

Sonoma Charter School
Special Governing Board Meeting Agenda

Monday, March 6, 2023

5:00 p.m. Open Session

Meeting will be accessible at school – Conference Room, Sonoma Charter School

17202 Sonoma Highway, Sonoma, CA 95476

OR

Join Zoom Meeting

<https://us06web.zoom.us/j/2176952793?pwd=FmpjaWgebB28wwBZXKGLrCrHknkodW.1>

Meeting ID: 217 695 2793 Passcode: x4rPsF

Sonoma Charter School adheres to the Americans with Disabilities Act. Should you require special accommodations, or more information about accessibility, please contact us at 707-935-4232. All efforts will be made for reasonable accommodations.

Welcome to our Board meeting. Documents provided to a majority of the Governing Board regarding this agenda will be made available for public inspection in the School Office located at 17202 Sonoma Hwy., Sonoma, CA 95476 during normal business hours. Such writings and documents are posted on the School's website at <https://www.sonomacharterschool.org/> as well as on ParentSquare, and clicking on Board of Education. A file copy is also available in the the meeting room. Said file is not to be removed from the room.

AGENDA

5:00 p.m. CALL PUBLIC MEETING TO ORDER, ESTABLISH QUORUM

I PUBLIC COMMENT - Opportunity for public to comment on Closed Session items(s).

At this point on the agenda, opportunity is provided for an individual or representative of a group to make statements to the Board regarding only items listed on the agenda. A speaker shall be limited to 3 minutes (Board Policy 5).

II PROGRAMS AND FINANCE

A. Second Interim Budget Report

Information

B. Certify Second Interim Budget Report

Action

MOTION TO ADJOURN at _____

Sonoma Charter School

2nd Interim Narrative 2022/23

Enrollment and Demographics

Sonoma Charter School’s (the School) 2nd interim financial forecast is based on 210 enrolled students during 2022/23 and in subsequent years. Current year attendance adjusted to P-1 attendance rate and future years are restored to historic rate of 95%. The attendance rate will yield an average daily attendance (ADA) of 191.34 during 2022/23.

The demographics of the school are anticipated to remain similar to preceding years maintaining annual rolling three-year averages near 44%. The School’s LCFF calculation used this rate for calculating the supplemental grant funds.

Enrollment and ADA

Grade	2022-23	2023-24	2024-25
TK-3	111	116	116
4-6	61	68	68
7-8	38	26	26
Total	210	210	210
Attendance Rate	91%	95%	95%
ADA	191.34	199.50	199.50

Revenue

Local Control Funding Formula:

As referenced above, the ADA and unduplicated count are the driving factors in the School’s forecast LCFF calculation. To calculate this estimated amount, a FCMAT calculator (version v23.2c) was used. The following are the assumptions that were used in the School’s calculation:

	2022-23	2023-24	2024-25
LCFF COLA	13.26%	8.13%	3.54%
Funding per ADA	\$ 10,862	\$ 11,805	\$ 12,226
Annual LCFF Funding	\$ 2,078,426	\$ 2,355,075	\$ 2,439,060
Components of LCFF Funding			
LCFF State Aid	\$ 168,522	\$ 363,720	\$ 447,705
Education Protection Account	\$ 38,268	\$ 39,900	\$ 39,900
In Lieu of Property Taxes	\$ 1,871,636	\$ 1,951,455	\$ 1,951,455

The portion from in lieu of property taxes is based on the authorizing district’s 2022/23 P-1 rate of \$9,781.73 per ADA in each year of the projection. The Economic Protection Account (EPA) funds are budgeted based on the LCFF calculator. Changes in the rates of in lieu funding or EPA will be offset by changes to state aid.

Federal Revenue:

The School has requested federal funds through the Consolidated Application and Reporting System (CARS), including Title I, Title II, and Title IV.

Federal funds have not been inflated in future years (a COLA increase of 0%) to be conservative.

Other State Revenue:

Mandate Cost Reimbursement – Since the School will serve up to grade 8, \$18.34 (K-8) per prior year ADA has been included in the forecast for Mandate funds.

Lottery – Lottery funding is based upon a projection of \$237 per ADA. Lottery funds are mainly allocated for general purpose use (\$170) with approximately 28% of the funds restricted for instructional materials (\$67).

During 2022/23 the School has budgeted additional state funding:

	2023/24	2024/25	2025/26
Expanded Learning Program	\$ 146,085	\$ 146,085	\$ 146,085
Educator Effectiveness Block Grant	\$ 20,453	\$ -	\$ -
Arts, Music and Instructional Materials	\$ 123,917	\$ -	\$ -
Learning Recovery	\$ 216,199	\$ -	\$ -
Universal Prekindergarten Planning Grant	\$ 53,878	\$ -	\$ -
Funding forecast	\$ 560,532	\$ 146,085	\$ 146,085

Other State funds have not been inflated in future years (a COLA increase of 0%) to be conservative.

Expenses

Personnel Expenses:

As with nearly all public schools in the State, the School’s personnel costs represent the bulk of its annual expenditures. Salaries are forecast including COLA and minimum wage increases.

Benefits offered to staff include STRS for certificated staff, PERS for classified staff and health and welfare for full-time employees. The employer STRS contributions rates are consistent with current estimates beginning with 19.10% in 2022/23 and future years. The employer PERS rate is forecast 25.37% in 2022/23, increasing to 27% in 2023/24 and 28.1% in 2024/25. The health and welfare benefits are based on an annual employer cost of approximately \$117,000 and increases each year of the projection with inflation, adjusted by participating FTE.

Books and Supplies:

Books and supplies include approved curriculum and materials. Budgeted costs are consistent with the prior year or increased for material replacements. Future projections decrease following grant funded increases during 2022/23.

Subagreements and Professional/Consulting Services:

Subagreements consist of Expanded Learning Opportunities Program operating expenses.

Professional costs include services such as special education services, auditing, legal, professional development and consulting. The business/accounting services include budgeting, accounts payable, accounting, financial reporting, and other compliance reporting provided by Charter Impact.

District oversight fee budgets the oversight fee (3%).

Operations and Housekeeping:

The School has budgeted for housekeeping costs such as utilities, janitorial, insurance, dues and memberships, and telecommunications. All these amounts have been estimated consistent with prior year realized expenses.

Fund Balance

The 2nd interim financial forecast anticipates a positive ending fund balance of \$490,987, 15% of annual expenses.

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

Charter School Name: Sonoma Charter
(continued) _____
CDS #: 49-70953-6111678
Charter Approving Entity: Sonoma Valley Unified
County: Sonoma
Charter #: 0009
Fiscal Year: 2022/23

(x) To the entity that approved the charter school:
2022/23 CHARTER SCHOOL SECOND 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 Catherine Stone Title: Interim Superintendent

(x) To the County Superintendent of Schools:
2022/23 CHARTER SCHOOL SECOND INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 47604.33.

Signed: _____ Date: _____
Charter Approving Entity
(Original signature required)
Print _____ Title: _____

For additional information on the Second Interim Report, please contact

For Approving Entity:

Name

Title

Phone

E-mail

For Charter School:

Jim Weber
Name

Charter Impact, Inc
Title

925-750-8090
Phone

jweber@charterimpact.com
E-mail

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

Date

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM
Second Interim Report - Detail**

Charter School Name: Sonoma Charter
(continued)
CDS #: 49-70953-8111678
Charter Approving Entity: Sonoma Valley Unified
County: Sonoma
Charter #: 0009
Fiscal Year: 2022/23

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	1st Interim Budget			Actuals thru 1/31			2nd Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
A. REVENUES										
1. LCFF Sources										
State Aid - Current Year	8011	400,404.00	-	400,404.00	194,925.00	-	194,925.00	168,522.00	-	168,522.00
Education Protection Account State Aid - Current Year	8012	39,246.00	-	39,246.00	18,604.00	-	18,604.00	38,288.00	-	38,288.00
State Aid - Prior Years	8019	-	-	-	-	-	-	-	-	-
Transfers to Charter Schools in Lieu of Property Taxes	8096	1,688,824.00	-	1,688,824.00	800,775.00	-	800,775.00	1,871,636.00	-	1,871,636.00
Other LCFF Transfers	8091, 8097	-	-	-	-	-	-	-	-	-
Total, LCFF Sources		2,128,474.00	-	2,128,474.00	1,014,304.00	-	1,014,304.00	2,078,426.00	-	2,078,426.00
2. Federal Revenues										
Every Student Succeeds Act (Title I - V)	8290	-	44,918.00	44,918.00	-	-	-	-	44,918.00	44,918.00
Special Education - Federal	8181, 8182	-	25,375.00	25,375.00	-	21,553.00	21,553.00	-	25,375.00	25,375.00
Child Nutrition - Federal	8220	-	-	-	-	-	-	-	-	-
Donated Food Commodities	8221	-	-	-	-	-	-	-	-	-
Other Federal Revenues	8110, 8260-8299	-	-	-	-	-	-	-	-	-
Total, Federal Revenues		-	70,293.00	70,293.00	-	21,553.00	21,553.00	-	70,293.00	70,293.00
3. Other State Revenues										
Special Education - State	StateRevSE	-	160,908.00	160,908.00	-	79,499.00	79,499.00	-	156,898.80	156,898.80
All Other State Revenues	StateRevAO	37,936.27	587,874.00	625,810.27	9,119.48	258,395.09	267,514.57	40,833.46	590,393.09	631,226.55
Total, Other State Revenues		37,936.27	748,782.00	786,718.27	9,119.48	337,894.09	347,013.57	40,833.46	747,291.89	788,125.35
4. All Other Local Revenues										
All Other Local Revenues	LocalRevAO	111,277.23	-	111,277.23	6,554.69	-	6,554.69	211,016.21	-	211,016.21
Total, Local Revenues		111,277.23	-	111,277.23	6,554.69	-	6,554.69	211,016.21	-	211,016.21
5. TOTAL REVENUES		2,277,687.50	619,078.00	3,096,765.50	1,029,978.17	359,447.09	1,389,425.26	2,330,275.67	817,584.89	3,147,860.56
B. EXPENDITURES										
1. Certificated Salaries										
Certificated Teachers' Salaries	1100	651,184.11	188,167.39	839,351.50	379,225.33	67,361.58	446,586.91	613,253.28	191,345.61	804,598.89
Certificated Pupil Support Salaries	1200	-	31,774.50	31,774.50	-	17,899.75	17,899.75	-	31,745.75	31,745.75
Certificated Supervisors' and Administrators' Salaries	1300	154,999.97	-	154,999.97	90,416.62	-	90,416.62	154,999.95	-	154,999.95
Other Certificated Salaries	1900	19,796.01	16,966.50	36,762.51	24,165.03	-	24,165.03	23,596.53	18,966.50	40,563.03
Total, Certificated Salaries		825,980.09	236,908.39	1,062,888.48	493,806.98	85,261.33	579,068.31	791,851.76	240,057.86	1,031,909.62
2. Non-certificated Salaries										
Non-certificated Instructional Aides' Salaries	2100	229,043.89	232,560.14	461,604.03	125,998.91	130,808.66	256,807.57	263,341.92	232,560.14	495,902.06
Non-certificated Support Salaries	2200	87,271.26	-	87,271.26	41,492.01	-	41,492.01	70,654.51	-	70,654.51
Non-certificated Supervisors' and Administrators' Salaries and Office Salaries	2300	-	-	-	-	-	-	-	-	-
Other Non-certificated Salaries	2400	99,090.27	-	99,090.27	56,690.59	-	56,690.59	99,851.59	-	99,851.59
Total, Non-certificated Salaries	2900	395,405.42	232,560.14	627,965.56	224,181.51	130,808.66	354,990.17	433,848.02	232,560.14	666,406.16
3. Employee Benefits										
STRS	3101-3102	153,016.68	45,249.50	198,266.18	85,065.60	12,866.06	97,931.66	144,836.74	39,787.61	184,624.35
PERS	3201-3202	95,053.16	59,000.51	154,053.67	41,619.03	37,727.32	79,346.35	91,266.69	67,054.41	158,351.10
OASDI / Medicare / Alternative	3301-3302	40,646.10	21,228.02	61,874.12	22,370.74	11,243.15	33,613.89	42,731.88	21,271.69	64,003.57
Health and Welfare Benefits	3401-3402	117,088.04	-	117,088.04	70,827.30	-	70,827.30	117,702.30	-	117,702.30
Unemployment Insurance	3501-3502	3,566.54	-	3,566.54	4,759.80	-	4,759.80	5,380.80	-	5,380.80
Workers' Compensation Insurance	3601-3602	28,383.61	-	28,383.61	14,569.00	-	14,569.00	28,198.43	-	28,198.43
OPEB, Allocated	3701-3702	-	-	-	-	-	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-	-	-	-	-	-
Other Employee Benefits	3901-3902	-	-	-	-	-	-	-	-	-
Total, Employee Benefits		437,754.13	126,478.03	564,232.16	239,211.47	61,836.53	301,048.00	429,948.84	128,113.71	558,062.55
4. Books and Supplies										
Approved Textbooks and Core Curricula Materials	4100	8,000.00	-	8,000.00	7,397.00	-	7,397.00	8,000.00	-	8,000.00
Books and Other Reference Materials	4200	-	-	-	-	-	-	-	-	-
Materials and Supplies	4300	91,499.50	15,741.41	107,240.91	63,275.65	23,080.30	86,355.95	91,510.27	18,259.74	109,770.01
Noncapitalized Equipment	4400	62,000.00	53,784.00	115,784.00	52,693.20	5,061.06	57,754.26	62,000.00	53,784.00	115,784.00
Food	4700	-	-	-	-	-	-	-	-	-
Total, Books and Supplies		161,499.50	69,525.41	231,024.91	123,365.85	28,141.36	151,507.21	161,510.27	72,043.74	233,554.01
5. Services and Other Operating Expenditures										
Subagreements for Services	5100	-	145,980.23	145,980.23	-	8,075.25	8,075.25	-	145,980.23	145,980.23
Travel and Conferences	5200	12,000.00	-	12,000.00	509.63	5,250.00	5,759.63	8,750.00	5,250.00	12,000.00
Dues and Memberships	5300	3,046.00	-	3,046.00	693.26	-	693.26	3,046.00	-	3,046.00
Insurance	5400	27,624.00	-	27,624.00	27,624.00	-	27,624.00	27,624.00	-	27,624.00
Operations and Housekeeping Services	5500	41,140.00	-	41,140.00	25,959.28	-	25,959.28	42,085.36	-	42,085.36
Rentals, Leases, Repairs, and Noncap Improvements	5600	25,086.00	-	25,086.00	14,692.57	-	14,692.57	25,086.00	-	25,086.00
Transfers of Direct Costs	5700-5799	-	-	-	-	-	-	-	-	-
Professional/Consulting Services and Operating Expend	5800	324,166.48	111,345.00	435,511.48	151,946.82	44,810.00	196,756.82	327,048.29	110,345.00	437,393.29
Communications	5900	11,700.00	-	11,700.00	4,855.26	-	4,855.26	11,700.00	-	11,700.00
Total, Services and Other Operating Expenditures		444,762.48	256,325.23	701,087.71	228,280.82	58,135.25	284,416.07	443,339.65	261,575.23	704,914.88

B. Capital Outlay (Objects 6100-6170 6200-6500 for modified accrual basis only)									
Lands 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	6,196.41	-	6,196.41	3,614.59	-	3,614.59	6,196.41	6,196.41
Total, Capital Outlay		6,196.41	-	6,196.41	3,614.59	-	3,614.59	6,196.41	6,196.41
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	-	-	-	-	-	-	-	-
Principal (for modified accrual basis only)	7439	-	-	-	-	-	-	-	-
Total, Other Outgo		-	-	-	-	-	-	-	-
8. TOTAL EXPENDITURES									
		2,271,588.03	620,785.29	5,167,343.23	1,310,461.22	364,163.13	1,674,644.35	2,280,694.95	3,201,048.63
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)									
		6,088.47	(101,719.20)	(95,629.73)	(280,483.05)	(4,736.04)	(285,219.09)	63,580.72	(116,765.79)
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		(101,719.20)	101,719.20	-	(4,736.04)	4,736.04	-	(116,765.79)	116,765.79
4. TOTAL OTHER FINANCING SOURCES / USES									
		(101,719.20)	101,719.20	-	(4,736.04)	4,736.04	-	(116,765.79)	116,765.79
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
		(95,630.73)	-	(95,629.73)	(285,219.09)	(0.00)	(285,219.09)	(53,185.07)	-
F. FUND BALANCE, RESERVES									
1. Beginning Fund Balance									
a. As of July 1	9701	559,481.80	-	559,481.80	559,481.80	-	559,481.80	559,481.80	559,481.80
b. Adjustments to Beginning Balance	9703, 9705	-	-	-	(15,309.80)	-	(15,309.80)	(15,309.80)	(15,309.80)
c. Adjusted Beginning Balance		559,481.80	-	559,481.80	544,172.00	-	544,172.00	544,172.00	544,172.00
2. Ending Fund Balance, June 30 (E + F 1 c)									
		463,852.07	-	463,852.07	258,952.91	(0.00)	258,952.91	490,868.93	490,868.93
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		-	-	-	-	(0.00)	(0.00)	-	-
c. Committed									
Stabilization Arrangements	9750	-	-	-	-	-	-	-	-
Other Commitments	9760	-	-	-	-	-	-	-	-
d. Assigned									
Other Assignments	9780	-	-	-	-	-	-	-	-
e. Unassigned/Unappropriated									
Reserve for Economic Uncertainties	9789	159,620.00	-	159,620.00	160,052.00	-	160,052.00	160,052.00	160,052.00
Unassigned/Unappropriated Amount	9790	304,232.07	-	304,232.07	98,900.91	-	98,900.91	330,934.93	330,934.93

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

Charter School Name: Sonoma Charter
 (continued)
 CDS #: 49-70953-6111678
 Charter Approving Entity: Sonoma Valley Unified
 County: Sonoma
 Charter #: 0009
 Fiscal Year: 2022/23

Description	Object Code	1st Interim Budget (X)	Actuals thru 01/31 (Y)	2nd Interim Budget (Z)	2nd Interim vs. 1st Interim Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
A. REVENUES						
1. LCFF/Revenue Limit Sources						
State Aid - Current Year	8011	400,404.00	194,925.00	168,522.00	(231,882.00)	-57.91%
Education Protection Account State Aid - Current Year	8012	39,246.00	18,604.00	38,268.00	(978.00)	-2.49%
State Aid - Prior Years	8019	-	-	-	-	
Transfers to Charter Schools Funding in Lieu of Property Taxes	8096	1,688,824.00	800,775.00	1,871,636.00	182,812.00	10.82%
Other LCFF Transfers	8091, 8097	-	-	-	-	
Total, LCFF Sources		2,128,474.00	1,014,304.00	2,078,426.00	(50,048.00)	-2.35%
2. Federal Revenues						
Every Student Succeeds Act (Title I-V)	8290	44,918.00	-	44,918.00	-	0.00%
Special Education - Federal	8181, 8182	25,375.00	21,553.00	25,375.00	-	0.00%
Child Nutrition - Federal	8220	-	-	-	-	
Donated Food Commodities	8221	-	-	-	-	
Other Federal Revenues	8110, 8260-8299	-	-	-	-	
Total, Federal Revenues		70,293.00	21,553.00	70,293.00	-	0.00%
3. Other State Revenues						
Special Education - State	StateRevSE	160,909.00	79,499.00	156,898.80	(4,010.20)	-2.49%
All Other State Revenues	StateRevAO	625,810.27	267,514.57	631,226.55	5,416.28	0.87%
Total, Other State Revenues		786,719.27	347,013.57	788,125.35	1,406.08	0.18%
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	111,277.23	6,554.69	211,016.21	99,738.98	89.63%
Total, Local Revenues		111,277.23	6,554.69	211,016.21	99,738.98	89.63%
5. TOTAL REVENUES						
		3,096,763.50	1,389,425.26	3,147,860.56	51,097.06	1.65%
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	839,351.50	446,586.91	804,598.89	(34,752.61)	-4.14%
Certificated Pupil Support Salaries	1200	31,774.50	17,899.75	31,745.75	(28.75)	-0.09%
Certificated Supervisors' and Administrators' Salaries	1300	154,999.97	90,416.62	154,999.95	(0.02)	0.00%
Other Certificated Salaries	1900	36,762.51	24,165.03	40,565.03	3,802.52	10.34%
Total, Certificated Salaries		1,062,888.48	579,068.31	1,031,909.62	(30,978.86)	-2.91%
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	461,604.03	256,807.57	495,902.06	34,298.03	7.43%
Non-certificated Support Salaries	2200	67,271.26	41,492.01	70,654.51	3,383.25	5.03%
Non-certificated Supervisors' and Administrators' Sal.	2300	-	-	-	-	
Clerical and Office Salaries	2400	99,090.27	56,690.59	99,851.59	761.32	0.77%
Other Non-certificated Salaries	2900	-	-	-	-	
Total, Non-certificated Salaries		627,965.56	354,990.17	666,408.16	38,442.60	6.12%
3. Employee Benefits						
STRS	3101-3102	198,266.18	97,931.66	184,424.35	(13,841.83)	-6.98%
PERS	3201-3202	154,053.67	79,346.35	158,353.10	4,299.43	2.79%
OASDI / Medicare / Alternative	3301-3302	61,872.12	33,613.89	64,003.57	2,131.45	3.44%
Health and Welfare Benefits	3401-3402	117,088.04	70,827.30	117,702.30	614.26	0.52%
Unemployment Insurance	3501-3502	3,566.54	4,759.80	5,380.80	1,814.26	50.87%
Workers' Compensation Insurance	3601-3602	28,383.61	14,569.00	28,196.43	(187.18)	-0.65%
OPEB, Allocated	3701-3702	-	-	-	-	
OPEB, Active Employees	3751-3752	-	-	-	-	
Other Employee Benefits	3901-3902	-	-	-	-	
Total, Employee Benefits		563,230.16	301,048.00	558,062.55	(5,167.61)	-0.92%

4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	8,000.00	7,397.00	8,000.00	-	0.00%
Books and Other Reference Materials	4200	-	-	-	-	
Materials and Supplies	4300	107,240.91	86,355.95	109,770.01	2,529.10	2.36%
Noncapitalized Equipment	4400	115,784.00	57,754.26	115,784.00	-	0.00%
Food	4700	-	-	-	-	
Total, Books and Supplies		231,024.91	151,507.21	233,554.01	2,529.10	1.09%
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	145,980.23	8,075.25	145,980.23	-	0.00%
Travel and Conferences	5200	12,000.00	5,759.63	12,000.00	-	0.00%
Dues and Memberships	5300	3,046.00	693.26	3,046.00	-	0.00%
Insurance	5400	27,624.00	27,624.00	27,624.00	-	0.00%
Operations and Housekeeping Services	5500	41,140.00	25,959.28	42,085.36	945.36	2.30%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	25,086.00	14,692.57	25,086.00	-	0.00%
Transfers of Direct Costs	5700-5799	-	-	-	-	
Professional/Consulting Services and Operating Expend.	5800	434,511.48	196,756.82	437,393.29	2,881.81	0.66%
Communications	5900	11,700.00	4,855.26	11,700.00	-	0.00%
Total, Services and Other Operating Expenditures		701,087.71	284,416.07	704,914.88	3,827.17	0.55%
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	6,196.41	3,614.59	6,196.41	-	0.00%
Total, Capital Outlay		6,196.41	3,614.59	6,196.41	-	0.00%
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	-	-	-	-	
Principal (for modified accrual basis only)	7439	-	-	-	-	
Total, Other Outgo		-	-	-	-	-
8. TOTAL EXPENDITURES		3,192,393.23	1,674,644.35	3,201,045.63	8,652.40	0.27%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		(95,629.73)	(285,219.09)	(53,185.07)	42,444.66	-44.38%
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)		(95,629.73)	(285,219.09)	(53,185.07)	42,444.66	-44.38%
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	559,481.80	559,481.80	559,481.80	-	0.00%
b. Adjustments/Restatements	9793, 9795	-	(15,309.80)	(15,309.80)	(15,309.80)	New
c. Adjusted Beginning Fund Balance		559,481.80	544,172.00	544,172.00		
2. Ending Fund Balance, June 30 (E + F.1.c.)		463,852.07	258,952.91	490,986.93		
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	-	(0.00)	-	-	
c. Committed						
Stabilization Arrangements	9750	-	-	-	-	
Other Commitments	9760	-	-	-	-	
d. Assigned						
Other Assignments	9780	-	-	-	-	
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	159,620.00	160,052.00	160,052.00	432.00	0.27%
Unassigned/Unappropriated Amount	9790	304,232.07	98,900.91	330,934.93	26,702.86	8.78%

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

Charter School Name: Sonoma Charter
(continued)
CDS #: 49-70953-6111678
Charter Approving Entity: Sonoma Valley Unified
County: Sonoma
Charter #: 0009
Fiscal Year: 2022/23

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 2022/23			Totals for 2023/24	Totals for 2024/25
		Unrestricted	Restricted	Total		
A. REVENUES						
1. LCFF Sources						
State Aid - Current Year	8011	168,522.00	0.00	168,522.00	363,720.00	447,705.00
Education Protection Account State Aid - Current Year	8012	38,268.00	0.00	38,268.00	39,900.00	39,900.00
State Aid - Prior Years	8019	0.00	0.00	0.00	0.00	0.00
Transfers of Charter Schools in Lieu of Property Taxes	8096	1,871,636.00	0.00	1,871,636.00	1,951,455.00	1,951,455.00
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00	0.00	0.00
Total, LCFF Sources		2,078,426.00	0.00	2,078,426.00	2,355,075.00	2,439,060.00
2. Federal Revenues						
Every Student Succeeds Act (Title I - V)	8290	0.00	44,918.00	44,918.00	44,918.00	44,918.00
Special Education - Federal	8181, 8182	0.00	25,375.00	25,375.00	26,375.00	25,500.00
Child Nutrition - Federal	8220	0.00	0.00	0.00	0.00	0.00
Donated Food Commodities	8221	0.00	0.00	0.00	0.00	0.00
Other Federal Revenues	8110, 8260-8299	0.00	0.00	0.00	0.00	0.00
Total, Federal Revenues		0.00	70,293.00	70,293.00	71,293.00	70,418.00
3. Other State Revenues						
Special Education - State	StateRevSE	0.00	156,898.80	156,898.80	163,590.00	163,590.00
All Other State Revenues	StateRevAO	40,833.46	590,393.09	631,226.55	206,078.50	206,078.50
Total, Other State Revenues		40,833.46	747,291.89	788,125.35	369,668.50	369,668.50
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	211,016.21	0.00	211,016.21	100,000.00	100,000.00
Total, Local Revenues		211,016.21	0.00	211,016.21	100,000.00	100,000.00
5. TOTAL REVENUES						
		2,330,275.67	817,584.89	3,147,860.56	2,896,036.50	2,979,146.50
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	613,253.28	191,345.61	804,598.89	768,107.00	791,150.21
Certificated Pupil Support Salaries	1200	0.00	31,745.75	31,745.75	30,107.00	31,010.21
Certificated Supervisors' and Administrators' Salaries	1300	154,999.95	0.00	154,999.95	140,000.00	120,000.00
Other Certificated Salaries	1900	23,598.53	16,966.50	40,565.03	0.00	0.00
Total, Certificated Salaries		791,851.76	240,057.86	1,031,909.62	938,214.00	942,160.42
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	263,341.92	232,560.14	495,902.06	275,994.54	284,274.37
Non-certificated Support Salaries	2200	70,654.51	0.00	70,654.51	66,055.00	68,036.65
Non-certificated Supervisors' and Administrators' Sal	2300	0.00	0.00	0.00	0.00	0.00
Clerical and Office Salaries	2400	99,851.59	0.00	99,851.59	93,320.00	96,119.60
Other Non-certificated Salaries	2900	0.00	0.00	0.00	0.00	0.00
Total, Non-certificated Salaries		433,848.02	232,560.14	666,408.16	435,369.54	448,430.62

Description	Object Code	FY 2022/23			Totals for 2023/24	Totals for 2024/25
		Unrestricted	Restricted	Total		
3. Employee Benefits						
STRS	3101-3102	144,636.74	39,787.61	184,424.35	179,198.87	179,952.64
PERS	3201-3202	91,298.69	67,054.41	158,353.10	117,549.77	126,009.00
OASDI / Medicare / Alternative	3301-3302	42,731.88	21,271.69	64,003.57	46,909.87	47,966.27
Health and Welfare Benefits	3401-3402	117,702.30	0.00	117,702.30	117,088.00	120,600.64
Unemployment Insurance	3501-3502	5,380.80	0.00	5,380.80	2,747.17	2,781.18
Workers' Compensation Insurance	3601-3602	28,198.43	0.00	28,198.43	23,350.92	23,640.05
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	0.00	0.00	0.00	0.00	0.00
Total, Employee Benefits		429,948.84	128,113.71	558,062.55	486,844.61	500,949.78
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	8,000.00	0.00	8,000.00	8,480.00	8,819.00
Books and Other Reference Materials	4200	0.00	0.00	0.00	0.00	0.00
Materials and Supplies	4300	91,510.27	18,259.74	109,770.01	73,067.00	75,990.00
Noncapitalized Equipment	4400	62,000.00	53,784.00	115,784.00	42,000.00	43,680.00
Food	4700	0.00	0.00	0.00	0.00	0.00
Total, Books and Supplies		161,510.27	72,043.74	233,554.01	123,547.00	128,489.00
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	0.00	145,980.23	145,980.23	145,980.00	145,980.00
Travel and Conferences	5200	6,750.00	5,250.00	12,000.00	4,000.00	4,160.00
Dues and Memberships	5300	3,046.00	0.00	3,046.00	3,229.00	3,358.00
Insurance	5400	27,624.00	0.00	27,624.00	28,620.00	29,765.00
Operations and Housekeeping Services	5500	42,085.36	0.00	42,085.36	32,610.00	33,914.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	25,086.00	0.00	25,086.00	26,591.00	27,655.00
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00	0.00	0.00
Professional/Consulting Services and Operating Expend.	5800	327,048.29	110,345.00	437,393.29	344,334.00	354,068.00
Communications	5900	11,700.00	0.00	11,700.00	12,402.00	12,898.00
Total, Services and Other Operating Expenditures		443,339.65	261,575.23	704,914.88	597,766.00	611,798.00
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	6,196.41	0.00	6,196.41	6,200.00	6,200.00
Total, Capital Outlay		6,196.41	0.00	6,196.41	6,200.00	6,200.00
7. Other Outgo						
Tuition to Other Schools	7110-7143	0.00	0.00	0.00	0.00	0.00
Transfers of Pass-through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0.00	0.00	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00
Principal (for modified accrual basis only)	7439	0.00	0.00	0.00	0.00	0.00
Total, Other Outgo		0.00	0.00	0.00	0.00	0.00
8. TOTAL EXPENDITURES		2,266,694.95	934,350.68	3,201,045.63	2,587,941.14	2,638,027.83
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		63,580.72	(116,765.79)	(53,185.07)	308,095.36	341,118.67

Description	Object Code	FY 2022/23			Totals for 2023/24	Totals for 2024/25
		Unrestricted	Restricted	Total		
D. OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979	0.00	0.00	0.00	0.00	0.00
2. Less: Other Uses	7630-7699	0.00	0.00	0.00	0.00	0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(116,765.79)	116,765.79	0.00	0.00	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(116,765.79)	116,765.79	0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)						
		(53,185.07)	0.00	(53,185.07)	308,095.36	341,118.67
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	559,481.80	0.00	559,481.80	490,986.93	799,082.29
b. Adjustments/Restatements	9793, 9795	(15,309.80)	0.00	(15,309.80)	0.00	0.00
c. Adjusted Beginning Balance		544,172.00	0.00	544,172.00	490,986.93	799,082.29
2. Ending Fund Balance, June 30 (E + F.1.c.)		490,986.93	0.00	490,986.93	799,082.29	1,140,200.96
Components of Ending Fund Balance:						
a. Nonspendable						
Revolving Cash (equals object 9130)	9711	0.00	0.00	0.00	0.00	0.00
Stores (equals object 9320)	9712	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures (equals object 9330)	9713	0.00	0.00	0.00	0.00	0.00
All Others	9719	0.00	0.00	0.00	0.00	0.00
b. Restricted	9740		0.00	0.00	0.00	0.00
c. Committed						
Stabilization Arrangements	9750	0.00	0.00	0.00	0.00	0.00
Other Commitments	9760	0.00	0.00	0.00	0.00	0.00
d. Assigned						
Other Assignments	9780	0.00	0.00	0.00	0.00	0.00
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	160,052.00	0.00	160,052.00	129,397.00	131,901.00
Unassigned/Unappropriated Amount	9790	330,934.93	0.00	330,934.93	669,685.29	1,008,299.96