



**CHARTER
IMPACT**

SONOMA CHARTER SCHOOL

2022-23 BUDGET & MULTI-YEAR PROJECTIONS

Presented on June 29, 2022

YEAR-END 2021-22 PROJECTED FINAL

	Approved Budget	Projected Final	Difference	Notes
REVENUES	2,685,983	2,700,402	14,420	
<i>State LCFF</i>	1,930,691	1,794,106	(136,585)	1
<i>Federal</i>	408,931	447,782	38,851	2
<i>Other state</i>	283,311	382,765	99,454	2
<i>Local</i>	63,050	75,750	12,700	3
EXPENSES	2,769,304	2,789,047	19,743	
<i>Salaries/Benefits</i>	1,972,456	1,905,164	(67,292)	4
<i>Books, Equipment, and Supplies</i>	149,106	174,447	25,340	5
<i>Operational costs</i>	207,569	174,498	(33,072)	6
<i>Professional and Other Services</i>	372,956	463,005	90,048	7
<i>SCOE/SVUSD Fees</i>	61,016	65,736	4,720	
<i>Depreciation</i>	6,200	6,198	(2)	
NET	(83,322)	(88,645)	(5,324)	
YEAR-END RESERVES	477,920	526,746	48,825	

Explanatory Notes:

1. Lower enrollment (209 vs 215), and attendance rate (89% vs 95%) primarily caused by Omicron surge in December and January.¹
2. Accelerated capture of COVID-related stimulus funding.
3. Emergency Connectivity Funds Grant for Chromebooks.
4. No counselor, and reclassification of Special Ed Psych services from salaries to professional services (See #7).
5. Higher costs for General/Special Ed materials, and office, custodial, and maintenance supplies.
6. Elimination of the originally-approved matching grant for field trips.
7. Special Ed Psych services (originally budgeted as a salaried position), and higher Outside Placement and Legal Counsel related to Special Education.

¹ State LCFF may increase by \$20,000 as a result of the Governor's proposal to allow schools to use 2020-21 attendance rate.

2022-23 PROPOSED BUDGET

Assumptions

As of the date of this report (6.23), the Governor and Legislature had yet to reconcile their separate budget proposals so the revenue assumptions presented below are based on the Governor's May Revise.

Revenue Assumptions

- 6.56% COLA in per pupil funding rates, including for state Special Ed funds
- A 3.1% one-time COLA augmentation
- A one-time discretionary grant of \$1,500/ADA
- A one-time \$50K professional development grant
- \$1,500/ADA to fund the Expanded Learning Opportunities Program
- A net enrollment growth of 14 students (See "Enrollment" below)
- Launch of the Universal Prekindergarten (TK) Program
- Attendance rate back to pre-pandemic levels = 95%
- Family participation in Annual Fund growing from 33% to 40%
- \$44,000 grant from the Emergency Connectivity Funds Program to cover Chromebook replacements

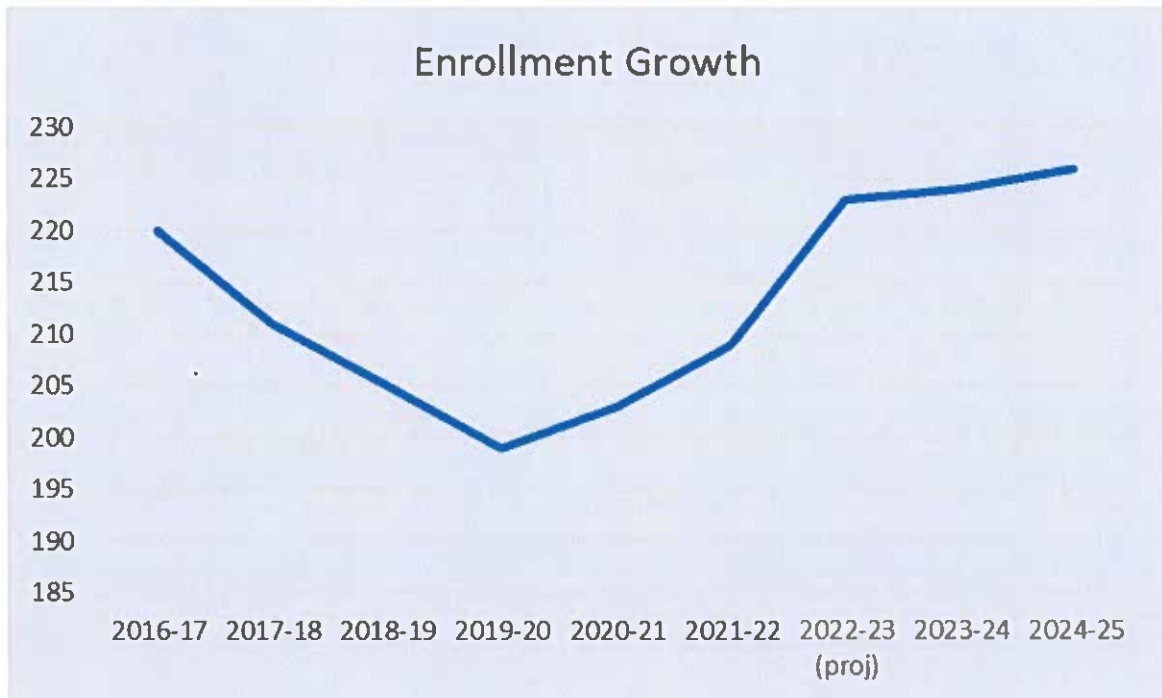
Expenditure Assumptions

- Teacher salary increases as per schedule approved by the Board
- 2.5% increase for Classified staff
- New positions:
 - Academic Coordinator
 - One (1) Instructional Aide for 4th-8th grades and one (1) to support Independent Study
 - Instructional Aide for Academic Coordinator
 - Nighttime custodian (replacing independent contractor with projected savings of \$27K)
- New coaching positions: Math/Science and Reading/Literacy
- Addition of counseling services
- Enrichment budget (Art, Music, Ceramics) increased to \$ 30,000
- Special Ed costs for Outside Placement and Legal counsel 52% lower than in 2021-22
- 8% increase in all other costs.

Enrollment

As of June 22nd, 48 new students have confirmed their intention to enroll for the 2022-23 school year; 35 of which (73%) are new to SCS (non-sibling).

Even after assuming a loss of 20 students for the coming year, total enrollment is projected at 223 continuing a positive trend that began in 2020-21.



The important gains are being achieved through a combination of strategies:

- Comprehensive marketing: print, social media, and outreach to area preschools
- The re-introduction of educational enrichment: music, performing arts, electives, athletics, field trips, etc.
- Improving the middle school experience
- Timely press releases about these improvements
- Regular communication of the improvements to SCS' parent community: e-newsletter, Parent Square, and Facebook
- Tailored marketing campaign for TK
- Personal follow-up (phone, email, etc.) with applicant families

Enrollment (Cont.)

Meeting the yearly enrollment goals for 2023-24 and 2024-25 will require recruiting:

- 10 new students for Transitional Kindergarten
- 10 new students in Kindergarten (excluding the average sibling enrollment of 6)
- 7 students in other grades
- Keeping student loss at 12

SONOMA CHARTER SCHOOL 2022-23 PROPOSED BUDGET

2022-23 Proposed Budget

	2021-22 Projected Final	2022-23 Proposed
State LCFF	1,794,106	2,231,617
Federal	447,782	77,363
Other State	382,765	746,537
Local	75,750	116,481
TOTAL REVENUES	2,700,402	3,171,998
EXPENSES		
Certificated Personnel - Special Ed	182,412	148,072
Teacher and Substitute Salaries	606,862	707,346
Teacher Stipends (Athletics)	5,000	5,000
Directors' Salaries	126,000	155,000
Instructional Aides	428,354	425,071
Classified Stipends(Leadership)	3,000	3,000
Maintenance and Custodial Personnel	34,596	58,691
Office Salaries	82,026	85,746
Employee Benefits	436,914	540,016
Total Salaries and Benefits	1,905,164	2,127,941
<i>As % of total revenues</i>	71%	67%
Materials and Supplies	125,670	91,309
<i>As % of total revenues</i>	5%	3%
Furniture and Equipment	47,777	76,329
<i>As % of total revenues</i>	2%	2%
Expanded Learning Scholarships/Cost (Boys and Girls)	-	111,912
Coaching, Training, Professional Development	4,191	25,000
<i>As % of total revenues</i>	0%	1%
Operational Costs	171,307	107,679
<i>As % of total revenues</i>	6%	3%
Professional services, consultants, Special Ed	463,005	390,980
<i>As % of total revenues</i>	17%	12%
SCOE/SVUSD Fees	65,736	70,743
<i>As % of total revenues</i>	2%	2%
Depreciation	6,198	6,200
TOTAL EXPENSES	2,789,047	3,008,094
NET	(88,645)	163,904

SONOMA CHARTER SCHOOL 2022-23 PROPOSED BUDGET

Breakdown and Comparison of Professional Service Costs

	2021-22	2022-23	Difference
Marketing & Communications	5,700	3,000	(2,700)
Business Services Outsourcing (Charter Impact)	69,090	71,890	2,800
Counseling Services	-	25,000	25,000
Strategic Advisory & CBO Services	87,016	48,672	(38,344)
Director's Communication Coach	22,950	-	(22,950)
Bookkeeping services (fundraising)	20,219	12,000	(8,219)
Website Revamp and Maintenance	5,441	5,000	(441)
Special Ed Outside Placement	82,315	50,000	(32,315)
Special Ed Outside Services and Psychologist	65,006	72,000	6,994
Interim Superintendent advisory fees	5,000	-	(5,000)
Prop39 final report consulting fee	2,500	-	(2,500)
SELPA Administration Fee	8,769	8,969	200
Nurse services	2,680	3,000	320
Special Education Mentor/Consultant	5,900	-	(5,900)
Math/Science Coach	5,000	10,000	5,000
Enrichment Programs	7,575	30,000	22,425
Reading/literacy coach	-	15,000	15,000
Audit Costs	13,650	13,870	220
Legal Counsel (Regular and Special Ed)	37,900	10,000	(27,900)
Computer/Tech Related Srvcs	11,067	10,000	(1,067)
Other	5,227	2,580	(2,647)
TOTAL	463,005	390,980	(72,024)

MULTI-YEAR PROJECTIONS

Assumptions

	2023-24	2024-25
State Funding COLA	5.38%	4.02%
Enrollment	224	226
Unduplicated Pupil Count	98	99
Attendance	95%	95%
Teacher salaries	Step/Column + 2.5%	Step/Column + 2.5%
Other salaries	+ 2.5%	+ 2.5%
TK add-on funding/ADA	\$ 2,964	\$ 3,084
Federal SpEd funding rate/ADA	\$ 125	\$ 125
State SpEd funding rate/ADA	\$ 864	\$ 899
Lottery (total)/ADA	\$ 228	\$ 228
Educator Effectiveness Grant	\$ 0 (non-recurrent)	\$ 0 (non-recurrent)
One-time discretionary grant	\$ 0 (non-recurrent)	\$ 0 (non-recurrent)
Expanded Learning Opportunities Grant	\$ 116,968	\$ 119,211
Family participation rate in the Annual Fund	50%	60%
Average per/student/month	\$ 65	\$ 70

SONOMA CHARTER SCHOOL 2022-23 PROPOSED BUDGET

	2022-23 Proposed	2023-24	2024-25
State LCFF	2,231,617	2,293,795	2,405,594
Federal	77,363	77,481	77,719
Other State	746,537	366,409	378,311
Local	116,481	91,970	118,400
TOTAL REVENUES	3,171,998	2,829,655	2,980,024
EXPENSES			
Certificated Personnel - Special Ed	148,072	151,773	155,568
Teacher and Substitute Salaries	707,346	736,559	757,235
Teacher Stipends (Athletics)	5,000	5,000	5,000
Directors' Salaries	155,000	157,875	120,822
Instructional Aides	425,071	435,698	446,590
Classified Stipends(Leadership)	3,000	3,000	3,000
Maintenance and Custodial Personnel	58,691	60,158	61,662
Office Salaries	85,746	87,890	90,087
Employee Benefits	540,016	553,062	555,251
Total Salaries and Benefits	2,127,941	2,191,015	2,195,215
<i>As % of total revenues</i>	67%	77%	74%
Materials and Supplies	91,309	96,787	110,659
<i>As % of total revenues</i>	3%	3%	4%
Furniture and Equipment	76,329	50,398	52,414
<i>As % of total revenues</i>	2%	2%	2%
Expanded Learning Scholarships/Cost (Boys and Girls)	111,912	116,349	118,584
Coaching, Training, Professional Development	25,000	10,000	10,000
<i>As % of total revenues</i>	1%	0%	0%
Operational Costs	107,679	114,140	118,705
<i>As % of total revenues</i>	3%	4%	4%
Professional services, consultants, Special Ed	390,980	320,922	334,233
<i>As % of total revenues</i>	12%	11%	11%
SCOE/SVUSD Fees	70,743	74,314	77,668
<i>As % of total revenues</i>	2%	3%	3%
Depreciation	6,200	6,200	6,200
TOTAL EXPENSES	3,008,094	2,980,124	3,023,678
NET	163,904	(150,470)	(43,654)
YEAR-END FINANCIAL RESERVES	690,650	540,180	496,527
MINIMUM RECOMMENDED RESERVES	501,349	496,687	503,946

**SONOMA CHARTER SCHOOL
BUDGET REPORT - ALTERNATIVE FORM**

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

This charter school uses the following basis of accounting:

- Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)
 Modified Accrual Basis (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	Est. Actuals Prior Year	Current Budget Year		Total
			Unrest.	Rest.	
A. REVENUES					
1. LCFF Sources					
State Aid - Current Year	8011	155,773.00	374,358.00	0.00	374,358.00
Education Protection Account State Aid - Current Year	8012	37,208.00	42,180.00	0.00	42,180.00
State Aid - Prior Years	8019	0.00	0.00	0.00	0.00
Transfer of Charter Schools in Lieu of Property Taxes	8096	1,601,125.00	1,815,079.00		1,815,079.00
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00	0.00
Total, LCFF Sources		1,794,106.00	2,231,617.00	0.00	2,231,617.00
2. Federal Revenues					
Every Student Succeeds Act (Titles I - V)	8290	66,313.00		51,000.00	51,000.00
Special Education - Federal	8181, 8182	36,395.00		26,363.00	26,363.00
Child Nutrition - Federal	8220	0.00		0.00	0.00
Donated Food Commodities	8221	0.00		0.00	0.00
Other Federal Revenues	8110, 8260-8299	345,074.00		0.00	0.00
Total, Federal Revenues		447,782.00	0.00	77,363.00	77,363.00
3. Other State Revenues					
Special Education - State	StateRevSE	142,906.00		187,538.00	187,538.00
All Other State Revenues	StateRevAO	239,858.00	354,594.50	204,404.50	558,999.00
Total, Other State Revenues		382,764.00	354,594.50	391,942.50	746,537.00
4. Other Local Revenues					
All Other Local Revenues	LocalRevAO	75,750.00	116,481.00	0.00	116,481.00
Total, Local Revenues		75,750.00	116,481.00	0.00	116,481.00
5. TOTAL REVENUES					
		2,700,402.00	2,702,692.50	469,305.50	3,171,998.00
B. EXPENDITURES					
1. Certificated Salaries					
Certificated Teachers' Salaries	1100	726,305.00	712,346.00	121,237.00	833,583.00
Certificated Pupil Support Salaries	1200	67,969.00	0.00	26,835.00	26,835.00
Certificated Supervisors' and Administrators' Salaries	1300	126,000.00	155,000.00	0.00	155,000.00
Other Certificated Salaries	1900	0.00	0.00	0.00	0.00
Total, Certificated Salaries		920,274.00	867,346.00	148,072.00	1,015,418.00
2. Non-certificated Salaries					
Non-certificated Instructional Aides' Salaries	2100	431,354.00	389,484.33	38,586.67	428,071.00
Non-certificated Support Salaries	2200	34,596.00	58,691.00	0.00	58,691.00
Non-certificated Supervisors' and Administrators' Sal.	2300	0.00	0.00	0.00	0.00
Clerical and Office Salaries	2400	82,026.00	85,746.00	0.00	85,746.00
Other Non-certificated Salaries	2900	0.00	0.00	0.00	0.00
Total, Non-certificated Salaries		547,976.00	533,921.33	38,586.67	572,508.00

**SONOMA CHARTER SCHOOL
BUDGET REPORT - ALTERNATIVE FORM**

Charter School Name: Sonoma Charter
(name continued) _____

Description	Object Code	Est. Actuals Prior Year	Current Budget Year		Total
			Unrest.	Rest.	
3. Employee Benefits					
STRS	3101-3102	142,453.06	165,662.97	28,281.75	193,944.72
PERS	3201-3202	113,598.20	149,196.09	9,789.44	158,985.53
OASDI / Medicare / Alternative	3301-3302	54,028.77	42,576.36	4,272.45	46,848.81
Health and Welfare Benefits	3401-3402	105,016.47	111,600.00	0.00	111,600.00
Unemployment Insurance	3501-3502	9,478.39	7,006.34	933.29	7,939.63
Workers' Compensation Insurance	3601-3602	12,338.78	17,948.41	2,748.74	20,697.15
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00
Total, Employee Benefits		436,913.67	493,990.17	46,025.67	540,015.84
4. Books and Supplies					
Approved Textbooks and Core Curricula Materials	4100	0.00	8,000.00	0.00	8,000.00
Books and Other Reference Materials	4200	0.00	0.00	0.00	0.00
Materials and Supplies	4300	125,670.00	67,100.50	16,208.50	83,309.00
Noncapitalized Equipment	4400	47,777.00	47,545.00	28,784.00	76,329.00
Food	4700	0.00	0.00	0.00	0.00
Total, Books and Supplies		173,447.00	122,645.50	44,992.50	167,638.00
5. Services and Other Operating Expenditures					
Subagreements for Services	5100	492.00	0.00	111,912.00	111,912.00
Travel and Conferences	5200	4,191.00	0.00	25,000.00	25,000.00
Dues and Memberships	5300	2,556.00	3,046.00	0.00	3,046.00
Insurance	5400	25,698.00	27,000.00	0.00	27,000.00
Operations and Housekeeping Services	5500	40,163.00	30,920.00	0.00	30,920.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	28,656.00	29,488.00	0.00	29,488.00
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00	0.00
Professional/Consulting Services & Operating Expend.	5800	587,739.00	311,279.48	155,968.52	467,248.00
Communications	5900	14,744.00	11,700.00	0.00	11,700.00
Total, Services and Other Operating Expenditures		704,239.00	413,433.48	292,880.52	706,314.00
6. Capital Outlay (Objects 6100-6170, 6200-6500 - modified accrual basis)					
Land and Improvements of Land	6100-6170	0.00	0.00	0.00	0.00
Buildings and Improvements of Buildings	6200	0.00	0.00	0.00	0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.00	0.00
Equipment	6400	0.00	0.00	0.00	0.00
Equipment Replacement	6500	0.00	0.00	0.00	0.00
<i>Depreciation Expense (for full accrual basis only)</i>	6900	6,198.00	6,200.00	0.00	6,200.00
Total, Capital Outlay		6,198.00	6,200.00	0.00	6,200.00
7. Other Outgo					
Tuition to Other Schools	7110-7143	0.00	0.00	0.00	0.00
Transfers of Pass-through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0.00	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00	0.00
All Other Transfers	7281-7299	0.00	0.00	0.00	0.00
Transfer of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00
Debt Service:					
Interest	7438	0.00	0.00	0.00	0.00
Principal	7439	0.00	0.00	0.00	0.00
Total, Other Outgo		0.00	0.00	0.00	0.00
8. TOTAL EXPENDITURES		2,789,047.67	2,437,536.48	570,557.36	3,008,093.84
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		(88,645.67)	265,156.02	(101,251.86)	163,904.16

**SONOMA CHARTER SCHOOL
BUDGET REPORT - ALTERNATIVE FORM**

Charter School Name: Sonoma Charter
(name continued) _____

Description	Object Code	Est. Actuals Prior Year	Current Budget Year		Total
			Unrest.	Rest.	
D. OTHER FINANCING SOURCES / USES					
1. Other Sources	8930-8979	0.00	0.00	0.00	0.00
2. Less: Other Uses	7630-7699	0.00	0.00	0.00	0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	0.00	(101,251.86)	101,251.86	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	(101,251.86)	101,251.86	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)					
		(88,645.67)	163,904.16	0.00	163,904.16
F. FUND BALANCE, RESERVES					
1. Beginning Fund Balance					
a. As of July 1	9791	725,212.22	526,745.33	0.00	526,745.33
b. Adjustments/Restatements to Beginning Balance	9793, 9795	(109,821.22)	0.00	0.00	0.00
c. Adjusted Beginning Balance		615,391.00	526,745.33	0.00	526,745.33
2. Ending Fund Balance, June 30 (E + F.1.c.)		526,745.33	690,649.49	0.00	690,649.49
Components of Ending Fund Balance					
a. Nonspendable					
Revolving Cash	9711	0.00	0.00		0.00
Stores	9712	0.00	0.00	0.00	0.00
Prepaid Expenditures	9713	0.00	0.00	0.00	0.00
All Others	9719	0.00	0.00	0.00	0.00
b. Restricted	9740	0.00		0.00	0.00
c. Committed					
Stabilization Arrangements	9750	0.00	0.00		0.00
Other Commitments	9760	0.00	0.00		0.00
d. Assigned					
Other Assignments	9780	0.00	0.00		0.00
e. Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789	139,452.00	150,405.00	0.00	150,405.00
Unassigned / Unappropriated Amount	9790	387,293.33	540,244.49	0.00	540,244.49

**SONOMA CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM**

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

This charter school uses the following basis of accounting:

- Accrual Basis (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7439, 9400-9499, and 9600-9699)
 Modified Accrual Basis (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	FY 2022/23		Total	Totals for 2023/24	Totals for 2024/25
		Unrestricted	Restricted			
A. REVENUES						
1. LCFE Sources						
State Aid - Current Year	8011	374,358.00	0.00	374,358.00	428,169.00	523,237.00
Education Protection Account State Aid - Current Year	8012	42,180.00	0.00	42,180.00	42,370.00	42,750.00
State Aid - Prior Years	8019	0.00	0.00	0.00	0.00	0.00
Transfers of Charter Schools in Lieu of Property Taxes	8096	1,815,079.00	0.00	1,815,079.00	1,823,256.00	1,839,607.00
Other LCFE Transfers	8091, 8097	0.00	0.00	0.00	0.00	0.00
Total, LCFE Sources		2,231,617.00	0.00	2,231,617.00	2,293,795.00	2,405,594.00
2. Federal Revenues						
Every Student Succeeds Act (Titles I - V)	8290	0.00	51,000.00	51,000.00	51,000.00	51,000.00
Special Education - Federal	8181, 8182	0.00	26,363.00	26,363.00	26,481.00	26,719.00
Child Nutrition - Federal	8220	0.00	0.00	0.00	0.00	0.00
Donated Food Commodities	8221	0.00	0.00	0.00	0.00	0.00
Other Federal Revenues	8110, 8260-8299	0.00	0.00	0.00	0.00	0.00
Total, Federal Revenues		0.00	77,363.00	77,363.00	77,481.00	77,719.00
3. Other State Revenues						
Special Education - State	StateRevSE	0.00	187,538.00	187,538.00	197,663.00	206,730.00
All Other State Revenues	StateRevAO	354,594.50	204,404.50	558,999.00	168,746.00	171,581.00
Total, Other State Revenues		354,594.50	391,942.50	746,537.00	366,409.00	378,311.00
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	116,481.00	0.00	116,481.00	91,970.00	118,400.00
Total, Local Revenues		116,481.00	0.00	116,481.00	91,970.00	118,400.00
5. TOTAL REVENUES		2,702,692.50	469,305.50	3,171,998.00	2,829,655.00	2,980,024.00
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	712,346.00	121,237.00	833,583.00	865,827.00	889,610.00
Certificated Pupil Support Salaries	1200	0.00	26,835.00	26,835.00	27,505.00	28,193.00
Certificated Supervisors' and Administrators' Salaries	1300	155,000.00	0.00	155,000.00	157,875.00	120,822.00
Other Certificated Salaries	1900	0.00	0.00	0.00	0.00	0.00
Total, Certificated Salaries		867,346.00	148,072.00	1,015,418.00	1,051,207.00	1,038,625.00
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	389,484.33	38,586.67	428,071.00	438,698.00	449,590.00
Non-certificated Support Salaries	2200	58,691.00	0.00	58,691.00	60,158.00	61,662.00
Non-certificated Supervisors' and Administrators' Sal	2300	0.00	0.00	0.00	0.00	0.00
Clerical and Office Salaries	2400	85,746.00	0.00	85,746.00	87,890.00	90,087.00
Other Non-certificated Salaries	2900	0.00	0.00	0.00	0.00	0.00
Total, Non-certificated Salaries		533,921.33	38,586.67	572,508.00	586,746.00	601,339.00

**SONOMA CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM**

Charter School Name: Sonoma Charter

(name continued)

Description	Object Code	FY 2022/23		Total	Totals for 2023/24	Totals for 2024/25
		Unrestricted	Restricted			
3. Employee Benefits						
STRS	3101-3102	165,662.97	28,281.75	193,944.72	200,781.00	198,377.00
PERS	3201-3202	149,196.09	9,789.44	158,985.53	162,939.00	166,992.00
OASDI / Medicare / Alternative	3301-3302	42,576.36	4,272.45	46,848.81	48,161.00	48,817.00
Health and Welfare Benefits	3401-3402	111,600.00	0.00	111,600.00	111,600.00	111,600.00
Unemployment Insurance	3501-3502	7,006.34	933.29	7,939.63	8,190.00	8,200.00
Workers' Compensation Insurance	3601-3602	17,948.41	2,748.74	20,697.15	21,391.00	21,265.00
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00	0.00
Total, Employee Benefits		493,990.17	46,025.67	540,015.84	553,062.00	555,251.00
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	8,000.00	0.00	8,000.00	8,480.00	8,819.00
Books and Other Reference Materials	4200	0.00	0.00	0.00	0.00	0.00
Materials and Supplies	4300	67,100.50	16,208.50	83,309.00	88,307.00	101,840.00
Noncapitalized Equipment	4400	47,945.00	28,784.00	76,729.00	50,398.00	52,414.00
Food	4700	0.00	0.00	0.00	0.00	0.00
Total, Books and Supplies		122,845.50	44,992.50	167,838.00	147,185.00	163,073.00
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	0.00	111,912.00	111,912.00	116,349.00	118,584.00
Travel and Conferences	5200	0.00	25,000.00	25,000.00	10,000.00	10,000.00
Dues and Memberships	5300	3,046.00	0.00	3,046.00	3,229.00	3,358.00
Insurance	5400	27,000.00	0.00	27,000.00	28,620.00	29,765.00
Operations and Housekeeping Services	5500	30,920.00	0.00	30,920.00	32,775.00	34,086.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	29,488.00	0.00	29,488.00	31,257.00	32,508.00
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00	0.00	0.00
Professional/Consulting Services and Operating Expend.	5800	311,279.48	155,968.52	467,248.00	401,092.00	417,991.00
Communications	5900	11,700.00	0.00	11,700.00	12,402.00	12,898.00
Total, Services and Other Operating Expenditures		413,433.48	282,880.52	706,314.00	635,724.00	658,190.00
6. Capital Outlay (Objects 6100-6170, 6200-6500 for mod accrual basis)						
Land and Improvements of Land	6100-6170	0.00	0.00	0.00	0.00	0.00
Buildings and Improvements of Buildings	6200	0.00	0.00	0.00	0.00	0.00
Books and Media for New School Libraries or Major						
Expansion of School Libraries	6300	0.00	0.00	0.00	0.00	0.00
Equipment	6400	0.00	0.00	0.00	0.00	0.00
Equipment Replacement	6500	0.00	0.00	0.00	0.00	0.00
Depreciation Expense (for full accrual only)	6900	6,200.00	0.00	6,200.00	6,200.00	6,200.00
Total, Capital Outlay		6,200.00	0.00	6,200.00	6,200.00	6,200.00
7. Other Outgo						
Tuition to Other Schools	7110-7143	0.00	0.00	0.00	0.00	0.00
Transfers of Pass-through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0.00	0.00	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00	0.00	0.00
All Other Transfers	7281-7299	0.00	0.00	0.00	0.00	0.00
Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00
Debt Service:						
Interest	7438	0.00	0.00	0.00	0.00	0.00
Principal	7439	0.00	0.00	0.00	0.00	0.00
Total, Other Outgo		0.00	0.00	0.00	0.00	0.00
8. TOTAL EXPENDITURES		2,437,636.48	570,557.36	3,008,093.84	2,980,124.00	3,023,678.00
EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		265,156.02	(101,251.86)	163,904.16	(150,469.00)	(43,654.00)

**SONOMA CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM**

Charter School Name: Sonoma Charter
(name continued)

Description	Object Code	FY 2022/23			Totals for 2023/24	Totals for 2024/25
		Unrestricted	Restricted	Total		
D. OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979	0.00	0.00	0.00	0.00	0.00
2. Less: Other Uses	7630-7699	0.00	0.00	0.00	0.00	0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(101,251.86)	101,251.86	0.00	0.00	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(101,251.86)	101,251.86	0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		163,904.16	0.00	163,904.16	(150,469.00)	(43,654.00)
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance	9791	526,745.33	0.00	526,745.33	690,649.49	540,180.49
a. As of July 1	9793, 9795	0.00	0.00	0.00	0.00	0.00
b. Adjustments to Beginning Balance		526,745.33	0.00	526,745.33	690,649.49	540,180.49
c. Adjusted Beginning Balance		690,649.49	0.00	690,649.49	540,180.49	496,526.49
2. Ending Fund Balance, June 30 (E + F.1.c.)						
Components of Ending Fund Balance						
a. Nonspendable	9711	0.00	0.00	0.00	0.00	0.00
Revolving Cash	9712	0.00	0.00	0.00	0.00	0.00
Stores	9713	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9719	0.00	0.00	0.00	0.00	0.00
All Others	9740	0.00	0.00	0.00	0.00	0.00
b. Restricted						
c. Committed	9750	0.00	0.00	0.00	0.00	0.00
Stabilization Arrangements	9760	0.00	0.00	0.00	0.00	0.00
Other Commitments						
d. Assigned	9780	0.00	0.00	0.00	0.00	0.00
Other Assignments						
e. Unassigned/Unappropriated	9789	150,405.00	0.00	150,405.00	149,006.00	151,184.00
Reserve for Economic Uncertainties	9790	540,244.49	0.00	540,244.49	391,174.49	345,342.49
Undesignated / Unappropriated Amount						