Sonoma Charter School

Regular Governing Board Meeting Agenda

Tuesday, March 12, 2024

6:00 pm Open Session

The meeting will be accessible at the school – Room 7, Sonoma Charter School

17202 Sonoma Highway, Sonoma, CA 95476

EITHER

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. If you need special accommodations or more information about accessibility, please contact us at 707-935-4232. Every effort will be made to provide reasonable accommodations.

Welcome to our Board of Directors meeting. Documents provided to the majority of the Board of Directors regarding this agenda will be available for public inspection at 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 by clicking on Board of Education. A copy of the file is also available in the meeting room . Said file cannot be removed from the room.

AGENDA

6:00 pm OPEN SESSION

CALL PUBLIC MEETING TO ORDER, ESTABLISH QUORUM

I. PUBLIC COMMENT

At this time in the agenda, an individual or group representative is given the opportunity to make statements to the Board on an item **not** on the agenda. A speaker will be limited to 3 minutes (Board Bylaw 9323). The Board will not take action on an item presented during this portion of the agenda as this would constitute an illegal act on the part of the Board.

II. APPROVE THE AGENDA Action

III. CONSENT CALENDAR Action

(At every board meeting, at least some items make it onto the agenda that do not need discussion or debate, either because they are routine procedures or because they are already unanimous consent. A consent agenda allows the board to approve all of these items together without discussion or individual motions.)

A. Approval of Minutes for Board Meeting February 13, 2024

IV.	**FINANCE**	
	A. Budget Update (through 2/29/24)	
	B. Adopt Second Interim Budget Report	Action
V.	**GOVERNANCE**	
	A. Update on Director Search Process	Discussion
VI.	**INFORMATION AND REPORTS**	
	A. Staff Report	Information
	B. CCC Report	Information
	C. Director's Report	Information
	D. Superintendent's Report	Information
	LCAP	
	Facilities Use Agreement	
	Special Education Update	
	E. Board Report	Information

THE MEETING ADJOURNED AT ____________________

Sonoma Charter School

Regular Governing Board Meeting Minutes

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MINUTES

6:00 pm OPEN SESSION

CALL PUBLIC MEETING TO ORDER, ESTABLISH QUORUM:

Board members present: Belli Skinner, Ross Cannard, Cole Aviles, Greg Stubbs, Becky Perkins (via zoom)

Board members absent: Ashley Holladay. Administration present: Mark Elin, Int. Director, Catherine Stone, Int. Superintendent

I. **PUBLIC COMMENT**

Daniel Kalvig regarding the 30th anniversary Gala.
Becky Perkins re: the Career Fair hosted by middle school students

II. **APPROVED THE AGENDA** Moved: Stubbs, 2nd:Aviles, Vote 5-0

III. **CONSENT CALENDAR** Moved: Stubbs, 2nd:Aviles, Vote 5-0

(At every board meeting, at least some items make it onto the agenda that do not need discussion or debate, either because they are routine procedures or because they are already unanimous consent. A consent agenda allows the board to approve all of these items together without discussion or individual motions.)

A. Approval of Minutes for Board Meeting January 16, 2024

B. Approve Minutes for Special Board Meeting February 6, 2024

IV. GOVERNANCE

A. New Director Search Process Discussion

1. Survey Results were shared
2. Search Committee will have their first meeting on 2/21 at 4pm in person in the SCS conference room

V. FINANCE

A. Monthly Budget Update (through 1/31/24) was provided by Jim Weber of Charter Impact. He discussed that the SCS budget is at a break-even point, but that we are now dipping into our reserves. As the state budget is still looking dire, SCS needs to hold onto as much cash as possible.

B. Local Control and Accountability Plan Update: Each of the goals and expenditures was reviewed.

VI. INFORMATION AND REPORTS

A. Staff Reported on the Career Fair, 6th, 7th, and 8th grade plays, sketch comedy elective, new electives, report cards, and that "staff is killing it each and every day."

B. CCC Reported on the Gala, the newsletter, the enrollment event, and the upcoming Family Dinner/30th Anniversary/Cinco de Mayo event.

C. Director's Report: added onto Becky's report re: Career Fair, end of the trimester is coming up and there will be a teacher workday, and right now we are pushing kids to "finish strong."

D. Superintendent's Report- no news to report

E. Board Report - none

THE MEETING ADJOURNED AT 6:55pm

CHARTER IMPACT

Sonoma Charter School

Monthly Financial Presentation – February 2024

February Highlights

Highlights

- Forecast surplus dropping **near breakeven**, fund balance declining near 10%, supported by AMIM grant.
- P-2 attendance forecast 193.5, P-1 ADA 196, rate near 90%.
- Future forecasts remain flat, cost reductions may be needed to balance budget.

Financial Snapshot			
	Forecast	1st Interim	Fav/(Unf)
Enrollment	215	225	(10)
ADA	193.5	209.3	(15.8)
Attendance Rate	90.0%	93.0%	-3.0%
Revenue	2,872,394	3,020,941	(148,547)
Expenses	2,851,047	2,804,616	46,431
Surplus (Deficit)	21,347	216,325	(194,978)
Beginning Fund Balance	306,273	306,273	
Ending Fund Balance	327,620	522,598	(194,978)
	11%	19%	
Min recommended (15%)	*427,657*		

Compliance and Reporting

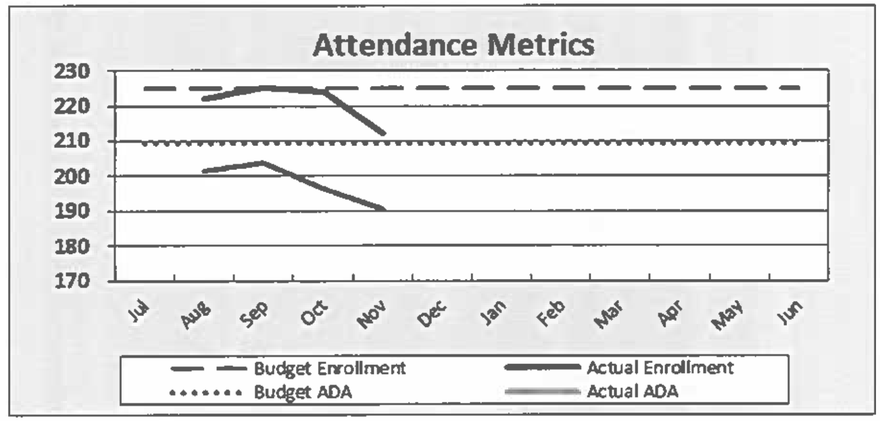
- Second interim report (Jan) is presented for approval.
- Auditor selection for 23/24 due April 1st.

Attendance Data and Metrics

Enrollment and Per Pupil Data

Enrollment & Per Pupil Data			
	Actual	***Forecast***	***Budget***
Average Enrollment	*221*	*215*	*225*
ADA	*198*	*194*	*209*
Attendance Rate	*89.8%*	*90.0%*	*93.0%*
Unduplicated %		*46.1%*	*44.0%*
Revenue per ADA		*$14,844*	*$14,437*
Expenses per ADA		*$14,734*	*$13,403*

Attendance Metrics



P-1 ADA 196.39, attendance rate near 90%.
Forecast P-2 ADA 193.5, rolling UPP 46%.
LCFF is calculated at $11,800+ per ADA.

Revenue

- **February Updates**
  - **Revenue forecast below 1st interim ($177K) due to declining ADA.**
  - **Forecast includes $53K AMIM, $29K Prop 28 Arts and Music.**
  - **Future budgets forecast $3 million revenue at 225 enrollment (approx. $15K/ADA).**

	Year-to-Date			*Annual/Full Year*		
	Actual	**Budget**	**Fav/(Unf)**	**Forecast**	**Budget**	**Fav/(Unf)**
Revenue						
State Aid-Rev Limit	$ 1,299,794	$ 1,334,765	$ (34,971)	$ 2,286,719	$ 2,463,509	$ (176,790)
Federal Revenue	24,796	16,836	7,960	75,223	68,046	7,177
Other State Revenue	190,575	236,536	(45,961)	453,082	432,970	20,112
Other Local Revenue	22,657	36,649	(13,991)	57,370	56,416	954
Total Revenue	**$ 1,537,823**	**$ 1,624,785**	**$ (86,963)**	**$ 2,872,394**	**$ 3,020,941**	**$ (148,547)**

	2022/23	2023/24	2024/25	2025/26
Arts, Music & Instructional Materials	$ -	$ 53,300	$ 43,100	$ 23,116
Learning Recovery Emergency Block Grant	185,283	-	-	-
Block Grant Funding forecast	**$ 185,283**	**$ 53,300**	**$ 43,100**	**$ 23,116**

Expenses

- **February Updates**
  - Salaries & Benefits – Forecast near 1st interim budget, increases would push surplus to loss.
  - Professional Services – Custodial moved from staff to service ($60K).
  - Planning – budget $2.8 million and 225 enrolled to build stability.
  - Planning – Revenue growth forecast (.76%) lower than annual expense COLA (3%).

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Expenses						
Certificated Salaries	$ 629,443	$ 628,751	$ (692)	$ 957,576	$ 980,569	$ 22,993
Classified Salaries	408,507	363,309	(45,198)	604,162	558,964	(45,198)
Benefits	314,745	336,513	21,768	489,580	528,202	38,622
Books and Supplies	95,517	101,808	6,291	127,792	133,469	5,677
Subagreement Services	42,222	65,206	22,984	109,433	109,433	-
Operations	71,709	76,899	5,189	95,434	94,236	(1,198)
Facilities	15,393	15,985	592	25,086	25,086	-
Professional Services	231,745	181,873	(49,872)	435,786	368,459	(67,327)
Depreciation	4,132	4,132	1	6,198	6,199	1
Interest	-	-	-	-	-	-
Total Expenses	**$ 1,813,412**	**$ 1,774,475**	**$ (38,937)**	**$ 2,851,047**	**$ 2,804,616**	**$ (46,431)**

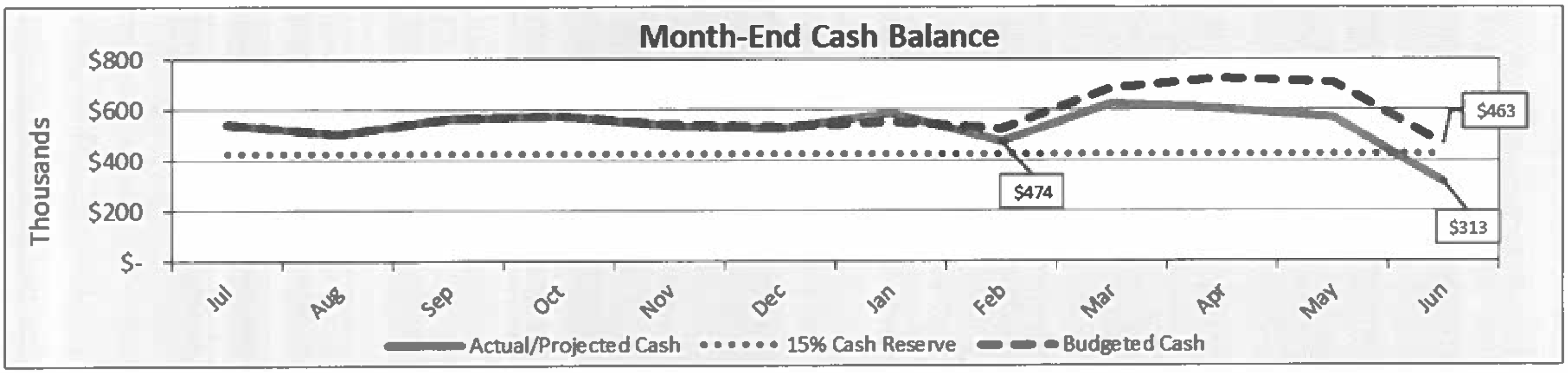
Surplus / (Deficit) & Fund Balance

- Forecast gain near breakeven **$21K.**
- Fund balance forecast **$328K**, 12% expenses, falling below goal 15%+.
- Future forecast flat revenue, challenges to build surplus.

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Total Surplus(Deficit)	$ (275,589)	$ (149,690)	$ (125,899)	$ 21,347	$ 216,325	$ (194,978)
Beginning Fund Balance	306,273	306,273		306,273	306,273	
Ending Fund Balance	$ 30,684	$ 156,583		$ 327,620	$ 522,598	
As a % of Annual Expenses	1.1%	5.6%		11.5%	18.6%	

Cash Balance

- Current cash is **$474K.**
- Cash strengthen by advance state grants (AMIM, ELOP).
- Breakeven budget will result in declining cash as prior year receipts are recognized (ELOP, AMIM).



Compliance Deadlines (next 60 days)

Area	Due Date	Description	Completed By	Board Must Approve	Signature Required	Additional Information
FINANCE	Set by Authorizer (by Mar 15)	**2nd Interim Financial Report** - Local educational agencies (LEAs) are required to file two reports during a fiscal year (interim reports) on the status of the LEA's financial health. The first interim report is due December 15 for the period ending October 31. The second is due March 15 for the period ending January 31	Charter Impact	Yes	Yes	https://www.cde.ca.gov/fg/fi/ir/interimstatus.asp
FINANCE	Mar-01	**Every Student Succeeds Act Per-Pupil Expenditure Application** -The Elementary and Secondary Education Act of 1965 (ESEA), as reauthorized by the Every Student Succeeds Act (ESSA), requires state educational agencies (SEAs) and their local educational agencies (LEAs) to prepare and publish annual report cards that contain specified data elements, including LEA and school-level per-pupil expenditures (PPE).	Charter Impact	No	No	https://www3.cde.ca.gov/essars
DATA	Mar-15	**CALPADS - Fall 2 deadline** - Please be mindful that Level-2 certification within CALPADS means that these data have been reviewed and approved by your superintendent or IRC administrator. Failure to properly review and amend these data in CALPADS within the allotted amendment window will result in the improper certification of official Fall 2 data within CALPADS, which can impact a number of things, including LCFF funding, student course enrollments, staff assignments and English learner education services. Students' course enrollments, teacher course assignments, staff job assignments, FTE count and English Learner education services are reported datasets.	SCS	No	No	https://www.cde.ca.gov/ds/sp/cl/rptcalendar.asp
DATA	Mar-18	**CRDC - 2023-24 Submission Window (Dec 11, 2023-Mar 18, 2024)** - The CRDC collects key information on civil rights indicators, including student enrollment and educational programs and services, most of which is disaggregated by race and ethnicity, sex, limited English proficiency, and disability status.	SCS	No	No	https://crdc.communities.ed.gov/#program
FINANCE	Mar-22	**El Dorado SELPA Pre-Test for Year-End Maintenance of Effort (Special Education)** - Report due to Charter school's SELPA. Maintenance of Effort (MOE) is a requirement that you spend each year at least what you spent last year in the area of special education (with some exceptions). If you reduce your special education budget (or expenditures) in a given year, you need to be careful to ensure that you have met the MOE requirement. This does not mean you can't reduce costs, but you must do so within the guidelines of federal MOE.	Charter Impact	No	No	http://charterselpa.org/fiscal/
FINANCE	Mar-27	**E-Rate FCC Form 471 Due date (FY2024)** - To apply for program discounts, applicants file an FCC Form 471 in EPC to provide USAC with information about the services they are requesting and the discount(s) for which they are eligible.	SCS	No	No	https://www.usac.org/sl/tools/forms/
FINANCE	Apr-01 or sooner based on Authorizer	**Audit Firm Selection** - In accordance with Education Code (EC) Section 41020 (b) (3), if the governing board of a Local Educational Agency (LEA) does not have an audit contract in place by April 1, the County Superintendent of Schools, having jurisdiction over the LEA, shall provide for the audit and charge the LEA's fund for the cost incurred.	SCS with Charter Impact support	Yes	No	https://leginfo.legislature.ca.gov/faces/codes_displaySection.xhtml?sectionNum=41020.&lawCode=EDC
FINANCE	Apr-01	**File a Form 700 - Statement of Economic Interests (SEI)**: The requirement is part of the Political Reform Act enacted in 1974, which was passed by California voters to promote integrity in state and local government by helping agency decision makers avoid conflicts between their personal interests and official duties. Depending on your local authorizer's conflict of interest policies, certain charter school officers and employees may be required to file Statements of Economic Interest with a filing officer by the April 1 deadline.	SCS	Yes	Yes	https://www.fppc.ca.gov/Form700.html
FINANCE	Apr-05	**Year 4 ESSER and GEER Annual Reporting** - The Year 4 ESSER and GEER Annual Reports are applicable to activities and expenditures that occurred July 1, 2022 – June 30, 2023. Local educational agencies (LEAs) are required to report to the California Department of Education (CDE) on funds received through the CARES Act, the CRRSA Act, and the ARP. (ESSER I, GEER, ESSER II, ESSER III). **Year 4 Annual Reporting is scheduled to open March 6, 2024, and close April 5, 2024.**	Charter Impact with SCS support	No	No	https://www.cde.ca.gov/fg/cr/anreporthelp.asp
FINANCE	Apr-12	**Federal Stimulus Reporting** - Local educational agencies (LEAs) are required to report to the California Department of Education (CDE) on funds received through the CARES Act, the CRRSA Act, and the ARP. (ESSER I, GEER, ESSER II, ESSER III). LEAs are required to report status of funds for the period January 1, 2024 - March 31, 2024.	Charter Impact with SCS support	No	No	https://www.cde.ca.gov/fg/cr/reporting.asp

Compliance Deadlines (next 60 days)

Area	Due Date	Description	Completed By	Board Must Approve	Signature Required	Additional Information
FINANCE	Apr-17	**Special Education Federal Expenditure Report #2 due to SELPA -** Interim financial reporting for actuals through March 31 are due to El Dorado Charter SELPA.	Charter Impact	No	No	http://charterselpa.org/fiscal/
FINANCE	Apr-19	**Special Education ADA/Enrollment Report #3 due to SELPA -** Report are due to El Dorado Charter SELPA.	Charter Impact	No	No	http://charterselpa.org/fiscal/
FINANCE	Apr-30	**Federal Cash Management - Period 4 -** The Title I, Part A; Title I, Part D, Subpart 2; Title II, Part A; Title III LEP; Title III Immigrant; and Title IV programs under the Elementary and Secondary Education Act of 1965 (ESEA), as amended by the ESSA, will utilize the Federal Cash Management program. Charter schools that are awarded a grant under any of these programs must submit the CMDC report for a particular quarter in order to receive an apportionment for that quarter; CDE will apportion funds to LEAs whose cash balance is below a certain threshold.	Charter Impact	No	No	https://www.cde.ca.gov/fg/aa/cm/

Appendices

As of February 29, 2024

- Cash Flow – Monthly and Annual Forecast
- Statement of Financial Position (Balance Sheet)
- Accounts Payable Aging
- Check Register

Sonoma Charter School

Financial Package
February 29, 2024

Presented by:

CHARTER IMPACT

Sonoma Charter School

Monthly Cash Flow/Forecast FY23-24

Revised 3/05/2024

CHARTER IMPACT

Code	Description	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Year-End Accruals	Annual Forecast	1st Interim Budget Total	Favorable / (Unfav.)
	ADA = 193.50															ADA = 209.25	
Revenues																	
State Aid - Revenue Limit																	
8011	LCFF State Aid	16,813	16,813	30,265	30,265	30,265	30,265	30,265	2,905	2,905	2,905	2,905	3,731	-	200,302	374,328	(174,026)
8012	Education Protection Account	-	-	9,628	-	-	9,627	-	-	9,820	-	-	9,626	-	38,700	41,850	(3,150)
8096	In Lieu of Property Taxes	-	113,036	226,072	150,715	150,715	150,715	150,715	150,715	328,539	164,270	164,270	164,270	133,686	2,047,718	2,047,331	386
		16,813	129,849	265,965	180,980	180,980	190,607	180,980	153,620	341,264	167,175	167,175	177,626	133,686	2,286,719	2,463,509	(176,790)
Federal Revenue																	
8181	Special Education - Entitlement	-	-	-	-	-	-	-	-	-	-	-	-	33,760	33,760	27,300	6,460
8290	Title I, Part A - Basic Low Income	-	-	-	-	-	-	16,260	-	6,830	-	-	4,229	-	27,318	26,597	721
8291	Title II, Part A - Teacher Quality	-	-	-	-	-	-	-	3,536	-	-	-	609	-	4,145	4,149	(4)
8296	Other Federal Revenue	-	-	-	-	-	-	5,000	-	-	-	-	5,000	-	10,000	10,000	-
		-	-	-	-	-	-	21,260	3,536	6,830	-	-	9,838	33,760	75,223	68,046	7,177
Other State Revenue																	
8311	State Special Education	8,196	8,196	14,754	14,754	14,754	-	29,508	-	15,777	15,777	15,777	-	29,067	166,561	180,118	(13,557)
8550	Mandated Cost	-	-	-	-	-	3,804	-	-	-	-	-	-	-	3,804	3,822	(18)
8560	State Lottery	-	-	-	-	-	-	17,730	-	-	11,986	-	-	18,465	48,182	49,592	(1,411)
8598	Prior Year Revenue	-	-	(422)	(31)	-	-	5,982	-	-	-	-	-	-	5,529	(453)	5,982
8599	Other State Revenue	779	779	1,402	58,959	1,402	1,402	1,402	7,225	(4,391)	1,417	1,417	157,214	-	229,007	199,891	29,116
		8,975	8,975	15,734	73,682	16,156	5,206	54,623	7,225	11,386	29,180	17,194	157,214	47,532	453,082	432,970	20,112
Other Local Revenue																	
8660	Interest Revenue	-	-	-	1,416	-	-	954	-	-	-	-	-	-	2,370	1,416	954
8699	School Fundraising	116	116	116	116	-	242	116	116	8,678	8,678	8,678	8,678	-	35,652	40,000	(4,348)
8980	Contributions, Unrestricted	-	-	15,000	-	2,373	-	1,975	-	-	-	-	-	-	19,348	15,000	4,348
		116	116	15,116	1,532	2,373	242	3,045	116	8,678	8,678	8,678	8,678	-	57,370	56,416	954
Total Revenue		25,904	138,940	296,815	256,194	199,509	196,055	259,908	164,497	368,158	205,033	193,047	353,355	214,977	2,872,354	3,020,941	(148,547)
Expenses																	
Certificated Salaries																	
1000	Certificated Salaries - SPED	-	2,364	10,451	2,364	5,060	5,060	4,217	4,217	6,091	6,091	6,091	6,091	-	58,097	15,180	(42,917)
1100	Teachers' Salaries	-	62,846	64,859	63,852	63,852	56,157	65,120	54,749	58,690	58,690	58,690	58,690	-	666,195	738,779	72,584
1170	Teachers' Substitute Hours	-	2,624	5,216	(334)	3,876	3,885	3,626	11,661	1,943	1,943	1,943	1,943	-	38,328	23,923	(14,405)
1175	Teachers' Extra Duty/Stipends	-	-	-	228	3,404	(1,216)	(924)	(1,491)	455	455	455	455	-	1,818	3,864	2,046
1200	Pupil Support Salaries	-	-	-	-	-	-	-	-	4,600	4,600	4,600	4,600	-	18,400	20,492	2,092
1300	Administrators' Salaries	12,563	12,563	12,563	12,563	27,594	4,476	13,012	13,012	8,333	8,333	8,333	8,333	-	141,676	150,750	9,074
1900	Other Certificated Salaries	-	1,275	4,158	4,218	5,495	2,899	1,845	5,488	2,562	2,562	2,562	-	-	33,061	27,581	(5,481)
		12,563	81,672	97,246	82,891	109,281	71,260	86,896	87,634	82,674	82,674	82,674	80,112	-	957,576	980,569	22,993
Classified Salaries																	
2100	Instructional Salaries	-	23,756	63,048	40,072	51,258	41,969	31,258	48,879	33,026	33,026	33,026	33,026	-	432,343	400,664	(31,679)
2200	Support Salaries	1,583	1,253	3,273	552	851	744	1,467	6,953	2,562	2,562	2,562	2,562	-	26,922	47,645	20,723
2300	Classified Administrators' Salaries	-	-	-	-	-	6,045	5,179	8,616	5,123	5,123	5,123	5,123	-	40,333	-	(40,333)
2400	Clerical and Office Staff Salaries	5,642	8,347	10,864	9,265	10,037	9,313	7,960	10,321	8,204	8,204	8,204	8,204	-	104,563	99,746	(4,817)
2900	Other Classified Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,909	10,909
		7,225	33,355	77,185	49,889	62,146	58,072	45,865	74,770	48,914	48,914	48,914	48,914	-	604,162	558,964	(45,198)
Benefits																	
3101	STRS	1,922	15,054	15,534	15,365	16,790	8,985	12,172	12,091	15,134	15,134	15,134	14,665	-	157,979	183,659	25,679
3202	PERS	1,644	7,092	17,409	10,865	13,742	13,006	12,021	17,371	11,744	11,744	11,744	11,744	-	140,126	138,559	(1,567)
3301	OASDI	444	1,850	4,706	2,639	3,638	3,119	2,950	4,248	2,729	2,729	2,729	2,729	-	34,510	33,238	(1,273)
3311	Medicare	284	1,662	2,524	1,920	2,479	1,869	1,923	2,352	1,785	1,785	1,785	1,751	-	22,119	22,212	94
3401	Health and Welfare	12,284	6,503	10,021	5,824	9,219	11,078	8,682	9,204	9,917	9,917	9,917	9,917	-	112,482	119,632	7,150
3501	State Unemployment	(227)	57	48	70	120	64	65	76	708	354	354	354	-	2,043	5,781	3,737
3601	Workers' Compensation	-	-	-	6,569	-	-	5,419	-	2,093	2,093	2,093	2,053	-	20,321	25,121	4,800
		16,351	32,219	50,242	43,252	45,988	38,121	43,230	45,342	44,110	43,756	43,756	43,212	-	489,580	528,202	38,622

Sonoma Charter School

CHARTER IMPACT

Monthly Cash Flow/Forecast FY23-24

Revised 3/05/2024

ADA = 193.50

		Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Year-End Accruals	Annual Forecast	1st Interim Budget Total	Favorable / (Unfav.)
Books and Supplies																	
4100	Textbooks and Core Curricula Mat	-	20,401	308	-	1,209	5,097	-	7	0	0	0	0	-	27,023	20,709	(6,314)
4302	Instructional Materials and Suppli	-	6,207	1,363	2,171	248	2,259	2,555	2,609	397	397	397	397	-	19,000	13,000	(6,000)
4305	Computer Software & Digital Subs	15,483	3,828	6,486	36	36	2,981	36	36	36	36	36	36	-	29,067	26,200	(2,867)
4310	Office Expense	25	151	659	363	1,232	482	506	546	1,509	1,509	1,509	1,509	-	10,000	10,000	-
4321	Instructional Materials and Suppli	-	493	398	274	55	-	124	58	923	923	923	923	-	5,094	5,094	-
4322	Instructional Materials and Suppli	-	-	1,413	-	230	-	-	-	214	214	214	214	-	2,500	2,500	-
4330	Campus/Landscape Supplies	-	-	-	-	-	-	-	-	500	500	500	500	-	2,000	2,000	-
4331	Tech software/computer supplies	-	-	-	951	635	107	1,003	-	349	349	349	349	-	4,093	951	(3,142)
4370	Custodial Supplies	217	952	545	572	1,078	546	157	117	583	583	583	583	-	6,515	6,515	-
4380	Maintenance Supplies	-	255	920	221	291	22	50	-	686	686	686	686	-	4,500	4,500	-
4400	Noncapitalized Equipment	-	-	5,455	-	-	1,058	-	-	2,872	2,872	2,872	2,872	-	18,000	42,000	24,000
		15,724	32,286	17,548	4,589	5,013	12,553	4,431	3,373	8,069	8,069	8,069	8,069	-	127,792	133,469	5,677
Subagreement Services																	
5106	Expanded Learning Scholarships/C	-	-	-	20,979	-	-	-	21,243	16,803	16,803	16,803	16,803	-	109,433	109,433	-
		-	-	-	20,979	-	-	-	21,243	16,803	16,803	16,803	16,803	-	109,433	109,433	-
Operations and Housekeeping																	
5200	Coaching, Training & Overnight Fi	2,011	5,288	738	(3,900)	275	1,000	245	543	459	459	459	459	-	8,037	8,037	-
5300	Dues & Memberships	709	75	(100)	822	-	-	-	-	385	385	385	385	-	3,046	3,046	-
5400	Insurance	-	45,271	(318)	-	337	-	-	861	(0)	(0)	(0)	(0)	-	46,151	44,953	(1,198)
5501	Electricity	-	777	52	50	83	537	676	769	344	344	344	344	-	4,320	4,320	-
5502	Janitorial/Trash Removal	-	663	663	663	663	663	663	663	487	487	487	487	-	6,588	6,588	-
5530	Water	-	-	-	779	794	-	702	-	681	681	681	681	-	5,000	5,000	-
5580	Sewer	-	-	-	-	-	-	-	-	648	648	648	648	-	2,592	2,592	-
5591	Landscape/Campus grounds main	-	-	-	460	-	-	-	-	1,885	1,885	1,885	1,885	-	8,000	8,000	-
5900	Telephone	-	1,320	536	606	769	386	605	375	876	876	876	876	-	8,100	8,100	-
5901	Postage and Shipping	-	269	959	1,169	93	206	232	8	166	166	166	166	-	3,600	3,600	-
		2,720	53,662	2,530	649	3,014	2,792	3,123	3,219	5,931	5,931	5,931	5,931	-	95,434	94,236	(1,198)
Facilities, Repairs and Other Leases																	
5603	Equipment Leases	-	1,644	1,644	1,644	1,644	3,578	1,644	1,644	1,662	1,662	1,662	1,662	-	20,086	20,086	-
5610	Repairs and Maintenance	-	1,953	-	-	-	-	-	-	762	762	762	762	-	5,000	5,000	-
		-	3,597	1,644	1,644	1,644	3,578	1,644	1,644	2,423	2,423	2,423	2,423	-	25,086	25,086	-
Professional/Consulting Services																	
5802	Audit and Tax	-	-	1,575	-	6,300	-	-	6,038	0	0	0	0	-	13,913	13,870	(43)
5803	Legal	-	-	761	-	65	-	-	-	1,044	1,044	1,044	1,044	-	5,000	5,000	-
5805	Custodial Contractor	-	-	-	4,220	9,614	6,589	6,589	6,339	6,652	6,652	6,652	6,652	-	59,956	-	(59,956)
5807	Bank Charges	70	55	85	102	70	40	-	1,622	(0)	(0)	(0)	(0)	-	2,044	1,500	(544)
5809	Other taxes and fees	25	104	264	100	100	250	100	1,207	-	-	-	-	-	2,149	1,080	(1,069)
5810	Payroll Service Fee	-	-	-	-	-	-	780	-	-	-	-	-	-	780	-	(780)
5811	Service Outsourcing	6,410	6,410	6,410	6,410	6,410	6,576	5,796	6,576	7,590	7,590	7,590	7,590	-	81,359	82,139	780
5812	District Oversight Fee	-	-	-	-	-	-	-	-	-	-	-	68,602	-	68,602	73,905	5,304
5813	SCOE Consortium Fees	-	-	-	-	-	-	-	-	1,375	1,375	1,375	1,375	-	5,500	5,500	-
5814	SELPA Fees	120	120	217	-	434	-	434	-	1,755	1,755	1,755	1,755	-	8,345	8,345	-
5815	Marketing & Communications	-	514	26	210	-	-	-	6	(0)	(0)	(0)	(0)	-	756	750	(6)
5816	Security Services	165	-	-	165	-	-	165	516	0	0	0	0	-	1,011	850	(161)
5817	Counselor and counseling interns	-	-	2,560	1,920	1,920	2,880	1,560	2,600	2,720	2,720	2,720	2,720	-	24,320	24,320	-
5825	Bookkeeping services (fundraising	-	750	1,350	1,725	1,313	1,519	1,163	1,088	773	773	773	773	-	12,000	12,000	-
5827	Website Revamp and Maintenanc	-	-	-	-	-	264	-	34	1,176	1,176	1,176	1,176	-	5,000	5,000	-
5829	Special Ed Outside Services	-	840	4,020	9,456	12,479	8,970	9,954	18,490	9,448	9,448	9,448	9,448	-	102,000	102,000	-
5830	Nurse	-	-	-	-	-	-	-	-	750	750	750	750	-	3,000	3,000	-
5833	Enrichment Programs (Music and	-	2,503	2,132	3,985	4,553	3,713	2,361	3,984	(0)	(0)	(0)	(0)	-	23,231	15,000	(8,231)
5840	Computer/Tech Related Services	-	2,933	-	-	1,955	-	2,380	5,354	(0)	(0)	(0)	(0)	-	12,621	10,000	(2,621)
5862	Fingerprinting Costs	-	-	224	258	384	162	89	158	231	231	231	231	-	2,200	2,200	-
5865	Employment Related Advertising	-	-	-	-	-	-	288	323	347	347	347	347	-	2,000	2,000	-
		6,790	14,229	19,624	28,551	45,597	30,962	31,659	54,334	33,860	33,860	33,860	102,462	-	435,786	368,459	(67,327)
Depreciation																	
6900	Depreciation Expense	516	516	516	516	516	516	517	517	517	517	517	517	-	6,198	6,199	1
		516	516	516	516	516	516	517	517	517	517	517	517	-	6,198	6,199	1
Interest																	
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses		61,889	251,536	266,535	232,958	273,199	217,854	217,365	292,076	243,300	242,946	242,946	308,442	-	2,851,047	2,804,616	(46,431)
Monthly Surplus (Deficit)		(35,985)	(112,595)	30,280	23,236	(73,690)	(21,799)	42,543	(127,579)	124,857	(37,913)	(49,899)	44,913	214,977	21,347	216,325	(194,978)

Sonoma Charter School

Monthly Cash Flow/Forecast FY23-24

Revised 3/05/2024

ADA = 193.50

CHARTER IMPACT

	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Year-End Accruals	Annual Forecast	1st Interim Budget Total	Favorable / (Unfav.)
Cash Flow Adjustments																
Monthly Surplus (Deficit)	(35,985)	(112,595)	30,280	23,236	(73,690)	(21,799)	42,543	(127,579)	124,857	(37,913)	(49,899)	44,913	214,977	21,347		
Cash flows from operating activities																
Depreciation/Amortization	516	516	516	516	516	516	517	517	517	517	517	517	-	6,198		
Public Funding Receivables	182,893	1,539	8,104	12,135	11,020	-	-	-	-	-	-	29,802	(214,977)	30,516		
Prepaid Expenses	21,168	(4,066)	4,430	(3,677)	(1,356)	1,356	-	2,366	-	-	-	-	-	20,221		
Accounts Payable	(16,238)	(8,068)	(2,707)	-	-	-	8,389	(8,389)	-	-	-	-	-	(27,013)		
Accrued Expenses	(110,067)	73,129	33,854	(31,069)	15,562	(6,369)	(1,804)	11,118	-	-	-	(136,060)	-	(151,707)		
Deferred Revenue	6,301	6,301	(3,659)	11,341	11,341	11,341	11,341	11,345	22,961	17,153	17,153	(196,200)	-	(73,281)		
Due to Beneficiary	(6)	193	(6,905)	34	(1,367)	53	603	(309)	-	-	-	-	-	(7,703)		
Cash flows from investing activities																
Purchases of Prop. And Equip.	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Cash flows from financing activities																
Proceeds(Payments) on Debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total Change in Cash	48,583	(43,052)	63,914	12,517	(37,974)	(14,901)	61,588	(110,931)	148,335	(20,243)	(32,230)	(257,028)				
Cash, Beginning of Month	494,543	543,126	500,074	563,988	576,505	538,531	523,630	585,218	474,287	622,622	602,378	570,149				
Cash, End of Month	543,126	500,074	563,988	576,505	538,531	523,630	585,218	474,287	622,622	602,378	570,149	313,121				

Sonoma Charter School

Statement of Financial Position

February 29, 2024

	Current Balance	Beginning Year Balance	YTD Change	YTD % Change
Assets				
Current Assets				
Cash & Cash Equivalents	$ 474,287	$ 494,543	$ (20,256)	-4%
Public Funding Receivables	29,802	245,493	(215,691)	-88%
Prepaid Expenses	9,475	29,696	(20,221)	-68%
Total Current Assets	**513,564**	**769,732**	**(256,169)**	**-33%**
Long-Term Assets				
Property & Equipment, Net	23,752	27,883	(4,131)	-15%
Total Long Term Assets	**23,752**	**27,883**	**(4,131)**	**-15%**
Total Assets	**$ 537,316**	**$ 797,616**	**$ (260,300)**	**-33%**
Liabilities				
Current Liabilities				
Accounts Payable	$ -	$ 27,013	$ (27,013)	-100%
Accrued Liabilities	142,081	157,728	(15,647)	-10%
Deferred Revenue	337,338	271,686	65,652	24%
Other Current Liabilities	27,212	34,916	(7,703)	-22%
Total Current Liabilities	**506,632**	**491,343**	**15,289**	**3%**
Total Liabilities	**506,632**	**491,343**	**15,289**	**3%**
Total Net Assets	30,684	306,273	**(275,589)**	**-90%**
Total Liabilities and Net Assets	**$ 537,316**	**$ 797,616**	**$ (260,300)**	**-33%**

Sonoma Charter School

Statement of Cash Flows

For the period ended February 29, 2024

	Month Ended 02/29/24	YTD Ended 02/29/24
Cash Flows from Operating Activities		
Change in Net Assets	$ (127,578)	$ (275,589)
Adjustments to reconcile change in net assets to net cash flows from operating activities:		
Depreciation	516	4,131
Decrease/(Increase) in Operating Assets:		
Public Funding Receivables	-	215,691
Prepaid Expenses	2,366	20,221
Accounts Payable	(8,389)	(27,013)
Accrued Expenses	11,118	(15,647)
Deferred Revenue	11,345	65,652
Other Liabilities	(309)	(7,703)
Total Cash Flows from Operating Activities	**(110,931)**	**(20,256)**
Change in Cash & Cash Equivalents	(110,931)	(20,256)
Cash & Cash Equivalents, Beginning of Period	585,218	494,543
Cash and Cash Equivalents, End of Period	**$ 474,287**	**$ 474,287**

Sonoma Charter School

Budget vs Actual

For the period ended February 29, 2024

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Revenues							
State Aid - Revenue Limit							
LCFF State Aid	$ 2,905	$ 37,875	$ (34,970)	$ 187,856	$ 222,826	$ (34,970)	$ 374,328
Education Protection Account	-	-	-	19,255	19,256	(1)	41,850
In Lieu of Property Taxes	150,715	150,715	0	1,092,683	1,092,683	0	2,047,331
Total State Aid - Revenue Limit	153,620	188,590	(34,970)	1,299,794	1,334,765	(34,971)	2,463,509
Federal Revenue							
Special Education - Entitlement	-	-	-	-	-	-	27,300
Title I, Part A - Basic Low Income	-	-	-	16,260	13,299	2,962	26,597
Title II, Part A - Teacher Quality	3,536	-	3,536	3,536	1,037	2,499	4,149
Title III - Limited English	-	-	-	-	2,500	(2,500)	10,000
Other Federal Revenue	-	-	-	5,000	-	5,000	-
Total Federal Revenue	3,536	-	3,536	24,796	16,836	7,960	68,046
Other State Revenue							
State Special Education	-	17,991	(17,991)	90,162	108,153	(17,991)	180,118
Mandated Cost	-	-	-	3,804	3,822	(18)	3,822
State Lottery	-	-	-	17,730	11,409	6,322	49,592
Prior Year Revenue	-	-	-	5,529	(453)	5,982	(453)
Other State Revenue	7,225	1,402	5,823	73,350	113,606	(40,256)	199,891
Total Other State Revenue	7,225	19,393	(12,168)	190,575	236,536	(45,961)	432,970
Other Local Revenue							
Interest Revenue	-	-	-	2,370	1,416	954	1,416
School Fundraising	116	4,942	(4,826)	939	20,232	(19,293)	40,000
Contributions, Unrestricted	-	-	-	19,348	15,000	4,348	15,000
Total Other Local Revenue	116	4,942	(4,826)	22,657	36,649	(13,991)	56,416
Total Revenues	**164,497**	**212,926**	**(48,428)**	**1,537,823**	**1,624,785**	**(86,963)**	**3,020,941**
Expenses							
Certificated Salaries							
Teachers' Salaries - SPED	4,217	-	(4,217)	33,733	15,180	(18,553)	15,180
Teachers' Salaries	54,749	68,403	13,654	431,435	465,168	33,733	738,779
Teachers' Substitute Hours	11,661	2,052	(9,609)	30,555	15,715	(14,840)	23,923
Teachers' Extra Duty/Stipends	(1,491)	455	1,946	-	2,046	2,046	3,864
Pupil Support Salaries	-	2,562	2,562	-	10,246	10,246	20,492
Administrators' Salaries	13,012	12,563	(449)	108,343	100,500	(7,843)	150,750
Other Certificated Salaries	5,488	2,562	(2,926)	25,377	19,896	(5,481)	27,581
Total Certificated Salaries	87,634	88,595	960	629,443	628,751	(692)	980,569
Classified Salaries							
Instructional Salaries	48,879	34,223	(14,656)	300,240	263,770	(36,470)	400,664
Support Salaries	6,953	5,123	(1,830)	16,676	27,153	10,476	47,645
Supervisors' and Administrators' Salaries	8,616	-	(8,616)	19,841	-	(19,841)	-
Clerical and Office Staff Salaries	10,321	8,204	(2,118)	71,749	66,932	(4,817)	99,746
Other Classified Salaries	-	1,364	1,364	0	5,455	5,455	10,909
Total Classified Salaries	74,770	48,914	(25,856)	408,507	363,309	(45,198)	558,964
Benefits							
State Teachers' Retirement System, certificated positions	12,091	17,034	4,944	97,913	116,014	18,100	183,659
Public Employees' Retirement System, classified positions	17,371	12,694	(4,677)	93,150	87,785	(5,365)	138,559
OASDI/Medicare/Alternative, certificated positions	4,248	2,950	(1,298)	23,594	21,439	(2,155)	33,238
Medicare/Alternative, certificated positions	2,352	1,983	(370)	15,012	14,319	(692)	22,212
Health and Welfare Benefits, certificated positions	9,204	10,625	1,421	72,816	77,132	4,317	119,632
State Unemployment Insurance, certificated positions	76	1,458	1,382	273	3,958	3,685	5,781
Workers' Compensation Insurance, certificated positions	-	2,324	2,324	11,988	15,867	3,879	25,121
Total Benefits	45,342	49,068	3,726	314,745	336,513	21,768	528,202
Books & Supplies							
Textbooks and Core Materials	7	(0)	(7)	27,023	20,709	(6,313)	20,709
School Supplies	2,609	407	(2,202)	17,412	11,371	(6,042)	13,000
Software	36	46	10	28,923	26,017	(2,907)	26,200
Office Expense	546	1,100	554	3,962	5,599	1,637	10,000
Instructional Materials and Supplies: Art	58	491	433	1,403	3,129	1,727	5,094
Instructional Materials and Supplies: Special Ed	-	136	136	1,644	1,957	313	2,500
Campus/Landscape Supplies	-	250	250	-	1,000	1,000	2,000

Sonoma Charter School

Budget vs Actual

For the period ended February 29, 2024

	Current Period Actual	Current Period Budget	Current Period Variance	Current Year Actual	YTD Budget	YTD Budget Variance	Total Budget
Tech software/computer supplies	-	-	-	2,697	951	(1,745)	951
Custodial Supplies	117	529	412	4,183	4,400	217	6,515
Maintenance Supplies	-	388	388	1,757	2,948	1,190	4,500
Noncapitalized Equipment	-	4,568	4,568	6,513	23,727	17,214	42,000
Total Books & Supplies	3,373	7,915	4,542	95,517	101,808	6,291	133,469
Subagreement Services							
Other Educational Consultants	21,243	11,057	(10,186)	42,222	65,206	22,984	109,433
Total Subagreement Services	21,243	11,057	(10,186)	42,222	65,206	22,984	109,433
Operations & Housekeeping							
Coaching, Training & Overnight Field Trips	543	487	(56)	6,201	6,087	(114)	8,037
Dues & Memberships	-	192	192	1,506	2,276	770	3,046
Insurance	861	-	(861)	46,151	44,953	(1,198)	44,953
Utilities	769	430	(338)	2,943	2,599	(344)	4,320
Janitorial Services	663	575	(88)	4,641	4,288	(352)	6,588
Water	-	528	528	2,275	2,889	615	5,000
Sewer	-	324	324	-	1,296	1,296	2,592
Landscape/Campus grounds maintenance	-	943	943	460	4,230	3,770	8,000
Communications	375	705	330	4,596	5,281	685	8,100
Postage and Shipping	8	150	142	2,937	2,998	62	3,600
Total Operations & Housekeeping	3,219	4,334	1,115	71,709	76,899	5,189	94,236
Facilities, Repairs & Other Leases							
Equipment Leases	1,644	1,894	251	13,440	12,508	(931)	20,086
Repairs and Maintenance	-	381	381	1,953	3,477	1,524	5,000
Total Facilities, Repairs & Other Leases	1,644	2,275	632	15,393	15,985	592	25,086
Professional/Consulting Services							
Audit & Taxes	6,038	1,537	(4,501)	13,913	7,723	(6,190)	13,870
Legal	-	530	530	826	2,881	2,055	5,000
General Consulting	6,339	(527)	(6,866)	33,350	2,110	(31,240)	(0)
Bank Charges	1,622	149	(1,474)	2,044	906	(1,139)	1,500
Other Taxes and Fees	1,207	73	(1,133)	2,149	786	(1,363)	1,080
Payroll Service Fee	-	-	-	780	-	(780)	-
Management Fee	6,576	7,062	486	51,000	53,890	2,890	82,139
District Oversight Fee	-	-	-	-	-	-	73,905
County Fees	-	688	688	-	2,750	2,750	5,500
SPED Encroachment	-	986	986	1,325	4,401	3,076	8,345
Public Relations/Recruitment	6	(0)	(6)	756	750	(6)	750
Security Services	516	65	(451)	1,011	590	(421)	850
Counseling Services	2,600	2,480	(120)	13,440	14,400	960	24,320
Bookkeeping services (fundraising) and accounting transitior	1,088	1,022	(66)	8,906	7,913	(994)	12,000
Website Revamp and Maintenance	34	625	591	298	2,500	2,202	5,000
Special Ed Outside Services	18,490	10,961	(7,529)	64,209	58,158	(6,051)	102,000
Nurse	-	375	375	-	1,500	1,500	3,000
Enrichment Programs (Music and Perf Arts)	3,984	797	(3,187)	23,231	11,810	(11,421)	15,000
Computer/Tech Related Services	5,354	883	(4,470)	12,621	6,466	(6,155)	10,000
Fingerprinting Costs	158	215	57	1,275	1,341	66	2,200
Employment Related Advertising	323	250	(73)	611	1,000	389	2,000
Total Professional/Consulting Services	54,334	28,170	(26,164)	231,745	181,874	(49,872)	368,459
Depreciation							
Depreciation Expense	516	517	0	4,131	4,132	1	6,199
Total Depreciation	516	517	0	4,131	4,132	1	6,199
Total Expenses	**292,075**	**240,845**	**(51,230)**	**1,813,411**	**1,774,476**	**(38,936)**	**2,804,617**
Change in Net Assets	**(127,578)**	**(27,919)**	**(99,659)**	**(275,589)**	**(149,690)**	**(125,898)**	**216,324**
Net Assets, Beginning of Period	158,263			306,273			
Net Assets, End of Period	**$ 30,684**			**$ 30,684**			

Sonoma Charter School

Accounts Payable Aging

February 29, 2024

Vendor Name	Invoice/Credit Number	Invoice Date	Date Due	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due	Total
			Total Outstanding Invoices	$ -	$ -	$ -	$ -	$ -	$ -

Sonoma Charter School

Check Register

For the period ended February 29, 2024

Check Number	Vendor Name	Check Date	Check Amount
11140	AT&T	2/1/2024	$ 166.48
11141	AT&T	2/1/2024	57.15
11142	Brady Industries	2/1/2024	95.50
11143	Elizabeth Jones	2/1/2024	1,336.00
11144	North Bay AVS	2/1/2024	164.97
11145	Redwood Empire Schools Insurance Group	2/1/2024	6,569.00
11146	Siena Lake Parrish	2/7/2024	2,100.45
11147	American Reading Company	2/7/2024	1,080.00
11148	Charter Impact LLC	2/7/2024	6,576.24
11149	Laurelle Anspach	2/7/2024	1,087.50
11150	North-Cal Fire, LLC	2/7/2024	515.80
11151	ODP Business Solutions, LLC	2/7/2024	77.20
11152	Olivia Gearing	2/7/2024	30.00
11153	Sonoma Valley Family Therapy	2/7/2024	1,320.00
11154	TheraTree Community	2/7/2024	840.00
11155	Xerox Financial Services	2/7/2024	1,643.60
11156	Sonoma County Office of Education/ North Coast School of Education	2/8/2024	18,754.53
11157	Sonoma County Office of Education/ North Coast School of Education	2/8/2024	20,390.57
11158	Brenda Baskerville-Graff	2/16/2024	1,920.00
11159	CaliforniaChoice Benefit Administrators	2/16/2024	6,484.34
11160	CliftonLarsonAllen LLP	2/16/2024	6,037.50
11161	Educational Dental Group Enterprise	2/16/2024	521.90
11162	Elan Financial Services	2/16/2024	58.31
11163	Elizabeth Jones	2/16/2024	1,755.00
11164	Employment Development Department	2/16/2024	860.77
11165	Maria Gregory	2/16/2024	2,400.00
11166	Parsons Lumber & Hardware Co.	2/16/2024	24.31
11167	Recology Sonoma Marin	2/16/2024	662.93
11168	Sonoma County Office of Education/ North Coast School of Education	2/16/2024	8,750.00
11169	T-Mobile	2/16/2024	151.18
11170	American Reading Company	2/23/2024	389.70
11171	Boys & Girls Clubs of Sonoma Valley	2/23/2024	21,243.22
11172	Center for Effective Philanthropy Inc.	2/23/2024	425.00
11173	Department of Justice	2/23/2024	128.00
11174	Elizabeth Marinovich	2/23/2024	338.45
11175	Lupe's Building Maintenance Service	2/23/2024	6,339.00
11176	ODP Business Solutions, LLC	2/23/2024	79.40
11177	PG&E	2/23/2024	768.66
11178	Redwood Pediatric Therapy Assoc.	2/23/2024	2,076.98
11179	Sonoma County Office of Education/Information Technology	2/23/2024	5,353.81
11180	Sonoma Valley Family Therapy	2/23/2024	1,280.00
11181	WageWorks, Inc.	2/23/2024	100.00
11182	AT&T	2/29/2024	166.38
11183	AT&T	2/29/2024	57.15
11184	Avellino Labs Usa Inc	2/29/2024	400.00
11185	Elizabeth Jones	2/29/2024	2,229.00
11186	ODP Business Solutions, LLC	2/29/2024	63.81
11187	Parsons Lumber & Hardware Co.	2/29/2024	20.38
11188	Purchase Power	2/29/2024	8.35
11189	Sonoma County Office of Education/ North Coast School of Education	2/29/2024	2,502.99
ACH	Elan Financial Services	2/1/2024	10.58
ACH	Elan Financial Services	2/1/2024	1.14
ACH	Elan Financial Services	2/1/2024	9.95
ACH	Elan Financial Services	2/1/2024	165.87
ACH	Elan Financial Services	2/1/2024	15.00
ACH	Elan Financial Services	2/5/2024	9.95
ACH	Elan Financial Services	2/5/2024	74.90
ACH	Elan Financial Services	2/28/2024	15.00

Sonoma Charter School

Check Register

For the period ended February 29, 2024

Check Number	Vendor Name	Check Date	Check Amount
ACH	Flex	2/29/2024	25.00
ACH	Elan Financial Services	2/1/2024	10.00
ACH	Elan Financial Services	2/1/2024	20.00
ACH	Elan Financial Services	2/1/2024	99.00
ACH	Elan Financial Services	2/1/2024	10.00
ACH	Elan Financial Services	2/1/2024	10.00
ACH	Elan Financial Services	2/1/2024	180.19
ACH	Elan Financial Services	2/1/2024	1,252.60
ACH	Elan Financial Services	2/1/2024	10.00
ACH	Elan Financial Services	2/1/2024	10.00

Total Disbursements Issued in February **$ 138,330.69**

Sonoma Charter School

Second Interim Narrative 2023/24

Presented by:

CHARTER IMPACT

Sonoma Charter School

Second Interim Narrative 2023/24

Enrollment and Demographics

Sonoma Charter School's (the School) financial forecast is based on enrollment between 229 and 215 students during 2023/24. The attendance rate is expected to be 90%, consistent with current attendance, while conservative compared to historical averages. P-2 attendance is forecast 193.50, following P-1 196.39.

The demographics of the school include an unduplicated rate of 50% in 2023/24, setting a rolling three-year average near 46%. The School's LCFF calculation used this rate for calculating the supplemental and concentration grant funds.

Enrollment and ADA

Grade	2023-24	2024-25	2025-26
TK-3	115	120	120
4-6	67	70	70
7-8	33	35	40
Total	215	225	230
Attendance Rate	90%	90%	90%
ADA	193.50	202.50	207.00

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 v24.2c) was used, adjusted for the January proposed 2024/25 Budget. The following are the assumptions that were used in the School's calculation:

	2023-24	2024-25	2025-26
LCFF COLA	8.22%	0.76%	2.73%
Funding per ADA	$ 11,818	$ 11,960	$ 12,306
Annual LCFF Funding	**$ 2,286,719**	**$ 2,421,890**	**$ 2,547,270**
Components of LCFF Funding			
LCFF State Aid	$ 200,302	$ 238,430	$ 315,289
Education Protection Account	$ 38,700	$ 40,500	$ 41,400
In Lieu of Property Taxes	$ 2,047,718	$ 2,142,960	$ 2,190,582

The portion from in lieu of property taxes is $10,582 per ADA (the Sonoma Valley Unified local funding rate from the 2023-24 P-1 apportionment) in each year of the projection. The Education 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 will request federal funds through the Consolidated Application and Reporting System (CARS), including Title I, Title II, and Title IV.

The School receives Special Education (IDEA) funds through El Dorado County Charter SELPA. The School has budgeted Federal IDEA funds based on $161/prior year enrollment.

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

Other State Revenue:

Special Education (AB602) – As referenced above, The School has based its State Special Education funding on participation in the El Dorado County Charter SELPA. The School has budgeted $861/ADA.

Mandate Cost Reimbursement – Since the School will serve up to grade 8, $19.85 per prior year ADA has been included in the forecast for Mandate funds.

Lottery – Lottery funding is based upon a projection of $249 per ADA. Lottery funds are mainly allocated for general purpose use ($177) with approximately 31% of the funds restricted for instructional materials ($72).

Expanded Learning Opportunities Program (ELOP) – The School has forecast annual funding at $126,011 aligned with budgeted expenses.

Arts, Music & Instructional Materials Block Grant (AMIMBG) – During 2023/24 the School has budgeted $53,300 AMIMBG revenue to support eligible programs, followed by $43,100 in 24/25 and $23,116 in 25/26.

Prop 28 Arts and Music in Schools funding is forecast at $29,042 annually.

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 step and minimum wage increases.

The School changed Certificated administration during 2023/24 and is forecast to increase costs in 2024/25 with a change in leadership.

Classified instructional hours have been increased in 2023/24 and are forecast to be reduced to budgeted levels in 2024/25.

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 2023-24 and future years. PERS contribution rates are 26.68% in

2023-24, 27.80% in 2024-25 and 28.50% in 2025-26. The health and welfare benefits are based on an annual employer cost of approximately $8,500 per participating employee per year and increases each year of the projection with inflation.

Books and Supplies:

Books and supplies include approved curriculum and materials.

Professional/Consulting Services:

This section of the forecast covers costs for outsourced professional services to the School as well as the 3% oversight fee charged by the sponsoring district.

Special Education – In addition to the full-time special education staff included with the personnel, the School has also allocated additional funds in this section to account for any specialized services its students may need.

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

Facilities:

The School has entered a multi-year facility use agreement with the sponsoring district. The School has budgeted for repairs and maintenance and equipment leases consistent with prior year.

Operations and Housekeeping:

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

Surplus and Fund Balance

The 2023/24 2nd interim budget anticipates a surplus of $21,346.

The 2023/24 2nd interim budget anticipates a positive ending fund balance of $327,619, 12% of annual expenses.

Cash Flow

The attached 2nd interim budget provides the 2023/24 monthly cash flow. The School budget does not anticipate the need to obtain short-term borrowing for the 2023/24 school year.

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: 2023/24

CERTIFICATION OF FINANCIAL CONDITION

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

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

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

To the entity that approved the charter school:
(x) 2023/24 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 Name: Catherine Stone Title: Interim Superintendent

To the County Superintendent of Schools:
(x) 2023/24 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: ______________________
Authorized Representative of
Charter Approving Entity
(Original signature required)

Name: ______________________ Title: ______________________

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

For Approving Entity:	For Charter School:
	Jim Weber
Name	Name
	Charter Impact
Title	Title
	925-750-8090
Phone	Phone
	jweber@charterimpact.com
E-mail	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 6111678
Charter Approving Entity: Sonoma Valley Unified
County: Sonoma
Charter #: 0009
Fiscal Year: 2023/24

This charter school uses the following basis of accounting:

[x] **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 Revenue Sources										
State Aid - Current Year	8011	374,328.00	-	374,328.00	184,951.00	-	184,951.00	200,301.00	-	200,301.00
Education Protection Account State Aid - Current Year	8012	41,850.00	-	41,850.00	19,255.00	-	19,255.00	38,700.00	-	38,700.00
State Aid - Prior Years	8019	-	-	-	-	-	-	-	-	-
Transfer to Charter Schools In Lieu of Property Taxes	8096	2,047,331.00	-	2,047,331.00	941,968.00	-	941,968.00	2,047,718.00	-	2,047,718.00
Other LCFF Transfers	8091, 8097	-	-	-	-	-	-	-	-	-
Total, LCFF Sources		2,463,509.00	-	2,463,509.00	1,146,174.00	-	1,146,174.00	2,286,719.00	-	2,286,719.00
2. Federal Revenues										
Every Student Succeeds Act (Title I-V)	8290	-	40,746.00	40,746.00	-	21,260.00	21,260.00	-	41,463.00	41,463.00
Special Education - Federal	8181, 8182	-	27,300.00	27,300.00	-	-	-	-	33,760.00	33,760.00
Child Nutrition - Federal	8220	-	-	-	-	-	-	-	-	-
Donated Food Commodities	8221	-	-	-	-	-	-	-	-	-
Other Federal Revenues	8110, 8260-8299	-	-	-	-	-	-	-	-	-
Total, Federal Revenues		-	68,046.00	68,046.00	-	21,260.00	21,260.00	-	75,223.00	75,223.00
3. Other State Revenues										
Special Education - State	StateRevSE	-	180,117.80	180,117.80	-	90,162.00	90,162.00	-	166,560.00	166,560.00
All Other State Revenues	StateRevAO	38,941.32	213,910.75	252,852.07	27,063.24	66,125.00	93,188.24	43,582.33	242,939.00	286,521.33
Total, Other State Revenues		38,941.32	394,028.55	432,969.87	27,063.24	156,287.00	183,350.24	43,582.33	409,499.00	453,081.33
4. Other Local Revenues										
All Other Local Revenues	LocalRevAO	56,416.21	-	56,416.21	22,541.28	-	22,541.28	57,370.06	-	57,370.06
Total, Local Revenues		56,416.21	-	56,416.21	22,541.28	-	22,541.28	57,370.06	-	57,370.06
5. TOTAL REVENUES		2,558,866.53	462,074.55	3,020,941.08	1,195,778.52	177,547.00	1,373,325.52	2,387,671.39	484,722.00	2,872,393.39
B. EXPENDITURES										
1. Certificated Salaries										
Certificated Teachers' Salaries	1100	714,745.92	67,000.00	781,745.92	399,179.81	27,408.33	426,588.14	706,341.14	58,096.96	764,438.10
Certificated Pupil Support Salaries	1200	-	20,492.18	20,492.18	-	-	-	-	18,400.00	18,400.00
Certificated Supervisors' and Administrators' Salaries	1300	150,750.00	-	150,750.00	95,331.27	-	95,331.27	141,676.36	-	141,676.36
Other Certificated Salaries	1900	27,580.66	-	27,580.66	19,889.18	-	19,889.18	33,061.25	-	33,061.25
Total, Certificated Salaries		893,076.58	87,492.18	980,568.76	514,400.26	27,408.33	541,808.59	881,078.75	76,496.96	957,575.71
2. Non-certificated Salaries										
Non-certificated Instructional Aides' Salaries	2100	286,148.26	114,515.55	400,663.80	191,732.91	59,627.99	251,360.90	305,059.64	127,283.03	432,342.67
Non-certificated Support Salaries	2200	47,644.99	-	47,644.99	9,722.93	-	9,722.93	26,922.46	-	26,922.46
Non-certificated Supervisors' and Administrators' Sal.	2300	-	-	-	11,224.83	-	11,224.83	40,333.27	-	40,333.27
Clerical and Office Salaries	2400	98,455.44	1,290.48	99,745.92	61,428.24	-	61,428.24	104,563.39	-	104,563.39
Other Non-certificated Salaries	2900	-	10,909.09	10,909.09	-	-	-	-	-	-
Total, Non-certificated Salaries		432,248.69	126,715.12	558,963.81	274,108.91	59,627.99	333,736.90	476,878.76	127,283.03	604,161.79
3. Employee Benefits										
STRS	3101-3102	140,297.85	43,361.01	183,658.85	51,808.96	34,013.49	85,822.45	116,718.50	41,260.92	157,979.42
PERS	3201-3202	104,751.49	33,807.59	138,559.08	59,869.85	15,908.75	75,778.60	106,166.56	33,959.11	140,125.67
OASDI / Medicare / Alternative	3301-3302	44,487.80	10,962.34	55,450.15	27,046.11	4,958.96	32,005.07	45,782.64	10,846.36	56,628.99
Health and Welfare Benefits	3401-3402	84,482.41	35,150.00	119,632.41	30,427.11	33,184.24	63,611.35	74,234.36	38,247.84	112,482.20
Unemployment Insurance	3501-3502	4,709.57	1,071.04	5,780.61	178.04	19.65	197.69	1,776.68	266.61	2,043.29
Workers' Compensation Insurance	3601-3602	22,850.18	2,270.60	25,120.78	10,796.30	1,191.70	11,988.00	17,669.03	2,651.48	20,320.51
OPEB, Allocated	3701-3702	-	-	-	-	-	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-	-	-	-	-	-
Other Employee Benefits	3901-3902	-	-	-	-	-	-	-	-	-
Total, Employee Benefits		401,579.31	126,622.58	528,201.88	180,126.37	89,276.79	269,403.16	362,347.76	127,232.32	489,580.08
4. Books and Supplies										
Approved Textbooks and Core Curricula Materials	4100	6,689.25	14,019.75	20,709.00	27,015.54	-	27,015.54	13,091.00	13,932.00	27,023.00
Books and Other Reference Materials	4200	-	-	-	-	-	-	-	-	-
Materials and Supplies	4300	68,260.00	2,500.00	70,760.00	54,890.37	3,724.28	58,614.65	74,438.48	8,330.52	82,769.00
Noncapitalized Equipment	4400	42,000.00	-	42,000.00	6,513.07	-	6,513.07	18,000.00	-	18,000.00
Food	4700	-	-	-	-	-	-	-	-	-
Total, Books and Supplies		116,949.25	16,519.75	133,469.00	88,418.98	3,724.28	92,143.26	105,529.48	22,262.52	127,792.00
5. Services and Other Operating Expenditures										
Subagreements for Services	5100	-	109,433.00	109,433.00	-	20,978.60	20,978.60	-	109,433.00	109,433.00
Travel and Conferences	5200	2,599.40	5,437.60	8,037.00	5,219.74	437.60	5,657.34	2,599.40	5,437.60	8,037.00
Dues and Memberships	5300	3,046.00	-	3,046.00	1,506.37	-	1,506.37	3,046.00	-	3,046.00
Insurance	5400	44,953.00	-	44,953.00	45,290.42	-	45,290.42	46,151.00	-	46,151.00
Operations and Housekeeping Services	5500	26,500.00	-	26,500.00	8,886.50	-	8,886.50	26,500.00	-	26,500.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	25,086.00	-	25,086.00	13,749.21	-	13,749.21	25,086.00	-	25,086.00
Transfers of Direct Costs	5700-5799	-	-	-	-	-	-	-	-	-
Professional/Consulting Services and Operating Expend	5800	242,534.15	125,925.00	368,459.15	102,551.89	74,859.26	177,411.15	286,556.46	149,230.00	435,786.46
Communications	5900	11,700.00	-	11,700.00	7,149.83	-	7,149.83	11,700.00	-	11,700.00
Total, Services and Other Operating Expenditures		356,418.55	240,795.60	597,214.15	184,353.96	96,275.46	280,629.42	401,638.86	264,100.60	665,739.46

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

Charter School Name: Sonoma Charter
(continued)
CDS #: 49 70953 6111678
Charter Approving Entity: Sonoma Valley Unified
County: Sonoma
Charter #: 0009
Fiscal Year: 2023/24

This charter school uses the following basis of accounting:

[x] **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
6. Capital Outlay (Objects 6100-6170, 6200-6500 for 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	6,198.81	-	6,198.81	3,614.89	-	3,614.89	6,198.22	-	6,198.22
Total, Capital Outlay		6,198.81	-	6,198.81	3,614.89	-	3,614.89	6,198.22	-	6,198.22
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		2,206,471.18	598,145.23	2,804,616.41	1,245,023.36	276,312.85	1,521,336.22	2,233,671.84	617,375.43	2,851,047.26
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		352,395.35	(136,070.68)	216,324.67	(49,244.84)	(98,765.85)	(148,010.70)	153,999.55	(132,653.43)	21,346.13
D. OTHER FINANCING SOURCES / USES										
1. Other Sources	8930-8979	-	-	-			-	-	-	-
2. Less: Other Uses	7630-7699	-	-	-			-	-	-	-
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(136,070.68)	136,070.68	-	(98,765.85)	98,765.85	-	(132,653.43)	132,653.43	-
4. TOTAL OTHER FINANCING SOURCES / USES		(136,070.68)	136,070.68	-	(98,765.85)	98,765.85	-	(132,653.43)	132,653.43	-
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		216,324.67	0.00	216,324.67	(148,010.69)	(0.00)	(148,010.70)	21,346.12	0.00	21,346.13
F. FUND BALANCE, RESERVES										
1. Beginning Fund Balance										
a. As of July 1	9791	304,019.29	-	304,019.29	304,019.29	-	304,019.29	304,019.29	-	304,019.29
b. Adjustments to Beginning Balance	9793, 9795	-	-	-	2,253.71	-	2,253.71	2,253.71	-	2,253.71
c. Adjusted Beginning Balance		304,019.29	-	304,019.29	306,273.00	-	306,273.00	306,273.00	-	306,273.00
2. Ending Fund Balance, June 30 (E + F 1.c.)		520,343.96	0.00	520,343.96	158,262.31	(0.00)	158,262.30	327,619.12	0.00	327,619.13
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	140,231.00	-	140,231.00	143,000.00	-	143,000.00	143,000.00	-	143,000.00
Unassigned/Unappropriated Amount	9790	380,112.96	-	380,112.96	15,262.31	-	15,262.31	184,619.12	0.00	184,619.13

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: 2023/24

Description	Object Code	1st Interim Budget (X)	Actuals thru 1/31 (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 Sources						
State Aid - Current Year	8011	374,328.00	184,951.00	200,301.00	(174,027.00)	-46.49%
Education Protection Account State Aid - Current Year	8012	41,850.00	19,255.00	38,700.00	(3,150.00)	-7.53%
State Aid - Prior Years	8019	-	-	-	-	
Transfer of Charter Schools In Lieu of Property Taxes	8096	2,047,331.00	941,968.00	2,047,718.00	387.00	0.02%
Other LCFF Transfers	8091, 8097	-	-	-	-	
Total, LCFF Sources		2,463,509.00	1,146,174.00	2,286,719.00	(176,790.00)	-7.18%
2. Federal Revenues						
Every Student Succeeds Act (Title I - V)	8290	40,746.00	21,260.00	41,463.00	717.00	1.76%
Special Education - Federal	8181, 8182	27,300.00	-	33,760.00	6,460.00	23.66%
Child Nutrition - Federal	8220	-	-	-	-	
Donated Food Commodities	8221	-	-	-	-	
Other Federal Revenues	8110, 8260-8299	-	-	-	-	
Total, Federal Revenues		68,046.00	21,260.00	75,223.00	7,177.00	10.55%
3. Other State Revenues						
Special Education - State	StateRevSE	180,117.80	90,162.00	166,560.00	(13,557.80)	-7.53%
All Other State Revenues	StateRevAO	252,852.07	93,188.24	286,521.33	33,669.26	13.32%
Total, Other State Revenues		432,969.87	183,350.24	453,081.33	20,111.46	4.65%
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	56,416.21	22,541.28	57,370.06	953.85	1.69%
Total, Local Revenues		56,416.21	22,541.28	57,370.06	953.85	1.69%
5. TOTAL REVENUES		3,020,941.08	1,373,325.52	2,872,393.39	(148,547.69)	-4.92%
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	781,745.92	426,588.14	764,438.10	(17,307.82)	-2.21%
Certificated Pupil Support Salaries	1200	20,492.18	-	18,400.00	(2,092.18)	-10.21%
Certificated Supervisors' and Administrators' Salaries	1300	150,750.00	95,331.27	141,676.36	(9,073.64)	-6.02%
Other Certificated Salaries	1900	27,580.66	19,889.18	33,061.25	5,480.59	19.87%
Total, Certificated Salaries		980,568.76	541,808.59	957,575.71	(22,993.05)	-2.34%
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	400,663.80	251,360.90	432,342.67	31,678.87	7.91%
Non-certificated Support Salaries	2200	47,644.99	9,722.93	26,922.46	(20,722.53)	-43.49%
Non-certificated Supervisors' and Administrators' Sal.	2300	-	11,224.83	40,333.27	40,333.27	New
Clerical and Office Salaries	2400	99,745.92	61,428.24	104,563.39	4,817.47	4.83%
Other Non-certificated Salaries	2900	10,909.09	-	-	(10,909.09)	(100%)
Total, Non-certificated Salaries		558,963.81	333,736.90	604,161.79	45,197.98	8.09%
3. Employee Benefits						
STRS	3101-3102	183,658.85	85,822.45	157,979.42	(25,679.43)	-13.98%
PERS	3201-3202	138,559.08	75,778.60	140,125.67	1,566.59	1.13%
OASDI / Medicare / Alternative	3301-3302	55,450.15	32,005.07	56,628.99	1,178.85	2.13%
Health and Welfare Benefits	3401-3402	119,632.41	63,611.35	112,482.20	(7,150.21)	-5.98%
Unemployment Insurance	3501-3502	5,780.61	197.69	2,043.29	(3,737.32)	-64.65%
Workers' Compensation Insurance	3601-3602	25,120.78	11,988.00	20,320.51	(4,800.27)	-19.11%
OPEB, Allocated	3701-3702	-	-	-	-	
OPEB, Active Employees	3751-3752	-	-	-	-	
Other Employee Benefits	3901-3902	-	-	-	-	
Total, Employee Benefits		528,201.88	269,403.16	489,580.08	(38,621.80)	-7.31%

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: 2023/24

Description	Object Code	1st Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	2nd Interim vs. 1st Interim Increase, (Decrease): $ Difference (Z) vs. (X)	% Change (Z) vs. (X)
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	20,709.00	27,015.54	27,023.00	6,314.00	30.49%
Books and Other Reference Materials	4200	-	-	-	-	
Materials and Supplies	4300	70,760.00	58,614.65	82,769.00	12,009.00	16.97%
Noncapitalized Equipment	4400	42,000.00	6,513.07	18,000.00	(24,000.00)	-57.14%
Food	4700	-	-	-	-	
Total, Books and Supplies		133,469.00	92,143.26	127,792.00	(5,677.00)	-4.25%
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	109,433.00	20,978.60	109,433.00	-	0.00%
Travel and Conferences	5200	8,037.00	5,657.34	8,037.00	-	0.00%
Dues and Memberships	5300	3,046.00	1,506.37	3,046.00	-	0.00%
Insurance	5400	44,953.00	45,290.42	46,151.00	1,198.00	2.67%
Operations and Housekeeping Services	5500	26,500.00	8,886.50	26,500.00	-	0.00%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	25,086.00	13,749.21	25,086.00	-	0.00%
Transfers of Direct Costs	5700-5799	-	-	-	-	
Professional/Consulting Services and Operating Expend.	5800	368,459.15	177,411.15	435,786.46	67,327.31	18.27%
Communications	5900	11,700.00	7,149.83	11,700.00	-	0.00%
Total, Services and Other Operating Expenditures		597,214.15	280,629.42	665,739.46	68,525.31	11.47%
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*	6,198.81	3,614.89	6,198.22	(0.59)	-0.01%
Total, Capital Outlay		6,198.81	3,614.89	6,198.22	(0.59)	-0.01%
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		2,804,616.41	1,521,336.22	2,851,047.26	46,430.86	1.66%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		216,324.67	(148,010.70)	21,346.13	(194,978.55)	-90.13%

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: 2023/24

Description	Object Code	1st Interim Budget (X)	Actuals thru 1/31 (Y)	2nd Interim Budget (Z)	2nd Interim vs. 1st Interim Increase, (Decrease) $ Difference (Z) vs. (X)	% Change (Z) vs. (X)
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)		216,324.67	(148,010.70)	21,346.13	(194,978.55)	-90.13%
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	304,019.29	304,019.29	304,019.29	-	0.00%
b. Adjustments to Beginning Balance	9793, 9795	-	2,253.71	2,253.71	2,253.71	New
c. Adjusted Beginning Balance		304,019.29	306,273.00	306,273.00		
2. Ending Fund Balance, June 30 (E + F.1.c.)		520,343.96	158,262.30	327,619.13		
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	140,231.00	143,000.00	143,000.00	2,769.00	1.97%
Unassigned/Unappropriated Amount	9790	380,112.96	15,262.31	184,619.13	(195,493.83)	-51.43%

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: 2023/24

This charter school uses the following basis of accounting:

[x] **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 23-24 Unrestricted	FY 23-24 Restricted	FY 23-24 Total	Totals for 24-25	Totals for 25-26
A. REVENUES						
1. LCFF Revenue Sources						
State Aid - Current Year	8011	200,301.00	0.00	200,301.00	238,429.00	315,288.00
Education Protection Account State Aid - Current Year	8012	38,700.00	0.00	38,700.00	40,500.00	41,400.00
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	2,047,718.00	0.00	2,047,718.00	2,142,960.00	2,190,582.00
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00	0.00	0.00
Total, LCFF Sources		2,286,719.00	0.00	2,286,719.00	2,421,889.00	2,547,270.00
2. Federal Revenues						
Every Student Succeeds Act (Title I - V)	8290	0.00	41,463.00	41,463.00	42,926.00	43,658.00
Special Education - Federal	8181, 8182	0.00	33,760.00	33,760.00	34,563.00	36,171.00
Child Nutrition - Federal	8220	0.00	0.00	0.00		
Donated Food Commodities	8221	0.00	0.00	0.00		
Other Federal Revenues	8110, 8260-8299	0.00	0.00	0.00		
Total, Federal Revenues		0.00	75,223.00	75,223.00	77,489.00	79,829.00
3. Other State Revenues						
Special Education - State	StateRevSE	0.00	166,560.00	166,560.00	174,308.00	178,181.00
All Other State Revenues	StateRevAO	43,582.33	242,939.00	286,521.33	272,749.00	254,889.00
Total, Other State Revenues		43,582.33	409,499.00	453,081.33	447,057.00	433,070.00
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	57,370.06	0.00	57,370.06	52,480.00	52,535.00
Total, Local Revenues		57,370.06	0.00	57,370.06	52,480.00	52,535.00
5. TOTAL REVENUES		2,387,671.39	484,722.00	2,872,393.39	2,998,915.00	3,112,704.00
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	706,341.14	58,096.96	764,438.10	761,135.00	783,969.00
Certificated Pupil Support Salaries	1200	0.00	18,400.00	18,400.00	52,118.00	53,682.00
Certificated Supervisors' and Administrators' Salaries	1300	141,676.36	0.00	141,676.36	176,500.00	181,795.00
Other Certificated Salaries	1900	33,061.25	0.00	33,061.25	29,022.00	29,893.00
Total, Certificated Salaries		881,078.75	76,496.96	957,575.71	1,018,775.00	1,049,339.00
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	305,059.64	127,283.03	432,342.67	374,181.00	385,406.00
Non-certificated Support Salaries	2200	26,922.46	0.00	26,922.46	29,022.00	29,893.00
Non-certificated Supervisors' and Administrators' Sal.	2300	40,333.27	0.00	40,333.27	58,044.00	59,785.00
Clerical and Office Salaries	2400	104,563.39	0.00	104,563.39	98,757.00	101,720.00
Other Non-certificated Salaries	2900	0.00	0.00	0.00	0.00	0.00
Total, Non-certificated Salaries		476,878.76	127,283.03	604,161.79	560,004.00	576,804.00

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: 2023/24

Description	Object Code	FY 23-24 Unrestricted	FY 23-24 Restricted	FY 23-24 Total	Totals for 24-25	Totals for 25-26
3. Employee Benefits						
STRS	3101-3102	116,718.50	41,260.92	157,979.42	194,586.00	200,424.00
PERS	3201-3202	106,166.56	33,959.11	140,125.67	155,681.00	164,389.00
OASDI / Medicare / Alternative	3301-3302	45,782.64	10,846.36	56,628.99	57,613.00	59,341.00
Health and Welfare Benefits	3401-3402	74,234.36	38,247.84	112,482.20	131,325.00	135,265.00
Unemployment Insurance	3501-3502	1,776.68	266.61	2,043.29	7,085.00	7,089.00
Workers' Compensation Insurance	3601-3602	17,669.03	2,651.48	20,320.51	26,839.00	27,644.00
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		362,347.76	127,232.32	489,580.08	573,129.00	594,152.00
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	13,091.00	13,932.00	27,023.00	29,080.00	30,529.00
Books and Other Reference Materials	4200	0.00	0.00	0.00	0.00	0.00
Materials and Supplies	4300	74,438.48	8,330.52	82,769.00	89,070.00	93,508.00
Noncapitalized Equipment	4400	18,000.00	0.00	18,000.00	19,370.00	20,335.00
Food	4700	0.00	0.00	0.00	0.00	0.00
Total, Books and Supplies		105,529.48	22,262.52	127,792.00	137,520.00	144,372.00
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	0.00	109,433.00	109,433.00	112,530.00	115,568.00
Travel and Conferences	5200	2,599.40	5,437.60	8,037.00	8,649.00	9,080.00
Dues and Memberships	5300	3,046.00	0.00	3,046.00	3,278.00	3,441.00
Insurance	5400	46,151.00	0.00	46,151.00	49,664.00	52,139.00
Operations and Housekeeping Services	5500	26,500.00	0.00	26,500.00	27,772.00	28,789.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	25,086.00	0.00	25,086.00	25,796.00	26,492.00
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00	0.00	0.00
Professional/Consulting Services and Operating Expend.	5800	286,556.46	149,230.00	435,786.46	460,798.00	479,750.00
Communications	5900	11,700.00	0.00	11,700.00	12,591.00	13,218.00
Total, Services and Other Operating Expenditures		401,638.86	264,100.60	665,739.46	701,078.00	728,477.00
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*	6,198.22	0.00	6,198.22	6,200.00	6,200.00
Total, Capital Outlay		6,198.22	0.00	6,198.22	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		2,233,671.84	617,375.43	2,851,047.26	2,996,706.00	3,099,344.00
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		153,999.55	(132,653.43)	21,346.13	2,209.00	13,360.00

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: 2023/24

Description	Object Code	FY 23-24 Unrestricted	FY 23-24 Restricted	FY 23-24 Total	Totals for 24-25	Totals for 25-26
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	(132,653.43)	132,653.43	0.00	0.00	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(132,653.43)	132,653.43	0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		21,346.12	0.00	21,346.13	2,209.00	13,360.00
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	304,019.29	0.00	304,019.29	327,619.13	329,828.13
b. Adjustments to Beginning Balance	9793, 9795	2,253.71	0.00	2,253.71		
c. Adjusted Beginning Balance		306,273.00	0.00	306,273.00	327,619.13	329,828.13
2. Ending Fund Balance, June 30 (E + F.1.c.)		327,619.12	0.00	327,619.13	329,828.13	343,188.13
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	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	143,000.00	0.00	143,000.00	108,000.00	111,000.00
Unassigned/Unappropriated Amount	9790	184,619.12	0.00	184,619.13	221,828.13	232,188.13

Sonoma Charter School

Monthly Cash Flow/Forecast FY23-24

Revised 3/05/2024

CHARTER IMPACT

		Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Year-End Accruals	Annual Forecast	1st Interim Budget Total	Favorable / (Unfav.)
	ADA = 193.50															ADA = 209.25	
Revenues																	
State Aid - Revenue Limit																	
8011	LCFF State Aid	16,813	16,813	30,265	30,265	30,265	30,265	30,265	2,905	2,905	2,905	2,905	3,731	-	200,302	374,328	(174,026)
8012	Education Protection Account	-	-	9,628	-	-	9,627	-	-	9,820	-	-	9,626	-	38,700	41,850	(3,150)
8096	In Lieu of Property Taxes	-	113,036	226,072	150,715	150,715	150,715	150,715	150,715	328,539	164,270	164,270	164,270	133,686	2,047,718	2,047,331	386
		16,813	129,849	265,965	180,980	180,980	190,607	180,980	153,620	341,264	167,175	167,175	177,626	133,686	2,286,719	2,463,509	(176,790)
Federal Revenue																	
8181	Special Education - Entitlement	-	-	-	-	-	-	-	-	-	-	-	-	33,760	33,760	27,300	6,460
8290	Title I, Part A - Basic Low Income	-	-	-	-	-	-	16,260	-	6,830	-	-	4,229	-	27,318	26,597	721
8291	Title II, Part A - Teacher Quality	-	-	-	-	-	-	-	3,536	-	-	-	609	-	4,145	4,149	(4)
8296	Other Federal Revenue	-	-	-	-	-	-	5,000	-	-	-	-	5,000	-	10,000	10,000	-
		-	-	-	-	-	-	21,260	3,536	6,830	-	-	9,838	33,760	75,223	68,046	7,177
Other State Revenue																	
8311	State Special Education	8,196	8,196	14,754	14,754	14,754	-	29,508	-	15,777	15,777	15,777	-	29,067	166,561	180,118	(13,557)
8550	Mandated Cost	-	-	-	-	-	3,804	-	-	-	-	-	-	-	3,804	3,822	(18)
8560	State Lottery	-	-	-	-	-	-	17,730	-	-	11,986	-	-	18,465	48,182	49,592	(1,411)
8598	Prior Year Revenue	-	-	(422)	(31)	-	-	5,982	-	-	-	-	-	-	5,529	(453)	5,982
8599	Other State Revenue	779	779	1,402	58,959	1,402	1,402	1,402	7,225	(4,391)	1,417	1,417	157,214	-	229,007	199,891	29,116
		8,975	8,975	15,734	73,682	16,156	5,206	54,623	7,225	11,386	29,180	17,194	157,214	47,532	453,082	432,970	20,112
Other Local Revenue																	
8660	Interest Revenue	-	-	-	1,416	-	-	954	-	-	-	-	-	-	2,370	1,416	954
8699	School Fundraising	116	116	116	116	-	242	116	116	8,678	8,678	8,678	8,678	-	35,652	40,000	(4,348)
8980	Contributions, Unrestricted	-	-	15,000	-	2,373	-	1,975	-	-	-	-	-	-	19,348	15,000	4,348
		116	116	15,116	1,532	2,373	242	3,045	116	8,678	8,678	8,678	8,678	-	57,370	56,416	954
Total Revenue		25,904	138,940	296,815	256,194	199,509	196,055	259,908	164,497	368,158	205,033	193,047	353,355	214,977	2,872,394	3,020,941	(148,547)
Expenses																	
Certificated Salaries																	
1000	Certificated Salaries - SPED	-	2,364	10,451	2,364	5,060	5,060	4,217	4,217	6,091	6,091	6,091	6,091	-	58,097	15,180	(42,917)
1100	Teachers' Salaries	-	62,846	64,859	63,852	63,852	56,157	65,120	54,749	58,690	58,690	58,690	58,690	-	666,195	738,779	72,584
1170	Teachers' Substitute Hours	-	2,624	5,216	(334)	3,876	3,885	3,626	11,661	1,943	1,943	1,943	1,943	-	38,328	23,923	(14,405)
1175	Teachers' Extra Duty/Stipends	-	-	-	228	3,404	(1,216)	(924)	(1,491)	455	455	455	455	-	1,818	3,864	2,046
1200	Pupil Support Salaries	-	-	-	-	-	-	-	-	4,600	4,600	4,600	4,600	-	18,400	20,492	2,092
1300	Administrators' Salaries	12,563	12,563	12,563	12,563	27,594	4,476	13,012	13,012	8,333	8,333	8,333	8,333	-	141,676	150,750	9,074
1900	Other Certificated Salaries	-	1,275	4,158	4,218	5,495	2,899	1,845	5,488	2,562	2,562	2,562	-	-	33,061	27,581	(5,481)
		12,563	81,672	97,246	82,891	109,281	71,260	86,896	87,634	82,674	82,674	82,674	80,112	-	957,576	980,569	22,993
Classified Salaries																	
2100	Instructional Salaries	-	23,756	63,048	40,072	51,258	41,969	31,258	48,879	33,026	33,026	33,026	33,026	-	432,343	400,664	(31,679)
2200	Support Salaries	1,583	1,253	3,273	552	851	744	1,467	6,953	2,562	2,562	2,562	2,562	-	26,922	47,645	20,723
2300	Classified Administrators' Salaries	-	-	-	-	-	6,045	5,179	8,616	5,123	5,123	5,123	5,123	-	40,333	-	(40,333)
2400	Clerical and Office Staff Salaries	5,642	8,347	10,864	9,265	10,037	9,313	7,960	10,321	8,204	8,204	8,204	8,204	-	104,563	99,746	(4,817)
2900	Other Classified Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,909	10,909
		7,225	33,355	77,185	49,889	62,146	58,072	45,865	74,770	48,914	48,914	48,914	48,914	-	604,162	558,964	(45,198)
Benefits																	
3101	STRS	1,922	15,054	15,534	15,365	16,790	8,985	12,172	12,091	15,134	15,134	15,134	14,665	-	157,979	183,659	25,679
3202	PERS	1,644	7,092	17,409	10,865	13,742	13,006	12,021	17,371	11,744	11,744	11,744	11,744	-	140,126	138,559	(1,567)
3301	OASDI	444	1,850	4,706	2,639	3,638	3,119	2,950	4,248	2,729	2,729	2,729	2,729	-	34,510	33,238	(1,273)
3311	Medicare	284	1,662	2,524	1,920	2,479	1,869	1,923	2,352	1,785	1,785	1,785	1,751	-	22,119	22,212	94
3401	Health and Welfare	12,284	6,503	10,021	5,824	9,219	11,078	8,682	9,204	9,917	9,917	9,917	9,917	-	112,482	119,632	7,150
3501	State Unemployment	(227)	57	48	70	120	64	65	76	708	354	354	354	-	2,043	5,781	3,737
3601	Workers' Compensation	-	-	-	6,569	-	-	5,419	-	2,093	2,093	2,093	2,053	-	20,321	25,121	4,800
		16,351	32,219	50,242	43,252	45,988	38,121	43,230	45,342	44,110	43,756	43,756	43,212	-	489,580	528,202	38,622

Sonoma Charter School

Monthly Cash Flow/Forecast FY23-24

Revised 3/05/2024

ADA = 193.50

		Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Year-End Accruals	Annual Forecast	1st Interim Budget Total	Favorable / (Unfav.)
Books and Supplies																	
4100	Textbooks and Core Curricula Mat	-	20,401	308	-	1,209	5,097	-	7	0	0	0	0	-	27,023	20,709	(6,314)
4302	Instructional Materials and Suppli	-	6,207	1,363	2,171	248	2,259	2,555	2,609	397	397	397	397	-	19,000	13,000	(6,000)
4305	Computer Software & Digital Subs	15,483	3,828	6,486	36	36	2,981	36	36	36	36	36	36	-	29,067	26,200	(2,867)
4310	Office Expense	25	151	659	363	1,232	482	506	546	1,509	1,509	1,509	1,509	-	10,000	10,000	-
4321	Instructional Materials and Suppli	-	493	398	274	55	-	124	58	923	923	923	923	-	5,094	5,094	-
4322	Instructional Materials and Suppli	-	-	1,413	-	230	-	-	-	214	214	214	214	-	2,500	2,500	-
4330	Campus/Landscape Supplies	-	-	-	-	-	-	-	-	500	500	500	500	-	2,000	2,000	-
4331	Tech software/computer supplies	-	-	-	951	635	107	1,003	-	349	349	349	349	-	4,093	951	(3,142)
4370	Custodial Supplies	217	952	545	572	1,078	546	157	117	583	583	583	583	-	6,515	6,515	-
4380	Maintenance Supplies	-	255	920	221	291	22	50	-	686	686	686	686	-	4,500	4,500	-
4400	Noncapitalized Equipment	-	-	5,455	-	-	1,058	-	-	2,872	2,872	2,872	2,872	-	18,000	42,000	24,000
		15,724	32,286	17,548	4,589	5,013	12,553	4,431	3,373	8,069	8,069	8,069	8,069	-	127,792	133,469	5,677
Subagreement Services																	
5106	Expanded Learning Scholarships/(	-	-	-	20,979	-	-	-	21,243	16,803	16,803	16,803	16,803	-	109,433	109,433	-
		-	-	-	20,979	-	-	-	21,243	16,803	16,803	16,803	16,803	-	109,433	109,433	-
Operations and Housekeeping																	
5200	Coaching, Training & Overnight Fi	2,011	5,288	738	(3,900)	275	1,000	245	543	459	459	459	459	-	8,037	8,037	-
5300	Dues & Memberships	709	75	(100)	822	-	-	-	-	385	385	385	385	-	3,046	3,046	-
5400	Insurance	-	45,271	(318)	-	337	-	-	861	(0)	(0)	(0)	(0)	-	46,151	44,953	(1,198)
5501	Electricity	-	777	52	50	83	537	676	769	344	344	344	344	-	4,320	4,320	-
5502	Janitorial/Trash Removal	-	663	663	663	663	663	663	663	487	487	487	487	-	6,588	6,588	-
5530	Water	-	-	-	779	794	-	702	-	681	681	681	681	-	5,000	5,000	-
5580	Sewer	-	-	-	-	-	-	-	-	648	648	648	648	-	2,592	2,592	-
5591	Landscape/Campus grounds main	-	-	-	460	-	-	-	-	1,885	1,885	1,885	1,885	-	8,000	8,000	-
5900	Telephone	-	1,320	536	606	769	386	605	375	876	876	876	876	-	8,100	8,100	-
5901	Postage and Shipping	-	269	959	1,169	93	206	232	8	166	166	166	166	-	3,600	3,600	-
		2,720	53,662	2,530	649	3,014	2,792	3,123	3,219	5,931	5,931	5,931	5,931	-	95,434	94,236	(1,198)
Facilities, Repairs and Other Leases																	
5603	Equipment Leases	-	1,644	1,644	1,644	1,644	3,578	1,644	1,644	1,662	1,662	1,662	1,662	-	20,086	20,086	-
5610	Repairs and Maintenance	-	1,953	-	-	-	-	-	-	762	762	762	762	-	5,000	5,000	-
		-	3,597	1,644	1,644	1,644	3,578	1,644	1,644	2,423	2,423	2,423	2,423	-	25,086	25,086	-
Professional/Consulting Services																	
5802	Audit and Tax	-	-	1,575	-	6,300	-	-	6,038	0	0	0	0	-	13,913	13,870	(43)
5803	Legal	-	-	761	-	65	-	-	-	1,044	1,044	1,044	1,044	-	5,000	5,000	-
5805	Custodial Contractor	-	-	-	4,220	9,614	6,589	6,589	6,339	6,652	6,652	6,652	6,652	-	59,956	-	(59,956)
5807	Bank Charges	70	55	85	102	70	40	-	1,622	(0)	(0)	(0)	(0)	-	2,044	1,500	(544)
5809	Other taxes and fees	25	104	264	100	100	250	100	1,207	-	-	-	-	-	2,149	1,080	(1,069)
5810	Payroll Service Fee	-	-	-	-	-	-	780	-	-	-	-	-	-	780	-	(780)
5811	Service Outsourcing	6,410	6,410	6,410	6,410	6,410	6,576	5,796	6,576	7,590	7,590	7,590	7,590	-	81,359	82,139	780
5812	District Oversight Fee	-	-	-	-	-	-	-	-	-	-	-	68,602	-	68,602	73,905	5,304
5813	SCOE Consortium Fees	-	-	-	-	-	-	-	-	1,375	1,375	1,375	1,375	-	5,500	5,500	-
5814	SELPA Fees	120	120	217	-	434	-	434	-	1,755	1,755	1,755	1,755	-	8,345	8,345	-
5815	Marketing & Communications	-	514	26	210	-	-	-	6	(0)	(0)	(0)	(0)	-	756	750	(6)
5816	Security Services	165	-	-	165	-	-	165	516	0	0	0	0	-	1,011	850	(161)
5817	Counselor and counseling interns	-	-	2,560	1,920	1,920	2,880	1,560	2,600	2,720	2,720	2,720	2,720	-	24,320	24,320	-
5825	Bookkeeping services (fundraising	-	750	1,350	1,725	1,313	1,519	1,163	1,088	773	773	773	773	-	12,000	12,000	-
5827	Website Revamp and Maintenanc	-	-	-	-	-	264	-	34	1,176	1,176	1,176	1,176	-	5,000	5,000	-
5829	Special Ed Outside Services	-	840	4,020	9,456	12,479	8,970	9,954	18,490	9,448	9,448	9,448	9,448	-	102,000	102,000	-
5830	Nurse	-	-	-	-	-	-	-	-	750	750	750	750	-	3,000	3,000	-
5833	Enrichment Programs (Music and	-	2,503	2,132	3,985	4,553	3,713	2,361	3,984	(0)	(0)	(0)	(0)	-	23,231	15,000	(8,231)
5840	Computer/Tech Related Services	-	2,933	-	-	1,955	-	2,380	5,354	(0)	(0)	(0)	(0)	-	12,621	10,000	(2,621)
5862	Fingerprinting Costs	-	-	224	258	384	162	89	158	231	231	231	231	-	2,200	2,200	-
5865	Employment Related Advertising	-	-	-	-	-	-	288	323	347	347	347	347	-	2,000	2,000	-
		6,790	14,229	19,624	28,551	45,597	30,962	31,659	54,334	33,860	33,860	33,860	102,462	-	435,786	368,459	(67,327)
Depreciation																	
6900	Depreciation Expense	516	516	516	516	516	516	517	517	517	517	517	517	-	6,198	6,199	1
		516	516	516	516	516	516	517	517	517	517	517	517	-	6,198	6,199	1
Interest																	
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses		61,889	251,536	266,535	232,958	273,199	217,854	217,365	292,076	243,300	242,946	242,946	308,442	-	2,851,047	2,804,616	(46,431)
Monthly Surplus (Deficit)		(35,985)	(112,595)	30,280	23,236	(73,690)	(21,799)	42,543	(127,579)	124,857	(37,913)	(49,899)	44,913	214,977	21,347	216,325	(194,978)

Sonoma Charter School

Monthly Cash Flow/Forecast FY23-24

Revised 3/05/2024

ADA = 193.50

CHARTER IMPACT

	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Year-End Accruals	Annual Forecast	1st Interim Budget Total	Favorable / (Unfav.)
Cash Flow Adjustments																
Monthly Surplus (Deficit)	(35,985)	(112,595)	30,280	23,236	(73,690)	(21,799)	42,543	(127,579)	124,857	(37,913)	(49,899)	44,913	214,977	21,347		
Cash flows from operating activities																
Depreciation/Amortization	516	516	516	516	516	516	517	517	517	517	517	517	-	6,198		
Public Funding Receivables	182,893	1,539	8,104	12,135	11,020	-	-	-	-	-	-	29,802	(214,977)	30,516		
Prepaid Expenses	21,168	(4,066)	4,430	(3,677)	(1,356)	1,356	-	2,366	-	-	-	-	-	20,221		
Accounts Payable	(16,238)	(8,068)	(2,707)	-	-	-	8,389	(8,389)	-	-	-	-	-	(27,013)		
Accrued Expenses	(110,067)	73,129	33,854	(31,069)	15,562	(6,369)	(1,804)	11,118	-	-	-	(136,060)	-	(151,707)		
Deferred Revenue	6,301	6,301	(3,659)	11,341	11,341	11,341	11,341	11,345	22,961	17,153	17,153	(196,200)	-	(73,281)		
Due to Beneficiary	(6)	193	(6,905)	34	(1,367)	53	603	(309)	-	-	-	-	-	(7,703)		
Cash flows from investing activities																
Purchases of Prop. And Equip.	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Cash flows from financing activities																
Proceeds(Payments) on Debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total Change in Cash	48,583	(43,052)	63,914	12,517	(37,974)	(14,901)	61,588	(110,931)	148,335	(20,243)	(32,230)	(257,028)				
Cash, Beginning of Month	494,543	543,126	500,074	563,988	576,505	538,531	523,630	585,218	474,287	622,622	602,378	570,149				
Cash, End of Month	543,126	500,074	563,988	576,505	538,531	523,630	585,218	474,287	622,622	602,378	570,149	313,121				