

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: [\(US\) +1 669-444-9171](tel:+16694449171) Passcode: 871512

Or by video conference

Join Zoom Meeting: <https://us06web.zoom.us/j/82239650352?pwd=Vaa0YFRokEjoAn7CzmSpxKbgG5frFc.1&jst=2>

Tuesday December 9, 2025

9:30 AM Public Session

Call to Order

- I. Roll Call
- II. Regular Meeting
 - A. Agenda Adjustments and Approval
- III. Approval of Meeting Minutes
- IV. Correspondence
- V. Public Comment
- VI. Reports and Information
 - A. Director's Report
 1. Staffing
 2. Academics
 - B. Finance
 1. Budget Report
- VII. Action Items
 - A. The Board will consider the personnel actions and approve, defer or agree to study further.
 - B. The Board will consider opening currently closed Bothin Program classes for the 2025-26 school year and approve, defer, or agree to study further.
 - C. The Board will consider enrollment limits for individual Bothin and Homeschool classes for the 2026-27 school year, and approve, defer or agree to study further.
 - D. The Board will consider the Interim Heartwood School Calendar for 2026-27 school year and approve, defer or agree to study further.
 - E. The Board will consider the Heartwood Illness and Injury Prevention Program, and approve, defer, or agree to study further.
 - F. The Board will consider the First Interim Budget for the 2025-26 school year, and approve, defer or agree to study further.
 - G. The Board will consider the Heartwood Charter School Audit Report and Management Representation Letter for the 2024-25 school year and approve, defer or agree to study further.
 - H. The Board will consider the budget reallocations and approve, defer, or agree to study further.
- VIII. Consent Items
- IX. 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. CAASPP test results for 2024-25
 - B. School initiatives for academic improvement
 - C. Renewal

- X. Closed Session
 - A. Public Employee Performance Evaluation (Gov. Code section 54957(b)(1).)
- XI. Open Session
- XII. Action Taken in Closed Session
- XIII. Dates and Future Agenda Items conditions
- XIV. Adjourn

Heartwood Charter School

Board Budget Report

December 9, 2025

Budget Forecast for 2025-26 School Year

For 2025-26 enrollment figures remain slightly above the target levels. P-1 enrollment is expected to be above the 598 and 175 for the Homeschool and Bothin Programs, respectively. The figures were chosen in late October as attainable enrollment on which to base this meeting’s First Interim Budget update. Attendance figures through the October learning period were solid and are expected to be slightly above estimates.

This indicates that the revenue forecast is expected to be slightly higher than that proposed in the Annual Budget. Revenue sources will continue to be reviewed for the next forecast.

	Budgeted	Preliminary Forecast
Revenue	\$10,146,604	\$10,200,000
Expense	\$ 9,862,532	\$ 9,980,000
Expense (sustainable)		\$10,150,000

The suppressed P-2 funding level will reduce cashflow somewhat during the first half. Work sample collection for 2024-25 P-2 reporting resulted in a reduced ADA figure, and in turn, reduced funding for the first half of 2025-26. This reduction alone is expected to be manageable. As a caution, we are seeking terms for lines of credit to assist through unexpected funding reductions, such as deferrals. Credit providers are currently reviewing our financials.

Several areas are showing significant cost overage in the current year. While there are still not enough data to indicate trends, a number of budget items are continuing to show upward pressure. Forecast values are estimated.

Expense	Budgeted	Forecast at Yearend
Rent	\$243,288	\$271,800
Food	\$60,000	\$110,000
Furnishings	\$10,000	\$31,400
Legal	\$63,000	\$85,000
Insurance	\$87,000	\$109,000
Dues and Memberships	\$4,000	\$14,000
Janitorial	\$38,000	\$60,860
Teaching Assistants	\$75,932	\$99,000
Enrichment	\$346,762	\$376,955
Special Ed Contractors	\$1,000,000	\$1,200,000

Special Education contracted vendors have shown dramatic cost increases in the past two years, each year significantly exceeding adjusted budgeted amounts. While special education costs tend to fully materialize later in February or March, and so are not yet a trend, costs to date are showing to be significantly higher than last year at this time. We had hoped to contain and lower this cost item, but we are still seeing higher expenditures. The contract costs will somewhat offset by continued open positions in Sped staffing.

Reallocation from other budget categories may be required.

Careful cost management must be employed in order to achieve a balanced budget at yearend.

Heartwood Charter School Governing Board

Bothin Program Class Enrollment Limits 2026-27

12/3/2025 **Proposed**

2026-27 School Year

Class	Enrollment Status	Possible Advancement
TK 1 (youngest)	Open to capacity of 15 (minimum 10)	--
TK 2	Open to capacity limit of 16	--
K	Open to capacity limit of 20	16
1	Open to capacity limit of 24	19
2	Open to capacity limit of 22	19
3	Frozen enrollment and currently closed at 20	19 or 20
4	Frozen enrollment and currently closed at 26	26
5	Open to capacity limit of 21	18
6	Open to capacity limit of 21	18
7	Frozen enrollment and currently closed at 19	19
8	Frozen enrollment and currently closed at 19	19

Open classes may have room for additional students up to the stated capacity limit. Individual classes may have different size limits. Once the limit is reached, the classes are closed. Student withdrawals may be filled up to the limit.

Closed classes are currently closed to new students, but withdrawals may be filled up to the stated limit.

Frozen enrollment classes are currently closed to new students and only currently enrolled students will be admitted. There is not a stated class size limit, and withdrawals will not be filled. Additional students may be admitted if recommended by Administration and approved by the Governing Board.

Limited classes are closed with a limited number of new students allowed. After the new student limit is reached, the class will be again closed and frozen. There is not a stated class size limit, and withdrawals will not be filled.

Heartwood Charter School Governing Board

Bothin Program Class Enrollment Limits 2025-26

10/23/2025 [Approved Class Limits](#)

2025-26 School Year

Class	Enrollment Status	Current
TK 1 (youngest)	Closed - Class not offered for 2025-26	0
TK 2	Open to capacity limit of 16	16
K	Open to capacity limit of 20	20
1	Open to capacity limit of 22	19
2	Frozen enrollment and currently closed	19
3	Open to capacity limit of 24	26
4	Open to capacity limit of 19	16
5	Open to capacity limit of 20	19
6	Limited to 3 new students (20) and then frozen	17
7	Open to capacity limit of 18	18
8	Frozen enrollment and currently closed	6

Open classes may have room for additional students up to the stated capacity limit. Individual classes may have different size limits. Once the limit is reached, the classes are closed. Student withdrawals may be filled up to the limit.

Closed classes are currently closed to new students, but withdrawals may be filled up to the stated limit.

Frozen enrollment classes are currently closed to new students and only currently enrolled students will be admitted. There is not a stated class size limit, and withdrawals will not be filled. Additional students may be admitted if recommended by Administration and approved by the Governing Board.

Limited classes are closed with a limited number of new students allowed. After the new student limit is reached, the class will be again closed and frozen. There is not a stated class size limit, and withdrawals will not be filled.

Heartwood Interim School Calendar

Summer Break
No Instruction
LP Start and End Dates

2026

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	

1 School Year Begins

4 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					

3 SPED Team Starts

*3-14 ESY Term 2 (2025-26)

15 Bothin Move in- pending

17-24 Faculty Training onsite

25 First Day of Instruction and LP 1

25 First day on Bothin campus

4 Student Instruction Days

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			

7 Labor Day

18 Last day of LP 1 (18)

21 First day of LP 2

21 Student Instruction Days

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

12 Indigenous People's Day

16 Last day of LP 2 (19)

19 First day of LP 3

21 Student Instruction Days

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

13 Last day of LP 3 (20)

16 First day of LP 4

11 Veterans Day

23-27 Thanksgiving Break

15 Student Instruction Days

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		

18 Last day of LP 4 (19)

21-31 December Break

14 Student Instruction Days

ESY Instruction days
Faculty Training Days
177 Days of Instruction

2027

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 Winter Break

4 Instruction Resumes

4 First day of LP 5

18 Martin Luther King Day

29 Last day of Semester 1

29 Last day of LP 5 (19)

19 Student Instruction Days

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						

1 First day of LP 9

1 First day of Semester 2

16 Presidents' Day

15-19 February Break

26 Last day of LP 6 (15)

15 Student Instruction Days

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			

1 First day of LP7

26 Last day of LP 7 (20)

29 First day of LP 8

23 Student Instruction Days

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	

5-9 Spring Break

30 Last day of LP 8 (20)

17 Student Instruction Days

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					

3 First day of LP 9

21 Last day of LP9 (15)

24 First day of LP 10

31 Memorial Day

20 Student Instruction Days

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

10 Last day of LP 10 (14)

15 Teacher Last Day

19 Juneteenth

14-25 ESY Term 1 (2025-26)

30 Last day for SPED Team

8 Student Instruction Days



HEARTWOOD

CHARTER SCHOOL

SAFETY MANUAL
&
INJURY AND ILLNESS PREVENTION PROGRAM

170 Liberty School Road, Petaluma, CA 94952 and
3125 Sir Francis Drake Blvd, Fairfax, CA 94930

Phone: (707) 981-6307

Website: www.heartwoodcharterschool.org

ACKNOWLEDGMENT OF RECEIPT OF SAFETY MANUAL & INJURY AND ILLNESS PREVENTION PROGRAM

PLEASE READ THE EMPLOYEE SAFETY MANUAL & INJURY AND ILLNESS PREVENTION PROGRAM AND SUBMIT A SIGNED COPY OF THIS STATEMENT TO THE OFFICE MANAGER.

EMPLOYEE NAME: _____

This is to certify that I have received a copy of the Heartwood Charter School Safety Manual & Illness and Injury Prevention Program. I have read this document, understand it, and will comply with it while working for the School.

I understand that failure to abide by these rules may result in disciplinary action and possible termination of my employment with Heartwood Charter School.

I also understand that I am to report any injury to my Supervisor or Manager immediately and report all safety hazards.

I further understand that I have the following rights.

- I am not required to work in any area I feel is not safe.
- I am entitled to information on any hazardous material or chemical I am exposed to while working.
- I am entitled to see a copy of the Heartwood Charter School Safety Manual & Injury and Illness Prevention Program.
- I will not be discriminated against for reporting safety concerns.

Employee's Signature: _____ Date: _____

Please sign/date, tear out, and return to the Office Manager.

Table of Contents

<u>Policy Statement on Safety</u>	<u>1</u>
<u>Code of Safe Practices</u>	<u>2</u>
<u>General Duties and Responsibilities for Safety</u>	<u>5</u>
<u>Office Safety</u>	<u>8</u>
<u>Hazard Identification and Evaluation</u>	<u>13</u>
<u>Hazard Correction</u>	<u>15</u>
<u>Bloodborne Pathogen Exposure Control Plan</u>	<u>16</u>
<u>Safety Communication</u>	<u>17</u>
<u>Employee Safety Training</u>	<u>18</u>
<u>Emergency Medical Services and First Aid</u>	<u>20</u>
<u>Accident Investigation</u>	<u>23</u>
<u>Enforcement of Safety Policies</u>	<u>26</u>
<u>Appendix A: Vaccination Declination form</u>	
<u>Appendix B: Employee Safety Contact Report</u>	

Policy Statement on Safety

The safety and health of each HEARTWOOD CHARTER SCHOOL employee is of primary importance to us. We are committed to maintaining a safe and healthful working environment, and to achieve this goal, we have developed and implemented this comprehensive Safety Manual and Injury and Illness Prevention Program (“Manual”). This Manual is designed to prevent workplace accidents, injuries, and illnesses. A complete copy of the program is maintained at our office at HEARTWOOD CHARTER SCHOOL, 3125 SIR FRANCIS DRAKE BLVD, FAIRFAX, CA 94930 OR GOOGLE DRIVE HUMAN RESOURCES FOLDER. You may ask to review it at any time. You may also contact HEATHER DEYDEN, ASST DIRECTOR OF OPERATIONS at HEATHER@HEARTWOODCHARTERSCHOOL.ORG if you have any questions or concerns.

It is the intent of HEARTWOOD CHARTER SCHOOL to comply with all laws relating to occupational safety and health. Management will provide all necessary safeguards, programs, and equipment required to reduce the potential for accidents and injuries. To further increase workplace safety, we require the active participation and assistance of all employees. The policies and procedures contained in this Manual are mandatory. You should also be constantly aware of conditions in all work areas that can produce injuries or illness. No employee is required to work at a job that he or she knows is not safe. Never hesitate to inform your supervisor of any potentially hazardous situation or condition that is beyond your ability or authority to correct immediately. No employee will be discriminated against for reporting safety concerns to management.

It is the responsibility of each employee to support the company safety program and to perform in a manner that assures his or her own personal safety and the safety of others, including customers, visitors and other trades. To be successful in our endeavor, all employees on every level must adopt proper attitudes towards injury and illness prevention. We must also cooperate in all safety and health matters, not only between management and employees, but also between each employee and his or her respective coworkers. Only through such an effort can any safety program be successful. Our objective is a safety and health program that will reduce the total number of injuries and illnesses to an absolute minimum. Our ultimate goal is zero accidents.

HEATHER DEYDEN, ASST DIRECTOR OF OPERATIONS

Code of Safe Practices

General Safety Rules

1. All persons shall follow this Code of Safe Practices and render every possible aid to safe operations.
1. Failure to abide by the Code of Safe Practices may result in disciplinary action up to and including termination.
1. Employees are to immediately report any unsafe conditions, accidents, injuries or illness to their Supervisor or Manager, HEATHER DEYDEN, ASST DIRECTOR OF OPERATIONS OR TAMARA LEMESH BOTHIN VICE PRINCIPAL
1. If you are unsure of the safe method to do your job, STOP and ask your Supervisor. Ignorance is no excuse for a safety violation.
1. No one shall be knowingly permitted to work while the employee's ability or alertness is impaired by fatigue, illness, and prescription or over the counter drugs. Employees who are suspected of being under the influence of illegal or intoxicating substances, or impaired by fatigue or an illness, shall be prohibited from working.
1. Never work while fatigued, ill, or under the influence of an illegal or intoxicating substance.
1. Anyone known to be under the influence of any drugs or intoxicating substances which impair the employee's ability to safely perform the assigned duties shall not be allowed on the job.
1. Horseplay, scuffling, fighting and other acts that tend to have an adverse influence on workplace safety or employee well-being are prohibited.
1. Work shall be well-planned and supervised to prevent injuries in the handling of materials and in working together with equipment.
1. Keep the work area clean and free of debris, electrical cords and other hazards.
1. Immediately clean up spilled liquids.
1. Always notify all other individuals in your area who might be endangered by the work you are doing.
1. Do not operate equipment that you are not familiar with. Do not attempt to use such equipment until you are fully trained and authorized.
1. You are responsible for ensuring all safety guards are operable and in place. If they are not, STOP working and tell your Supervisor.

1. Never bring firearms, weapons, illegal drugs or alcoholic beverages on school grounds.
1. HEARTWOOD CHARTER SCHOOL will appropriately label equipment that is NOT to be operated, energized or used. All such notices and procedures must be observed and obeyed.
1. Do not block exits, fire doors, aisles, fire extinguishers, first aid kits, emergency equipment, electrical panels, or traffic lanes.
1. Do not leave tools, materials, or other objects on the floor that might cause others to trip and fall.
1. Do not run on the school site if it would be unsafe to do so.
1. Do not distract others while working. If conversation is necessary, make sure eye contact is made prior to communicating.
1. Employees shall not enter manholes, underground vaults, chambers, tanks, silos, or other similar places that receive little ventilation, unless it has been determined that it is safe to enter.
1. Employees shall ensure that all guards and other protective devices are in proper places and adjusted, and shall report deficiencies promptly to the Supervisor or Manager.
1. Materials, tools, or other objects shall not be thrown from buildings or structures until proper precautions are taken to protect others from the falling objects.
1. Employees shall cleanse thoroughly after handling hazardous substances, and follow special instructions from authorized sources.
1. Gasoline or other flammable liquids shall not be used for cleaning purposes.
1. No burning, welding, or other source of ignition shall be applied to any enclosed tank or vessel, even if there are some openings, until it has first been determined that no possibility of explosion exists, and authority for the work is obtained from the Supervisor or Manager.

Campus Safety

1. Be aware of unknown persons loitering in parking areas, walkways, entrances and exits and service areas.
2. Report any suspicious persons or activities to school administration.
3. Employee desk or office should be secured at the end of the day.

4. When an employee is called away from his or her work area for an extended length of time, valuable or personal articles should not be left around a work station that may be accessible.
5. Employees must immediately notify school administration when keys are missing or if security access codes or passes have been breached.

Fire Prevention and Housekeeping

1. Always take precautions to prevent fires which may be started, particularly from oily waste, rags, gasoline, flammable liquids, acetylene torches, improperly installed electrical equipment and trash.
1. Firefighting equipment is to be inspected on a regular basis. All discharged, damaged or missing equipment is to be immediately reported to a Supervisor. Tampering with fire equipment is prohibited.
1. Access to fire extinguishers must be kept clear at all times. Make note of the location of firefighting equipment in your work area.
1. Never use gasoline or flammable solvents for cleaning purposes.
1. Smoking is prohibited within twenty (20) feet of where flammable substances are present.
1. In case of fire, employees shall consider the safety of themselves and other individuals before saving property.
1. Keep your work areas free of debris. Remove useless material from the work area as fast as required to help reduce tripping hazards.
1. Maintain awareness of potential hazards when walking about the work site.
1. Keep tools, materials and equipment out of walkways and stairways at all times.
1. Sharp wires or protruding nails must be made safe.

General Duties and Responsibilities for Safety

A safe working environment can only be achieved and maintained when there is active interest, participation, and accountability at all levels of the organization. To ensure this, HEARTWOOD CHARTER SCHOOL delegates the following safety duties by job title. Please keep in mind that this is not an all-inclusive list. In some cases employees will need to perform safety duties outside their regular responsibilities to prevent accidents.

Executive management must plan, organize, and administer the program by establishing policy, setting goals and objectives, assigning responsibility, motivating subordinates, and monitoring results. The Office Manager will support and maintain an ongoing IIPP through the following:

1. Providing clear understanding and direction to all management and employees regarding the importance of safety through the development, implementation, monitoring and revision of policy and procedures.
2. Ensuring that adequate funds are budgeted for the purchase of necessary safety materials, safety equipment, proper personal protective equipment, adequate time for employee safety training, and maintenance of tools and equipment.
3. Overseeing development, implementation, and maintenance of the IIPP and other required safety programs.
4. Maintaining an organizational commitment to accident prevention by expecting safe conduct on the part of all managers, supervisors, and employees.
5. Holding all levels of management and employees accountable for accident prevention and safety.
6. Reviewing all accident investigations to determine corrective action.

Managers and Supervisors play a key role in the prevention of accidents on the job. They have direct contact with the employees and know the safety requirements for various jobs. Safety responsibilities for these individuals include:

1. Enforce all safety rules in the Manual and ensure safe work procedures.
2. Verify corrective action has been taken regarding safety hazards and accident investigations.
3. Conduct periodic documented inspections of the school sites to identify and correct unsafe actions and conditions that could cause accidents.
4. Act as a leader in school safety policy and setting a good example by following all safety rules.
5. Become familiar with local, state, and federal safety regulations.

6. Correct unsafe acts and conditions that could cause accidents.
7. Communicate with all employees about safety and accident prevention activities.
8. Correct the cause of any accident as soon as possible.
9. Ascertain that proper first aid and firefighting equipment is maintained and used when conditions warrant its use.
10. Maintain good housekeeping conditions at all times.
11. Investigate all injuries and accidents to determine their cause and potential corrective action.
12. Ascertain that all injuries involving our employees that require medical attention are properly treated and promptly reported to the office.

The Safety Coordinator acts as a safety resource for the company and is responsible for maintaining program records. The Office Manager is currently responsible for this role. The Safety Coordinator will also be our primary person to deal with outside agencies regarding the safety program and its contents. Additional duties include:

1. Coordinate all loss prevention activities as a representative of management.
2. Act as a consultant to management in the implementation and administration of the policies set forth in this Manual.
1. Develop and implement loss prevention policies and procedures designed to ensure compliance with the applicable rules and regulations of all federal, state, and local agencies.
1. Review all accident reports to determine cause and preventability.
1. Conduct periodic reviews of the program and job sites to evaluate performance, discuss problems and help solve them.
1. Consult with representatives of our insurance companies in order that their loss control services will support the Manual.
1. Review Workers' Compensation Claims and help supply the insurance carrier with information about injured employees in order to keep loss reserves as low as possible.

Every employee is responsible for working safely, both for self-protection and for protection of fellow workers. Employees must also support all company safety efforts. Specific employee safety responsibilities include:

1. If you are unsure how to do any task safely, ask your supervisor.

1. Read and abide by all requirements of this Manual.
1. Report all accidents and injuries, no matter how minor, to your supervisor immediately.
1. Report any safety hazards or defective equipment immediately to your supervisor.
1. Never possess, or be under the influence of, alcohol or controlled substances while on the premises.
1. Never engage in horseplay or fighting.
1. Participate in, and actively support, the safety program.

Office Safety

Office accidents can and do happen. To prevent them, HEARTWOOD CHARTER SCHOOL has developed the following rules for our office staff. We will also endeavor to include office employees in periodic safety meetings. If at any time you feel there is a safety hazard, or you have any safety concerns, please do not hesitate to notify the Office Manager.

1. Report all accidents and injuries, no matter how minor, to your Supervisor immediately.
2. Correct or report any safety hazards that you observe.
3. Clean up any spilled material that may present a slipping hazard.
4. Do not stretch any cords across aisles that may present a tripping hazard.
5. No one is allowed to climb on shelves or stand on chairs; you must use a step stool or ladder.
6. Keep all legs of the chair on the floor. Do not tilt chairs too far back.
7. No one shall be in the possession of, or under the influence of, alcohol or other intoxicating substances while on the premises.
8. No horseplay will be tolerated.
9. Close file drawers when not in use.
10. Do not open more than one file drawer at a time. This could cause the cabinet to tip.
11. Do not store heavy objects above your head that could fall on you in an earthquake.
12. Do not store flammable or combustible materials near heaters or other heat sources.
13. If you are unsure how to do any task safely, ask your supervisor.
14. Do not operate any equipment you are not trained and authorized to use.
15. Always follow safe lifting procedures when lifting any object and get help for heavy loads by doing the following:
 - Bend your knees, not your back.
 - Keep the load close to body.
 - Keep your back straight.
 - Lift with your legs.
 - Do not lift and twist.

Office Ergonomics

Studies have shown over the years that poorly designed and arranged work areas and repetitive motions can lead to a variety of injuries including carpal tunnel syndrome and tendonitis, which are often referred to as repetitive motion injuries (“RMI”). As with cancer, heart disease, and many other ailments, there are risk factors that increase an individual’s likelihood of developing RMI. If the risk factors are reduced, so are the chances of being injured. While some of these risk factors, such as family history, cannot be controlled in the employment setting, many can, including:

- The force used to perform a task;
- Posture while performing tasks;
- The number of repetitions performed in a given time period; and
- Mechanical stresses such as hard surfaces.

Proper Adjustments to Office Equipment

The most significant RMI risk factor in office environments is poor body posture caused by improper workstation design or layout. In many cases employees are required to work in awkward positions for long periods of time. This greatly increases the likelihood of injury. Fortunately, this is often the easiest problem to correct. The goal is to perform work in neutral posture as much as possible. Neutral posture is best described as the most comfortable position and usually involves little or no twisting or deviation of the joints.

Sedentary employees are encouraged to contact the Safety Coordinator to ensure that their workstations allow for neutral posture, with respect to the position of the employee’s chair, computer keyboard, desk, computer monitor, and work product.

Hazardous Materials and Chemicals Communication Program

It is the policy of HEARTWOOD CHARTER SCHOOL that the first consideration of work shall be the protection of the safety and health of all employees. We have developed this Hazard Communication Program to ensure that materials which have been prohibited from use at public schools are not used at our school sites, and to ensure that all employees receive adequate information about the possible hazards that may result from the various materials found in our facility or used in our operations. This Hazard Communication Program will be monitored by the Office Manager, who will be responsible for ensuring that all facets of the program are carried out, and that the program is effective.

The following are a few of the common materials regulated by the program:¹

- Asbestos-containing materials;
- Lead-containing materials;
- Pesticides, including antimicrobial sanitizers and disinfectants;
- Cleaning products and air purifiers; and
- Art supplies.

Hazardous Material Inventory

The Office Manager maintains a list of all hazardous materials used in our operations or present in our facility. This list contains the name of the product, the type of product (cleaner, disinfectant, solvent, adhesive etc.) and the name and address of the manufacturer. Any toxic chemicals that are prohibited from use at a public school shall be removed from the inventory. Examples of such chemicals are certain pesticides and art supplies.

Material Safety Data Sheets (“MSDS”)

Copies of MSDS for all hazardous substances to which our employees may be exposed will be kept in a binder in the office at 3125 SIR FRANCIS DRAKE BLVD, FAIRFAX. These MSDS are available to all employees, at any reasonable time, upon request. Copies of the most commonly used products will also be kept by the Supervisor at the work site.

The Office Manager will be responsible for reviewing incoming MSDS for new and significant health/safety information. They will ensure that any new information is passed on to the affected employees.

The Office Manager will also review all incoming MSDS for completeness. If an MSDS is missing or obviously incomplete, a new MSDS will be requested from the manufacturer. The California Occupational Safety and Health Administration (“Cal/OSHA”) will be notified if a complete MSDS is not received and the manufacturer will not supply one.

¹ Please note that the following items are not included in the program: foods, drugs, cosmetics or tobacco; untreated wood products; hazardous waste; and certain consumer products packaged for sale to and use by the general public, provided that our exposure is not significantly greater than typical consumer exposure.

New materials will not be introduced into the shop or field until a MSDS has been received. The purchasing department will make it an ongoing part of their function to obtain MSDS for all new materials when they are first ordered.

Container Labeling

All containers of hazardous substances must be correctly labeled and the label must be legible.

The label must contain:

- The chemical name of the contents;
- The appropriate hazard warnings; and
- The name and address of the manufacturer.

All secondary containers will be labeled as to their contents with a reference to the original label.

Employee Information and Training

All employees will be provided information and training on Integrated Pest Management in accordance with the Healthy Schools Act of 2000.

Hazardous Non-Routine Tasks

Infrequently, employees may be required to perform hazardous non-routine tasks. Prior to starting this work, each involved employee will be given information by his/her supervisor about hazards to which they may be exposed during such activity.

This information will include:

- The specific hazards;
- Protective/safety measures which must be utilized; and
- The measures the organization has taken to lessen the hazards, including special ventilation, respirators, the presence of another employee, emergency procedures, etc.

Informing Outside Contractors and Vendors

To ensure that outside contractors are not exposed to our hazardous materials, and to ensure the safety of the contractor's employees, it will be the responsibility of the Supervisor to provide outside contractors the following information:

- The hazardous substances under our control that they may be exposed to while at the work site; and
- The precautions the contractor's employees must take to lessen the possibility of exposure.

We will obtain from outside contractors and vendors the name of any hazardous substances the contractor's employees may be using at a work site or bringing into our facility. The contractor must also supply a copy of the material safety data sheet relevant to these materials.

Employee Rights Under the Hazard Communication Standard

At any reasonable time, an employee has the right, upon request, to:

- Access the MSDS folder, and the Hazard Communication Program;
- Receive a copy of any environmental sampling data collected in the workplace; and
- See his/her employment medical records.

Hazard Identification and Evaluation

The following procedures are to assist in the identification and correction of hazards. These procedures are representative only and are not exhaustive of all the measures and methods that will be implemented to guard against injury from recognized and potential hazards in the workplace. As new hazards are identified and improved work procedures developed, they will be promptly incorporated into our Safety Manual.

Loss Analysis

Periodic loss analyses will be conducted by the Office Manager. These will help identify areas of concern and potential job hazards. The results of these analyses will be communicated to management, supervision, and employees through safety meetings and other appropriate means.

Accident Investigations

All accidents and injuries will be investigated in accordance with the guidelines contained in this program. Accident investigations will focus on all causal factors and corrective action including the identification and correction of hazards that may have contributed to the accident.

Employee Suggestions

Employees are encouraged to report any hazard they observe to their supervisor. No employee of HEARTWOOD CHARTER SCHOOL will ever be disciplined or discharged for reporting any workplace hazard or unsafe condition in good faith. However, employees who do NOT report potential hazards or unsafe conditions that they are aware of will be subject to disciplinary action.

Regulatory Requirements

All industries are subject to government regulations relating to safety. Many of these regulations are specific to our type of business. Copies of pertinent regulations can be obtained from the Office Manager.

Outside Agencies

Several organizations may assist us in identifying hazards in our workplace. These include safety officers from other contractors, insurance carrier safety and health consultants, private industry consultants, the fire department, and Cal/OSHA Consultation.

Periodic Safety Inspections

Periodic safety inspections ensure that physical and mechanical hazards are under control and identify situations that may become potentially hazardous. Inspections shall include a review of the work habits of employees in all work areas. These inspections will be conducted by the Office Manager or other designated individual.

Periodic safety inspections will be conducted:

- When new substances, process, procedures or equipment are used;
- When new or previously unrecognized hazards are identified; and
- Periodically by the Safety Coordinator.

Documentation of Inspections

Safety inspections will be documented to include the following:

- Date on which the inspection was performed;
- The name and title of person who performed the inspection;
- Any hazardous conditions noted or discovered and the steps or procedures taken to correct them; and
- Signature of the person who performed the inspection.

All reports shall be kept on file for a minimum of two (2) years.

Hazard Correction

The following procedures will be used to evaluate, prioritize and correct identified safety hazards. Hazards will be corrected in order of priority, with the most serious hazards being corrected first.

Hazard Evaluation

Factors that will be considered when evaluating hazards include:

- Potential severity (the potential for serious injury, illness or fatality);
- Likelihood of exposure (the probability of the employee coming into contact with the hazard);
- Frequency of exposure (how often employees come into contact with the hazard);
- Number of employees exposed;
- Possible corrective actions (what can be done to minimize or eliminate the hazard); and
- Time necessary to correct (the time necessary to minimize or eliminate the hazard).

Techniques for Correcting Hazards

1. **Engineering Controls:** Could include machine guarding, ventilation, noise reduction at the source, and provision of material handling equipment. These are the first and preferred methods of control.
2. **Administrative Controls:** The next most desirable method would include rotation of employees or limiting exposure time.
3. **Personal Protective Equipment:** Includes hard hats, hearing protection, respirators and safety glasses. These are often the least effective controls for hazards and should be relied upon only when other controls are impractical.

Documentation of Corrective Action

All corrective action taken to mitigate hazards should be documented. Depending on the circumstances, one of the following forms should be used:

- Safety Contact Report;
- Safety Meeting Report;
- Memorandum or letter; or
- Safety inspection form.

All hazards noted on safety inspections will be rechecked on each subsequent inspection and notations made as to their status.

Bloodborne Pathogen Exposure Control Plan

The Office Manager, or designee, shall meet state and federal standards for dealing with bloodborne pathogens and other potentially infectious materials in the workplace. The Office Manager, or designee, shall establish a written “Exposure Control Plan” designed to protect employees from possible infection due to contact with bloodborne viruses, including human immunodeficiency virus (HIV) and hepatitis B virus (HBV).

The Board shall determine which employees have occupational exposure to bloodborne pathogens and other potentially infectious materials. In accordance with the Charter School’s “Exposure Control Plan,” employees having occupational exposure shall be trained in accordance with applicable state regulations (8 CCR 5193) and offered hepatitis B vaccination.

The Office Manager, or designee, may exempt designated first-aid providers from pre-exposure hepatitis B vaccination under the conditions specified by state regulations.

Any employee not identified as having occupational exposure in the Charter School’s exposure determination may petition to be included in the Charter School’s employee in-service training and hepatitis B vaccination program. Any such petition should be submitted to the Office Manager, or designee, who shall evaluate the request and notify the petitioners of his/her decision. The Office Manager, or designee, may deny a request when there is no reasonable anticipation of contact with infectious material.

Safety Communication

This section establishes procedures designed to develop and maintain employee involvement and interest in the Safety Manual and IIPP. These activities will also ensure effective communication between management and employees on safety related issues that is of prime importance to HEARTWOOD CHARTER SCHOOL.

The following are some of the safety communication methods that may be used:

1. Periodic safety meetings with employees that encourage participation and open, two-way communication.
1. New employee safety orientation and provision of the Code of Safe Practices.
1. Provision and maintenance of employee bulletin boards discussing safety issues, accidents, and general safety suggestions.
1. Written communications from management or the Safety Coordinator, including memos, postings, payroll stuffers, and newsletters.
1. Anonymous safety suggestion program.

Employees will be kept advised of highlights and changes relating to the safety program. Management shall relay changes and improvements regarding the safety program to employees, as appropriate. Employees will be involved in future developments and safety activities, by requesting their opinions and comments, as necessary.

All employee-initiated safety related suggestions shall be properly answered, either verbally or in writing, by the appropriate level of management. Unresolved issues shall be relayed to the Office Manager.

All employees are encouraged to bring any safety concerns they may have to the attention of management. HEARTWOOD CHARTER SCHOOL will not discriminate against any employee for raising safety issues or concerns.

HEARTWOOD CHARTER SCHOOL also has a system of anonymous notification whereby employees who wish to inform the company of workplace hazards without identifying themselves may do so by phoning or sending written notification to the following address:

ATTN: TAMARA LEMESH
HEARTWOOD CHARTER SCHOOL
3125 SIR FRANCIS DRAKE BLVD, FAIRFAX, CA 94930
Phone: 415-328-1020
TAMARA.L@heartwoodcharterschool.org

Employee Safety Training

HEARTWOOD CHARTER SCHOOL is committed to instructing all employees in safe and healthful work practices. Awareness of potential hazards, as well as knowledge of how to control them, is critical to maintaining a safe and healthful work environment and preventing injuries. To achieve this goal, we will provide training to each employee on general safety issues and safety procedures specific to that employee's work assignment.

Such training provides the following benefits:

- Makes employees aware of job hazards;
- Teaches employees to perform jobs safely;
- Promotes two (2) way communication;
- Encourages safety suggestions;
- Creates interest in the safety program; and
- Fulfills Cal/OSHA requirements.

Every new employee will be given instruction by his/her Supervisor in the general safety requirements of their job. A copy of our Code of Safe Practices shall also be provided to each employee.

Managers, Supervisors, and employees will be trained at least twice per year on various accident prevention topics.

Employee training will be provided at the following times:

1. All new employees will receive a safety orientation their first day on the job.
1. All new employees will be given a copy of this Manual (which includes our Code of Safe Practices) and will be required to read and sign for it.
1. All employees given a new job assignment for which training has not been previously provided will be trained before beginning the new assignment.
1. Whenever new substances, processes, procedures or equipment that represent a new hazard are introduced into the workplace.
1. Whenever HEARTWOOD CHARTER SCHOOL is made aware of a new or previously unrecognized hazard.
1. Whenever management believes that additional training is necessary.
1. After all serious accidents.
1. When employees are not following safe work rules or procedures.

Training topics will include, but not be limited to:

- Employee's safety responsibility;
- General safety rules;
- Code of Safe Practices;
- Safe job procedures;
- Ergonomics;
- Use of safety equipment;
- Emergency procedures;
- Safe lifting and material handling practices; and
- Contents of safety program
- COVID-19 Prevention procedures

The following training method should be used:

- **Tell them** how to do the job safely;
- **Show them** how to do the job safely;
- **Have them tell you** how to do the job safely;
- **Have them show you** how to do the job safely; and
- **Follow up** to ensure they are still performing the job safely.

Actual demonstrations of the proper way to perform a task are very helpful in most cases.

Emergency Medical Services and First Aid

HEARTWOOD CHARTER SCHOOL will ensure the availability of emergency medical services for its employees at all times. We will also ensure the availability of a suitable number of appropriately trained persons to render first aid. The Office Manager will maintain a list of trained individuals and take steps to provide training for those that desire it.

First-Aid Kits

Every work site shall have access to at least one first-aid kit in a weatherproof container. The first-aid kit will be inspected regularly to ensure that it is well stocked, in sanitary condition, and any used items are promptly replaced. The contents of the first-aid kit shall be arranged to be quickly found and remain sanitary. First-aid dressings shall be sterile and in individually sealed packages.

At a minimum, the following first-aid supplies shall be kept:

Type of Supply Required by Number of Employees

Type of Supplies	Number of Employees			
	1-5	6-15	16-200	200+
Adhesive dressings	X	X	X	X
Adhesive tape rolls, 1-inch wide	X	X	X	X
Eye dressing packet	X	X	X	X
1-inch gauze bandage roll or compress		X	X	X
2-inch gauze bandage roll or compress	X	X	X	X
4-inch gauze bandage roll or compress		X	X	X
Sterile gauze pads, 2-inch square	X	X	X	X
Sterile gauze pads, 4-inch square	X	X	X	X
Sterile surgical pads suitable for pressure dressings			X	X
Triangular bandages	X	X	X	X
Safety pins	X	X	X	X
Tweezers and scissors	X	X	X	X
Cotton-tipped applicators*			X	X
Forceps*			X	X
Emesis basin*			X	X
Flashlight*			X	X
Magnifying glass*			X	X
Portable oxygen and its breathing equipment*				X
Tongue depressors*				X
Appropriate record forms*	X	X	X	X
First-aid textbook, manual or equivalent*	X	X	X	X

**To be readily available but not necessarily within the first-aid kit.*

Drugs, antiseptics, eye irrigation solutions, inhalants, medicines, or proprietary preparations shall not be included in HEARTWOOD CHARTER SCHOOL first-aid kits unless specifically approved, in writing, by an employer-authorized, licensed physician. Other supplies and equipment, if provided, shall be in accordance with the documented recommendations of an employer-authorized licensed physician upon consideration of the extent and type of emergency care to be given based upon the anticipated incidence and nature of injuries and illnesses and availability of transportation to medical care.

First Aid

The designated first aid person on each site will be available at all times to render appropriate first aid for injuries and illnesses. Proper equipment for the prompt transportation of the injured or ill person to a physician or hospital where emergency care is provided, or an effective communication system for contacting hospitals or other emergency medical facilities, physicians, ambulance and fire services, shall also be furnished. The telephone numbers of the following emergency services in the area shall be posted near the job telephone, or otherwise made available to the employees where no job site telephone exists:

1. A company authorized physician or medical clinic, and at least one alternate if available;
1. Hospitals;
1. Ambulance services; and
1. Fire-protection services.

Prior to the commencement of work at any site, the Supervisor or Manager shall locate the nearest preferred medical facility and establish that transportation or communication methods are available in the event of an employee injury.

Each employee shall be informed of the procedures to follow in case of injury or illness through our new employee orientation program, Code of Safe Practices, and safety meetings.

Where the eyes or body of any person may be exposed to injurious or corrosive materials, suitable facilities for drenching the body or flushing the eyes with clean water shall be conspicuously and readily accessible.

Accident Procedures

These procedures are to be followed in the event of an employee injury in the course of employment.

1. **For severe accidents call 911 and request the Paramedics.**
1. **Employees must report all work-related injuries to their Supervisor immediately, even if they do not feel that it requires medical attention.** Failure to do so may delay Workers' Compensation benefits, and the employee may face disciplinary action.

1. The Supervisor, employee, and first aid person should determine whether or not outside medical attention is needed. When uncertainty exists on the part of any individual, the employee should be sent for professional medical care.
1. If medical attention is not desired or the employee refuses treatment, you must still fill out a HEARTWOOD CHARTER SCHOOL Accident Report in case complications arise later.
1. In all cases, if the employee cannot transport himself or herself for any reason, transportation should be provided.
1. In the event of a serious accident involving hospitalization for more than twenty-four (24) hours, amputation, permanent disfigurement, loss of consciousness or death, phone contact should be made with the office at 415-328-1020. Contact must also be made with the nearest Cal/OSHA office within eight (8) hours.

Accident Investigation

The Supervisor, Manager, or other designated individual will investigate all work-related accidents in a timely manner. This includes minor incidents and “near accidents,” as well as serious injuries. An accident is defined as any unexpected occurrence that results in injury to personnel, damage to equipment, facilities, or material, or interruption of normal operations.

Responsibility for Accident Investigation

Immediately upon being notified of an accident, the Supervisor, Manager, or other designated individual shall conduct an investigation. The purpose of the investigation is to determine the cause of the accident and corrective action to prevent future reoccurrence, not to fix blame or find fault. An unbiased approach is necessary in order to obtain objective findings.

The Purpose of Accident Investigations

- To prevent or decrease the likelihood of similar accidents.
- To identify and correct unsafe work practices and physical hazards. Accidents are often caused by a combination of these two factors.
- To identify training needs. This makes training more effective by focusing on factors that are most likely to cause accidents.

What Types of Incidents Do We Investigate?

- Fatalities
- Serious injuries
- Minor injuries
- Property damage
- Near misses

Procedures for Investigation of Accidents

Immediately upon being notified of an accident the Supervisor, Manager, or other designated individual will:

1. Visit the accident scene, as soon as possible, while facts and evidence are still fresh and before witnesses forget important details and to make sure hazardous conditions to which other employees or customers could be exposed are corrected or have been removed.
1. Provide for needed first aid or medical services for the injured employee(s).
1. If possible, interview the injured worker at the scene of the accident and verbally “walk” him or her through a re-enactment. All interviews should be conducted as privately as possible. Interview all witnesses individually and talk with anyone who has knowledge of the accident, even if they did not actually witness it.

1. Report the accident to the office at : 415-328-1020. Accidents will be reported by the office to the insurance carrier within twenty-four (24) hours. All serious accidents will be reported to the carrier as soon as possible.
1. Consider taking signed statements in cases where facts are unclear or there is an element of controversy.
1. Thoroughly investigate the accident to identify all accident causes and contributing factors. Document details graphically. Use sketches, diagrams and photos as needed. Take measurements when appropriate.
1. All accidents involving death, disfigurement, amputation, loss of consciousness or hospitalization for more than twenty-four (24) hours must be reported to Cal/OSHA immediately.
1. Focus on causes and hazards. Develop an analysis of what happened, how it happened, and how it could have been prevented. Determine what caused the accident itself, not just the injury.
1. Every investigation must also include an action plan that includes an assessment of how such accidents be prevented in the future.
1. In the event a third party or defective product contributed to the accident, save any evidence as it could be critical to the recovery of claim costs.

Accurate & Prompt Investigations

- Ensures information is available
- Causes can be quickly corrected
- Helps identify all contributing factors
- Reflects management concern
- Reduces chance of recurrence

Investigation Tips

- Avoid placing blame
- Document with photos and diagrams, if needed
- Be objective, get the facts
- Reconstruct the event
- Use open-ended questions

Questions to Ask

When investigating accidents, asking open-ended questions beginning with “who,” “what,” “when,” “where,” “why,” and “how” will provide more information than closed-ended questions such as, “Were you wearing gloves?”

Examples include:

- How did it happen?
- Why did it happen?
- How could it have been prevented?
- Who was involved?
- Who witnessed the incident?
- Where were the witnesses at the time of the incident?
- What was the injured worker doing?
- What was the employee working on?
- When did it happen?
- When was the accident reported?
- Where did it happen?
- Why was the employee assigned to do the job?

The single, most important question that must be answered as the result of any investigation is: “What do you recommend be done (or have you done) to prevent this type of incident from recurring?”

Once the Accident Investigation is Completed

- Take or recommend corrective action.
- Document corrective action.
- Management and the Safety Coordinator will review the results of all investigations.
- Consider safety program modifications.
- Information obtained through accident investigations can be used to update and improve our current program.

Enforcement of Safety Policies

The compliance of all employees with HEARTWOOD CHARTER SCHOOL's Safety Manual and IIPP is mandatory and shall be considered a condition of employment.

Training Programs

The importance of safe work practices and the consequences of failing to abide by safety rules will be covered in the New Employee Safety Orientation and safety meetings. This will help ensure that all employees understand and abide by HEARTWOOD CHARTER SCHOOL safety policies.

Retraining

Employees that are observed performing unsafe acts or not following proper procedures or rules will be retrained by their supervisor. A Safety Contact Report may be completed by the supervisor to document the training. If multiple employees are involved, additional safety meetings will be held.

Disciplinary Action

The failure of an employee to adhere to safety policies and procedures established by HEARTWOOD CHARTER SCHOOL can have a serious impact on everyone concerned. An unsafe act can threaten not only the health and wellbeing of the employee committing the unsafe act but can also affect the safety of his/her coworkers and customers. Accordingly, any employee who violates any of the organization's safety policies will be subject to disciplinary action.

Note: Failure to promptly report any on-the-job accident or injury, on the same day as its occurrence, is considered a serious violation of the organization's safety policies. Any employee who fails to immediately report a work-related accident or injury, no matter how minor, shall be subject to disciplinary action.

Employees will be disciplined for infractions of safety rules and unsafe work practices that are observed, not just those that result in an injury. Often, when an injury occurs, the accident investigation will reveal that the injury was caused because the employee violated an established safety rule and/or safe work practice(s). In any disciplinary action, the supervisor should be cautious that discipline is given to the employee for safety violations, and not simply because the employee was injured on the job or filed a Workers' Compensation claim.

Violations of safety rules and the Code of Safe Practices are to be considered equal to violations of other company policy. Discipline for safety violations will be administered in a manner that is consistent with HEARTWOOD CHARTER SCHOOL's Employee Handbook.

APPENDIX A

Vaccination Declination Form

EMPLOYEE NAME: _____

By signing below, I acknowledge the following:

I understand that due to my occupational exposure to blood or other potential infectious materials I may be at risk of acquiring Hepatitis B Virus (“HBV”) infection. I have been given the opportunity to be vaccinated with Hepatitis B vaccine, at no charge to myself. However, I decline the Hepatitis B vaccination at this time. I understand that by declining this vaccine, I continue to be at risk of acquiring Hepatitis B, a serious disease. If in the future, I continue to have occupational exposure to blood or other potentially infectious materials and I want to be vaccinated with Hepatitis B vaccine, I can receive the vaccination series at no charge to me.

SIGNATURE: _____

DATE: _____

Heartwood Charter School

1st Interim Budget 2025-26

Budget Narrative and Assumptions

December 09, 2025

Overview and Summary

This proposed operational budget includes forecast enrollment targets, projected state revenues and estimated expenditures for the current and future 3 years. All funding rates are based on published funding amounts from the California Department of Education and State Department of Finance as of December 2025.

Heartwood Charter School is in its seventh year of operation. Enrollment for this school year has expanded to about 770 students as the year opened in August and has been steady to date in the first semester. Enrollment has exhibited more stability than at times in previous years, and turnover has been moderate. Late enrollment has been minimal, and it is expected that attendance numbers in the upcoming P-1 report will be at the higher end of our typical range. Despite a moderate COLA awarded by the state for this year, it is expected that this firm attendance as well as strategic use of one-time funds will yield adequate revenues for the year, as reflected in the slight increase in forecast revenue over the June Adopted Budget.

Expenditures to date are even with or moderately exceeding expected values, and we reiterate our forecast of a small budget surplus at year end. However, several budget items are forecast to exceed budgeted amounts, and we are seeing broad cost pressure across several categories. Also, it is too early to establish whether specific budget categories that contain greater uncertainty, notably Special Education, will continue to be on budget at year end. Chief budget uncertainties for future years include Special Education, as well as staffing to meet the requirements of effective operation, especially in administration and special education.

Staffing continues to be challenging, especially in the area of special education. Unfilled positions require budget flexibility and operational strain as we strive for the effective delivery of academics.

Cash flow is not as difficult as it has been in past years and all expenditures are anticipated to be managed from funds on hand. The exception could be a situation where there is an interruption with federal funds, either direct funds to the school, or funds to the California state treasury. The school is seeking a line of credit to bridge short term funding gaps.

We continue to monitor our expenses, cash position and financial plan very carefully, and will continue to refine as the year progresses.

Revenue Assumptions

Heartwood Charter School relies on State and Federal funding sources to support operations, including instruction and curriculum. The LCFF calculator current to August 2025 was used for calculating base grant funding. For the 2025-26 fiscal year, an estimated ADA value of 744.0 was used to estimate current year LCFF funding. Actual P-1 ADA may vary from this figure due to enrollment variations, though minimal, in the first quarter. Future year funding was calculated using the COLA included in the current FCMAT calculator.

Revenues to date have been largely greater than forecast, due mostly to solid enrollment and the corresponding steady attendance. The school received a grant of \$90,000 from our affiliated fundraising organization, which will be used for field trips and enrichment instruction. One time state funds, including Arts and Music in Schools and the Student Support and Professional Development Discretionary Block Grant will contribute planned assistance with providing a greater degree of enrichment and academics, though staffing may hamper that effort.

It is anticipated that no short-term loans will be required to manage cash flow if all regular funding is delivered. The school continues to pay down long term debt outstanding from the CSRLFP loan initiated in 2020, which will be fully paid this year.

Educational stimulus funds and learning loss grants were included in this current forecast, to the extent that they can be applied to allowable uses.

Student Data Assumptions

Moderate growth resulted in enrollment of about 773, which has been a stable count for the year to date. The low variation in enrolled student count will prompt us to forecast that enrollment for the remainder of the year will remain at approximately the P-1 level.

An attendance rate of 96.0% is assumed when forecasting current year and 96.0% for future years. Current year attendance has been in excess of 96% of available days in the first periods of 2025-26, and actual ADA will be used for the remainder of the current year. The three year average unduplicated pupil count is about 33% this year and is assumed to remain at similar levels in future years. English Learner count is also assumed equal at current levels.

Enrollment				
	Grade	2025-26	2026-27	2027-28
	TK	60	61	61
	K	90	90	90
	1	94	91	91
	2	92	91	91
	3	100	91	91
	4	71	94	90
	5	90	73	78
	6	60	60	60
	7	63	61	60
	8	33	57	57
	9	11	13	13
	10	2	12	12
	11	2	2	2
	12	5	5	5
	Total	773	801	801

Attendance				
	Attendance rate	96%	96%	96%
	ADA K-3	418.56	407.04	407.04
	ADA 4-6	212.16	217.92	218.88
	ADA 7-8	92.16	113.28	112.32
	ADA 9-12	19.20	30.72	30.72
	Total ADA	742.08	768.96	768.96

Special Education

Heartwood is a member of the Sonoma SELPA. The funding rate for Special Education is \$897 per ADA from the state and \$242 from federal and is assumed to be constant for the following years. Currently IEP's accompany about 15% of the total student body, higher than the state average. Special education costs still represent a significant uncertainty in our budget, with budgeted costs currently forecast to equal funding + 35% / -5% due to some possible high-needs students. We continue to actively manage the delivery of required services while looking for ways to improve delivery as well as contain costs.

Cost Assumptions

Staffing

Staffing levels are shown in the table below, updated to most recent figures. The table below shows staffing levels in FTE for positions as well as chief benefits for eligible employees. Health benefits start for employees at 0.75 FTE and retirement at 0.3 FTE. The retirement includes US social security plus a 403b plan with a school matching contribution.

Personnel Assumptions	2025-26	2026-27	2027-28
Student Ratio	23.0	21.0	21.0
Director	1.0	1.0	1.0
Assistant Director	2.0	3.0	4.0
SpEd Teacher	8.0	8.0	8.0
Office Manager (FTE)	-	-	-
Office and Operations Admin	7.0	7.0	8.0
Health Benefit / Eligible Emp	\$10,000	\$10,500	\$11,000
Retirement	403b	403b	403b

Salary and Benefit Assumptions

The table below shows starting salaries by year for school positions. The substitute teacher days are very low since this is an independent study program and brief teacher absences are not impactful.

Salary Rate and Benefit Assumptions	2025-26	2026-27	2027-28
Teachers (av)	86,000	87,720	89,474
Av. Annual Days Absent	3	3	3
Substitute Teacher per Diem	240	245	245
Director	158,200	159,782	161,380
Assistant Director	125,000	126,250	127,513
Teacher (starting)	62,400	63,648	64,921
Kindergarten Assistants	51,000	52,020	53,060
Office Administrators	66,000	66,990	67,995
Certified Benefits	24.0%	24.0%	24.0%
Non-Certified Benefits	24.0%	24.0%	24.0%
Substitute Teacher Benefits	11.4%	11.4%	11.4%

Services and Other Operating Expenses

Assumptions for larger operating expenses are described below:

Business services will cover expenses of our back office service provider, EdTec, who will provide accounting, payroll, accounts payable and student data services. Fees range from \$207,500 in 25-26 to approximately \$220,000 in 27-28.

Business insurance is also a significant cost at about \$86,000 for 25-26, rising to \$93,000 for 27-28.

Facilities costs for our resource centers are included at approximately \$226,000 in 25-26, and up to \$280,000 per year in 27-28. The facilities are used for independent study, supported in-person independent study instruction, and enrichment classes.

District oversight fees are included at a rate of 1% of revenues.

Midyear Expenditure Actuals and Forecast at Year End

To date actual expenses (“Actuals”) continue to arrive below our budgeted expenditure amounts (“Plan”) in aggregate. We continue to budget for possible increased expenditures, especially in the areas of salaries as staff positions are filled, and especially special education. In future months, we will be reducing our forecasts for costs in these areas if the cost pressure does not materialize. At this time, we are estimating that Actuals plus forecast remainder of the year expenses (collectively the “Forecast” costs) will yield a Forecast at Year End (“FYE”) overall budget surplus of +\$350,000. The expected tolerance on this balance is + / - \$250,000, or + / - 2.7% of total annual expenditures. Some budget may be spent on program, equipment or salaries if cost uncertainties do not materialize. Our bias will be to manage the budget to an FYE balance that provides a contribution to our reserve to further solidify our financial stability.

Resulting Monthly Cash Flow

There is sufficient cash on hand to manage the year’s cash flow with no assistance from loans or cash advances. We have been able to maintain our account balance well above zero for the past two years, though the marked increase in expenses demanded careful planning. The remaining CSFA loan will assist as a low cost source of support for liquidity in the remainder of the year. We continue to manage our expenses and cash carefully.

Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Forecast	Dec Forecast	Jan Forecast	Feb Forecast	Mar Forecast	Apr Forecast	May Forecast	Jun Forecast	Forecast
(195,518)	(507,274)	(235,276)	(25,184)	(949,109)	(15,777)	(101,038)	19,325	9,022	450,683	63,611	231,255	689,074

Conclusions

Despite a moderate COLA budget increase, solid enrollment and attendance are forecast to yield equally solid revenues. The resultant funds are projected to manage currently forecast expenses to create a balanced budget for the full year. Cash flow should not be manageable with current cash on hand. We continue to monitor our expenses, cash position and financial plan very carefully, and will continue to refine as the year progresses.

Heartwood 3 Year MYP

		2025-26	2026-27	2027-28
		Current Forecast	Projected Budget	Projected Budget
Revenue	LCFF Entitlement	9,065,911	9,709,691	10,041,055
	Federal Revenue	107,155	112,085	116,145
	Other State Revenues	1,380,705	1,196,548	1,202,477
	Local Revenues	10,000	10,000	10,000
	Fundraising and Grants	63,000	63,000	63,000
	Total Revenue	10,626,771	11,091,323	11,432,677
Expenses	Compensation and Benefits	6,649,283	6,925,769	7,130,650
	Books and Supplies	1,312,822	1,409,388	1,437,576
	Services and Other Operating	1,975,395	2,063,929	2,104,530
	Depreciation	-	-	-
	Other Outflows & Amortization	198	-	-
	Total Expenses	9,937,697	10,399,087	10,672,756
	Net Income	689,074	692,237	759,921
	Beginning Balance (Audited)	3,032,238	3,721,312	4,413,549
	Net Income	689,074	692,237	759,921
	Ending Fund Balance (incl. Depreciation)	3,721,312	4,413,549	5,173,471
	Ending Fund Balance as % of Expenses	37.4%	42.4%	48.5%

Heartwood Charter School
Income Statement
As of Oct FY2026

	Actual				YTD	Budget & Forecast						
	Jul	Aug	Sep	Oct		Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v1 vs. Current Forecast	Current Forecast Remaining
SUMMARY												
Revenue												
LCFF Entitlement	-	-	634,094	930,073	1,564,167	8,637,036	9,065,911	9,065,911	-	428,875	7,501,744	17%
Federal Revenue	-	-	-	-	-	107,155	107,155	107,155	-	-	107,155	0%
Other State Revenues	-	-	76,974	69,277	146,251	1,329,413	1,439,540	1,380,705	(58,835)	51,293	1,234,454	11%
Local Revenues	-	-	1,070	91,037	92,107	10,000	10,000	10,000	-	-	(82,107)	921%
Fundraising and Grants	-	-	-	-	-	63,000	63,000	63,000	-	-	63,000	0%
Total Revenue	-	-	712,138	1,090,387	1,802,525	10,146,604	10,685,606	10,626,771	(58,835)	480,167	8,824,246	17%
Expenses												
Compensation and Benefits	150,781	409,899	662,551	648,819	1,872,050	6,659,272	6,649,283	6,649,283	-	9,990	4,777,233	28%
Books and Supplies	550	44,449	145,013	185,630	375,642	1,270,332	1,312,822	1,312,822	-	(42,490)	937,180	29%
Services and Other Operating Expenditures	40,330	40,207	122,026	267,465	470,029	1,932,730	1,975,395	1,975,395	-	(42,665)	1,505,366	24%
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Other Outflows & Amortization	3,857	12,719	17,824	13,656	48,056	198	198	198	-	-	(47,858)	24271%
Total Expenses	195,518	507,274	947,414	1,115,570	2,765,776	9,862,533	9,937,697	9,937,697	-	(75,165)	7,171,921	28%
Net Income	(195,518)	(507,274)	(235,276)	(25,184)	(963,252)	284,071	747,909	689,074	(58,835)	405,003	1,652,326	
Fund Balance												
Beginning Balance (Unaudited)						2,920,040	2,920,040	2,920,040				
Net Income						284,071	747,909	689,074				
Ending Fund Balance						3,204,112	3,667,949	3,609,114				
Fund Balance as a % of Expenses						32%	37%	36%				
KEY ASSUMPTIONS												
Enrollment Summary												
K-3						370	436	436	-	66		
4-6						228	221	221	-	(7)		
7-8						112	96	96	-	(16)		
9-12						34	20	20	-	(14)		
Total Enrolled						744	773	773	-	29		
ADA %												
K-3						96.0%	96.0%	96.0%	0.0%	0.0%		
4-6						96.0%	96.0%	96.0%	0.0%	0.0%		
7-8						96.0%	96.0%	96.0%	0.0%	0.0%		
9-12						96.0%	96.0%	96.0%	0.0%	0.0%		
Average ADA %						96.0%	96.0%	96.0%	0.0%	0.0%		
ADA												
K-3						355.20	418.56	418.56	-	63.36		
4-6						218.88	212.16	212.16	-	(6.72)		
7-8						107.52	92.16	92.16	-	(15.36)		
9-12						32.64	19.20	19.20	-	(13.44)		
Total ADA						714.24	742.08	742.08	-	27.84		
REVENUE												
LCFF Entitlement												
8011 Charter Schools General Purpose Entitlement - State Aid	-	-	338,968	305,072	644,040	5,100,807	5,391,844	5,391,844	-	291,038	4,747,804	12%
8012 Education Protection Account Entitlement	-	-	-	34,749	34,749	142,848	148,416	148,416	-	5,568	113,667	23%
8096 Charter Schools in Lieu of Property Taxes	-	-	295,126	590,252	885,378	3,393,382	3,525,651	3,525,651	-	132,269	2,640,273	25%
SUBTOTAL - LCFF Entitlement	-	-	634,094	930,073	1,564,167	8,637,036	9,065,911	9,065,911	-	428,875	7,501,744	17%

Heartwood Charter School
Income Statement
As of Oct FY2026

		Actual				YTD	Budget & Forecast						
		Jul	Aug	Sep	Oct	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v1 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
Federal Revenue													
8181	Special Education - Entitlement	-	-	-	-	-	107,155	107,155	107,155	-	-	107,155	0%
SUBTOTAL - Federal Revenue		-	-	-	-	-	107,155	107,155	107,155	-	-	107,155	0%
Other State Revenue													
8381	Special Education - Entitlement (State)	-	-	59,664	53,698	113,362	659,989	680,881	680,881	-	20,892	567,519	17%
8382	Special Education Reimbursement (State)	-	-	5,898	5,308	11,206	56,932	61,826	61,826	-	4,894	50,620	18%
8550	Mandated Cost Reimbursements	-	-	-	-	-	15,381	15,401	15,401	-	20	15,401	0%
8560	State Lottery Revenue	-	-	-	-	-	203,657	274,376	210,820	(63,556)	7,163	210,820	0%
8590	All Other State Revenue	-	-	-	-	-	255,329	268,584	273,305	4,721	17,976	273,305	0%
8591	Prop 28 Arts & Music in Schools	-	-	11,412	10,271	21,683	138,125	138,473	138,473	-	348	116,790	16%
SUBTOTAL - Other State Revenue		-	-	76,974	69,277	146,251	1,329,413	1,439,540	1,380,705	(58,835)	51,293	1,234,454	11%
Local Revenue													
8660	Interest	-	-	-	-	-	10,000	10,000	10,000	-	-	10,000	0%
8699	All Other Local Revenue	-	-	-	90,000	90,000	-	-	-	-	-	(90,000)	
8999	Uncategorized Revenue	-	-	1,070	1,037	2,107	-	-	-	-	-	(2,107)	
SUBTOTAL - Local Revenue		-	-	1,070	91,037	92,107	10,000	10,000	10,000	-	-	(82,107)	921%
Fundraising and Grants													
8803	Fundraising	-	-	-	-	-	63,000	63,000	63,000	-	-	63,000	0%
SUBTOTAL - Fundraising and Grants		-	-	-	-	-	63,000	63,000	63,000	-	-	63,000	0%
TOTAL REVENUE		-	-	712,138	1,090,387	1,802,525	10,146,604	10,685,606	10,626,771	(58,835)	480,167	8,824,246	17%
EXPENSES													
Compensation & Benefits													
Certificated Salaries													
1100	Teachers Salaries	11,425	191,899	355,796	360,754	919,874	3,078,588	3,123,954	3,123,954	-	(45,366)	2,204,079	29%
1103	Teacher - Substitute Pay	-	-	-	-	-	16,919	16,919	16,919	-	-	16,919	0%
1148	Teacher - Special Ed	9,273	44,016	45,128	39,173	137,589	908,567	843,868	843,868	-	64,700	706,279	16%
1300	Certificated Supervisor & Administrator Salaries	26,246	26,334	29,489	30,181	112,249	273,595	273,595	273,595	-	-	161,346	41%
SUBTOTAL - Certificated Salaries		46,944	262,248	430,413	430,108	1,169,713	4,277,669	4,258,335	4,258,335	-	19,333	3,088,622	27%
Classified Salaries													
2100	Classified Instructional Aide Salaries	4,253	4,997	41,762	32,595	83,607	478,869	441,272	441,272	-	37,597	357,665	19%
2300	Classified Supervisor & Administrator Salaries	16,455	16,730	16,229	16,480	65,893	319,604	130,407	130,407	-	189,197	64,514	51%
2400	Classified Clerical & Office Salaries	24,324	28,137	32,349	30,440	115,250	273,061	511,136	511,136	-	(238,075)	395,886	23%
SUBTOTAL - Classified Salaries		45,031	49,864	90,341	79,515	264,750	1,071,534	1,082,815	1,082,815	-	(11,281)	818,065	24%
Employee Benefits													
3300	OASDI-Medicare-Alternative	6,956	23,475	38,774	37,999	107,205	409,214	408,598	408,598	-	616	301,393	26%
3400	Health & Welfare Benefits	43,500	40,536	33,874	39,124	157,035	274,322	270,918	270,918	-	3,405	113,883	58%
3500	Unemployment Insurance	3,231	10,905	18,011	17,651	49,798	158,755	158,537	158,537	-	218	108,739	31%
3600	Workers Comp Insurance	-	-	12,700	6,042	18,742	74,889	74,776	74,776	-	113	56,034	25%
3800	PERS Reduction	-	-	1,350	-	1,350	-	-	-	-	-	(1,350)	
3900	Other Employee Benefits	5,118	22,870	37,088	38,380	103,457	392,889	395,304	395,304	-	(2,415)	291,847	26%
SUBTOTAL - Employee Benefits		58,806	97,787	141,798	139,196	437,587	1,310,070	1,308,133	1,308,133	-	1,937	870,546	33%
Books & Supplies													
4200	Books & Other Reference Materials	-	-	-	-	-	7,491	7,491	7,491	-	-	7,491	0%
4300	Materials & Supplies	-	-	394	-	394	-	-	-	-	-	(394)	
4325	Instructional Materials & Supplies	-	9,893	17,198	14,008	41,099	86,700	86,700	86,700	-	-	45,601	47%

Heartwood Charter School
Income Statement
As of Oct FY2026

		Actual				YTD	Budget & Forecast						
		Jul	Aug	Sep	Oct	Actual YTD	Approved Budget v1	Previous Forecast	Current Forecast	Previous Forecast vs. Current Forecast	Approved Budget v1 vs. Current Forecast	Current Forecast Remaining	% Current Forecast Spent
4330	Office Supplies	-	-	38	565	602	13,133	13,133	13,133	-	-	12,530	5%
4352	Homeschool Instructional Funds	550	31,556	117,048	155,671	304,826	1,090,079	1,132,569	1,132,569	-	(42,490)	827,743	27%
4410	Classroom Furniture, Equipment & Supplies	-	3,000	2,361	55	5,417	5,253	5,253	5,253	-	-	(164)	103%
4420	Computers: individual items less than \$5k	-	-	-	-	-	10,200	10,200	10,200	-	-	10,200	0%
4700	Food	-	-	-	-	-	47,277	47,277	47,277	-	-	47,277	0%
4710	Student Food Services	-	-	7,973	15,172	23,146	10,200	10,200	10,200	-	-	(12,946)	227%
4720	Other Food	-	-	-	158	158	-	-	-	-	-	(158)	
SUBTOTAL - Books and Supplies		550	44,449	145,013	185,630	375,642	1,270,332	1,312,822	1,312,822	-	(42,490)	937,180	29%
Services & Other Operating Expenses													
5200	Travel & Conferences	-	-	-	-	-	10,506	10,506	10,506	-	-	10,506	0%
5300	Dues & Memberships	-	-	-	1,900	1,900	5,626	5,626	5,626	-	-	3,726	34%
5400	Insurance	6,397	-	6,824	-	13,221	68,299	70,961	70,961	-	(2,662)	57,741	19%
5510	Utilities - Gas and Electric	-	-	-	-	-	3,530	3,530	3,530	-	-	3,530	0%
5515	Janitorial, Gardening Services & Supplies	-	-	4,845	9,440	14,285	31,518	31,518	31,518	-	-	17,233	45%
5530	Utilities - Water	-	-	225	448	673	2,040	2,040	2,040	-	-	1,367	33%
5600	Rentals, Leases, & Repairs	-	-	1,034	1,034	2,068	-	-	-	-	-	(2,068)	
5610	Rent	-	-	30,000	30,000	60,000	229,602	229,602	229,602	-	-	169,602	26%
5617	Repairs and Maintenance - Other Equipment	-	-	-	-	-	15,300	15,300	15,300	-	-	15,300	0%
5803	Accounting Fees	-	-	-	-	-	22,559	22,559	22,559	-	-	22,559	0%
5809	Banking Fees	7	3	12	26	48	626	626	626	-	-	578	8%
5812	Business Services	18,167	18,167	18,167	18,167	72,667	207,500	207,500	207,500	-	-	134,833	35%
5824	District Oversight Fees	-	-	6,341	9,301	15,642	90,741	95,246	95,246	-	(4,506)	79,605	16%
5829	Enrichment Program	-	-	-	-	-	25,500	25,500	25,500	-	-	25,500	0%
5830	Field Trips Expenses	-	-	-	8,684	8,684	28,366	28,366	28,366	-	-	19,683	31%
5833	Fines and Penalties	-	-	-	-	-	55	55	55	-	-	55	0%
5836	Fingerprinting	5,850	773	1,714	692	9,029	5,100	5,100	5,100	-	-	(3,929)	177%
5845	Legal Fees	-	16,704	4,499	10,499	31,701	66,188	66,188	66,188	-	-	34,487	48%
5848	Licenses and Other Fees	-	-	-	-	-	44	44	44	-	-	44	0%
5851	Marketing and Student Recruiting	-	-	693	-	693	4,202	4,202	4,202	-	-	3,510	16%
5857	Payroll Fees	418	470	536	501	1,924	6,120	6,120	6,120	-	-	4,196	31%
5860	Printing and Reproduction	-	-	-	-	-	883	883	883	-	-	883	0%
5861	Prior Yr Exp (not accrued)	-	294	1,260	8,263	9,817	-	-	-	-	-	(9,817)	
5863	Professional Development	-	53	6,598	4,222	10,873	44,791	44,037	44,037	-	753	33,164	25%
5869	Special Education Contract Instructors	9,492	3,743	36,436	145,454	195,126	930,000	966,250	966,250	-	(36,250)	771,124	20%
5872	Special Education Encroachment	-	-	-	-	-	29,711	29,711	29,711	-	-	29,711	0%
5875	Staff Recruiting	-	-	-	-	-	3,152	3,152	3,152	-	-	3,152	0%
5878	Student Assessment	-	-	-	-	-	8,825	8,825	8,825	-	-	8,825	0%
5881	Student Information System	-	-	1,175	16,624	17,799	52,950	52,950	52,950	-	-	35,151	34%
5887	Technology Services	-	-	-	-	-	26,265	26,265	26,265	-	-	26,265	0%
5899	Miscellaneous Operating Expenses	-	-	-	-	-	4,413	4,413	4,413	-	-	4,413	0%
5910	Communications - Internet / Website Fees	-	-	1,182	1,234	2,416	3,570	3,570	3,570	-	-	1,154	68%
5915	Postage and Delivery	-	-	309	762	1,072	2,101	2,101	2,101	-	-	1,030	51%
5920	Communications - Telephone & Fax	-	-	177	216	393	2,648	2,648	2,648	-	-	2,255	15%
SUBTOTAL - Services & Other Operating Exp.		40,330	40,207	122,026	267,465	470,029	1,932,730	1,975,395	1,975,395	-	(42,665)	1,505,366	24%
Capital Outlay & Depreciation													
SUBTOTAL - Capital Outlay & Depreciation		-	-	-	-	-	-	-	-	-	-	-	-
Other Outflows & Amortization													
7438	Long term debt - Interest	-	-	146	17	163	198	198	198	-	-	35	82%
7999	Uncategorized Expense	3,857	12,719	17,678	13,639	47,893	-	-	-	-	-	(47,893)	
SUBTOTAL - Other Outflows & Amortization		3,857	12,719	17,824	13,656	48,056	198	198	198	-	-	(47,858)	24271%
TOTAL EXPENSES		195,518	507,274	947,414	1,115,570	2,765,776	9,862,533	9,937,697	9,937,697	-	(75,165)	7,171,921	28%

Heartwood Charter School

Current Forecast - Detail

As of Oct FY2026

	<u>Current Forecast</u>	<u>Notes</u>
REVENUE		
LCFF Entitlement		
8011 Charter Schools General Purpose Entitlement - State Aid	5,391,844	
8012 Education Protection Account Entitlement	148,416	
8096 Charter Schools in Lieu of Property Taxes	3,525,651	
SUBTOTAL - LCFF Entitlement	<u>9,065,911</u>	
Federal Revenue		
8181 Special Education - Entitlement	107,155	
SUBTOTAL - Federal Revenue	<u>107,155</u>	
Other State Revenue		
8381 Special Education - Entitlement (State)	680,881	
8382 Special Education Reimbursement (State)	61,826	
8550 Mandated Cost Reimbursements	15,401	
8560 State Lottery Revenue	210,820	
8590 All Other State Revenue	273,305	
LREBG	13,255	
AMIMDBG	228,465	
EEG	26,864	
Literacy Screening PD	4,721	
8591 Prop 28 Arts & Music in Schools	138,473	
SUBTOTAL - Other State Revenue	<u>1,380,705</u>	
Local Revenue		
8660 Interest	10,000	
SUBTOTAL - Local Revenue	<u>10,000</u>	
Fundraising and Grants		
8803 Fundraising	63,000	
SUBTOTAL - Fundraising and Grants	<u>63,000</u>	
TOTAL REVENUE	<u>10,626,771</u>	

EXPENSES

Compensation & Benefits

Certificated Salaries

1100	Teachers Salaries	3,123,954
1103	Teacher - Substitute Pay	16,919
1148	Teacher - Special Ed	843,868
1300	Certificated Supervisor & Administrator Salaries	273,595
	SUBTOTAL - Certificated Salaries	<u>4,258,335</u>

Classified Salaries

2100	Classified Instructional Aide Salaries	441,272
2300	Classified Supervisor & Administrator Salaries	130,407
2400	Classified Clerical & Office Salaries	511,136
	SUBTOTAL - Classified Salaries	<u>1,082,815</u>

Employee Benefits

3300	OASDI/Medicare/Alternative	408,598
3400	Health & Welfare	270,918
3500	Unemployment Insurance	158,537
3600	Workers Comp Insurance	74,776
3900	Other Benefits and Fees	395,304
	SUBTOTAL - Employee Benefits	<u>1,308,133</u>

Books & Supplies

4200	Books & Other Reference Materials	7,491
4325	Instructional Materials & Supplies	86,700
4330	Office Supplies	13,133
4352	Homeschool Instructional Funds	1,132,569
4410	Classroom Furniture, Equipment & Supplies	5,253
4420	Computers: individual items less than \$5k	10,200
4700	Food	47,277
4710	Student Food Services	10,200
	SUBTOTAL - Books and Supplies	<u>1,312,822</u>

Services & Other Operating Expenses

5200	Travel & Conferences	10,506
5300	Dues & Memberships	5,626
5400	Insurance	70,961
5510	Utilities - Gas and Electric	3,530

5515	Janitorial, Gardening Services & Supplies	31,518
5530	Utilities - Water	2,040
5610	Rent	229,602
5617	Repairs and Maintenance - Other Equipment	15,300
5803	Accounting Fees	22,559
5809	Banking Fees	626
5812	Business Services	207,500
5824	District Oversight Fees	95,246
5829	Enrichment Program	25,500
5830	Field Trips Expenses	28,366
5833	Fines and Penalties	55
5836	Fingerprinting	5,100
5845	Legal Fees	66,188
5848	Licenses and Other Fees	44
5851	Marketing and Student Recruiting	4,202
5857	Payroll Fees	6,120
5860	Printing and Reproduction	883
5863	Professional Development	44,037
5869	Special Education Contract Instructors	966,250
5872	Special Education Encroachment	29,711
5875	Staff Recruiting	3,152
5878	Student Assessment	8,825
5881	Student Information System	52,950
5887	Technology Services	26,265
5899	Miscellaneous Operating Expenses	4,413
5910	Communications - Internet / Website Fees	3,570
5915	Postage and Delivery	2,101
5920	Communications - Telephone & Fax	2,648
	SUBTOTAL - Services & Other Operating Exp.	<u>1,975,395</u>
Capital Outlay & Depreciation		
	SUBTOTAL - Capital Outlay & Depreciation	<u>-</u>
Other Outflows		
7438	Long term debt - Interest	198
	SUBTOTAL - Other Outflows	<u>198</u>
TOTAL EXPENSES		<u>9,937,697</u>
NET INCOME		<u>689,074</u>

Heartwood Charter School
Monthly Cash Forecast
As of Oct FY2026

	2025-26												Forecast	Remaining Balance
	Actuals & Forecast													
	Jul Actuals	Aug Actuals	Sep Actuals	Oct Actuals	Nov Forecast	Dec Forecast	Jan Forecast	Feb Forecast	Mar Forecast	Apr Forecast	May Forecast	Jun Forecast		
Beginning Cash	1,705,277	1,821,856	1,283,403	2,900,371	2,815,600	1,892,836	1,869,122	1,760,148	1,779,473	1,788,494	2,239,178	2,302,789		
REVENUE														
LCFF Entitlement	-	-	634,094	930,073	698,570	698,572	733,321	698,572	753,712	1,201,770	760,084	760,084	9,065,911	1,197,060
Federal Revenue	-	-	-	-	-	-	-	-	-	53,578	-	-	107,155	53,578
Other State Revenue	-	-	76,974	69,277	117,849	90,156	74,755	126,031	81,901	81,901	133,177	355,206	1,380,705	173,478
Other Local Revenue	-	-	1,070	91,037	(853,834)	1,000	1,000	1,000	1,000	1,000	1,000	1,000	10,000	764,727
Fundraising & Grants	-	-	-	-	63,000	-	-	-	-	-	-	-	63,000	-
TOTAL REVENUE	-	-	712,138	1,090,387	25,585	789,728	809,076	825,603	836,614	1,338,249	894,260	1,116,290	10,626,771	2,188,843
EXPENSES														
Certificated Salaries	46,944	262,248	430,413	430,108	397,090	384,505	384,505	384,505	384,505	384,505	384,505	384,505	4,258,335	-
Classified Salaries	45,031	49,864	90,341	79,515	158,536	92,747	92,747	92,747	92,747	92,747	92,747	103,047	1,082,815	-
Employee Benefits	58,806	97,787	141,798	139,196	111,834	103,263	166,678	111,190	111,190	96,253	96,253	75,237	1,308,133	(1,350)
Books & Supplies	550	44,449	145,013	185,630	107,298	79,916	121,115	72,770	86,587	170,245	113,328	178,430	1,312,822	7,491
Services & Other Operating Expenses	40,330	40,207	122,026	267,465	247,805	145,066	145,066	145,066	152,564	143,817	143,817	143,817	1,975,395	238,349
Capital Outlay & Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Outflows	3,857	12,719	17,824	13,656	(47,869)	8	3	-	-	-	-	-	198	-
TOTAL EXPENSES	195,518	507,274	947,414	1,115,570	974,694	805,505	910,114	806,278	827,592	887,565	830,649	885,035	9,937,697	244,490
Operating Cash Inflow (Outflow)	(195,518)	(507,274)	(235,276)	(25,184)	(949,109)	(15,777)	(101,038)	19,325	9,022	450,683	63,611	231,255	689,074	1,944,353
Accounts Receivable	584,045	(84)	1,954,094	20,766	137,239	-	-	-	-	-	-	1,243,109	-	-
Other Current Assets	8,740	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	(138,310)	(14,681)	(95,785)	(99,109)	(29,817)	-	-	-	-	-	-	-	(981,286)	-
Other Current Liabilities	(9,726)	10,292	(25,815)	(1,226)	(65,202)	-	-	-	-	-	-	-	(12,706)	-
Summer Holdback	(132,652)	(26,706)	27,688	27,919	-	-	-	-	-	-	-	-	-	-
Deferred Revenue	-	-	-	-	-	-	-	-	-	-	-	-	(140,092)	-
Loans Payable (Long-Term)	-	-	(7,937)	(7,937)	(15,874)	(7,937)	(7,937)	-	-	-	-	-	-	-
Ending Cash	1,821,856	1,283,403	2,900,371	2,815,600	1,892,836	1,869,122	1,760,148	1,779,473	1,788,494	2,239,178	2,302,789	2,643,069		