RSA's K-12 Organization (10 Min)
 - 2.8.1 Summary of Admin Positions – Amended
 - 2.8.2 K-12th Organizational Chart – New

- 2.9 Discussion/Action: Personnel Updates (5 Min)
 - New Hires:
 - o Jenny Goodman – 2023/24 School Psychologist
 - o Suzannah Gerlach – 2023/24 Middle School Math Teacher

Meeting Adjournment:

Next Regular Meeting:

Date: Tuesday, June 13, 2023
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: Local Control Accountability Plans

- 2022/2023 Local Performance Indicators Self-Reflection
- 2023/2024 Local Control & Accountability Plan – 1st Read
- 2023/2024 LCAP Summary of Goals & Services
- 2023/2024 LCFF Budget Overview for Parents

PREPARER: Lane Carlson

RECOMMENDATION: Discussion Only

BACKGROUND:

Members of the public will have the opportunity to address the Board on the Local Control Accountability Plans following the presentation. Individual speakers will be allowed three (3) minutes to address the Board.

LCAP Documents will be made available during the meeting and are also available upon request.

REFERENCE:



REDDING SCHOOL of the ARTS

WHERE EDUCATION AND THE ARTS CONNECT

雷丁艺术学校

教育与艺术融合的舞台/殿堂

2023-24 Local Control Accountability Plan (LCAP) Summary of Actions & Services

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Redding School of the Arts	Lane Carlson Executive Director	lcarlson@rsarts.org 530-247-6933

Goal 1

Academic excellence for all students; Students will demonstrate increased math proficiency using mathematical reasoning skills. This Goal addresses State Priorities 1,2, 4, 7 and 8.

Rationale

When reviewing the winter NWEA Mathematics by grade levels, students scored in the low and low average in algebraic expressions, operations and geometry. Overall NWEA score comparisons from Winter 2020 to winter 2021 shows an increase in students scoring below the 21st percentile at almost every grade level. This could be attributed to the general learning loss experienced during the pandemic and could also be attributed to the implementation of a new math curriculum which, due to cohorting and other Covid restrictions prevented teachers from fully implementing our leveled math classes schoolwide.

Actions and Services

Goal/Action	Action Title/Description	Timespan	Contributing	Personnel Expenses	Non-Personnel Expenses	Total Funds	Internal Notes
1.1	Provide intervention and remediation for students. Students have been identified through multiple measures who will participate in before, during, and after school intervention lessons set up as individual and/or small groups using certificated and paraprofessional staff members. The school will purchase a school license for Moby Max, supplemental Go Math materials, iReady licenses for intervention and select classrooms and other resources as needed.	on going	Yes	LCFF 21,738.00 Other State 105,021.00	LCFF 7500.00	\$134,259.00	Using the MTSS model, the school will provide services through Sharits/ Boyd 20% and Zenhle 50% paid for using ELO funds, S Holstein in the before and after school intervention all Sp Ed. Jacobs increased library time Guido and Holien % supplemental funds
1.2	Staff Meetings and Agenda for PD and PLC 1 Monday each month will be to conduct PLC by depts, grade levels, or on going training for Data review/ analysis.	on going	No		LCFF 102612.00	\$102,612.00	Approximately 26 Mondays during the school year. Total of NWEA MAPs training for review of student data. PD on writing across the curriculum to target performance tasks and informational writing.
1.3	Implement a system of local performance assessments Expand the use NWEA K-11 as a school wide benchmark testing. Provide PD for	on going	No		LCFF 7815	\$7,815.00	PD included in the cost action 2 - 625 licenses \$7812

Goal/ Action	Action Title/ Description	Timespan	Contributing	Personnel Expenses	Non-Personnel Expenses	Total Funds	Internal Notes
	CAASPP interim assessments. Create a team for data review and response planning.						
1.4	Ensure each classroom has adequate math manipulatives and support units. Purchase additional math manipulatives so that each child has a set to use during the lessons.	on going	Yes		LCFF 2500 Local 2500	\$5,000.00	Teachers to provide PO for needed math manipulatives based on Go Math suggestions or to compliment units that need additional supplies.
1.5	Implement reading and writing skills during math lessons. PD for teachers to ensure they implement reading and writing skills during their math lessons.	on going	No		Other State 6300	\$6,300.00	See the ELA Goal 2
1.6	Use Google Suite Enterprise Teachers will use google suites to design lessons, provide for online connections and communicate with students and parents to support daily lessons.		No		LCFF 2232	\$2,232.00	Google Suite license \$2232
1.7	Review math curriculum for K-8 to make recommendations to adopt. 3 - 5 staff members with support from SCOE curriculum specialists will review various math curriculum that meets state standards and provides for sequential learning between grades and topics.		No				purchase math curriculum using lottery or ESSER III 4 times for PD for curriculum review under action 4
1.8	Math Lesson Study A group of teachers will have joined a team from SCOE and a neighboring charter school to participate in an intensive		No				Rural Math Collaborative Lesson Study Grant with Chrysalis and SCOE.

Goal/Action	Action Title/Description	Timespan	Contributing	Personnel Expenses	Non-Personnel Expenses	Total Funds	Internal Notes
	Lesson Study to help explore lessons that target engagement for focus students not previously successful.						Most costs will be covered by grant.

Goal 2

Academic Excellence for all Students in English Language Arts: Improve student overall reading comprehension & fluency as well as writing skills across the curriculum. This Goal addresses State Priorities 1,2, 4, 7 and 8.

Rationale

When reviewing the winter NWEA Reading and Language Arts scores by grade levels, students in all grade levels scored in the low and low average in vocabulary and informational text. Historically we see that students have struggled with the ELA performance task on the CAASPP assessment. This data along with our local NWEA results suggests that we need to target these areas for academic growth and improvement.

Actions and Services

Goal/Action	Action Title/Description	Timespan	Contributing	Personnel Expenses	Non-Personnel Expenses	Total Funds	Internal Notes
2.1	Data Driven Instruction in ELA NWEA assessment results, CBMs, Lexia, and CAASPP will be used to identify students needing assistance or for targeted instruction. Teachers will use data to develop or differentiate instruction based on identified student needs. Administration will collaborate regularly with the Grade Level Data Team. DT will be instrumental in analyzing data and working with grade level teams to implement data driven instruction practices school wide.	Ongoing	No	LCFF 4000 Other State 7000		\$11,000.00	24 teachers to participate in NWEA MAP Professional Development 5 Staff - 4 teachers/2 admin, release time (1/2 day teacher subs for 3 days/yr.)
2.2	PD for Staff on Reading and Writing across the curriculum	ongoing	Yes		LCFF 425 Other State 19600 Federal 11000	\$31,025.00	MTSS purchases: IPI monies

Goal/Action	Action Title/Description	Timespan	Contributing	Personnel Expenses	Non-Personnel Expenses	Total Funds	Internal Notes
	Training and implementation of CAASPP block and interim testing for progress monitoring. SIPPS reading training for Paraprofessionals and all teachers K-5th grade. In addition, SIPPS materials will be purchased and used for Tier 1 & Tier 2 intervention groups. Middle School staff will access and attend training on "Reading & Writing in the Disciplines" through Annenberg Learning. PD for new teacher's induction program.						SIPPS Materials + Training \$15,018 ELO 4 packages Extra duty paras to train 6 paras x 7:30 hours \$720 Teacher Induction Program \$1000 Supplemental Phonic Program \$425 Substitutes Pay for CAASSP Interim Testing training,
2.3	EL Learners access to achievable academic skills that will increase their English language. The summative ELPAC scores have identified the writing domain as the highest need for our EL population. Identified students will receive instructions in writing and reading skills to increase their academic comprehension.	ongoing	Yes	LCFF 22,412	LCFF 4,000	\$26,412.00	EL: Instructional curriculum for English Learners (writing) \$966 - LCAP supplemental. L Dunaj to provide additional writing intervention and coach teachers on the use of new materials. MTSS Supplemental EL writing curriculum and I-Ready \$1,900
2.4	Provide intervention and remediation for students. Students that have been identified through multiple measures, will participate in before, during, or after school intervention small groups using certificated and	ongoing	Yes		LCFF 9534 Other State 12466	\$22,000.00	Read Naturally Live \$1400, I-Ready licenses \$9000 - \$16,800 - 150 math and 200 reading Lexia (good until 2024) \$24,500. (\$8300/ yr)

Goal/ Action	Action Title/ Description	Timespan	Contributing	Personnel Expenses	Non-Personnel Expenses	Total Funds	Internal Notes
	paraprofessional staff members. The school will purchase a school license for Lexia, Read Naturally, i-Ready and supplemental reading materials to monitoring the progress and provide intervention.						Renaissance learning \$3,500 Mobymax \$3780
2.5	Purchase novels, non-fiction books, online lessons, and periodicals. Grade levels will use novels and non-fiction books to support interdisciplinary reading and writing. Current Social Studies curriculum will be reviewed, sifted, and much replaced with new, current and engaging materials.	on going	No		LCFF 6190 Other State 30000 Local 10000	\$46,190.00	Scholastic magazines \$2,000 and \$1500 Home School Studies Weekly home school \$1700 Library license/ Destiny Library Management \$1100 Teachers Pay Teachers \$5100 Generation Genius \$995 Mystery Science \$1325 Novels for 4th - 9th grade \$4000 Purchase of new Social Studies Curriculum (\$-TBD - \$50,000?)

Goal 3

RSA will provide opportunities for students to participate in their education and engage in leadership experiences that prepare them for the 21st century.

Rationale

Students participating in an Arts education or other high interest activities during the day encourages students to attend school regularly. Local data shows that our Chronic absenteeism rate for the 2020-21 school year will increase significantly and we anticipate a need to strengthen our student attendance supervision practices. Research suggests that a well maintained school facility and an effective School Climate Program will increase student engagement and sense of safety. The school also recognizes that Social Emotional Learning and supports will be needed to deal with the aftermath of the pandemic.

Actions and Services

Goal/ Action	Action Title/ Description	Timespan	Contributing	Personnel Expenses	Non-Personnel Expenses	Total Funds	Internal Notes
3.1	SEL screening and supports PD for teachers, paraprofessionals and specialists to collaborate prior to referrals to SSTs, e.g. regularly scheduled student staffing meetings; and purchase of already standardized SEL universal screener.	on going	No	Other State 2000	LCFF 2000	\$4,000.00	Purchase screeners for gathering data and providing services as needed. Implement KELVIN or other screeners.
3.2	Emotional Support Tools and Materials for Self Regulation School Counselors will provide Social Skills training in the classrooms to support social and emotional needs of students. Purchase additional materials for teachers to use in their classroom to support social emotional learning.	on going	No	LCFF 62,508 Other State 133095	LCFF 5,000	\$200,603.00	Elem and HS counselors 20% supplemental and other funds Update and replace small group sensory areas in classrooms
3.3	Increase positive School Culture The Vice Principal will work with grade level teachers to promote Character Counts Friday, quarterly awards and arrange for assemblies that support good character and school climate. All Staff will attend a Standard Response Protocols training put on by "I Love U Guys" on August 14, 2023. Executive Think Tank will identify and implement changes to improve school culture for students, families and staff.	on going	No	LCFF 5000 Other State 33000	LCFF 9,000	\$47,000.00	30% Vice Principal Character Counts Assembly \$2,500 "I Love You Guys" Training \$6,500 Executive Think Tank (13 Staff - 7 teachers, 3 classified and 3 admin meeting 4-6 times a year for 1.5 hours - Extra Duty Pay/extra hours)
3.4	Increase Student Engagement : Reduce Chronic Absenteeism		Yes	LCFF 45785 Other State 6775	LCFF 1000	\$53,560.00	Advisor stipends - ASB, Activity Advisor, 10% Vice Principal 10% HS counselor

Goal/ Action	Action Title/ Description	Timespan	Contributing	Personnel Expenses	Non-Personnel Expenses	Total Funds	Internal Notes
	<p>RSA will use a three-way approach to increase student engagement and reduce chronic absenteeism. ASB advisor to organize student engagement activities such as spirit days and community outreach. FACT Advisor will promote engagement opportunities through performances and competitive teams. Attendance Supervision staff will increase efforts to reduce chronic absenteeism by targeting students that are chronically absent and eliminating any barriers that are keeping them from attending school. Administration/Teaching Staff and Registrar will collaborate together to use the following practices to curb chronic absenteeism:</p> <ul style="list-style-type: none"> * Connect with students on a weekly basis * The School Attendance Clerk, High School Counselor and the Vice Principal will meet monthly to review attendance data to target students, * Teachers to monitor weekly during PLC meetings to identify students early. * Provide home visits for chronically absent students, * Coordinate and manage SSTs for families to problem solve attendance issues * Coordinate and provide professional development for staff using topics such as 						<p>20% Attendance Clerk Attendance, Behavior and Mental Health Support Services through SCOE \$926.98</p>

Goal/ Action	Action Title/ Description	Timespan	Contributing	Personnel Expenses	Non-Personnel Expenses	Total Funds	Internal Notes
	Social-Emotional Learning, Restorative Justice, Capturing Kids Hearts, * Connect families with local resources and community partners to reduce barriers to attending school, and * Implement an attendance campaign using Attendance Works resources.						
3.5	<p>College and Career supports for middle school students</p> <p>College & Career: Reach Higher Shasta Secondary The district will participate in the Reach Higher Shasta regional collaborative in order to create a college-going culture for our students and their families. We will use an ongoing process to monitor a variety of outcome measures such as absentee rates, course and subject grades, and 6th - 8th-grade assessment results. RSA will monitor student course completion and success, beginning in grade 6. Students will be exposed to social skill building such as how to manage conflict, manage social, and school work demands, and be perseverant problem solvers, good communicators, and team players. Kinder students will participate in the "Kinder College Day" event put on by College Connection. Seventh through high school students will be exposed to strategic field trips/activities that</p>	on going	Yes	Other State 44,283		\$44,283.00	10% admin time to coordinate school actions; counselor time; PLC and ILT included as a % of the time in earlier actions. 15% HS counselor to support career exploration and activities.

Goal/ Action	Action Title/ Description	Timespan	Contributing	Personnel Expenses	Non-Personnel Expenses	Total Funds	Internal Notes
	support college and career development and promote awareness. (such as 7th-grade Theater Arts Field Trip(Ashland) with nearby College visit and Shasta College Career Day Event), career survey to develop future educational interests. High School students will tour Shasta College and 9th graders will attend the County-wide STEM day.						
3.6	Increase Student engagement & attendance through VAPA and sports competition Offer a variety of VAPA experiences to encourage attendance and academic interests and provide the musical instruments or consumable materials for the enrichment/ elective classes for elementary and High School.	on going	No	LCFF 132,543	Other State 70000	\$202,543.00	50% of the elective teacher costs \$5,000 theater replacement costs \$20,000 VAPA materials - art, cooking, musical instruments
3.7	Increase Parental Involvement Provide opportunities for parental involvement through class field trips, family evening events, Student lead conferences and Parent-Teacher conferences, and a variety of parent club groups that include collaboration in LCAP information as evidenced through agenda and minutes from club meetings.	on going	No		LCFF 3,000 Other State 2,000	\$5,000.00	Costs for class field trips and theme days are \$5000 Principal/ Executive Director presenting at club meetings and monthly newsletters. 6 days of parent-student-teacher conferences at 3 hours/ day for 24 homeroom teachers.

Goal 4

Rationale

Actions and Services

Goal/ Action	Action Title/ Description	Timespan	Contributing	Personnel Expenses	Non-Personnel Expenses	Total Funds	Internal Notes

Goal 5

Rationale

Actions and Services

Goal/ Action	Action Title/ Description	Timespan	Contributing	Personnel Expenses	Non-Personnel Expenses	Total Funds	Internal Notes

2023-24 LCFF Budget Overview for Parents Data Input Sheet

Local Educational Agency (LEA) Name:	Redding School of the Arts
CDS Code:	45699480134122
LEA Contact Information:	Name: Lane Carlson Position: Executive Director Email: lcarlson@rsarts.org Phone: 530-247-6933
Coming School Year:	2023-24
Current School Year:	2022-23

*NOTE: The "High Needs Students" referred to in the tables below are Unduplicated Students for LCFF funding purposes.

Projected General Fund Revenue for the 2023-24 School Year	Amount
Total LCFF Funds	\$7,212,166
LCFF Supplemental & Concentration Grants	\$416,030
All Other State Funds	\$1,354,316
All Local Funds	\$206,746
All federal funds	\$350,000
Total Projected Revenue	\$9,123,228

Total Budgeted Expenditures for the 2023-24 School Year	Amount
Total Budgeted General Fund Expenditures	\$8,710,780
Total Budgeted Expenditures in the LCAP	\$661,188
Total Budgeted Expenditures for High Needs Students in the LCAP	\$450,298
Expenditures not in the LCAP	\$8,049,592

Expenditures for High Needs Students in the 2022-23 School Year	Amount
Total Budgeted Expenditures for High Needs Students in the LCAP	\$692,974
Actual Expenditures for High Needs Students in LCAP	\$648,978

Funds for High Needs Students	Amount
2023-24 Difference in Projected Funds and Budgeted Expenditures	\$34,268
2022-23 Difference in Budgeted and Actual Expenditures	\$-43,996

Required Prompts(s)	Response(s)
Briefly describe any of the General Fund Budget Expenditures for the school year not included in the Local Control and Accountability Plan (LCAP).	



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LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: Redding School of the Arts

CDS Code: 45699480134122

School Year: 2023-24

LEA contact information:

Lane Carlson

Executive Director

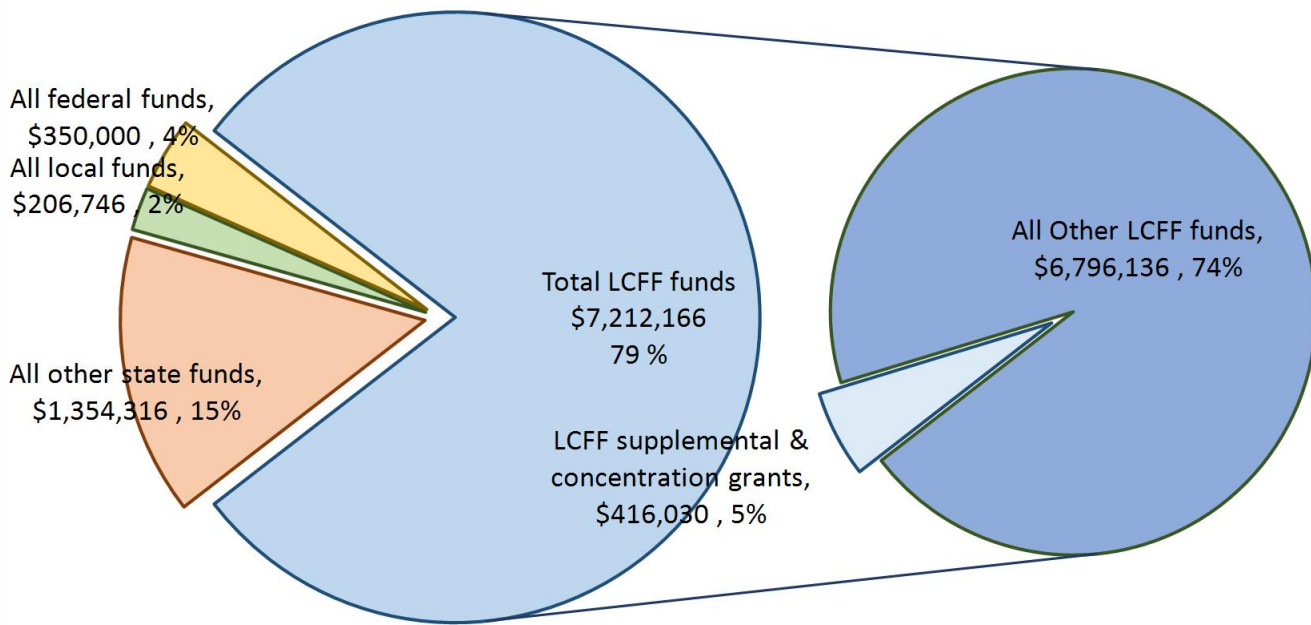
lcarlson@rsarts.org

530-247-6933

School districts receive funding from different sources: state funds under the Local Control Funding Formula (LCFF), other state funds, local funds, and federal funds. LCFF funds include a base level of funding for all LEAs and extra funding - called "supplemental and concentration" grants - to LEAs based on the enrollment of high needs students (foster youth, English learners, and low-income students).

Budget Overview for the 2023-24 School Year

Projected Revenue by Fund Source

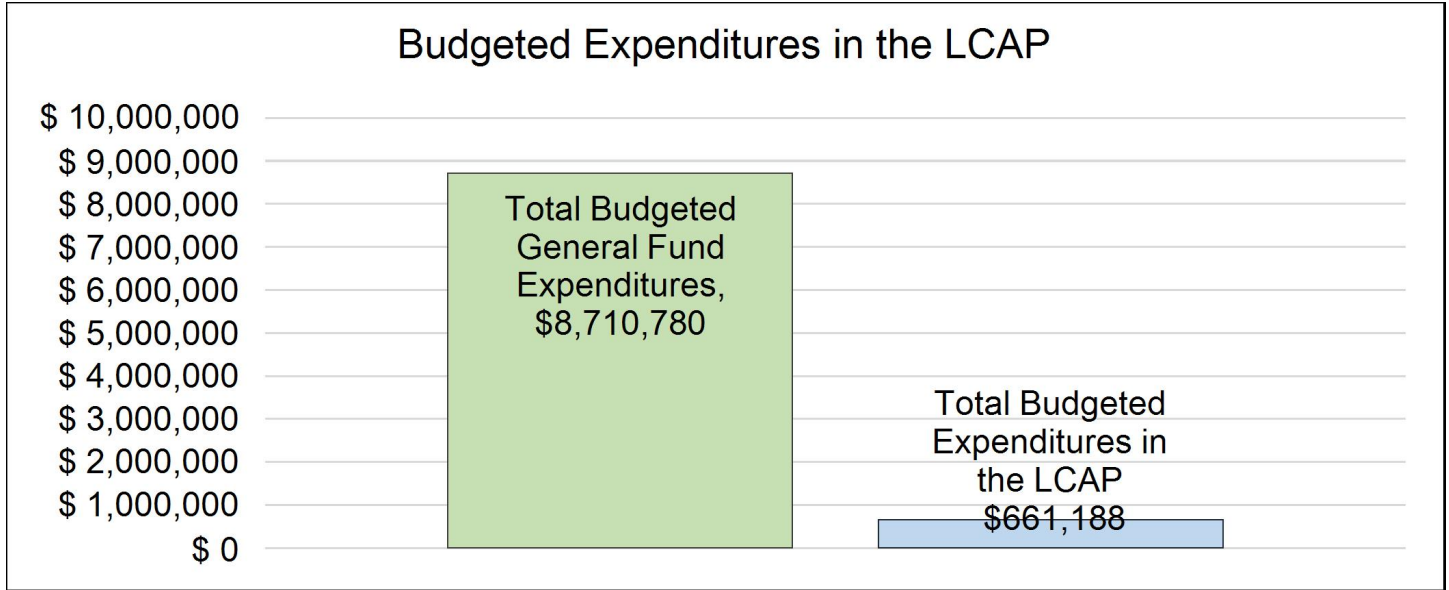


This chart shows the total general purpose revenue Redding School of the Arts expects to receive in the coming year from all sources.

The text description for the above chart is as follows: The total revenue projected for Redding School of the Arts is \$9,123,228, of which \$7,212,166 is Local Control Funding Formula (LCFF), \$1,354,316 is other state funds, \$206,746 is local funds, and \$350,000 is federal funds. Of the \$7,212,166 in LCFF Funds, \$416,030 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

LCFF Budget Overview for Parents

The LCFF gives school districts more flexibility in deciding how to use state funds. In exchange, school districts must work with parents, educators, students, and the community to develop a Local Control and Accountability Plan (LCAP) that shows how they will use these funds to serve students.



This chart provides a quick summary of how much Redding School of the Arts plans to spend for 2023-24. It shows how much of the total is tied to planned actions and services in the LCAP.

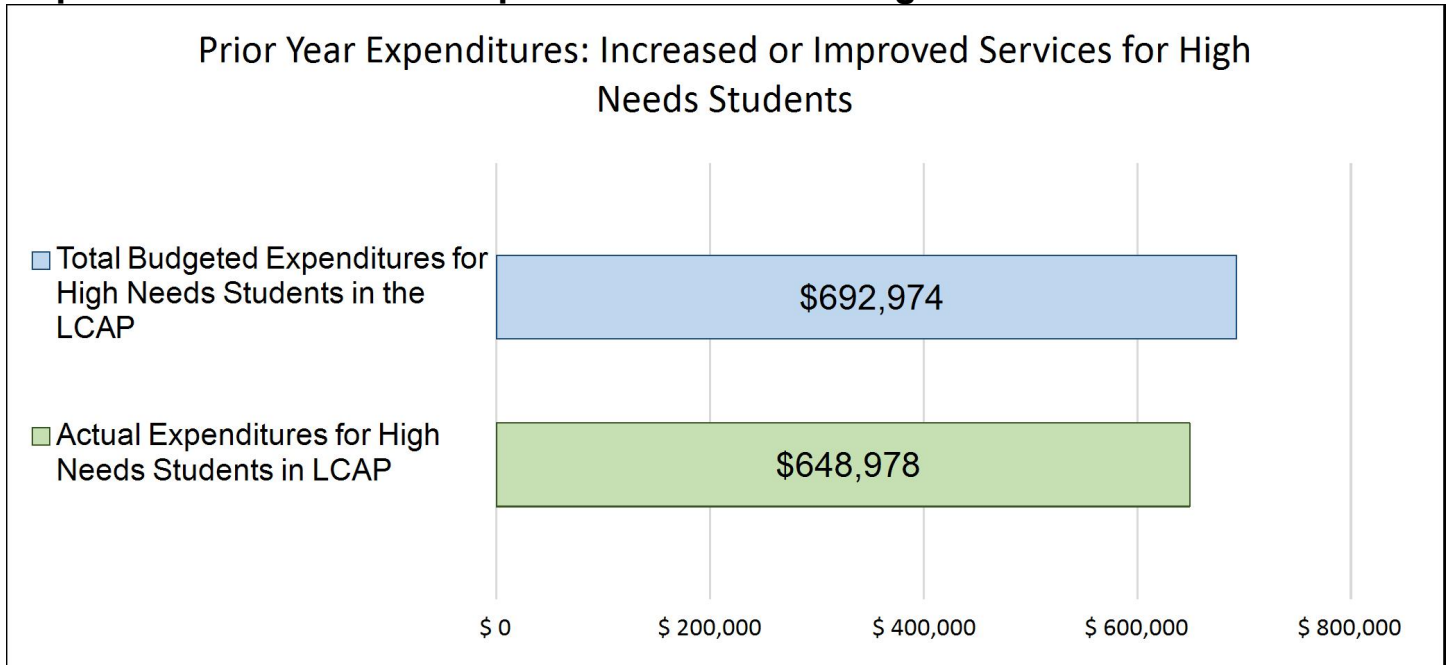
The text description of the above chart is as follows: Redding School of the Arts plans to spend \$8,710,780 for the 2023-24 school year. Of that amount, \$661,188 is tied to actions/services in the LCAP and \$8,049,592 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

Increased or Improved Services for High Needs Students in the LCAP for the 2023-24 School Year

In 2023-24, Redding School of the Arts is projecting it will receive \$416,030 based on the enrollment of foster youth, English learner, and low-income students. Redding School of the Arts must describe how it intends to increase or improve services for high needs students in the LCAP. Redding School of the Arts plans to spend \$450,298 towards meeting this requirement, as described in the LCAP.

LCFF Budget Overview for Parents

Update on Increased or Improved Services for High Needs Students in 2022-23



This chart compares what Redding School of the Arts budgeted last year in the LCAP for actions and services that contribute to increasing or improving services for high needs students with what Redding School of the Arts estimates it has spent on actions and services that contribute to increasing or improving services for high needs students in the current year.

The text description of the above chart is as follows: In 2022-23, Redding School of the Arts's LCAP budgeted \$692,974 for planned actions to increase or improve services for high needs students. Redding School of the Arts actually spent \$648,978 for actions to increase or improve services for high needs students in 2022-23.

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

Consent Agenda

SUBJECT: Item 1.1 – May 16, 2023 Governing Board Minutes

PREPARER: Adel Morfin

RECOMMENDATION: Motion to Approve Minutes.

BACKGROUND:

See Attached Minutes

REFERENCE:



REDDING SCHOOL of ARTS
WHERE EDUCATION AND THE ARTS CONNECT

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

Tuesday, May 16, 2023

Open Session: 5:15 p.m.

Meeting called to order by Presiding Officer Jean Hatch at 5:19 p.m.
Roll Call/Establish Quorum:

Jean Hatch, President	<u>X (Departed @ 6:58 p.m.)</u>
Jonathan Sheldon, Vice President	<u>X</u>
Lisa Stewart, Treasurer	<u>X</u>
Tiffany Blasingame, Secretary	<u>X</u>
Daria O'Brien, Community Member	<u>X</u>
Antonio Cota, Community Member	<u>X</u>

Additional Non-Voting Participants

Lane Carlson, Executive Director	<u>X</u>
Wendy Sanders, Special Ed Director	<u>X</u>
Carol Wahl, Principal	<u>X (Arrived @ 5:45 p.m.)</u>
Sophia Zaniroli, Vice Principal/Teacher	<u>X (Arrived @ 5:48 p.m.)</u>
Robyn Stamm, Business Serv Provider	<u>X</u>
Rebecca Lahey, Staff Liaison	<u>X</u>

Board Recorder: Adel Morfin

Onsite Guests: Margaret Johnson & David Skinner

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 5:20p.m.

- o Public Employee Performance Evaluation: Executive Director; pursuant to Government Code Section 54957

Resume Open Session at 5:45 p.m.

Roll Call: Additional Non-Voting Participants Carol Wahl & Sophia Zaniroli joined the meeting.

Report Out on Closed Session:

- The board completed the Executive Director Evaluation for the 2022/23 school year.

DIRECTORS REPORT:

- **Lane Carlson:**
Reported TBC's Moana Jr. Musical was a huge success. The team is planning for next year's show and looking into alternative locations.

RSA completed its initial WASC visit on 5/8 via Zoom. The initial report out from the WASC representative was favorable. A follow-up report will be made available in June.

High School open house is scheduled for Thursday, May 18th, along with 3rd – 5th grade Elective Expo, and High School Drama Movie Premiere. Drama students plan to premier their “Conversations” video, for which they were nominated for a Team Pick movie award & attended a red carpet event in LA this week as part of their Directing Change Mini Grant.

Lane hopes this event will help showcase the high school and recruit interested students for 2023/24 school year.

He presented the board with an overview of Shasta College dual enrollment course selections for high school student next year, including new elective course offerings at RSA.

PRINCIPAL REPORT:

- **Carol Wahl:**

Reported Administration wrapped up the Application Validation Meeting & Lottery Drawing and are now working on compiling class lists for the 2023/24 school year, beginning with kindergarten. Kindergarten Round Up is scheduled for 5/17 & 5/19.

Carol plans to start working on 1st -5th grade class lists next week, followed by middle school class lists. She reported there is only nine days of school remaining and plenty to do in preparation for the final week of school activities and promotion ceremony.

Carol introduced David Skinner as the new 2023/24 PTC Governing Board Representative. She reported PTC’s last meeting of the year is scheduled for Friday, May 19th.

VICE PRINCIPAL REPORT:

- **Sophia Zaniroli:**

Nothing to report at this time

STAFF LIAISON REPORT:

- **Rebecca Lahey:**

Reported the Mandarin 1st Gr classes attended an outdoor environmental field trip around the RSA track loop. The field trip was organized by Allison Breedveld, Director of Spring Rivers Foundation. Students observed animals in nature, learned how to use binoculars, and created fish prints on backpacks.

Ms. Martin’s 3rd/4th class & Ms. Scotts 4th/5th class will plan to do the same activities on Friday.

GOVERNING BOARD REPORT:

- **Jonathan Sheldon:** Reported he would not be available for the 6/13 meeting.
- **Tiffany Blasingame:** Reported PTC had conducted their 2023/24 representative voting and elected David Skinner to the RSA Governing Board next year.
- **Jean Hatch:** Nothing to report at this time
- **Lisa Stewart:** Nothing to report at this time
- **Daria O’Brien:** Nothing to report at this time
- **Antonio Cota:** Nothing to report at this time

GOVERNING BOARD CORRESPONDENCE:

- The board acknowledges having received 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 4/4/2023 Governing Board Minutes
- 1.2 Approve April 2023 Warrants
- 1.3 Approve Disposal of Outdated Library Books
- 1.4 Approve 2023/24 RSA/Columbia MOU Renewal – 2nd Read
- 1.5 Approve 2023/24 Library Information Specialist Calendar – New

In follow up to last month’s discussion regarding policy changes, Tiffany Blasingame noted the 2023/24 RSA/Columbia MOU section XII and XXIV clearly defined policies & procedures as what constituted material revisions to the charter.

Daria O’Brien moved to approve the consent agenda as listed, seconded by Jonathan Sheldon. Vote 6 Ayes: 0 Nays.

DISCUSSION/ACTION AGENDA:

Jean Hatch stated she would need to depart the board meeting early due to a scheduling conflict and wished to rearrange the order of discussion/action items on the agenda, by moving Agenda Item 2.2, 2.6,2.7, 2.10 to the beginning.

Daria O’Brien motioned to move Agenda Item 2.2, 2.6,2.7, 2.10 to the beginning of the agenda for discussion, seconded by Lisa Stewart. Vote 6 Ayes: 0 Nays.

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

Lane Carlson reported that as the high school is in its early stages, there is a need to develop a leadership role. He is proposing to add a Teacher on Special Assignment position for the 2023/24 school year. The position is part time for now, but there is potential for growth in the coming years. The General Extra Duty Stipend Salary Schedule has been amended to include a \$5,000 annual Teacher on Special Assignment stipend to offset the position. Lane reported the stipend would be prorated for 2023/24, as the candidate for this position will have a reduced teaching role to allow time for leadership responsibilities as assigned.

Lisa Stewart moved to approve the amended 2023/24 General Extra Duty Stipend Salary Schedule as written, seconded by Tiffany Blasingame. Vote 6 Ayes: 0 Nays.

2.6 Discussion/Action: Approve June 6, 2023 Board Meeting Date

The board discussed their availability on 6/6/2023 to ensure a quorum. Jon Sheldon stated he could not confirm his attendance in June, but would try to make it if possible. Antonio Cota reported there was a chance he would not be available to attend the board meeting on 6/6. He stated Tuesday board meetings tend to pose a scheduling conflict with his work schedule. Jean Hatched suggested changing board meeting dates from Tuesdays to Thursday next school year to better accommodate his schedule. Finding no other scheduling conflicts, the board proposed to move forward with the 6/6 board meeting.

Tiffany Blasingame moved to approve June 6, 2023 Governing Board Meeting date, seconded by Daria O’Brien. Vote 6 Ayes: 0 Nays.

2.7 Discussion/Action: Resolution 2022-23-03 to Establish TK Professional Experience Equivalency

Lane Carlson reported the teaching requirements for TK qualifications in California is very strict. Effective 8/1/2023, teachers who are first assigned to a TK classroom after July 1, 2015 must have a multiple subject teaching credential as well as at least 24 units in early childhood education. However, the state allows for some equivalency contingencies so long as its board approved. The proposed board resolution seeks to establish the following formula to determine unit equivalency from qualified professional experience: (75) hrs. experience = 1 Semester Unit. Lane stated the home school program has served TK students in the past and would like to continue to offer a TK program moving forward.

Jonathan Sheldon moved to approve Resolution 2022-23-03 to Establish TK Professional Experience Equivalency as written, seconded by Daria O’Brien. Vote 6 Ayes: 0 Nays.

2.10 Discussion/Action: Review of Administration Organization

- 2.10.1 Summary of Admin Positions – Amended**
- 2.10.2 K-12th Organizational Charts – Amended**

Lane Carlson reported the Summary of Admin Positions had been amended to reflect changes in position titles and duties, specifically, those related to Principal and Vice Principle.

The Administrative Organizational Chart was discussed. Members of the board expressed confusion with the Program Coordinator position and whether or not it was classified as an administrative position because it was not included in the Summary of Admin Positions. Lane clarified the Program Coordinator oversees the home school program, but was not an admin paid position.

He presented an updated K-12 organizational chart draft, based on feedback from Tiffany Blasingame.

The new org chart encompassed all positions vs. administrative positions only. The board suggested identifying certificated vs. classified positions by color code.

Lane made note of the suggested changes and will plan to present a final daft next month for final review and approval.

*Item was presented as informational only. No action was taken by the board.

2.11 Discussion/Action: Personnel Updates

Resignations:

- Rachel Crew – 5/31/2023 Middle School ELA Teacher
- Jessee Pyron – 5/30/2023 Paraprofessional
- Wendy Ruloph - 4/17/2023 Lead Paraprofessional
- Caitlyn Spina - 5/30/2023 School Psychologist

Retirement:

- Rachel Dressel – 5/30/2023 Cooking Elective Teacher
- Wendy Sanders – 8/15/2023 SpEd/MTSS Director

Employment Updates:

- Jennifer Holien – 2023/24 Library Information Specialist

New Hires:

- Christina Bryant – 8/9/2023 Middle School ELA Teacher

Daria O'Brien moved to approve the Personnel Updates as listed, seconded by Lisa Stewart. Vote 6 Ayes: 0 Nays.

2.1 Discussion: Finance Committee Meeting Update

Lisa Stewart reported the Finance Committee had been reviewing salary schedules in order to stay competitive with other local schools, while addressing cell disparity within RSA's salary steps. Lisa stated admin has expressed difficulty trying to fill position vacancies, especially in the special education department.

Lane Carlson reported Robyn Stamm was directed to draft a salary comparison between RSA & Columbia Sch District as a starting point for discussion. The comparison was presented to the board for review. Based on the certificated salary model presented, the estimated annual cost to implement the salary schedule changes would cost approx. \$200K per year.

Lisa Stewart stated the committee recognizes the need for corrective action, but was concerned with the overall cost and looking for board direction on how to move forward, while maintaining fiscal responsibility.

Although the board recognizes the need to stay competitive they felt that a salary comparison between a public school like Columbia was not an ideal comparison with a charter school like RSA. They directed the Finance Committee to reach out to Achieve and Chico Country School for salary comparison information, confirm the COLA percentage for next year, and find out why potential candidates are declining employment at RSA upon offer of employment.

The board plans to review the committees finding at the 6/6 meeting and hopefully have additional information once the Governors Revised Budget is released later this week.

** Jean Hatch excused herself and departed the Governing Board Meeting. Vice President, Jonathan Sheldon, continued on with the meeting in her absence.*

2.3 Discussion: High School Building Committee Update

Lane Carlson reported working with NMR on the schematic design of the high school building to match the roof line of RSA's current campus. He presented the board with updated campus renderings and building layout. He reported the committee is busy reviewing proposals from local banks and bond services. He requested Lisa Stewart's help in reviewing the financial proposals, given her background in banking.

2.4 Discussion/Action: 2024 RSA French Immersion Trip

Lane Carlson reported RSA’s High School French Class are planning to attend a French Immersion trip to France 3/28/2024 – 4/6/2024. Students enrolled in French class will have the opportunity to immerse themselves in French culture while brushing up on their French speaking skills. The trip is in collaboration with University Preparatory School in order to meet the minimum participation requirement. The cost per students to attend is approx. \$4K and includes airfare, lodging, and meals.

Daria O’Brien moved to approve the 2024 RSA French Immersion Trip, seconded by Tiffany Blasingame. Vote 5 Ayes: 0 Nays. 1 Absent.

2.5 Discussion: 2023/24 Governing Board Openings

Lane Carlson reviewed the list of current board members and their corresponding terms. Jonathan Sheldon and Lisa Stewart’s terms are scheduled to conclude on 6/30/2023.

Jonathan Sheldon was given the opportunity to renew his Community Member term for another two years, which he agreed to do. Unfortunately, Lisa Stewart is not planning to renew her term after 6/30 due to other personal obligations.

Remaining board members Tiffany Blasingame, Daria Obrien, and Antonio Coat will resume their current terms for one more year. Staff Liaison, Rebecca Lahey will also continue on for one more year.

2.8 Discussion: Teacher on Special Assignment Job Description – 1st Read

Lane Carlson presented the Teacher on Special Assignment job description. He stated the position would be responsible for some administrative duties such as attendance monitoring, behavior monitoring, coordinating professional development, in conjunction with a reduced teaching role. This is a part-time high school leadership position for next year, with room for potential growth.

Lane reported the position was posted in house and admin had already interviewed two potential candidates.

Tiffany Blasingame asked for clarification as to whether or not there was potential for this position to be used in a K-8 setting in the near future. Lane reported that could be the case later on. She suggested additional revisions to the job description duties in order to make it more general vs. making it high school specific.

The revisions were noted and will be included in the final draft for board approval next month.

2.9 Discussion: Teacher on Special Assignment Calendar – 1st Read

Lane Carlson provided the board with a draft of the Teacher on Special Assignment Calendar for initial review. This certificated position is scheduled to work a total of 195 days (Aug – Jun) and will closely mirror the Vice Principal calendar.

A final draft of the personnel calendar will be provided to the board for approval next month.

ADJOURNMENT:

Meeting adjourned at 7:13 p.m.

NEXT REGULAR MEETING:

Date: Tuesday, June 6, 2023
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 – May 2023 Warrants

PREPARER: Adel Morfin

RECOMMENDATION: Motion to Approve Warrants

BACKGROUND:

REFERENCE:

See Attached Warrant Summary Report (ReqPay12C)

Checks Dated 05/01/2023 through 05/31/2023

Board Meeting Date June 6, 2023

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
9010959020	05/04/2023	Amazon, Inc	62-4310	Board Games for Home Sch	117.25	
				Crayola & Math Posters	108.47	
				Mandarin Class Supplies - Hanagan	86.83	
				Paint, Construct Paper, Tape	14.88	
			62-4510	Office Supplies	12.85	340.28
9010959021	05/04/2023	Batteries Plus Bulbs	62-4510	AA Batteries		67.95
9010959022	05/04/2023	Blick Art Materials LLC	62-4310	Mayco Stroke & Coat Wonderglaze		62.64
9010959023	05/04/2023	BURKETT, THOMAS	62-4310	Fox Costume		40.74
9010959024	05/04/2023	Charter Communications	62-5910	May 2023 Telephone Service		2,231.35
9010959025	05/04/2023	Diane Allen	62-4100	Med Terminology for Health Prof, 2 terms Instant Access		100.00
9010959026	05/04/2023	DRESSEL, MICHAEL G	62-4310	Compartment Paper Plates	27.34	
				Dry Erase Pockets	28.93	
				Jumbo Craft Sticks	32.16	
				Magnetic Dots	12.72	
				Magnetic Dry Erase Boards	107.33	
				Mandarin Flash Memory Cards	19.29	
				Popsicle Sticks	10.71	
				Reptile Infrared Heat Emitter	16.08	
				Writing Tablet for Kids	64.20	
			62-5801	Annual Chinese Buddy Subscription	129.00	447.76
9010959027	05/04/2023	Jaclyn & Mitchell Lemponen	62-4310	Caterpillar Habitate		46.11
9010959028	05/04/2023	LUO, NA	62-4100	My First Chinese Words 36 Books with Audio CD	195.80	
			62-4310	Childrens Chinese Vets/Costume	399.43	
				Planner & Stickers	4.02	
				Play-Doh Air	8.58	
				Push Pins & Clothes Pins	5.36	
				Puzzle Blocks & Building Block Sets	99.68	
				Various Class Toys & Supplies	97.37	810.24
9010959029	05/04/2023	Mary Homicz's Equine Services	62-5880	Apr 2023 Horseback Riding Lessons		280.00
9010959030	05/04/2023	Mission Linen & Uniform Serv	62-5530	2022/23 Logo Mat Laundry Service		165.45
9010959031	05/04/2023	ODP Business Solutions, LLC	62-4310	Classroom Supplies	699.76	
			62-4510	Classroom Supplies	36.45	736.21
9010959032	05/04/2023	PLUMMER, CASSANDRA L	62-4310	Alum Craft Metal Wire & Card Stock	27.54	
				Bandage Scissors	12.86	
				Mannequin Head	27.28	
				Packaging Tape	107.20	

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Checks Dated 05/01/2023 through 05/31/2023

Board Meeting Date June 6, 2023

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
9010959032	05/04/2023	PLUMMER, CASSANDRA L	62-4310	Pilot Pens	23.04	
				Screen Printing Machine	102.37	300.29
9010959033	05/04/2023	POTTS, MARYANN W	62-5211	4/27 Shasta Charter/RSA Mileage		4.59
9010959034	05/04/2023	Robyn Lee	62-4310	Pens and Print Ink		35.67
9010959035	05/04/2023	RSA Theater Booster Club Attn: Treasurer	62-5840	Moana Prog Sch Advertisement		180.00
9010959036	05/04/2023	Shasta County Office of Ed Attn: Business Office	62-5100	QTR 3 DHH Services		540.05
9010959037	05/04/2023	Shasta Union High School Dist Business Services	62-5940	May 2023 Managed Cloud Services		535.00
9010959038	05/04/2023	SPINA, CAITLYN	62-5211	April 2023 MILEAGE		256.76
9010959039	05/04/2023	U.S. Bank	62-4310	Heavenly Donuts - Theme Day HS Reception	44.97	
				Loucks Landscape - Mushroom Compost for Fan Garden	23.06	
			62-4330	Holiday Mkt - 4/4 Board Mtg Dinner	71.45	
			62-4350	Chevron - Fuel for Pressure Washer	26.00	
				Home Depot - Command Poster Strip for Percia	10.65	
				Home Depot - Curtain Rods for AC	48.68	
				Joann - Safety Pins for Hanging AC Curtains	5.66	
				WalMart - Safety Pins for Hanging AC Curtains	2.15	
			62-4515	Ace Hardware - Bolts for Zamboni Repair	5.87	
				Home Depot - Mop Bucket	80.41	
				Home Depot - PSI Regulators for Cleaning Dispens	21.78	
				Home Depot - Wash Machine Cleaner	12.84	
			62-4540	Ace Hardware - Plumbing Repair Supplies	7.07	
				Harbor Frieght - Misc Maint Supplies	22.41	
				Home Depot - Super Glue	19.94	
				Home Depot - Tie wire	21.96	
				Home Depot - Wire Box & Scrdvr for Router in AC	22.23	
				Lowe's - Lumber for Sign	12.73	
				Lowe's - Nuts/Bolts to Repair Front Signage	14.20	
			62-5200	Hyatt Regency Long Beach - 2023 CASBO Conf	868.02	
				Hyatt Regency Texas - 2023 NAEA Conf Warmngt	1,028.52	

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Checks Dated 05/01/2023 through 05/31/2023

Board Meeting Date June 6, 2023

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9010959039	05/04/2023	U.S. Bank	62-5200	SAC Airport Parking - 2023 CASBO Conf - Morfin	40.00	
				Uber - 2023 CASBO Conf - Morfin	58.70	
			62-5801	2023 WordWall Sch Subscription	388.00	
				Premier Food Safety ServSafe Cert - Zaniroli	149.00	3,006.30
9010959040	05/04/2023	WANG, YIXING	62-4310	Misc Class Rewards		65.64
9010959041	05/04/2023	WARMINGTON, ERIKA A	62-5211	3/29/23 - 4/4/23 Mileage Reimb		13.56
9010959042	05/04/2023	ZEHNLE, CARLA K	62-4310	Misc Art Supplies & Reward Items		30.93
9010959879	05/11/2023	Amazon, Inc	62-4310	Classroom Office Supplies	49.77	
				Classroom Supplies	163.89	
				Clear Umbrellas for Sch Performances	253.10	
				Colored Cardstock	34.11	
				Magnets for Character Corner Board	11.79	
				Math Indoor Garden Supplies	238.03	
				MTSS Supplies	163.99	
			62-4510	MTSS Supplies	31.09	945.77
9010959880	05/11/2023	Amberly & Chad Stauffer	62-4310	HP Ink Cartridge		34.20
9010959881	05/11/2023	Asjish/Jessica Christian	62-4100	Med Terminology for Health Prof, 2 terms Instant Access		100.00
9010959882	05/11/2023	Azahra & Kavith Rupasinghe	62-4310	Paint Canvases & Acrylic Paint		62.83
9010959883	05/11/2023	Blick Art Materials LLC	62-4310	Elective Art Velvet Underglazes	662.54	
				Reg Ed Art Supplies	135.55	798.09
9010959884	05/11/2023	Breanna/Justin Steele	62-4310	Art Supplies		17.83
9010959885	05/11/2023	California Dance Company	62-5880	Apr 2023 Aerial Skills Lessons	60.00	
				Apr 2023 Ballet Lessons	122.00	
				Apr 2023 Tumbling & Hip Hop Dance Lessons	122.00	304.00
9010959886	05/11/2023	California Safety Company, Inc	62-5630	May 2023 Alarm Monitoring Fees		200.00
9010959887	05/11/2023	CARCAMO, ELSA G	62-5211	Apr 2023 Nurse Mileage		32.88
9010959888	05/11/2023	Carissa & Jarrod Gregory	62-4310	Math, Science, Reading Materials/Supplies		370.43
9010959889	05/11/2023	City of Redding Utilities Acct 0210456-0	62-5517	Apr 2023 Garbage Utility Services		721.51
9010959890	05/11/2023	DEBREE, GAVIN M	62-5211	Apr 2023 Mileage		42.97
9010959891	05/11/2023	Dreamweaver Dance Theatre	62-5880	Apr 2023 Ballet Lessons		100.00
9010959892	05/11/2023	MORFIN, AUDELIA	62-5211	Apr 2023 Mileage		21.94
9010959893	05/11/2023	Mountain Valley Special Ed JPA Business Department	62-5100	Apr 2023 SpEd Services		3,981.36
9010959894	05/11/2023	Ninja Coalition HQ, Inc.	62-5880	Apr 2023 Ninja Training Lessons		198.00
9010959895	05/11/2023	NOBLE, SHERI R	62-4310	Violin Bow, Viola & Cello Strings	434.46	

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Checks Dated 05/01/2023 through 05/31/2023

Board Meeting Date June 6, 2023

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
				Unpaid Sales Tax	29.37-	405.09
9010959896	05/11/2023	NorCal Elite Gymnastics	62-5880	Apr 2023 Gymnastics Lessons		234.00
9010959897	05/11/2023	ODP Business Solutions, LLC	62-4310	Classroom Supplies	67.41	
				Toner	250.93	318.34
9010959898	05/11/2023	One Mind Jiu Jitsu	62-5880	Apr 2023 Jiu-Jitsu Lessons		80.00
9010959899	05/11/2023	Prime Foundations Kaitlin Hutchins	62-5880	Feb - May Horseback Riding Lessons	120.00	
				Sep - May Horseback Riding Lessons	80.00	200.00
9010959900	05/11/2023	Rachel Dressel	62-4310	Cooking Elective Groceries		248.44
9010959901	05/11/2023	ROGERSON, HILLARY H	62-4310	Drama Elective Stage Makeup Kits		587.83
9010959902	05/11/2023	Schools Excess Liability Fund	62-5400	2003-2007 AB218 Member Liability Contributions		2,053.54
9010959903	05/11/2023	SignHut Jesus Sandoval Gomez	62-4310	RSA Fox T-Shirts for Screenprint		641.43
9010959904	05/11/2023	Snow Mountain Natural Spring Water, Inc.	62-5610	Water Disp Rental for Science Portable 1		12.00
9010959905	05/11/2023	TPRS Books Blaine Ray Workshops	62-4310	TPRS Books - Le Nouvel Houdini - Teacher's Guide	81.00	
				Unpaid Sales Tax	5.00-	76.00
9010959906	05/11/2023	US OMNI & TSACG Compliance Ser	62-5860	Apr 2023 TSA Admin Compliance Services		15.00
9010960769	05/18/2023	Amazon, Inc	62-4320	8-Port Gigabit Ethernet Unmanaged Switch	42.89	
			62-4540	Drywall Anchor Kit & Clamps for RM19 Sound System	57.73	100.62
9010960770	05/18/2023	Bristol Beats DJ Services Simeon Chard	62-5880	P7823-00490 Class of 2023: DJ Services for Promotion		450.00
9010960771	05/18/2023	BURKETT, THOMAS	62-4310	Candy	18.85	
				Glue Sticks & Tape	26.77	
				Slaperoo SlapStick & Shell Chimes Equipment	475.53	521.15
9010960772	05/18/2023	Carlos Jimenez	62-5880	P7823-00521 Class of 2023 Promotion Catering		900.00
9010960773	05/18/2023	Gopher Sports	62-4310	Basketball & Soccer Balls for Playground		246.06
9010960774	05/18/2023	Growing Healthy Children Therapy Services, Inc.	62-5100	Apr 2023 Occupational Services		611.28
9010960775	05/18/2023	Jesse Ajamian	62-5880	Apr 2023 Piano Lessons		120.00
9010960776	05/18/2023	Joseph Pete Lovering	62-4310	Art Supplies		57.35
9010960777	05/18/2023	Mendes Supply Company	62-4515	Stipper, Floor Finish, Strip Pads		3,467.39
9010960778	05/18/2023	Mission Linen & Uniform Serv	62-5530	5/11 Logo Mat Laundry Service		172.02
9010960779	05/18/2023	NCS Pearson Inc	62-5801	Apr 2023 Digital Pysch Assessments		18.00
9010960780	05/18/2023	Nichols, Melburg & Rossetto, AIA & Associates, Inc.	62-5830	Serv Thru 4/30 High Sch Schematic Design		31,125.00
9010960781	05/18/2023	NorCal Elite Gymnastics	62-5880	Mar 2023 Gymnastics Lessons		234.00
9010960782	05/18/2023	ODP Business Solutions, LLC	62-4310	Classroom Supplies	437.01	

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Checks Dated 05/01/2023 through 05/31/2023

Board Meeting Date June 6, 2023

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
9010960782	05/18/2023	ODP Business Solutions, LLC	62-4310	Construction Paper & Office Supplies	103.93	
				Pencil Pouches & Poly Folders	52.63	
				Reg Ed Class Supplies	179.03	
				Tape	20.37	
			62-4320	Admin Office Supplies	296.04	
			62-4510	SpEd- MTSS Supplies	161.79	
			62-5930	SpEd- MTSS Supplies	120.00	1,370.80
9010960783	05/18/2023	POTTS, MARYANN W	62-4510	Speech Class Party Treats		73.25
9010960784	05/18/2023	Redding Area Bus Authority	62-5806	Apr 2023 RABA Youth Bus Passes		29.00
9010960785	05/18/2023	Scholastic Book Fairs-10	62-4200	2023 Scholastic Spring Book Fair 5/8 - 5/12		760.16
9010960786	05/18/2023	Shasta County Office of Ed Attn: Business Office	62-4310	5/2 Planetarium - Deng/Zimmerman		344.00
9010960787	05/18/2023	Shasta Family YMCA	62-5880	Apr Swim Lessons		216.00
9010960788	05/18/2023	SPASCHAK, SARAH	62-4510	5/12 High Sch Spring Social Bowling	434.56	
				5/12 High Sch Spring Social Pizza	114.99	549.55
9010960789	05/18/2023	Summer Stayer	62-4310	Pencils & Drawing Pad		72.81
9010960790	05/18/2023	TEIG, DEAN E	62-4310	Education.Com Annual Subscription		119.98
9010960791	05/18/2023	The Brass Reed	62-4310	Trumpet Repair		40.00
9010960792	05/18/2023	Timberline Heating & Air Conditioning	62-5630	HVAC in Server Room Service Call		135.00
9010960793	05/18/2023	Tony/Tinyee Chang	62-4310	Geometry Practice Wrkbk	96.63	
				Geometry Textbook	117.44	
				HMH Modern Chemistry: Teach Edition	184.55	
				Spectrum 5th Gr Science Wrkbk	9.69	408.31
9010960794	05/18/2023	ZEHNLE, CARLA K	62-4310	Alum Craft Wire	14.15	
				Coat Spray & Chenille	8.24	
				Craft Beads	21.84	
9010960795	05/18/2023	ZUIDEMA, HUI SHU S	62-4310	Lunch Bags	4.02	48.25
				Expo Markers & Candy	41.70	
				Math Posters & Flag Banners	35.36	
				Math Worksheet Downloads	25.19	
				Perm Markers & PKG Tape	66.12	
				Quadratic Equations Worksheet Downloads	23.95	
9010961715	05/25/2023	Amazon, Inc	62-4310	Shelf Liner for Dragon Boats	29.26	221.58
				2023 Graduation Certificate Covers	42.88	
			62-4540	Vacuum Sealer Bag for Theater Sandbags	30.02	72.90
9010961716	05/25/2023	B&H Photo-Video Remittance Processing Center	62-4510	RM 19 Replacement Monitor Speakers		804.35
9010961717	05/25/2023	Blick Art Materials LLC	62-4350	Pottery Plaster for Ceramic Table		175.23
9010961718	05/25/2023	EAN Services, LLC Enterprise Rent-A-Car	62-4310	Car Rental - Directing Chg Movie Awards		461.73

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.

ESCAPE ONLINE

Page 5 of 7

Checks Dated 05/01/2023 through 05/31/2023

Board Meeting Date June 6, 2023

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
9010961719	05/25/2023	JACOBSEN, BRIDGETTE R	62-4310	Ice Cream Party for Enrichment	57.36	
			62-8699	Reissue Stale Dated Warrant 9010935537	108.69	166.05
9010961720	05/25/2023	Mendes Supply Company	62-4515	Custodial Supplies	714.57	
				Hydrogen Peroxide	269.63	
				Paper Towels & Gloves	1,474.58	2,458.78
9010961721	05/25/2023	ODP Business Solutions, LLC	62-4310	Magnetic Coins		38.55
9010961722	05/25/2023	Paint Marts	62-4540	Paint for Playground Retouch		628.16
9010961723	05/25/2023	Redding Performing Arts Center Kenneth B. Baumann	62-5880	Nov - May Piano Lessons	120.00	
				Nov - May Violin & Theater Lessons	100.00	
				Sep - May Theater & Dance Lessons	210.00	430.00
9010961724	05/25/2023	RUSSO, TESHYA M	62-4310	5/15 - 5/16 Sac Airport Parking - Dir Chg Awards	36.00	
				Car Rental Refuel - Dir Chg Awards	58.41	
				Student Meals - Dir Chg Awards	117.53	211.94
9010961725	05/25/2023	SCHMALL, HEIDI J	62-4310	Adding Machine Tape	8.57	
				Cereal for Lab	13.98	
				Test Strips	12.64	35.19
9010961726	05/25/2023	SCOTT, DONNA G	62-4310	2023 Jaquie Lawson Ecards Subscription	30.00	
				Classroom Supplies	121.11	
				Transparent Tape	12.71	163.82
9010961727	05/25/2023	Shasta - Trinity Schools Insurance Group - Dental	62-9551	Jun 2023 Dentall Preimiums		6,156.08
9010961728	05/25/2023	Shasta - Trinity Schools Insurance Group - Vision	62-9552	Jun 2023 Vision Preimiums		1,260.00
9010961729	05/25/2023	Shasta -Trinity Schools Insurance Group - Medical	62-9550	Jun 2023 Medical Preimiums		51,824.00
9010961730	05/25/2023	Shasta County Office of Ed Attn: Business Office	62-5200	2022/23 Library Services Agreement		325.00
9010961731	05/25/2023	Shasta Union High School Dist Business Services	62-5940	Jun 2023 Managed Cloud Services	535.00	
				Jun 2023 Management & Tech Support	7,975.00	8,510.00
9010961732	05/25/2023	WANG, YIXING	62-4310	LED Chinese Yo Yo for Performance		105.08
9010961733	05/25/2023	World Telecom & Surveillance Inc.	62-4400	Motorized Dome IP Cameras	6,793.12	
			62-5910	Valcom Class Connection IP System Install	18,597.57	25,390.69
Total Number of Checks					97	164,730.11

Fund Summary

Fund	Description	Check Count	Expensed Amount
62	CharterSchoolsEnterprise	97	164,764.48

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.

ESCAPE ONLINE

Page 6 of 7

Checks Dated 05/01/2023 through 05/31/2023

Board Meeting Date June 6, 2023

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
			Total Number of Checks	97		164,764.48
			Less Unpaid Sales Tax Liability			34.37
			Net (Check Amount)			164,730.11

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.

ESCAPE ONLINE

Page 7 of 7

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

Consent Agenda

SUBJECT: Agenda Item 1.3 – Approve John Hart Music Equipment Donation

PREPARER: Lane Carlson

RECOMMENDATION: Motion to Approve RSA Donations as Listed

BACKGROUND:

RSA would like to thank the following community member for their generous donations to RSA.

- Mr. John Hart – Various Music Equipment – RSA Music Programs

REFERENCE:

Governing Board Policies/Acceptance of Gifts

Music instrument donation

Linda Schexnayder <lschexnayder@rsarts.org>
To: Adel Morfin <amorfin@rsarts.org>

Thu, May 18, 2023 at 3:40 PM

John Hart
Would value all equipment at \$500

Mirage Sampler - with accessories and manuals
ESQ1 Synthesizer
Fierman Power Search Projection with Drum Machine, Digital Delay and Analog
Con - Tuner
Guitar Amp
Korg Synthesizer
2 music keyboard stands
1 music stand with stool
2 - Power Amps Yamaha for keyboards
Miscellaneous music cords

--

Thank you,
Linda Schexnayder



Redding School of the Arts

955 Inspiration Place, Redding CA 96003

(530) 247-6933 / FAX (530) 243-4318

lschexnayder@rsarts.org

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

Consent Agenda

SUBJECT: Agenda Item 1.4 – Teacher on Special Assignment Job Description – 2nd Read

PREPARER: Lane Carlson

RECOMMENDATION: Motion to Approve TOSA Job Description

BACKGROUND:

A final draft of the Teacher on Special Assignment Job Description is presented for board approval. In lieu of traditional teaching responsibilities, this position will take on special administrative duties as assigned.

- See Attached: Teacher on Special Assignment Job Description

REFERENCE:

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

Teacher On Special Assignment

About the Employer

Redding School of the Arts is founded on the belief that for many students, the traditional school and/or classroom is not necessarily the best setting for their education. We provide active, curious and social students with options in their educational program, which include the visual and performing arts. RSA offers professional opportunities for teachers who may be looking for a new approach and emphasizes participatory school governance in which teachers are actively involved in decision making at the school site.

RSA recognizes the tremendous untapped potential in many of the ~~students youth~~ in our community. They are often unmotivated to succeed in school because of negative peer influences, frustrations with the learning process and/or limited visions for their futures. RSA seeks to leverage its strong and positive relationships with ~~students teens~~ and its understanding of what motivates them to achieve. ~~Youth enjoy and engage with the career focused curriculum, whether it is for UC/CSU transfer or the completion of a CTE certificate.~~

Job Summary

Under the direction of the Executive Director ~~or their designee~~, the Teacher on Special Assignment (TOSA) serves outside the classroom setting for assignments as determined by the needs of RSA and specified by ~~the Executive Director or their designee~~ Director.

Job description

Under the direct supervision of the Executive Director ~~or their designee~~ /Site ~~Principal~~, the teacher will provide an educational program that meets the instructional needs of each student in the teacher's area of credentialed responsibility consistent with the school goals and school board policy.

1. Provide assistance and instructional support to administrators and classroom teachers to facilitate strategic planning in support of school priorities and results.
2. Resolve student or parent issues regarding discipline and/or attendance;
3. Direct ASB activities: meet with advisors regarding dates, events, necessary paperwork for clubs/activities;
4. Monitor school progress towards achievement of the district goals through review and analysis of data to ensure all decisions and program implementations are data driven;

5. Assist the administration with setting goals for improved instruction and monitoring of student achievement data to make informed instructional decisions;
6. Use knowledge of state standards-based assessment, scoring and reporting methods to aid in the design of school improvement programs.
7. Facilitate regular meetings of instructional staff for the purposes of professional development, curriculum alignment, and improving instructional practices;
8. Assist in the continued enhancement of the management of RSA by modeling appropriate behavior for and toward students and staff, and by displaying professional conduct and appearance at all times;
9. Perform other related duties as assigned or required.

Education and Experience

- A Valid California Teaching Credential
- A minimum of three years teaching experience is required.
- A strong background in effective implementation of professional development, data assessment and instructional coaching.
- Experience in design, implementation, monitoring of programs and presentation of high quality staff development.

General Qualifications

1. A belief in our mission that all students will learn and successfully master the content and skills necessary for **high** school and advanced post secondary education.
2. Desire to work as a vital part of the RSA team to ensure continuous improvement for students, staff and RSA community as a whole.
3. Effectively work with individuals and groups.
4. Follow the principles of training and providing work direction.
5. Analyze assessment, attendance and other relevant data to assist in creating goals and objectives and evaluating the effectiveness of program services.
6. Thorough understanding of the Common Core State Standards.
7. Interpersonal skills using tact, patience and courtesy. Computer technology and software skills.

Ability to

1. Read, interpret and apply legal mandates, policies, rules, regulations and operational procedures pertaining to school and departmental operations.
2. Provide support for RSA to accelerate student achievement and eliminate all achievement gaps.
3. Develop goals and objectives; establish and meet schedules and timelines; work with discretion and confidentiality.
4. Define projects and specifications; deal with a variety of projects simultaneously; prepare clear and concise management reports.

5. Establish and maintain cooperative and effective working relationships. Understand and carry out oral and written directions.
6. Communicate effectively both orally and in writing in a clear and concise manner. Exchange and retrieve information in person and on the telephone.
7. Apply policies and procedures related to the assigned duties and responsibilities of the position with good judgment in a variety of situations.

Board Approved:

Draft - 2nd Read

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

Consent Agenda

SUBJECT: Agenda Item 1.5 – Teacher on Special Assignment Calendar
– 2nd Read

PREPARER: Lane Carlson

RECOMMENDATION: Motion to Approve Calendar

BACKGROUND:

A final draft of the Teacher on Special Assignment Calendar is presented for board approval. This certificated position is scheduled to work a total of 195 days (Aug – Jun) and will closely mirror the Vice Principal calendar.

- See Attached: Teacher on Special Assignment Calendar

REFERENCE:

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

**REDDING SCHOOL OF THE ARTS
2023-2024
TEACHER ON SPECIAL ASSIGNMENT**

0

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 **20**
Holidays **0**
Total Contract Days **195**

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						

18

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			

16

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						

17

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	





6

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
(by law must be Nov 11 if a weekday)
 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**

Consent Agenda

SUBJECT: Agenda Item 1.6 – 2023/24 Columbia/RSA Food Service Contract

PREPARER: Lane Carlson

RECOMMENDATION: Motion to Approve Contract

BACKGROUND:

The Governing Board will approve the Memorandum of Understanding (MOU) between RSA and Columbia ESD for the purpose of providing breakfast & lunch services to RSA for the 2023/24 school year.

- See Attached: RSA/Columbia MOU Draft

REFERENCE:

Board of Trustees
Toby Berens, President
Walter Albert, Clerk
Charles Van Hoosen
Devon Hastings
Kari Cattanaach

Clay Ross
Superintendent



Columbia School District

Kids First!

10140 Old Oregon Trail, Redding, California, 96003
530-223-1915 FAX 530-223-4168

**MEMORANDUM OF UNDERSTANDING BETWEEN
COLUMBIA ELEMENTARY SCHOOL DISTRICT,
AND
REDDING SCHOOL OF THE ARTS 2023-24**

This Memorandum of Understanding (“MOU”) is executed by and between the Columbia Elementary School District (hereinafter “SFA”) and the Redding School of the Arts, a Nonprofit Public Benefit Corporation, (hereinafter referred to as “RSA”).

This Agreement, executed in duplicate and entered into on July 1, 2023 through June 30, 2024 between the Administering Sponsor, hereinafter referred to as School Food Authority (SFA), and the Recipient Charter School, hereinafter referred to as RSA is created for the purpose of providing:

- Lunches under the National School Lunch Program
- Seamless Summer Feeding Option
- School Breakfast Program

It is hereby agreed that:

1. If at any time **RSA** no longer meets the eligibility requirements to participate in the federal child nutrition program (CNP), they will immediately notify the **SFA** and the **SFA** will drop the Recipient from participation under its PSA.
2. The **SFA** will represent the **RSA** as the CNP Sponsor and will claim reimbursement from the California Department of Education (CDE) for all meals served to children enrolled in the RSA meal program(s). The **SFA** will only claim reimbursement for complete meals served to students, according to each child’s eligibility category, at the rate of one lunch per child per day.
3. Once approved by the CDE, **the term of this Agreement is one (1) year**. Either party may terminate this agreement for cause upon ten days written notice. The **SFA** will provide a written notice of termination to the CDE Nutrition Services Division.
4. The **SFA** will conduct the free and reduced-price meal application process, including the distribution, review, and approval of applications for the sites belonging to **RSA**. The **SFA** will create and update the eligibility roster and provide current lists to **RSA** as soon as possible after changes occur.
5. **RSA** will perform the point-of-service meal counts. The **SFA** will provide training as necessary

to staff at **RSA** regarding point-of-service meal counts and completion of all required documents; however the **SFA** will ultimately be responsible for meal counts and claiming accountability.

6. The **SFA** will perform the required daily and monthly meal count edit checks.
7. The **SFA** will conduct the annual Verification process, as well as perform any necessary eligibility verifications for cause, and will notify **RSA** of its findings and any needed changes.
8. The **SFA** will assume responsibility for any over claims identified during a review or audit, and reimburse the CDE accordingly.
9. The **SFA** will obtain CDE approval from this Agreement and then include all participating **RSA** sites in its PSA with the CDE.
10. The **SFA** will provide meals to **RSA** that comply with the nutrition standards established by the United States Department of Agriculture (USDA).
11. The **SFA** will prepare the meals in the kitchens located at Columbia Elementary and/or Mountain View Middle School kitchens using **SFA** staff members. These preparation sites will maintain the appropriate state and local health certifications for the facility.
12. Both parties will be responsible for maintaining the proper temperature of the meals/snacks until they are served.
13. Where applicable, **RSA** will return on an annual basis any and all property owned by the **SFA**.
14. The **SFA** will provide necessary trays, dishes, utensils, straws, and napkins.
15. No later than one (1) week prior to the end of each month the **SFA** will provide to **RSA** a monthly menu consisting of the meals to be served the following month.
16. **RSA** will notify the **SFA** of the number of lunch meals needed for the day as well as the number of breakfasts for the following morning no later than 9:00am via email each day.
17. In the event of extraordinary costs, such as special meals requested or nonpayment of non-subsidized meals. The **SFA** may submit to **RSA** itemized invoices for the meals provided by the **SFA**. The invoices will be for the actual cost of producing meals plus payments from the participating children and adults minus the state and federal reimbursements. **RSA** will submit payment to the **SFA** in such form as required by the **SFA** in a timely manner.
18. When requested by **RSA**, the **SFA** will provide sack lunches for field trips that meet meal pattern requirements. Sack lunches for field trips will be requested at least **7 working days in advance**. The cost per lunch will remain the same as for the regular lunch. **RSA** will be responsible for maintaining the appropriate temperature of lunches until served.

19. All meals, including those for field trips, will be transported from the **SFA** to **RSA**.
20. The gift or exchange of commodities is not permitted. Until students are served a meal, all food remains the property of the **SFA**.
21. **RSA** will indemnify and hold the **SFA** and its officers, employees, and agents harmless from any and all liability, cost, or expense incurred as a result of negligence on the part of the **SFA**.
22. **RSA** will keep and maintain liability insurance, including extended coverage for the product liability in an amount no less than one million dollars each occurrence and will provide the **SFA** with a certificate evidencing insurance in the amount, naming the **SFA** as an additional insured and specifying that the coverage will not be canceled or modified without 60 days notice to the **SFA**.
23. Both parties will comply with all applicable federal, state, and local statues and regulations with regard to the preparation and service of National School Lunch Program and /or School Breakfast Program meals, including but not limited to, all applicable regulations relating to the overt identification of needy pupils, the nutritional content of meals, and nondiscrimination. All records maintained by both parties shall be open and available to inspection by Federal, State, and local authorities in accordance with applicable statues and regulations.
24. All business and information relating to the execution of this agreement and the services thereof, including kitchen visitation, will be directed to the Food Service Director, **SFA**.

Lane Carlson, Executive Director
Redding School of the Arts

Date

Clay Ross, Superintendent
Columbia Elementary School District

Date

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

Financial Reporting

SUBJECT: Agenda Item 2.1 – Finance Committee Meeting Update

PREPARER: Lisa Stewart/Lane Carlson

RECOMMENDATION: Discussion

BACKGROUND:

The Finance Committee will report out on their 5/31 meeting.

- See Attached: Finance Committee Report

REFERENCE:
Finance Committee

Memorandum

Date: June 6, 2023

To: RSA, Inc. Governing Board

From: Finance Committee
Lane Carlson, Executive Director

Re: Budget Final and Salary Recommendations



REDDING SCHOOL of the ARTS

Where Education and the Arts Connect

Members of the Finance Committee: Lisa Stewart, RSA Governing Board Treasurer, Laura Dunaj (Certificated Staff Rep) Linda Schexnayder, (Classified Staff Rep), Cathleen Serna and Robyn Stamm, (Business Service Providers) Lane Carlson, (Exec Director)

Report on 2023-24 Proposed Budget and Salary Recommendations:

The finance committee met on May 31st to go over the Governor's May Budget Revise and RSA's proposed budget as well as the remaining item requested by the Governing Board:

Review potential COLA increase to Reg Ed & MTSS Certificated Salary and Classified Hourly Schedules, comparable to other local area schools, including statutory employer contributions.

Recommendation:

1. We have reviewed the financial reports and assumptions and recommend the board adopt the proposed budget for 2023-24
2. We have reviewed the Multiple Year Projection (MYP) and recommend adoption of the proposed MYP.
3. The Finance Committee prepared a salary increase proposal for all salaries including a 3% classified increase and a restructuring of the certificated salary schedules including MTSS (more closely mirroring common step increases), but due to the economic uncertainty described at the May Revise, we recommend the board consider adopting this proposal in the fall if/when the State's actual income is reported.

In conclusion, we are pleased to recommend a reasonable budget for 2023-2024 that will maintain the board goal of 20% reserve for uncertainty and plan for the high school expansion. Additionally, the Finance Committee, as requested by the Governing board, is assured that the long-term fiscal needs of the school are represented and this Budget demonstrates the school is fiscally solvent for the next three years.

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

Financial Reporting

SUBJECT: Agenda Item 2.2 – 2023/24 Annual Budget & MYP– 1st
Read

PREPARER: Robyn Stamm

RECOMMENDATION: Discussion

BACKGROUND:

The Governing Board will review the 1st draft of the 2023/24 Annual Budget & MYP. The budget will reflect current financial data projections for the new fiscal year. A final copy will be presented for board approval on 6/13.

- See Attached: 2023/24 Annual Budget & MYP

REFERENCE:

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



REDDING SCHOOL of the ARTS
WHERE EDUCATION AND THE ARTS CONNECT

2023-2024 ADOPTED BUDGET

**Presented to the Board of Trustees
June 6, 2023**

**REDDING SCHOOL OF THE ARTS
2023-2024
ADOPTED BUDGET
RECOMMENDED FOR BOARD APPROVAL
JUNE 6, 2023**

BUDGET DEVELOPMENT AND OVERVIEW

The Adopted Budget for 2023-2024 has been prepared based on estimated revenues and expenditures for the current year and two subsequent years. The budget is prepared based on the guidelines received from the State and includes the projected P-2 Average Daily Attendance (ADA) and the current personnel and operations of the charter.

Direction from the Finance committee following the May 31, 2023:

1. Review all revenues and expenditures for this year in comparison of estimated prior year final numbers.
2. Review staffing needs.
3. Review high school building cost.
4. Review proposed COLA and salary increase for 2023-2024.

The school continued to operate in a conservative budget mode through the end of 2022-2023 which resulted in an increase in ending fund balance of approximately \$743,869.

ENROLLMENT AND ADA ASSUMPTIONS

Enrollment is projected to be 665 for 2023-2024.

2022/23:	603
2023/24:	665
2024/25:	732
2025/26:	787

Charter ADA has been estimated at approximately 95% of enrollment. This includes approximately 65 in Home School ADA for 2023-2024.

2022/23:	571.90
2023/24:	631.75
2024/25:	695.40
2025/26:	747.65

STAFFING ASSUMPTIONS

Classroom certificated staffing is 31.70 FTE for 2023-2024, 3.0 for home school, 4.0 admin, 1.0 high school counselor and 6.0 special education certificated staff. Due to the increase in enrollment and addition of the high school we expect an increase in staffing. Classified FTE is approximately 21.09 FTE plus 1.0 admin for 2023-2024.

CONTRIBUTIONS to RESTRICTED PROGRAMS

RSA is projected to contribute \$318,010 of unrestricted funds to restricted programs. Of this amount, \$307,990 is for special education, \$8,344 for theater/facilities and \$1,676 for Title I.

OTHER ASSUMPTIONS

COLAs are projected as follows:

2023/24:	8.22%
2024/25:	3.94%
2025/26:	3.29%

MULTI-YEAR PROJECTION AND CASH FLOW

The district's multi-year projection shows the following net increase in Fund Balance:

2023/24:	+412,448
2024/25:	+575,980
2025/26:	+1,089,609

The cash flow projection for 2023-2024 shows sufficient cash for the fiscal year.

CHANGES ASSUMED IN THE MYP

1. Add an additional 2 High School Teachers and part time (.50 FTE) TOSA in the first subsequent year 2024-2025. Add an additional two high school teachers the second subsequent year.
2. Assumes one staff member to retire over the next MYP cycle and replaced with a less experienced staff member.
3. Assume using portables purchased in 2022-23 for two years then starting construction of the high school in 2023-2024.
4. Estimated costs for expanding into High School have been budgeted in all the subsequent years.

CURRENT YEAR

REVENUE

REVENUE LIMIT

The Adopted projected LCFF/Revenue Limit Income is \$7,212,166. This is an increase of \$1,186,289 over 2022-2023. This reflects the 8.22% COLA and an increase in ADA.

FEDERAL REVENUE

The Federal Revenue projection at this time is \$350,000, a decrease of \$135,998 over 2022-2023, this is mostly due to a decline of available one time federal funds that are remaining.

STATE REVENUE

State Revenue is projected to be \$1,354,316, which is \$1,028,100 less than the 2022-2023. This decrease is due to one-time funds received in 2022-2023 in the form of the Learning Recovery Block Grant, the Arts, Music and Instructional Block Grant and revenue received due to declining enrollment in 2021/2022.

LOCAL REVENUE

Local Revenue is projected to be \$206,746, which is \$129,279 less than the 2022-2023. This is due to estimating a decrease in local revenue.

EXPENDITURES

CERTIFICATED SALARIES

Certificated salaries are projected to be \$3,449,984, which is an increase of \$360,090 when compared to 2022-2023. This difference includes the additional staff vacancies for 2023-2024 associated with the high school expansion.

CLASSIFIED SALARIES

Classified salaries are projected to be \$865,748, which is \$121,420 less than 2022-2023. This reflects a reorganization of elective teachers moving to a certificated salary schedule from the classified salary schedule. This also includes replacing classified staff due to resignations.

EMPLOYEE BENEFITS

Employee benefits are projected to be \$1,917,114, which is a decrease of \$81,111 compared to the 2022-2023. This is due to a decrease in STRs on Behalf and a decrease in the SUI rate.

BOOKS AND SUPPLIES

Books and supplies are projected to be \$459,335, which is an increase of \$10,804 over the 2022-2023. This is primarily due to expanding the high school.

CONTRACTED SERVICES AND OTHER OPERATING EXPENSES

Services and other operating expenses are projected to be \$2,018,599, which is an increase of \$55,970 compared to the 2022-2023. This reflects on going expending of one-time funds and building and design fees associated with the building of the high school.

ENDING BALANCE

The projected 2023-2024 Ending Balance includes the following:

Restricted Reserve	\$ 819,147
Reserve for Net Assets	57,760
7.5% Economic Uncertainties	653,309
Board Assigned 2 Months Payroll	1,059,254
Board Assigned High School Building	480,683
Board Assigned Deferred Maintenance	480,683
Board Assigned Technology Replacement	480,683
Total Estimated Ending Fund Balance, June 30, 2024	<u>\$4,031,519</u>

*Includes One-time restricted Federal and State funds

**COMPARISON OF REVENUES AND EXPENDITURES
2023-2024 ADOPTED BUDGET**

		2022/23 TRUE UP BUDGET			2023/24 ADOPTED BUDGET					
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted Variance	Restricted Variance	Total Variance
REVENUES										
LCFF Revenue Sources	8010 - 8099	6,025,877	0	6,025,877	7,212,166	0	7,212,166	1,186,289	0	1,186,289
Federal Revenues	8100 - 8299	0	485,998	485,998	0	350,000	350,000	0	(135,998)	(135,998)
Other State Revenues	8300 - 8599	613,950	1,768,466	2,382,416	113,236	1,241,080	1,354,316	(500,714)	(527,386)	(1,028,100)
Other Local Revenues	8600 - 8799	151,382	184,643	336,025	45,000	161,746	206,746	(106,382)	(22,897)	(129,279)
Interfund Transfers In	8910 - 8929	0	0	0	0	0	0	0	0	0
Other Sources	8930 - 8979	0	0	0	0	0	0	0	0	0
Contributions	8980 - 8999	(129,865)	129,865	0	(318,010)	318,010	0	(188,145)	188,145	0
TOTAL REVENUES		6,661,344	2,568,972	9,230,316	7,052,392	2,070,836	9,123,228	391,048	(498,136)	(107,088)
EXPENDITURES										
Certificated Salaries	1000 - 1999	2,499,202	590,692	3,089,894	2,805,538	644,446	3,449,984	306,336	53,754	360,090
Classified Salaries	2000 - 2999	770,872	216,296	987,168	676,731	189,017	865,748	(94,141)	(27,279)	(121,420)
Employee Benefits	3000 - 3999	1,222,361	775,864	1,998,225	1,324,221	592,893	1,917,114	101,860	(182,971)	(81,111)
Books and Supplies	4000 - 4999	240,806	207,725	448,531	266,648	192,687	459,335	25,842	(15,038)	10,804
Services, Other Operating Expenses	5000 - 5999	1,601,812	360,817	1,962,629	1,530,475	488,124	2,018,599	(71,337)	127,307	55,970
Capital Outlay	6000 - 6999	0	0	0	0	0	0	0	0	0
Other Outgo (excluding indirect)	7100 - 7499	0	0	0	0	0	0	0	0	0
Direct Support / Indirect Costs	7300 - 7399	(5,425)	5,425	0	0	0	0	5,425	(5,425)	0
Interfund Transfers Out	7610 - 7629	0	0	0	0	0	0	0	0	0
Other Uses	7630 - 7699	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES		6,329,628	2,156,819	8,486,447	6,603,613	2,107,167	8,710,780	273,985	(49,652)	224,333
NET INCREASE/DECREASE IN FUND BALANCE		331,716	412,153	743,869	448,779	(36,331)	412,448	117,063	(448,484)	(331,421)
BEGINNING BALANCE		2,427,687	447,515	2,875,202	2,759,403	859,668	3,619,071	331,716	412,153	743,869
Audit/Other Restatement Adjustments		0	0	0	0	0	0	0	0	0
ENDING BALANCE		2,759,403	859,668	3,619,071	3,208,182	823,337	4,031,519	448,779	(36,331)	412,448

Funded LCFF ADA

570.19

631.75

**2023-24 PRELIMINARY BUDGET
MULTI-YEAR PROJECTION
Redding School of the Arts**

		2023-24 Adopted Budget			2024-25 Projected			2025-26 Projected		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
REVENUES	Object									
LCFF Revenue Sources	8010 - 8099	7,212,166	0	7,212,166	8,342,488	0	8,342,488	9,316,452	0	9,316,452
Federal Revenues	8100 - 8299	0	350,000	350,000	0	326,379	326,379	0	190,679	190,679
Other State Revenues	8300 - 8599	113,236	1,241,080	1,354,316	137,063	1,147,778	1,284,841	149,408	1,151,279	1,300,687
Other Local Revenues	8600 - 8799	45,000	161,746	206,746	45,150	177,499	222,649	45,254	194,826	240,080
Interfund Transfers In	8910 - 8929	0	0	0	0	0	0	0	0	0
Other Sources	8930 - 8979	0	0	0	0	0	0	0	0	0
Contributions	8980 - 8999	(318,010)	318,010	0	(320,344)	320,344	0	(324,762)	324,762	0
TOTAL REVENUES		7,052,392	2,070,836	9,123,228	8,204,357	1,972,000	10,176,357	9,186,352	1,861,546	11,047,898
EXPENDITURES	Object									
Certificated Salaries	1000 - 1999	2,805,538	644,446	3,449,984	3,005,767	635,827	3,641,594	3,286,532	642,420	3,928,952
Classified Salaries	2000 - 2999	676,731	189,017	865,748	768,458	177,873	946,331	780,389	180,036	960,425
Employee Benefits	3000 - 3999	1,324,221	592,893	1,917,114	1,446,426	582,276	2,028,702	1,547,541	584,624	2,132,165
Step and Column		0	0	0	10,354	2,233	12,587	10,665	2,171	12,836
STRS		0	0	0	0	0	0	0	0	0
PERS		0	0	0	2,088	615	2,703	1,458	500	1,958
Books and Supplies	4000 - 4999	266,648	192,687	459,335	285,417	191,787	477,204	315,152	69,087	384,239
Services, Other Operating Expenses	5000 - 5999	1,530,475	488,124	2,018,599	2,019,449	471,807	2,491,256	2,054,882	432,832	2,487,714
Capital Outlay	6000 - 6599	0	0	0	0	0	0	50,000	0	50,000
Other Outgo	7100 - 7499	0	0	0	0	0	0	0	0	0
Direct Support / Indirect Costs	7300 - 7399	0	0	0	(6,085)	6,085	0	(5,858)	5,858	0
Interfund Transfers Out	7610 - 7629	0	0	0	0	0	0	0	0	0
Other Uses	7630 - 7699	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES		6,603,613	2,107,167	8,710,780	7,531,874	2,068,503	9,600,377	8,040,761	1,917,528	9,958,289
NET INCREASE/DECREASE IN FUND BALANCE		448,779	(36,331)	412,448	672,483	(96,503)	575,980	1,145,591	(55,982)	1,089,609
BEGINNING BALANCE		2,763,593	855,478	3,619,071	3,212,372	819,147	4,031,519	3,884,855	722,644	4,607,499
Audit Adjustment		0	0	0	0	0	0	0	0	0
ENDING BALANCE		3,212,372	819,147	4,031,519	3,884,855	722,644	4,607,499	5,030,446	666,662	5,697,108

Components of Ending Fund Balance

Restricted Reserve		819,147	819,147		722,644	722,644		666,662	666,662
Reserve for Net Assets	57,760		57,760	60,648	-	60,648	63,680	-	63,680
7.5% Economic Uncertainties	653,309		653,309	720,028	-	720,028	746,872	-	746,872
Board Assigned 2 Months Payroll	1,059,254		1,059,254	1,240,078		1,240,078	1,301,092		1,301,092
Board Assigned High School Building	480,683		480,683	621,367		621,367	972,934		972,934
Board Assigned Deferred Maintenance	480,683		480,683	621,367		621,367	972,934		972,934
Board Assigned Technology Replacement	480,683		480,683	621,367		621,367	972,934		972,934
Total Ending Fund Balance		3,212,372	819,147	4,031,519	3,884,855	722,644	4,607,499	5,030,446	666,662

Funded LCFF ADA

631.75

695.40

747.65

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	6,025,877.00	7,212,166.00	19.7%
2) Federal Revenue		8100-8299	485,998.00	350,000.00	-28.0%
3) Other State Revenue		8300-8599	2,382,416.00	1,354,316.00	-43.2%
4) Other Local Revenue		8600-8799	336,025.00	206,746.00	-38.5%
5) TOTAL, REVENUES			9,230,316.00	9,123,228.00	-1.2%
B. EXPENSES					
1) Certificated Salaries		1000-1999	3,089,894.00	3,449,984.00	11.7%
2) Classified Salaries		2000-2999	987,168.00	865,748.00	-12.3%
3) Employee Benefits		3000-3999	1,998,225.00	1,917,114.00	-4.1%
4) Books and Supplies		4000-4999	448,531.00	459,335.00	2.4%
5) Services and Other Operating Expenses		5000-5999	1,962,629.00	2,018,599.00	2.9%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			8,486,447.00	8,710,780.00	2.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			743,869.00	412,448.00	-44.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			743,869.00	412,448.00	-44.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	2,799,975.00	3,619,071.00	29.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,799,975.00	3,619,071.00	29.3%
d) Other Restatements		9795	75,227.00	0.00	-100.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,875,202.00	3,619,071.00	25.9%
2) Ending Net Position, June 30 (E + F1e)			3,619,071.00	4,031,519.00	11.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	70,056.00	0.00	-100.0%
b) Restricted Net Position		9797	855,478.00	819,147.00	-4.2%
c) Unrestricted Net Position		9790	2,693,537.00	3,212,372.00	19.3%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,321,828.56		
1) Fair Value Adjustment to Cash in County Treasury		9111	(62,762.00)		
b) in Banks		9120	99,950.41		
c) in Revolving Cash Account		9130	200.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	128,833.91		
4) Due from Grantor Government		9290	400,878.98		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	2,053.54		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	40,719.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
e) Accumulated Depreciation - Buildings		9435	(28,619.24)		
f) Equipment		9440	270,310.38		
g) Accumulated Depreciation - Equipment		9445	(212,354.05)		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			3,961,039.49		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	301,527.89		
2) Due to Grantor Governments		9590	90.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			301,617.89		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
(G11 + H2) - (I7 + J2)			3,659,421.60		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	5,070,486.00	6,155,743.00	21.4%
Education Protection Account State Aid - Current Year		8012	115,584.00	126,350.00	9.3%
State Aid - Prior Years		8019	(12,264.00)	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	852,071.00	930,073.00	9.2%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			6,025,877.00	7,212,166.00	19.7%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	67,500.00	67,500.00	0.0%
Special Education Discretionary Grants		8182	20,933.00	0.00	-100.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	56,836.00	56,836.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	11,139.00	11,139.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	10,000.00	10,000.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	319,590.00	204,525.00	-36.0%
TOTAL, FEDERAL REVENUE			485,998.00	350,000.00	-28.0%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	460,505.00	460,505.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	11,633.00	14,990.00	28.9%
Lottery - Unrestricted and Instructional Materials		8560	123,741.00	138,253.00	11.7%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,786,537.00	740,568.00	-58.5%
TOTAL, OTHER STATE REVENUE			2,382,416.00	1,354,316.00	-43.2%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	20,000.00	28,000.00	40.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	160,523.00	157,526.00	-1.9%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	155,502.00	21,220.00	-86.4%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			336,025.00	206,746.00	-38.5%
TOTAL, REVENUES			9,230,316.00	9,123,228.00	-1.2%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,300,820.00	2,593,494.00	12.7%
Certificated Pupil Support Salaries		1200	392,309.00	403,378.00	2.8%
Certificated Supervisors' and Administrators' Salaries		1300	396,765.00	453,112.00	14.2%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			3,089,894.00	3,449,984.00	11.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	316,062.00	194,360.00	-38.5%
Classified Support Salaries		2200	194,191.00	211,601.00	9.0%
Classified Supervisors' and Administrators' Salaries		2300	61,606.00	62,095.00	0.8%
Clerical, Technical and Office Salaries		2400	368,285.00	345,464.00	-6.2%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Other Classified Salaries		2900	47,024.00	52,228.00	11.1%
TOTAL, CLASSIFIED SALARIES			987,168.00	865,748.00	-12.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	1,025,115.00	914,877.00	-10.8%
PERS		3201-3202	234,525.00	206,117.00	-12.1%
OASDI/Medicare/Alternative		3301-3302	116,342.00	121,965.00	4.8%
Health and Welfare Benefits		3401-3402	558,065.00	629,830.00	12.9%
Unemployment Insurance		3501-3502	20,934.00	2,562.00	-87.8%
Workers' Compensation		3601-3602	33,244.00	36,821.00	10.8%
OPEB, Allocated		3701-3702	10,000.00	4,942.00	-50.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,998,225.00	1,917,114.00	-4.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	44,272.00	78,112.00	76.4%
Books and Other Reference Materials		4200	2,540.00	1,500.00	-40.9%
Materials and Supplies		4300	296,663.00	277,880.00	-6.3%
Noncapitalized Equipment		4400	105,056.00	101,843.00	-3.1%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			448,531.00	459,335.00	2.4%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	27,000.00	20,000.00	-25.9%
Travel and Conferences		5200	68,486.00	108,603.00	58.6%
Dues and Memberships		5300	5,500.00	5,615.00	2.1%
Insurance		5400-5450	244,095.00	225,000.00	-7.8%
Operations and Housekeeping Services		5500	127,480.00	132,110.00	3.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	351,925.00	323,850.00	-8.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	989,856.00	1,092,225.00	10.3%
Communications		5900	148,287.00	111,196.00	-25.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,962,629.00	2,018,599.00	2.9%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense—Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense—Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENSES			8,486,447.00	8,710,780.00	2.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

1st Read

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	6,025,877.00	7,212,166.00	19.7%
2) Federal Revenue		8100-8299	485,998.00	350,000.00	-28.0%
3) Other State Revenue		8300-8599	2,382,416.00	1,354,316.00	-43.2%
4) Other Local Revenue		8600-8799	336,025.00	206,746.00	-38.5%
5) TOTAL, REVENUES			9,230,316.00	9,123,228.00	-1.2%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		4,646,489.00	4,934,225.00	6.2%
2) Instruction - Related Services	2000-2999		1,054,247.00	1,063,164.00	0.8%
3) Pupil Services	3000-3999		570,270.00	585,923.00	2.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		833,964.00	830,676.00	-0.4%
8) Plant Services	8000-8999		1,381,477.00	1,296,792.00	-6.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			8,486,447.00	8,710,780.00	2.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			743,869.00	412,448.00	-44.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			743,869.00	412,448.00	-44.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	2,799,975.00	3,619,071.00	29.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,799,975.00	3,619,071.00	29.3%
d) Other Restatements		9795	75,227.00	0.00	-100.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,875,202.00	3,619,071.00	25.9%
2) Ending Net Position, June 30 (E + F1e)			3,619,071.00	4,031,519.00	11.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	70,056.00	0.00	-100.0%
b) Restricted Net Position		9797	855,478.00	819,147.00	-4.2%
c) Unrestricted Net Position		9790	2,693,537.00	3,212,372.00	19.3%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	122,100.00	122,100.00
6266	Educator Effectiveness, FY 2021-22	104,463.00	71,719.00
6300	Lottery: Instructional Materials	145,839.00	178,346.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	159,032.00	155,779.00
7425	Expanded Learning Opportunities (ELO) Grant	13,642.00	0.00
7435	Learning Recovery Emergency Block Grant	249,663.00	249,663.00
8210	Student Activity Funds	31,276.00	31,276.00
9010	Other Restricted Local	29,463.00	10,264.00
Total, Restricted Net Position		855,478.00	819,147.00

1st Read

Description	2022-23 Estimated Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	570.19	570.19	570.19	631.75	631.75	631.75
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	570.19	570.19	570.19	631.75	631.75	631.75
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	570.19	570.19	570.19	631.75	631.75	631.75

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:		JUNE								
A. BEGINNING CASH			3,341,826.00	3,674,011.00	2,795,915.00	2,696,098.00	2,730,154.00	2,951,917.00	3,090,294.00	3,209,802.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		314,105.00	314,105.00	565,388.00	565,388.00	565,388.00	565,388.00	565,388.00	565,388.00
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099		121,013.00		113,588.00	75,725.00	74,406.00	74,406.00	74,406.00	74,406.00
Federal Revenue	8100-8299		350,000.00							
Other State Revenue	8300-8599		76,437.00	20,427.00	42,609.00	40,115.00	162,336.00	170,227.00	45,803.00	38,136.00
Other Local Revenue	8600-8799		1,209.00	101.00	20,124.00	23,846.00	55,105.00	16,284.00	14,931.00	15,430.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			862,764.00	334,633.00	741,709.00	705,074.00	857,235.00	826,305.00	700,528.00	693,360.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		13,324.00	325,351.00	328,239.00	332,712.00	337,471.00	333,175.00	341,363.00	374,318.00
Classified Salaries	2000-2999		3,258.00	36,819.00	91,417.00	84,787.00	90,371.00	83,536.00	62,118.00	73,282.00
Employee Benefits	3000-3999		5,302.00	119,426.00	140,995.00	142,298.00	149,632.00	145,489.00	135,621.00	149,463.00
Books and Supplies	4000-4999		44,322.00	135,586.00	52,931.00	13,385.00	10,794.00	8,103.00	7,321.00	12,749.00
Services	5000-5999		194,778.00	595,847.00	232,613.00	58,823.00	47,434.00	35,610.00	32,173.00	56,026.00
Capital Outlay	6000-6599									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			260,984.00	1,213,029.00	846,195.00	632,005.00	635,702.00	605,913.00	578,596.00	665,838.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	(5,326.00)	471.00	551.00	505.00	551.00	(93.00)	127.00	(764.00)	11.00
Accounts Receivable	9200-9299	(587,004.00)	(296,812.00)	(5,319.00)	(2,665.00)	(44,770.00)	(6,272.00)	(87,910.00)	(3,272.00)	(95,268.00)
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330	42,305.00	45,764.00							
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		(550,025.00)	(250,577.00)	(4,768.00)	(2,160.00)	(44,219.00)	(6,365.00)	(87,783.00)	(4,036.00)	(95,257.00)
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	(47,669.00)	19,118.00	(5,068.00)	(6,829.00)	(5,206.00)	(6,595.00)	(5,768.00)	(1,612.00)	(8,134.00)
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690	(100.00)	(100.00)							
SUBTOTAL		(47,769.00)	19,018.00	(5,068.00)	(6,829.00)	(5,206.00)	(6,595.00)	(5,768.00)	(1,612.00)	(8,134.00)
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(502,256.00)	(269,595.00)	300.00	4,669.00	(39,013.00)	230.00	(82,015.00)	(2,424.00)	(87,123.00)
E. NET INCREASE/DECREASE (B - C + D)			332,185.00	(878,096.00)	(99,817.00)	34,056.00	221,763.00	138,377.00	119,508.00	(59,601.00)
F. ENDING CASH (A + E)			3,674,011.00	2,795,915.00	2,696,098.00	2,730,154.00	2,951,917.00	3,090,294.00	3,209,802.00	3,150,201.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF: JUNE									
A. BEGINNING CASH		3,150,201.00	3,200,853.00	3,754,606.00	3,547,507.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	565,388.00	565,388.00	565,388.00	565,391.00	0.00		6,282,093.00	6,282,093.00
Property Taxes	8020-8079							0.00	0.00
Miscellaneous Funds	8080-8099	128,768.00	95,486.00	82,386.00	15,483.00			930,073.00	930,073.00
Federal Revenue	8100-8299							350,000.00	350,000.00
Other State Revenue	8300-8599	45,563.00	504,202.00	31,410.00	177,051.00			1,354,316.00	1,354,316.00
Other Local Revenue	8600-8799	15,207.00	13,913.00	15,426.00	15,170.00			206,746.00	206,746.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		754,926.00	1,178,989.00	694,610.00	773,095.00	0.00	0.00	9,123,228.00	9,123,228.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	357,489.00	363,495.00	343,047.00		0.00		3,449,984.00	3,449,984.00
Classified Salaries	2000-2999	77,174.00	74,058.00	93,482.00	95,446.00			865,748.00	865,748.00
Employee Benefits	3000-3999	145,241.00	142,991.00	148,147.00	492,509.00			1,917,114.00	1,917,114.00
Books and Supplies	4000-4999	19,781.00	5,600.00	22,799.00	125,964.00			459,335.00	459,335.00
Services	5000-5999	86,929.00	24,609.00	306,985.00	10,240.00	336,532.00		2,018,599.00	2,018,599.00
Capital Outlay	6000-6599							0.00	0.00
Other Outgo	7000-7499							0.00	0.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		686,614.00	610,753.00	914,460.00	724,159.00	336,532.00	0.00	8,710,780.00	8,710,780.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	1,249.00					0.00	2,608.00	
Accounts Receivable	9200-9299	(24,386.00)	(20,330.00)					(587,004.00)	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330			(3,489.00)				42,275.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	0.00
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		(23,137.00)	(20,330.00)	(3,489.00)	0.00	0.00	0.00	(542,121.00)	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(5,477.00)	(5,847.00)	(16,251.00)				(47,669.00)	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690			11.00				(89.00)	
SUBTOTAL		(5,477.00)	(5,847.00)	(16,240.00)	0.00	0.00	0.00	(47,758.00)	
<u>Nonoperating</u>									
Suspense Clearing	9910						771,608.00	771,608.00	
TOTAL BALANCE SHEET ITEMS		(17,660.00)	(14,483.00)	12,751.00	0.00	0.00	771,608.00	277,245.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		50,652.00	553,753.00	(207,099.00)	48,936.00	(336,532.00)	771,608.00	689,693.00	412,448.00
F. ENDING CASH (A + E)		3,200,853.00	3,754,606.00	3,547,507.00	3,596,443.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								4,031,519.00	

Section I - Expenditures	Funds 01, 09, and 62			2022-23 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	8,486,447.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	489,137.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	0.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	216,738.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.		0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)			216,738.00
D. Plus additional MOE expenditures:			
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.		0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)			7,780,572.00
Section II - Expenditures Per ADA			2022-23 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, Line C9)			570.19
B. Expenditures per ADA (Line I.E divided by Line II.A)			13,645.58
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total		Per ADA

<p>A. Base expenditures (Preloaded expenditures from prior year official CDE MOE Calculation) (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)</p>		
<p>1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)</p>		
<p>2. Total adjusted base expenditure amounts (Line A plus Line A.1)</p>		
<p>B. Required effort (Line A.2 times 90%)</p>		
<p>C. Current year expenditures (Line I.E and Line II.B)</p>		
<p>D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)</p>		

1st Read

<p>E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)</p>	MOE Met	
<p>F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2024-25 may be reduced by the lower of the two percentages)</p>	0.00%	0.00%
<p>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</p>		
<p>Description of Adjustments</p>	<p>Total Expenditures</p>	<p>Expenditures Per ADA</p>
<p> </p>	<p> </p>	<p> </p>
<p>Total adjustments to base expenditures</p>	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
 (Functions 7200-7700, goals 0000 and 9000) 265,202.00
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
 (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 5,800,085.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.57%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

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

A. Indirect Costs

- 1. Other General Administration, less portion charged to restricted resources or specific goals
 (Functions 7200-7600, objects 1000-5999, minus Line B9) 622,713.00
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals
 (Function 7700, objects 1000-5999, minus Line B10) 48,906.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	53,993.50
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	9,140.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	734,752.50
9. Carry-Forward Adjustment (Part IV, Line F)	66,987.66
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	801,740.16

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	4,619,489.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	1,054,247.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	570,270.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	135,202.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	13,200.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	13,943.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	1,127,483.50
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	190,860.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	7,724,694.50

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

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

(Line A8 divided by Line B19)	9.51%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/ic)

(Line A10 divided by Line B19)	10.38%
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Part IV - Carry-forward Adjustment

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

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	734,752.50
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	134,830.92
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (10.39%) times Part III, Line B19); zero if negative	66,987.66
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (10.39%) times Part III, Line B19) or (the highest rate used to recover costs from any program (8.74%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	66,987.66
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	66,987.66

Approved indirect cost rate: 10.39%
 Highest rate used in any program: 8.74%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
62	3310	62,075.00	5,425.00	8.74%

1st Read

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

Financial Reporting

SUBJECT: Agenda Item 2.3 – High School Building Committee Update
& Finance Recommendation

2.3.1 Ziegler & Company Bond Financing & Engagement
Letter

PREPARER: Lane Carlson

RECOMMENDATION: Discussion/Action to Approve

BACKGROUND:

The High School Building Committee will report out on their Request for Proposals to secure financing for high school construction and make their final recommendation to the board. The board will review the proposal from Ziegler & Company before taking action.

- See Attached: Building Committee Update & Finance Recommendation
- See Attached: Ziegler & Company Bond Financing & Engagement Letter

REFERENCE:



Date: May 30, 2023
To: RSA Governing Board
From: RSA Building Committee

Regarding: RSA High School and Theater Building Project Finance Recommendations

The Building Committee Members as appointed by the Governing Board:

Lane Carlson, CEO
Jean Hatch, Governing Board President
Daria O'Brien, Board Member
Scott Wahl, Community Member Civil Engineer
Margaret Johnson, Retired CEO

Overview of the Committee Work for school year 2022 - 2023:

1. The Building Committee has been meeting regularly to discuss building needs and city requirements and permits with NMR.
2. The Building Committee has completed the first draft budget for estimated building cost for Phase 1 Classrooms.
3. The Building Committee has estimated overall project costs to secure affordable financing for both the Phase 1 Classroom and Phase 2 Theater.
4. The Building Committee sent out four RFP for local bank financing and to Zeigler Bond financing (this company specializes in charter school construction financing) and RSA has had conversations with them in the past. Using an established rubric to evaluate returned bank RFP, the committee met with one local bank for additional information.
5. Meeting notes are public documents and available to the board to review.

Given the Finance Committee's estimated annual building repayment amount as presented in the draft Annual and MYP budget, the Building Committee is recommending that the RSA Governing Board approve the finance agreement with Ziegler and Company.

Supporting Documents sent separately.



Ziegler

CAPITAL :: INVESTMENTS :: ADVICE

One North Wacker Drive
Suite 2000
Chicago, IL 60606

Phone: 800-558-1776
Fax: 414-978-6575

www.Ziegler.com

May 25, 2023

Ms. Jean Hatch
Board President
Redding School of the Arts
955 Inspiration Place
Redding, CA 96003

Dear Ms. Hatch:

This letter confirms the engagement of B.C. Ziegler and Company (“Ziegler”) by Redding School of the Arts (the “Borrower”), to act as lead underwriter for the Borrower’s offering (the “Offering”) of tax exempt bonds (the “Bonds”) to finance (i) the acquisition, construction, improvement and/or equipping of educational facilities, (ii) a debt service reserve fund (if applicable), (iii) transaction costs of the issuance, and (iv) other capital expenditures of the Borrower (collectively, the “Project”). The Bonds will be issued by an identifiable and acceptable issuing authority (the “Authority” or “Issuer”).

1. **Underwriting Services** – Underwriting services to be provided by Ziegler under the terms of this engagement are as follows:
 - (a) offer the Bonds for sale on a best efforts basis;
 - (b) assist the Borrower in the preparation of an Official Statement (the “Official Statement”) describing the Borrower, the Issuer, the Project and the Bonds, which Official Statement shall not be made available to potential investors until such Official Statement, and its use, shall be approved by the Borrower;
 - (c) submit a bond purchase agreement (the “Bond Purchase Agreement”) to the Borrower and the Issuer for the purchase of the Bonds at interest rates. This Bond Purchase Agreement will be subject to acceptance and approval by the Borrower;
 - (d) act as lead underwriter of the Bonds as specified above; and
 - (e) assist the Borrower with the preparation of any other communications to be used in placing the Bonds.

Regulatory Disclosure

The Borrower acknowledges and agrees that Ziegler reserves the right not to participate in the offering of the Bonds and that Ziegler’s engagement hereunder is not an agreement by it or any of its affiliates to underwrite, place or purchase any securities or otherwise provide financing until the execution of Bond Purchase Agreement. Borrower further acknowledges and agrees that Ziegler is acting solely as underwriter for the Bonds and not as a municipal advisor, financial advisor or fiduciary to the Borrower. Unlike a municipal advisor to a municipal entity, Ziegler will not have a fiduciary duty to the issuer under the federal securities laws and is, therefore, not required by federal

law to act in the best interests of the issuer without regard to its own financial or other interests. Municipal Securities Rulemaking Board Rule G-17 requires an underwriter to deal fairly at all times with both Borrower and investors. In its capacity as underwriter, Ziegler's primary role (subject to the provisions hereof) is to purchase the Bonds with a view to distribution, or arrange for the purchase of the Bonds, in an arm's length commercial transaction at a fair and reasonable price. Ziegler must balance its duty to purchase the Bonds at a fair and reasonable price with its duty to sell the Bonds to investors at prices that are fair and reasonable. As an underwriter, Ziegler's financial and other interests differ from (and may conflict with) the interests of the Borrower. Any advice rendered by Ziegler to the Borrower pursuant hereto (including, but not limited to, advice regarding the structure, timing and terms of the issue of the Bonds or other similar matters concerning the issue of the Bonds) is rendered solely in Ziegler's capacity as an underwriter, and no such advice shall render or result in Ziegler being considered or in fact acting as a municipal advisor, financial advisor or fiduciary to the Borrower, or to any other party in connection with the issuance of the Bonds. Borrower shall consult with its own legal, financial advisors and/or municipal advisors to the extent it deems appropriate in connection with the Offering. Ziegler will review the Official Statement for the Bonds in accordance with, and as part of, its responsibilities to investors under the federal securities laws, as applied to the facts and circumstances of this transaction.

2. **Information** - In connection with the engagement of Ziegler hereunder and the Borrower's preparation of the Official Statement, the Borrower will furnish Ziegler with any information (the "Information") concerning the Borrower and the Project which Ziegler reasonably deems appropriate and will provide Ziegler with access to the Borrower's officers, directors, accountants, counsel and other advisors. The Borrower represents and warrants to Ziegler that the Information and the Official Statement will be true and accurate in all material respects and will not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements therein not misleading in light of the circumstances under which such statements are made. The Borrower acknowledges and agrees that Ziegler will be using and relying upon such Information supplied by the Borrower and its officers, directors, agents and other representatives and any other publicly available information concerning the Borrower and the public without any independent investigation or verification thereof or independent appraisal by Ziegler of the Borrower or its business or assets.
3. **Underwriting Fees** - As shall be specified in the Bond Purchase Agreement, Ziegler's fee for this Offering will be equal to 1.50% of the par amount of Bonds offered. Ziegler's fees will be due and payable at closing on the sale of the Bonds, in the form of underwriter's discount or such other method of payment as the parties may agree in the Bond Purchase Agreement. Underwriting compensation will be contingent on the closing of the transaction. Contingent financing fees such as this can create a potential conflict of interest for Ziegler to recommend a transaction. Ziegler will coordinate all aspects of Bond delivery.
4. **Indemnification** - In connection with Ziegler's engagement (which engagement may have commenced prior to the date hereof), the Borrower agrees to indemnify and hold harmless Ziegler and its affiliates, directors, officers, and employees or any of each of their respective successors and assigns, from and against any losses, claims, damages or liabilities related to or arising out of such engagement and will reimburse Ziegler for all expenses (including counsel fees) as they are incurred by Ziegler in connection with investigating, preparing or defending any such action or claim in which Ziegler is a party. The Borrower will not, however, be responsible for any claims, liabilities, losses, damages or expenses which are finally judicially determined to have resulted directly and primarily from Ziegler's bad faith, willful misconduct or gross negligence.

If the indemnification provided for in the foregoing paragraph is judicially determined to be unavailable then, in lieu of indemnity, the Borrower shall contribute to the amount paid or payable by such person as a result of such losses, claims, damages or liabilities (and expenses relating thereto)

in such proportion as is appropriate to reflect the relative benefits to the Borrower, on the one hand, and Ziegler, on the other hand, of the engagement provided for in this agreement provided, however, in no event shall Ziegler's aggregate contribution to the amount paid or payable exceed the aggregate amount of fees actually received by Ziegler under this agreement. For the purposes of this agreement, the relative benefits to the Borrower and to Ziegler of the engagement under this agreement shall be deemed to be in the same proportion as (a) the total proceeds received or contemplated to be received by the Borrower in the Offering, whether or not such Offering is consummated, to (b) the fees paid or to be paid to Ziegler under this agreement.

The Borrower also agrees that neither Ziegler, nor any of its parents, affiliates, officers, directors, employees or agents shall have any liability to the Borrower for or in connection with such engagement except for any such liability for losses, claims, damages, liabilities or expenses incurred by the Borrower which are finally judicially determined to have resulted directly and primarily from Ziegler's bad faith, willful misconduct or gross negligence.

5. **Disbursements** – The Borrower shall be responsible for the payment of costs related to the issuance of the Bonds including, but not limited to, title insurance, bond printing, auditor's and other consultant's fees, preliminary and final official statement printing, bond counsel fees, underwriter's counsel fees, the Borrower's counsel fees, credit facility provider's fees (if applicable), and trustee's fees. The Borrower shall reimburse Ziegler for its out-of-pocket fees and reasonable expenses incurred during the term of its engagement hereunder, including, but not limited to, the reasonable fees and expenses of its legal counsel and those of any due diligence or file review service or other advisor retained by Ziegler in connection with its engagement hereunder. Upon any termination of Ziegler's engagement hereunder, the Borrower agrees to pay such reasonable fees and expenses to Ziegler upon demand with a delivery of a statement of fees. Ziegler assumes responsibility for expenses incurred in connection with Municipal Securities Rulemaking Board (MSRB) fees, CUSIP fees, all expenses of communication between the underwriters (syndication expenses).
6. **Conditions to Engagement** - This letter is not a commitment to underwrite the Bonds, but is intended to be a statement of mutual intention to complete the transaction outlined herein, it being recognized that many material details of the financing can only be determined at the time definitive documents have been drafted and mutually agreed upon. It is understood that the carrying out of this proposal shall be subject to the following conditions being satisfactory to Ziegler at the time a Bond Purchase Agreement is signed and the Bonds are offered for sale to the public: (1) compliance with all federal and state laws and regulations, (2) the financial and operational position of the Borrower, (3) the absence of claims and litigation not covered by insurance, (4) an adequate legal (non-usurious) interest rate being applicable to the Bonds, (5) general political, economic and market conditions being such that Ziegler in its judgment will be able to sell the Bonds in the then current market, (6) due diligence investigation of the affairs of the Borrower and of the proposed collateral not revealing circumstances which, in the judgment of Ziegler, would present material risks not reasonably contemplated by or disclosed to Ziegler on the date hereof, (7) approval of the Issuer (if applicable), and (8) delivery of an approving opinion of nationally recognized bond counsel in respect of tax-exempt bonds.
7. **Term** - The term of Ziegler's engagement hereunder shall extend from the date hereof through the earlier of (i) twelve months from the date hereof, and (ii) the closing on the sale of the Bonds. Subject to the provisions of paragraphs 3 through 6 and 8 through 11, which shall survive any termination of this agreement, the Borrower or Ziegler may terminate Ziegler's engagement hereunder at any time for any reason by giving the other parties hereto at least 10 days' prior written notice.
8. **Miscellaneous** - Subject to applicable law, no advice rendered by Ziegler in connection with the services performed by Ziegler pursuant to this agreement will be quoted, nor will any such advice or the name of Ziegler be referred to, in any report, document, release or other communication,

whether written (including, without limitation, the Official Statements) or oral, prepared, issued or transmitted by the Borrower or any person or corporation controlling, controlled by or under common control with the Borrower or any director, officer, employee, agent or representative of any of the foregoing, to any unaffiliated third party, without Ziegler's prior written authorization.

The Borrower represents and warrants to Ziegler that there are no brokers, representatives or other persons which have an interest in compensation due to Ziegler from any transaction contemplated herein.

The benefits of this agreement shall inure to the benefit of the respective successors and assigns of the parties hereto and of the indemnified parties hereunder and their successors and assigns and representatives, and the obligations and liabilities assumed in this agreement by the parties hereto shall be binding upon their respective successors and assigns. The Borrower acknowledges that Ziegler has been retained solely to provide the services set forth in this agreement. In rendering such service, Ziegler is acting as an independent contractor and any duties of Ziegler arising out of its engagement hereunder shall be owed solely to the Borrower.

9. **Amendments and Governing Law** - This agreement may not be amended, modified or assigned except in writing and with the written consent of all parties hereto, and shall be governed by and construed in accordance with the laws of the State of Illinois, without regard to conflict of laws principles.
10. **Enforceability** - The invalidity or unenforceability of any provisions of this agreement shall not affect the validity or enforceability of any other provisions in this agreement, which shall remain in full force and effect.
11. **Counterparts** - This agreement may be executed in counterparts, together which shall constitute one and the same instrument.

If this agreement is substantially in accordance with your understanding, please approve and return. Upon receipt, we will promptly approve and return an executed copy to you.

B.C. ZIEGLER AND COMPANY

By: 

Scott Rolfs
Managing Director

The undersigned hereby agrees to the above terms as of _____, 2023.

REDDING SCHOOL OF THE ARTS

By: _____
Jean Hatch
Board President

Financing Information Provided For:



REDDING SCHOOL of the **ARTS**
WHERE EDUCATION AND THE ARTS CONNECT

Redding School of the Arts, Redding, CA

May 12, 2023

Presented By:

Scott Rolfs
Managing Director
Group Head
P: 414 978 6576
srolfs@ziegler.com

Erin Wait
Vice President
Charter School Finance
P: 414 978 6578
ewait@ziegler.com

Historical Financial Performance

	Fiscal Years Ended June 30,				
	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
	(Audited)	(Audited)	(Audited)	(Audited)	(Audited)
Enrollment	610	612	583	561	510
Local Control Funding Formula	\$ 3,457,500	\$ 4,957,101	\$ 3,973,186	\$ 3,855,520	\$ 3,902,352
Education Protection Account	113,856	-	-	-	-
In Lieu of Property Taxes	1,067,020	-	1,127,565	1,208,652	963,522
Federal Sources	73,414	149,495	164,088	559,842	269,283
Other State Revenues	586,360	1,144,614	761,689	1,177,482	1,187,435
Local Sources	136,695	1,425,258	1,468,698	436,789	1,109,548
Leased Employee Revenue from Related Party	1,256,172	-	-	-	-
Total Revenue	\$ 6,691,017	\$ 7,676,468	\$ 7,495,226	\$ 7,238,285	\$ 7,432,140
Salaries and Benefits	4,625,532	5,233,561	5,229,911	5,336,383	5,364,654
Oversight and Service Fees	-	95,000	104,007	177,731	136,504
Occupancy (Lease Expense)	176,352	166,375	175,425	175,000	185,000
Student Supplies	360,865	156,314	180,518	292,294	189,221
Noncapital Equipment	-	82,272	70,069	98,381	54,676
Special Education Fee	-	712,159	629,678	15,100	29,323
Travel and Conferences	-	33,947	26,658	38,478	41,972
Dues and Memberships	-	9,192	9,271	10,228	4,829
Internet and Telecommunication Services	-	33,062	29,423	36,944	42,351
Student Activities	-	111,503	137,075	29,827	-
Utilities	-	76,877	68,394	80,757	88,669
Operating Expenses	1,040,289	280,984	280,572	337,096	1,076,964
Depreciation	24,236	21,526	13,368	8,046	5,814
Insurance	-	48,585	178,442	81,039	159,101
Total Expense	\$ 6,227,274	\$ 7,061,357	\$ 7,132,811	\$ 6,717,304	\$ 7,379,078
Change in Net Assets	\$ 463,743	\$ 615,111	\$ 362,415	\$ 520,981	\$ 53,062
+ Depreciation & Amort.	24,236	21,526	13,368	8,046	5,814
+ Leased Employee Expense	1,252,111	-	-	-	-
- Leased Employee Revenue	(1,256,172)	-	-	-	-
Income Available for Debt Service	\$ 483,918	\$ 636,637	\$ 375,783	\$ 529,027	\$ 58,876

Cash Balance (Unrestricted)	\$ 324,432	\$ 1,416,642	\$ 1,428,242	\$ 1,788,932	\$ 2,115,580
Days Cash on Hand	19 days	73 days	73 days	97 days	105 days

Projected Financial Performance

	Fiscal Years Ended June 30,				
	2023	2024	2025	2026	2027
	(Audited)	(Audited)	(Audited)	(Audited)	(Audited)
Enrollment	578	651	692	710	739
Local Control Funding Formula	\$ 6,038,141	\$ 7,223,594	\$ 8,280,494	\$ 8,793,964	\$ 9,503,766
Federal Sources	493,947	384,075	357,286	221,601	221,601
Other State Revenues	2,199,800	1,501,834	1,414,801	1,427,434	1,437,349
Local Sources	342,505	348,298	369,213	380,687	404,943
Total Revenue	\$ 9,074,393	\$ 9,457,801	\$ 10,421,794	\$ 10,823,686	\$ 11,567,659
Salaries and Benefits	6,032,961	6,722,904	7,199,649	7,605,355	7,796,332
Books and Supplies	565,736	513,425	511,294	443,394	488,394
Services, Other Operating Expense	1,959,869	1,826,142	2,223,868	2,220,411	2,560,957
Capital Outlay	-	161,194	45,000	45,000	45,000
Total Expense	\$ 8,558,566	\$ 9,223,665	\$ 9,979,811	\$ 10,314,160	\$ 10,890,683
Change in Net Assets	\$ 515,827	\$ 234,136	\$ 441,983	\$ 509,526	\$ 676,976
+ Debt Service Expense	-	-	600,000	600,000	600,000
Income Available for Debt Service	\$ 515,827	\$ 234,136	\$ 1,041,983	\$ 1,109,526	\$ 1,276,976

Coverage Ratios & Liquidity					
Projected Debt Service (Interest Only)	-	409,104	490,925	490,925	578,425
Projected Debt Service Coverage	N/A	0.57x	2.12x	2.26x	2.21x
Projected Debt Service (Interest Only + Cap-I)	-	-	433,927	520,713	616,546
Projected Debt Service Coverage	N/A	N/A	2.40x	2.13x	2.07x
Cash Balance (Unrestricted)	\$ 3,315,802	\$ 3,549,938	\$ 3,991,921	\$ 4,501,447	\$ 5,178,423
Days Cash on Hand	141 days	140 days	155 days	169 days	184 days

Proposed Bond Debt Service | Straight Amortization

SOURCE & USE OF FUNDS

Sources	
Tax-Exempt Bonds	\$ 8,445,000
Taxable Bonds	265,000
Original Bond Premium	20,907
CSFA Grant - DSRF	579,450
Total Sources	\$ 9,310,357
Uses	
New Construction	\$ 8,298,239
Debt Service Reserve Fund	579,450
Cost of Issuance (Estimated)	432,668
Total Uses	\$ 9,310,357

PROPOSED AMORTIZATION SCHEDULE

Period Ended	Principal	Coupon	Yield	Interest	Bond Debt Service
Sept. 1					
2024	\$ 85,000	6.000%	6.000%	\$ 488,950	\$ 573,950
2025	95,000	6.000%	6.000%	483,850	578,850
2026	100,000	**	**	478,150	578,150
2027	105,000	5.000%	4.650%	472,300	577,300
2028	110,000	5.000%	4.650%	467,050	577,050
2029	115,000	5.000%	4.650%	461,550	576,550
2030	120,000	5.000%	4.650%	455,800	575,800
2031	125,000	5.000%	4.650%	449,800	574,800
2032	135,000	5.000%	4.650%	443,550	578,550
2033	140,000	5.000%	4.650%	436,800	576,800
2034	145,000	5.000%	4.650%	429,800	574,800
2035	155,000	5.500%	5.500%	422,550	577,550
2036	165,000	5.500%	5.500%	414,025	579,025
2037	170,000	5.500%	5.500%	404,950	574,950
2038	180,000	5.500%	5.500%	395,600	575,600
2039	190,000	5.500%	5.500%	385,700	575,700
2040	200,000	5.500%	5.500%	375,250	575,250
2041	215,000	5.500%	5.500%	364,250	579,250
2042	225,000	5.500%	5.500%	352,425	577,425
2043	235,000	5.500%	5.500%	340,050	575,050
2044	250,000	5.500%	5.500%	327,125	577,125
2045	265,000	5.750%	5.750%	313,375	578,375
2046	280,000	5.750%	5.750%	298,138	578,138
2047	295,000	5.750%	5.750%	282,038	577,038
2048	310,000	5.750%	5.750%	265,075	575,075
2049	330,000	5.750%	5.750%	247,250	577,250
2050	350,000	5.750%	5.750%	228,275	578,275
2051	370,000	5.750%	5.750%	208,150	578,150
2052	390,000	5.750%	5.750%	186,875	576,875
2053	415,000	5.750%	5.750%	164,450	579,450
2054	435,000	5.750%	5.750%	140,588	575,588
2055	460,000	5.750%	5.750%	115,575	575,575
2056	490,000	5.750%	5.750%	89,125	579,125
2057	515,000	5.750%	5.750%	60,950	575,950
2058	545,000	5.750%	5.750%	31,338	576,338
	<u>\$ 8,710,000</u>	<u>5.680%</u>	<u>5.642%</u>	<u>\$ 11,480,725</u>	<u>\$ 20,190,725</u>
	Total Principal	Average Coupon	Arbitrage Yield	Total Interest	Total Bond Payments

FINANCING ASSUMPTIONS

1. Project Funds - \$8.5mm (Net Funded)
2. DSRF funded by Grant from California School Finance Authority
3. Rating of BB or greater
4. 35-Year Amortization

NOTES

1. Year 3 - Principal payments due on both taxable bonds with 6.00% coupon and tax-exempt bonds with 5.00% coupon/4.65% yield.
2. Proposed; subject to change. Rates estimated as of May 12, 2023.

Proposed Bond Debt Service | 3 Years Interest-Only

SOURCE & USE OF FUNDS

Sources	
Tax-Exempt Bonds	\$ 8,450,000
Taxable Bonds	265,000
Original Bond Premium	15,732
CSFA Grant - DSRF	598,875
Total Sources	\$ 9,329,607
Uses	
New Construction	\$ 8,298,239
Debt Service Reserve Fund	598,875
Cost of Issuance (Estimated)	432,493
Total Uses	\$ 9,329,607

PROPOSED AMORTIZATION SCHEDULE

Period Ended	Principal	Coupon	Yield	Interest	Bond Debt Service
Sept. 1					
2024	\$ -	-	-	\$ 490,925	\$ 490,925
2025	-	-	-	490,925	490,925
2026	-	-	-	490,925	490,925
2027	105,000	6.000%	6.000%	490,925	595,925
2028	110,000	6.000%	6.000%	484,625	594,625
2029	120,000	**	**	478,025	598,025
2030	125,000	5.000%	4.650%	471,525	596,525
2031	130,000	5.000%	4.650%	465,275	595,275
2032	140,000	5.000%	4.650%	458,775	598,775
2033	145,000	5.000%	4.650%	451,775	596,775
2034	150,000	5.000%	4.650%	444,525	594,525
2035	160,000	5.500%	5.500%	437,025	597,025
2036	170,000	5.500%	5.500%	428,225	598,225
2037	180,000	5.500%	5.500%	418,875	598,875
2038	185,000	5.500%	5.500%	408,975	593,975
2039	200,000	5.500%	5.500%	398,800	598,800
2040	210,000	5.500%	5.500%	387,800	597,800
2041	220,000	5.500%	5.500%	376,250	596,250
2042	230,000	5.500%	5.500%	364,150	594,150
2043	245,000	5.500%	5.500%	351,500	596,500
2044	260,000	5.500%	5.500%	338,025	598,025
2045	275,000	5.750%	5.750%	323,725	598,725
2046	290,000	5.750%	5.750%	307,913	597,913
2047	305,000	5.750%	5.750%	291,238	596,238
2048	320,000	5.750%	5.750%	273,700	593,700
2049	340,000	5.750%	5.750%	255,300	595,300
2050	360,000	5.750%	5.750%	235,750	595,750
2051	380,000	5.750%	5.750%	215,050	595,050
2052	405,000	5.750%	5.750%	193,200	598,200
2053	425,000	5.750%	5.750%	169,913	594,913
2054	450,000	5.750%	5.750%	145,475	595,475
2055	475,000	5.750%	5.750%	119,600	594,600
2056	505,000	5.750%	5.750%	92,288	597,288
2057	535,000	5.750%	5.750%	63,250	598,250
2058	565,000	5.750%	5.750%	32,488	597,488
	<u>\$ 8,715,000</u>	<u>5.686%</u>	<u>5.656%</u>	<u>\$ 11,846,738</u>	<u>\$ 20,561,738</u>
	Total Principal	Average Coupon	Arbitrage Yield	Total Interest	Total Bond Payments

FINANCING ASSUMPTIONS

1. Project Funds - \$8.5mm (Net Funded)
2. DSRF funded by Grant from California School Finance Authority
3. Rating of BB or greater
4. 35-Year Amortization
5. 3 Years of Interest Only Payments

NOTES

1. Year 6 - Principal payments due on both taxable bonds with 6.00% coupon and tax-exempt bonds with 5.00% coupon/4.65% yield.
2. Proposed; subject to change. Rates estimated as of May 12, 2023.

Proposed Bond Debt Service | Interest-Only & Cap-I

SOURCE & USE OF FUNDS

Sources	
Tax-Exempt Bonds	\$ 8,965,000
Taxable Bonds	280,000
Original Bond Premium	16,871
CSFA Grant - DSRF	635,713
Total Sources	\$ 9,897,583
Uses	
New Construction	\$ 8,298,239
Debt Service Reserve Fund	635,713
Capitalized Interest	520,713
Cost of Issuance (Estimated)	442,919
Total Uses	\$ 9,897,583

PROPOSED AMORTIZATION SCHEDULE

Period Ended	Principal	Coupon	Yield	Interest	Capitalized Interest	Net Bond Debt Service
Sept. 1						
2024	\$ -	-	-	\$ 520,713	\$ (520,713)	\$ -
2025	-	-	-	520,713		520,713
2026	-	-	-	520,713		520,713
2027	115,000	6.000%	6.000%	520,713		635,713
2028	120,000	6.000%	6.000%	513,813		633,813
2029	125,000	**	**	506,613		631,613
2030	135,000	5.000%	4.650%	499,913		634,913
2031	140,000	5.000%	4.650%	493,163		633,163
2032	145,000	5.000%	4.650%	486,163		631,163
2033	155,000	5.000%	4.650%	478,913		633,913
2034	160,000	5.000%	4.650%	471,163		631,163
2035	170,000	5.500%	5.500%	463,163		633,163
2036	180,000	5.500%	5.500%	453,813		633,813
2037	190,000	5.500%	5.500%	443,913		633,913
2038	200,000	5.500%	5.500%	433,463		633,463
2039	210,000	5.500%	5.500%	422,463		632,463
2040	220,000	5.500%	5.500%	410,913		630,913
2041	235,000	5.500%	5.500%	398,813		633,813
2042	245,000	5.500%	5.500%	385,888		630,888
2043	260,000	5.500%	5.500%	372,413		632,413
2044	275,000	5.500%	5.500%	358,113		633,113
2045	290,000	5.750%	5.750%	342,988		632,988
2046	305,000	5.750%	5.750%	326,313		631,313
2047	325,000	5.750%	5.750%	308,775		633,775
2048	340,000	5.750%	5.750%	290,088		630,088
2049	360,000	5.750%	5.750%	270,538		630,538
2050	380,000	5.750%	5.750%	249,838		629,838
2051	405,000	5.750%	5.750%	227,988		632,988
2052	425,000	5.750%	5.750%	204,700		629,700
2053	450,000	5.750%	5.750%	180,263		630,263
2054	480,000	5.750%	5.750%	154,388		634,388
2055	505,000	5.750%	5.750%	126,788		631,788
2056	535,000	5.750%	5.750%	97,750		632,750
2057	565,000	5.750%	5.750%	66,988		631,988
2058	600,000	5.750%	5.750%	34,500		634,500
	<u>\$ 9,245,000</u>	<u>5.686%</u>	<u>5.656%</u>	<u>\$ 12,557,438</u>	<u>\$ (520,713)</u>	<u>\$ 21,281,725</u>
	Total Principal	Average Coupon	Arbitrage Yield	Total Interest	Capitalized Interest	Total Net Bond Payments

FINANCING ASSUMPTIONS

1. Project Funds - \$8.5mm (Net Funded)
2. DSRF funded by Grant from California School Finance Authority
3. Rating of BB or greater
4. 35-Year Amortization
5. 3 Years of Interest Only Payments
6. 1 Year of Capitalized Interest

NOTES

1. Year 6 - Principal payments due on both taxable bonds with 6.00% coupon and tax-exempt bonds with 5.00% coupon/4.65% yield.
2. Proposed; subject to change. Rates estimated as of May 12, 2023.

Proposed Bond Debt Service | 2027 Series Bonds

SOURCE & USE OF FUNDS

Sources	
Tax-Exempt Bonds	\$ 5,605,000
Taxable Bonds	230,000
Original Bond Premium	4,347
CSFA Grant - DSRF	523,403
Total Sources	\$ 6,362,750
Uses	
New Construction	\$ 5,500,000
Debt Service Reserve Fund	523,403
Cost of Issuance (Estimated)	339,347
Total Uses	\$ 6,362,750

PROPOSED AMORTIZATION SCHEDULE

Period Ended	Principal	Coupon	Yield	Interest	2027 Bond Debt Service	Remaining 2023 Bond D/S	Aggregate Net Debt Service
Sept. 1							
2028	\$ 30,000	6.000%	6.000%	\$ 332,750	\$ 362,750	\$ 633,813	\$ 996,563
2029	30,000	6.000%	6.000%	330,950	360,950	631,613	992,563
2030	30,000	6.000%	6.000%	329,150	359,150	634,913	994,063
2031	35,000	6.000%	6.000%	327,350	362,350	633,163	995,513
2032	40,000	6.000%	6.000%	325,250	365,250	631,163	996,413
2033	40,000	6.000%	6.000%	322,850	362,850	633,913	996,763
2034	45,000	**	**	320,450	365,450	631,163	996,613
2035	45,000	5.000%	4.650%	317,950	362,950	633,163	996,113
2036	45,000	5.000%	4.650%	315,700	360,700	633,813	994,513
2037	50,000	5.000%	4.650%	313,450	363,450	633,913	997,363
2038	50,000	5.000%	4.650%	310,950	360,950	633,463	994,413
2039	55,000	5.500%	5.500%	308,450	363,450	632,463	995,913
2040	60,000	5.500%	5.500%	305,425	365,425	630,913	996,338
2041	60,000	5.500%	5.500%	302,125	362,125	633,813	995,938
2042	65,000	5.500%	5.500%	298,825	363,825	630,888	994,713
2043	70,000	5.500%	5.500%	295,250	365,250	632,413	997,663
2044	70,000	5.500%	5.500%	291,400	361,400	633,113	994,513
2045	75,000	5.500%	5.500%	287,550	362,550	632,988	995,538
2046	80,000	5.500%	5.500%	283,425	363,425	631,313	994,738
2047	80,000	5.500%	5.500%	279,025	359,025	633,775	992,800
2048	90,000	5.500%	5.500%	274,625	364,625	630,088	994,713
2049	95,000	5.750%	5.750%	269,675	364,675	630,538	995,213
2050	100,000	5.750%	5.750%	264,213	364,213	629,838	994,050
2051	105,000	5.750%	5.750%	258,463	363,463	632,988	996,450
2052	115,000	5.750%	5.750%	252,425	367,425	629,700	997,125
2053	120,000	5.750%	5.750%	245,813	365,813	630,263	996,075
2054	120,000	5.750%	5.750%	238,913	358,913	634,388	993,300
2055	130,000	5.750%	5.750%	232,013	362,013	631,788	993,800
2056	140,000	5.750%	5.750%	224,538	364,538	632,750	997,288
2057	145,000	5.750%	5.750%	216,488	361,488	631,988	993,475
2058	155,000	5.750%	5.750%	208,150	363,150	634,500	997,650
2059	195,000	5.750%	5.750%	199,238	994,238	-	994,238
2060	840,000	5.750%	5.750%	153,525	993,525	-	993,525
2061	890,000	5.750%	5.750%	105,225	995,225	-	995,225
2062	940,000	5.750%	5.750%	54,050	994,050	-	994,050
	\$ 5,835,000	5.686%	5.656%	\$ 9,395,625	\$ 15,230,625	\$ 19,604,588	\$ 34,835,213
	Total Principal	Average Coupon	Arbitrage Yield	Total Interest	Total 2027 Bond Debt Service	Total Remaining 2023 Bond D/S	Total Aggregate Debt Service

FINANCING ASSUMPTIONS

- 2027 Issuance
- Project Funds - \$5.5mm
- DSRF funded by Grant from California School Finance Authority
- Rating of BB or greater
- 35-Year Amortization
- Debt Service wrapped around the 2023 Bonds with Interest-Only & Cap-I

NOTES

- Year 7 - Principal payments due on both taxable bonds with 6.00% coupon and tax-exempt bonds with 5.00% coupon/4.65% yield.
- Proposed; subject to change. Rates estimated as of May 12, 2023.

Project Fund Deposit & Assumptions

- Net funded at bond closing: total deposit + interest earned = \$8,500,000 available for project costs
- 12-month construction period
- Equal monthly draws
- 4.50% earnings rate

Date	Deposit	Interest @ 4.5%	Principal	Scheduled Draws	Balance
9/1/2023	\$ 8,298,238.62				\$ 8,298,238.62
10/1/2023		30,830.61	677,502.72	708,333.33	7,620,735.90
11/1/2023		28,313.47	680,019.86	708,333.33	6,940,716.04
12/1/2023		25,786.98	682,546.35	708,333.33	6,258,169.69
1/1/2024		23,251.10	685,082.23	708,333.33	5,573,087.46
2/1/2024		20,705.80	687,627.53	708,333.33	4,885,459.93
3/1/2024		18,151.04	690,182.29	708,333.33	4,195,277.64
4/1/2024		15,586.80	692,746.53	708,333.33	3,502,531.11
5/1/2024		13,013.02	695,320.31	708,333.33	2,807,210.80
6/1/2024		10,429.69	697,903.65	708,333.34	2,109,307.15
7/1/2024		7,836.75	700,496.59	708,333.34	1,408,810.56
8/1/2024		5,234.18	703,099.16	708,333.34	705,711.40
9/1/2024		2,621.94	705,711.40	708,333.34	0.00
Total	8,298,238.62	201,761.38	8,298,238.62	8,500,000.00	

Disclaimers

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- c) Ziegler is acting for its own interests; and
- d) The municipal entity or obligated person should discuss any information and material contained in this communication with any and all internal or external advisors and experts that the municipal entity or obligated person deems appropriate before acting on this information or material.

B.C. Ziegler and Company (Ziegler) seeks to serve as an underwriter on a future transaction and not as a financial advisor or municipal advisor. The information provided is for discussion purposes only in anticipation of being engaged to serve as underwriter.

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

General Reporting

SUBJECT: Agenda Item 2.4 – Resolution 2022-23-04 to Declare Rural Status for RSA for the Purpose of Exemption from Education Code §46148

PREPARER: Lane Carlson

RECOMMENDATION: Discussion/Action to Approve Board Resolution

BACKGROUND:

Administration is seeking board approval to adopt a resolution that will establish RSA as a rural school for the purpose of exemption from Education Code §46148.

- See Attached: Board Resolution 2022-23-04 to Establish RSA as Rural School

REFERENCE:

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



RESOLUTION 2022-23-04

RESOLUTION NO. 2022-23-04, RESOLUTION TO DECLARE RURAL STATUS FOR PURPOSES OF EXEMPTION FROM EDUCATION CODE SECTION 46148

WHEREAS, Governor Gavin Newsom signed Senate Bill 326 on October 13, 2019.
WHEREAS, Senate Bill 326 went into effect on January 1, 2020 and has been codified in California Education Code Section 46148.
WHEREAS, Education Code 46148 prohibits the school day for high schools, including high schools operated as charter schools, from beginning earlier than 8:30AM.
WHEREAS, Education Code 46148 prohibits the school day for middle schools, including middle schools operated as charter schools, from beginning earlier than 8:00AM.
WHEREAS, Education Code 46148 defines “school day” as having the same meaning as defined by the school district or charter school for purposes of calculating average daily attendance in order to compute any apportionments for state funding.
WHEREAS, Education Code 46148 requires that the specific start times shall be implemented by middle and high schools no later than July 1, 2022.
WHEREAS, Education Code 46148 exempts “rural” school districts from the required start times.
WHEREAS, Education Code 46148 does not include a definition of “rural.”
WHEREAS, Redding School of the Arts is designated “rural” by both the REAP (Rural Education Achievement Program) and the federal E-Rate program.
WHEREAS, Pursuant to Education Code 35160 et seq., the Board has the authority to declare Rural status for purposes of exemption from Education Code Section 46148.
WHEREAS, Redding School of the Arts (RSA) desires to have the ability to offer “zero period” optional classes starting prior to 8:30AM.

NOW, THEREFORE, BE IT RESOLVED that the Governing Board of Redding School of the Arts determines that Redding School of the Arts is “rural” for the purposes of Education Code Section 46148, and such is exempt for the purposes of the statute’s requirements on school start times.

AYES: _____ **NOES:** _____ **ABSTAIN:** _____ **ABSENT:** _____

I, Tiffany Blasingame, Secretary of the Redding School of the Arts Governing Board hereby certify that the above and foregoing Resolution was duly and regularly adopted by the said Board at the meeting on June 6, 2023, by a roll call vote.

Jean Hatch
President of the Governing Board

Tiffany Blasingame
Secretary of the Governing Board

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

General Reporting

SUBJECT: Agenda Item 2.5 – 2022/23 Title IX Reporting

PREPARER: Carol Wahl

RECOMMENDATION: Discussion/Action to Approve Title IX Reporting

BACKGROUND:

The purpose of Title IX is to prohibit discrimination on the basis of sex in any education program or activity that is federally funded.

In accordance with federal law, Carol Wahl will report out on the number of students that participated in RSA's Fox Sports Club during the 2022/23 school year. This is an annual reporting requirement.

- See Attached: Title IX Report

REFERENCE:

Title IX of the Education Amendments of 1972



REDDING SCHOOL of ARTS
WHERE EDUCATION AND THE ARTS CONNECT

雷丁艺术学校
教育与艺术融合的舞台/殿堂

Title IX Reporting

Number of Students enrolled in Redding School of the Arts classified by

TK-3	Total Students:	275
	Male:	123
	Female:	152
	Other:	0
4th-5th	Total Students:	127
	Male:	53
	Female:	74
	Other:	0
6th- 8th	Total Students:	168
	Male:	64
	Female:	104
	Other:	0
9th-10th	Total Students:	33
	Male:	8
	Female:	24
	Other:	1
	Total Enrollment	603

Number of Students who participated in competitive athletics:

Cross Country Coed Teams:

K-3	Total Students:	12
	Male:	6
	Female:	6
	Other:	0
4th-8th	Total Students:	7
	Male:	5
	Female:	2
	Other:	0

Volleyball Coed Team:

6th-8th	Total Students:	12
	Male:	8

	Female:		4
	Other:		0
Basketball (coed) teams:			
6th- 8th	Total Students:		14
	Male:		9
	Female:		5
	Other:		0

****No Sports programs for High School**

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

General Reporting

SUBJECT: Agenda Item 2.6 – 2022/23 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 related to 2022/23.

- See Attached: 2022/23 Governing Board Goals to be provided under separate cover.

REFERENCE:

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

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

General Reporting

SUBJECT: Agenda Item 2.7 –2023/24 Governing Board Member Elections

PREPARER: Lane Carlson

RECOMMENDATION: Discussion/Action to Approve Jonathan Sheldon, David Skinner, and Sharon Hoffman

BACKGROUND:

The Governing Board will review current member terms and approve new members for the upcoming school year.

2023/24 Governing Board Members & Terms:

Jonathan Sheldon – Community Member - Renew 2023/24 (2 yr. Term)

David Skinner – PTC Parent Member – New 2023/24 (2 yr. Term)

Sharon A. Hoffman Spector – Community Member - New 2023/24 (2 yr. Term)

Jean Hatch – (Founder)

Tiffany Blasingame – PTC Parent Member – Ending 6/30/2024

Antonio Cota – Community Member – Ending 6/30/2024

Daria O’Brien – Community Member - Ending 6/30/2024

REFERENCE:

Governing Board Operations

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

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

Personnel Reporting

SUBJECT: Agenda Item 2.8 – Review of RSA’s K-12 Organization

2.8.1 Summary of Admin Positions - Amended

2.8.2 K-12th Organizational Chart – New

PREPARER: Lane Carlson

RECOMMENDATION: Discussion/Action to Approve

BACKGROUND:

The Governing Board will review the proposed amendments to the Summary of Admin Positions and K-12 Organizational charts, as discussed on 5/9. These changes will reflect the organizational vision of the K-8 Program & High School over the next three years.

- See Attached: Summary of Admin Positions – Amended Draft
- See Attached: K-12th Organizational Chart – New

REFERENCE:

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



REDDING SCHOOL OF ARTS

Summary of Administrative Positions

Board of Directors: The Board is responsible for the fiscal well-being and strategic direction of the organization.

Executive Director: Develops and maintains a positive educational program designed to meet the needs of the community and carries out policies of the Board so that the school's mission is met; Responsible for complete oversight of educational personnel and education operations of the charter; Ensures policies and procedures meet state requirements and are implemented accordingly; Serves as the representative of the school to all state and local organizations when needed or requested. Develops/implements annual budgets and special projects to ensure the mission of the school is met. Interfaces with the Theater Booster Club (TBC) and the Foundation for Promoting Arts Education (FPAE); Reports directly to the Governing Board.

MTSS/Special Education Director– Ensures that all students at RSA receive appropriate special education services and other academic and social-emotional learning intervention within a Multi-Tiered Systems of Support (MTSS) model. Includes representing RSA at SELPA CEO and Professional Learning Networking (PLN) meetings, Responsible for state and SELPA special education program reviews. Plans and facilitates MTSS staff meetings. Participates in hiring special education and other intervention staff, supervises and evaluates special education/intervention certificated and classified staff. Reviews and approves absences and monthly timesheets. Acts as administrator for IEP, SST and 504 Accommodation Plan meetings related to student learning needs; Attends all Mediations, Due Process and ADR meetings, Develops department expenses and revenues for the finance committee. Recommends staff and school training to ensure compliance with Special Education State Requirements and best practices in school-wide intervention. Reports to the Executive Director.

K-8 Principal: Implementation and oversight of the K-8 programs and systems in line with the school's mission. Manages curriculum implementation and professional development opportunities for staff. Administrates the elective program and events. Evaluations of certificated staff and office staff as presented in the organizational chart or as assigned by the Executive Director to support the school's mission. Oversees or assists in the completion of School Operational and Accountability reports including the drafting of applicable board policy or amendments. Works with the admin team to plan and calendar mission focused events and activities. Interfaces with the Parent Teacher Council (PTC); to Reports to RSA's Executive Director.

K-8 Vice Principal: Oversight and implementation of all extracurricular activities - ASB, athletic programs, field trips, driver applications, and special events; Scheduling of student supervision aides and student discipline/intervention, including low-level SSTs; Oversees student attendance. Approve absences and timesheets for paras; Evaluations of classified employees as presented in the organizational chart or as assigned by the Executive Director to support the school's mission. Organizing, training, and reporting school-wide benchmark testing and other required state testing. Assists in the completion of School Operational and Accountability reports. Reports to RSA's K-8 Principal.

The Facilities Supervisor: is responsible for ensuring proper functioning and maintenance of the HVAC and energy systems, automated control systems, compliance with Leadership in Energy and Environmental Design (LEED) criteria; responsible for network management, systems implementation, theater management, review and development of the facilities work calendar; Assists in developing a budget, reviews and approves expenditures related to the building. Provide logistical support, labor and transportation for off campus events and supply purchase. Responsible for scheduling and overseeing; maintenance, custodial and theater employees. Review and approval of employee absences and timesheets. Maintains a cooperative working relationship with outside rental groups and the McConnell Foundation. Reports to the Executive Director.

Outsourced Business Service Provider: Responsible for reviewing and/or developing all fiscal requirements of the school including accounting, finance, budget process, payroll, accounts payable and receivable, participates in the finance committee, legal and audit processes.; responsible for overseeing compensation and benefits works with the administrative team. The annual contract may include additional information for this position. Reports to RSA's Executive Director.

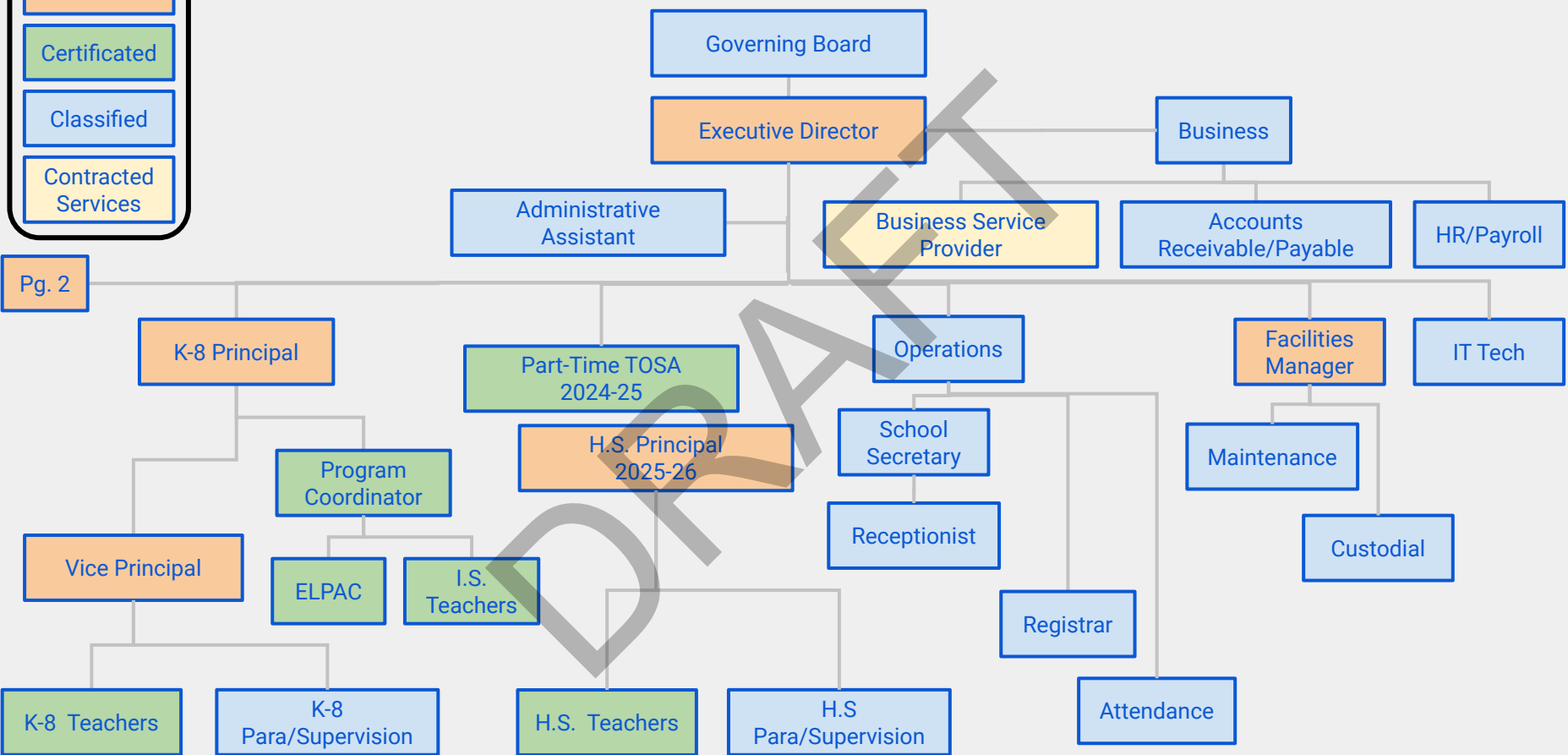
RSA K-12 Organizational Chart

Admin

Certificated

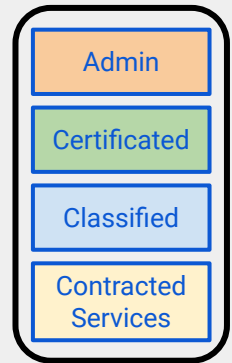
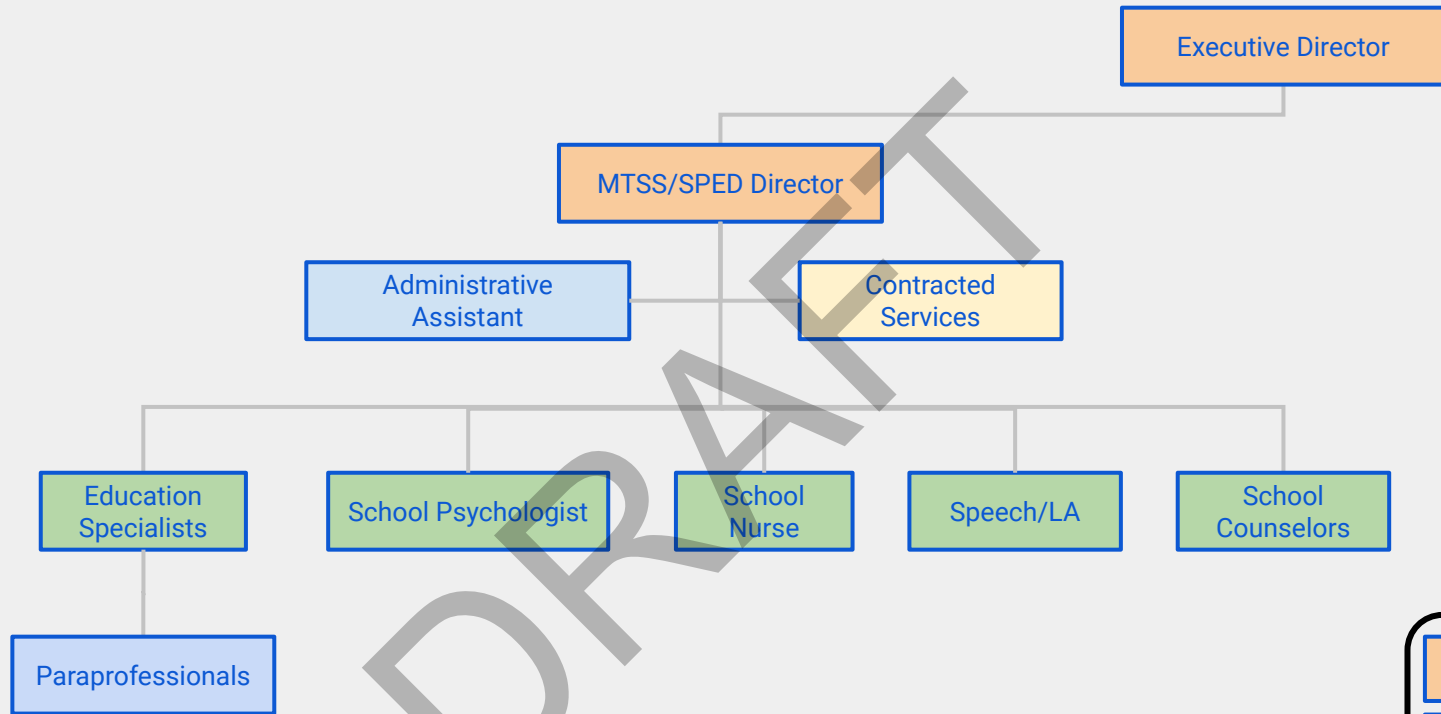
Classified

Contracted Services



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RSA K-12 Organizational Chart



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

Personnel Reporting

SUBJECT: Agenda Item 2.9 – Personnel Updates

New Hires:

- Jenny Goodman – 2023/24 School Psychologist
- Suzannah Gerlach – 2023/24 Middle School Math Teacher

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