

Sonoma Charter School
Regular Governing Board Meeting Agenda

Tuesday, March 28, 2023

5:30 p.m. Closed Session

6:00 p.m. Open Session

Meeting will be accessible at school – Classroom 8, 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

5:30 p.m. CALL PUBLIC MEETING TO ORDER, ESTABLISH QUORUM (Open Session)

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

The Board recognizes the value of public comment on educational issues and provides this time for members of the audience to address the Board on **any item to be disclosed in closed session**. Each speaker is requested to identify themselves prior to addressing the Board and to limit comments to three minutes.

II CLOSED SESSION - Recess to Closed Session – Board to consider and/or take action on any of the following:

A. Public Employee Discipline/Dismissal Release (§ 54957)

III RECONVENE IN OPEN SESSION - Estimated Time 6:00 P.M.

Report action taken, if any, in Closed Session

6:00 p.m. CALL PUBLIC MEETING TO ORDER, ESTABLISH QUORUM

I PUBLIC COMMENT

At this point on the agenda, opportunity is provided for an individual or representative of a group to make statements to the Board regarding an item not listed on the agenda. A speaker shall be limited to 3 minutes (Board Bylaw 9323). The Board will not take action on an item introduced during this portion of the agenda as this would constitute an illegal act on the part of the Board.

II GOVERNANCE

- | | |
|-------------------------------------------------------------|-------------|
| A. Approve Agenda | Action |
| B. Approve Minutes from Board Meeting February 21, 2023 | Action |
| C. Approve Minutes from Special Board Meeting March 6, 2023 | Action |
| C. Charter Renewal and Charter Facilities | Information |
| C. Adopt Board Policies | Action |
| 1. Academic Honesty – Plagiarism | |
| 2. Acceptance of Gifts | |
| 3. Assessments and Examinations | |
| 4. Educational Records and Student Information | |
| 5. Field Trips and Excursions | |
| 6. Freedom of Expression | |
| 7. Health Examinations and Immunizations | |
| 8. Internet Use Policy | |
| 9. Student Dress Code | |
| 10. Student Complaints | |
| 11. Suspension and Expulsion | |

III PROGRAMS & FINANCE

- | | |
|-----------------------------------------------------------------------------|-------------|
| A. Accept Sonoma Charter 6/30/2022 Audit | Action |
| B. Budget Update | Discussion |
| a. Monthly update/2 nd Interim Review – Jim Weber/Charter Impact | |
| b. Budget reductions | Discussion |
| C. Annual Fund/Class Fund Update | Information |

IV INFORMATION & REPORTS

- | | |
|----------------------------|-------------|
| A. Staff Reports | Information |
| B. CCC Report | Information |
| C. Principal's Report | Information |
| D. Superintendent's Report | Information |
| E. Board Reports | Information |

MOTION TO ADJOURN at _____

Sonoma Charter School
Regular Governing Board Meeting Minutes

Tuesday, February 21, 2023

5:00 p.m. Closed Session

6:00 p.m. Open Session

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17202 Sonoma Highway, Sonoma, CA 95476

OR

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MINUTES

5:00 p.m. CALL PUBLIC MEETING TO ORDER, ESTABLISH QUORUM (Open Session)

Present: Board members Skinner, Aviles, Perkins, Holladay, and White, Principal Sowers, Interim Superintendent Stone

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

No members of the public were present

II CLOSED SESSION - Recessed to Closed Session – Board considered the following:

CONFERENCE WITH LABOR NEGOTIATOR (Gov. Code, § 54957.6, subd. (a))

Agency designated representative: Catherine Stone

Unrepresented employee(s): Sonoma Charter School Employees

STUDENT DISCIPLINE MATTER #2023-1 (Ed. Code §§ 35146 & 48912)

III RECONVENE IN OPEN SESSION - Estimated Time 6:00 P.M.

No action was taken in closed session

6:00 p.m. CALL PUBLIC MEETING TO ORDER, ESTABLISH QUORUM

I PUBLIC COMMENT

At this point on the agenda, opportunity is provided for an individual or representative of a group to make statements to the Board regarding an item not listed on the agenda. A speaker shall be limited to 3 minutes (Board Bylaw 9323). The Board will not take action

on an item introduced during this portion of the agenda as this would constitute an illegal act on the part of the Board.

II GOVERNANCE

- | | |
|--------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| A. Approved Agenda | M/BP. S/CA 5-0 |
| B. Approved Minutes from Board Meeting January 11, 2023 | M/BP. S/LW 5-0 |
| C. Approved Minutes from Board Workshop January 23, 2023 | M/CA. S/BP 5-0 |
| D. Approved School Accountability Report Card | M/BP. S/CA 5-0 |
| E. Approved Overnight Fieldtrips | M/LW. S/AH 5-0 |
| 1. Sierra Nevada Journeys Science Camp, Portola, CA – 6 th and 7 th grades, \$300 per student, March 6-8, 2023 | |
| 2. Ashland Shakespeare Festival – 8 th grade, estimated cost \$5,780, May 31-June1, 2023 | |
| F. Approved Resolution 04-22/23: Recognition and Awareness of Diversity, Equity, and Wellness | M/LW. S/AH 5-0 |
| G. Adopt Board Policies | M/LW. S/BP. 5-0 |
| 1. Admissions and Enrollment | |
| 2. Annual Organizational Meeting | |
| 3. Attendance | |
| 4. Board Duties and Responsibilities | |
| 5. Board Meetings – Brown Act | |
| 6. Board Operations | |
| 7. Code of Ethics | |
| 8. Conflict of Interest | |
| 9. Dissolution of the School | |
| 10. Fiscal Policies | |
| 11. (Anti-) Harassment, Discrimination, Intimidation, and Bullying Prevention | |
| 12. Math Placement | |
| 13. Parent Involvement Policy – Title 1 | |
| 14. Suicide Prevention | |

III PROGRAMS & FINANCE

- A. Budget Update
 - a. Monthly update Information
 - b. Priority Survey results Information
 - c. Second Interim preview Information
 - d. SCS 2nd Interim presentation to SVUSD Information
 - e. Budget reductions Discussion
- B. Annual Fund/Class Fund Update Information
- C. SVUSD 2023-24 and 2024-25 School Calendar Information

IV INFORMATION & REPORTS

- A. Staff Reports Information
- B. CCC Report Information
- C. Principal's Report Information
- D. Superintendent's Report Information
- E. Board Reports Information

MOTION TO ADJOURN at _____

Sonoma Charter School
Special Governing Board Meeting Minutes

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>

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MINUTES

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

Present: Trustees: Skinner, While, Aviles, Perkins, Trustee Holladay arrived at 5:10pm

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

No public was present

II PROGRAMS AND FINANCE

A. Second Interim Budget Report was presented and discussed. Jim Weber from Charter Impact will attend 3/28/23 meeting to answer some questions and advise on budget reduction.

B. Certified Second Interim Budget Report

M/BP. S/CA 5-0

MOTION TO ADJOURN at 5:40pm

BOARD POLICIES

ACCEPTANCE OF GIFTS

All Board members who receive gifts in their individual capacity must reflect such gifts in accordance with the Political Reform Act annually on their Form 700, if required.

The following gifts or donations must be accepted by the Board at a regularly scheduled Board meeting: real property, gifts of personal property and gifts of securities. The Board will not accept gifts that would result in the School losing its charter, would result in the School losing its tax-exempt status with the IRS, are not valuable enough in relation to the difficulty or expense in administration, could produce unacceptable consequences for the School or are in contravention of School's mission.

Adopted: 03/28/2023

Amended:

POLICY AGAINST PLAGIARISMAcademic Honesty

The Governing Board believes that academic honesty and personal integrity are fundamental components of a student's education and character development. The Board expects that students will not cheat, lie, plagiarize or commit other acts of academic dishonesty.

Students, parents/guardians, staff and administrators shall be responsible for creating and maintaining a positive school climate that encourages honesty. Students found to have committed an act of academic dishonesty shall be subject to discipline, up to and including suspension or expulsion from School.

The Director, or designee, may establish a committee comprised of students, parents/guardians, staff, administrators, and members of the public to develop standards of academic honesty, measures of preventing dishonesty, and specific consequences for acts of dishonesty.

Adopted: 03/28/2023

Amended:

ASSESSMENTS AND EXAMINATIONS

The purpose of examinations is to help students, parents/guardians and teachers identify each student's educational performance, growth and areas needing improvement in order to enhance teaching and learning. Examinations of student progress are based on numerous measures of student performance that provide a thorough evaluation and therefore, an extensive scope of the student's learning.

Examinations Required by the State and Federal Governments

The charter school students shall participate in all state and federal required examinations. Such examinations provide the charter school with information for evaluation and future planning. State and federal examinations also indicate the charter school's effectiveness in carrying out its educational mission.

Whenever examinations required by law are administered, the Director/Administrator of the charter school or his/her designee shall provide parents/guardians written notice of the date of the examination, the uses and importance of the examination, and the student's test results.

All examinations required by the state or federal law will be administered according to law on the dates required by law.

Special Education students shall participate in state and federal examinations according to their Individualized Education Program.

Parents/guardians may obtain for their student an exemption from the state and federal examinations only by written request sent to the Director/Administrator of the charter school or his/her designee.

Academic and Citizenship Grading

Student progress evaluation provides information on student learning and where the student needs improvement. Parents/guardians are integral to student educational accomplishments. Therefore, parent/teacher conferences will be conducted quarterly. Parents/guardians will receive report cards indicating their student's educational and citizenship progress. Parents/guardians will be notified of deficiencies in their student's educational program.

At parent/teacher conferences, parents/guardians will be informed as to the goals and objectives of the class, grading procedures for academic and citizenship grades, classroom practices and procedures, and parent/guardian responsibilities.

Teachers are responsible for setting objective standards for grading academics and citizenship and shall make these standards known to the parents/guardians. Teachers are responsible for

assigning grades to the students in their classes. In the absence of fraud, mistake, bad faith or incompetency, the grade shall be final. A grade change may not be made as the result of coercion by any person(s).

If a student or parent/guardian believes a grade is unfair or inappropriate, the student or parent/guardian may appeal to the teacher of the class. If the issue cannot be resolved with the teacher, the student or parent/guardian may request a meeting with the Director/Administrator. Any meeting with the Director/Administrator and student or parent/guardian shall include the teacher who assigned the grade in dispute.

If the matter is still unresolved, the student or parent/guardian shall appeal in writing to the Board. The appeal shall allege specifically how the teacher's grading system reflects fraud, mistake, bad faith or incompetency.

Students' grades will not be changed by the Board or the Director/Administrator without the input of the teacher who assigned the grade.

The decision of the Board shall be final and binding.

Only in cases of illness or lack of transfer grades for new students will a definite grade not be assigned. In such cases, the student shall receive an "incomplete" unless the work required to complete the class is not completed within a specified reasonable period of time given by the teacher, in which case the student shall receive a "failure."

Citizenship grades shall not be reflected in academic progress reports or grades.

Adopted: 03/28/2023

Amended:

Educational Records and Student Information**I. Definitions****A. Education Record**

An education record is any written or computerized document, file, entry, or record containing information directly relating to a student that is compiled and maintained by the School. Such information includes but is not limited to:

1. Date and place of birth; parent and/or guardian's address, and where the parties may be contacted for emergency purposes.
2. Grades, test scores, courses taken, academic specializations and school activities;
3. Special education records;
4. Disciplinary records;
5. Medical and health records;
6. Attendance records and records of past schools attended;
7. Personal information such as, but not limited to, student identification numbers, social security numbers, photographs, or any other type of information that aids in identification of a student. Please note that, as of January 1, 2017, the School shall not collect or solicit social security numbers or the last four digits of social security numbers from students or their parents/guardians, unless otherwise required to do so by state or federal law.

The School shall not use any school resources or data to be used to create a registry based on race, gender, sexual orientation, religion, ethnicity or national origin.

An education record does not include any of the following:

1. Records that are kept in the sole possession of the maker, are used only as a personal memory aid, and are not accessible or revealed to any other person except a temporary substitute for the maker of the record;
2. Records maintained by a law enforcement unit of the School that were created by that law enforcement unit for the purpose of law enforcement;
3. Records relating to a School employee that are made and maintained in the normal course of business, relate exclusively to

the individual in that individual's capacity as an employee; and are not available for use for any other purpose;

4. Records on a student who is 18 years of age or older, or is attending an institution of postsecondary education, that are:
 - a) made or maintained by a physician, psychiatrist, psychologist, or other recognized professional or paraprofessional acting in his or her professional capacity or assisting in a paraprofessional capacity; b) made, maintained, or used only in connection with treatment of the student; and c) disclosed only to individuals providing the treatment. For the purpose of this definition, "treatment" does not include remedial educational activities or activities that are part of the program of instruction at the School; or
5. Records that only contain information about an individual after he or she is no longer a student at the School.
6. Grades on peer-graded papers before they are collected and recorded by a teacher.

B. Directory Information

Part of the education record, known as directory information, includes personal information about a student that the School may make public. Directory information includes a student's name, address, telephone listing, electronic mail address, photograph, date and place of birth, major field of study, grade level, enrollment status, participation in officially recognized activities and sports, weight and height of members of athletic teams, dates of attendance, degrees, honors and awards received and the most recent previous educational agency or institution attended by the student.

C. Parent

Parent means a parent of a student and includes a natural parent, a guardian, or an individual acting as a parent in the absence of a parent or a guardian.

D. Eligible Student

Eligible student means a student who has reached 18 years of age or is attending an institution of postsecondary education.

II. Disclosure of Directory Information

The School must follow the provisions of this section for current students, but not former students. The School may also inform parents and eligible students that disclosure of directory

information will be limited to specific parties, for specific purposes or both.

At the beginning of each year, the School shall provide parents and eligible students with a notice containing the following information: 1) The categories or type of personally identifiable information it designates as directory information (this should be limited to the information specifically identified in Education Code section 49061(c)); 2) A statement that directory information does not include citizenship status, immigration status, place of birth or any other information indicating national origin (except where the School receives consent as required under state law); 3) The recipients of the directory information; Education Code 234.7 (Model AG policies); 4) The parent's or eligible student's right to refuse to let the School designate any or all of those types of information about the student as directory information; and 4) The period of time within which a parent or student has to notify the School in writing that he/she does not want any or all of those types of information about the student designated as directory information. The notice shall be in the form of a notice in the back-to-school packet and in the Parent/Student handbook. Within 30 days of sending notice, any parent(s) who does not want his/her child's directory information made public without prior written consent must inform the School in writing. This parental notice must identify what student directory information (any or all) is subject to the prior written consent requirement.

The rights to require prior written consent does not apply to disclosure or requiring a student to disclose his/her name, identifier or institutional email address in a class in which the student is enrolled or to require the student to wear, display publicly or disclose a student ID card or badge that exhibits directory information.

III. Annual Notification to Parents and Eligible Students

At the beginning of each school year, in addition to the notice required for directory information, the School shall provide parents and eligible students with a notice of their rights under FERPA. The notice shall inform the parents and eligible students that they have the right to:

- Inspect and review the student's education records;
- Seek amendment of the student's education records that the parent or eligible student believes to be inaccurate, misleading or otherwise in violation of the student's privacy rights;
- Consent to disclosures of personally identifiable information contained in the student's education records, except to the extent that FERPA and the Code of Federal Regulations authorize disclosure without consent; and
- File with the Department of Education a complaint concerning alleged failures by the School to comply with the requirements of FERPA and its promulgated regulations.

The notice must also include the following:

- The procedure for exercising the right to inspect and review educational records;
- The procedure for requesting amendment of records;
- A statement that the School forwards education records to other agencies or institutions that have requested the records and in which the student seeks or intends to enroll.
- Assurances that the School will not release information to third parties for immigration-enforcement purposes, except as required by law or court order;
- A description of the types of student records maintained by the School;
- A list of the circumstances or conditions under which the School might release student information to outside people or entities;
- A statement that, unless the School is providing information for a legitimate educational purpose under FERPA and the California Education Code or directory information, the School shall notify parents or guardians and eligible students – and receive their written consent – before it releases a student’s personally identifiable information.

IV. Parental and Eligible Student Rights Relating to Education Records

Parents and eligible students have the right to review the student’s education records. In order to do so, parents and eligible students shall submit a request to review education records in writing to the Director. Within 15 school days, the School shall comply with the request **in no event.** If circumstances effectively prevent the parent or eligible student from exercising the right to inspect and review the education records, the School will provide the parent or eligible student with a copy of the requested records or make other arrangements for inspection and review of the requested records.

A. **Update and Reissuance of Pupil Records**

A former pupil of the School may request that former pupil’s records to be updated to reflect the former pupil’s changed legal name or gender by submitting government-issued documentation in the form of one of the following: State-issued driver’s license, birth certificate, passport, social security card, court order indicating a name change or a gender change, or both. Upon the request of the former pupil, the School shall reissue the pupil records, including, but not limited to a transcript, a high school diploma, a high school equivalency certificate or other similar documents conferred on the former pupil. The School is not required to modify records that the former pupil has not required for modification or reissuance.

If a former pupil requests that their name or gender is changed and records are reissued, the School shall add a new document to the former pupil's file that includes all of the following: 1) The date of the request; 2) The date the requested records were reissued to the former pupil; 3) A list of records that were requested by, and reissued to, the former pupil; 4) The type of documentation provided by the former pupil in order to demonstrate the legal name or gender change; 5) The name of the School staff person that completed the request; 6) The current and former name or gender of the former pupil.

Former pupils who are unable to provide the government-issued documentation described above may request a name or gender change, or both, to the former pupil's records through the process described below in section C.

B. Copies of Education Records

The School will provide copies of requested documents within 10 days of a request for copies. The School will charge reasonable fees for copies it provides to parents or eligible students, unless it effectively prevents a parent or eligible student from exercising the right to inspect and review the education records. The charge will not include a fee to search for or to retrieve the education records.

C. Request for Amendment to Education Records

If upon review, a parent or eligible student discovers any information or notation that is factually inaccurate, an unsubstantiated personal conclusion or inference, a conclusion or inference outside of the observer's area of competence, not based on the personal observation of a named person with the time and place of the observation noted or misleading or in violation of the student's right of privacy, that person may request, in writing, that the School amend the record. The request must be submitted within thirty (30) days of the discovery of the inaccurate or misleading information or a violation of the student's right of privacy. The School will respond within ten (10) school days of the receipt of the request to amend. The School's response will be in writing and if the request for amendment is denied, the School will set forth the reason for the denial and inform the parent or eligible student of his or her right to a hearing challenging the content of the education record.

D. Hearing to Challenge Education Record

If the School denies a parent or eligible student's request to amend an education record, the parent or eligible student may request in writing that he/she be given the opportunity for a hearing to challenge the content of the student's education records on the grounds that the information contained in the education records is inaccurate, misleading or in violation of the privacy rights of the student.

The hearing to challenge the education record shall be held within 30 days of the date of the request for a hearing, notice of the date, time and place of the hearing will be sent by the School to the parent or eligible student no later than 20 days before the hearing.

The hearing will be conducted by the Director. The parent or eligible student will be given a full and fair opportunity to present evidence relevant to the issues relating to the challenge to the education record. The parent or eligible student may also, at his/her own expense, be assisted or represented by one or more individuals of his/her choice, including an attorney. The Director's decision will be based solely on the evidence presented at the hearing. Within 30 days of the conclusion of the hearing, the School's decision regarding the challenge will be made in writing and will include a summary of the evidence and the reasons for the decision.

If, as a result of the hearing, the School decides that the information is inaccurate, misleading or otherwise in violation of the privacy rights of the student, it will amend the record accordingly and inform the parent or eligible student of the amendment in writing.

If, as a result of the hearing, the School decides that the information in the education record is not inaccurate, misleading or otherwise in violation of the privacy rights of the student, it shall inform the parent or eligible student of the right to place a statement in the record commenting on the contested information in the record or stating why he/she disagrees with the decision of the School, or both. If the School places a statement by the parent or eligible student in the education records of a student, it will maintain the statement with the contested part of the record for as long as the record is maintained and disclose the statement whenever it discloses the portion of the record to which the statement relates.

V. Records of Foster Children

A foster family agency with jurisdiction over a currently enrolled or former pupil, a short-term residential treatment program staff responsible for the education or case management of a pupil, and a caregiver who has direct responsibility for the care of the pupil, including a certified or licensed foster parent, an approved relative or nonrelated extended family member, or a resource family (as defined below), may access the current or most recent records of grades, transcripts, attendance, discipline and online communication on platforms established by schools for pupils and parents, and any individualized education programs (IEPs) that may have been developed, or any plan adopted pursuant to Section 504 of the federal Rehabilitation Act of 1973 of a currently enrolled or former foster pupil.

A foster family agency, short-term residential treatment program, or caregiver may review and receive pupil records pursuant to subdivision (a) for purposes of monitoring the pupil's educational progress, updating and maintaining the pupil's education records as required by Section 16010 of the Welfare and Institutions Code, and ensuring the pupil has access to educational services, supports, and activities. These purposes include, but are not limited to, enrolling the pupil in school, assisting the pupil with homework, class assignments, and college and scholarship applications, and enrolling the pupil in extracurricular activities, tutoring, and other afterschool and summer enrichment programs.

VI. Disclosure of Education Records and Directory Information

The School must have a signed and dated written permission from the parent or eligible student before releasing any information from a student's education record with the exceptions listed below and for directory information. With the exceptions listed below, the School will not release educational records to any person or entity outside the School without the written consent of a parent or eligible student. The written permission must specify the records that may be disclosed, the purpose of the disclosure and the party or class of parties to whom the disclosure may be made. When disclosure is made pursuant to written permission, the parent or eligible student may request a copy of the disclosed records. Signed and dated written consent may include a record and signature in electronic form if it identifies and authenticates a particular person as the source of the electronic consent and indicates such person's approval of the information contained in the electronic consent. The School shall permanently keep the consent notice with the record file. A parent, guardian or eligible student is not required to sign the consent form. If the parent, guardian or eligible student refuses to provide written consent for the release of student information that is not otherwise subject to release, the School shall not release the information.

The School shall avoid the disclosure of information that might indicate a student's or family's citizenship or immigration status if the disclosure is not authorized by FERPA. No student information shall be disclosed to immigration authorities for immigration-enforcement purposes without a court order or judicial subpoena. *Id.* Immigration-enforcement agencies do not have a legitimate educational interest in a student's or family's citizenship or immigration status. A student's or family's citizenship or immigration status is not considered to be directory information.

Except for investigations of child abuse, child neglect, or child dependency, or when the subpoena served on the School prohibits disclosure, the School shall provide parental or guardian notification of any court orders, warrants, or subpoenas before responding to such requests.

The School will only disclose personally identifiable information on the condition that the receiving party not disclose the information to any party without the prior consent of the parent or eligible student and that the receiving party use it for the purposes for which the disclosure was made. This restriction does not apply to disclosures that fall within the disclosure exceptions listed below and the School maintains the appropriate records, as described below. Except for disclosures pursuant to a judicial order or lawfully issued subpoena, of directory information or to parents or eligible students, the School will inform a receiving party of the requirement that the party not disclose the information to any other party without the prior writing consent of the parent or eligible student and that the receiving party use it for the purpose for which the disclosure was made.

If the School receives an information request related to a student's or family's immigration or citizenship status, the School personnel shall take the following action steps:

- Notify the Director about the information request;

- Provide students and families with appropriate notice and a description to the immigration officer's request;
- Document any verbal or written request for information by immigration authorities;
- Unless prohibited, provide students and parents/guardians with any documents issued by the immigration-enforcement officer.

The School will train its personnel regarding gathering and handling sensitive student information as identified in this policy.

The School will disclose education records, without consent, to the following parties:

- a. School employees who have a legitimate educational interest as defined by 34 C.F.R. Part 99;
- b. Contractors, consultants, volunteers or other parties to whom the school has outsourced institutional services or functions may be considered a school official provided that the outside party performs an institutional service or function for which the school would otherwise use employees, is under the direct control of the school with respect to the use and maintenance of records, and is subject to the requirements of 34 C.F.R. § 99.33(a) governing the use and redisclosure of personally identifiable information.
- c. Other schools to which a student seeks or intends to enroll;
- d. Certain government officials listed in 20 U.S.C. § 1232g(b)(1) in order to carry out lawful functions;
- e. Appropriate parties in connection a student's application for, or receipt of, financial aid to a student if it is necessary to determine eligibility, amount of aid, conditions for aid or enforcing the terms and conditions of the aid;
- f. Organizations conducting certain studies for the School in accordance with 20 U.S.C. § 1232g(b)(1)(F);
- g. Accrediting organizations in order to carry out their accrediting functions;
- h. Parents of a dependent student as defined in section 152 of the Internal Revenue Code of 1986;
- i. Individuals who have obtained lawful court orders or subpoenas, with prior notice to parents or eligible students with some exceptions;
- j. Persons who need to know in cases of health and safety emergencies;
- k. State and local authorities, within a juvenile justice system, pursuant to specific State law.
- l. A victim of an alleged perpetrator of a crime of violence or a non-forcible sex

offense. The disclosure may only include final results of the disciplinary proceedings conducted by the School with respect to that alleged crime or offense. The School may disclose the final results of the disciplinary proceeding, regardless of whether the School concluded a violation was committed.

- m. If the School participates in the federal Lunch Program, the Secretary of Agriculture, or authorized representative from the Food and Nutrition Service or contractors acting on behalf of the Food and Nutrition Service, for the purpose of conducting program monitoring, evaluations and performance measurements of the School, provided the data is reported in the appropriate form provided by law.
- n. An agency caseworker or other representative of a State or local child welfare agency or tribal organization who has the right to access a student's case plan, when such agency or organization is legally responsible, in accordance with State law, for the care and protection of the student, provided those records will not be disclosed by such agency or organization, except as required by law.
- o. Other disclosures as provided by applicable law.

VII. Requirements in Specific Disclosure Situations

The School will give the parent or eligible student, upon request, a copy of the record that was disclosed and give the parent or eligible student, upon request, an opportunity for hearing pursuant to Section IV.C. above.

VIII. Record Keeping Requirements

The School will maintain a record of each request for access to and each disclosure of personally identifiable information from the education records of each student for as long as the records are maintained. For each request, the record must include the following information: the parties who have requested or received the information and the legitimate interests the parties had in requesting or obtaining the information.

For disclosures of personally identifiable information to institutions that make disclosures of the information on behalf of the School in accordance with 34 C.F.R. 99.33(b), the record must include the names of the additional parties to which the receiving party may disclose the information on behalf of the School and the legitimate interests that each of the additional parties has in requesting or obtaining the information.

These record keeping requirements do not apply to requests from or disclosure to parents and eligible students, School officials with a legitimate purpose of inspecting the records, a party with written consent from the parent or eligible student, a party seeking directory information, or a party seeking or receiving the records as directed by a court order or subpoena.

The records relating to disclosures of personally identifiable student information may be inspected by parents and eligible students, School officials (or their assistants) responsible for the

custody of the records, and parties authorized by regulations for the purpose of auditing the recordkeeping procedures of the School.

IX. Complaints

Parents and eligible students have the right to file a complaint with the U.S. Department of Education concerning alleged failures by the School to comply with the requirements of FERPA. The name and address of the Office that administers FERPA is:

**Family Policy Compliance Office
U.S. Department of Education
400 Maryland Avenue, S.W.
Washington, D.C. 20202**

Adopted: 03/28/2023

Amended:

FIELD TRIPS & EXCURSIONS

The Board recognizes that field trips and excursions are important components of a student's development. Field trips and excursions are educationally sound and an important ingredient to the instructional program of the charter school. Such activities supplement and enrich classroom learning and encourage new interests among students, make them more aware of community resources and help students relate their educational experience to the outside world. Properly planned and executed, field trips and excursions enrich the charter school's educational program and the social development of the charter school's students.

Field trips and excursions are to be planned and carried out with safety as a priority and in a manner that minimizes the charter school's legal liability and financial cost.

Monitoring Field Trips and Excursions

The Director/Administrator of the charter school shall ensure that the effectiveness of field trips and excursions are monitored and continually evaluated to ensure that such activities continue to promote the goals and objectives of the charter school's educational program. Teachers are to have a considerable degree of flexibility and innovation in planning field trips.

Field Trip and Excursion Planning and Approval

All field trips and excursions that take place during school hours must receive prior written approval by the Director/Administrator of the charter school. The Director/Administrator of the charter school shall ensure that the sponsoring teacher has set out in writing the educational objective of the activity and how the proposed field trip or excursion relates to the charter school's educational program, the ratio of adult/students for the activity, and plans showing the best use of the students' learning time. Such plans must also provide for adequate restroom facilities, that proper food and water will be available during the activity and the means of transportation to and from the activity.

Field trips and excursions, including but not limited to California Interscholastic Federation ("CIF") trips, lasting longer than the school day require the above procedure and Board approval.

If the Director/Administrator of the charter school or the Board does not approve the field trip or excursion, the reasons for not approving the activity must be stated in writing.

The Director/Administrator of the charter school may exclude from the field trip or excursion any student whose presence on the field trip or excursion would pose a safety or disciplinary risk.

The Director/Administrator of the charter school shall not approve activities that he/she considers to be inherently dangerous to students.

Permission Slips

No student will be permitted to go on a field trip or excursion without a permission slip signed by the student's parent or guardian. The permission slip shall include a waiver of all claims against the charter school, its employees and the State of California for injury, accident, illness or death occurring during or by reason of the field trip or excursion. In addition, the permission slip shall include an emergency telephone number for the student; any medications the student is required to take, along with the time and dosage required; and any medications the student is allergic to or other medical information necessary to ensure the student's safety.

One copy of the permission slip shall be filed with the Director/Administrator of the charter school and one copy shall be given to the teacher to take on the field trip or excursion.

Accident and Medical Insurance

The charter school does not provide student accident or medical insurance. However, information and applications for student injury and medical insurance are available from the Director/Administrator of the charter school. Applications and payments must be sent directly to the insurance company.

Supervision of Field Trips and Excursions

The sponsoring teacher must be present to supervise the field trip or excursion. The Director/Administrator of the charter school or his/her designee shall be designated as the emergency contact for the group on the field trip or excursion. The sponsoring teacher or charter school employee accompanying the group shall have completed a first aid course which is certified by the American Red Cross.

A first aid kit shall be in the possession of the sponsoring teacher or accompanying charter school employee at all times during the field trip or excursion. If the field trip or excursion is conducted in areas known to be infested with poisonous snakes, the first aid kit must contain medically accepted snakebite remedies. The sponsoring teacher or charter school employee must also be certified in a first aid course emphasizing treatment of snakebites.

Charter school employees shall not consume alcohol or use controlled substances (except for medications taken under a physician's orders) while accompanying and supervising students on a field trip or excursion.

Any injuries or unusual incidents occurring during the field trip or excursion shall be documented in writing by the sponsoring teacher or other charter school employee accompanying the field trip or excursion.

Adult/Student Ratio

Adult/student supervision ratio must be observed at all times during the field trip or excursion. Students are under the jurisdiction of the Board at all times during the field trip or excursion and school rules are to be adhered to at all times. Horseplay, practical jokes, harassment, taunting,

rough play, aggressive or violent behavior, profanity, viewing of pornographic material and use of alcohol or controlled substances during the field trip or excursion are strictly prohibited.

Parent/Guardian Participation in Field Trips and Excursions

Parents/guardians are encouraged to participate in field trips and excursions to assist with supervision of students. Parents/guardians accompanying the charter school group shall receive clear information regarding their responsibilities from the sponsoring teacher. Prior to the field trip or excursion, the Director/Administrator of the charter school or his/her designee may hold a meeting for parents/guardians accompanying the charter school group as supervisors to discuss, among other things, safety and the importance of safety-related rules for the field trip or excursion, how to keep a group together and what to do if an emergency occurs.

Parents/guardians will be assigned a specific group of students and shall be responsible for the continuous monitoring of these students at all times. Parents/guardians shall not consume alcohol or use controlled substances (except for medications taken under a physician's orders) while accompanying and supervising students on a field trip or excursion. Parents/guardians participating in field trips and excursions are required to pass a criminal background check and a tuberculosis screening in advance of the field trip/excursion.

Transportation

Consideration will be given to the safest mode of transportation and the safest routes of travel. If travel is by van, the legal occupancy limit must not be exceeded. Seat belts are to be used at all times while traveling.

If transportation for the field trip or excursion is provided by parents/guardians, such parents/guardians shall provide proof of liability insurance. A copy of the insurance policy shall be given to the Director/Administrator of the charter school or his/her designee. The parents/guardians shall acknowledge in writing that their insurance carrier is the primary agent responsible for insurance for the field trip or excursion.

Under no circumstances shall students transport other students except siblings with parental permission.

The charter school shall take reasonable precautions to ensure that individuals volunteering to transport students are responsible and capable operators of the vehicles to be used.

Defraying Expenses of Field Trips and Excursions

Students may help defray field trip and excursion costs through donations. A student may not be denied the privilege of participating in a field trip or excursion due to lack of funds. Other approved funding may also offset expenses of field trips and excursions. The sponsoring teacher must provide alternative educational activities for those students not participating in the field trip or excursion due to choosing not to attend or whose parents/guardians do not give permission for the student to participate in the field trip or excursion.

Adopted: March 28, 2023

Amended:

FREEDOM OF EXPRESSION POLICY AND PROCEDURES

Students attending the School have the right to exercise free expression including, but not limited to the use of bulletin boards, distribution of printed materials or petitions, wearing buttons, badges and other insignia and the right of expression in official publications, whether or not the publications or other means of expression are supported financially by the school or by use of school facilities. The Board of Directors ("Board") respects students' rights to express ideas and opinions, take stands and support causes, whether controversial or not, through their speech, their writing, their clothing, and the printed materials they choose to post or distribute.

Student liberties of expression shall be limited only as allowed by law in order to maintain an orderly school environment and to protect the rights, health and safety of all members of the School community.

Students will not be disciplined solely on the basis of speech or other communication that would be constitutionally protected when engaged in outside of school, but may be disciplined for harassments, threats, or intimidation unless constitutionally protected. Education Code § 48950.

FREEDOM OF EXPRESSION PROCEDURES**Circulation of Petitions and Other Printed Matter**

Students shall be allowed to distribute petitions and other printed matter subject to these procedures.

The time of distribution shall be limited to the half hour before school begins, during the lunch period, and the half hour after school is dismissed.

The manner of distribution shall be such that coercion is not used to induce students to accept the printed matter or to sign petitions. Materials are not to be left undistributed or stacked for pick-up while unattended at any place in the School or on School grounds.

Buttons, Badges and Other Insignia of Symbolic Expression

Students will be permitted to wear buttons, badges, armbands, and other insignia as a form of expression.

Students will be subject to disciplinary action when expressive activities such as the distribution of materials, wearing of buttons or displays, or posting of notices or other materials:

1. Are obscene, libelous or slanderous;
2. Incite students so as to create a clear and present danger of the imminent commission of unlawful acts on school premises or of the violation of lawful

- School regulations or of the substantial disruption of the orderly operation of the School;
3. Express or advocate racial, ethnic or religious prejudice so as to create a clear and present danger of imminent commission of unlawful acts on School premises or of the violation of lawful School regulations or of the substantial disruption of the orderly operation of the School;
 4. Are distributed in violation of the time, place and manner requirements;
 5. Are in violation of current federal, state and local laws.

Unofficial School Publications

School officials may not ban the distribution of non-School-sponsored publications on School grounds. Writers and editors of unofficial student publications who violate any state or federal law may be disciplined after distribution. Students distributing or posting any materials that are obscene, libelous or slanderous, or which demonstrably incite students to commit unlawful acts on School premises, violate School rules, or substantially disrupt the School's orderly operation will be subject to disciplinary action.

The following points apply to unofficial student publications:

1. The School and its employees may disassociate themselves from the material printed inasmuch as it is not an official publication of the School.
2. School officials may reasonably regulate the time, place and manner of distribution. This distribution will be limited to:
 - a. One half hour before school begins, during the lunch period, or the half hour after dismissal.
 - b. In locations that do not obstruct the normal flow of traffic within the School or at entrances.
 - c. Without undue noise.
3. No student shall use coercion to induce students or any other persons to accept printed matter or to sign petitions.
4. "Distribution" means dissemination of a publication to students at a time and place of normal School activity, or immediately prior to or subsequent thereto, by means of handing out free copies, selling or offering copies for sale, accepting donations for copies of the publication, or displaying the student publication in areas of the School which are generally frequented by students.

School officials cannot:

1. Prohibit the distribution of anonymous literature or require that literature bear the name of the sponsoring organization or author.
2. Ban the distribution of literature because it contains advertising.
3. Create regulations that discriminate against non-School-sponsored publications or interfere with the effective distribution of non-sponsored publications provided such publications abide by time, place and manner regulations.

Official School Publications

Pupil editors of official school publications shall be responsible for assigning and editing the news, editorial and feature content of their publications subject to the limitations identified above. It shall be the responsibility of a journalism advisor(s) of pupil publications within the School to supervise the production of the pupil staff, to maintain professional standards of English and journalism and to maintain the provisions provided in the Education Code relating to student expression.

Other Forms of Student Expression

Forms of student expression may include, but are not limited to speech, debate, assemblies, posters, bulletin board announcements, and the wearing of buttons, badges and armbands. In general, the laws pertaining to all forms of student expression are the same. The rights of students to express their opinions are recognized by law and are not limited to verbal expression. The basic guidelines listed above for publications apply to all forms of student expression. No teacher or administrator shall interfere with such expression on the grounds that the message may be unpopular with students or faculty.

In conforming to state and federal laws, student expression must obey copyright laws; for example, student posters cannot use nationally registered and copyrighted characters such as those from Walt Disney or "Peanuts" publications.

Courts have generally found that schools may impose discipline for conduct off campus when the conduct off-campus poses a threat to the safety, welfare or discipline of other schools. Over the last several years, courts have grappled with disciplining students for fake social media pages mocking administrators and other students, when those pages have been created off-campus. Make sure that if discipline is imposed for this type of behavior, there is an impact that the expression will have on the school's program.

A student shall be subject to discipline for off-campus expression, including expression on off-campus Internet web sites, when such expression poses a threat to the safety of other students, staff, or school property, or substantially disrupts the educational program. The School director will document the impact the expression had or could be expected to have on the school program.

Distribution of Procedures Governing Student Rights

Site administrators will distribute copies of this Administrative Procedure to all teachers who are advisors of students who produce publications or present public performances. It is the responsibility of the School and site administrators to see that these guidelines are kept up-to-date and accurate.

Appeals

The pupil and a School staff member shall attempt to resolve the problem before consulting the administrative staff. If the issue cannot be resolved between the staff member and the pupil, the pupil may appeal the decision to the site administrator, and then to the Charter School Director or his/her designee. As a final step, the pupil may follow the School's complaint procedures as outlined in the Student/Parent Handbook.

Adopted: 03/28/2023

Amended:

HEALTH EXAMINATIONS, IMMUNIZATIONS AND ORAL HEALTH ASSESSMENTSHealth ExaminationsHealth Examination Certificates or Waivers

On or before the 90th day after a student's entrance into first grade at **Sonoma Charter School** (the "School"), all students must provide a certificate approved by the California Department of Health Services documenting that within the prior 18 months, the child had received the appropriate health screening and evaluation services as provided by Health & Safety Code section 124040. Alternatively, the student must provide a waiver signed by the student's parents/guardians indicating that they do not want or are unable to obtain the health screening and evaluation services for their child. If the waiver indicates that the parents/guardians are unable to obtain services for the child, the reasons why should be included in the waiver. If the student fails to provide the required documentation, the student will be excluded from the School for not more than five days. In limited circumstances, up to five percent of the School's first grade enrollment may obtain exemptions from exclusion if the School contacts the student's parents/guardians at least twice before the 90th day after entrance to the first grade and they refuse to provide either a certificate or waiver. These exemptions shall only be used in extraordinary circumstances, including, but not limited to, family situations of great dysfunction or disruption, including substance abuse by parents or guardians, child abuse or child neglect.

Health Examinations by the School

The Governing Board recognizes that periodic health examinations of students may lead to the detection and treatment of conditions that impact learning. Health examinations also may help in determining whether special adaptations of the School's program are necessary. The School shall conduct health examinations of students as needed to insure proper care of the students.

Appraisals: During the kindergarten year, or upon first enrollment in the School if it is the student's first entry in a California school, and in grades 2, 5 and 8, the School shall appraise the student's vision. The school need not appraise a student's vision in the year immediately following the student's first enrollment or entry if the student's first enrollment or entry occurs in grade 4 or 7. The appraisal shall include tests for visual acuity, including near vision and color vision, although the color vision shall be appraised once and only on male students, the results of which shall be entered in the health records and need not begin until the student is in first grade. Classroom teachers are responsible for continuous and regular observation of the student's eyes, appearance, behavior visual performance, and perception that might indicate vision difficulties. Where a student's school performance begins to give evidence that the existence of the problem might be caused by a visual difficulty, a visual evaluation shall be done in consultation with the school nurse.

A student's vision may be appraised by using an eye chart or any other scientifically validated photoscreening test. Photoscreening tests shall be performed, under an agreement with, or the supervision of, an optometrist or ophthalmologist, by the school nurse or a trained individual who meets requirements established by the CDE.

The vision evaluation may be waived by the parents/guardians if they present a certificate from a physician and surgeon, a physician assistant, or an optometrist setting out the results of a determination of the child's vision, including visual acuity and color vision. Parents/guardians may also avoid the testing and observation if they file with the School Director a statement in writing that they adhere to the faith or teachings of any well-recognized religious sect, denomination, or organization and in accordance with its creed, tenets or principles depend for healing upon prayer in the practice of their religion.

A parent/guardian may file annually with the School's Director a statement in writing, signed by the parent/guardian, stating that he/she will not consent to a physical examination of his/her child. The student will thereafter be exempt from physical examinations, but if there is good reason to believe that the student is suffering from a recognized contagious or infectious disease, the student will be sent home and not be permitted to return to school until the School Director is satisfied that any contagious or infectious disease does not exist.

Scoliosis Screening: Every female student in grade 7 and every male student in grade 8 shall be screened for the condition known as scoliosis. The screening shall be in accordance with standards established by the State Department of Education. The screening shall take place during the regular school day and any staff time devoted to these activities shall be redirected from other ongoing activities not related to the student's health care. If a student is suspected of having scoliosis, the School will notify the parents. The notice will include an explanation of scoliosis, the significance of treating it at an early age, and the public services available, after diagnosis, for treatment.

The Director, or designee, shall ensure that staff employed to examine students are fully qualified to do so and exercise proper care of each student and that examination results are kept confidential. Records related to these examinations shall be available only in accordance with law.

The School Director may make reports to the Governing Board regarding the number of students found to have physical problems and the effort made to correct them from time to time. The reports shall in no way reveal the identity of students.

The School will provide for the testing of hearing of each student enrolled in the school in kindergarten or first grade and again in second, fifth, or eighth and first entry into the California public school system.

Pupils at risk of hearing loss are: those exposed to loud noises, including loud music, pupils that have been referred for testing by a parent or teacher, repeat tests for those pupils for whom there

was a previously documented problem, pupils who have not had a hearing test for three years; and any student who has enrolled for the first time in the School.

Each student enrolled in a special education program, other than those pupils enrolled for a hearing problem, shall be given a hearing test when enrolled in the program and every third year thereafter. Hearing tests may be given more frequently as needed, based on the individual education program team's evaluation of each individual student.

The School will provide parents/guardians of children who fail the hearing tests with a written notification of the test results and recommend that a medical and audiological evaluation be obtained under certain circumstances identified in regulation.

Dates and results of all screening hearing testing shall be recorded on each pupil's health record. The School will prepare an annual report of the school hearing testing program using Annual Report of Hearing Testing forms, PM 100, provided by the State Department of Health Services.

The School shall endeavor to follow the equipment standards, test environments, and testing procedures identified in Title 17 of the California Code of Regulations, section 2951.

Immunizations

To protect the health of all students and staff and to curtail the spread of infectious diseases, the Governing Board desires to cooperate with state and local health agencies to require immunization of all students against preventable diseases.

Admission: Students shall not be unconditionally admitted to the School unless prior to his/her first admission to the School, he/she presents an immunization record which shows at least the month and year of each immunization the student has received, in accordance with law. Students may be conditionally admitted in accordance with the regulations promulgated by the Department of Health Services. If a student conditionally admitted fails to fulfill the conditions of admission, the School will prohibit the student from further attendance until that student has been fully immunized as required by law.

The School shall not unconditionally admit or advance any pupil to the 7th through 12th grade levels unless the pupil has been fully immunized against pertussis (whooping cough), including all pertussis boosters appropriate for the pupil's age.

Immunization records shall be part of the mandatory permanent pupil record and shall be kept in accordance with the School's record-keeping policy.

If the School discovers that an admitted student has not received all required immunizations, the School will notify his/her parent/guardian. If, within 10 school days of the notice, the child does not provide documentation of having received all required immunizations, the School shall exclude the student from attendance.

Exemptions from Requirements: Students who, prior to January 1, 2016, submitted a letter or affidavit on file at any public or private elementary or secondary school stating beliefs opposed to immunization, shall be allowed to unconditionally enroll in the School. [Note: this exception is only permitted until the pupil enrolls in the next grade span. If your school serves multiple grade spans (K-6 and 7-12), upon enrollment in the next grade span, the pupil will need to be immunized in accordance with law.]

Additionally, a student will be exempted from the immunization requirements, to the extent indicated in the written statement, if his/her parent or guardian files with the School a written statement by a licensed physician or surgeon to the effect that the physical condition of the student is such, or medical circumstances relating to the student are such, that immunization is not considered safe. The statement should include the specific nature and probable duration of the medical condition or circumstances, including, but not limited to, family medical history, for which the physician or surgeon does not recommend immunization. However, whenever there is good cause to believe that the person has been exposed to a communicable disease for which immunization is required, that student may be temporarily excluded from the School until the local health officer is satisfied that the person is no longer at risk of developing the disease.

Beginning January 1, 2020, a child who has a medical exemption issued before January 1, 2020 shall be allowed continued enrollment in the School until the child enrolls in the next grade span. On or after July 1, 2021, the School shall not unconditionally admit or readmit a student or admit or advance any pupil to 7th grade level, unless the pupil has been immunized in accordance with Health & Safety Code section 120335 or the parent or guardian files a medical exemption form that complies with Health & Safety Code section 120372.

Beginning January 1, 2021, the form that is compliant with Health & Safety Code section 120372 shall be the only documentation of a medical exemption that the School may accept.

If California's Department of Health Services (the "Department") revokes a student's medical exemption, the student has 30 days to commence the immunization schedule required for attendance at the School. During this 30-day period, the student may continue in attendance at the School. Alternatively, the parent/guardian may appeal the revocation through the Department's appeal process. The student will continue in attendance during the pendency of the appeal and will not be required to otherwise comply with immunization requirements unless and until the revocation is upheld on appeal.

The School will file a written report on the immunization status of new entrants to the School with the Department of Health Services as required by law.

Oral Health

Admission: By May 31 of each school year, students entering kindergarten or the first grade (who have not attended kindergarten) must present proof to the school of having received an oral health assessment by a licensed dentist, or other licensed or registered dental health professional.

The oral health assessment must have been performed no earlier than 12 months prior to the date of initial enrollment.

A student may be excused from this requirement if his/her parent or guardian indicates on the approved form provided by the school one or more of the following reasons apply:

- The oral health assessment poses an undue financial burden on the parent/guardian;
- The parent/guardian lacks access to a licensed dentist or other licensed or registered dental health professional; or
- The parent/guardian does not consent to the assessment.

Notice: Upon initial enrollment in kindergarten or first grade, the school will notify parent/guardians of the required oral health assessment on the California Department of Education approved form.

Report to County Office of Education: By July 1 of each year, the school will submit a report to a system designated by the state dental director for the collection of those reports or the County Office of Education containing the following information:

- the total number of pupils in the school who are subject to the oral health assessment requirements of the statute;
- the total number of pupils who submitted proof of an assessment;
- the total number of pupils who could not complete the assessment due to financial burden;
- the total number of pupils who could not complete the assessment due to lack of access to a dentist;
- the total number of pupils who could not complete the assessment because their parents/guardians did not consent;
- the total number of pupils who are assessed and found to have had caries experience;
- the total number of pupils who are assessed and found to have untreated decay;
- the total number of pupils who did not return either the assessment form or the waiver request to the school

Adopted: 03/28/2023

Amended:

STUDENT INTERNET USE POLICY AND AGREEMENTI. INTRODUCTION

The Internet is a place for the exchange of ideas and information. Accordingly, the Internet is an excellent educational tool that allows students to access a wide variety of information to supplement academic study and research. The Sonoma Charter School] (“Charter School”) provides students with Internet access and email accounts to further their education and research. However, the access the Internet provides to computers and people across the world also provides access to materials that do not have educational value in a school setting. As such, students may encounter information and ideas they may consider obscene, controversial, abusive, or otherwise offensive. Despite these risks, the Charter School believes that the value of the educational information available on the Internet far outweighs the risk that students may access information that is not consistent with educational goals and purposes.

The Charter School has promulgated and adopted the Student Internet Use Policy and Agreement (“Policy”) to ensure that student access to and use of the Internet is consistent with the educational goals and purposes of the Charter School. This Policy sets forth student responsibilities and duties when accessing and using the Internet through Charter School equipment and resource network and when using email accounts maintained by the Charter School. The Charter School has deemed certain uses of the Internet inappropriate for an educational setting and therefore not appropriate for use with Charter School equipment and resource networks. The Charter School stresses that an inappropriate use does not always mean that the use is in itself “bad” or illegal, but only that the use does not further the educational goals and purposes of the Charter School.

In addition to the below identified policies, the Charter School will use technology protection measures that protect against Internet access (by both minors and adults) to visual depictions that are obscene, child pornography, or with respect to use by minors, harmful to minors. These measures may include, but are not limited to, installing a blocking system to block specific internet sites, setting Internet browsers to block access to adult sites, using a filtering system that will filter all Internet traffic and report potential instances of misuse and using a spam filter.

An authorized administrator, supervisor or other employee may disable the technology protection measure concerned only during use by an adult to enable access for bona fide research or other lawful purposes.

Students are reminded that their use of Charter School equipment and resource networks reflect upon the Charter School, and Students should guide their activities accordingly.

II. STUDENT RESPONSIBILITIES

1. Use Limited to an Educational Purpose

The Student acknowledges that access to the Internet via Charter School equipment and resource networks is intended to serve and pursue educational goals and purposes. Student use of the Internet is therefore limited to only those activities that further or enhance the delivery of education. The Student recognizes that he or she has a duty to use Charter School equipment and resource networks only in a manner specified in the Policy.

a. Educational Purpose

“Educational purpose” means classroom activities, research in academic subjects, career or professional development activities, research in matters of civic importance or that further citizenship in a democratic society, Charter School approved personal research activities, or other purposes as defined by the Charter School from time to time.

b. Inappropriate Use

An “inappropriate use” is one that is inconsistent with an educational purpose or that is in clear violation of Charter School policy.

2. Plagiarism

Researching information and incorporating that information into a student’s work is an acceptable educational use, but students have an obligation to credit and acknowledge the source of information. Accordingly, the Student acknowledges that plagiarism is inappropriate and unacceptable. Plagiarism means the copying of a phrase, a sentence, or a longer passage from a source written by someone else and claiming the written work as the student’s original work. Student agrees that when quoting from information obtained on the Internet, he or she will acknowledge the source through quotation or any academically accepted form of notation.

3. Copyright.

Student agrees that he or she will not use Charter School equipment or resource networks to download or print text, music, or pictures for the purpose of selling or giving the files to others unless specifically authorized by the Charter School and the owner of the copyrighted material.

4. Communication.

Student agrees that he or she will use Charter School equipment or resource networks or Charter School email accounts in the following manner:

- a. Student will not post on newsgroups or other message posting systems any communication containing profanity, racially disparaging remarks, or lewd and/or obscene language.
- b. Student will not at any time use speech that is not appropriate for an educational setting. Examples of speech that is not appropriate for an educational setting includes, but is not limited to, inflammatory language, profanity, personal attacks, harassment, threats to do personal harm or other criminal activity, and language that is intended to be racially derogatory.
- c. Student will not make threats against others.
- d. Student will not reveal personal information about others.
- e. Student will not use email to send chain letters or “spam” email to a list of people or to an individual. Excessive email use may constitute grounds for suspecting misuse.
- f. Student will not place illegal information on the Internet, nor will Student use the Internet in any way that violates federal, state, or local law.
- g. All communications will be polite and respectful of others.
- h. Student will not give out to any other Internet user or post on the Internet his or her personal information, including name, address, telephone number, credit card information and social security numbers, unless expressly authorized by the Charter School in writing.
- i. Student will not arrange a face-to-face meeting with someone he or she has “met” on the computer network or Internet without a parent’s written permission.
- j. Student will not use the School’s equipment in a manner that jeopardizes the security of access of the computer network or other networks on the internet.
- k. Student will not engage in cyberbullying or cyberthreats. Cyberbullying involves bullying conduct that is created or transmitted by means of an electronic device, including, but not limited to, a telephone, wireless telephone or other wireless communication device, computer, smartphone, or pager, of a communication, including but not limited to, a message, text, sound, video or image.
- l. Cyber sexual bullying involves dissemination of, or the solicitation or incitement to disseminate, a photograph or other visual recording by a pupil to another pupil or to school personnel by means of an electronic act that has or can be reasonably predicted to have one or more effects described in (1) – (4) above. A photograph or other visual recording shall include the depiction of a nude, semi-nude, or sexually explicit photograph or other visual recording of a minor where the minor is identifiable from the photograph, visual recording or other electronic act. EC 48900

- m. Student will not engage in social media bullying on any forum, including but not limited to, internet websites with free registration and ease of registration, internet websites offering peer-to-peer instant messaging (such as SnapChat, Tox, FireChat, Orbit, Bleep), internet websites offering comment forums (such as FaceBook, Twitter, Reddit) and internet websites offering image or video posting platforms (such as YouTube, Instagram, Twitch, Imgur).

In instances of misuse or suspected misuse, in addition to any disciplinary actions appropriate, the Student's parent or guardian may be granted access to the Student's email files.

5. Illegal, Dangerous Activities and Hacking.

Student shall not use the Internet to perform any illegal act or to help others perform illegal acts. Illegal acts include, but are not limited to, any activities in violation of local, state, and federal law. Student shall not access information designed to further criminal or dangerous activities. Such information includes, but is not limited to, information that if acted upon could cause damage, present a danger, or cause disruption to the Charter School, other students, or the community. Additionally, Student shall not damage, debilitate or disable computers, computer networks or systems through the intentional or overuse of electronic distribution or the spreading of computer viruses or other harmful programs. Student shall not engage in any unauthorized online access to other computers by means of hacking into other computers, download hacker tools such as port scanners and password crackers designed for use with Windows (or applicable operating systems), or use Internet Explorer (or other WWW browsing tools) to evade restrictions on what programs Student can run on the Charter School's computers.

6. Obscene Materials.

Student acknowledges that obscene materials do not further an educational purpose. Accordingly, Student shall not use the Internet to access, upload, download, distribute, or transmit obscene materials or images. Obscene materials include, but are not limited to, materials that offend generally accepted social standards. This includes the access of or retrieval of any sexually explicit materials, and materials that are pornographic, abusive or threatening. Students are to exercise their best judgment when encountering sexually explicit or obscene materials. As a general rule, if the material could not be openly displayed in a classroom setting without violating generally accepted social standards, the material is obscene for purposes of this Policy and must not be accessed. Student further agrees that he or she will not access any Internet site which requires the Student to state that he or she is eighteen years of age or older as a condition of accessing the site.

7. Supervision and Student Privacy

Student acknowledges that computer equipment, Internet access networks, and email accounts are owned by the Charter School and provided to students for educational purposes. The Charter School will provide staff to monitor and supervise all Student access to computer equipment,

Internet access networks, and email accounts. To facilitate monitoring of activities, computer screens will be positioned so that they are visible to the staff member supervising the students. The Charter School also reserves the right to access stored computer records to assure compliance with this Policy. Student is aware that communication over Charter School owned networks is not private and acknowledges that email and records of Internet activities will be accessed under, but not limited to, the following circumstances:

- a. Routine system maintenance.
- b. General inspection or monitoring, with or without notice to Student, if there is suspicion of inappropriate use.
- c. Specific review of individual files or monitoring of individual activity, with or without notice to Student, if there is suspicion that Student is engaging in inappropriate use.

8. Commercial Activities.

Student agrees that Student will not use the Internet to buy or sell, or attempt to buy or sell, any service or product unless authorized by the Charter School in writing.

9. Information About Others.

Student agrees that he or she will not make any statement or post any communication on the Internet about another person that he or she knows or suspects to be untrue.

10. Violation of Policy.

The Student acknowledges that violation of this Policy can result in a loss of all Internet access and email privileges. If Student violates this Policy, or in any other way uses Charter School equipment in a manner that is not consistent with educational use, the Student will be promptly notified that he or she has violated the Policy. The Student will be given the opportunity to explain why the Charter School should deem the activity in question a use consistent with the educational purposes stated in this Policy. If the Charter School deems that the use is inconsistent with the educational purposes stated in this Policy, the Charter School may terminate the Student's Internet and email privileges. However, because one of the educational purposes in providing Internet access is to teach students to use the Internet appropriately, the Charter School reserves the right to fashion penalties to specific concerns or specific violations, and Student acknowledges that he or she may receive penalties less than full termination of Internet or email privileges. Such penalties may include, but are not limited to, restricted access to Internet or supervised access to Internet and email.

Student also acknowledges that the Charter School will contact the proper legal authorities if the Charter School concludes or suspects that the Student's Internet activity is a violation of any law or otherwise constitutes an illegal activity.

11. Training

Student acknowledges that he/she will be required to attend training on the requirements of this Internet use policy as a condition of using Charter School owned technology. This will include training about appropriate online behavior, including interacting with other individuals on social networking Web sites and in chat rooms and cyberbullying awareness and response. Student must demonstrate an understanding of the policy prior to receiving an individual account on the Charter School's system.

Adopted: 03/28/2023

Amended:

ACKNOWLEDGEMENT OF THE TERMS OF THE CHARTER SCHOOL'S INTERNET USE POLICY

I, _____, parent or guardian of _____ have read and understand the Student Internet Use Policy and Agreement and agree to the terms and conditions that are set out in the Policy.

Parent's Signature

I, _____, have read and understand the Student Internet Use Policy and Agreement and agree to the terms and conditions that are set out in the Policy.

Student's Signature

STUDENT COMPLAINTSNotification

It is the intent of the School to integrate conflict resolution skills into the curriculum. In accordance therewith, Students that have complaints against other students are encouraged to first address the issue with the person directly using the learned conflict resolution skills without the intervention of a school employee. If, however, the student does not feel comfortable with this approach or the complaint involves sexual harassment or discrimination, the student may notify a teacher or other school staff member. The teacher or staff member will notify the Director of the complaint if it cannot be resolved immediately at that level and will notify the student's parent/guardian of the complaint.

Students who have complaints against school personnel or programs may notify a teacher or the Director. If a teacher, or any other staff member, is notified of a student complaint against school personnel or programs, the teacher shall notify the Director.

Procedures

Depending upon the nature of a complaint, the pupil will be provided information concerning the applicable policy and procedures to be followed. For instance, if the complaint is one of sexual harassment or other discrimination, the student will be provided with a copy of the School's policy against harassment and discrimination and provided a complaint form and apprised of the procedures under the policy.

If the School has no specific policy or procedures for the particular complaint, the Director, or his/her designee, will undertake a responsible inquiry into the pupil's complaint to ensure it is reasonably and swiftly addressed. When appropriate, a written statement of the pupil's complaint will be obtained from the student.

Confidentiality

Complainants will be notified that information obtained from the pupil and thereafter gathered will be maintained in a manner as confidential as possible, but in some circumstances absolute confidentiality cannot be assured.

Non-Retaliation

Complainants will be advised that they will be protected against retaliation as a result of the filing of any complaints or participation in any complaint process.

Resolution

The administration will investigate student complaints appropriately under the circumstances and pursuant to the applicable procedures, and if necessary, take appropriate remedial measures to ensure effective resolution of any complaint.

Adopted: 03/28/2023

Amended:

STUDENT DRESS CODEBoard Philosophy

The Board recognizes the need for students of the School to dress appropriately for school to increase student achievement, promote safety and enhance a positive school environment.

General Guidelines

Inappropriate apparel includes clothing that compromises safety or is disruptive and/or distracting to the school environment and instructional process. The Board is committed to protecting the health, safety, and welfare of the students and the Board believes that appropriate dress and grooming contribute to a productive learning environment.

Review Process

The Board recommends that any change to the current dress code should be reviewed, preferably by a committee of students, faculty, parents and administrators prior to presenting it to the Board for approval.

Sun Protective Clothes

The code must allow students to wear sun protective clothing, including hats. However, specific hats determined by the School to be gang-related or inappropriate apparel may be prohibited.

Prohibited Conduct and Sanctions

Students who repeatedly violate the School Dress Code may be subject to discipline, including suspension and expulsion from School.

Adopted:

Amended:

PUPIL SUSPENSION AND EXPULSION POLICY**I. Introduction**

This Pupil Suspension and Expulsion Policy (the “Policy”) for Sonoma Charter School (“School”) has been established in order to promote learning and protect the safety and well-being of all students. When the Policy is violated, it may be necessary to suspend or expel a student from regular classroom instruction. At the same time, the School intends to provide effective interventions for pupils who engage in acts of problematic behavior to help them change their behavior and avoid exclusion from the School.

Staff shall enforce disciplinary rules and procedures fairly and consistently amongst all students. The Policy will be printed and distributed as part of the Student Handbook and will clearly describe discipline expectations. The Director] shall ensure that students and their parents/guardians are notified in writing upon enrollment of all discipline policies and procedures. The notice shall state that this Policy is available on request at the Director’s office.

Discipline includes, but is not limited to, advising and counseling students, conferring with parents/guardians, detention during and after school hours, community service on or off campus, the use of alternative educational environments, suspension and expulsion. Corporal punishment shall not be used as a disciplinary measure against any student. Corporal punishment includes the willful infliction of, or willfully causing the infliction of, physical pain on a student. For purposes of the Policy, corporal punishment does not include an employee’s use of reasonable force necessary to protect the employee, students, staff or other persons or to prevent damage to school property.

A student has the right to be free from the use of seclusion and behavioral restraints of any form imposed as a means of coercion, discipline, convenience, or retaliation by staff. This right includes, but is not limited to, the right to be free from the use of a drug administered to the student in order to control the student’s behavior or to restrict the student’s freedom of movement, if that drug is not a standard treatment for the student’s medical or psychiatric condition. School staff may use seclusion or a behavior restraint only to control behavior that poses a clear and present danger of serious physical harm to the pupil or others that cannot be immediately prevented by a response that is less restrictive. School staff shall avoid, whenever possible, the use of seclusion or behavioral restraint techniques.

School staff shall not do any of the following:

- Use seclusion or a behavioral restraint for the purpose of coercion, discipline, convenience, or retaliation.
- Use locked seclusion, unless it is in a facility otherwise licensed or permitted by state law to use a locked room.
- Use a physical restraint technique that obstructs a pupil’s respiratory airway or impairs the pupil’s breathing or respiratory capacity, including techniques in which a staff member places pressure on a pupil’s back or places his or her body weight against the pupil’s torso or back.

- Use a behavioral restraint technique that restricts breathing, including, but not limited to, using a pillow, blanket, carpet, mat, or other item to cover a pupil's face.
- Place a pupil in a facedown position with the pupil's hands held or restrained behind the pupil's back.
- Use a behavioral restraint for longer than is necessary to contain the behavior that poses a clear and present danger of serious physical harm to the pupil or others.

A student identified as an individual with disabilities or for whom the School has a basis of knowledge of a suspected disability pursuant to the Individuals with Disabilities in Education Act (“IDEA”) or who is qualified for services under Section 504 of the Rehabilitation Act of 1973 (“Section 504”) is subject to the same grounds for suspension and expulsion and is accorded the same due process procedures applicable to regular education students except when federal and state law mandates additional or different procedures. The School will follow Section 504, the IDEA, the Americans with Disabilities Act of 1990 (“ADA”) and all applicable federal and state laws when imposing any form of discipline on a student identified as an individual with disabilities or for whom the School has a basis of knowledge of a suspected disability or who is otherwise qualified for such services or protections in according due process to such students.

II. Suspension

A. Definition

Suspension is the temporary removal of a pupil from class instruction for adjustment or disciplinary reasons. Suspension does not mean any of the following:

- Reassignment to another education program or class at the School where the pupil will receive continuing instruction for the length of day prescribed by the Board for pupils of the same grade level;
- Referral to a certificated employee designated by the Director to advise pupils;
- Removal from the class, but without reassignment to another class for the remainder of the class period without sending the pupil to the Director or designee.

Suspended students shall be excluded from all School and School-related activities unless otherwise agreed during the period of suspension.

The School shall consider suspension from School only when other means of correction fail to bring about proper conduct or where the student’s presence would constitute a danger to persons or property or seriously disrupt the educational process.

B. Authority

A teacher may suspend a student only from his/her classroom for the day of the suspension plus the following school day. The Director or his/her designee may suspend a student from class, classes or the school for a period not to exceed five days. The Director or his/her designee may extend a

student's suspension pending final decision by the Board of Directors of the School on a recommendation for expulsion. Such extended suspension should not exceed 10 days, unless specific procedural safeguards are met. Those are identified below.

On a recommendation for expulsion, the Board of Directors may suspend a special education student being considered for expulsion in accordance with the laws relating to expulsion of special education students.

A pupil may not be suspended or expelled for any of the acts enumerated in this Policy unless the act is related to school activity or school attendance of Sonoma Charter School. A pupil may be suspended or expelled for acts that are enumerated in this Policy and related to school activity or attendance that occur at any time, including, but not limited to any of the following:

- While on school grounds
- While going to or coming from school
- During the lunch period, whether on or off the school campus
- During, or while going to or coming from a school sponsored activity
- All acts related to school activity or school attendance occurring within the School

C. Grounds

The Director may use his/her discretion to provide alternatives to suspension or expulsion recommendations that are age appropriate and designed to address and correct the student's specific misbehavior. Alternatively, students may be suspended or recommended for expulsion for any of the following acts (whether completed, attempted or threatened) when it is determined the pupil:

- Caused physical injury to another person or willfully used force or violence upon the person of another, except in self-defense
- Possessed, sold or otherwise furnished any firearm, knife, explosive or other dangerous object unless, in the case of possession of any object of this type, the student had obtained written permission to possess the item from an authorized certificated school employee, with the Director's or designee's written concurrence
- Unlawfully possessed, used, sold or otherwise furnished, or was under the influence of, any controlled substance as defined in Health and Safety Code sections 11053-11058 (including, but not limited to, opiates, hallucinogenic substances, stimulants, depressants and narcotic drugs), alcoholic beverage or intoxicant of any kind.
- Unlawfully offered, arranged or negotiated to sell any controlled substance as defined in Health and Safety Code sections 11053-11058, alcoholic beverage or intoxicant of any kind, and then sold, delivered or otherwise furnished to any person another liquid substance or material and represented the same as a controlled substance, alcoholic beverage or intoxicant
- Committed or attempted to commit robbery or extortion

- Caused or attempted to cause damage to school property or private property
- Stole or attempted to steal school property or private property (as used in this policy, “school property” includes but is not limited to electronic files and databases)
- Possessed or used tobacco or any products containing tobacco or nicotine products, including but not limited to cigars, cigarettes, miniature cigars, clove cigarettes, smokeless tobacco, snuff, chew packets, betel and e-cigarettes, whether or not they contain tobacco. However this section does not prohibit the use or possession by a pupil of his or her own prescription products.
- Committed an obscene act or engaged in habitual profanity or vulgarity
- Unlawfully possessed or offered, arranged, or negotiated to sell any drug paraphernalia, as defined in Health and Safety Code section 11014.5
- Disrupted school activities or otherwise willfully defied the valid authority of supervisors, teachers, administrators, other school officials or other school personnel engaged in the performance of their duties
 - A pupil enrolled in kindergarten or in grades 1 through 3 shall not be suspended for any of the acts enumerated in the previous bullet, and those acts shall not constitute grounds for a pupil enrolled in kindergarten or any of grades 1 to 12 to be recommended for expulsion.
 - Commencing July 1, 2020, a pupil enrolled in kindergarten or any of grades 1 to 5, inclusive, shall not be suspended for any of the acts specified above relating to disrupting school activities and willful defiance, and those acts shall not constitute grounds for a pupil enrolled in kindergarten or any of grades 1 to 12, inclusive, to be recommended for expulsion.
 - Commencing July 1, 2020, a pupil enrolled in any of grades 6 to 8, inclusive, shall not be suspended for any of the acts specified above relating to disrupting school activities and willful defiance. [EC 48901.1]
- Knowingly received stolen school property or private property
- Possessed an imitation firearm, i.e., a replica of a firearm that is so substantially similar in physical properties to an existing firearm as to lead a reasonable person to conclude that the replica is a firearm
- Committed a sexual assault as defined in Penal Code sections 261, 266c, 286, 288, 288a, 289, or former section 288a, or committed a sexual battery as defined in Penal Code section 243.4
- Harassed, threatened or intimidated a student who is a complaining witness or witness in a school disciplinary proceeding for the purpose of preventing that student from being a witness and/or retaliating against that student for being a witness
- Unlawfully offered, arranged to sell, negotiated to sell or sold the prescription drug Soma

- Engaged in, or attempted to engage in, hazing. “Hazing” means a method of initiation or pre-initiation into a pupil organization or body, whether or not the organization or body is officially recognized by an educational institution, which is likely to cause serious bodily injury or personal degradation or disgrace resulting in physical or mental harm to a former, current or prospective pupil. “Hazing” does not include athletic events or school-sanctioned events.
- Engaged in an act of bullying. “Bullying” means any severe or pervasive physical or verbal act or conduct, including communications made in writing or by means of an electronic act, and including one or more acts committed by a pupil or group of pupils directed toward one or more pupils that has or can be reasonably predicated to have the effect of one or more the of the following:
 - Placing a reasonable pupil(s) in fear of harm to that pupil(s)’ person or property;
 - Causing a reasonable pupil to experience a substantially detrimental effect on the pupil’s physical or mental health;
 - Causing a reasonable pupil to experience substantial interference with the pupil’s academic performance;
 - Causing a reasonable pupil to experience substantial interference with the pupil’s ability to participate in or benefit from the services, activities, or privileges provided by a school.
- An electronic act, for purposes of the immediately preceding paragraph, means the transmission, by means of an electronic device, including but not limited to, a telephone, wireless telephone, or other wireless communication device, computer, or pager, of a communication, including but not limited to, any of the following:
 - A message, text, sound or image.
 - A post on a social network Internet Web site including, but not limited to:
 - Posting to or creating a burn page. “Burn page” means an Internet Web site created for the purpose of having one or more of the effects listed above.
 - Creating a credible impersonation of another actual pupil for the purpose of having one or more of the effects listed above. “Credible impersonation” means to knowingly and without consent impersonate a pupil for the purpose of bullying the pupil and such that another pupil would reasonably believe, or has reasonably believed, that the pupil was or is the pupil who was impersonated.
 - Creating a false profile for the purpose of having one or more of the effects listed above. “False profile” means a profile of a fictitious pupil or a profile using the likeness or attributes of an actual pupil other than the pupil who created the false profile.
 - An act of cyber sexual bullying.
 - For purposes of this section, “cyber sexual bullying” means the dissemination of, or the solicitation or incitement to disseminate, a photograph or other visual

recording by a pupil to another pupil or to school personnel by means of an electronic act that has or can be reasonably predicted to have one or more of the effects described above. A photograph or other visual recording shall include the depiction of a nude, semi-nude or sexually explicit photograph or other visual recording of a minor where the minor is identifiable from the photograph, visual recording or other electronic act.

- Cyber sexual bullying does not include a depiction, portrayal, or image that has any serious literary, artistic, educational, political or scientific value or that involves athletic events or school-sanctioned activities.
 - An electronic act shall not constitute pervasive conduct solely on the basis that it has been transmitted on the Internet or is currently posted on the Internet.
 - A “reasonable pupil” means a pupil, including, but not limited to, an exceptional needs pupil, who exercises average care, skill and judgment in conduct for a person that age, or for a person of that age with the pupil’s exceptional needs.
- Made terrorist threats against school officials and/or school property. For the purpose of this section, “terroristic threat” shall include any statement, whether written or oral, by a person who willfully threatens to commit a crime which will result in death, great bodily injury to another person, or property damage in excess of \$1,000.00, with the specific intent that the statement is to be taken as a threat, even if there is no intent of actually carrying it out, which, on its face and under the circumstances in which it is made, is so unequivocal, unconditional, immediate and specific as to convey to the person threatened, a gravity of purpose and an immediate prospect of execution of the threat, and thereby causes that person reasonably to be in sustained fear for his or her own safety or for his or her immediate family’s safety, or for the protection of charter school property, or the personal property of the person threatened or his/her immediate family.
- For students in grades 4 to 12, committed sexual harassment
- Caused or participated in an act of hate violence
- Carried, possessed, sold or otherwise furnished an electronic signaling device
- Committed vandalism/malicious mischief
- Violated academic ethics
- Falsified or misinterpreted notes or phone calls of parents or guardians
- Falsely activated fire alarm
- Habitually violated the dress code
- Intentionally harassed, threatened or intimidated a student or group of students to the extent of having the actual and reasonably expected effect of materially disrupting class work, creating substantial disorder and invading student rights by creating an intimidating or hostile educational environment

- Discriminated against, harassed, intimidated, and/or bullied any person or groups of persons based on the following actual or perceived characteristics: disability, gender, nationality, race or ethnicity, religion, sexual orientation, gender identity, gender expression or association with one or more of these actual or perceived characteristics. This policy applies to all acts related to school activity or school attendance occurring within the school.
- A pupil who aids or abets, as defined in section 31 of the Penal Code, the infliction or attempted infliction of physical injury to another person may be subject to suspension, but not expulsion, pursuant to this policy, except that a pupil who has been adjudged by a juvenile court to have committed, as an aider and abettor, a crime of physical violence in which the victim suffered great bodily injury or serious bodily injury may be recommended for expulsion.

The above list is not exhaustive and depending upon the offense, a pupil may be suspended or recommended for expulsion for misconduct not specified above.

C. Procedures Required to Suspend

Step One

The Director shall investigate the incident and determine whether or not it merits suspension.

Searches: In order to investigate an incident, a student's attire,¹ personal property, vehicle or school property, including books, desks, school lockers, computers and other electronic devices, may be searched by the Director or designee who has reasonable suspicion that a student has violated or is violating the law or the rules of the school. *Illegally possessed items shall be confiscated and turned over to the police.*

Step Two

Unless a student poses a continuing danger to persons or property or an ongoing threat of disrupting the academic process, a suspension will be preceded by an informal conference between the Director and the student in which the student shall be orally informed of the reason for the suspension, the evidence against him/her, the other means of correction that were attempted before the suspension and be given the opportunity to present informal proof of his/her side of the story. If the student poses a continuing danger to persons or property or an ongoing threat of disrupting the academic process, the informal conference will be held within two school days, unless the pupil waives this right or is physically unable to attend for any reason, including, but not limited to, hospitalization or detention in a correctional facility.

At the time of the suspension, a School employee shall make a reasonable effort to contact the parent/guardian by telephone or in person to inform him/her of the suspension and the reasons therefor and it may state the date and time when the student may return to school..

¹ This does not include removing clothing to permit visual inspection of the under clothing, breasts, buttocks or genitalia of the pupil.

If a student is suspended without the informal conference, both the student and the parent/guardian will be notified of a student's right to return to school for the purpose of a conference.

Step Three

The Director] determines the appropriate length of the suspension (up to 5 days). When suspensions do not include a recommendation for expulsion, they shall not exceed 5 consecutive school days per suspension.

Step Four

The Director fills out a Notice of Suspension Form, a copy of which will be sent to the student's parent/guardian and to the student. A copy of this form is also placed in the student's cumulative file at the School. The Notice of Suspension Form shall state the fact of suspension, its duration and the specific offense committed by the student. In addition, the notice may state the date and time when the student may return to school. The notice shall also state that if desired by the parent/guardian, a prompt meeting or hearing will be held at which the suspension may be discussed and at which the student may be present and afforded an opportunity to present informal proof of his/her side of the case. Additionally, if the School officials wish to ask the parent/guardian to confer regarding matters pertinent to the suspension, the notice may request the parent/guardian to respond to such requests without delay.

Step Five

The Director determines whether the offense warrants a police report. The Director will report certain offenses to law enforcement authorities in accordance with Education Code section 48902.

When the Director releases a minor pupil to a peace officer for the purpose of removing the minor from the school premises, the Director shall take immediate steps to notify the parent, guardian or responsible relative of the minor regarding the release of the minor to the officer and regarding the place to which the minor is reportedly being taken, unless the minor has been taken into custody as a victim of suspected child abuse. Education Code § 48906.

Step Six

The Director] may require the student and his/her parent/guardian to sign a contract that states the conditions that the student is expected to meet while at the School. Copies of the signed contract are kept by the school and given to the parent/guardian.

Step Seven

Upon the request of a parent/guardian/educational rights holder/student, a teacher shall provide to a student in any of grades 1 to 12 who has been suspended from the School for two or more schooldays, the homework that the pupil would otherwise have been assigned. If a homework assignment that is requested and turned into the teacher by the student either upon the student's return to school from

suspension or within the timeframe originally prescribed by the teacher, whichever is later, is not graded before the end of the academic term, that assignment shall not be included in the calculation for the student's overall grade in the class.

Special Education and Section 504 Student Suspensions

When suspensions involve special education students or students with a 504 plan, a manifestation determination meeting shall be held no later than the 10th suspension day (whether consecutive or cumulative for the school year). The Director shall notify the student's special education teacher or regular education teacher when the student's cumulative days of suspension for that school year reaches eight. That teacher shall promptly notify the Director of the need for the manifestation determination meeting. The manifestation determination meeting shall include the LEA, the parent, and relevant members of the student's IEP Team or 504 Plan Team (as determined by the parent and the LEA).

The student shall be treated as a general education student for disciplinary purposes, except to the extent that educational services must continue, if at the manifestation determination meeting the following are both determined in the negative, after reviewing all relevant information in the student's file, including the student's IEP or 504 Plan, any teacher observations and any relevant information provided by the parents: 1) the conduct in question was caused by, or had a direct and substantial relationship to, the student's disability under the IDEA or section 504; or 2) the conduct in question was the direct result of the LEA's failure to implement the IEP or 504 Plan. If it is determined at the manifestation determination meeting that 1) or 2) is answered in the affirmative, the conduct is deemed a manifestation of the disability.

If the conduct is deemed a manifestation of the disability, the IEP Team or 504 Plan Team must conduct a functional behavioral assessment (or other appropriate assessment for the 504 student), create a plan and implement it, or if the plan is preexisting, review it and modify it as necessary to address the behavior.

In the case of a manifestation of a disability, the student will be returned to the placement from which he/she was removed, unless the LEA and parent agree to a change of placement as part of the modification of the behavioral intervention plan or updated 504 Plan. For special education and 504 students, a new manifestation determination meeting is required for all proposed suspensions exceeding ten cumulative days in one school year.

The special education student may be removed from school to an interim alternative educational setting for not more than 45 school days without regard to whether the behavior is determined to be a manifestation of the student's disability if the student: 1) carries a weapon to or possesses a weapon at school, on school premises or to or at a school function under the jurisdiction of the School; 2) knowingly possesses or uses illegal drugs or sells or solicits the sale of a controlled substance, while at school, on school premises, or at a school function under the jurisdiction of the School; or 3) has inflicted serious bodily injury upon another person while at school, on school premises, or at a school function under the jurisdiction of the School.

Appeal Process

A student or the student's parent/guardian may appeal those disciplinary actions, other than expulsion, imposed upon a student for his/her School related offenses. Appeals must be made first in writing at the School level, and should be directed to the Director within ten (10) days of the School sending the Notice of Suspension Form to the parent/guardian and the student. The Director will attempt to resolve the appeal with a written response within ten school days of receiving the written appeal. After appeal at the School level, if further appeal is desired, the student or his/her parent/guardian should appeal in writing to the governing board of the charter school within ten (10) days of the date of the School level written response and should direct it to the President of the Board for final resolution within 15 school days. If any appeal is denied, the student, his/her parent/guardian may place a written rebuttal to the action in the student's file.

III. Expulsion

A. Definition

Expulsion means involuntary disenrollment from the charter school.

B. Authority

A student may be expelled either by the Board following a hearing before it or by the Board upon a recommendation of an Administrative Panel to be assigned by the Board as needed. The Panel may recommend expulsion of any student found to have committed an expellable offense.

The Board, upon voting to expel a pupil, may suspend the enforcement of the expulsion order for a period of not more than one calendar year and may, as a condition of the suspension of enforcement, assign the pupil to a school, class or program that is deemed appropriate for the rehabilitation of the pupil [or other conditions such as good behavior, attendance, etc.]. The rehabilitation program to which the pupil is assigned may provide for the involvement of the pupil's parent or guardian in his or her child's education in ways that are specified in the rehabilitation program. A parent or guardian's refusal to participate in the rehabilitation program shall not be considered in the Board's determination as to whether the pupil has satisfactorily completed the rehabilitation program.

C. Grounds for Expulsion

Category I Expulsions – Mandatory Recommendation for Expulsion

The [insert title] shall immediately suspend a student, and recommend for expulsion, a student who has committed one or more of the following acts:

- Possessing, selling or otherwise furnishing a firearm when a school employee verifies firearm possession, unless the student obtained prior written permission to possess the firearm from a certificated school employee, which is concurred in by the principal or his/her designee

- Brandishing a knife at another person
- Unlawfully selling a controlled substance
- Committing or attempting to commit a sexual assault or committing a sexual battery
- Possession of an explosive

Category II Expulsions – Recommendation for Expulsion Required, Unless Inappropriate Under the Circumstances

A student who has committed one of the following acts of misconduct must be recommended for expulsion, unless the [insert title of person to recommend expulsion] determines that expulsion should not be recommended under the circumstances or that an alternative means of correction would address the conduct.

- Causing physical injury to another person, except in self-defense
- Possession of any knife, explosive or other dangerous object of no reasonable use to the student
- Unlawful possession of any controlled substance, except for the first offense for the possession of not more than one ounce of marijuana, other than concentrated cannabis or for possession of over-the-counter medication for use by the pupil for medical purposes or medication prescribed for the pupil by a physician
- Robbery or extortion
- Assault or battery on a school employee

Category III Expulsions – Discretionary Expulsion Recommendation

In the discretion of the [insert title] or his/her designee, any act that warrants suspension may warrant expulsion. Additionally, a student may be expelled for misconduct that is not listed above if the acts disrupt and/or present ongoing health and/or safety concerns, or the student has repeatedly engaged in the misconduct.

In no event, however, will a student be expelled for disrupting school activities or otherwise willfully defying the valid authority of supervisors, teachers, administrators, other school officials or other school personnel engaged in the performance of their duties.

D. Procedures to Expel a Student

Step One

The Director investigates the incident and determines whether the offense results in a suspension. If so, the Director follows the procedures to suspend the student as outlined above.

Step Two

In the discretion of Director, a student's suspension may be extended pending expulsion. If such extended suspension exceeds 10 days, and for any suspension exceeding 10 days, the following procedures must be followed: 1) The Executive Director shall provide timely, written notice of the charges against the student and an explanation of the student's basic rights; 2) The School will provide a hearing adjudicated by a neutral officer within a reasonable number of days at which the student has a fair opportunity to present testimony, evidence and witnesses and confront and cross-examine adverse witnesses, and at which the pupil has the right to bring legal counsel. At this hearing, it will be determined whether the presence of the student at the School would cause a danger to persons or property or a threat of disrupting the instructional process pending the results of an expulsion hearing.

If the proposed extended suspension is under 10 days, a meeting is held within three (3) school days of the student's suspension to extend the suspension. The student and his/her parent/guardian are invited to attend this meeting with the Director or his/her designee. The Director may also be present.

At this meeting, the offense and the repercussions are discussed. An extension of the suspension may be granted only if the Director or his/her designee has determined, after the meeting, that the presence of the student at the School would cause a danger to persons or property or a threat of disrupting the instructional process. If the student has committed an offense that requires a mandatory expulsion recommendation, this is discussed so that it is understood by all parties. The purpose of the meeting is to decide upon the extension of the suspension order and may be held in conjunction with the initial meeting with the parents after the suspension.

Step Three

The School shall send a letter to the student and parent/guardian regarding the expulsion hearing. The expulsion hearing shall be held no later than 30 school days of the date that expulsion is recommended, unless a brief extension is requested by the student or his/her parent/guardian.

The letter shall be sent via certified mail to the student and his/her parent/guardian to the address reflected in the pupil's student file at least 10 calendar days before the date of the hearing. The letter shall notify the student and parent/guardian when and where the expulsion hearing will take place and the rights of the student with respect to the hearing, including:

- The date and place of the expulsion hearing;
- A statement of the facts, charges and offenses upon which the proposed expulsion is based;
- A copy of the School's disciplinary rules relating to the alleged violation;
- Notification of the student's or parent/guardian's obligation to provide information about the student's status at the School to any other school district or school to which the student seeks enrollment;

- The opportunity for the student or the student's parent/guardian to appear in person and/or to employ and be represented by counsel or an advocate;
- The right to inspect and obtain copies of all documents to be used at the hearing;
- The opportunity to present testimony, evidence and witnesses and confront and question witnesses who testify at the hearing; **[NOTE: If the revelation of the name of a student witness or requiring that the student testify could subject the student to risk, statements and reports of such students may be relied on in lieu of live testimony and student's names do not have to be revealed.]**
- The opportunity to question all evidence presented and to present oral and documentary evidence on the student's behalf, including witness testimony.

Step Four

The Director shall maintain documents that may be used at the hearing and make them available for review by the student and/or his/her parent/guardian. These papers may include, but are not limited to, the following: A record of the student's attendance and grades, a record of previous infractions, a statement of the facts surrounding the case made by the Director, a statement of the facts surrounding the case made by a witness, a law enforcement agency's report and any other relevant matter.

Step Five

An expulsion hearing shall be held before the Expulsion Panel consisting of the Director, an outside administrator, and/or retired administrator. A record of the hearing shall be made and may be maintained by any means, including electronic recording, as long as a reasonably accurate and a complete written transcription of the proceedings can be made.

While the technical rules of evidence do not apply to expulsion hearings, evidence may be admitted and used as proof only if it is the kind of evidence on which reasonable persons can rely in the conduct of serious affairs. A recommendation by the Expulsion Panel to expel must be supported by substantial evidence that the student committed an expellable offense.

Findings of fact shall be based solely on evidence produced at the hearing. While hearsay evidence is admissible, no decision to expel shall be based solely on hearsay evidence, although sworn declarations may be admitted as testimony from witnesses who are determined by the Expulsion Panel that disclosure of their identity or live testimony at the hearing may subject them to an unreasonable risk of physical or psychological harm.

If, due to a written request by the expelled pupil, the hearing is held at a public meeting, and the charge is committing or attempting to commit a sexual assault or committing a sexual battery as defined in Education Code section 48900, a complaining witness shall have the right to have his or her testimony heard in a session closed to the public.

Step Six

The decision of the Expulsion Panel shall be in the form of a written recommendation, with findings of fact, to the Board of Directors who will make a final determination regarding the expulsion. The final decision by the Board shall be made within 10 days or at the first Board meeting following the conclusion of the hearing, or within 40 school days after the date of the pupil's removal from the School for the incident for which the recommendation for expulsion is made. If the Expulsion Panel decides not to recommend expulsion, the pupil shall be reinstated and permitted to return to classroom programs. The decision not to recommend expulsion shall be final.

Step Seven

The Director, or designee, following a decision of the Board of Directors to expel a student, shall send written notice of the decision to expel, including the Expulsion Panel's findings of fact, to the student or parent/guardian. The notice shall include the following:

- Notice of the specific offense committed by the student;
- Notice of the right to appeal the expulsion to the County Board of Education. If that Board does not hear such appeals, the student may submit a written objection and request for reconsideration to the school's Board of Directors within 10 days. Decisions of the Board of Directors shall be final.
- Notice of the student's or parent/guardian's obligation to inform any new district in which the student seeks to enroll of the student's status within the charter school

Within 30 days of the decision to expel, the Director shall send written notice of the decision to expel to the student's district of residence, the County Office of Education and the charter granting district (if different than the student's district of residence). This notice shall include the student's name and the specific expellable offense committed by the student.

Step Eight

Expelled students are responsible for seeking alternative education programs, including but not limited to, programs within the County or their school district of residence.

Step Nine

The school shall maintain records of all student suspensions and expulsions at the school site. Such records shall be made available for Sonoma Valley Unified School District review upon request.

Students who are expelled from the charter school shall be given a rehabilitation plan upon expulsion as developed by the Board of Directors, or its designee, at the time of the expulsion order, which may include, but is not limited to, a periodic review as well as assessment at the time of review for readmission. The rehabilitation plan should include a date not later than one year from the date of expulsion when the pupil may reapply to the school for readmission.

The decision to readmit a pupil or to admit a previously expelled pupil from another school district or charter school shall be in the sole discretion of the Board of Directors or its designee following a meeting with the Director and the pupil and parent/guardian to determine whether the pupil has successfully completed the rehabilitation plan and to determine whether the pupil poses a threat to others or will be disruptive to the school environment. The Director shall make a recommendation to the Board of Directors following the meeting regarding his/her determination. The pupil's readmission is also contingent upon the school's capacity and any other admission requirements in effect at the time the student seeks admission or readmission.

Adopted: 03/28/2023

Amended:

AUDIT



Board of Directors
Sonoma Charter School
Sonoma, California

We have audited the financial statements of Sonoma Charter School as of and for the year ended June 30, 2022, and have issued our report thereon dated March 1, 2023. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America and *Government Auditing Standards*, and the *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Appeals Panel, as well as certain information related to the planned scope and timing of our audit in our planning communication dated June 22, 2022. Professional standards also require that we communicate to you the following information related to our audit.

Significant audit findings or issues

Qualitative aspects of accounting practices

Accounting policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Sonoma Charter School are described in Note 1 to the financial statements.

No new accounting policies were adopted and the application of existing policies was not changed during the year ended June 30, 2022.

We noted no transactions entered into by the entity during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There were no accounting estimates affecting the financial statements which were particularly sensitive or required substantial judgments by management.

Financial statement disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There were no particularly sensitive financial statement disclosures.

The financial statement disclosures are neutral, consistent, and clear.

Significant unusual transactions

We identified no significant unusual transactions.

Difficulties encountered in performing the audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Uncorrected misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management did not identify and we did not notify them of any uncorrected financial statement misstatements.

Corrected misstatements

Management did not identify and we did not notify them of any financial statement misstatements detected as a result of audit procedures.

Disagreements with management

For purposes of this communication, a disagreement with management is a disagreement on a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. No such disagreements arose during our audit.

Management representations

We have requested certain representations from management that are included in the management representation letter dated March 1, 2023.

Management consultations with other independent accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the entity's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Significant issues discussed with management prior to engagement

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to engagement as the entity's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our engagement.

Supplementary information in relation to the financial statements as a whole

With respect to the Schedule of Instructional Time, Schedule of Average Daily Attendance (ADA), and Reconciliation of Annual Financial Report with Audited Financial Statements (collectively, the supplementary information) accompanying the financial statements, on which we were engaged to report in relation to the financial statements as a whole, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period or the reasons for such changes, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. We have issued our report thereon dated March 1, 2023.

The Local Education Agency Organization Structure accompanying the financial statements, which is the responsibility of management, was prepared for purposes of additional analysis and is not a required part of the financial statements. Such information was not subjected to the auditing procedures applied in the audit of the financial statements, and, accordingly, we did not express an opinion or provide any assurance on it.

* * *

Upcoming accounting standards

Our promise is to get to know you and help you. For your consideration, we provided recent accounting standards applicable to your entity.

Leases –

- Effective for fiscal years beginning after December 15, 2018 for public entities and December 15, 2021 for nonpublic entities. For your entity – June 30, 2023's financial statements.
- Requires lessees to recognize the assets and liabilities arising from all leases on the statement of financial position.
- A lessee should recognize the liability to make lease payments (the lease liability) and a right-of-use asset representing its right to use the underlying asset for the lease term.
- Continued differentiation between finance and operating leases.

This communication is intended solely for the information and use of the board of directors and management of Sonoma Charter School and is not intended to be, and should not be, used by anyone other than these specified parties.



CliftonLarsonAllen LLP

Glendora, California
March 1, 2023

**SONOMA CHARTER SCHOOL
CHARTER SCHOOL NUMBER: 0009**

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

YEAR ENDED JUNE 30, 2022



CPAs | CONSULTANTS | WEALTH ADVISORS

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**SONOMA CHARTER SCHOOL
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YEAR ENDED JUNE 30, 2022**

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INDEPENDENT AUDITORS' REPORT

Board of Directors
Sonoma Charter School
Sonoma, California

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Sonoma Charter School (the School), a California nonprofit public benefit corporation, which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses, and cash flows, for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the School as of June 30, 2022, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Sonoma Charter School and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the School's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

Auditors' Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government*.

Auditing Standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the School's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the School's financial statements as a whole. The supplementary information (as identified in the table of contents) and the accompanying supplementary schedules are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and, except for the portion marked "unaudited", was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole. The Local Education Agency Organization Structure, which is marked "unaudited", has not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated March 1, 2023 on our consideration of the School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness on the School's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control over financial reporting and compliance.



CliftonLarsonAllen LLP

Glendora, California
March 1, 2023

**SONOMA CHARTER SCHOOL
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2022**

ASSETS

CURRENT ASSETS

Cash and Cash Equivalents	\$ 361,171
Accounts Receivable - Federal and State	442,801
Prepaid Expenses and Other Assets	32,261
Total Current Assets	<u>836,233</u>

LONG-TERM ASSETS

Property, Plant, and Equipment, Net	<u>34,080</u>
Total Long-Term Assets	<u>34,080</u>

Total Assets	<u><u>\$ 870,313</u></u>
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LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Accounts Payable and Accrued Liabilities	\$ 230,146
Deferred Revenue	95,995
Total Current Liabilities	<u>326,141</u>

NET ASSETS

Without Donor Restriction	<u>544,172</u>
Total Net Assets	<u>544,172</u>

Total Liabilities and Net Assets	<u><u>\$ 870,313</u></u>
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See accompanying Notes to Financial Statements.

**SONOMA CHARTER SCHOOL
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2022**

REVENUES, WITHOUT DONOR RESTRICTION

State Revenue:	
State Aid	\$ 258,000
Other State Revenue	351,910
Federal Revenue:	
Grants and Entitlements	447,518
Local Revenue:	
Contributions	64,850
Property Tax Revenue	1,601,551
Investment Revenue	3,004
Total Revenues, Without Donor Restriction	2,726,833

EXPENSES

Program Services	2,484,128
Management and General	313,924
Total Expenses	2,798,052

CHANGE IN NET ASSETS (71,219)

Net Assets Without Donor Restriction - Beginning of Year 615,391

NET ASSETS WITHOUT DONOR RESTRICTION - END OF YEAR \$ 544,172

See accompanying Notes to Financial Statements.

**SONOMA CHARTER SCHOOL
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2022**

	<u>Program Services</u>	<u>Management and General</u>	<u>Total Expenses</u>
Salaries	\$ 1,434,936	\$ 31,500	\$ 1,466,436
Pension Expense	245,765	4,883	250,648
Payroll Taxes	54,564	445	55,009
Employee Benefits	135,356	2,971	138,327
Books and Supplies	163,056	-	163,056
Legal Expenses	-	34,310	34,310
Operation and Housekeeping Services	357,972	239,058	597,030
Rental, Leases, and Repairs	60,828	757	61,585
Other Expenses	31,651	-	31,651
	<u>\$ 2,484,128</u>	<u>\$ 313,924</u>	<u>\$ 2,798,052</u>
Total Functional Expenses			

See accompanying Notes to Financial Statements.

**SONOMA CHARTER SCHOOL
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2022**

CASH FLOWS FROM OPERATING ACTIVITIES

Change in Net Assets	\$ (71,219)
Adjustments to Reconcile Change in Net Assets to Net Cash Used by Operating Activities:	
Depreciation Expense	6,196
Change in Operating Assets:	
Accounts Receivable - Federal and State	(171,160)
Prepaid Expenses and Other Assets	(32,261)
Change in Operating Liabilities:	
Accounts Payable and Accrued Liabilities	(367,231)
Deferred Revenue	8,809
Net Cash Used by Operating Activities	(626,866)

NET CHANGE IN CASH AND CASH EQUIVALENTS (626,866)

Cash and Cash Equivalents - Beginning of Year 988,037

CASH AND CASH EQUIVALENTS - END OF YEAR **\$ 361,171**

See accompanying Notes to Financial Statements.

**SONOMA CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

The Sonoma Charter School (the School), a California nonprofit public benefit corporation, was formed to manage, operate, guide, direct and promote the Sonoma Charter School, a California Public School. The charter was approved by Sonoma Valley Unified School District in 1993 and was granted tax exempt status on March 27, 2014. The School was established in 1993 and serves students in transitional kindergarten through eighth grade.

The School is funded principally through State of California public education monies received through the California Department of Education and Sonoma Valley Unified School District (District). The School is governed by a seven-member Board of Trustees. The District granted the charter through June 30, 2025. The charter may be revoked by the District for material violations of the charter, failure to meet student outcomes identified in the charter, failure to meet generally accepted standards of fiscal management, or for any violation of any provision of the law.

Basis of Accounting

The financial statements have been prepared on the accrual method of accounting and accordingly reflect all significant receivables and liabilities.

Basis of Presentation

The accompanying financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America as prescribed by the Financial Accounting Standards Board.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and disclosures. Accordingly, actual results could differ from those estimates.

Functional Allocation of Expenses

Costs of providing the School's programs and other activities have been presented in the statement of functional expenses. During the year, such costs are accumulated into separate groupings as either direct or indirect. Indirect or shared costs are allocated among program and support services by a method that best measures the relative degree of benefit.

Cash and Cash Equivalents

The School defines its cash and cash equivalents to include only cash on hand, demand deposits, and liquid investments with original maturities of three months or less.

**SONOMA CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Net Asset Classes

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

Net Assets With Donor Restrictions – Net assets subject to donor- (or certain grantor-) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Accounts Receivable

Accounts receivable primarily represent amounts due from federal and state governments as of June 30, 2022. Management believes that all receivables are fully collectible; therefore, no provisions for uncollectible accounts were recorded.

Property Taxes

Secured property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on September 1 and are payable in two installments on or before November 1 and February 1. Unsecured property taxes are not a lien against real property and are payable in one installment on or before August 31. The County bills and collects property taxes for all taxing agencies within the County and distributes these collections to the various agencies. The School is required by law to receive in-lieu property tax payments on a monthly basis, from August through July. The amount paid per month is based upon an allocation per student, with a specific percentage to be paid each month.

Property, Plant, and Equipment

It is the School's policy to capitalize individual property and equipment purchases over \$5,000. Lesser amounts are expensed. Purchased property and equipment is capitalized at cost. Donations of property and equipment are recorded as contributions at their estimated fair value. Such donations are reported as contributions without donor restriction unless the donor has restricted the donated asset to a specific purpose. Furniture and equipment are depreciated using the straight-line method, over three to five years.

Revenue Recognition

Amounts received from the California Department of Education are conditional and recognized as revenue by the School based on the average daily attendance (ADA) of students. Revenue that is restricted is recorded as an increase in net assets without donor restriction, if the restriction expires in the reporting period in which the revenue is recognized. All other restricted revenues are reported as increases in net assets with donor restriction.

**SONOMA CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Contributions

All contributions are considered to be available for use unless specifically restricted by the donor. Amounts received that are restricted to specific use or future periods are reported as contributions with donor restrictions. Restricted contributions that are received and released in the same period are reported as promises to give without donor restrictions. Unconditional promises to give expected to be received in one year or less are recorded at net realizable value. Unconditional promises to give expected to be received in more than one year are recorded at fair value at the date of the promise. Conditional promises to give are not recognized until they become unconditional, that is, when the conditions on which they depend are substantially met.

Conditional Grants

Grants and contracts that are conditioned upon the performance of certain requirements or the incurrence of allowable qualifying expenses (barriers) are recognized as revenues in the period in which the conditions are met. Amounts received are recognized as revenue when the School has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as deferred revenues in the statement of financial position. As of June 30, 2022, the School has conditional grants of \$104,887 of which \$95,995 is recognized as deferred revenue in the statement of financial position.

Income Taxes

The School is a nonprofit entity exempt from the payment of income taxes under Internal Revenue Code Section 501(c)(3) and California Revenue and Taxation Code Section 23701d. Accordingly, no provision has been made for income taxes. Management has determined that all income tax positions are more likely than not of being sustained upon potential audit or examination; therefore, no disclosures of uncertain income tax positions are required. The School is subject to income tax on net income that is derived from business activities that are unrelated to the exempt purposes. The School files an exempt School return and applicable unrelated business income tax return in the U.S. federal jurisdiction and with the California Franchise Tax Board.

Evaluation of Subsequent Events

The School has evaluated subsequent events through March 1, 2023, the date these financial statements were available to be issued.

**SONOMA CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 2 LIQUIDITY AND AVAILABILITY

As of June 30, 2021, financial assets available for general expenditure are those without donor or other restrictions limiting their use within one year of the statement of financial position date. Financial assets available for general expenditures comprise cash and cash equivalents and grants receivable for the total amount of \$803,972.

As part of the School's liquidity management plan, the School invests cash in excess of daily requirements in short-term investments, CDs, and money market funds.

NOTE 3 CONCENTRATION OF CREDIT RISK

The School maintains cash balances held in banks and revolving funds which are insured up to \$250,000 by the Federal Deposit Insurance Corporation (FDIC). At times, cash in these accounts exceeds the insured amounts. The School has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk on its cash and cash equivalents.

The School also maintains cash held by the Sonoma County Treasury that is invested in the county investment pool. The fair value of the School's investment in the pool is reported in the financial statements at amounts that are based upon the School's pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

NOTE 4 PROPERTY, PLANT, AND EQUIPMENT

Property, plant, and equipment in the accompanying consolidated financial statements are presented net of accumulated depreciation. Depreciation expense was \$6,197 for the year ended June 30, 2022.

Equipment, Furniture, and Fixtures	\$ 123,928
Total	<u>123,928</u>
Less: Accumulated Amortization	(89,848)
Total Property, Plant, and Equipment	<u><u>\$ 34,080</u></u>

**SONOMA CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 5 EMPLOYEE RETIREMENT

State Teachers' Retirement System (STRS)

Plan Description

The School contributes to the State Teachers' Retirement System (STRS), a cost-sharing multiemployer public employee retirement system defined benefit pension plan administered by STRS. The plan provides retirement, disability and survivor benefits to beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law.

According to the most recently available Comprehensive Annual Financial Report and Actuarial Valuation Report for the year ended June 30, 2021 total STRS plan net assets are \$310 billion, the total actuarial present value of accumulated plan benefits is \$414 billion, contributions from all employers totaled \$5.744 billion, and the plan is 73% funded. The School did not contribute more than 5% of the total contributions to the plan.

Copies of the STRS annual financial reports may be obtained from STRS, 7667 Folsom Boulevard, Sacramento, CA 95826 and www.calstrs.com.

Funding Policy

Active plan members hired before January 1, 2013 are required to contribute 10.25% of their salary and those hired after are required to contribute 10.21% of their salary. The School is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the STRS Teachers' Retirement Board. The required employer contribution rate for year ended June 30, 2022 was 16.92% of annual payroll. The contribution requirements of the plan members are established and may be amended by state statute.

The School's contributions to STRS for the past three years are as follows:

<u>Year Ending June 30,</u>	<u>Required Contribution</u>	<u>Percent Contributed</u>
2020	\$ 114,497	100 %
2021	107,170	100
2022	142,415	100

**SONOMA CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 5 EMPLOYEE RETIREMENT (CONTINUED)

Public Employees' Retirement System (PERS)

Plan Description

The School contributes to the School Employer Pool under the California Public Employees' Retirement System (CalPERS), a cost-sharing multiemployer public employee retirement system defined benefit pension plan administered by CalPERS. Plan information for PERS is not publicly available. The plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the Public Employees' Retirement Law. According to the most recently available Actuarial Valuation Report for the year ended June 30, 2021, the School Employer Pool total plan assets are \$86.5 billion, the present value of accumulated plan benefits is \$106.8 billion, contributions from all employers totaled \$2.97 billion, and the plan is 81% funded. The School did not contribute more than 5% of the total contributions to the plan.

Copies of the CalPERS' annual financial reports may be obtained from the CalPERS Executive Office, 400 P Street, Sacramento, CA 95814 and www.calpers.ca.gov.

Funding Policy

Active plan members are required to contribute 7.0% of their salary. The school is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. The required employer contribution rate for year ended June 30, 2022 was 22.91%. The contribution requirements of the plan members are established and may be amended by state statute.

The School's contributions to PERS for each of the last three years are as follows:

<u>Year Ending June 30,</u>	<u>Required Contribution</u>	<u>Percent Contributed</u>
2020	\$ 69,765	100 %
2021	34,832	100
2022	108,233	100

NOTE 6 CONTINGENCIES AND COMMITMENTS

The School has received state and federal funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate disallowances under terms of the grants, it is believed that any required reimbursement would not be material.

SUPPLEMENTARY INFORMATION

**SONOMA CHARTER SCHOOL
 LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE – UNAUDITED
 YEAR ENDED JUNE 30, 2022
 (SEE INDEPENDENT AUDITORS' REPORT UNAUDITED)**

The Sonoma Charter School was established in February 1993 through authority established in Education Code Section 47602. The School is located in Sonoma, California, and currently operates one elementary school, which provides education to pupils, transitional kindergarten through eighth grade. The School is sponsored by the Sonoma Valley Unified School District.

Charter School number authorized by the state: 0009

The board of directors and the administrator as of the year ended June 30, 2022 were as follows:

BOARD OF DIRECTORS

<u>Member</u>	<u>Office</u>	<u>Term Expires (2-Year Terms)</u>
Gregory Stubbs	Board Chair	2022
Megie Murray	Treasurer	2023
Barbara Brooks	Secretary	2023
Rob Church	Member	2023
Belli Skinner	Member	2023
Libby White	Member	2023

ADMINISTRATOR

Marc Elin	Director
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**SONOMA CHARTER SCHOOL
SCHEDULE OF INSTRUCTIONAL TIME
YEAR ENDED JUNE 30, 2022**

	<u>Instructional Minutes</u>		<u>Traditional Instructional Days</u>	<u>Status</u>
	Requirement	Actual		
Transitional K	36,000	64,095	180	In compliance
Grade K	36,000	64,095	180	In compliance
Grade 1	50,400	64,095	180	In compliance
Grade 2	50,400	64,095	180	In compliance
Grade 3	50,400	64,095	180	In compliance
Grade 4	54,000	64,095	180	In compliance
Grade 5	54,000	64,095	180	In compliance
Grade 6	54,000	64,095	180	In compliance
Grade 7	54,000	64,095	180	In compliance
Grade 8	54,000	64,095	180	In compliance

See accompanying Notes to Supplementary Information.

**SONOMA CHARTER SCHOOL
SCHEDULE OF AVERAGE DAILY ATTENDANCE
YEAR ENDED JUNE 30, 2022**

	Second Period Report		Annual Report	
	Classroom Based	Total	Classroom Based	Total
Grades TK-3	86.86	90.36	87.24	90.38
Grades 4-6	59.77	62.03	59.66	61.88
Grades 7-8	32.20	33.84	32.46	33.93
ADA Totals	178.83	186.23	179.36	186.19

See accompanying Notes to Supplementary Information.

**SONOMA CHARTER SCHOOL
RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH
AUDITED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022**

June 30, 2022 Annual Financial Report Fund Balances (Net Assets)	\$ 559,481
Adjustments and Reclassifications:	
Increase (Decrease) of Fund Balance (Net Assets):	
Cash and Cash Equivalents	(3,230)
Accounts Receivable	4,470
Accounts Payable and Accrued Liabilities	(16,549)
Net Adjustments and Reclassifications	<u>(15,309)</u>
June 30, 2022 Audited Financial Statement Fund Balances (Net Assets)	<u>\$ 544,172</u>

See accompanying Notes to Supplementary Information.

**SONOMA CHARTER SCHOOL
NOTES TO SUPPLEMENTARY INFORMATION
JUNE 30, 2022**

PURPOSE OF SCHEDULES

NOTE 1 SCHEDULE OF INSTRUCTIONAL TIME

This schedule presents information on the amount of instructional time offered by the School and whether the School complied with the provisions of the Education Code.

NOTE 2 SCHEDULE OF AVERAGE DAILY ATTENDANCE

Average daily attendance is a measurement of the number of pupils attending classes of School. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to charter schools. This schedule provides information regarding the attendance of students at various grade levels.

NOTE 3 RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH AUDITED FINANCIAL STATEMENTS

This schedule provides the information necessary to reconcile the net assets of the charter schools as reported on the Annual Financial Report form to the audited financial statements.



**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Board of Directors
Sonoma Charter School
Sonoma, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Sonoma Charter School (the School), a nonprofit California public benefit corporation, which comprise the statements of financial position as of June 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, the related notes to the financial statements, and have issued our report thereon dated March 1, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the School's internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, we do not express an opinion on the effectiveness of the School's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency or a combination of deficiencies in internal control such that there is a reasonable possibility that a material misstatement of the financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Board of Directors
Sonoma Charter School

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



CliftonLarsonAllen LLP

Glendora, California
March 1, 2023



INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE

Board of Directors
Sonoma Charter School
Sonoma, California

Opinion on State Compliance

We have audited Sonoma Charter School's (the School) compliance with the types of compliance requirements described in the *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel for the year ended June 30, 2022. The School's State compliance requirements are identified in the table below.

In our opinion, the School complied with the laws and regulations of the state programs referred to above in all material respects for the year ended June 30, 2022.

Basis for Opinion

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. Our responsibilities under those standards and *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the School and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Our audit does not provide a legal determination of the School's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for the compliance with the state laws and regulations as identified below.

Auditors' Responsibility for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to below occurred, whether due to fraud or error, and express an opinion on the School's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit

Appeals Panel will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the School's compliance with the requirements of the government program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the School's compliance with the compliance requirements referred to below and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the School's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Compliance Requirements Tested

In connection with the audit referred to above, we selected and tested transactions and records to determine the School's compliance with the laws and regulations applicable to the following items:

<u>Description</u>	<u>Procedures Performed</u>
School Districts, County Offices of Education, and Charter Schools:	
California Clean Energy Jobs Act	Not Applicable
After/Before School Education and Safety Program	Not Applicable
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study-Course Based	Not Applicable
Immunizations	Yes
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	Yes
Career Technical Education Incentive Grant	Not Applicable
In Person Instruction Grant	Yes

<u>Description</u>	<u>Procedures Performed</u>
Charter Schools:	
Attendance	Yes
Mode of Instruction	Yes
Nonclassroom-Based Instruction/Independent Study	Yes
Determination of Funding for Nonclassroom-Based Instruction	Not applicable
Annual Instructional Minutes – Classroom Based	Yes
Charter School Facility Grant Program	Not Applicable

Purpose of this Report

The purpose of this report on state compliance is solely to describe the results of testing based on the requirements of the *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, published by the Education Audit Appeals Panel. Accordingly, this report is not suitable for any other purpose.



CliftonLarsonAllen LLP

Glendora, California
March 1, 2023

**SONOMA CHARTER SCHOOL
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2022**

All audit findings must be identified as one or more of the following categories:

<u>Five Digit Code</u>	<u>Finding Types</u>
10000	Attendance
20000	Inventory of Equipment
30000	Internal Control
40000	State Compliance
42000	Charter School Facilities Program
43000	Apprenticeship
50000	Federal Compliance
60000	Miscellaneous
61000	Classroom Teacher Salaries
62000	Local Control Accountability Plan
70000	Instructional Materials
71000	Teacher Misassignments
72000	School Accountability Report Card

Financial Statement Findings

Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards*.

Findings and Questioned Costs – State Compliance

There were no findings or questioned costs related to state awards for June 30, 2022.

**SONOMA CHARTER SCHOOL
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2022**

FINANCIAL REPORTING FINDINGS

2021 - 001 / 30000 SIGNIFICANT DEFICIENCY PAYROLL CLEARING ACCOUNTS

Criteria: An appropriate system of internal control over financial reporting requires that payroll related clearing accounts used to facilitate the payment of items such as health and welfare benefits, taxes, and insurance, should be reconciled on a periodic basis, to ensure that all related liability and expenditure balances are properly reported.

Condition: Payroll related clearing accounts were not reconciled on a routine basis throughout fiscal year. Errors detected during the reconciliation process, should be investigated and resolved in a timely manner to ensure that the related liability and expenditure balances are properly reported.

Questioned Costs: None.

Effect: The School does not have procedures in place to ensure that the payroll related clearing accounts are functioning as intended, and to confirm that the related liabilities and expenditure balances are properly reported.

Cause: The School does not have appropriate procedures in place to ensure that payroll related clearing accounts are reconciled on a monthly basis.

Recommendation: The School should establish appropriate procedures to ensure that payroll related clearing accounts are reconciled on a monthly basis and that the reconciliations are retained for audit purposes.

Status: Implemented.

2021 - 002 / 30000 SIGNIFICANT DEFICIENCY - BOARD MINUTES

Criteria: Every official action taken by the Governing Board should be affirmed by a formal vote of the members of the board, and the School should keep minutes of its meetings. In addition, board minutes should be reviewed and approved by the board in a subsequent board meeting, at which time they are considered the official board minutes.

Condition: The School's board minutes are not prepared through April 2021.

Questioned Costs: None.

Effect: Board members may find it difficult to recall discussions and actions that took place at a meeting that occurred months before, or board members may resign or be replaced without having reviewed and approved the record of the meetings they attended. As a result, a complete and accurate description of the board's discussions and actions are not being made available to the public in a timely manner. In addition, the absence of complete, accurate and timely board minutes makes it difficult for the School to show compliance with state laws and regulations that require the Governing Board to take specific actions.

**SONOMA CHARTER SCHOOL
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS (CONTINUED)
YEAR ENDED JUNE 30, 2022**

2021 - 002 / 30000 SIGNIFICANT DEFICIENCY - BOARD MINUTES (CONTINUED)

Cause: The Charter School experienced employee turnover in the position that maintained the board minutes, which resulted in board minutes not being reviewed or approved by the Governing Board in a timely manner.

Recommendation: Every official action taken by the Governing Board should be affirmed by a formal vote of the members of the board, and the School should keep minutes of its meetings. In addition, board minutes should be reviewed and approved by the board in a subsequent board meeting, at which time they are considered the official board minutes.

Status: Implemented



CLA (CliftonLarsonAllen LLP) is a network member of CLA Global. See CLAglobal.com/disclaimer. Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.

2nd Interim

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 - Detail**

Charter School Name: Sonoma Charter
(continued)
CDS #: 49-79053-8119878
Charter Approving Entity: Sonoma Valley Unified
County: Sonoma
Charter #: 9909
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 9680-9689)
 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	39,248.00	-	39,248.00	18,604.00	-	18,604.00	38,268.00	-	38,268.00
State Aid - Prior Years	8019	-	-	-	-	-	-	-	-	-
Transfers to Charter Schools in Lieu of Property Taxes	8098	1,688,824.00	-	1,688,824.00	800,775.00	-	800,775.00	1,871,638.00	-	1,871,638.00
Other LCFF Transfers	8091, 8097	-	-	-	-	-	-	-	-	-
Total LCFF Sources		2,128,474.00	-	2,128,474.00	1,014,304.00	-	1,014,304.00	2,078,428.00	-	2,078,428.00
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	-	-	-	-	-	-	-	-	-
Detached Food Commodities	8221	-	-	-	-	-	-	-	-	-
Other Federal Revenues	8110, 8260-8298	-	-	-	-	-	-	-	-	-
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	-	160,900.00	160,900.00	-	79,499.00	79,499.00	-	158,889.00	158,889.00
All Other State Revenues	StateRevAO	37,930.27	567,874.00	625,810.27	9,119.48	758,395.09	767,514.57	40,833.45	580,393.09	651,226.54
Total Other State Revenues		37,930.27	728,774.00	766,710.27	9,119.48	837,894.09	847,033.57	40,833.45	747,282.09	768,115.54
4. Other Local Revenues										
All Other Local Revenues	LocalRevAO	111,277.23	-	111,277.23	6,554.69	-	6,554.69	211,018.21	-	211,018.21
Total Local Revenues		111,277.23	-	111,277.23	6,554.69	-	6,554.69	211,018.21	-	211,018.21
5. TOTAL REVENUES		2,277,681.50	818,076.00	3,095,757.50	1,029,978.17	359,947.09	1,389,925.26	2,330,279.67	817,681.09	3,147,660.76
B. EXPENDITURES										
1. Certificated Salaries										
Certificated Teachers' Salaries	1100	651,184.11	168,167.39	819,351.50	379,225.33	67,381.58	446,606.91	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	80,418.62	-	80,418.62	154,999.95	-	154,999.95
Other Certificated Salaries	1900	19,789.01	16,986.50	36,775.51	24,165.03	-	24,165.03	23,589.53	18,986.50	42,576.03
Total Certificated Salaries		825,973.09	236,938.39	1,062,911.48	483,808.98	85,281.33	579,090.31	791,851.76	240,067.86	1,031,919.62
2. Non-certificated Salaries										
Non-certificated Instructional Aides' Salaries	2100	229,043.89	232,560.14	461,604.03	125,998.91	130,808.68	256,807.57	263,341.82	232,560.14	495,901.96
Non-certificated Support Salaries	2200	67,271.29	-	67,271.29	41,492.01	-	41,492.01	70,654.51	-	70,654.51
Non-certificated Supervisors' and Administrators' Sal	2300	-	-	-	-	-	-	-	-	-
Clinical and Office Salaries	2400	99,090.27	-	99,090.27	56,690.58	-	56,690.58	99,851.59	-	99,851.59
Other Non-certificated Salaries	2600	-	-	-	-	-	-	-	-	-
Total Non-certificated Salaries		395,405.45	232,560.14	627,965.59	224,181.51	130,808.68	354,991.17	433,848.02	232,560.14	666,406.14
3. Employee Benefits										
STRS	3181-3102	153,018.68	45,249.50	198,268.18	85,055.60	12,858.06	97,913.66	144,638.74	39,787.61	184,426.35
PERS	3201-3202	95,053.18	59,000.51	154,053.69	41,618.03	37,727.32	79,345.35	91,298.69	67,054.41	158,353.10
OASDI / Medicare / Alternative	3301-3302	40,646.10	21,226.02	61,872.12	22,379.74	11,243.15	33,622.89	42,731.88	21,271.89	64,003.77
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	3,589.54	-	3,589.54	4,759.80	-	4,759.80	5,389.80	-	5,389.80
Workers' Compensation Insurance	3601-3602	28,383.61	-	28,383.61	14,589.00	-	14,589.00	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	126,475.63	564,229.76	236,211.47	61,838.53	301,049.00	428,588.04	128,113.71	556,661.75
4. Books and Supplies										
Approved Textbooks and Core Curricula Materials	4100	8,000.00	-	8,000.00	7,367.00	-	7,367.00	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	83,275.65	23,080.30	106,355.95	91,510.27	18,759.74	110,270.01
Noncapitalized Equipment	4400	82,000.00	53,784.00	135,784.00	52,893.20	5,081.06	57,974.26	62,000.00	53,784.00	115,784.00
Food	4700	-	-	-	-	-	-	-	-	-
Total Books and Supplies		181,499.50	69,525.41	251,024.91	123,365.85	28,141.36	151,507.21	161,510.27	72,543.74	224,054.01
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	146,055.48
Travel and Conferences	5201	12,000.00	-	12,000.00	599.63	5,250.00	5,849.63	6,750.00	5,250.00	12,000.00
Dues and Memberships	5301	3,048.00	-	3,048.00	693.28	-	693.28	3,048.00	-	3,048.00
Insurance	5401	27,824.00	-	27,824.00	27,824.00	-	27,824.00	27,824.00	-	27,824.00
Operations and Housekeeping Services	5501	41,140.00	-	41,140.00	25,959.28	-	25,959.28	42,085.38	-	42,085.38
Rentals, Leases, Repairs, and Noncap Improvements	5601	25,088.00	-	25,088.00	14,892.57	-	14,892.57	25,088.00	-	25,088.00
Transfers of Direct Costs	5700-5799	-	-	-	-	-	-	-	-	-
Professional/Consulting Services and Operating Expend	5801	324,168.48	112,345.00	436,513.48	151,948.82	44,610.00	196,558.82	327,048.20	110,345.00	437,393.20
Communications	5901	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	258,325.23	703,087.71	226,286.82	58,135.25	284,422.07	443,336.85	261,675.23	705,012.08

6. Capital Outlay (Objects 6100-6170 6200 6300 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	6,188.41	6,188.41	1,674.58	-	3,814.50	6,188.41	6,188.41	6,188.41
Total Capital Outlay		6,188.41	6,188.41	1,674.58	-	3,814.50	6,188.41	6,188.41	6,188.41
7. Other Outgo									
Tuition to Other Schools	7110-7143	-	-	-	-	-	-	-	-
Transfers of Pass-through Revenues to Other LEAs	7211-7213	-	-	-	-	-	-	-	-
Transfers of Appointments to Other LEAs - Spec. Ed	7221-7223SE	-	-	-	-	-	-	-	-
Transfers of Appointments 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									
		2,271,588.81	620,785.20	1,140,263.72	1,318,481.22	354,183.13	1,974,024.55	2,285,058.81	2,285,058.81
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (AS-B4)		1,888.47	(181,719.20)	(65,621.72)	(240,263.00)	(4,728.04)	(297,203.00)	61,505.71	(11,728.20)
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	-	(4,738.04)	4,738.04	-	(148,785.79)	116,765.79
4. TOTAL OTHER FINANCING SOURCES / USES		(101,719.20)	101,719.20	-	(4,738.04)	4,738.04	-	(148,785.79)	116,765.79
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(92,830.73)	19,999.70	(65,621.72)	(285,218.00)	0.00	(297,203.00)	61,505.71	(11,728.20)
F. FUND BALANCE, RESERVES									
1. Beginning Fund Balance									
a. As of July 1	9791	558,481.80	558,481.80	558,481.80	558,481.80	558,481.80	558,481.80	558,481.80	558,481.80
b. Adjustments to Beginning Balance	9791, 9785	-	-	115,309.00	-	-	(115,309.00)	-	(115,309.00)
c. Adjusted Beginning Balance		558,481.80	558,481.80	673,790.80	558,481.80	558,481.80	443,172.80	443,172.80	443,172.80
2. Ending Fund Balance, June 30 (E + F 1 c)		465,651.07	488,481.50	258,169.08	(8,000.00)	258,169.08	488,481.50	488,481.50	465,651.07
Components of Ending Fund Balance									
a. Nondependent									
Revolving Cash (equals object 9130)	9711	-	-	-	-	-	-	-	-
Stores (equals object 9320)	9712	-	-	-	-	-	-	-	-
Prepaid Expenditures (equals object 9330)	9713	-	-	-	-	-	-	-	-
All Others	9719	-	-	-	-	-	-	-	-
b. Restricted	9740	-	-	-	(8,000.00)	(8,000.00)	-	-	-
c. Committed									
Stabilization Arrangements	9750	-	-	-	-	-	-	-	-
Other Commitments	9760	-	-	-	-	-	-	-	-
d. Assigned									
Other Assignments	9760	-	-	-	-	-	-	-	-
e. Unassigned/Unappropriated									
Reserve for Economic Uncertainties	9789	159,620.00	159,620.00	100,052.00	-	-	160,052.00	160,052.00	160,052.00
Unassigned/Unappropriated Amount	9790	304,232.07	304,232.07	88,800.81	-	-	330,874.83	330,874.83	304,232.07

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

Charter School Name: Sonoma Charter
(continued)
CDS #: 49-70963-6111678
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	1,686,824.00	800,775.00	1,871,836.00	182,812.00	10.82%
Other LCFF Transfers	8091, 8097	-	-	-	-	-
Total LCFF Sources		2,126,474.00	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	156,698.80	(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						
		3,096,783.50	1,389,425.26	3,147,860.66	51,077.06	1.65%
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	839,351.50	446,588.91	804,596.69	(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	154,989.97	90,416.82	154,989.96	(0.02)	0.00%
Other Certificated Salaries	1900	36,762.51	24,165.03	40,585.03	3,802.52	10.34%
Total, Certificated Salaries		1,062,888.48	579,068.31	1,031,906.62	(30,978.86)	-2.91%
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	461,604.03	256,807.57	495,902.08	34,298.03	7.43%
Non-certificated Support Salaries	2200	67,271.26	41,492.01	70,854.61	3,383.25	5.03%
Non-certificated Supervisors' and Administrators' Sal	2300	-	-	-	-	-
Clerical and Office Salaries	2400	99,090.27	56,690.59	89,851.89	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	158,363.10	4,299.43	2.79%
OASDI / Medicare / Alternative	3301-3302	61,872.12	33,613.89	64,003.87	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	5,380.60	1,814.26	50.87%
Workers' Compensation Insurance	3601-3602	28,383.61	14,569.00	28,188.43	(185.18)	-0.65%
OPEB, Allocated	3701-3702	-	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-	-
Other Employee Benefits	3901-3902	-	-	-	-	-
Total, Employee Benefits		583,230.18	301,048.00	556,062.55	(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	693.28	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	437,383.29	2,881.81	0.66%
Communications	5900	11,700.00	4,855.28	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 (A6-B6)		(95,629.73)	(285,219.09)	(93,185.07)	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	-	-	-	-	-
Total, Other Financing Sources / Uses		-	-	-	-	-
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(95,629.73)	(285,219.09)	(93,185.07)	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	258,862.91	490,886.93		
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	98,800.91	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	68,038.65
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 (A8-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