

Sonoma Charter School

Regular Governing Board Meeting Agenda

Tuesday, January 16, 2024

6:00 pm Open Session

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

17202 Sonoma Highway, Sonoma, CA 95476

EITHER

Join Zoom meeting

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

Meeting ID: 217 695 2793 Passcode: x4rPsF

Sonoma Charter School adheres to the Americans with Disabilities Act. If you need special accommodations or more information about accessibility, please contact us at 707-935-4232. Every effort will be made to provide reasonable accommodations.

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

AGENDA

6:00 pm OPEN SESSION

CALL PUBLIC MEETING TO ORDER, ESTABLISH QUORUM

I. PUBLIC COMMENT

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

II. APPROVE THE AGENDA

Action

III. CONSENT CALENDAR

Action

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

A. Approval of Minutes for Board Meeting December 12, 2023

IV. GOVERNANCE

- A. New Director Search Process Action
 - 1. Job Description, including compensation
 - 2. Survey Questions
 - 3. Committee Formation: size, recruitment of members, meetings, tasks
 - 4. Timeline
 - 5. Other
- B. Adopt SARC (School Accountability Report Card) Action

V. FINANCE

- A. Monthly Budget Update Discussion
- B. State Budget Update Discussion
- C. Accept Audit Report Action

VI. STUDENT ACHIEVEMENT

- A. California School Dashboard Discussion

VII. PERSONNEL

- A. Personnel Changes Action

VIII. INFORMATION AND REPORTS

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

THE MEETING ADJOURNED AT _____

Sonoma Charter School

Regular Governing Board Meeting Minutes

Tuesday, December 12, 2023

6:00 pm Open Session

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

17202 Sonoma Highway, Sonoma, CA 95476

EITHER

Join Zoom meeting

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

Meeting ID: 217 695 2793 Passcode: x4rPsF

Sonoma Charter School adheres to the Americans with Disabilities Act. If you need special accommodations or more information about accessibility, please contact us at 707-935-4232. Every effort will be made to provide reasonable accommodations.

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

MINUTES

6:00 pm OPEN SESSION

CALLED PUBLIC MEETING TO ORDER at 6:01pm, ESTABLISHED QUORUM. Present: Board Members: Belli Skinner, Ashley Holladay, Cole Aviles, Ross Cannard, Greg Stubbs. Administration: Marc Elin, Director, Catherine Stone, Int. Superintendent

I. PUBLIC COMMENT

There was no public comment

II. APPROVED THE AGENDA

Moved: Cannard. Second: Aviles Vote: 4-0

III. CONSENT CALENDAR

Moved: Holladay. Second: Cannard Vote: 4-0

A. Approved Minutes for:

Board Meeting November 14, 2023

B. Approved Contracts

1. Marc Elin, for services November 27, 2023-June 30, 2024

2. Catherine Stone, increase in compensation for increased duties
3. ERHMS Counseling Contract (Educational Related Mental Health Services)

IV. GOVERNANCE

- A. Greg Stubbs was sworn in as Community Member of Board

- B. **New Director Search Process:** President Skinner outlined the search process for a new Director and the board discussed it. The process will include surveying staff and the school community about the qualities and characteristics they would like in the new Director. The results will inform the job description and the search for candidates. Nelson HR will assist with the search. Committees will be formed in the new year to help with the selection. The search will start in February and conclude at the end of March, with interviews in April, and selection in May, with the person starting on July 1.

- C. Change Next Meeting Date to January 16 instead of January 9, 2024

Moved: Cannard. Second: Stubbs Vote: 5-0

V. PROGRAMS AND FINANCES

- A. First Interim Budget updated based on budget adopted in June. At this point the budget is sound, however, the state has a significant deficit which will impact school funding.

- B. Adopted Resolution 03/2023-24 naming Elin as a Signatory on Revolving Account # 1140056795 and Field Trip Account # 1140069301.

Moved: Stubbs Second: Cannard Vote: 5-0

VI. PERSONNEL

- A. Personnel Changes were approved. Personnel are being moved around and/or hired.

Moved: Holladay. Second: Cannard Vote: 5-0

VII. INFORMATION AND REPORTS

- A. Staff Report: 5th grade went on a fieldtrip to Sugarloaf, the garden plan was completed, and middle school intramural basketball just ended. Kids are loving the sketch comedy elective.
- B. CCC Report: The Teddy Bear Tea was really beautiful and fun, the teachers loved being able to go; Spread the Love was successful; there will be a Read-a-thon over winter break, and 30th anniversary celebrations are being planned for spring.
- C. Director's Report: So far so good. Staff is settling in, and it's been a smooth transition.
- D. Superintendent's Report: Working on some of the bigger mandated reports and the audit looks good.
- E. Board Report: Looking for the next director

THE MEETING ADJOURNED AT 7:20pm

Director (Principal/Superintendent) of Sonoma Charter School

Salary: \$130,000 to \$160,000 depending on experience, health and dental benefits

Job Summary

- Director (Principal/Superintendent) for Sonoma Charter School serving 220 students in grades TK-8.
- SCS celebrates 30 years of innovative programs integrated with visual/performing arts and whole-child education practices.
- Director is the instructional leader responsible for the daily operation of the school, oversees special education, operations, budget, and other administrative functions.

Requirements / Qualifications

- Valid California Administrative Services Credential and California Teaching Credential or eligibility for proper authorization from the California Commission on Teacher Credentialing.
- Master's Degree (preferred)
- Minimum of three (3) years of successful teaching in addition to administrative experience with evidence of increasing responsibility. Prior principal and/or district office experience preferred.
- Is familiar with charter schools and charter school law.
- Proficiency in Spanish (desirable).

Application Elements:

- EdJoin Application
 - Letter of Intent
 - Resume
 - Three Letters of Recommendation
 - Copy of Transcripts (unofficial copies)
 - Copy of Credentials
-

Job Description:

The Principal/Superintendent serves as the educational leader and chief executive of the charter school; is responsible for direction of the instructional program, operation of the school plant, participation in staff and student activities, working with the Board, and exercising leadership in the community.

Skills in the Areas of:

- *Supervision and evaluation of site classified and certificated personnel.*
- *Human resources (desirable)*
- *Budget management (desirable)*
- *Educational leadership*
- *Special Education (desirable)*
- *State and Federal Programs, including LCAP, SARC, and other mandatory plans*
- *School Site organization*
- *Collaborative problem solving*
- *Community Involvement*
- *Public relations*
- *Board operations: meetings, Brown Act, agendas, etc.*

Essential Duties and Responsibilities include the following:

- Provides leadership to the staff in determining objectives and identifying school needs as the basis for developing long and short range plans for student achievement..
- Interprets and implements the School-approved curriculum program.
- Establishes an effective school administrative organization with clear line of responsibility and with the necessary delegation of authority.
- Identifies, provides, assigns, and coordinates in-service growth opportunities for teaching personnel within the school.
- Supervises and evaluates the performance of all assigned personnel in accordance with the School's adopted uniform guidelines for evaluation and assessment, recommends appropriate action in cases of substandard performances, and identifies and encourages individual teachers with leadership potential.
- Assigns all students in such a way as to encourage their optimum growth.
- Makes periodic appraisals of pupil progress.
- Develops school plans and organizational procedures for the health, safety, discipline, and conduct of students as established in School procedures.
- Plans, coordinates, and evaluates the total program of pupil services including guidance and counseling.
- Plans, supervises, and directs the business operation of the school in accordance with state law, District requirements, school policies and procedures.
- Makes plans for the most effective use of curriculum materials, instructional supplies, equipment, building facilities, and school grounds.
- Carries out a program of community relations as a means of interpreting and furthering school program through parent and other community organizations.
- Communicates effectively with teachers and classified employees in the school, and interprets and implements School policies.
- Serves as school officer in communication and negotiation with chartering district.
- Plans, coordinates, and reviews the work of resource teachers and special education staff, manages SEIS, attends IEPs, oversees Special education program.
- Carries on a human relations program in order to maintain high morale of the school staff.
- Understands the difference between charter schools and non-charter schools
- Performs other duties as assigned.

Supervisory Responsibilities:

- Directly supervises various non-supervisory employees.
- Carries out supervisory responsibilities in accordance with the organization's policies and applicable laws.
- Interviews, recommending the hiring and training of employees.
- Planning, assigning, and directing work.
- Appraising performance.
- Rewarding and disciplining employees.
- Addressing complaints and resolving problems.

DRAFT

Will be on Survey
Monkey



QUALITIES DESIRED IN THE NEW DIRECTOR

SONOMA CHARTER SCHOOL is searching for a new Director and is seeking community feedback. Your responses to this survey are critical to help identify the qualities that are most important to the community and will help inform the Board on its final selection. **Please complete by Jan. XX 2024.**

Who do you primarily represent? <i>(Please choose only one)</i>					
<input type="checkbox"/>	Parent/Guardian	<input type="checkbox"/>	School Staff	<input type="checkbox"/>	Community/Business Partner
<input type="checkbox"/>	Student	<input type="checkbox"/>	Non-School Staff	<input type="checkbox"/>	Other
<input type="checkbox"/>	Classroom Teacher	<input type="checkbox"/>	Community Member/Taxpayer		

QUALITIES DESIRED

Instructions: Please read each of the following statements before selecting 10 of the qualities that are most important to you in a new superintendent. Place an X in the box next to your selection.

Please select only 10.

1. Is willing to consider different perspectives before making decisions.
2. Has experience as a teacher.
3. Is a "people person" - approachable, friendly
4. Demonstrates ability to work cooperatively with the Board of Trustees and keep them informed.
5. Is a strong communicator; speaking, listening and writing.
6. Understands charter schools and is able to advocate for the school.
7. Demonstrates a commitment to the community by working with a broad range of community groups and organizations.
8. Demonstrates a deep understanding of student achievement and how it impacts teaching practices and student learning.
9. Demonstrates the ability to enhance student performance and narrow achievement gaps between student groups.
10. Is able to bring people together who have different viewpoints.
11. Is strongly committed to putting students first in all decisions.

- 12 ~~10~~. Demonstrates ability to increase enrollment through marketing, innovative recruitment and quality programming.
- 13 ~~11~~. Has successful experience including others in planning and decision-making.
- 14 ~~12~~. Is knowledgeable of the importance of arts instruction and experience.
- 15 ~~13~~. Has experience in the management of district resources and knowledge of budget procedures.
- 16 ~~14~~. Ability to present a positive image of the district to the public and media.
- 17 ~~15~~. Has been a principal or has worked in a senior leadership position in a school district.
- 18 ~~16~~. Is capable of developing both short and long-term district goals.
- 19 ~~17~~. Can make challenging decisions that may not be popular with everyone.
- 20 ~~18~~. Demonstrates a deep understanding of special education that meets the individualized needs of each student.
- 21 ~~19~~. Promotes a positive school climate to ensure a safe learning environment.
- 22 ~~20~~. Provides leadership in the planning, implementation, and assessment of relevant professional development for all staff members.
- 23 ~~21~~. Demonstrates ability to engage families and increase involvement in their child's education.
- 24 ~~22~~. Is able to manage the school budget.
- 25 ~~23~~. Is comfortable leading new and innovative strategic plans for the school.
- 26 ~~24~~. Has the ability to develop and maintain relationships between business and community partners.
- 27 ~~25~~. Makes recommendations and decisions that are based on data.
- 28 ~~26~~. Has knowledge of emerging research and best practices in curriculum and instruction.
- 29 ~~27~~. Other _____

School Accountability Report Card Reported Using Data from the 2022–23 School Year

California Department of Education

For ...School

Address:
Principal:

Phone:
Grade Span:

By February 1 of each year, every school in California is required by state law to publish a School Accountability Report Card (SARC). The SARC contains information about the condition and performance of each California public school. Under the Local Control Funding Formula (LCFF) all local educational agencies (LEAs) are required to prepare a Local Control and Accountability Plan (LCAP), which describes how they intend to meet annual school-specific goals for all pupils, with specific activities to address state and local priorities. Additionally, data reported in an LCAP is to be consistent with data reported in the SARC.

- For more information about SARC requirements and access to prior year reports, see the California Department of Education (CDE) SARC web page at <https://www.cde.ca.gov/ta/ac/sa/>.
- For more information about the LCFF or the LCAP, see the CDE LCFF web page at <https://www.cde.ca.gov/fg/aa/lc/>.
- For additional information about the school, parents/guardians and community members should contact the school principal or the district office.

DataQuest

DataQuest is an online data tool located on the CDE DataQuest web page at <https://dq.cde.ca.gov/dataquest/> that contains additional information about this school and comparisons of the school to the district and the county. Specifically, DataQuest is a dynamic system that provides reports for accountability (e.g., test data, enrollment, high school graduates, dropouts, course enrollments, staffing, and data regarding English learners).

California School Dashboard

The California School Dashboard (Dashboard) <https://www.caschooldashboard.org/> reflects California's new accountability and continuous improvement system and provides information about how LEAs and schools are meeting the needs of California's diverse student population. The Dashboard contains reports that display the performance of LEAs, schools, and student groups on a set of state and local measures to assist in identifying strengths, challenges, and areas in need of improvement.

Internet Access

Internet access is available at public libraries and other locations that are publicly accessible (e.g., the California State Library). Access to the Internet at libraries and public locations is generally provided on a first-come, first-served basis. Other use restrictions may include the hours of operation, the length of time that a workstation may be used (depending on availability), the types of software programs available on a workstation, and the ability to print documents.

Throughout this document the letters DPL refer to data provided by the LEA, and the letters DPC refer to data provided by the CDE.



Sonoma Charter School

Monthly Financial Presentation – December 2023



December Highlights

Highlights

- Forecast surplus dropping near breakeven, fund balance declining near 10%, supported by AMIM grant.
- P-1 enrollment and attendance below budget, ADA 196, rate near 90%.
- Future state funding projected flat (.76% COLA forecast, cash deferrals and grant reductions possible.)

<i>Financial Snapshot</i>			
	Forecast	Budget	Fav/(Unf)
Enrollment	215	225	(10)
ADA	193.5	209.3	(15.8)
Attendance Rate	90.0%	93.0%	-3.0%
Revenue	2,847,401	3,020,941	(173,540)
Expenses	2,840,378	2,804,616	35,762
Surplus (Deficit)	7,023	216,325	(209,302)
Beginning Fund Balance	306,273	306,273	
Ending Fund Balance	313,296	522,598	(209,302)
<i>Min recommended (15%)</i>	11%	19%	
	426,057		

Compliance and Reporting

- 2022/23 annual audit completed.
- SARC is due February 1st.
- Second interim report (Jan) will be approved in Mar.

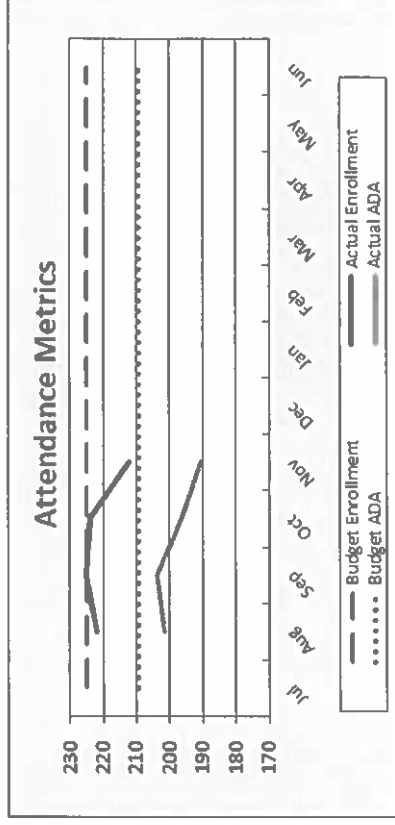


Attendance Data and Metrics

Enrollment and Per Pupil Data

Enrollment & Per Pupil Data			
	Actual	Forecast	Budget
Average Enrollment	221	215	225
ADA	198	194	209
Attendance Rate	89.8%	90.0%	93.0%
Unduplicated %		44.0%	44.0%
Revenue per ADA		\$14,715	\$14,437
Expenses per ADA		\$14,679	\$13,403

Attendance Metrics



P-1 ADA 196.39, declining in Oct and Nov, attendance rate near 90%.

Forecast P-2 ADA 193.5, rolling UPP 44%.

LCFF is calculated at \$11,770+ per ADA.

Revenue

- December Updates
 - Revenue forecast below 1st interim (\$185K) due to declining ADA.
 - Forecast includes \$53K AMIM, \$29K Prop 28 Arts and Music.
 - Future budgets forecast \$2.9 million revenue at 225 enrollment (approx. \$13K/ADA).

	Year-to-Date			Annual/Full Year		
	Actual	Budget	Fav/(Unf)	Forecast	Budget	Fav/(Unf)
Revenue						
State Aid-Rev Limit	\$ 965,194	\$ 965,195	\$ (1)	\$ 2,278,237	\$ 2,463,509	\$ (185,272)
Federal Revenue	-	16,836	(16,836)	68,046	68,046	-
Other State Revenue	128,728	143,500	(14,773)	444,703	432,970	11,733
Other Local Revenue	19,496	26,765	(7,269)	56,416	56,416	-
Total Revenue	\$ 1,113,418	\$ 1,152,295	\$ (38,878)	\$ 2,847,401	\$ 3,020,941	\$ (173,540)

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



Expenses

- **December Updates – expenses exceeding 1st interim**
 - Salaries & Benefits – Increased hourly support, currently (\$53K) over budget, may increase.
 - Books & Supplies – Increased instructional materials (\$16K).
 - Planning – budget \$2.8 million and 225 enrolled to build stability.
 - Planning – Revenue growth forecast (.76%) lower than annual expense COLA (3%).

	Year-to-Date		
	Actual	Budget	Fav/(Unf)
Expenses			
Certificated Salaries	\$ 454,913	\$ 451,561	\$ (3,352)
Classified Salaries	287,290	265,482	(21,809)
Benefits	225,973	238,013	12,040
Books and Supplies	87,712	85,977	(1,735)
Subagreement Services	20,979	43,092	22,114
Operations	65,367	68,230	2,863
Facilities	12,106	11,434	(671)
Professional Services	145,753	125,533	(20,219)
Depreciation	3,098	3,099	1
Interest	-	-	-
Total Expenses	\$ 1,303,190	\$ 1,292,421	\$ (10,769)

	Annual/Full Year		
	Forecast	Budget	Fav/(Unf)
	\$ 958,545	\$ 980,569	\$ 22,023
	611,511	558,964	(52,548)
	514,961	528,202	13,241
	149,169	133,469	(15,700)
	109,433	109,433	-
	94,573	94,236	(337)
	25,086	25,086	-
	370,901	368,459	(2,442)
	6,198	6,199	1
	-	-	-
	\$ 2,840,378	\$ 2,804,616	\$ (35,761)

Surplus / (Deficit) & Fund Balance

- Forecast gain near breakeven \$7K.
- Fund balance forecast **\$313K**, 11% expenses, falling below goal 15%+.
- Future forecast flat revenue, challenges to build surplus.

Total Surplus(Deficit)

Beginning Fund Balance

Ending Fund Balance

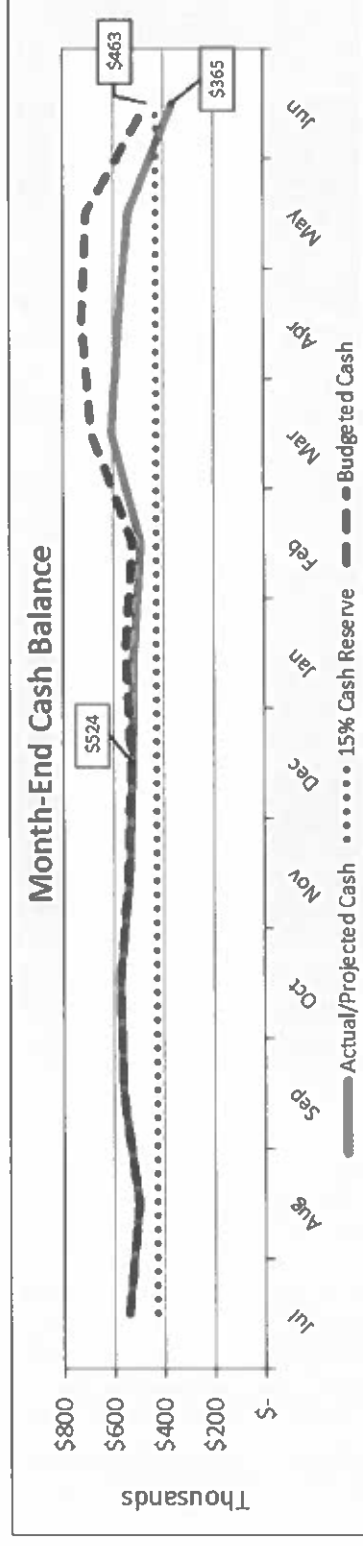
As a % of Annual Expenses

	Year-to-Date		Fav/(Unf)
	Actual	Budget	
\$ (189,772)	\$ (140,126)	\$ (49,647)	
306,273	306,273		
\$ 116,501	\$ 166,147		
4.1%	5.9%		

	Annual/Full Year		Fav/(Unf)
	Forecast	Budget	
\$ 7,023	\$ 216,325	\$ (209,301)	
306,273	306,273		
\$ 313,296	\$ 522,598		
11.0%	18.6%		

Cash Balance

- Current cash is **\$524K**.
- Cash strengthened by advance state grants (AMIM, ELOP).
- Breakeven budget will result in declining cash as prior year receipts are recognized (ELOP, AMIM).
- State budget may implement cash deferrals, weakening cash position.



Compliance Deadlines (next 60 days)



Area	Due Date	Description	Completed By	Board Must Approve	Signature Required	Additional Information
DATA	Set by Authorizer (by Jan 17)	Principal Apportionment P1 - The First Principal attendance period, designated P-1, is the attendance count for all full school months during the period from July 1 through the last school month that ends on or before December 31 of the FY, and is used by the CDE to compute the P-1 Apportionment. Attendance data collected within the P-1 reporting date range must be uploaded into the state's Principal Apportionment Data Collection portal.	Charter Impact with SCS support	No	Yes	https://www.cde.ca.gov/fg/fg/ps/
DATA	Jan-02	CALPADS - Fall 2 Submission Window opens - Information will be used by the US Department of Education and the California Department of Education to gain insights into student course enrollments, services rendered in support of school's English Learner population, staff assignments and full-time equivalent levels. The reported data represent a snapshot of a school's status in the previously listed areas per Census Day, October 4, 2023. Schools have until March 1, 2024 to certified data. IMPORTANT: Fall 2 Staff assignment data will be referenced by the Commission on Teacher Credentialing (CTC) for accountability purposes. CTC will cross reference teachers' credential information with the courses/sections they are assigned to teach. CTC will report misassignments/discrepancies to your charter authorizer.	Charter Impact submits with data provided by SCS	No	No	https://www.cde.ca.gov/fg/fg/ps/cj/jr/ptcalendar.asp
FINANCE	Jan-12	Federal Stimulus Reporting - Local educational agencies (LEAs) are required to report to the California Department of Education (CDE) on funds received through the CARES Act, the CRSA Act, and the ARP (ESSER I, GEER, ESSER II, ESSER III). LEAs are required to report status of funds for the period October 1, 2023 - December 31, 2023.	Charter Impact with SCS support	No	No	https://www.cde.ca.gov/fg/fg/cj/reporting.asp
FINANCE	Jan-15	Consolidated Application (ConApp) reporting - Winter - The ConApp is used by the CDE to distribute categorical funds from various state and federal programs to county offices, school districts, and direct-funded charter schools throughout California. The winter release is submitted in January of each year and contains the LEA's entitlements for each funded program.	Charter Impact	No	No	https://www.cde.ca.gov/fg/fg/aa/co/cars.asp
FINANCE	Jan-17	Mid-Year Expenditure Report due to SELPA - Interim financial reporting for actuals through December 31 are due to El Dorado Charter SELPA.	Charter Impact	No	No	http://charterselpa.org/fiscal/
FINANCE	Jan-19	SELPA ADA/Enrollment report #2 - Interim financial reporting due to El Dorado Charter SELPA.	Charter Impact	No	No	http://charterselpa.org/fiscal/
DATA	Jan-26	CALPADS - Fall 1 Amendment deadline - Final opportunity to review and correct your certified CALPADS - Fall 1 student data. Students' program eligibility information associated with lunch, special education, homeless, English language learner, school enrollment and graduation statuses will be submitted to the CDE. This data will be used in CDE's CA Dashboard calculations and determine access to funding such as student meal reimbursements and unduplicated count factors.	Charter Impact submits with data provided by SCS	No	No	https://www.cde.ca.gov/fg/fg/ps/cj/jr/ptcalendar.asp
FINANCE	Jan-31	Federal Cash Management - Period 3 - The Title I, Part A; Title I, Part D, Subpart 2; Title II, Part A; Title III EL; Title III Immigrant; and Title IV, Part A programs under the Elementary and Secondary Education Act of 1965 (ESEA), as amended by the ESSA, will utilize the Federal Cash Management program. Charter schools that are awarded a grant under any of these programs must submit the CVMDC report for a particular quarter in order to receive an apportionment for that quarter; CDE will apportion funds to LEAs whose cash balance is below a certain threshold.	Charter Impact	No	No	https://www.cde.ca.gov/fg/fg/aa/cvm/
FINANCE	TBD	Federal Stimulus Annual Report - Local educational agencies (LEAs) are required to report to the California Department of Education (CDE) on funds received through the CARES Act, the CRSA Act, and the ARP. (ESSER I, GEER, ESSER II, ESSER III). LEAs are required to report status of funds for the period July 1, 2022 - June 30, 2023.	Charter Impact with SCS support	No	No	https://www.cde.ca.gov/fg/fg/cj/annualreporthelp.asp

Compliance Deadlines (next 60 days)



Area	Due Date	Description	Completed By	Board Must Approve	Signature Required	Additional Information
DATA	Feb-01	School Accountability Report Card - All public schools in California are required to prepare an annual SARC (2022/23). SARCs are intended to provide the public with important information about each public school and to communicate a school's progress in achieving its goals. EC Section 35256 requires LEA governing boards to approve SARCs for publications.	SCS	Yes	No	https://www.cde.ca.gov/ta/arc/ta/
FINANCE	Feb-09	2023-24 California Community Schools Partnership Program: Implementation Grant - CSPP Implementation Grant (Cohort 3) funds are to be used to support the establishment of new community schools and/or the expansion or continuation of existing community schools. A community school is a "whole-child" school improvement strategy where the local educational agency and school(s) work closely with teachers, students, and families. Community schools partner with community agencies and local government to align community resources to improve student outcomes.	SCS with Charter Impact Support	No	Yes	https://www.cde.ca.gov/ta/profile.asp?id=6159
FINANCE	Feb-20	Certification of the First Principal Apportionment - The Principal Apportionment includes funding for the Local Control Funding Formula, the primary source of an LEA's general purpose funding; Special Education (AB 602); and funding for several other programs. The First Principal Apportionment (P-1), certified by February 20, is based on the first period data that LEAs report to CDE in November through January. P-1 supersedes the Advance Apportionment calculations and establishes each LEA's monthly state aid payment for February through May.	FYI	No	No	https://www.cde.ca.gov/ta/aa/aa/
DATA	Feb-26	CRDC - 2023-24 Submission Window (Dec 11, 2023-Feb 26, 2024) - The CRDC collects key information on civil rights indicators, including student enrollment and educational programs and services, most of which is disaggregated by race and ethnicity, sex, limited English proficiency, and disability status.	Charter Impact submits with data provided by SCS	No	No	https://crdc.comunities.ed.gov/#program
FINANCE	Feb-28	E-Rate FCC Form 470 Due date (FY2024) - To request bids for service, applicants certify an FCC Form 470 in the E-rate Productivity Center (EPC). This is a formal process to identify and request the products and services you need so that potential service providers can review your requests and submit bids. The FCC Form 470 must be certified in EPC at least 28 days before the close of the filing window. February 28, 2024 is the deadline to certify an FY2023 FCC Form 470 and still be able to certify an FCC Form 471 within the FY2024 filing window.	SCS	No	No	https://www.usfc.org/s/tools/forms/
FINANCE	Set by Authorizer (by Mar 15)	2nd Interim Financial Report - Local educational agencies (LEAs) are required to file two reports during a fiscal year (interim reports) on the status of the LEA's financial health. The first interim report is due December 15 for the period ending October 31. The second is due March 15 for the period ending January 31.	Charter Impact	Yes	Yes	https://www.cde.ca.gov/ta/interim/ta/ia.asp

Appendices

As of December 31, 2023

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

Sonoma Charter School

**Financial Package
December 31, 2023**

Presented by:



Sonoma Charter School
Monthly Cash Flow/Forecast FY23-24
 Revised 01/10/24

Actuals Through: 1/1/2024
 ADA = 193.50



	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Year-End Accruals	Annual Forecast	1st-Interim Budget Total	Favorable / (Unfav.)
Revenues																
State Aid - Revenue Limit																
8011 LCF State Aid	16,813	16,813	30,265	30,265	30,265	30,265	30,265	32,543	32,543	32,543	32,543	31,182	346,305	346,305	374,328	(28,022)
8012 Education Protection Account	-	-	9,628	-	9,627	-	9,627	-	9,820	-	-	-	9,626	38,700	41,850	(3,150)
8096 In Lieu of Property Taxes	113,036	113,036	226,072	150,715	150,715	150,715	150,715	150,715	216,275	138,137	138,137	138,137	1,833,231	2,047,331	2,047,331	(154,100)
	16,813	129,849	265,965	180,980	180,980	190,607	180,980	183,258	318,637	170,681	170,681	169,319	2,278,237	2,463,509	(185,272)	
Federal Revenue																
8181 Special Education - Entitlement	-	-	-	-	-	-	-	-	-	-	-	-	27,300	27,300	-	-
8290 Title I, Part A - Basic Low Income	-	-	-	-	-	-	-	-	6,649	-	-	-	19,948	26,597	26,597	-
8291 Title II, Part A - Teacher Quality	-	-	-	-	-	-	-	-	1,037	-	-	-	3,112	4,149	4,149	-
8293 Title IV, Part A	-	-	-	-	-	-	-	-	2,580	-	-	-	7,500	10,000	10,000	-
	-	-	-	-	-	-	-	-	10,187	-	-	-	57,860	64,946	64,946	-
Other State Revenue																
8311 State Special Education	8,196	8,196	14,754	14,754	14,754	14,754	29,108	15,777	15,777	15,777	15,777	-	166,561	180,118	(13,557)	
8550 Mandated Cost	-	-	-	-	-	3,804	-	-	-	-	-	-	3,804	3,804	3,822	(18)
8560 State Lottery	-	-	-	-	-	-	11,409	-	-	11,409	-	-	45,860	49,592	(3,733)	
8598 Prior Year Revenue	779	779	(422)	(31)	-	-	-	-	-	-	-	-	(453)	49,592	(453)	
8599 Other State Revenue	8,975	8,975	15,734	73,682	16,156	5,206	42,319	17,179	17,179	28,588	17,179	157,198	228,932	199,891	29,041	
	8,975	8,975	15,734	73,682	16,156	5,206	42,319	17,179	17,179	28,588	17,179	157,198	444,703	432,970	11,733	
Other Local Revenue																
8660 Interest Revenue	116	116	116	116	-	242	6,153	6,153	6,153	6,153	6,153	6,153	1,416	1,416	1,416	-
8699 School Fundraising	-	-	15,000	-	2,373	-	-	-	-	-	-	-	37,627	40,000	40,000	(2,373)
8980 Contributions, Unrestricted	116	116	15,116	1,532	2,373	242	6,153	6,153	6,153	6,153	6,153	6,153	56,436	56,416	20	
	25,904	138,940	296,815	256,194	199,509	196,055	229,452	206,591	352,157	205,422	194,013	332,671	2,867,401	3,020,941	(173,540)	
Total Revenue																
	16,813	129,849	265,965	180,980	180,980	190,607	180,980	183,258	318,637	170,681	170,681	169,319	2,278,237	2,463,509	(185,272)	
Expenses																
Certificated Salaries																
1000 Certificated Salaries - SPED	2,364	2,364	10,451	2,364	5,060	5,060	6,091	6,091	6,091	6,091	6,091	6,091	61,845	61,845	15,180	(46,665)
1100 Teachers' Salaries	62,846	62,846	64,859	63,852	63,852	56,157	62,312	62,312	62,312	62,312	62,312	62,312	685,437	738,779	53,342	
1170 Teachers' Substitute Hours	2,624	2,624	5,216	(334)	3,876	3,885	2,052	2,052	2,052	2,052	2,052	2,052	27,500	23,923	3,657	
1175 Teachers' Extra Duty/Stipends	-	-	-	228	3,404	(1,216)	455	455	455	455	455	455	5,142	3,864	1,278	
1200 Pupil Support Salaries	-	-	-	-	-	-	2,562	2,562	2,562	2,562	2,562	2,562	15,369	20,492	5,123	
1300 Administrators' Salaries	12,563	12,563	12,563	12,563	27,594	4,476	8,333	8,333	8,333	8,333	8,333	8,333	132,320	140,750	18,430	
1900 Other Certificated Salaries	1,275	1,275	4,158	4,218	5,495	2,899	2,562	2,562	2,562	2,562	2,562	2,562	30,852	21,581	9,271	
	12,563	81,672	97,246	82,891	109,281	71,260	84,366	84,366	84,366	84,366	84,366	81,804	958,445	980,569	(22,123)	
Classified Salaries																
2100 Instructional Salaries	23,756	23,756	63,048	40,072	51,258	41,388	39,347	39,347	39,347	39,347	39,347	39,347	455,601	400,664	54,937	
2200 Support Salaries	1,583	1,253	3,273	552	851	744	5,123	5,123	5,123	5,123	5,123	5,123	36,994	47,645	8,651	
2300 Classified Administrators' Salaries	5,642	8,347	10,864	9,265	10,037	9,313	8,204	8,204	8,204	8,204	8,204	8,204	102,689	99,746	(2,943)	
2400 Clerical and Office Staff Salaries	7,225	33,355	77,185	49,889	62,146	57,490	54,037	54,037	54,037	54,037	54,037	54,037	611,511	558,964	52,548	
2900 Other Classified Salaries	1,922	15,054	15,534	15,365	16,790	8,985	15,741	15,741	15,741	15,741	15,741	15,263	167,628	183,659	16,041	
3101 STRS	1,644	7,092	17,409	10,865	13,742	12,850	14,147	14,147	14,147	14,147	14,147	14,147	148,483	138,559	(9,924)	
3202 PERs	444	1,850	4,706	2,639	3,638	3,083	3,287	3,287	3,287	3,287	3,287	3,287	36,005	33,238	(2,847)	
3301 OASDI	284	1,662	2,524	1,920	2,479	1,860	1,964	1,964	1,964	1,964	1,964	1,927	22,475	22,212	(262)	
3311 Medicare	12,284	6,503	10,021	5,824	9,219	11,078	9,917	9,917	9,917	9,917	9,917	9,917	114,429	119,652	5,204	
3401 Health and Welfare	(227)	57	48	70	120	64	1,928	1,542	771	386	386	386	5,530	5,781	250	
3501 State Unemployment	-	-	-	-	-	-	2,302	2,302	2,302	2,302	2,302	2,302	20,341	25,121	4,780	
3601 Workers' Compensation	16,351	32,219	50,242	43,252	45,988	37,321	49,285	48,900	48,129	47,743	47,743	47,187	528,202	528,202	-	
	16,351	32,219	50,242	43,252	45,988	37,321	49,285	48,900	48,129	47,743	47,743	47,187	528,202	528,202	-	

Sonoma Charter School
Monthly Cash Flow/Forecast FY23-24
 Revised 01/10/24

Actuals Through 1/1/2024
 ADA = 193.50



	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Year-End Accruals	Annual Forecast	1st Interim Budget Total	Favorable / (Unfavorable)
Cash Flow Adjustments																
Monthly Surplus (Deficit)	(35,985)	(112,595)	30,280	23,235	(73,690)	(21,038)	(16,902)	(39,378)	106,959	(39,391)	(50,799)	22,629	213,678	7,024		
Cash flows from operating activities																
Depreciation/Amortization	516	516	516	516	516	516	517	517	517	517	517	517	-	6,198		
Public Funding Receivables	182,893	1,539	8,104	12,135	11,020	-	-	-	-	-	-	29,802	(213,678)	31,815		
Grants and Contributions Rec.	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Due To/From Related Parties	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Prepaid Expenses	21,168	(4,066)	4,430	(3,677)	(1,356)	1,356	-	-	-	-	-	-	-	17,855		
Accounts Payable	(16,238)	(8,068)	(2,707)	-	-	-	-	-	-	-	-	-	-	(27,013)		
Accrued Expenses	(110,067)	73,129	33,854	(31,069)	15,562	(7,151)	-	-	-	-	-	(58,045)	-	(83,787)		
Deferred Revenue	6,301	6,301	(3,659)	11,341	11,341	11,341	11,341	11,341	11,341	11,341	11,341	(172,570)	-	(73,259)		
Due to Beneficiary	(6)	193	(6,905)	34	(1,367)	53	-	-	-	-	-	-	-	(7,997)		
Cash flows from investing activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Purchases of Prop. And Equip.	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Cash flows from financing activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Proceeds/(Payments) on Debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total Change in Cash	48,583	(43,052)	63,914	12,517	(37,974)	(14,901)	(5,045)	(27,520)	118,816	(27,533)	(38,941)	(178,067)				
Cash, Beginning of Month	494,543	543,126	500,074	563,988	576,505	538,531	523,630	518,585	491,064	609,881	582,348	543,407				
Cash, End of Month	543,126	500,074	563,988	576,505	538,531	523,630	518,585	491,064	609,881	582,348	543,407	365,340				

Sonoma Charter School
Statement of Financial Position

December 31, 2023

	Current Balance	Beginning Year Balance	YTD Change	YTD % Change
Assets				
Current Assets				
Cash & Cash Equivalents	\$ 523,630	\$ 494,543	\$ 29,087	6%
Public Funding Receivables	29,802	245,493	(215,691)	-88%
Prepaid Expenses	11,841	29,696	(17,855)	-60%
Total Current Assets	565,273	769,732	(204,460)	-27%
Long-Term Assets				
Property & Equipment, Net	24,785	27,883	(3,098)	-11%
Total Long Term Assets	24,785	27,883	(3,098)	-11%
Total Assets	\$ 590,058	\$ 797,616	\$ (207,558)	-26%
Liabilities				
Current Liabilities				
Accounts Payable	\$ -	\$ 27,013	\$ (27,013)	-100%
Accrued Liabilities	131,986	157,728	(25,742)	-16%
Deferred Revenue	314,652	271,686	42,966	16%
Other Current Liabilities	26,919	34,916	(7,997)	-23%
Total Current Liabilities	473,557	491,343	(17,786)	-4%
Total Liabilities	473,557	491,343	(17,786)	-4%
Total Net Assets	116,501	306,273	(189,772)	-62%
Total Liabilities and Net Assets	\$ 590,058	\$ 797,616	\$ (207,558)	-26%

Sonoma Charter School

Statement of Cash Flows

For the period ended December 31, 2023

	Month Ended 12/31/23	YTD Ended 12/31/23
Cash Flows from Operating Activities		
Change in Net Assets	\$ (21,018)	\$ (189,772)
Adjustments to reconcile change in net assets to net cash flows from operating activities:		
Depreciation	516	3,098
Decrease/(Increase) in Operating Assets:		
Public Funding Receivables	-	215,691
Prepaid Expenses	1,356	17,855
Accounts Payable	-	(27,013)
Accrued Expenses	(7,151)	(25,742)
Deferred Revenue	11,341	42,966
Other Liabilities	53	(7,997)
Total Cash Flows from Operating Activities	(14,901)	29,087
Change in Cash & Cash Equivalents	(14,901)	29,087
Cash & Cash Equivalents, Beginning of Period	538,531	494,543
Cash and Cash Equivalents, End of Period	\$ 523,630	\$ 523,630

Sonoma Charter School
Accounts Payable Aging

December 31, 2023

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

Total Outstanding Invoices \$ - \$ - \$ - \$ - \$ - \$ -

Sonoma Charter School

Check Register

For the period ended December 31, 2023

Check Number	Vendor Name	Check Date	Check Amount
11069	Houghton Mifflin Company	12/4/2023	\$ 97.11
11070	Sonoma County Office of Education/ North Coast School of Education	12/7/2023	23,648.95
11071	Sonoma County Office of Education/ North Coast School of Education	12/7/2023	15,555.15
11072	AT&T	12/8/2023	168.47
11073	AT&T	12/8/2023	59.06
11074	Elizabeth Jones	12/8/2023	1,716.67
11075	Purchase Power	12/8/2023	21.86
11076	Sonoma Valley Family Therapy	12/8/2023	1,920.00
11077	American Reading Company	12/15/2023	1,740.00
11078	Brenda Baskerville-Graff	12/15/2023	1,800.00
11079	CaliforniaChoice Benefit Administrators	12/15/2023	8,850.54
11080	CharacterStrong, LLC	12/15/2023	699.00
11081	Charter Impact Inc.	12/15/2023	6,576.24
11082	Educational Dental Group Enterprise	12/15/2023	925.00
11083	Elan Financial Services	12/15/2023	4,532.42
11084	Laurelle Anspach	12/15/2023	1,518.75
11085	Maria Gregory	12/15/2023	4,920.00
11086	Parsons Lumber & Hardware Co.	12/15/2023	21.67
11087	Pitney Bowes Inc	12/15/2023	178.91
11088	Rachelle Engebret	12/15/2023	106.01
11089	Recology Sonoma Marin	12/15/2023	662.93
11090	T-Mobile	12/15/2023	158.12
11091	US Omni & TSACG Compliance Services	12/15/2023	150.00
11092	WageWorks, Inc.	12/15/2023	100.00
11093	Xerox Financial Services	12/15/2023	2,173.88
11094	Edna Ruby Hernandez	12/22/2023	485.53
11095	Department of Justice	12/22/2023	128.00
11096	Edna Ruby Hernandez	12/22/2023	34.00
11097	Elizabeth Jones	12/22/2023	1,996.00
11098	Fishman Supply Co.	12/22/2023	546.06
11099	Inland Business Systems	12/22/2023	1,404.33
11100	Lexia Learning Systems LLC	12/22/2023	6,000.00
11101	Lupe's Building Maintenance Service	12/22/2023	6,589.00
11102	PG&E	12/22/2023	537.43
11103	Redwood Pediatric Therapy Assoc.	12/22/2023	2,249.61
11104	Sonoma County Office of Education/ North Coast School of Education	12/22/2023	54.25
11105	Sonoma Valley Family Therapy	12/22/2023	960.00
ACH	Elan Financial Services	12/4/2023	15.25
ACH	Elan Financial Services	12/5/2023	9.95
ACH	Elan Financial Services	12/5/2023	14.95
ACH	Flex	12/31/2023	<u>25.00</u>

Total Disbursements Issued in December **\$ 99,350.10**

State Budget Update - January 16, 2024

Information Source	State Budget Deficit	Impact on Schools
Legislative Analyst	\$68 billion	Possible deferrals of revenue for May and June Schools may need to borrow money to cover expenses Significant layoffs of employees 0% COLA
Governor	\$35 billion	0.75 COLA instead of 3+% Try to hold schools harmless *Read "Rainy Day Fund..."
Reality	Somewhere in between Waiting for final tax rev amt School lobby is powerful: CTA, NEA, CSBA, ACSA, PTO Many competing demands	Prepare for worst, hope for best CONSERVE CASH

Timeline

- January - Governor's Budget Proposal
- Feb. - May - Negotiations between legislature and Governor
- May - Governor's May Revise based on actual deficit numbers and negotiations
- May Revise School Budget recommendations from School Services and CI
- May-June - More negotiations
- June - Schools adopt their budgets
- July 1 - Budget adoption



SCHOOL FINANCE

Rainy day fund would bail out schools, community colleges in Newsom's 2024-25 state budget

5% promised funding hikes for UC, CSU would be deferred for a year



JOHN FENSTERWALD

PUBLISHED JANUARY 10, 2024

6 COMMENTS



REPUBLISH



Gov. Gavin Newsom discusses his proposed state budget for the 2024-2025 fiscal year, during a news conference in Sacramento on Jan. 10, 2024.

Credit: Office of the Governor

Gov. Gavin Newsom would protect schools and community colleges from the brunt of an \$11.3 billion projected drop in state revenue for education, under a proposed 2024-25 state budget he released on Wednesday. The budget calls for covering all current levels of funding and existing commitments for new and expanded programs, plus a less than 1% cost-of-living increase for next year.

The three-year decline in revenue, both for schools and the overall \$38.7 billion in the state general fund, is \$30 billion less than the Legislative Analyst's Office had projected a month ago, easing the burden of balancing the budget and avoiding the possibility of drastic budget cuts or late payments — at least for community colleges and TK-12.

However, Newsom is proposing to defer the promised 5% increases in revenue to both the University of California and California State University systems. UC and



“We are deferring but not delaying, and there’s a distinction in the law that will allow UC and CSU just for one year to be able to borrow against that commitment,” Newsom said.

Newsom would protect schools and community colleges by withdrawing about \$7 billion from the \$10.8 billion TK-14 rainy day fund to cover the current year’s shortfall and meet the minimum obligation in 2024-25. The state would not seek reimbursement for what turned out to be funding above the minimum Proposition 98 statutory obligation for the prior two years.

Proposition 98 is the funding formula determining the portion of the state’s general fund that must be spent on TK-12 and community colleges. With the addition of transitional kindergarten, that share will rise about one percentage point to 39.5% of the general fund. In 2024-25, Proposition 98 funds will be \$109.1 billion. That would be about \$3.5 billion more than the revised projection for 2023-24, reflecting expectations of improved state revenues in the next fiscal year.



Funding under Proposition 98, which determines how much of the state General Fund goes to TK-12 and community colleges, is lower than what was appropriated in June, 2022 and will not fully recover in 2024-25. (dollars in billions)

see next page

Source: [Legislative Analyst's Office and California Department of Finance; 2024-25 Governor's Budget Summary](#) •
Graphic by Yuxuan Xie

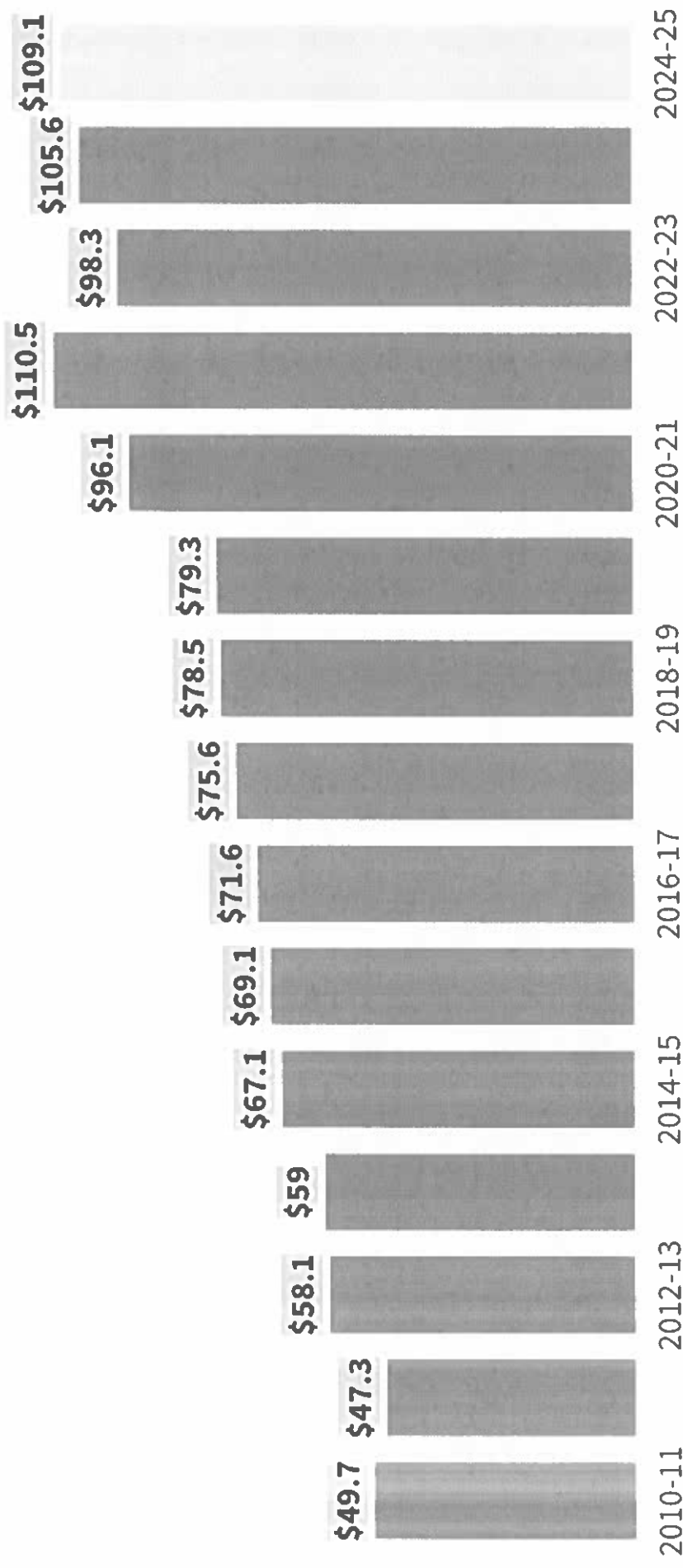
EdSource

The Legislature was handicapped when it passed the 2023-24 budget last June. There were indications but no hard numbers that economic conditions were worsening, because the deadline for paying state and federal income taxes had been extended from April 15 to Oct. 16 in response to massive flooding last winter. As it turned out, state revenues had fallen sharply from slower home sales, a drop in new startups in Silicon Valley, and declining income of the top 1% of earners, who contribute 50% of the personal income tax receipts.

But with the stock market rebounding since then, Newsom said more optimistic revenue projections for next year and savings in state government operations would account for two-thirds of the difference between the state Department of Finance revenue projections and the [legislative analyst's forecast](#). A remedy for dealing with a two-year, \$10-plus billion drop in Proposition 98 funding would account for the rest of the disparity. In a news conference, Newsom chided the “ready, fire, aim” projections of the news media and others for assuming a more dire financial outlook without the latest data.

Funding for California K-12 schools and community colleges

Funding under Proposition 98, which determines how much of the state General Fund goes to TK-12 and community colleges, is lower than what was appropriated in June, 2022 and will not fully recover in 2024-25. (dollars in billions)



Source: [Legislative Analyst's Office and California Department of Finance; 2024-25 Governor's Budget Summary](#).

Graphic by Yuxuan Xie



the 1% inflation adjustment for 2024-25 will not cover cost increases and, for some districts, negotiated staff raises. Districts are receiving an 8% cost-of-living adjustment this year, down from a 13% bump in 2022-23.

Proposition 98 funding change from 2022-23 to 2024-25

dollars in billions

2022-23	\$110.4	Funding level enacted by the Legislature in June 2022
2022-23	\$98.3	Updated funding level, based on revised revenue in January 2024
2023-24	\$108.3	Funding level enacted by the Legislature in June 2023
2023-24	\$105.6	Updated funding level based on revised revenue in 2024
2024-25	\$109.1	Proposed funding as of January 2024

Source: Legislative Analyst's Office and California Department of Finance; 2024-25 Governor's Budget Summary
Graphic by Yuxuan Xie

EdSource

Newsom's January budget will now undergo six months of negotiations with the Legislature over their priorities. Revenue updates by June will reveal whether his optimism will hold up, and what the Legislature must do if it doesn't.

Newsom reiterated that the state would uphold its education commitments to schools using record post-Covid revenues. These include the addition of transitional kindergarten and appropriating \$8 billion combined to create community schools and add summer programs and after-school hours for low-income students. These would continue to be funded at promised levels.

Also surviving is an additional \$300 million for the state's poorest schools. The governor said that this proposal, known as an "equity multiplier," is also a high priority by the California Legislative Black Caucus. Another priority that Newsom mentioned is funding for the UCLA Ralph J. Bunche Center for African American Studies.

"In the face of a large deficit, it's reassuring that the governor committed to maintaining his transformative investments in education, including community schools, universal TK, and the equity multiplier," said John Affeldt, managing



...primary school from our state's rainy day fund message to the legislature indicates he'll fight hard to maintain them."

New ideas for mitigating student absences

Despite \$6 billion in one-time state funding for post-pandemic learning recovery, chronic absences soared to 30% in 2022-23 and remained high last year. Statewide post-pandemic test scores also plummeted in math and English language arts in 2022-23 statewide and almost remained flat last year.

Recognizing that students can't learn when they aren't in school, Newsom is proposing changes in the law that will allow school districts to provide attendance recovery programs in response to chronic absences and loss in learning because of floods, wildfires and other climate conditions. Districts, in turn, would benefit from offsetting revenues lost from student absences. The new law would specify that districts could fund Saturday programs and intercessions to respond to students with many absences.

Districts would be required to offer students access to remote instruction, including enabling families to enroll in neighboring districts "for emergencies" lasting five or more days. A budget trailer bill will spell out details, including whether students could seek tutoring under this option.

The budget calls for \$6 million to research hybrid and remote learning and develop new models.

"We have to use the experiences of recent years to think forward for ensuring that kids can gain access to the learning and instructional opportunities that they deserve," said Hedy Chang, founder and executive director of [Attendance Works](#), a group that tracks chronic absenteeism.

Addressing a teacher shortage



persistent teacher shortage. Teacher candidates will no longer have to take a test or coursework to prove they have the basic skills to earn a credential, according to the state summary of the budget. The state will now recognize completion of a bachelor's degree as satisfying the basic-skills requirement.

Currently, teacher candidates must pass the California Basic Educational Skills Test, a combination of other tests, or complete specific coursework to prove they have the basic skills to teach. The CBEST tests reading, math and writing skills and is usually taken before a student is accepted into a teacher preparation program.

The governor's budget calls for streamlining the process of credentialing aspiring arts teachers in response to the passage of Proposition 28, the groundbreaking arts education initiative. It directs the Commission on Teacher Credentialing to create a new Elementary Arts and Music Education authorization for career technical education teachers. This pathway currently only exists for secondary education, and many arts education advocates have pressed to expand it to elementary school classrooms.

"Governor Newsom's proposal is an important step in the right direction," said Austin Beutner, the former superintendent of Los Angeles Unified School District, who authored Proposition 28. "The money from Prop 28 is the enabler, but students will only benefit when schools use it to hire great arts teachers in all grade levels."

The budget summary also refers to several other proposals that will make it easier to become a teacher, although it offered no additional details about those proposals.

The budget proposal also includes:

- \$20 million as the first step toward implementing the long-debated math framework that the State Board of Education adopted last July. A county office of education would be chosen to work with math experts and nonprofits to



instruction. State law would spell out that existing state learning loss funding should focus on teacher training in math.

- \$5 million to increase support for the California Cradle-to-Career Data System.
- \$122 million to increase funding for universal school meals.

The budget contains good and bad news for districts seeking immediate funding for facilities. Newsom would reduce the General Fund by delaying \$550 million for new and retrofitted facilities for adding transitional kindergarten. And he proposes to cut \$500 million he committed to the state School Facilities Program, which has run out of state funding. However, Newsom committed to negotiate a multibillion-dollar school facilities bond with the Legislature for the November 2024 ballot.

Questions on the size of the bond needed to win voter support and whether it should include higher education must be answered, Newsom said. “All that’s being worked on, but a real issue to address is that we’ve exhausted the previous bond, and it’s important to advance a new one.”

Higher education

In 2022, Newsom made agreements with both UC and CSU to give annual 5% base funding increases over five years in exchange for increasing enrollment and improving graduation rates.

Under his latest proposal, UC and CSU would borrow a combined \$499 million this year — \$258.8 million for UC and \$240.2 million for CSU. That includes this year’s 5% increase for the systems as well as \$31 million for UC to increase enrollment of resident undergraduate students.

If lawmakers agree to Newsom’s plan, the two systems would receive two years’ worth of 5% budget increases in next year’s state budget to make up for this year’s deferrals.



the budget, challenges schools, higher ed, CSU systems problem, said in a statement Wednesday. “During economic downturns, the University of California’s role in California’s economic development is even more important, and we are grateful to state leaders for their visionary leadership and commitment to maintaining the funding compact.”

Cal State Chancellor Mildred Garcia said that given the state’s financial challenges, the governor’s plan acknowledges his financial commitment to CSU students while also attempting to address the state’s budget situation. But the proposal also puts the system in a precarious position.

“This proposal would deliver the same level of funding per fiscal year as originally outlined in the compact, although with additional risk to the CSU if the state’s budget condition further erodes and the state cannot fulfill this restructured commitment,” Garcia said. “We will explore our funding options to advance compact-related goals during the one-year delay and will proceed with financial prudence as we review the impacts and implications of this budget proposal.”

Newsom’s spending plan would not fund a significant expansion of the Cal Grant, the state’s main financial aid program. He and lawmakers agreed in 2022 to overhaul the Cal Grant beginning in 2024-25 by simplifying the awards and extending eligibility to more students, but only if state revenues were sufficient to do so. With the state facing a shortfall, the governor is not committing funding to that expansion, though negotiations on the issue are expected to continue through the spring. A spokesperson for Newsom’s Department of Finance said Wednesday that the department will wait until May to make a final determination.

Newsom also proposed doing away with a program that would provide interest-free loans to colleges and universities to build affordable student housing. In total, that would save \$494 million for the state’s 2024-25 budget: \$194 million that was appropriated last year plus \$300 million this and every year through 2028-29.



statement that has disappointed that Newsom proposed eliminating the Student Housing Revolving Loan Fund and didn't include funding to reform the Cal Grant.

“We must continue to find new ways to increase accessibility to higher education, especially for our most vulnerable communities who need these vital resources to complete higher education,” Fong said.

Early education

The budget largely holds steady for early education and child care. It maintains ongoing funding for the newly expanded transitional kindergarten program for 4-year-olds and earmarks \$1.7 billion toward long-awaited increased pay for child care providers. It also continues to gradually add subsidized child care slots, with about \$2 billion going to fund about 146,000 new slots to be filled by 2024-25, toward an ultimate goal of 200,000 new slots.

“Overall, the proposed budget stays true to the historic investments California has made in pre-K and child care,” said Scott Moore, head of Kidango, a nonprofit organization that runs many Bay Area child care and preschool centers. “Yet schools and child care providers are struggling to expand due to a lack of staff, facilities funding, and post-pandemic challenges. We must do more now to support this growth, otherwise low-income babies and preschoolers will be left out.”

EdSource reporters Michael Burke, Ashley S. Smith, Mallika Seshadri, Betty Márquez Rosales, Karen D'Souza, Diana Lambert and Emma Gallegos contributed to the article.

RELATED READING



Board of Directors
Sonoma Charter School
Sonoma, California

We have audited the financial statements of Sonoma Charter School (the School) as of and for the year ended June 30, 2023, and have issued our report thereon dated December 9, 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 2022-2023 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 May 25, 2023. 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.

The School adopted the Financial Accounting Standards Board (FASB) Accounting Standards Update No. 2016-02, Leases (ASC 842), for the year ended June 30, 2023; however, there are no material leases that qualify under the adoption.

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 December 9, 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 December 9, 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 auditing standards

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

Accounting Estimates and Risk Assessment –

- Effective for audits of financial statements for periods ending on or after December 15, 2023. For your entity – June 30, 2024's financial statements.
- Enhanced financial reporting framework surrounding management estimates, including a method, assumptions, and further audit process on the data (Statement on Auditing Standards (SAS) No. 143).
- Enhances the requirements and guidance on identifying and assessing the risks of material misstatement, particularly the areas of understanding the entity's system of internal control and assessing control risk (SAS 145).
- Additional consideration on the entity and its control environment, requiring separate assessment of inherent risk and control risk.
- Expanded testing and disclosures for the use of specialists and pricing information from external information sources.

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
December 9, 2023

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

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

YEAR ENDED JUNE 30, 2023



CPAs | CONSULTANTS | WEALTH ADVISORS

CLAcconnect.com

**SONOMA CHARTER SCHOOL
TABLE OF CONTENTS
YEAR ENDED JUNE 30, 2023**

INDEPENDENT AUDITORS' REPORT	1
BASIC FINANCIAL STATEMENTS	
STATEMENT OF FINANCIAL POSITION	4
STATEMENT OF ACTIVITIES	5
STATEMENT OF FUNCTIONAL EXPENSES	6
STATEMENT OF CASH FLOWS	7
NOTES TO FINANCIAL STATEMENTS	8
SUPPLEMENTARY INFORMATION	
LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE – UNAUDITED	14
SCHEDULE OF INSTRUCTIONAL TIME	15
SCHEDULE OF AVERAGE DAILY ATTENDANCE	16
RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH AUDITED FINANCIAL STATEMENTS	17
NOTES TO SUPPLEMENTARY INFORMATION	18
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 <i>GOVERNMENT AUDITING STANDARDS</i>	19
INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE AND REPORT ON INTERNAL CONTROL OVER STATE COMPLIANCE	21
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	25
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS	26



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, 2023, 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, 2023, 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 audit. 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; and for 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.

Board of Directors
Sonoma Charter School

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 December 9, 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
December 9, 2023

**SONOMA CHARTER SCHOOL
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2023**

ASSETS

CURRENT ASSETS

Cash and Cash Equivalents	\$	494,544
Accounts Receivable - Federal and State		245,493
Prepaid Expenses and Other Assets		29,696
Total Current Assets		769,733

LONG-TERM ASSETS

Property, Plant, and Equipment, Net		27,883
Total Long-Term Assets		27,883

Total Assets	\$	797,616
--------------	----	---------

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Accounts Payable and Accrued Liabilities	\$	219,657
Deferred Revenue		271,686
Total Current Liabilities		491,343

NET ASSETS

Without Donor Restriction		306,273
Total Net Assets		306,273

Total Liabilities and Net Assets	\$	797,616
----------------------------------	----	---------

See accompanying Notes to Financial Statements.

**SONOMA CHARTER SCHOOL
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2023**

REVENUES, WITHOUT DONOR RESTRICTION

State Revenue:		
State Aid	\$	209,532
Other State Revenue		509,449
Federal Revenue:		
Grants and Entitlements		76,667
Local Revenue:		
Contributions		33,055
Property Tax Revenue		1,883,937
Investment Revenue		2,406
Total Revenues, Without Donor Restriction		<u>2,715,046</u>

EXPENSES

Program Services	2,717,039
Management and General	221,863
Fundraising	14,043
Total Expenses	<u>2,952,945</u>

CHANGE IN NET ASSETS

(237,899)

Net Assets Without Donor Restriction - Beginning of Year

544,172

NET ASSETS WITHOUT DONOR RESTRICTION - END OF YEAR

\$ 306,273

See accompanying Notes to Financial Statements.

**SONOMA CHARTER SCHOOL
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2023**

	<u>Program Services</u>	<u>Management and General</u>	<u>Fundraising</u>	<u>Total Expenses</u>
Salaries	\$ 1,617,399	\$ 36,667	\$ -	\$ 1,654,066
Pension Expense	310,197	6,140	-	316,337
Payroll Taxes	60,192	529	-	60,721
Employee Benefits	149,695	3,394	-	153,089
Books and Supplies	158,506	-	-	158,506
Legal Expenses	-	839	-	839
Operation and Housekeeping Services	338,341	169,458	14,043	521,842
Rental, Leases, and Repairs	59,744	921	-	60,665
Other Expenses	22,965	3,915	-	26,880
Total Functional Expenses	<u>\$ 2,717,039</u>	<u>\$ 221,863</u>	<u>\$ 14,043</u>	<u>\$ 2,952,945</u>

See accompanying Notes to Financial Statements.

**SONOMA CHARTER SCHOOL
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2023**

CASH FLOWS FROM OPERATING ACTIVITIES

Change in Net Assets	\$ (237,899)
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities:	
Depreciation Expense	6,196
Change in Operating Assets:	
Accounts Receivable - Federal and State	197,308
Prepaid Expenses and Other Assets	2,565
Change in Operating Liabilities:	
Accounts Payable and Accrued Liabilities	(10,488)
Deferred Revenue	175,691
Net Cash Provided by Operating Activities	<u>133,373</u>
 NET CHANGE IN CASH AND CASH EQUIVALENTS	 133,373
Cash and Cash Equivalents - Beginning of Year	<u>361,171</u>
 CASH AND CASH EQUIVALENTS - END OF YEAR	 <u><u>\$ 494,544</u></u>

See accompanying Notes to Financial Statements.

**SONOMA CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

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, 2023**

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, 2023. 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, 2023**

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, 2023, the School has conditional grants of \$333,644 of which \$271,686 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 December 9, 2023, the date these financial statements were available to be issued.

**SONOMA CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

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 \$740,037.

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 \$6,196 for the year ended June 30, 2023.

Equipment, Furniture, and Fixtures	\$ 123,928
Total	<u>123,928</u>
Less: Accumulated Amortization	(96,045)
Total Property, Plant, and Equipment	<u><u>\$ 27,883</u></u>

**SONOMA CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

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, 2022 total STRS plan net assets are \$300 billion, the total actuarial present value of accumulated plan benefits is \$434 billion, contributions from all employers totaled \$6.513 billion, and the plan is 74.4% 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, 2023 was 19.10% 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>
2021	\$ 107,170	100 %
2022	142,415	100
2023	174,196	100

**SONOMA CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

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, 2022, the School Employer Pool total plan assets are \$79.3 billion, the present value of accumulated plan benefits is \$113.7 billion, contributions from all employers totaled \$3.55 billion, and the plan is 69.8% 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 8.0% of their salary for Public Employees' Pension Reform Act (PEPRA) members and 7.0% of their salary for classic members. 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, 2023 was 25.37%. 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>
2021	\$ 34,832	100 %
2022	108,233	100
2023	142,141	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, 2023
 (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, 2023 were as follows:

BOARD OF DIRECTORS

<u>Member</u>	<u>Office</u>	<u>Term Expires (2-Year Terms)</u>
Belli Skinner	Board President	2025
Libby White	Treasurer	2025
Catherine Stone	Secretary	2025
Ashley Holladay	Member	2025
Marc Elin	Member	2025
Becky Perkins	Member	2025
Cole Aviles	Member	2025

ADMINISTRATOR

Catherine Stone	Interim Superintendent
Hilary Sowers	Principal

**SONOMA CHARTER SCHOOL
SCHEDULE OF INSTRUCTIONAL TIME
YEAR ENDED JUNE 30, 2023**

	Instructional Minutes		Traditional Instructional Days	Status
	Requirement	Actual		
Transitional K	36,000	63,570	180	In compliance
Grade K	36,000	63,570	180	In compliance
Grade 1	50,400	60,870	180	In compliance
Grade 2	50,400	60,870	180	In compliance
Grade 3	50,400	60,870	180	In compliance
Grade 4	54,000	60,870	180	In compliance
Grade 5	54,000	60,870	180	In compliance
Grade 6	54,000	65,370	180	In compliance
Grade 7	54,000	65,370	180	In compliance
Grade 8	54,000	65,370	180	In compliance

See accompanying Notes to Supplementary Information.

**SONOMA CHARTER SCHOOL
SCHEDULE OF AVERAGE DAILY ATTENDANCE
YEAR ENDED JUNE 30, 2023**

	Second Period Report		Annual Report	
	Classroom Based	Total	Classroom Based	Total
Grades TK-3	100.18	101.47	100.20	101.41
Grades 4-6	55.09	55.74	55.22	55.91
Grades 7-8	34.95	35.34	34.80	35.28
ADA Totals	190.22	192.55	190.22	192.60

See accompanying Notes to Supplementary Information.

**SONOMA CHARTER SCHOOL
RECONCILIATION OF ANNUAL FINANCIAL REPORT WITH
AUDITED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023**

June 30, 2023 Annual Financial Report	
Fund Balances (Net Assets)	\$ 304,019
Adjustments and Reclassifications:	
Increase (Decrease) of Fund Balance	
(Net Assets):	
Accounts Receivable	(4,922)
Accounts Payable and Accrued Liabilities	(23,740)
Deferred Revenue	30,916
Net Adjustments and Reclassifications	2,254
June 30, 2023 Audited Financial Statement	
Fund Balances (Net Assets)	\$ 306,273

See accompanying Notes to Supplementary Information.

**SONOMA CHARTER SCHOOL
NOTES TO SUPPLEMENTARY INFORMATION
JUNE 30, 2023**

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, 2023, 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 December 9, 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 entity's 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 or significant deficiencies 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
December 9, 2023



INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE AND REPORT ON INTERNAL CONTROL OVER STATE COMPLIANCE

Board of Directors
Sonoma Charter School
Sonoma, California

Report on Compliance

Opinion on State Compliance

We have audited Sonoma Charter School's (the School) compliance with the types of compliance requirements applicable to the School described in the *2022-2023 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, 2023. The School's applicable State compliance requirements are identified in the table below.

In our opinion, the School complied, in all material respects, with the compliance requirements referred to above that are applicable to the School for the year ended June 30, 2023.

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 *2022-2023 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 *2022-2023 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 compliance with the requirements referred to above, and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the School's government programs.

Auditors' Responsibility for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above 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 *2022-2023 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 *2022-2023 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 above 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 *2022-2023 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 ¹
After/Before School Education and Safety Program	Not Applicable ²
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 ³
Immunizations	Yes
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	Not Applicable ⁴
Career Technical Education Incentive Grant (CTEIG)	Not Applicable ⁵
Transitional Kindergarten	Yes
Charter Schools:	
Attendance	Yes
Mode of Instruction	Yes
Nonclassroom-Based Instruction/Independent Study	Yes
Determination of Funding for Nonclassroom-Based Instruction	Not Applicable ⁶
Annual Instructional Minutes – Classroom Based	Yes
Charter School Facility Grant Program	Not Applicable ⁷

Not Applicable¹: The School did not have any expenditures for California Clean Energy Jobs Act in the year under audit or a completed project between 12 and 15 months prior to any month in the audit year.

Not Applicable²: The School did not operate an after or before school program component of this grant.

Not Applicable³: The School did not report ADA pursuant to Education Code section 51749.5.

Not Applicable⁴: The School fully spent ELO-G funds in prior years.

Not Applicable⁵: The School did not receive a CTEIG allocation for the audit year.

Not Applicable⁶: The School did not report more than 20% of its ADA as generated through nonclassroom-based instruction (independent study).

Not Applicable⁷: The School did not participate in the program.

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit, we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.



CliftonLarsonAllen LLP

Glendora, California
December 9, 2023

**SONOMA CHARTER SCHOOL
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2023**

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, 2023.

**SONOMA CHARTER SCHOOL
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2023**

There were no findings or questioned costs in the prior year.



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.

SCHOOL PERFORMANCE OVERVIEW

Sonoma Charter

Explore the performance of Sonoma Charter under California's Accountability System.

Chronic Absenteeism



Red

Suspension Rate



Red

English Learner Progress



Yellow

English Language Arts



Orange

Mathematics



Yellow

Basics: Teachers, Instructional Materials, Facilities

STANDARD MET

Implementation of Academic Standards

STANDARD MET

Parent and Family Engagement

STANDARD MET

Local Climate Survey

STANDARD MET

Access to a Broad Course of Study

STANDARD MET

School Details

Optional Narrative Summary

Completed By Sonoma Charter

Sonoma Charter School (SCS) was founded in February, 1993 by a group of Sonoma Valley parents, teachers, and community members who were seeking an educational opportunity that could serve the families within and nearby Sonoma Valley. The school serves students in grades TK-8 and prides itself in offering an engaging and rigorous curriculum that also emphasizes visual and performing arts as an essential component of the curriculum.

NAME

Sonoma Charter

ADDRESS

17202 Sonoma Highway
Sonoma, CA 95476-3667

WEBSITE

<http://sonomachartersc...>

GRADES SERVED

K-8

CHARTER

Yes

DASHBOARD ALTERNATIVE SCHOOLS STATUS

No

Student Population

Explore information about this school's student population.

Enrollment

211

Socioeconomically Disadvantaged

37.4%

English Learners

23.7%

Foster Youth

0%

Academic Performance

View Student Assessment Results and other aspects of school performance.

LEARN MORE

English Language Arts

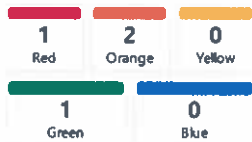


Orange

20 points below standard

Declined 10 Points ▼

EQUITY REPORT
Number of Student Groups in Each Level



LEARN MORE

Mathematics

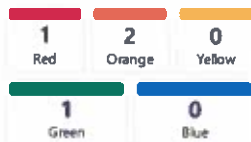


Yellow

42.6 points below standard

Increased 5 Points ▲

EQUITY REPORT
Number of Student Groups in Each Level



LEARN MORE

English Learner Progress



Yellow

45.9% making progress

Maintained -1.4%

Local Indicators

LEARN MORE

Implementation of Academic Standards

STANDARD MET

SONOMA CHARTER

Academic Engagement

See information that shows how well schools are engaging students in their learning.

LEARN MORE

Chronic Absenteeism



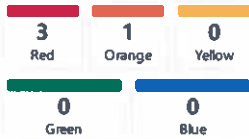
Red

34.9% chronically absent

Increased 1.7% ▲

EQUITY REPORT

Number of Student Groups in Each Level



Local Indicators

LEARN MORE

Access to a Broad Course of Study

STANDARD MET

SONOMA CHARTER

Conditions & Climate

View data related to how well schools are providing a healthy, safe and welcoming environment.

LEARN MORE

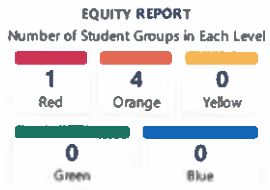
Suspension Rate



Red

3.6% suspended at least one day

Increased 3.6% ▲



Local Indicators

LEARN MORE

Basics: Teachers, Instructional Materials, Facilities

STANDARD MET

LEARN MORE

Parent and Family Engagement

STANDARD MET

LEARN MORE

Local Climate Survey

STANDARD MET

California Department of Education

Home / Testing & Accountability / Accountability / California School Dashboard and System of Support / School Dashboard Additional Reports and Data

Sonoma Charter (Sonoma, CA)
Sonoma Valley Unified

[Return to Search](#)

Reporting Year: 2023

[View other reports for this School](#)

This report displays the performance level (or color) for each student group for most state indicators except the College/Career Indicator (CCI). The CCI displays Status levels only for the 2023 Dashboard.

Note: Because the English Learner Progress Indicator reflects data for the English learner student group only, information on other student groups will result in an N/A (or Not Applicable).

[Pivot Data by StudentGroups](#)

Student Group Report for 2023

Student Group	English Learner Progress	Chronic Absenteeism	Suspension Rate	Graduation Rate	English Language Arts	Mathematics	College/Career (Status Only)
All Students	N/A	Red	Red	N/A	Orange	Yellow	N/A
English Learners	Yellow	Red	Orange	N/A	Red	Red	N/A
Homeless	N/A	--	--	N/A	--	--	N/A
Socioeconomically Disadvantaged	N/A	Red	Orange	N/A	Orange	Orange	N/A
Students with Disabilities	N/A	--	Red	N/A	--	--	N/A
African American	N/A	--	--	N/A	--	--	N/A
American Indian or Alaska Native	N/A	--	--	N/A	--	--	N/A
Asian	N/A	--	--	N/A	--	--	N/A
Hispanic	N/A	Red	Orange	N/A	Orange	Orange	N/A
Native Hawaiian or Pacific Islander	N/A	--	--	N/A	--	--	N/A
White	N/A	Orange	Orange	N/A	Green	Green	N/A
Two or More Races	N/A	--	--	N/A	--	--	N/A

N/A: Not Applicable

-- : No Performance Level

Personnel Changes**Budget impact**

Kindergarten Teacher – 1 FTE	\$38,087
Behavior Assistant – 6.75 hrs/day	17,534
Instructional Assistant (SpEd) - 6.75 hrs/day	17,534
Intervention (reading) T/Th – 8 hours total	11,694
<u>Supervision – yard duty</u>	<u>10,390</u>
Total	\$95,239