

Heartwood Charter School

Agenda for the Meeting of the Heartwood Charter School Board of Directors

Location: 170 Liberty School Road, Petaluma, CA 94930

Call in location: 55 Fire Rd, Woodacre, CA 94973

The meeting may be joined by phone: [\(US\) +1 669-900-6833](tel:+16699006833) Passcode: 406680

Or by video conference

Join Zoom Meeting: <https://us06web.zoom.us/j/89341872322?pwd=UZrmVrVuMxp5Vj02Fukgib84ZwwwkH.1>

Tuesday December 12, 2023

9:30AM Public Session

Call to Order

- I. Roll Call
- II. Regular Meeting
 - A. Agenda Adjustments and Approval
- III. Approval of Minutes
- IV. Correspondence
- V. Reports and Information
 - A. Director's Report
 1. Staff
 2. Academics
 - B. Finance
- VI. Action Items
 - A. The Board will consider the personnel actions and approve, defer or agree to study further.
 - B. The Board will consider curtailing preschool development and withdraw from the UPK Planning and Implementation Grant, and return funds received to date, and approve, defer or agree to study further.
 - C. The Board will consider the Preliminary School Calendar for 2024-25 and approve, defer or agree to study further.
 - D. The Board will consider revised policies and approve, defer or agree to study further.
 1. Board Policy for High School Graduation requirements
 2. Board Policy for high school class credit for middle school students
 3. Policy for Homeschool Program Instructional Funds Distribution and Depreciation Schedules
 4. Admissions Policy Addendum for 2024-25
 - E. The Board will consider the proposed allocation of donated funds for the Bothin Eighth Grade trip and approve, defer or agree to study further.
 - F. The Board will consider the First Interim Budget and approve, defer or agree to study further.
 - G. The Board will consider the Heartwood Charter School Audit Management Representation Letter and approve, defer or agree to study further.
- VII. Consent Items
 - A. Renaissance Learning
- VIII. Board Discussion – this time is reserved for Board members to address colleagues and staff about matters they believe need study or action. The President will direct what action he or she feels should be taken on any item introduced by a Board member.
 - A. School Initiative for Improvement in Discipline and Safety
 - B. School initiative for Social and Emotional Development
 - C. School initiative for Administrative Development

- D. Enrollment
- E. Communication
- IX. Closed Session
 - A. Public Employee Performance Evaluation (Gov. Code section 54957(b)(1).)
 - B. Public Employee Discipline/Dismissal/Release (Gov. Code section 54957(b).)
- X. Open Session
- XI. Action Taken in Closed Session
- XII. Dates and Future Agenda Items conditions
- XIII. Adjourn

Preliminary - December and April breaks pending
12-08-2023

Heartwood 2024-25 Calendar

No Instruction Important dates

2024

JULY						
Su	Mo	Tu	We	Th	Fr	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			

31 School Year Begins
3 Independence Day

AUGUST						
Su	Mo	Tu	We	Th	Fr	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

1 Support Staff Start
11 Faculty Start, Bothin move in
*12-16 Faculty Staff Meetings
21 First Day of Instruction, LP 1

SEPTEMBER						
Su	Mo	Tu	We	Th	Fr	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					

2 Labor Day
20 LP1 ends
23 LP 2 starts

OCTOBER						
Su	Mo	Tu	We	Th	Fr	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		

14 Indigenous People's Day Observed
18 LP2 ends
21 LP 3 starts
31 Bothin Teacher in service day

NOVEMBER						
Su	Mo	Tu	We	Th	Fr	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

2 Daylight Savings Ends
11 Veterans Day
15 LP 3 ends
18 Lp 4 starts
25-29 Thanksgiving Break

DECEMBER						
Su	Mo	Tu	We	Th	Fr	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 LP 4 ends
23-31 December Break

180 days of instruction

2025

JANUARY						
Su	Mo	Tu	We	Th	Fr	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	

*1-3 Winter Break
6 Instruction Resumes, LP 5
20 Martin Luther King Day
31 LP 5 ends, last day of Semester 1

FEBRUARY						
Su	Mo	Tu	We	Th	Fr	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	

3 Funding Drop 2, LP 6 starts, Semester 2 starts
18 Presidents' Day
17-21 February Break

MARCH						
Su	Mo	Tu	We	Th	Fr	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					

7 Last day of LP 6
10 LP 7 starts

APRIL						
Su	Mo	Tu	We	Th	Fr	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			

4 Lp 7 ends, last funding drop
*7-11 Spring Break
14 LP 8 starts

MAY						
Su	Mo	Tu	We	Th	Fr	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						

9 LP 8 ends
12 LP 9 starts
26 Memorial Day
23 or 31 Bothin Move Out date?

JUNE						
Su	Mo	Tu	We	Th	Fr	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					

10 Last Day of Instruction, last day of LP 9
13 Teacher Last Day

Heartwood Charter School
High School Graduation Policies
December 6, 2023
Proposed

This Policy is effective July 1, 2024, at which time it will supersede Graduation Policies from previous school years.

High School Graduation Requirements 2024-25*

- Three courses in [English](#)
- Two courses in [mathematics](#), including one year of Algebra I (*EC Section 51224.5*)
 - Students who successfully complete Algebra I in middle school must still complete a minimum of two years of mathematics in high school.
- 1 semester course of [Personal Finance](#)
 - Applicable to students eligible for graduation in the year 2026-27 and on
- Two courses in [science](#), including biological and physical sciences
 - Biological Science = Biology or Life Science
 - Physical Science = Chemistry, Physics or Physical Science
- Three courses in [social studies](#), including United States history and geography; world history, culture, and geography; a one-semester course in American government and civics, and a one-semester course in economics
- One course in [visual or performing arts](#) or [world language](#). For the purpose of satisfying the minimum course requirement, a course in American Sign Language shall be deemed a course in world language
- Two courses in [physical education](#), unless the pupil has been exempted pursuant to the provisions of *EC Section 51241*

*Each 5 unit course should exemplify 6-7 hours of work per week.

When required courses and credits are complete, we will issue a diploma unless approved for additional studies:

- Students must be 16 years or older to be eligible for early graduation. If students are 15 years and younger, the request must be submitted to the Heartwood Advising Team at least 1 complete semester before applying.
- Students who have met all minimum graduation requirements, maximum credit allowance for courses is 280 credits.
- This is applicable to students eligible for graduation in school year 2026-27 and beyond.

Should a student seek to enroll in more than 7 courses (35 units/credits) per term the HAT (Heartwood Advising Team) will evaluate the student's history at Heartwood Charter School as well as any transfer records before approving the request. Requests must be submitted by parent/guardian in writing to their assigned CST at least two weeks before the beginning of the semester during which the request would be applicable with documentation and explanation as to why the request is being made. The HAT will meet and respond to written requests within 5-7 school days.

Heartwood Charter School

Board Policy for Applying High School Credit

December 8, 2023

Proposed

**Applying for High School credit towards Math and Foreign Language courses
(students in grades 8 and lower)**

- Identify the high school courses that they feel their child should be enrolled in
- Take math placement test for applicable courses before the reporting deadline
 - Past CAASPP test scores will also be evaluated
- Follow pre-requisites outlined in High School course list
- Participate in an information session with the High School Coordinator and Admin
 - Address the remaining high school graduation requirements
 - Minimum amount of hours that need to be completed for each course, include link from Dept of Ed
- Verify the course plan with the assigned SST
 - Courses can only be taken with JCs, Community Colleges, WASC and/or A-G accredited vendors
 - Some courses taken with vendors will require supplement work to be completed

Deadline to apply for high school credit is 30 days from the first day of each semester.

We do not retroactively provide credit for courses done in previous years

Heartwood Charter School
Instructional Funds Distribution Policy
December 8, 2023
Proposed

Homeschool Instructional Funds Distribution Schedule 2024-25

FUNDING DISTRIBUTION SCHEDULE (TK-8TH GRADE)- \$2000

- Initial Funding Drop 8-21-2024 \$1200
 - Deadline for Semester 1 order is January 31, 2025. Funding from the first semester will not rollover to the second semester
- Funding Drop 2-3-2025 \$400
 - Last day to place 6 month subscription orders
- Material ordering deadline 3-7-2025
 - Last day to place 3 month or less subscription orders
- Funding Drop 4-4-2025 \$400
 - Funding can only be used towards services and materials for core subject courses on the Master Agreement (excluding Physical Education or elective courses)
 - Textbooks
 - Workbooks
 - literature
 - If additional funding was used in Drop 1 towards the purchase of curriculum this funding drop will be decreased
- Service ordering deadline 4-30-2025
- School is provided with the majority of funding after P2 reporting, late March 2024

FUNDING DISTRIBUTION SCHEDULE (9-12TH GRADE)- \$2400

- Initial Funding Drop 8-21-2024 \$1500
 - Deadline for Semester 1 order is January 31, 2025. Funding from the first semester will not rollover to the second semester
- Funding Drop 2-3-2025 \$500
 - Last day to place 6 month subscription orders
- Material ordering deadline 3-7-2025
 - Last day to place 3 month or less subscription orders
- Funding Drop 4-4-2025 \$400
 - Funding can only be used towards services and materials for core subject courses on the Master Agreement (excluding Physical Education or elective courses)
 - Textbooks

- Workbooks
 - literature
- If additional funding was used in Drop 1 towards the purchase of curriculum this funding drop will be decreased
- Service ordering deadline 4-30-2025
- School is provided with the majority of funding after P2 reporting, late March 2024

*Curriculum is defined as textbooks, workbooks, reading materials specific to the courses on master agreements excluding physical education

**Heartwood Charter
Homeschool Instructional Funds
Depreciation Schedule 2024-25**

Funding Drops

August 21, 2024	\$1,200	\$1,500
February 3, 2025	\$400.00	\$500.00
April 4, 2025	\$400.00	\$400.00

180 days of instruction
*Reduced funding will be taken from drop 3,
then drop 2 if over \$350 less than max amount of funding

Enrollment Start Date	Total Funding TK-8 per diem \$11.11, up to \$2,000 in funds	Total Funding 9-12 per diem \$12.78, up to \$2,400 in funds
August 21, 2024	\$1,890.40	\$2,188.70
August 22, 2024	\$1,880.80	\$2,177.40
August 23, 2024	\$1,871.20	\$2,166.10
August 26, 2024	\$1,861.60	\$2,154.80
August 27, 2024	\$1,852.00	\$2,143.50
August 28, 2024	\$1,842.40	\$2,132.20
August 29, 2024	\$1,832.80	\$2,120.90
August 30, 2024	\$1,823.20	\$2,109.60
September 3, 2024	\$1,813.60	\$2,098.30
September 4, 2024	\$1,804.00	\$2,087.00
September 5, 2024	\$1,794.40	\$2,075.70
September 6, 2024	\$1,784.80	\$2,064.40
September 9, 2024	\$1,775.20	\$2,053.10
September 10, 2024	\$1,765.60	\$2,041.80
September 11, 2024	\$1,756.00	\$2,030.50
September 12, 2024	\$1,746.40	\$2,019.20
September 13, 2024	\$1,736.80	\$2,007.90
September 16, 2024	\$1,727.20	\$1,996.60
September 17, 2024	\$1,717.60	\$1,985.30
September 18, 2024	\$1,708.00	\$1,974.00
September 19, 2024	\$1,698.40	\$1,962.70
September 20, 2024	\$1,688.80	\$1,951.40
September 23, 2024	\$1,679.20	\$1,940.10
September 24, 2024	\$1,669.60	\$1,928.80
September 25, 2024	\$1,660.00	\$1,917.50
September 26, 2024	\$1,650.40	\$1,906.20

September 27, 2024	\$1,640.80	\$1,894.90
September 30, 2024	\$1,631.20	\$1,883.60
October 1, 2024	\$1,621.60	\$1,872.30
October 2, 2024	\$1,612.00	\$1,861.00
October 3, 2024	\$1,602.40	\$1,849.70
October 4, 2024	\$1,592.80	\$1,838.40
October 7, 2024	\$1,583.20	\$1,827.10
October 8, 2024	\$1,573.60	\$1,815.80
October 9, 2024	\$1,564.00	\$1,804.50
October 10, 2024	\$1,554.40	\$1,793.20
October 11, 2024	\$1,544.80	\$1,781.90
October 15, 2024	\$1,535.20	\$1,770.60
October 16, 2024	\$1,525.60	\$1,759.30
October 17, 2024	\$1,516.00	\$1,748.00
October 18, 2024	\$1,506.40	\$1,736.70
October 21, 2024	\$1,496.80	\$1,725.40
October 22, 2024	\$1,487.20	\$1,714.10
October 23, 2024	\$1,477.60	\$1,702.80
October 24, 2024	\$1,468.00	\$1,691.50
October 25, 2024	\$1,458.40	\$1,680.20
October 28, 2024	\$1,448.80	\$1,668.90
October 29, 2024	\$1,439.20	\$1,657.60
October 30, 2024	\$1,429.60	\$1,646.30
October 31, 2024	\$1,420.00	\$1,635.00
November 1, 2024	\$1,410.40	\$1,623.70
November 4, 2024	\$1,400.80	\$1,612.40
November 5, 2024	\$1,391.20	\$1,601.10
November 6, 2024	\$1,381.60	\$1,589.80
November 7, 2024	\$1,372.00	\$1,578.50
November 8, 2024	\$1,362.40	\$1,567.20
November 12, 2024	\$1,352.80	\$1,555.90
November 13, 2024	\$1,343.20	\$1,544.60
November 14, 2024	\$1,333.60	\$1,533.30
November 15, 2024	\$1,324.00	\$1,522.00
November 18, 2024	\$1,314.40	\$1,510.70
November 19, 2024	\$1,304.80	\$1,499.40
November 20, 2024	\$1,295.20	\$1,488.10
November 21, 2024	\$1,285.60	\$1,476.80
November 22, 2024	\$1,276.00	\$1,465.50
December 2, 2024	\$1,266.40	\$1,454.20
December 3, 2024	\$1,256.80	\$1,442.90
December 4, 2024	\$1,247.20	\$1,431.60
December 5, 2024	\$1,237.60	\$1,420.30

December 6, 2024	\$1,228.00	\$1,409.00
December 9, 2024	\$1,218.40	\$1,397.70
December 10, 2024	\$1,208.80	\$1,386.40
December 11, 2024	\$1,199.20	\$1,375.10
December 12, 2024	\$1,189.60	\$1,363.80
December 13, 2024	\$1,180.00	\$1,352.50
December 16, 2024	\$1,170.40	\$1,341.20
December 17, 2024	\$1,160.80	\$1,329.90
December 18, 2024	\$1,151.20	\$1,318.60
December 19, 2024	\$1,141.60	\$1,307.30
December 20, 2024	\$1,132.00	\$1,296.00
January 6, 2025	\$1,122.40	\$1,284.70
January 7, 2025	\$1,112.80	\$1,273.40
January 8, 2025	\$1,103.20	\$1,262.10
January 9, 2025	\$1,093.60	\$1,250.80
January 10, 2025	\$1,084.00	\$1,239.50
January 13, 2025	\$1,074.40	\$1,228.20
January 14, 2025	\$1,064.80	\$1,216.90
January 15, 2025	\$1,055.20	\$1,205.60
January 16, 2025	\$1,045.60	\$1,194.30
January 17, 2025	\$1,036.00	\$1,183.00
January 21, 2025	\$1,026.40	\$1,171.70
January 22, 2025	\$1,016.80	\$1,160.40
January 23, 2025	\$1,007.20	\$1,149.10
January 24, 2025	\$997.60	\$1,137.80
January 27, 2025	\$988.00	\$1,126.50
January 28, 2025	\$978.40	\$1,115.20
January 29, 2025	\$968.80	\$1,103.90
January 30, 2025	\$959.20	\$1,092.60
January 31, 2025	\$949.60	\$1,081.30
February 3, 2025	\$940.00	\$1,070.00
February 4, 2025	\$930.40	\$1,058.70
February 5, 2025	\$920.80	\$1,047.40
February 6, 2025	\$911.20	\$1,036.10
February 7, 2025	\$901.60	\$1,024.80
February 10, 2025	\$892.00	\$1,013.50
February 11, 2025	\$882.40	\$1,002.20
February 12, 2025	\$872.80	\$990.90
February 13, 2025	\$863.20	\$979.60
February 14, 2025	\$853.60	\$968.30
February 24, 2025	\$844.00	\$957.00
February 25, 2025	\$834.40	\$945.70
February 26, 2025	\$824.80	\$934.40

February 27, 2025	\$815.20	\$923.10
February 28, 2025	\$805.60	\$911.80
March 3, 2025	\$796.00	\$900.50
March 4, 2025	\$786.40	\$889.20
March 5, 2025	\$776.80	\$877.90
March 6, 2025		
March 7, 2025		
March 10, 2025		
March 11, 2025		
March 12, 2025		
March 13, 2025		
March 14, 2025		
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May 28, 2025
May 29, 2025
May 30, 2025
June 2, 2025
June 3, 2025
June 4, 2025
June 5, 2025
June 6, 2025
June 9, 2025
June 10, 2025

Heartwood Charter School
Admissions Policy Addendum
December 8, 2023
Proposed

Enrollment Timeline and Priority List 2024-25
[School Calendar](#)- winter holiday dates may change

1. **Homeschool Program 23-24 enrollment closes last day of March 31, 2024**
2. **Bothin Program 23-24 enrollment closes day before lottery date, February 14, 2024**
3. **Priority Enrollment:** returning families and new siblings, employee's children, board member's children. Enrollment opens **January 8, 2024**.
 - a. New siblings, if not enrolled during Priority Enrollment, starting **January 26, 2024** no longer have priority and become part of open enrollment.
 - b. Returning Families, employee's children, board member's children have priority until the first day of instruction for the 2024-25 school year. After this date they are withdrawn and must reapply. Only if there are spots available in either the Bothin, Homeschool or High School programs will they be accepted, otherwise they are waitlisted.
4. **New Students-** enrollment opens **January 29, 2024**
 - a. Prior year (2022-23) waitlist students must re-enroll, and shall receive no priority.
 - b. **Homeschool Program** TK DOB cutoff aligns with the Department of Education dates: **students eligible for TK must turn 5 years old by June 2, 2025**. Students older than the above-mentioned date will be placed in kindergarten or the corresponding grade level.
 - c. **Bothin Program TK/K lottery February 15, 2024, Thursday.**
 - i. All applications must be completed to be eligible for entry into the lottery.
 1. The lottery will be conducted in person at the Bothin Resource Center.
 2. **Date of Birth cutoff dates for Bothin Program:**
 - a. **Students eligible for TK must turn 5 years old by April 2, 2025.**
 - b. **Students eligible for Kindergarten must turn 6 by April 2, 2025.**
 - ii. Parents must have attended an informational meeting (tour or open house) before final acceptance of enrollment application.
 1. Tour or open house

a. Tours start week of January 16 on Bothin campus.



HEARTWOOD
CHARTER SCHOOL
 170 Liberty School Road
 Petaluma, CA 94952

Management Representation Letter

Nigro & Nigro, PC
 25220 Hancock Avenue, Suite #400
 Murrieta, CA 92562

This representation letter is provided in connection with your audit of the financial statements of Heartwood Charter School, which comprise the statement(s) of financial position as of June 30, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the disclosures (collectively, the “financial statements”), for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States (U.S. GAAP).

As part of your audit, you assisted with preparation of the financial statements and disclosures. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and disclosures.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of December 14, 2023, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated December 23, 2021, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) The methods, significant assumptions, and data used in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in accordance with U.S. GAAP.
- 6) Related-party relationships and transactions have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
- 7) All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
- 8) The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole. A list of the uncorrected misstatements is attached to the representation letter.
- 9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- 10) Material concentrations have been appropriately disclosed in accordance with U.S. GAAP.

- 11) Guarantees, whether written or oral, under which the Organization is contingently liable, have been properly recorded or disclosed in accordance with U.S. GAAP.

Information Provided

- 12) We have provided you with:
- a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records (including information obtained from outside of the general and subsidiary ledgers), documentation, and other matters.
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the Organization from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of the governing board or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 13) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 14) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 15) We have no knowledge of any fraud or suspected fraud that affects the Organization and involves:
- a) Management,
 - b) Employees who have significant roles in internal control, or
 - c) Others where the fraud could have a material effect on the financial statements.
- 16) We have no knowledge of any allegations of fraud or suspected fraud affecting the Organization's financial statements communicated by employees, former employees, grantors, regulators, or others.
- 17) We have no knowledge of any instances of noncompliance or suspected noncompliance with laws and regulations whose effects should be considered when preparing financial statements.
- 18) We have disclosed to you all known actual or possible litigation, claims, and assessment whose effects should be considered when preparing the financial statements.
- 19) We have disclosed to you the names of all of the Organization's related parties and all the related-party relationships and transactions, including any side agreements.
- 20) The Organization has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 21) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us.
- 22) Heartwood Charter School is an exempt organization under Section 501(c)(3) of the Internal Revenue Code. Any activities of which we are aware that would jeopardize the Organization's tax-exempt status, and all activities subject to tax on unrelated business income or excise or other tax, have been disclosed to you. All required filings with tax authorities are up-to-date.
- 23) With respect to the Supplementary Information required by the *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, issued by the Education Audit Appeals Panel:
- a) We acknowledge our responsibility for presenting the supplementary information in accordance with accounting principles generally accepted in the United States of America, and we believe the supplementary information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the supplementary information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
 - b) If the supplementary information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.

- 24) We have identified to you any previous audits, attestation engagements, and other studies related to the objectives of the audit and whether related recommendations have been implemented.
- 25) We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.

Signature: _____

Name: Mark Puccinelli
Title: Governing Board President

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
First Interim Report Certification**

Charter School Name: Heartwood Charter School
(continued) 0
CDS #: 49-70797-0139568
Charter Approving Entity: Liberty Elementary
County: Sonoma
Charter #: 2071
Fiscal Year: 2023-24

CERTIFICATION OF FINANCIAL CONDITION

 POSITIVE CERTIFICATION

As the Charter School Official, I certify that based upon current projections this charter will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

 QUALIFIED CERTIFICATION

As the Charter School Official, I certify that based upon current projections this charter may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

 NEGATIVE CERTIFICATION

As the Charter School Official, I certify that based upon current projections this charter will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

(x) To the entity that approved the charter school:
2023-24 CHARTER SCHOOL FIRST INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 47604.33.

Signed: _____ Date: _____
Charter School Official
(Original signature required)

Print Name: Mark Puccinelli Title: Board President

(x) To the County Superintendent of Schools:
2023-24 CHARTER SCHOOL FIRST INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 47604.33.

Signed: _____ Date: _____
Authorized Representative of
Charter Approving Entity
(Original signature required)

Print Name: _____ Title: _____

For additional information on the First Interim Report, please contact:

For Approving Entity:

Name

Title

Phone

E-mail

For Charter School:

Bryce Fleming
Name

VP of Finance - EdTec
Title

415-847-7531
Phone

bryce@edtec.com
E-mail

This report has been verified for mathematical accuracy by the County Superintendent of Schools, pursuant to *Education Code* Section 47604.33.

District Advisor

Date

Equipment Replacement	6500	-	-	-	-	-	-	-	-	-
Depreciation Expense (for accrual basis only)	6900	-	-	-	-	-	-	-	-	-
Total, Capital Outlay		-	-	-	-	-	-	-	-	-
7. Other Outgo										
Tuition to Other Schools	7110-7143			-						-
Transfers of Pass-through Revenues to Other LEAs	7211-7213			-						-
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			-						-
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			-						-
All Other Transfers	7281-7299	-	-	-	-	-	-	-	-	-
Transfers of Indirect Costs	7300-7399	-	-	-	-	-	-	-	-	-
Debt Service:										
Interest	7438	1,575.00	-	1,575.00	503.00	-	503.00	1,575.00	-	1,575.00
Principal (for modified accrual basis only)	7439	-	-	-	-	-	-	-	-	-
Total, Other Outgo		1,575.00	-	1,575.00	503.00	-	503.00	1,575.00	-	1,575.00
8. TOTAL EXPENDITURES		6,321,680.00	1,449,552.84	7,771,232.84	1,547,089.46	297,335.91	1,844,425.37	5,699,193.35	1,623,666.73	7,322,860.08
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		856,492.79	(623,132.63)	233,360.16	(420,897.60)	(141,873.91)	(562,771.51)	977,925.25	(799,084.12)	178,841.13
D. OTHER FINANCING SOURCES / USES										
1. Other Sources	8930-8979			-						-
2. Less: Other Uses	7630-7699			-						-
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(623,132.63)	623,132.63	-				(799,084.12)	799,084.12	-
4. TOTAL OTHER FINANCING SOURCES / USES		(623,132.63)	623,132.63	-	-	-	-	(799,084.12)	799,084.12	-
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		233,360.16	-	233,360.16	(420,897.60)	(141,873.91)	(562,771.51)	178,841.13	-	178,841.13
F. FUND BALANCE, RESERVES										
1. Beginning Fund Balance										
a. As of July 1	9791	1,873,771.82	-	1,873,771.82	2,475,019.92	-	2,475,019.92	2,475,019.92	-	2,475,019.92
b. Adjustments to Beginning Balance	9793, 9795	-	-	-	-	-	-	-	-	-
c. Adjusted Beginning Balance		1,873,771.82	-	1,873,771.82	2,475,019.92	-	2,475,019.92	2,475,019.92	-	2,475,019.92
2. Ending Fund Balance, June 30 (E + F.1.c.)		2,107,131.98	-	2,107,131.98	2,054,122.32	(141,873.91)	1,912,248.41	2,653,861.05	-	2,653,861.05
Components of Ending Fund Balance :										
a. Nonspendable										
Revolving Cash (equals object 9130)	9711			-						-
Stores (equals object 9320)	9712			-						-
Prepaid Expenditures (equals object 9330)	9713			-						-
All Others	9719			-						-
b. Restricted	9740			-		(141,873.91)	(141,873.91)			-
c. Committed										
Stabilization Arrangements	9750			-						-
Other Commitments	9760			-						-
d. Assigned										
Other Assignments	9780			-						-
e. Unassigned/Unappropriated										
Reserve for Economic Uncertainties	9789	388,561.64		388,561.64				366,143.00		366,143.00
Unassigned/Unappropriated Amount	9790	1,718,570.34	-	1,718,570.34	2,054,122.32	-	2,054,122.32	2,287,718.05	-	2,287,718.05

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
First Interim Report - Summary**

Charter School Name: Heartwood Charter School
 (continued) 0
 CDS #: 49-70797-0139568
 Charter Approving Entity: Liberty Elementary
 County: Sonoma
 Charter #: 2071
 Fiscal Year: 2023-24

					1st Interim vs. Adopted Budget Increase, (Decrease)	
Description	Object Code	7/1 Adopted Budget (X)	Actuals thru 10/31 (Y)	1st Interim Budget (Z)	\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
A. REVENUES						
1. LCFF/Revenue Limit Sources						
State Aid - Current Year	8011	4,134,386.03	664,841.00	3,585,305.00	(549,081.03)	-13.28%
Education Protection Account State Aid - Current Year	8012	117,966.00	25,789.00	110,882.00	(7,084.00)	-6.01%
State Aid - Prior Years	8019	-	-	-	-	
Transfers to Charter Schools Funding in Lieu of Property Taxes	8096	2,619,423.64	427,766.00	2,763,137.00	143,713.36	5.49%
Other LCFF Transfers	8091, 8097	-	-	-	-	
Total, LCFF Sources		6,871,775.67	1,118,396.00	6,459,324.00	(412,451.67)	-6.00%
2. Federal Revenues						
No Child Left Behind/Every Student Succeeds Act	8290	-	-	-	-	
Special Education - Federal	8181, 8182	65,750.00	-	68,380.00	2,630.00	4.00%
Child Nutrition - Federal	8220	-	-	-	-	
Donated Food Commodities	8221	-	-	-	-	
Other Federal Revenues	8110, 8260-8299	219,366.00	-	219,366.00	-	0.00%
Total, Federal Revenues		285,116.00	-	287,746.00	2,630.00	0.92%
3. Other State Revenues						
Special Education - State	StateRevSE	541,304.21	155,462.00	536,836.61	(4,467.60)	-0.83%
All Other State Revenues	StateRevAO	263,897.12	377.00	155,294.60	(108,602.52)	-41.15%
Total, Other State Revenues		805,201.33	155,839.00	692,131.21	(113,070.12)	-14.04%
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	42,500.00	7,418.86	62,500.00	20,000.00	47.06%
Total, Local Revenues		42,500.00	7,418.86	62,500.00	20,000.00	47.06%
5. TOTAL REVENUES						
		8,004,593.00	1,281,653.86	7,501,701.21	(502,891.79)	-6.28%
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	2,949,225.18	748,607.21	2,949,462.74	237.56	0.01%
Certificated Pupil Support Salaries	1200	-	-	-	-	
Certificated Supervisors' and Administrators' Salaries	1300	381,432.00	85,033.15	304,721.00	(76,711.00)	-20.11%
Other Certificated Salaries	1900	-	-	-	-	
Total, Certificated Salaries		3,330,657.18	833,640.36	3,254,183.74	(76,473.44)	-2.30%
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	352,718.44	53,608.09	355,716.08	2,997.64	0.85%
Non-certificated Support Salaries	2200	90,000.00	-	-	(90,000.00)	(100%)
Non-certificated Supervisors' and Administrators' Sal.	2300	219,831.70	56,243.64	171,851.00	(47,980.70)	-21.83%
Clerical and Office Salaries	2400	222,784.56	69,744.00	231,975.60	9,191.04	4.13%
Other Non-certificated Salaries	2900	-	-	-	-	
Total, Non-certificated Salaries		885,334.69	179,595.73	759,542.68	(125,792.01)	-14.21%
3. Employee Benefits						
STRS	3101-3102	-	-	-	-	
PERS	3201-3202	-	-	-	-	
OASDI / Medicare / Alternative	3301-3302	322,523.38	77,072.84	307,050.07	(15,473.31)	-4.80%
Health and Welfare Benefits	3401-3402	241,230.00	52,659.44	217,855.00	(23,375.00)	-9.69%
Unemployment Insurance	3501-3502	129,419.76	28,840.13	121,011.99	(8,407.76)	-6.50%
Workers' Compensation Insurance	3601-3602	59,023.89	1,574.00	56,192.17	(2,831.72)	-4.80%
OPEB, Allocated	3701-3702	-	-	-	-	
OPEB, Active Employees	3751-3752	-	-	-	-	

Other Employee Benefits	3901-3902	247,559.51	31,884.99	234,655.10	(12,904.41)	-5.21%
Total, Employee Benefits		999,756.53	192,031.40	936,764.34	(62,992.19)	-6.30%
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	-	-	-	-	
Books and Other Reference Materials	4200	7,130.00	18.00	7,130.00	-	0.00%
Materials and Supplies	4300	1,083,529.98	209,137.40	1,029,691.18	(53,838.81)	-4.97%
Noncapitalized Equipment	4400	9,000.00	4,008.10	9,000.00	-	0.00%
Food	4700	60,000.00	-	45,000.00	(15,000.00)	-25.00%
Total, Books and Supplies		1,159,659.98	213,163.50	1,090,821.18	(68,838.81)	-5.94%
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	-	-	-	-	
Travel and Conferences	5200	5,250.00	4,387.07	5,250.00	-	0.00%
Dues and Memberships	5300	5,355.00	-	5,355.00	-	0.00%
Insurance	5400	109,559.84	13,430.00	104,076.11	(5,483.73)	-5.01%
Operations and Housekeeping Services	5500	29,610.00	6,721.21	29,610.00	-	0.00%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	171,837.50	58,510.00	171,837.50	-	0.00%
Transfers of Direct Costs	5700-5799	-	-	-	-	
Professional/Consulting Services and Operating Expend.	5800	1,067,492.12	341,015.85	958,699.53	(108,792.58)	-10.19%
Communications	5900	5,145.00	1,427.25	5,145.00	-	0.00%
Total, Services and Other Operating Expenditures		1,394,249.46	425,491.38	1,279,973.15	(114,276.31)	-8.20%
6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only)						
Land and Land Improvements	6100-6170	-	-	-	-	
Buildings and Improvements of Buildings	6200	-	-	-	-	
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	-	-	-	-	
Equipment	6400	-	-	-	-	
Equipment Replacement	6500	-	-	-	-	
Depreciation Expense (for accrual basis only)	6900	-	-	-	-	
Total, Capital Outlay		-	-	-	-	
7. Other Outgo						
Tuition to Other Schools	7110-7143	-	-	-	-	
Transfers of Pass-through Revenues to Other LEAs	7211-7213	-	-	-	-	
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	-	-	-	-	
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	-	-	-	-	
All Other Transfers	7281-7299	-	-	-	-	
Transfers of Indirect Costs	7300-7399	-	-	-	-	
Debt Service:						
Interest	7438	1,575.00	503.00	1,575.00	-	0.00%
Principal (for modified accrual basis only)	7439	-	-	-	-	
Total, Other Outgo		1,575.00	503.00	1,575.00	-	0.00%
8. TOTAL EXPENDITURES		7,771,232.84	1,844,425.37	7,322,860.08	(448,372.76)	-5.77%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		233,360.16	(562,771.51)	178,841.13	(54,519.03)	-23.36%
D. OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979	-	-	-	-	
2. Less: Other Uses	7630-7699	-	-	-	-	
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	-	-	-	-	
4. TOTAL OTHER FINANCING SOURCES / USES		-	-	-	-	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		233,360.16	(562,771.51)	178,841.13	(54,519.03)	-23.36%
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	1,873,771.82	2,475,019.92	2,475,019.92	601,248.10	32.09%
b. Adjustments/Restatements	9793, 9795	-	-	-	-	
c. Adjusted Beginning Fund Balance		1,873,771.82	2,475,019.92	2,475,019.92		
2. Ending Fund Balance, June 30 (E + F.1.c.)		2,107,131.98	1,912,248.41	2,653,861.05		
Components of Ending Fund Balance :						
a. Nonspendable						
Revolving Cash (equals object 9130)	9711	-	-	-	-	
Stores (equals object 9320)	9712	-	-	-	-	

Prepaid Expenditures (equals object 9330)	9713	-	-	-	-	
All Others	9719	-	-	-	-	
b. Restricted	9740	-	(141,873.91)	-	-	
c Committed						
Stabilization Arrangements	9750	-	-	-	-	
Other Commitments	9760	-	-	-	-	
d Assigned						
Other Assignments	9780	-	-	-	-	
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	388,561.64	-	366,143.00	(22,418.64)	-5.77%
Unassigned/Unappropriated Amount	9790	1,718,570.34	2,054,122.32	2,287,718.05	569,147.71	33.12%

**CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM
First Interim Report - MYP**

Charter School Name: Heartwood Charter School
 (continued) 0
 CDS #: 49-70797-0139568
 Charter Approving Entity: Liberty Elementary
 County: Sonoma
 Charter #: 2071
 Fiscal Year: 2023-24

This charter school uses the following basis of accounting:

Accrual Basis (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)

Modified Accrual Basis (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	FY 2023-24			Totals for 2024-25	Totals for 2025-26
		Unrestricted	Restricted	Total		
A. REVENUES						
1. LCFF/Revenue Limit Sources						
State Aid - Current Year	8011	3,585,305.00	0.00	3,585,305.00	4,170,062.00	4,516,485.00
Education Protection Account State Aid - Current Year	8012	110,882.00	0.00	110,882.00	119,134.00	122,520.00
State Aid - Prior Years	8019	0.00	0.00	0.00	0.00	0.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	2,763,137.00	0.00	2,763,137.00	2,906,132.00	2,994,079.00
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00	0.00	0.00
Total, LCFF Sources		6,459,324.00	0.00	6,459,324.00	7,195,328.00	7,633,084.00
2. Federal Revenues						
No Child Left Behind/Every Student Succeeds Act	8290	0.00	0.00	0.00	0.00	0.00
Special Education - Federal	8181, 8182	0.00	68,380.00	68,380.00	76,672.70	82,378.40
Child Nutrition - Federal	8220	0.00	0.00	0.00	0.00	0.00
Donated Food Commodities	8221	0.00	0.00	0.00		
Other Federal Revenues	8110, 8260-8299	0.00	219,366.00	219,366.00	0.00	0.00
Total, Federal Revenues		0.00	287,746.00	287,746.00	76,672.70	82,378.40
3. Other State Revenues						
Special Education - State	StateRevSE	0.00	536,836.61	536,836.61	576,352.28	592,723.83
All Other State Revenues	StateRevAO	155,294.60	0.00	155,294.60	341,034.35	346,784.31
Total, Other State Revenues		155,294.60	536,836.61	692,131.21	917,386.62	939,508.14
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	62,500.00	0.00	62,500.00	62,500.00	62,500.00
Total, Local Revenues		62,500.00	0.00	62,500.00	62,500.00	62,500.00
5. TOTAL REVENUES		6,677,118.60	824,582.61	7,501,701.21	8,251,887.32	8,717,470.54
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	2,125,832.74	823,630.00	2,949,462.74	3,339,831.06	3,533,247.18
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00	0.00	0.00
Certificated Supervisors' and Administrators' Salaries	1300	304,721.00	0.00	304,721.00	378,644.24	390,003.57
Other Certificated Salaries	1900	0.00	0.00	0.00	0.00	0.00
Total, Certificated Salaries		2,430,553.74	823,630.00	3,254,183.74	3,718,475.30	3,923,250.74
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	298,789.28	56,926.80	355,716.08	369,944.72	381,043.06
Non-certificated Support Salaries	2200	0.00	0.00	0.00	0.00	0.00
Non-certificated Supervisors' and Administrators' Sal.	2300	115,090.50	56,760.50	171,851.00	178,725.04	184,086.79
Clerical and Office Salaries	2400	229,180.08	2,795.52	231,975.60	243,491.04	250,795.77
Other Non-certificated Salaries	2900	0.00	0.00	0.00	0.00	0.00
Total, Non-certificated Salaries		643,059.86	116,482.82	759,542.68	792,160.80	815,925.63
3. Employee Benefits						
STRS	3101-3102	0.00	0.00	0.00	0.00	0.00
PERS	3201-3202	0.00	0.00	0.00	0.00	0.00
OASDI / Medicare / Alternative	3301-3302	235,131.44	71,918.63	307,050.07	343,773.32	355,140.25
Health and Welfare Benefits	3401-3402	174,938.50	42,916.50	217,855.00	234,610.20	239,302.40
Unemployment Insurance	3501-3502	92,317.21	28,694.78	121,011.99	135,882.53	142,671.85
Workers' Compensation Insurance	3601-3602	43,030.59	13,161.58	56,192.17	63,148.91	66,348.47
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00

OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00
Other Employee Benefits	3901-3902	132,792.69	101,862.41	234,655.10	264,222.95	277,742.91
Total, Employee Benefits		678,210.43	258,553.91	936,764.34	1,041,637.90	1,081,205.89
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	0.00	0.00	0.00	0.00	0.00
Books and Other Reference Materials	4200	7,130.00	0.00	7,130.00	7,486.50	7,860.83
Materials and Supplies	4300	1,029,691.18	0.00	1,029,691.18	1,161,017.13	1,253,449.45
Noncapitalized Equipment	4400	9,000.00	0.00	9,000.00	9,450.00	9,922.50
Food	4700	45,000.00	0.00	45,000.00	47,250.00	49,612.50
Total, Books and Supplies		1,090,821.18	0.00	1,090,821.18	1,225,203.63	1,320,845.27
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00
Travel and Conferences	5200	5,250.00	0.00	5,250.00	5,512.50	5,788.13
Dues and Memberships	5300	5,355.00	0.00	5,355.00	5,622.75	5,903.89
Insurance	5400	104,076.11	0.00	104,076.11	117,412.13	126,784.64
Operations and Housekeeping Services	5500	29,610.00	0.00	29,610.00	31,090.50	32,645.03
Rentals, Leases, Repairs, and Noncap. Improvements	5600	171,837.50	0.00	171,837.50	180,429.38	189,450.84
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00		
Professional/Consulting Services and Operating Expend.	5800	533,699.53	425,000.00	958,699.53	1,007,771.66	1,060,953.44
Communications	5900	5,145.00	0.00	5,145.00	5,402.25	5,672.36
Total, Services and Other Operating Expenditures		854,973.15	425,000.00	1,279,973.15	1,353,241.16	1,427,198.32
6. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accr. basis only)						
Land and Land Improvements	6100-6170	0.00	0.00	0.00	0.00	0.00
Buildings and Improvements of Buildings	6200	0.00	0.00	0.00	0.00	0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.00	0.00	0.00
Equipment	6400	0.00	0.00	0.00	0.00	0.00
Equipment Replacement	6500	0.00	0.00	0.00	0.00	0.00
Depreciation Expense (for accrual basis only)	6900	0.00	0.00	0.00	0.00	0.00
Total, Capital Outlay		0.00	0.00	0.00	0.00	0.00
7. Other Outgo						
Tuition to Other Schools	7110-7143	0.00	0.00	0.00		
Transfers of Pass-through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00		
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0.00	0.00	0.00		
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00		
All Other Transfers	7280-7299	0.00	0.00	0.00	0.00	0.00
Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00
Debt Service:						
Interest	7438	1,575.00	0.00	1,575.00	1,653.75	1,736.44
Principal (for modified accrual basis only)	7439	0.00	0.00	0.00	0.00	0.00
Total, Other Outgo		1,575.00	0.00	1,575.00	1,653.75	1,736.44
8. TOTAL EXPENDITURES		5,699,193.35	1,623,666.73	7,322,860.08	8,132,372.55	8,570,162.29
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		977,925.25	(799,084.12)	178,841.13	119,514.77	147,308.25

Description	Object Code	FY 2023-24			Totals for 2024-25	Totals for 2025-26
		Unrestricted	Restricted	Total		
D. OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979	0.00	0.00	0.00		
2. Less: Other Uses	7630-7699	0.00	0.00	0.00		
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(799,084.12)	799,084.12	0.00		
4. TOTAL OTHER FINANCING SOURCES / USES		(799,084.12)	799,084.12	0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		178,841.13	0.00	178,841.13	119,514.77	147,308.25
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	2,475,019.92	0.00	2,475,019.92	2,653,861.05	2,773,375.83
b. Adjustments to Beginning Balance	9793, 9795	0.00	0.00	0.00		
c. Adjusted Beginning Balance		2,475,019.92	0.00	2,475,019.92	2,653,861.05	2,773,375.83
2. Ending Fund Balance, June 30 (E + F.1.c.)		2,653,861.05	0.00	2,653,861.05	2,773,375.83	2,920,684.07
Components of Ending Fund Balance:						
a. Nonspendable						
Revolving Cash (equals object 9130)	9711	0.00	0.00	0.00		
Stores (equals object 9320)	9712	0.00	0.00	0.00		
Prepaid Expenditures (equals object 9330)	9713	0.00	0.00	0.00		

All Others	9719	0.00	0.00	0.00		
b. Restricted	9740	0.00	0.00	0.00		
c. Committed						
Stabilization Arrangements	9750	0.00	0.00	0.00		
Other Commitments	9760	0.00	0.00	0.00		
d. Assigned						
Other Assignments	9780	0.00	0.00	0.00		
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	366,143.00	0.00	366,143.00	406,618.63	428,508.11
Unassigned/Unappropriated Amount	9790	2,287,718.05	0.00	2,287,718.05	2,366,757.20	2,492,175.96

8th Grade Field Trip to Italy **4/13/2024 4/21/2024**
Trip Budget Funded from Community Donated Funds
4/26/2023 (Revised)

Students	9
Chaperones	3
Total Attendance	12

	Quan	Unit	Total
Contribution from Donated Fund:	1		\$12,000.00
			\$ -
			\$ -
			\$ -
			\$ -
Total School Contribution			\$12,000.00