

**REDWOOD CITY SCHOOL DISTRICT**

750 Bradford Street • Redwood City • CA 94063 • (650) 423-2200 • FAX: (650) 423-2204

***Mission: RCSD creates a safe and supportive, inspirational and rigorous, joyful and inclusive environment for all learners***

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March 2, 2026

Thomas O’Toole, Board President  
Connect Community Charter School  
635 Oakside Avenue  
Redwood City, CA 94063

Subject: Independent Auditor’s Report – Year Ended June 30, 2025

Dear Mr. O’Toole:

The Redwood City School District (District) has completed its review of the Independent Auditor’s Report for Connect Community Charter School (Connect) for the 2024-2025 fiscal year in accordance with its fiscal oversight responsibilities as charter authorizing entity.

Based on the results of the independent audit, the District commends Connect Community Charter School for receiving a clean audit opinion. There were no fund balance variances between the Unaudited Actuals and the audited financial statements. The ending fund balances and variances by category are presented below.

General Fund - Unrestricted/Restricted	2024-25 Unaudited Actuals	2024-25 Audit Report	Variance
Adjusted Beginning Balance, July 1, 2024	\$1,555,714	\$1,555,714	\$0
Revenues	\$2,886,381	\$2,886,381	\$0
Expenditures	\$3,498,952	\$3,498,952	\$0
Excess (Deficiency) of Expenditures over Revenues	(\$612,571)	(\$612,571)	\$0
Total Increase (Decrease) in Fund Balance	(\$612,571)	(\$612,571)	\$0
Ending Balance - June 30, 2025	\$943,143	\$943,143	\$0

Even though no fund variances were identified, the audit report included notes regarding Connect's internal controls and procedures. One note in the audit report stated that certain restricted fund expenditures may be disallowed; however, due to time constraints and the information provided, Baker Tilly—the company who conducted the independent audit—was unable to determine whether the grantor would ultimately allow those expenses. The report did not specify which expenditures were in question, but it noted that the matter was brought to Connect's management's attention, and management believed the expenses are allowable.

The Redwood City School District recommends that Connect thoroughly review grantor requirements before allocating funds for future expenditures. Reviewing the terms and conditions of each grant prior to spending will help ensure that funds are used in accordance with the grantor's specific requirements. Additionally, it is essential to establish and maintain proper internal controls and procedures. Implementing a formal authorization workflow would help prevent the misuse of funds, strengthen internal controls, and ensure compliance with applicable reporting standards.

Connect is encouraged to continue to closely monitor its budget, implement generally accepted accounting principles, and maintain proper internal controls over financial reporting.

If you have any questions regarding the District's fiscal oversight or the contents of this letter, please do not hesitate to contact us

Sincerely,

*Rick Edson*

Rick Edson  
Chief Business Official  
(650) 482-2232

*John R. Baker*

John R. Baker, Ed.D.  
Superintendent  
(650) 482-2230

Cc: Hayley Dupuy, Director of Educational Services, Connect Community Charter School  
Francesca D'Amato, Financial Analyst, District Business Services, San Mateo COE  
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