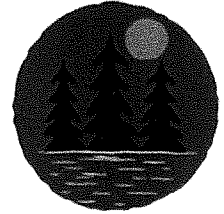




Charter Academy of the Redwoods
Notice of Annual/Organizational/Regular Meeting
Fullerton Classroom
(707) 467-0500
December 13, 2022 * 6:00 p.m. Open Session



Welcome! The agenda is provided for this annual/organizational/regular meeting of the Board of Directors of *Charter Academy of the Redwoods*, a non-profit public benefit corporation. All business of the Board is limited to these items and is conducted to fulfill the mission of preparing students for a successful future in safe, challenging, well-managed charter schools. If you wish to speak or present written comments, please notify the chairperson. A copy of any items that are identified as "back-up" is available upon request.

I. Welcome and Opening

- a. Call to Order/Roll Call
- b. Adoption of Agenda
- c. President's Report
- d. Secretary's Report
- e. Treasurer's Report
- f. Safety & Facilities Report

II. Consent Items—The following items are submitted to the Board of Directors to be acted on at one time without discussion. Each item is considered routine and non-controversial. Any Director may request any item be pulled for discussion or separate vote.

- a. **Approval of Minutes**—The Directors are requested to approve the minutes of the meetings of October 11, 2022 (back-up).

III. Regular Meeting—Action Items

- a. **Approval of the Revised 2022-2023 Budgets**—The Directors are requested to approve budget revisions for Sequoia Career Academy and Redwood Collegiate Academy (back up).
- b. **Approval of First Interim Report 2022-2023**—The Directors are requested to approve the First Interim Report as of October 31, 2022 that reflects a positive certification for Sequoia Career Academy and Redwood Collegiate Academy (back-up).
- c. **Approval of the Revised Salary Schedule**—The Directors are requested to approve revisions to the 2022-23 salary schedule (back up).
- d. **Approval of the Arts, Music, and Instructional Materials Grant Plans**—The Directors are requested to approve the Arts, Music, and Instructional Grant Plans for Sequoia Career Academy and Redwood Collegiate Academy (back up).
- e. **Approval of Determination Dates for CIF Athletics Participation**—The Directors are requested to approve determination dates of one-week from the time grades are stored for each grading period (quarter 1, semester 1, quarter 2, semester 2, and summer session) to determine student eligibility to participate in CIF athletics.

IV. Annual/Organizational Meeting—Action Items

- a. **Election of Directors for 2023**—The Directors are requested to express appreciation to K. Webb who are completing the remainder of the term he was elected to fill. The directors are further requested to elect one director for a three-year terms beginning January 1, 2023 and ending December 31, 2025.
- b. **Election of Officers for 2023**—The Directors are requested to elect a chairperson and a clerk of the corporate board effective January 1 to December 31, 2023.
- c. **Approval of Meeting Dates for 2023**—The Directors are requested to designate 6:00 p.m. on the following dates as the time for regular meetings of the Board: Tuesday, January 17; Tuesday, March 7; Tuesday, May 2; Tuesday, June 13;

Tuesday, September 12; Tuesday, October 10, and Tuesday, December 12. The December meeting is designated as the corporation's annual and organizational meeting.

V. Agenda for Closed Session Item(s)

- a. **Open Session Comment for Items on the Closed Session Agenda**—The Board will take staff /public comments on items to be considered in closed session. No action will be taken.
- b. **Public Employee Performance Evaluation**-Officers: President, Secretary, and Treasurer.
- c. **Open Session Report on Closed Session Activity**—The Board will report on any activity during the closed session agenda.

VI. Public Comment for Items Not on the Agenda—The Board reserves 10 minutes for members of the public to address the Board on items not on the agenda and within its jurisdiction. The Board is prohibited by law from taking action on matters not on the agenda, but may ask questions to clarify the speaker's comment, briefly answer questions, and refer the speaker to follow up with a specific staff member.

VII.

- a. **Next Regular Meeting—Tuesday, January 17, 2023 @ 6:00 p.m. @ Redwood Collegiate Academy**

VIII. Adjournment

Charter Academy of the Redwoods

Minutes of the Meeting of Tuesday, October 11, 2022

1059 N. State Street, Ukiah

I. Welcome and Opening

The meeting was called to order at 6:12 p.m. by Chairperson Joseph. Board members in attendance:

Sandra Boyce	Yes	Jay Joseph	Yes
Rebecca Brown	Yes	Kip Webb	No
Anne Ford	Yes		

Elna Gordon, Selah Sawyer, Jim Switzer, Melinda Decker and Caleb Cimmiyotti were present.

On a first by R. Brown and a second by S. Boyce, the Board voted (4-0) to adopt the agenda with a correction to the date on the top of the Minutes

President's Report~ Redwood juniors and seniors had a successful trip to the high sierras for Outward Bound and Redwood Honors English students as well as some of CSF members took a trip to San Francisco's Golden Gate Theater to see *To Kill A Mockingbird*. Students also took their school pictures last week, and a make-up picture day is scheduled for November 2nd. Teachers are currently busy wrapping up quarter 1. Quarter 2 begins on Tuesday after a long weekend. Student Success Day, where students will have the opportunity to make up any missing work and complete extra credit for classes, is Thursday. That is also a minimum day. Redwood Academy will administer the PSAT for sophomores and juniors tomorrow. 8th graders are in the middle of interim testing this week and 7th graders will complete it in the coming weeks. Redwood's enrollment at CBEDS on October 5th was 125 (2 lower than last year) and is currently 126. Staff will continue its outreach efforts to increase enrollment including participating in the Pumpkinfest parade and hosting a booth this weekend. The schools will also host a booth at the Dia de los Muertos event at Mendocino College on November 2nd. The seniors have an upcoming field trip to Ferguson Observatory. The schools are starting their first competitive soccer team in November—Ms. Bethany Kerr is now serving as the athletic director and is working hard to get the soccer program off the ground. In November, board vacancies will be posted, as Kip Webb will be finishing the term he was re-elected to fill when Rick Muenzer moved out the area.

Secretary's Report ~ Sequoia's CBEDs enrollment was 138, which is 6 more than last year. Sequoia will continue to participate in community events alongside Redwood. Attendance rates are still lower than pre-pandemic rates so staff are taking measures to reach out to those families. Grades 8 and 11 are taking interim tests next week with the 7s taking it the week after. Grades 4-6 will take interim tests in December. Tomorrow SCA students will attend a wildlife assembly after lunch. SCA has Honors Assembly taking place on October 26th in Carl Purdy Hall. Parent conferences for grades 4-6 will also be taking place October 24-28. Student in grades 11 and 12 will be touring Factory Pip and METALfx to learn about career opportunities associated with those businesses. Students in grades 8-10 will be attending a play at Mendocino College later this month. SCA seniors are planning the first Family Fun Night to be held November 4th.

Treasurer's Report ~ Current Budget Report and Cash in the County Treasury Report of 10/10/22 shows current cash of \$2,853,189 compared to \$2,936,736. The balances from last year have been rolled over into this year. The taxes have been posted for September, but not the apportionments. The majority of expenses are in line with expectations. The revised budget is based on CBEDs enrollment and historical drops at P-2. However, the ADA may need to be adjusted further due to the high amounts of independent study. A corrected unaudited actuals is being presented that contains an estimate of the fourth quarter interest based on the previous three quarters because the fourth quarter interest has yet to be posted. Adjustments to this year's budgets will be made to correct any discrepancies between the estimate and the actual.

Safety and Facilities Report ~ Coordinators of Operations, Sharon Ward and Kerri Thies, are being trained to handle the facility needs in preparation for Jim Switzer's retirement.

II. Consent Items

- a. On a motion by S. Boyce and a second by R. Brown, the board voted (4-0) to approve the minutes of the regular meeting of September 13, 2022.

Preparing students for a successful future in safe, challenging, well-managed charter schools

- b. On a motion by S. Boyce and a second by R. Brown, the board voted (4-0) to approve the in district classroom ADA of 121 for AAA and 116 for RA.

III. Regular Meeting

- a. On a first by S. Boyce and a second by A. Ford, the Board voted (4-0) to approve the unaudited actuals for Charter Academy of the Redwoods including *Accelerated Achievement Academy* and *Redwood Academy of Ukiah*.
- b. On a first by S. Boyce and a second by A. Ford, the Board voted (4-0) to approve budget revisions for *Sequoia Career Academy* and *Redwood Collegiate Academy*.
- c. On a first by A. Ford and a second by S. Boyce, the Board voted (4-0) to approve the annual reports for AAA and RA for 2021-2022 with the authorization to make revisions if suggested by UUSD oversight personnel.
- d. On a first by A. Ford and a second by S. Boyce, the Board voted (4-0) to approve revisions to BP 401.6 and BP 303.
- e. On a first by A. Ford and a second by R. Brown, the Board voted (4-0) to approve overnight trips for *Redwood Collegiate Academy* seniors to Robert Ferguson Observatory and for *Sequoia Career Academy* freshmen and sophomores to Alliance Redwoods Conference Grounds in Occidental.
- f. On a first by R. Brown and a second by S. Boyce, the Board voted (4-0) to approve the 2022-23 Designation of CIF Representative to League.

IV. Sunshined Items

- a. The board previewed revisions to BP 506.

V. Public Comment For Items Not on the Agenda—No public comment

VI. Next Meeting— The next regular meeting of the Board of Directors is scheduled for Tuesday, December 13, 2022 at 6:00 p.m. on the campus of *Redwood Collegiate Academy*.

VII. Adjournment

As acclaimed by the chair, the meeting was adjourned at 6:48 p.m.

Respectfully submitted,

Selah Sawyer
Secretary

For the Record:

Before 6:00 PM Friday, October 7, 2022, this meeting agenda was:

Hand-delivered with back-up to all five board members and both corporate officers and management staff;

Posted in the offices of *Redwood Collegiate Academy* and *Sequoia Career Academy*

Posted on the www.caredwoods.org governance channel

E-mailed to Scott Paulin

REDWOOD COLLEGIATE ACADEMY
PROPOSED REVISED BUDGET
December 13th, 2022
2022-2023 FISCAL YEAR

REDWOOD COLLEGIATE ACADEMY

Charter Academy of the Redwoods (CAR) is a non-profit public benefit corporation that operates the charter schools known as Redwood Career Academy and Sequoia Career Academy. In this report, information is only that attributable to Redwood Career Academy. Information is reported separately for Sequoia Career Academy.

PROPOSED REVISED BUDGET

The proposed budget changes included here reflect current funding information. ADA is calculated using historic information from CBEDS to P-2, which is the attendance period our funding is based on. The last couple of years because of Covid and the need for the State budget to remain static, LEA's were being held harmless for their ADA, in other words, we will be using the ADA figures from the 2019-2020 P2 for the duration of the last two years. Unfortunately, charter schools will have to go back to using P2 attendance again as their basis for funding. We have used the latest Local Control Funding Formulae (LCFF) calculator available for the average funding per pupil.

State funding comes in from the LCFF funding, and also mandated block grant. Additional COVID funding has come in from the Federal ESSER and Loss Mitigation funding, coming in several funding streams. Some of these have been spent out now, or are close to being spent out. There is funding coming in also through the state in the form of Educator Effectiveness grants, A-G Completion, Learning recovery and the Arts and Music Discretionary Block Grants, the latter we are still in the process of making plans for. Also, Redwood is eligible now for the State Facilities grants, SB 740 that Sequoia Career Academy has been eligible for. Redwood is eligible for the land part that we lease, not the buildings which we own. These are all described in the first interim reports and in the upper right corner of the budgets. .

Other funding comes in from the Federal Government in the form of Title I and Title II, Title IV and Title V.

Our expenses in the salary and benefits categories do reflect current staffing costs with a 5% retro COLA built in.. We also show the continuance of our educational enrichment programs, including a College Program in coordination with Mendocino College,

BUDGET ASSUMPTIONS

A worksheet document showing the projected year totals and annotations reflecting budget assumptions is attached for reference.

Cell: G3

Comment: jswitzer:
Based on current funding levels on CDE website..

Cell: A5

Comment: jswitzer :
Based on projections using latest version of the FCMAT LCFF calculator with projections from SSC (School Services of California)

Cell: H27

Comment: jswitzer :
Lottery amount is based on current CCSA and School services projectios.

Cell: B30

Comment: Projected CBEDs enrollment and projected CBEDS - P2 based on historical drops in ADA.

Cell: H46

Comment: Mandate Block Grant based on last year's grant and current projected funding leverls per SSC. .

Cell: H49

Comment: jswitzer:
Estimate of misc. state programs not included in general funding grant .

Cell: H54

Comment: jswitzer :
Based on 21-22 estimate. .

Cell: H60

Comment: Jim Switzer:
Based on agreement with UUSD, \$173
per ADA

Cell: B74

Comment: jswitzer:
Based on current projected staffing levels and include a 5% retro increase in COLA.

Cell: E82

Comment: jswitzer:
Number of full time equivalent positions with H&W benefits.

Cell: B86

Comment: jswitzer:
Based on current projected staffing levels and include a 5% retro increase in COLA. ..

Cell: E102

Comment: jswitzer:
Number of full time equivalent positions with H&W benefits.

Cell: F107

Comment: Jim Switzer:
STRS contribution rate .

Cell: F108

Comment: jswitzer :
PERS contribution rate

Cell: F112

Comment: Jim Switzer:
Reflects premium rates approved by Staywell , 0% increase from 21-22 and updated dental and vision premiums. .

Cell: D122

Comment: :jswitzer:
Totals based on projected spending through the end of the year .

Cell: D134

Comment: jswitzer :
Totals based on projected spending
through the end of the year.

Cell: H134

Comment: jswitzer :
From School Services estimates.

Cell: F148

Comment: Jim Switzer:
Based on estimates of SPED services outside of our agency.

Cell: F149

Comment: Jim Switzer:
Based on expenses reported at P-2, multiplied by .0033

Cell: F150

Comment: jswitzer:

Reflects 1% oversight fee for districts not providing "substantially rent-free facilities."

SEQUOIA CAREER ACADEMY
PROPOSED REVISED BUDGET
December 13th, 2022
2022-2023 FISCAL YEAR

SEQUOIA CAREER ACADEMY

Charter Academy of the Redwoods (CAR) is a non-profit public benefit corporation that operates the charter schools known as Redwood Career Academy and Sequoia Career Academy. In this report, information is only that attributable to Sequoia Career Academy. Information is reported separately for Redwood Collegiate Academy.

PROPOSED REVISED BUDGET

The proposed budget changes included here reflect current funding information. ADA is calculated using historic information from CBEDS to P-2, which is the attendance period our funding is based on. The last couple of years because of Covid and the need for the State budget to remain static, LEA's were being held harmless for their ADA, in other words, we will be using the ADA figures from the 2019-2020 P2 for the duration of the last two years. Unfortunately, charter schools will have go back to using P2 attendance again as their basis for funding. We have used the latest Local Control Funding Formulae (LCFF) calculator available for the average funding per pupil.

State funding comes in from the LCFF funding, and also mandated block grant. Additional COVID funding has come in from the Federal ESSER and Loss Mitigation funding, coming in several funding streams. Some of these have been spent out now, or are close to being spent out. There is funding coming in also through the state in the form of Educator Effectiveness grants, A-G Completion, Learning recovery and the Arts and Music Discretionary Block Grants, the latter we are still in the process of making plans for. We also receive funding for Extended Learning Opportunity Program, which helps fund our afterschool program for our 4-6th grades. SCA also receives the State Facilities SB 740 grant, which covers about 75% of our lease costs for our buildings. These are all described in the first interim reports and in the upper right corner of the budgets. .

Other funding comes in from the Federal Government in the form of Title I and Title II, Title IV and Title V.

Our expenses in the salary and benefits categories do reflect current staffing costs with a 5% retro COLA built in. We also show the continuance of other educational enrichment programs, including a College Program in coordination with Mendocino College,

BUDGET ASSUMPTIONS

A worksheet document showing the projected year totals and annotations reflecting budget assumptions is attached for reference.

	A	B	C	D	E	F	G	H	I	J	K
143		Services and Other--5000			CPI Index		CPI index	1.0575			
144							21-22	with CPI applied			
145		5200			Travel & Conferences			\$ 3,000.00			
146		5300			Dues and Memberships			\$ 3,800.00			
147		5400			Insurance		\$ 2,664.00	\$ 24,887.50			
148		5500			Operations & Housekeeping		\$ 12,384.00	\$ 53,181.68			
149		5500			extra for COVID cleaning		\$ 50,290.00				
150		5600			Rentals, Leases & Repairs	last years		\$ 178,809.00	\$ 177,714.53		
151					Building Lease or Rent	\$ 145,144.51	\$	149,498.85			
152					Land Lease	\$ -	\$	-			
153					Short Term Facility Rent	\$ 1,804.90	\$	1,908.68			
154					Copier leases	\$ 8,307.00	\$	8,307.00			
155					Other Rentals & Repairs	\$ 3,000.00	\$	3,000.00			
156					Construction	\$ 7,500.00	\$	15,000.00			
157											
158		5800			Professional & Consulting			\$ 139,344.52			
159					SPED costs, counseling nurse, etc.	\$ 39,115.23					
160					Payroll Exp	\$ 6,834.30					
161					District Oversight	\$ 17,194.99					
162					Tech Pro (11500 + overage)	\$ 12,500.00					
163					special counseling , Space	\$ 18,000.00					
164					Bus trips, field trips, six flags	\$ 5,000.00					
165					Outward Bound programs	\$ -					
166					College and testing fees	\$ 1,000.00					
167					Covid sur	\$ 500.00					
168											
169					Advertising	\$ 3,000.00					
170					Audit fees	\$ 5,400.00					
171					Legal fees	\$ 1,500.00					
172					Other	\$ 29,300.00					
173											
174									total		
175		5900			Communications	\$ 9,502.70		\$ 12,023.73	\$ 12,023.73		
176					Data charges	\$ 2,521.03					
177					Subtotal, 5000 Series		\$	413,951.95			
178											
179											
180					Capital Outlay--6000 Series						
181											
182		6170			Site Improvements						
183		6200			Building & Building Improvements			\$ -			
184		6400			Equipment			\$ 20,300.00			
185											
186					Subtotal, 6000 Series			\$ 20,300.00			
187											
188											
189					Other Outgoing--7000 Series						
190											
191		7431-7439			Debt Service			\$ -			
192											
193					Subtotal, 7000 Series			\$ -			
194											
195											
196					Total Expense			\$ 2,261,991.04			
197											
198					Increase (Decrease) in Fund Balance			\$ 38,672.47			
199											
200					9791 Beginning Fund Balance			\$ 1,853,644.37			
201											
202					Ending Fund Balance			\$ 1,892,316.84			
203		9711			Revolving Fund			\$ 2,000.00			
204		9789			Reserve Portion of Ending Fund Balance	10%		\$ 226,199.10			
205		9750			financial Stabilization Account	10%		\$ 226,199.10			
206											
207		9719			Reserve for all others (future construction projects)			\$ 350,000.00			
208		9719			Future STRS and PERS increases			\$ 950,000.00			
209					Unappropriated Portion of Ending Fund Balance			\$ 137,918.64	\$ 0.07		

Cell: G7
Comment: jswitzer:
Based on funding levels from CDE website.

Cell: B11
Comment: Jim Switzer:
jswitzer:
Based on projections using latest version of the FCMAT LCFF calculator and School Services (SSC) projections.

Cell: B36
Comment: jswitzer:
CBEDs enrollment and projected CBEDS - P2 based on historical drops in ADA.

Cell: H36
Comment: jswitzer :
Lottery amount is based on current CCSA and School services projections.

Cell: H51
Comment: Jim Switzer:
Mandate Block Grant based on SSC projections.

Cell: H54
Comment: jswitzer:
Estimate of misc. state programs not included in general funding including Charter School Facility \$102,000

Cell: H60
Comment: jswitzer :
Based on 21-22 final.

Cell: H65
Comment: jswitzer:
Based on agreement with UUSD, \$217
per ADA.

Cell: D79
Comment: jswitzer:
Based on projected staffing levels.

Cell: F89
Comment: jswitzer:
Number of full time equivalent positions with H&W benefits.

Cell: B93
Comment: jswitzer:
Based on current projected staffing levels.

Cell: F109
Comment: jswitzer:
Number of full-time positions with H&W benefits.

Cell: F114
Comment: Jim Switzer:
STRS contribution rate .

Cell: F115
Comment: jswitzer :
PERS contribution rate .

Cell: F119
Comment: Jswitzer:
Reflects premium rates approved by Staywell , 0% increase from 21-22 and updated dental and vision premiums.

Cell: D129
Comment: jswitzer:
Totals based on projected spending through the end of the year .

Cell: D143
Comment: jswitzer :
Totals based on projected spending
through the end of the year.

Cell: H143
Comment: jswitzer :
From School Services estimates.

Cell: E159
Comment: jswitzer:
Based on estimates of SPED services outside of our agency.

Cell: F160

Comment: Jim Switzer:

Based on expenses reported at P-2, multiplied by .0033

Cell: F161

Comment: jswitzer :

Reflects 1% oversight fee for districts not providing "substantially rent-free facilities."



Redwood Collegiate Academy

First Interim Report and Budgets for
2022-2023, 2023-2024, 2024-2025, 2025-2026, 2026-2027

December 13th, 2022
James Switzer, CFO, Treasurer

Redwood Collegiate Academy
First Interim Report 2022-2023 and Budgets for year 2023-2024, 2024-2025, 2025-2026,2026-2027

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Redwood Collegiate Academy

First Interim Report 2022-2023 and Budgets for year 2023-2024, 2024-2025, 2025-2026, 2026-2027

Redwood Collegiate Academy is required to submit the First Interim Report for 2022-2023 and we have also submitted budgets for the four subsequent years, 2023-2024, 2024-2025, 2025-2026 and 2026-2027. The following narrative provides the major assumptions used in the preparation of the Charter School's 2022-2023 Second Interim Report and subsequent budgets.

The Governor's State Budget

Governor Newsom signed the 2022-23 state budget and dozens of related "trailer" bills into law after reaching compromises with the Legislature on several key tax refund and spending issues. The budget follows the Legislature's prior adoption of a pseudo-budget in mid-June to meet the constitutional deadline. The adopted budget aligns closely with the Governor's prior "May Revise" version of the budget on most issues, except for a larger increase in general-purpose funding and other modest changes. Key items of particular interest to charter schools include the following:

Local Control Funding Formula (LCFF) funding increase: The adopted budget includes both the 6.56 percent statutory cost-of-living increase (COLA), plus an additional 6.28 percent increase. CSDC preliminarily estimates the total LCFF funding increase at 13.25 percent. This increase is higher than the Governor had proposed, but lower than the Legislature's leaders had proposed.

Even more pandemic emergency funding: The budget includes \$7.9 billion to provide a one-time Learning Recovery Emergency Block Grant to all schools. The grant will be allocated based on each agency's 2021-22 average daily attendance (ADA) multiplied by their percentage of "unduplicated" pupils ("UPP," including low income, English learner, foster youth). The funds can be spent on an expansive list of learning recovery and support costs through the 2027-28 school year. This grant hews closely to the Governor's May Revise budget but bases the funding on "unduplicated" pupils rather than the governor's per-ADA approach for all students.

Arts, music, and instructional materials funding: The budget appropriates \$3.6 billion to provide a "per-pupil" grant to all schools. These funds also can be spent on a broad range of items, including instructional materials and staff development related to various subject matter and even "operational costs, including but not limited to retirement and health care cost increases," and must be encumbered by the end of the 2025-26 school year.

Expanded learning funded with mandate deferred: The trailer bill increases funding for the Expanded Learning Opportunities Program (ELO-P) while deferring the penalties for not offering expanded learning for an additional year (2023-24). The bill increases funding for schools serving 75 percent or higher proportions of "unduplicated" pupils to \$2,750 per unit of K-6 ADA, multiplied by the school's unduplicated pupil percentage (all based on prior-year data). Schools serving fewer than 75 percent unduplicated pupils are funded at a lower rate, estimated by legislative staff at \$1,249 per unduplicated pupil in grades K-6.

Redwood Collegiate Academy

First Interim Report 2022-2023 and Budgets for year 2023-2024, 2024-2025, 2025-2026,2026-2027

Current year funding

Here is a quick summary of the various funding sources that are in our budgets:

Federal funding in the forms of Esser III and Esser III Learning Loss Grants are now pretty much spent out, with the only remaining grant being the Loss Learning section of Esser III which has a deadline of 9/30/24 and should be spent out by this year. Other funding comes in from the Federal Government in the form of Title I, Title II, Title IV and Title V, the Rural and Low-income School Grant, available in years when the SRSA, Small Rural Achievement Program, is not available. Those listed on the top of page 1 of the revised budget are the entitlement amounts as they are listed now with the CDE, preliminary entitlements totaling \$46,555. These do get revised later in the year.

State funding, some of which is now being supported by federal dollars, has been coming in through the Expanded Learning Opportunity program (ELO). These funds, once again, required a specific expenditure plan, and are subject to reports and audits. This funding started out as a state funded grant, but with Federal backfilling, it split into several components. This funding is also almost spent out, the last portion of ELO will be spent out this year.

Other state funding comes by way of the Educator Effectiveness grant, which allows expenditures to run through the 2026 fiscal year. The amount for this is \$30,077 and will continue to be used primarily for new teacher induction fees and other teacher trainings that are outlined in yet another required expenditure plan.

Finally, other state grants include the A-G Completion Improvement Grant, the Learning Recovery Block grant, and the Arts and Music Discretionary Block Grant. These grants all have different spending deadlines and will be deferred throughout the next few years as indicated on our single year budget.

See Table A in the appendix for current estimates of funding rates, benefit rates, and salary COLAs. The LCFF funding rates per ADA are from the FCMAT calculator posted on their website with projected ADA and free and reduced information for Redwood Academy. The calculator summary page is shown in Appendix C, along with the calculator tab section displayed in Appendix D.

For the last three years during COVID, our ADA has been based on our P-2 in February of 2020, as we were forced to go to distance learning once the pandemic hit. As of 2022-23, we believe charter school LCFF funding will be based on ADA for the current school year, which has dropped significantly.

Redwood Collegiate Academy
First Interim Report 2022-2023 and Budgets for year 2023-2024, 2024-2025, 2025-2026, 2026-2027

Other state funding comes from the Mandated Cost Block Grant available to charter schools now. This is figured at \$18.34 per ADA for lower grades (7-8) and \$50.98 for 9-12th grades.

Projected Lottery estimates are from the CDE website. State Lottery estimates are similar to last year's, with unrestricted at \$170 per ADA, and restricted funds at \$67 per ADA.

Starting last year, Redwood has become eligible for the State Facility funding, SB 740, for the land that we lease from the fairgrounds. This program is only good for leased buildings and land, so as we own our buildings, we can only claim the leased land.

Other revenue comes in locally from interest from our accounts in the county treasury, our 8699 local revenue, which includes certain rebates, revenue coming in from our BTSA program, and also money coming in from reimbursements through providing lunch through the Universal meal program. Finally, our local Prop 39 payment from UUSD in lieu of actual buildings and space is agreed upon every three years; this year it is \$173 per ADA.

Our projected cashflow for both schools for the next two years is listed in the tables in Appendix B.

EXPENSES FOR 2022-2023

Our salary and benefits expenses are listed in the 1000-3000 series categories and are figures that are calculated at the beginning of the year and closely monitored. The COLA for this year was figured at 4% certificated and classified; however because of continuing increases in our fund balance and the need to stay competitive with our salary structure, we have elected to give an additional 5% retro-active COLA for all staffing, bringing this year's COLA total to 9%. PERS is based on the current rate of 25.37%. STRS rates are based on the current rate of 19.10 %, which this fund seems now to have stabilized and predictions continue with that rate over the next few years.

Our self-funded Staywell health insurance did not increase this year. Our vision and dental costs reflect current rates, which have gone up slightly this year. We now have moved our vision plan with our current dental carrier Principal, as they have provided excellent service and easy access.

For spending on materials, the 4000 series shows a decrease over last year as some of the funding sources are drying up and many of the needed purchases in technology have now been completed. The 5000 series, services expenses, does have some Cost of Living adjustments figured in certain categories; other categories we do have some control over. We now know our liability insurance costs (the 5400 series), which has increased almost 150% over last year. Unfortunately we had to leave our liability insurance carrier after many years (NCSIG) and went with California Charter School Association's JPA, a much smaller insurance JPA.

We now provide our own Special Education services, along with a dedicated Special Ed teacher and assistant and specialized services purchased through MCOE. Also slated for this year is the continuance of some of our educational enrichment programs that we have successfully enacted now for five years, including a College Program in coordination with Mendocino College. We do have some special services that have been built in over the next two years, including mental health counseling by

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the Mendocino Youth Project and tuition for SPACE in an effort to expand after school activities and services. These are built into our various expenditure plans and currently funded through our one-time grants.

FUND BALANCES and CASH FLOW

Our beginning fund balance is fairly large, thanks to several positive increases over the past years. Please refer to the cashflow sheets in the First Interim Report; we do have a positive cashflow showing through the next five budget years. We have also listed a combined cashflow chart for two years for both schools in Appendix B.

We have the required minimum of 10% of our fund balance reserved, 5% as per our MOU requirements, and then 5% as per our required Financial Stabilization Account, and since these are more than the required \$66,000, that is what we have reserved in these categories. These are funds not to be spent and to be kept as a safeguard against fiscal emergency and unsettled budgetary times. This year’s budget ending balance is showing a positive increase, and we will continue to monitor our financial position and our attendance figures.

**Multi Year Projection
2023-2024, 2024-2025, 2025-2026, 2026-2027
REVENUE PROJECTIONS**

The budgets for 2023-2024 through 2026-2027 are based on funding through the LCFF as shown in Appendix A. We are assuming flat funding from 2022-2023 in Federal programs until more is known. We are also assuming that our ADA is constant, but we will continue to actively market our services.

As noted in the single budget for 2022-2023, some of the revenue that has been available to us through the State grant programs are not being used all in the one year, and thus excess revenue will be deferred by us to future years, most of it spent by 2023-2024. Some of the newer grants mentioned above have later expenditure deadlines, and thus will be spread out more over the 2024-2025 and 2025-2026 years, some may even be deferred farther.

EXPENSE PROJECTIONS

For salaries and benefits categories, we have allowed for increases in teachers’ salaries because of step increases built into the salary schedule and have budgeted a 4% COLA to be closer to in line with COLA’s projected by the State for 2023-2024, 2024-2025, and smaller COLA’s in subsequent years as needed to balance the budgets. There are some major staffing changes and redistribution of duties next year.

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We have used CSDC (Charter School Development Center) and School Services estimates for an increase in PERS and now STRS for both years (See Appendix C). These both still remain underfunded programs, and we will see significant increases in future years in PERS. For our health benefits we have used a small increase of 2.5% next year and a 2% increase is accounted in each of the subsequent years. Textbook purchases are at a maintenance level, allowing for some purchases of new sets as necessary, and major computer expenses should be done now, only replacement Chromebooks as needed are budgeted.

5000 service and rental series expenses are not so easily controlled, so thus we have some inflation built in. We have allowed in the budget for future years for more return to normal expenses such as field trips, bus trips, and our Outward Bound program.

FUND BALANCES and CASH FLOW

Our fund balances show positive increases over the next few years, although our ADA does need to be bolstered, as it has dropped since the pandemic. We will monitor this and continue to market in order to maintain or improve our enrollment and subsequent ADA. We presently hope to continue our current level of services and staffing, and to maintain COLA's in keeping up with State COLA's for staffing where possible. We are able to make quick decisions as necessary if there is a downturn in the economy and state funding and are not held to long-term leases or labor agreements.

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**APPENDIX A
ASSUMPTIONS PAGE**

ASSUMPTIONS PAGE		2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
FF PER ADA						
DWOOD		\$11,777.00	\$12,399.00	\$12,842.00	\$13,320.00	\$13,782.00
CELERATED		\$13,565.00	\$14,258.00	\$14,727.00	\$15,275.00	\$15,805.00
ATUTORY COLA		6.56%	5.38%	4.02%	3.72%	3.50%
OTTERY PER ADA UNRESTRICTED		170	170	170	170	170
RESTRICTED		67	67	67	67	67
ALARY COLAS						
MANAGEMENT		SAME AS BELOW				
RTIFICATED		4% and 5% retro	4.0%	4.0%	3.5%	2.5%
CLASSIFIED		4% and 5% retro	4.0%	4.0%	3.5%	2.5%
ENEFITS RATES						
RS		19.10%	19.10%	19.10%	19.10%	19.10%
RS		25.37%	25.20%	24.60%	23.70%	23.70%
ASDI		6.20%	6.20%	6.20%	6.20%	6.20%
EDICARE		1.45%	1.45%	1.45%	1.45%	1.45%
II		0.05%	0.05%	0.02%	0.02%	0.02%
ORKERS COMP		1.06%	1.06%	1.06%	1.06%	1.06%
ALTH PER FTE RATE OF INCREASE		0.00%	2.50%	2.00%	2.00%	2.00%
ALTH RATE PER FTE		\$17,552.00	\$17,990.80	\$18,350.62	\$18,717.63	\$19,091.98
TI INDEX		6.56%	5.75%	2.58%	2.20%	2.38%
E per school						
dwood		CERTIFICATED	CLASSIFIED	total		
celerated		10.01	6.60	16.61		
ITAL BOTH SCHOOLS		10.99	6.19	17.18		
		21.00	12.79	33.79		

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APPENDIX B

Combined Cash Balances for both schools 2021-2022

	Estimated Beginning cash	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
Redwood	1,770,102	1,705,374	1,593,496	1,644,877	1,603,051	1,573,769	1,637,399	1,664,266	1,626,426	1,681,167	1,686,697	1,647,320	1,746,748
LA	1,853,644	1,795,688	1,628,960	1,674,570	1,616,112	1,580,091	1,638,349	1,726,013	1,674,685	1,717,858	1,767,356	1,713,551	1,797,785
Total Combined Cash in County	3,623,747	3,501,063	3,222,456	3,319,447	3,219,163	3,153,859	3,275,747	3,390,279	3,301,111	3,399,025	3,454,053	3,360,871	3,544,533

Combined Cash Balances for both schools 2022-2023

	Estimated Beginning cash	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
Redwood	1,746,748	1,765,639	1,650,016	1,704,060	1,661,747	1,631,017	1,698,176	1,707,263	1,668,631	1,727,422	1,716,807	1,676,702	1,768,606
LA	1,797,785	1,834,218	1,688,461	1,744,294	1,686,693	1,653,946	1,720,336	1,815,700	1,765,997	1,815,981	1,869,065	1,816,720	1,926,047
Total Combined Cash in County	3,544,533	3,599,856	3,338,477	3,448,354	3,348,440	3,284,963	3,418,512	3,522,963	3,434,628	3,543,404	3,585,872	3,493,422	3,694,653

Redwood Collegiate Academy
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APPENDIX C
LCFF Calculator Summary page

Redwood Academy of Ukiah (2330413)	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
SUMMARY OF FUNDING						
General Assumptions						
COLA & Augmentation	5.07%	12.84%	5.38%	4.02%	3.72%	3.47%
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LCFF Entitlement						
Base Grant	\$1,157,669	\$1,249,990	\$1,317,211	\$1,370,179	\$1,421,139	\$1,470,401
Grade Span Adjustment	21,589	20,410	21,472	22,323	23,173	23,953
Supplemental Grant	129,105	139,363	145,595	144,820	150,209	155,413
Concentration Grant	-	-	-	-	-	-
Add-ons: Targeted Instructional Improvement Block Grant	-	-	-	-	-	-
Add-ons: Home-to-School Transportation	-	-	-	-	-	-
Add-ons: Small School District Bus Replacement Program	-	-	-	-	-	-
Add-ons: Transitional Kindergarten	-	-	-	-	-	-
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$1,308,363	\$1,409,763	\$1,484,278	\$1,537,322	\$1,594,521	\$1,649,767
Miscellaneous Adjustments	-	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	-
Total LCFF Entitlement	1,308,363	1,409,763	1,484,278	1,537,322	1,594,521	1,649,767
LCFF Entitlement Per ADA	\$ 10,601	\$ 11,777	\$ 12,399	\$ 12,842	\$ 13,320	\$ 13,782
Components of LCFF By Object Code						
State Aid (Object Code 8011)	\$ 467,252	\$ 717,210	\$ 772,029	\$ 809,565	\$ 851,836	\$ 892,639
EPA (for LCFF Calculation purposes)	\$ 514,642	\$ 366,084	\$ 385,780	\$ 401,288	\$ 416,216	\$ 430,659
<i>Local Revenue Sources:</i>						
Property Taxes (Object 8021 to 8089)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
In-Lieu of Property Taxes (Object Code 8096)	326,469	326,469	326,469	326,469	326,469	326,469
Property Taxes net of In-Lieu	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL FUNDING	1,308,363	1,409,763	1,484,278	1,537,322	1,594,521	1,649,767
Basic Aid Status	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EPA In Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total LCFF Entitlement	1,308,363	1,409,763	1,484,278	1,537,322	1,594,521	1,649,767
SUMMARY OF EPA						
% of Adjusted Revenue Limit - Annual	73.31789035%	73.31789035%	73.31789035%	73.31789035%	73.31789035%	73.31789035%
% of Adjusted Revenue Limit - P-2	73.31789035%	42.11134218%	42.11134218%	42.11134218%	42.11134218%	42.11134218%
EPA (for LCFF Calculation purposes)	\$ 514,642	\$ 366,084	\$ 385,780	\$ 401,288	\$ 416,216	\$ 430,659
EPA, Current Year (Object Code 8012)	\$ 514,642	\$ 366,084	\$ 385,780	\$ 401,288	\$ 416,216	\$ 430,659
(P-2 plus Current Year Accrual)						
EPA, Prior Year Adjustment (Object Code 8019)	\$ 224.00	\$ 32,099.00	\$ -	\$ -	\$ -	\$ -
(P-A less Prior Year Accrual)						
Accrual (from Data Entry tab)	-	-	-	-	-	-
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES						
Base Grant (Excludes add-ons for TIIG and Transportation)	\$ 1,179,258	\$ 1,270,400	\$ 1,338,683	\$ 1,392,502	\$ 1,444,312	\$ 1,494,354
Supplemental and Concentration Grant funding in the LCAP year	\$ 129,105	\$ 139,363	\$ 145,595	\$ 144,820	\$ 150,209	\$ 155,413
Percentage to Increase or Improve Services	10.95%	10.97%	10.88%	10.40%	10.40%	10.40%
SUMMARY OF STUDENT POPULATION						
Unduplicated Pupil Population						
Enrollment	127	125	125	125	125	125
COE Enrollment	-	-	-	-	-	-
Total Enrollment	127	125	125	125	125	125
Unduplicated Pupil Count	75	65	65	65	65	65
COE Unduplicated Pupil Count	-	-	-	-	-	-
Total Unduplicated Pupil Count	75	65	65	65	65	65
Rolling %, Supplemental Grant	54.7400%	54.8500%	54.3800%	52.0000%	52.0000%	52.0000%
Rolling %, Concentration Grant	54.7400%	54.8500%	54.3800%	52.0000%	52.0000%	52.0000%
SUMMARY OF LCFF ADA						
Grades 7-8	37.28	48.84	48.84	48.84	48.84	48.84
Grades 9-12	81.43	70.87	70.87	70.87	70.87	70.87
LCFF Subtotal	118.71	119.71	119.71	119.71	119.71	119.71

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Appendix D
From LCFF calculator section

Redwood Academy of Ukiah (2330413)	CY		v.23.2b		CY1
CAL CONTROL FUNDING FORMULA	2022-23				2023-24
ENTITLEMENT CALCULATION					
STATE AID CALCULATION					
Miscellaneous Adjustments					
Adjusted LCFF Entitlement					
Local Revenue (including RDA)					
Loss State Aid					
MINIMUM STATE AID CALCULATION					
	<u>12-13 Rate</u>	<u>2022-23 ADA</u>			
L2-13 RL/Charter Gen BG adjusted for ADA	\$ 5,876.42	119.71	N/A		N/A
L2-13 NSS Allowance (deficit)			\$ 703,450	\$ 5,876.42	119.71
Minimum State Aid Adjustments			-		-
Current Year Property Taxes/In-Lieu			(326,469)		(326,469)
Total State Aid for Historical RL/Charter General BG			376,981		376,981
Categorical funding from 2012-13 net of fair share reduction			19,152		19,152
Charter School Categorical Block Grant adjusted for ADA	580.58	119.71	69,500	580.58	119.71
Minimum State Aid Guarantee Before Proration Factor			465,633		465,633
Proration Factor			0.00%		0.00%
Minimum State Aid Guarantee			\$ 465,633		\$ 465,633
CHARTER SCHOOL MINIMUM STATE AID OFFSET					
LCFF Entitlement					
Minimum State Aid plus Property Taxes including RDA					
Offset					
Minimum State Aid Prior to Offset					
Local Minimum State Aid with Offset					
LOSS STATE AID					
ADDITIONAL STATE AID					
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)					
Change Over Prior Year	7.75%	101,400		5.29%	74,515
LCFF Entitlement Per ADA			11,777		12,399
L2-ADA Change Over Prior Year	11.09%	1,176		5.28%	622
Local Aid Status (school districts only)					

Redwood Collegiate Academy
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Appendix D
From LCFF calculator
Continued

		2024-25			2025-26			2026-27
		-			-			-
		<u>1,537,322</u>			<u>1,594,521</u>			<u>1,649,767</u>
		<u>(326,469)</u>			<u>(326,469)</u>			<u>(326,469)</u>
		<u>\$ 1,210,853</u>			<u>\$ 1,268,052</u>			<u>\$ 1,323,298</u>
<u>-13 Rate</u>	<u>2024-25 ADA</u>	N/A	<u>12-13 Rate</u>	<u>2025-26 ADA</u>	N/A	<u>12-13 Rate</u>	<u>2026-27 ADA</u>	N/A
5,876.42	119.71	\$ 703,450	\$ 5,876.42	119.71	\$ 703,450	\$ 5,876.42	119.71	\$ 703,450
		-			-			-
		<u>(326,469)</u>			<u>(326,469)</u>			<u>(326,469)</u>
		376,981			376,981			376,981
		19,152			19,152			19,152
580.58	119.71	<u>69,500</u>	580.58	119.71	<u>69,500</u>	580.58	119.71	<u>69,500</u>
		465,633			465,633			465,633
		0.00%			0.00%			0.00%
		<u>\$ 465,633</u>			<u>\$ 465,633</u>			<u>\$ 465,633</u>
		1,537,322			1,594,521			1,649,767
		<u>792,102</u>			<u>792,102</u>			<u>792,102</u>
		-			-			-
		<u>465,633</u>			<u>465,633</u>			<u>465,633</u>
		465,633			465,633			465,633
		<u>\$ 1,210,853</u>			<u>\$ 1,268,052</u>			<u>\$ 1,323,298</u>
		\$ -			\$ -			\$ -
		<u>\$ 1,537,322</u>			<u>\$ 1,594,521</u>			<u>\$ 1,649,767</u>
3.57%	53,044		3.72%	57,199		3.46%	55,246	
		12,842			13,320			13,782
3.57%	443		3.72%	478		3.47%	462	
		-			-			-

Budget Identity:	Redwood Academy of Ukiah												Ending fund balance	
	Cash Flow Projection year #1												Budget Totals	Balance
2022-2023	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	deferred	
Beg Balance	\$1,770,102	\$1,705,374	\$1,593,496	\$1,644,877	\$1,603,051	\$1,573,769	\$1,637,399	\$1,664,266	\$1,626,426	\$1,681,167	\$1,686,697	\$1,647,320		
Deferred Revenue														into next yr
LCHF	\$35,862	\$35,862	\$64,551	\$64,551	\$64,551	\$64,551	\$64,551	\$64,551	\$64,551	\$64,551	\$64,551	\$64,551	\$64,551	
EPA			\$91,521	\$91,521	\$91,521	\$91,521	\$91,521	\$91,521	\$91,521	\$91,521	\$91,521	\$91,521	\$91,521	
Property tax	\$16,323	\$16,323	\$29,382	\$29,382	\$29,382	\$29,382	\$29,382	\$29,382	\$29,382	\$29,382	\$29,382	\$29,382	\$29,382	
Fed Revenues							\$33,196							
Other State	\$0	\$0	\$16,069	\$0	\$12,543	\$12,543	\$35,496	\$3,986	\$5,045	\$14,159	\$2,913	\$16,588	\$0	
Other Local												\$36,611	\$0	
Total Revenue	\$52,185	\$52,185	\$201,523	\$93,934	\$106,476	\$197,997	\$162,626	\$97,919	\$190,500	\$141,289	\$96,846	\$289,819	\$64,551	
Expenses														\$1,747,853.23
1000	\$39,139	\$51,182	\$51,182	\$51,182	\$51,182	\$51,182	\$51,182	\$51,182	\$51,182	\$51,182	\$51,182	\$51,182	\$51,182	
2000	\$19,789	\$25,878	\$25,878	\$25,878	\$25,878	\$25,878	\$25,878	\$25,878	\$25,878	\$25,878	\$25,878	\$25,878	\$25,878	\$602,144.19
3000	\$27,886	\$36,466	\$36,466	\$36,466	\$36,466	\$36,466	\$36,466	\$36,466	\$36,466	\$36,466	\$36,466	\$36,466	\$36,466	\$304,451.34
4000	\$4,640	\$32,480	\$18,560	\$4,176	\$4,176	\$2,784	\$4,176	\$4,176	\$4,176	\$4,176	\$4,640	\$4,640	\$4,640	\$429,014.85
5000	\$5,159	\$18,056	\$18,056	\$18,056	\$18,056	\$18,056	\$18,056	\$18,056	\$18,056	\$18,056	\$18,056	\$18,056	\$18,056	\$92,800.00
6000	\$20,300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$257,945.82
7000														\$20,000.00
Total Expenses	\$116,914	\$164,063	\$150,143	\$135,759	\$135,759	\$134,367	\$135,759	\$135,759	\$135,759	\$135,759	\$136,223	\$190,392	\$190,392	\$1,706,366.21
Cash in Treasury	\$1,705,374	\$1,593,496	\$1,644,877	\$1,603,051	\$1,573,769	\$1,637,399	\$1,664,266	\$1,626,426	\$1,681,167	\$1,686,697	\$1,647,320	\$1,746,748	Net Increase(Decrease)	\$41,487
													Ending fund	\$1,811,299
													Balance	

CHARTER SCHOOL
FIRST INTERIM BUDGET 2022-2023-ALTERNATIVE FORM
 Charter School Name : Redwood Academy of Ukiah
 CDS# : 23-65615-2330413

Description	Object Code	FY 2023/22		ESTIMATED ACTUALS		2022-2023		FIRST INTERIM BUDGET 2022/2023	2022-2023 INTERIM		ACTUALS 10/31/22	% OF FIRST BUDGET
		UNAUDITED ACTUALS	BUDGETS	UNRESTRICTED	RESTRICTED	UNRESTRICTED	RESTRICTED		UNRESTRICTED	RESTRICTED		
A. REVENUES												
1. Revenue Limit Sources												
Education Protection Act	8012		0.00					0.00				
State Aid - Current Year	8011	514,343.00	360,698.00	360,698.00		366,084.00		366,084.00		0.00	90,759.00	24.79%
State Aid - Prior Years	8019	495,548.00	743,258.70	743,258.70		717,238.39		717,238.39		0.00	177,418.00	0.00%
Tax Relief Subventions (for rev. limit funded schools)	8020-8039	0.00	0.00	0.00		0.00		0.00		0.00	0.00	0.00%
County and District Taxes (for rev. limit funded schools)	8040-8079	0.00	0.00	0.00		0.00		0.00		0.00	0.00	0.00%
Miscellaneous Funds (for rev. limit funded schools)	8080-8089	0.00	0.00	0.00		0.00		0.00		0.00	0.00	0.00%
Revenue Limit Transfers (for rev. limit funded schools):												
PERS Reduction Transfer	8092	0.00	0.00	0.00		0.00		0.00		0.00		
Charter Schools Funding in Lieu of Property Taxes	8096	326,768.00	315,133.00	315,133.00		326,469.00		326,469.00		0.00	111,000.00	0.00%
Other Revenue Limit Transfers	8091, 8097	0.00	0.00	0.00		0.00		0.00		0.00		
Total, Revenue Limit Sources		1,335,659.00	1,419,089.70	1,419,089.70		1,409,791.39		1,409,791.39		0.00	379,177.00	24.79%
2. Federal Revenues												
No Child Left Behind	8290	331,116.56	85,144.00	85,144.00		82,991.00		82,991.00		0.00	27,182.88	32.75%
Special Education - Federal	8181, 8182	0.00	0.00	0.00		0.00		0.00		0.00		
Child Nutrition - Federal	8220	0.00	0.00	0.00		0.00		0.00		0.00		
Other Federal Revenues	8110, 8260-8295	0.00	0.00	0.00		0.00		0.00		0.00		
Total, Federal Revenues		331,116.56	85,144.00	85,144.00		82,991.00		82,991.00		0.00	27,182.88	32.75%
3. Other State Revenues												
Mandated Block Grant	8550	5,273.00	5,111.72	5,111.72		4,508.52		4,508.52		0.00		
Lottery	8560	38,561.87	28,456.68	21,312.72		28,370.60		20,350.22		8,020.38		
All Other State Revenues	8590	51,849.45	69,095.00	1,000.00		106,484.76		1,000.00		105,484.76	16,267.00	15.28%
Total, Other State Revenues		95,684.32	102,663.40	27,424.44		139,363.88		25,858.74		113,505.14	16,267.00	11.67%
4. Other Local Revenues												
Interest	8660	12,778.35	11,000.00	11,000.00		0.00		12,000.00		12,000.00	3,896.13	32.47%
All other local	8699	11,596.26	1,500.00	1,500.00		0.00		4,000.00		4,000.00	0.00	0.00%
Reimbursement from Willits Charter school lunch program	8699	4,500.00	4,500.00	4,500.00		0.00		7,500.00		7,500.00	0.00	0.00%
Reimbursement from River Oak for transporting lunches	8699							2,875.00		2,875.00	0.00	0.00%
Interagency transfer/MTSS grant	8677							11,295.00		11,295.00	0.00	0.00%
Interagency transfer/SPED	8677	59,177.41	21,279.00	21,279.00		59,177.41		56,757.96		11,295.00	0.00	0.00%
Prop 39 Transfer	8781	50,853.83	21,279.00	21,279.00		21,279.00		21,279.00		21,279.00	0.00	0.00%
Total, Local Revenues		75,228.44	97,456.41	38,279.00		59,177.41		115,706.96		47,654.00	3,896.13	3.37%
5. TOTAL REVENUES												
		1,836,688.32	1,704,353.51	1,484,793.14		219,560.37		1,747,853.23		1,483,304.13	426,523.01	24.40%
B. EXPENDITURES												
1. Certified Salaries												
Teachers' Salaries	1100	469,742.92	483,094.04	420,882.92		62,211.12		495,801.18		455,132.20	141,166.49	28.47%
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00		0.00		0.00		0.00		
Certificated Supervisors' and Administrators' Salaries	1300	93,212.91	125,654.00	119,756.41		5,897.59		106,343.01		96,748.41	43,175.04	40.60%
Other Certificated Salaries	1900	0.00	0.00	0.00		0.00		0.00		0.00		
Total, Certificated Salaries		562,955.83	608,748.04	540,639.33		68,108.71		602,144.19		551,880.61	184,341.53	30.61%
2. Non-certificated Salaries												
Instructional Aides' Salaries	2100	28,644.22	47,292.26	37,233.57		10,058.69		40,311.47		27,845.65	8,123.31	20.15%
Non-certificated Support Salaries	2200	121,007.95	134,477.99	106,704.91		17,773.07		134,307.42		117,387.99	16,919.43	26.95%
Non-certificated Supervisors' and Administrators' Sal.	2300	42,822.38	42,550.44	40,879.46		1,670.98		49,638.52		48,176.63	1,458.89	32.79%
Clerical and Office Salaries	2400	62,252.91	73,153.62	71,038.13		2,115.49		80,199.93		78,997.69	23,869.62	29.79%
Other Non-certificated Salaries	2900	0.00	0.00	0.00		0.00		0.00		0.00		
Total, Non-certificated Salaries		254,727.46	287,474.31	255,856.08		31,618.23		308,453.95		272,280.97	37,176.63	28.63%

Description	Object Code	FY 2021/22 Previous years Totals		ESTIMATED ACTUALS		ESTIMATED ACTUALS		FIRST INTERIM BUDGET 2022/2023		2022-2023 INTERIM UNRESTRICTED		2022-2023 INTERIM RESTRICTED		ACTUALS 10/31/22		% OF FIRST BUDGET	
				UNRESTRICTED		RESTRICTED											
		88,191.90	116,270.88	111,742.81	4,528.07	135,009.54	105,409.18	9,600.36	35,209.03	30.61%							
3. Employee Benefits																	
STRS	3101-3102	55,359.88	71,663.73	65,222.45	6,441.28	74,473.02	66,336.67	8,136.35	21,245.74	28.53%							
PERS	3201-3202	27,654.07	30,818.63	27,842.56	2,976.08	32,021.62	28,839.65	3,181.97	9,341.93	29.17%							
OASDI / Medicare / Alternative Health and Welfare Benefits	3301-3302	185,190.20	183,859.79	174,829.95	9,029.84	193,239.68	179,284.04	14,055.64	56,191.38	29.06%							
Unemployment Insurance	3501-3502	4,197.48	4,481.11	4,136.33	344.78	4,532.98	4,121.22	411.76	1,357.67	29.95%							
Workers' Compensation Insurance	3601-3602	10,110.59	12,591.92	11,653.59	938.33	9,638.02	8,720.59	917.43	3,123.11	32.40%							
OPEB, Allocated	3701-3702	0.00	0.00	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	0.00	0.00									
PERS Reduction (for revenue limit funded schools)	3801-3802	0.00	0.00	0.00	0.00	0.00	0.00	0.00									
Other Employee Benefits	3901-3902	33.34	0.00	0.00	0.00	0.00	0.00	0.00									
Total, Employee Benefits		370,737.46	419,686.06	395,437.69	24,258.38	429,014.85	392,711.34	36,303.51	126,468.86	29.45%							
4. Books and Supplies																	
Approved Textbooks and Core Curricula Materials	4100	11,425.82	7,000.00	2,805.23	4,194.77	5,000.00	3,655.86	1,344.14	1,097.55	21.95%							
Books and Other Reference Materials	4200	1,649.11	1,800.00	1,200.76	599.24	1,800.00	1,205.94	594.06	398.08	22.12%							
Materials and Supplies	4300	123,253.47	65,000.00	32,276.66	33,723.34	62,000.00	52,949.70	9,050.30	19,800.37	31.94%							
Technology	4300	2,000.00	2,000.00	2,000.00	0.00	6,000.00	6,000.00	0.00	0.00	0.00%							
Loss Learning Mitigation purchases	4300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%							
Misc networking equipment	4300	15,669.91	5,000.00	639.98	4,360.02	7,500.00	4,734.80	2,765.20	5,611.96	74.83%							
Noncapitalized Equipment	4400	11,249.99	10,500.00	9,966.57	533.43	10,500.00	2,750.51	7,749.49	4,033.57	38.41%							
Food	4700	163,248.30	92,300.00	48,889.20	43,410.80	92,800.00	71,296.81	21,503.19	30,941.53	33.34%							
Total, Books and Supplies		383,872.82	258,856.21	206,691.95	52,164.26	257,945.83	133,557.93	124,408.44	106,235.74	41.19%							
5. Services and Other Operating Expenditures																	
Subagreements and Services	5100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%							
Travel and Conferences	5200	2,313.50	2,500.00	1,699.24	800.76	1,500.00	1,373.90	126.10	115.00	7.67%							
Dues and Memberships	5300	3,490.50	4,032.18	4,015.60	16.58	3,690.88	3,690.88	0.00	3,034.50	82.22%							
Insurance	5400	10,166.00	10,787.14	10,787.14	0.00	24,887.50	24,887.50	0.00	24,887.50	100.00%							
Operations and Housekeeping Services	5500	41,130.39	46,157.85	46,157.85	0.00	43,494.98	43,494.98	0.00	11,641.56	26.77%							
Rentals, Leases, Repairs, and Noncap. Improvements	5600	46,908.65	49,236.80	44,517.45	4,719.35	44,908.65	29,728.10	15,180.55	15,709.49	34.98%							
Professional/Consulting Services and Operating Expend.	5800	269,025.17	134,211.66	89,166.57	46,045.09	128,177.03	19,364.23	108,812.80	45,665.61	35.63%							
Communications	5900	10,838.61	11,930.57	11,348.10	582.47	11,287.00	10,998.01	288.99	5,182.08	45.91%							
Total, Services and Other Operating Expenditures		383,872.82	258,856.21	206,691.95	52,164.26	257,945.83	133,557.93	124,408.44	106,235.74	41.19%							
6. Capital Outlay (obj. 6100-6170, 6200-6500 (or med. accr. basis only))																	
Sites and Improvements of Sites	6100-6170	0.00	0.00	0.00	0.00	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	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	0.00	0.00	0.00	0.00%							
Equipment	6400	0.00	0.00	0.00	0.00	20,300.00	20,300.00	0.00	20,300.00	100.00%							
Equipment Replacement	6500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%							
Depreciations Expense (for full accrual only)	6900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%							
Total, Capital Outlay		0.00	0.00	0.00	0.00	20,300.00	20,300.00	0.00	20,300.00	100.00%							
7. Other Outgo																	
Tuition to Other Schools	7110-7143	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00%							
Transfers of Appointments to Other LEAs - Spec. Ed.	7221-7223SE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%							
Transfers of Appointments to Other LEAs - All Other	7221-7223SO	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00%							
Debt Services:																	
Interest	7438	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%							
Principal	7439	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%							
Total, Other Outgo		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%							
8. TOTAL EXPENDITURES		1,734,641.87	1,667,064.62	1,447,504.25	219,560.37	1,706,656.22	1,442,107.12	264,549.10	555,464.29								
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND BEFORE OTHER FINANCING SOURCES AND USED (AS-88)		104,046.45	37,288.89	37,288.89	0.00	41,197.01	41,197.01	0.00	(128,941.28)								

Description	Object Code	FY 2021/22 Previous years Totals	ESTIMATED ACTUALS		ESTIMATED ACTUALS UNRESTRICTED	ESTIMATED ACTUALS RESTRICTED	2022-2023 INTERIM UNRESTRICTED	2022-2023 INTERIM RESTRICTED	ACTUALS 10/31/22	% OF FIRST BUDGET
			2022-2023	2022-2023						
D. OTHER FINANCING SOURCES / USES										
1. Other Sources	8930-8979	0.00	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	0.00			
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00			
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00	0.00	0.00	0.00			
E. NET INCREASE (DECREASE) IN FUND BALANCE (C +D-4)										
		104,046.45	37,288.89			41,197.01				
F. FUND BALANCE, RESERVES										
1. Beginning Fund Balance										
a. As of July 1	9791	1,666,055.92	1,675,482.08			1,770,102.37				
	9793, 9755									
c. Adjusted Beginning Balance		1,666,055.92	1,675,482.08			1,770,102.37				
2. Ending Fund Balance, June 30 (E + F, 1.c.)		1,770,102.37	1,712,770.97			1,811,299.38				
Component of Ending Fund Balance (Optional):										
Reserve For Revolving Cash (equals object 9130)	9711	2,000.00	2,000.00			2,000.00				
Reserve for Stores (equals object 9320)	9712	0.00	0.00			0.00				
Reserve for Prepaid Expenditures (equals object 9330)	9713	0.00	0.00			0.00				
Reserve for All Others	9719	0.00	0.00			0.00				
General Reserve	9730	0.00	0.00			0.00				
Legally Restricted Balance/ Prop 39 planning money	9740	0.00	0.00			0.00				
Legally Restricted Balance/Educator Effectiveness grant	9740	0.00	0.00			0.00				
Legally Restricted Balance/College readiness grant	9740	0.00	0.00			0.00				
Designated for Economic Uncertainties	9789	149,244.78	166,706.46			170,665.62				
Other Designations	9750, 9775, 9781	149,244.78	166,706.46			170,665.62				
Unexpected costs	9750		100,000.00			170,665.62				
Facility repairs, construction upgrades	9750		250,000.00			100,000.00				
Future STRS and PERS increases	9750		900,000.00			250,000.00				
Underdesignated / Unapproved Amount	9790	269,612.82	127,358.05			970,000.00				
		0.132314687	0.074357898			0.147296834				0.081691706

Cell: G3

Comment: jswitzer:
Based on current funding levels on CDE website..

Cell: A5

Comment: jswitzer :
Based on projections using latest version of the FCMAT LCFF calculator with projections from SSC (School Services of California)

Cell: H27

Comment: jswitzer :
Lottery amount is based on current CCSA and School services projects.

Cell: B30

Comment: Projected CBEDs enrollment and projected CBEDS - P2 based on historical drops in ADA.

Cell: H46

Comment: Mandate Block Grant based on last year's grant and current projected funding levers per SSC. .

Cell: H49

Comment: jswitzer:
Estimate of misc. state programs not included in general funding grant .

Cell: H54

Comment: jswitzer :
Based on 21-22 estimate. .

Cell: H60

Comment: Jim Switzer:
Based on agreement with UUSD, \$173
per ADA

Cell: B74

Comment: jswitzer:
Based on current projected staffing levels and include a 5% retro increase in COLA.

Cell: E82

Comment: jswitzer:
Number of full time equivalent positions with H&W benefits.

Cell: B86

Comment: jswitzer:
Based on current projected staffing levels and include a 5% retro increase in COLA. ..

Cell: E102

Comment: jswitzer:
Number of full time equivalent positions with H&W benefits.

Cell: F107

Comment: Jim Switzer:
STRS contribution rate .

Cell: F108

Comment: jswitzer :
PERS contribution rate

Cell: F112

Comment: Jim Switzer:
Reflects premium rates approved by Staywell , 0% increase from 21-22 and updated dental and vision premiums. .

Cell: D122

Comment: :jswitzer:
Totals based on projected spending through the end of the year .

Cell: D134

Comment: jswitzer :
Totals based on projected spending
through the end of the year.

Cell: H134

Comment: jswitzer :
From School Services estimates.

Cell: F148

Comment: Jim Switzer:
Based on estimates of SPED services outside of our agency.

Cell: F149

Comment: Jim Switzer:
Based on expenses reported at P-2, multiplied by .0033

Cell: F150

Comment: jsitzer:

Reflects 1% oversight fee for districts not providing "substantially rent-free facilities."

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

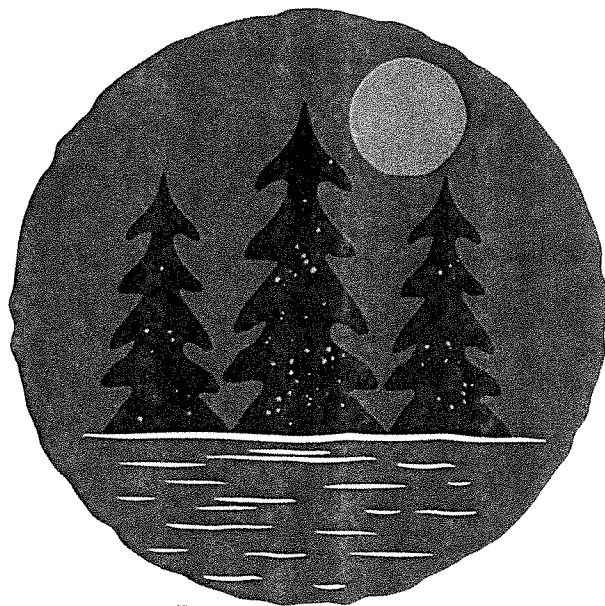
Charter School Name : Redwood Academy of Ukiah

CDS# : 23-65615-2330413

Description	Object Code	FY 2021/22	Totals for	Totals for	Totals for	Totals for	Totals for
		Previous years Totals	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
A. Revenues							
1. Revenue Limit Sources							
Education Protection Act	8012		0.00	0.00	0.00	0.00	0.00
State Aid - Current Year	8011	514,343.00	366,084.00	385,780.00	401,288.00	416,216.00	430,659.00
State Aid - Prior Years	8019	495,548.00	717,238.39	772,000.26	809,522.53	851,814.56	892,676.28
Tax Relief Subventions (for rev. limit funded schools)	8020-8039	0.00	0.00	0.00	0.00	0.00	0.00
County and District Taxes (for rev. limit funded schools)	8040-8079	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Funds (for rev. limit funded schools)	8080-8089	0.00	0.00	0.00	0.00	0.00	0.00
Revenue Limit Transfers (for rev. limit funded schools):							
PERS Reduction Transfer	8092	0.00	0.00	0.00	0.00	0.00	0.00
Charter Schools Funding in Lieu of Property Taxes	8096	326,768.00	326,469.00	326,469.00	326,469.00	326,469.00	326,469.00
Other Revenue Limit Transfers	8091 , 8097	0.00					
Total, Revenue Limit Sources		1,336,659.00	1,409,791.39	1,484,249.26	1,537,279.53	1,594,499.56	1,649,804.28
2. Federal Revenues							
No Child left Behind	8290	331,116.56	82,991.00	46,555.00	46,555.00	46,555.00	46,555.00
Special Education - Federal	8181 , 8182	0.00	0.00	0.00	0.00	0.00	0.00
Child Nutrition - Federal	8220	0.00	0.00	0.00	0.00	0.00	0.00
Other Federal Revenues	110 , 8260-829	0.00	0.00	0.00	0.00	0.00	0.00
Total, Federal Revenues		331,116.56	82,991.00	46,555.00	46,555.00	46,555.00	46,555.00
3. Other State Revenues							
Mandated Block Grant	8550	5,273.00	4,508.52	4,751.04	4,942.21	5,126.24	5,126.24
Lottery	8560	38,561.87	28,370.60	28,370.60	28,370.60	28,370.60	28,370.60
All Other State Revenues	8590	51,849.45	106,484.76	95,568.08	95,568.08	95,568.08	50,335.75
Total, Other State Revenues		95,684.32	139,363.88	128,689.73	128,880.89	129,064.93	83,832.59
4. Other Local Revenues							
Interest	8660	12,778.35	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00
All other local	8699	11,596.26	4,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Reimbursement from Willits Charter school lunch program	8699		7,500.00	7,500.00	7,500.00	7,500.00	7,500.00
Reimbursement from River Oak for transporting lunches	8699		2,875.00	2,875.00	2,875.00	2,875.00	2,875.00
Interagency transfer/MTSS grant	8677		11,295.00	19,352.50	19,352.50	0.00	0.00
Interagency transfer/SPED	8677		56,757.96	56,757.96	56,757.96	56,757.96	56,757.96
Prop 39 Transfer	8781	50,853.83	21,279.00	20,709.34	20,709.34	20,709.34	20,709.34
Total, Local Revenues		75,228.44	115,706.96	120,194.80	120,194.80	100,842.30	100,842.30
5. TOTAL REVENUES							
		1,838,688.32	1,747,853.23	1,779,688.78	1,832,910.23	1,870,961.79	1,881,034.17
B. EXPENDITURES							
1. Certificated Salaries							
Teachers' Salaries	1100	469,742.92	495,801.18	544,099.83	559,834.42	579,428.63	593,914.34
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00	0.00	0.00	0.00
Certificated Supervisors' and Administrators' Salaries	1300	92,312.91	106,343.01	111,503.48	114,793.62	118,811.40	121,781.68
Other Certificated Salaries	1900	0.00	0.00	0.00	0.00	0.00	0.00
Total, Certificated Salaries		562,055.83	602,144.19	655,603.31	674,628.04	698,240.02	715,696.02
2. Non-certificated Salaries							
Instructional Aides' Salaries	2100	28,644.22	40,311.47	50,443.84	46,052.59	47,664.43	48,856.05
Non-certificated Support Salaries	2200	121,007.95	134,307.42	140,157.67	143,946.58	148,984.71	152,709.32
Non-certificated Supervisors' and Administrators' Sal.	2300	42,822.38	49,638.52	20,376.23	20,801.28	21,529.32	22,067.56
Clerical and Office Salaries	2400	62,252.91	80,193.93	83,909.61	86,134.99	89,149.72	91,378.46
Other Non-certificated Salaries	2900	0.00	0.00	0.00	0.00	0.00	0.00
Total, Non-certificated Salaries		254,727.46	304,451.35	294,887.35	296,935.44	307,328.18	315,011.39

Description	Object Code	FY 2021/22	Totals for	Totals for	Totals for	Totals for	Totals for
		Previous years Totals	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
3. Employee Benefits							
STRS	3101-3102	88,191.90	115,009.54	125,220.23	128,853.96	133,363.84	136,697.94
PERS	3201-3202	55,359.88	74,473.02	74,311.61	73,046.12	72,836.78	74,657.70
OASDI / Medicare / Alternative	3301-3302	27,654.07	32,021.62	32,065.13	32,497.67	33,635.09	34,475.96
Health and Welfare Benefits	3401-3402	185,190.20	193,339.68	195,020.27	198,920.68	202,899.09	206,957.07
Unemployment Insurance	3501-3502	4,197.48	4,532.98	4,752.45	1,943.13	2,011.14	2,061.41
Workers' Compensation Insurance	3601-3602	10,110.59	9,638.02	10,075.20	10,298.57	10,659.02	10,925.50
OPEB, Allocated	3701-3702	0.00	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	0.00
PERS Reduction (for revenue limit funded schools)	3801-3802	0.00	0.00	0.00	0.00	0.00	0.00
Other Employee Benefits	3901-3902	33.34	0.00	0.00	0.00	0.00	0.00
Total, Employee Benefits		370,737.46	429,014.85	441,444.90	445,560.12	455,404.96	465,775.59
4. Books and Supplies							
Approved Textbooks and Core Curricula Materials	4100	11,425.82	5,000.00	6,000.00	6,000.00	6,000.00	6,000.00
Books and Other Reference Materials	4200	1,649.11	1,800.00	1,800.00	1,000.00	1,000.00	1,000.00
Materials and Supplies	4300	123,253.47	62,000.00	73,500.00	74,500.00	75,500.00	76,500.00
Technology	4300		6,000.00	1,500.00	1,500.00	1,500.00	1,500.00
Loss Learning Mitigation purchases	4300						
Misc networking equipment	4300						
Noncapitalized Equipment	4400	15,669.91	7,500.00	3,000.00	3,000.00	3,000.00	3,000.00
Food	4700	11,249.99	10,500.00	10,500.00	10,500.00	10,500.00	10,500.00
Total, Books and Supplies		163,248.30	92,800.00	96,300.00	96,500.00	97,500.00	98,500.00
5. Services and Other Operating Expenditures							
Subagreements and Services	5100	0.00	0.00	0.00	0.00	0.00	0.00
Travel and Conferences	5200	2,313.50	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
Dues and Memberships	5300	3,490.50	3,690.68	3,785.90	3,869.19	3,961.28	4,055.55
Insurance	5400	10,166.00	24,887.50	25,529.60	26,091.25	26,712.22	27,347.97
Operations and Housekeeping Services	5500	41,130.39	43,494.98	44,617.15	45,598.72	46,683.97	47,795.05
Rentals, Leases, Repairs, and Noncap. Improvements	5600	46,908.65	44,908.65	46,067.29	46,139.16	46,292.52	46,446.40
Professional/Consulting Services and Operating Expend.	5800	269,025.17	128,177.03	131,588.72	134,631.59	138,193.09	141,705.14
Communications	5900	10,838.61	11,287.00	11,578.20	11,832.93	12,114.55	12,402.87
Total, Services and Other Operating Expenditures		383,872.82	257,945.83	264,666.86	269,662.83	275,457.63	281,252.99
6. Capital Outlay (obj. 6100-6170, 6200-6500 for mod. accr. basis only)							
Sites and Improvements of Sites	6100-6170	0.00	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	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	0.00
Equipment	6400	0.00	20,300.00	0.00	0.00	0.00	0.00
Equipment Replacement	6500	0.00	0.00	0.00	0.00	0.00	0.00
Depreciations Expense (for full accrual only)	6900	0.00	0.00	0.00	0.00	0.00	0.00
Total, Capital Outlay		0.00	20,300.00	0.00	0.00	0.00	0.00
7. Other Outgo							
Tuition to Other Schools	7110-7143	0.00	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	0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0.00	0.00	0.00	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223SO	0.00	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	0.00
Debt Service:							
Interest	7438	0.00	0.00	0.00	0.00	0.00	0.00
Principal	7439	0.00	0.00	0.00	0.00	0.00	0.00
Total, Other Outgo							
8. TOTAL EXPENDITURES		1,734,641.87	1,706,656.22	1,752,902.42	1,783,286.44	1,833,930.80	1,876,236.00
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND BEFORE OTHER FINANCING SOURCES AND USED (A5-B8)		104,046.45	41,197.01	26,786.36	49,623.79	37,031.00	4,798.16

Description	Object Code	FY 2021/22 Previous years Totals	Totals for 2022/2023	Totals for 2023/2024	Totals for 2024/2025	Totals for 2025/2026	Totals for 2026/2027
D. OTHER FINANCING SOURCES / USES							
1. Other Sources	8930-8979	0.00	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	0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)							
		104,046.45	41,197.01	26,786.36	49,623.79	37,031.00	4,798.18
F. FUND BALANCE, RESERVES							
1. Beginning Fund Balance							
a. As of July 1							
	9791	1,666,055.92	1,770,102.37	1,811,299.38	1,838,085.74	1,887,709.54	1,924,740.53
c. Adjusted Beginning Balance							
	9793 , 9755	1,666,055.92	1,770,102.37	1,811,299.38	1,838,085.74	1,887,709.54	1,924,740.53
2. Ending fund Balance, June 30 (E + F. 1.c.)							
		1,770,102.37	1,811,299.38	1,838,085.74	1,887,709.54	1,924,740.53	1,929,538.71
Componenet of Ending Fund Balance (Optional):							
Reserve For Revolving Cash (equals objest 9130)	9711	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
Reserve for Stores (equalsobjest 9320)	9712	0.00	0.00	0.00	0.00	0.00	0.00
Reserve for Prepaid Expenditures (equals object 9330)	9713	0.00	0.00	0.00	0.00	0.00	0.00
Reserve for All Others	9719	0.00	0.00	0.00	0.00	0.00	0.00
General Reserve	9730	0.00	0.00	0.00	0.00	0.00	0.00
Legally Restricted Balance/ Prop 39 planning money	9740	0.00	0.00	0.00	0.00	0.00	0.00
Legally Restricted Balance/Educator Effectiveness grant	9740	0.00	0.00	0.00	0.00	0.00	0.00
Legally Restricted Balance/College readiness grant	9740	0.00	0.00	0.00	0.00	0.00	0.00
Designated for Economic Uncertainties	9789	149,244.78	170,665.62	175,290.24	178,328.64	183,393.08	187,623.60
Other Designations	750,9775 , 978	149,244.78	170,665.62	175,290.24	178,328.64	183,393.08	187,623.60
Unexpected costs			100,000.00				
Facility repairs, construction upgrades			250,000.00				
Future STRS and PERS increases		1,300,000.00	970,000.00	1,330,000.00	1,350,000.00	1,370,000.00	1,390,000.00
Undersigned / Unapproved Amount	9790	169,612.82	147,968.14	155,505.26	179,052.25	185,954.37	162,291.51
		0.09582091	0.081691706	0.084601744	0.094851589	0.096612697	0.084108969



Sequoia Career Academy

FOCUSING ON THE FUTURE OF EVERY STUDENT

**First Interim Report and Budgets for
2022-2023, 2023-2024, 2024-2025, 2025-2026, 2026-2027**

Sequoia Career Academy
First Interim Report 2022-2023 and Budgets for year 2023-2024, 2024-2025, 2025-2026,2026-2027

December 13th, 2022
James Switzer, CFO, Treasurer

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Sequoia Career Academy is required to submit the First Interim Report for 2022-2023 and we have also submitted budgets for the four subsequent years, 2023-2024, 2024-2025, 2025-2026 and 2026-2027. The following narrative provides the major assumptions used in the preparation of the Charter School's 2022-2023 Second Interim Report and subsequent budgets.

The Governor's State Budget

Governor Newsom signed the 2022-23 state budget and dozens of related "trailer" bills into law after reaching compromises with the Legislature on several key tax refund and spending issues. The budget follows the Legislature's prior adoption of a pseudo-budget in mid-June to meet the constitutional deadline. The adopted budget aligns closely with the Governor's prior "May Revise" version of the budget on most issues, except for a larger increase in general-purpose funding and other modest changes. Key items of particular interest to charter schools include the following:

Local Control Funding Formula (LCFF) funding increase: The adopted budget includes both the 6.56 percent statutory cost-of-living increase (COLA), plus an additional 6.28 percent increase. CSDC preliminarily estimates the total LCFF funding increase at 13.25 percent. This increase is higher than the Governor had proposed, but lower than the Legislature's leaders had proposed.

Even more pandemic emergency funding: The budget includes \$7.9 billion to provide a one-time Learning Recovery Emergency Block Grant to all schools. The grant will be allocated based on each agency's 2021-22 average daily attendance (ADA) multiplied by their percentage of "unduplicated" pupils ("UPP," including low income, English learner, foster youth). The funds can be spent on an expansive list of learning recovery and support costs through the 2027-28 school year. This grant hews closely to the Governor's May Revise budget but bases the funding on "unduplicated" pupils rather than the governor's per-ADA approach for all students.

Arts, music, and instructional materials funding: The budget appropriates \$3.6 billion to provide a "per-pupil" grant to all schools. These funds also can be spent on a broad range of items, including instructional materials and staff development related to various subject matter and even "operational costs, including but not limited to retirement and health care cost increases," and must be encumbered by the end of the 2025-26 school year.

Expanded learning funded with mandate deferred: The trailer bill increases funding for the Expanded Learning Opportunities Program (ELO-P) while deferring the penalties for not offering expanded learning for an additional year (2023-24). The bill increases funding for schools serving 75 percent or higher proportions of "unduplicated" pupils to \$2,750 per unit of K-6 ADA, multiplied by the school's unduplicated pupil percentage (all based on prior-year data). Schools serving fewer than 75 percent unduplicated pupils are funded at a lower rate, estimated by legislative staff at \$1,249 per unduplicated pupil in grades K-6.

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Current year funding

Here is a quick summary of the various funding sources that are in our budgets:

Federal funding in the forms of the one-time Esser III and ESSER III Learning Loss Grants are still a part of our budget, with approximately \$273,000 still needing to be spent by a deadline of 9/30/24. Other federal funding comes in from the Federal Government in the form of Title I, Title II, Title IV and Title V, the Rural and Low-income School Grant, available in years when the SRSA, Small Rural Achievement Program, is not available. Those listed on the top of page 1 of the revised budget are the entitlement amounts as they are listed now with the CDE, preliminary entitlements totaling \$69,934. These do get revised later in the year.

State funding, some of which is now being supported by federal dollars, has been coming in through the Expanded Learning Opportunity program (ELO). These funds, once again, required a specific expenditure plan, and are subject to reports and audits. This funding started out as a state funded grant, but with Federal backfilling, it split into several components. While most ELO funding was spent during the 21-22 school year, the small amount of remaining ELO funding will be spent out this year.

Other state funding comes by way of the Educator Effectiveness grant, which allows expenditures to run through the 2026 fiscal year. The amount for this is \$38,604.00, and it continues to be used primarily for new teacher induction fees and other teacher trainings that are outlined in yet another required expenditure plan.

Finally, other one-time state grants include the Learning Recovery Block grant and the Arts and Music Discretionary Block Grant. These grants all have different spending deadlines and will be deferred throughout the next few years as indicated on our single year budget. The state is also providing ongoing ELO-P funding, not to be confused with ELO funding, specifically for the purposes of running an extended school day and year for SCA students in grades 4-6.

See Table A in the appendix for current estimates of funding rates, benefit rates, and salary COLAs. The LCFF funding rates per ADA are from the FCMAT calculator posted on their website with projected ADA and free and reduced information for Redwood Academy. The calculator summary page is shown in Appendix C, along with the calculator tab section displayed in Appendix D.

For the last three years during COVID, our ADA has been based on our P-2 in February of 2020, as we were forced to go to distance learning once the pandemic hit. As of 2022-23, we believe charter school LCFF funding will be based on ADA for the current school year, which has dropped significantly.

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Other state funding comes from the Mandated Cost Block Grant available to charter schools now. This is figured at \$18.34 per ADA for lower grades (7-8) and \$50.98 for 9-12th grades.

Projected Lottery estimates are from the CDE website. State Lottery estimates are similar to last year's, with unrestricted at \$170 per ADA, and restricted funds at \$67 per ADA.

Sequoia Career Academy is also eligible for the State Facility funding, SB 740, for the land and buildings that we lease.

Other revenue comes in locally from interest from our accounts in the county treasury, our 8699 local revenue, which includes certain rebates, revenue coming in from our BTSA program, and also money coming in from reimbursements through providing lunch through the Universal meal program. Finally, our local Prop 39 payment from UUSD in lieu of actual buildings and space is agreed upon every three years; this year it is \$217 per ADA.

Our projected cashflow for both schools for the next two years is listed in the tables in Appendix B.

EXPENSES FOR 2022-2023

Our salary and benefits expenses are listed in the 1000-3000 series categories and are figures that are calculated at the beginning of the year and closely monitored. The COLA for this year was figured at 4% certificated and classified; however because of continuing increases in our fund balance and the need to stay competitive with our salary structure, we have elected to give an additional 5% retro-active COLA for all staffing, bringing this year's COLA total to 9%. PERS is based on the current rate of 25.37%. STRS rates are based on the current rate of 19.10 %, which this fund seems now to have stabilized and predictions continue with that rate over the next few years.

Our self-funded Staywell health insurance did not increase this year. Our vision and dental costs reflect current rates, which have gone up slightly this year. We now have moved our vision plan with our current dental carrier Principal, as they have provided excellent service and easy access.

For spending on materials, the 4000 series shows a decrease over last year as some of the funding sources are drying up and many of the needed purchases in technology have now been completed. The 5000 series, services expenses, does have some Cost of Living adjustments figured in certain categories; other categories we do have some control over. We now know our liability insurance costs (the 5400 series), which has increased almost 150% over last year. Unfortunately we had to leave our liability insurance carrier after many years (NCSIG) and went with California Charter School Association's JPA, a much smaller insurance JPA.

We now provide our own Special Education services, along with a dedicated Special Ed teacher and assistant and specialized services purchased through MCOE. We do have some special services that have been built in over the next two years, including mental health counseling by the Mendocino Youth Project and tuition for SPACE in an effort to expand after school activities and services. These are built into our various expenditure plans and currently funded through our one-time grants.

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FUND BALANCES and CASH FLOW

Our beginning fund balance is fairly large, thanks to several positive increases over the past years. Please refer to the cashflow sheets in the First Interim Report; we do have a positive cashflow showing through the next five budget years. We have also listed a combined cashflow chart for two years for both schools in Appendix B.

We have the required minimum of 10% of our fund balance reserved, 5% as per our MOU requirements, and then 5% as per our required Financial Stabilization Account, and since these are more than the required \$66,000, that is what we have reserved in these categories. These are funds not to be spent and to be kept as a safeguard against fiscal emergency and unsettled budgetary times. This year's budget ending balance is showing a positive increase, and we will continue to monitor our financial position and our attendance figures.

Multi Year Projection
2023-2024, 2024-2025, 2025-2026, 2026-2027
REVENUE PROJECTIONS

The budgets for 2023-2024 through 2026-2027 are based on funding through the LCFF as shown in Appendix A. We are assuming flat funding from 2022-2023 in Federal programs until more is known. We are also assuming that our ADA is constant, but we will continue to actively market our services.

As noted in the single budget for 2022-2023, some of the revenue that has been available to us through the State grant programs are not being used all in the one year, and thus excess revenue will be deferred by us to future years, most of it spent by 2023-2024. Some of the newer grants mentioned above have later expenditure deadlines, and thus will be spread out more over the 2024-2025 and 2025-2026 years, some may even be deferred farther.

EXPENSE PROJECTIONS

For salaries and benefits categories, we have allowed for increases in teachers' salaries because of step increases built into the salary schedule and have budgeted a 4% COLA to be closer to in line with COLA's projected by the State for 2023-2024, 2024-2025, and smaller COLA's in subsequent years as needed to balance the budgets. There are some major staffing changes and redistribution of duties next year.

We have used CSDC (Charter School Development Center) and School Services estimates for an increase in PERS and now STRS for both years (See Appendix C). These both still remain underfunded programs, and we will see significant increases in future years in PERS. For our health benefits we have used a small increase of 2.5% next year and a 2% increase is accounted in each of the subsequent years.

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Textbook purchases are at a maintenance level, allowing for some purchases of new sets as necessary, and major computer expenses should be done now, only replacement Chromebooks as needed are budgeted.

5000 service and rental series expenses are not so easily controlled, so thus we have some inflation built in. We have allowed in the budget for future years for more return to normal expenses such as field trips, bus trips, and our annual trip to Six Flags.

FUND BALANCES and CASH FLOW

Our fund balances show positive increases over the next few years, although our ADA does need to be bolstered, as it has dropped since the pandemic. We will monitor this and continue to market in order to maintain or improve our enrollment and subsequent ADA. We presently hope to continue our current level of services and staffing, and to maintain COLA's in keeping up with State COLA's for staffing where possible. We are able to make quick decisions as necessary if there is a downturn in the economy and state funding and are not held to long-term leases or labor agreements.

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APPENDIX A
ASSUMPTIONS PAGE

ASSUMPTIONS PAGE		2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
OFF PER ADA						
DWOOD		\$11,777.00	\$12,399.00	\$12,842.00	\$13,320.00	\$13,782.00
ACCELERATED		\$13,565.00	\$14,258.00	\$14,727.00	\$15,275.00	\$15,805.00
STATUTORY COLA		6.56%	5.38%	4.02%	3.72%	3.50%
STAFF PER ADA						
UNRESTRICTED		170	170	170	170	170
RESTRICTED		67	67	67	67	67
SALARY COLAS						
MANAGEMENT		SAME AS BELOW				
CERTIFICATED		4% and 5% retro	4.0%	4.0%	3.5%	2.5%
CLASSIFIED		4% and 5% retro	4.0%	4.0%	3.5%	2.5%
BENEFITS RATES						
RS		19.10%	19.10%	19.10%	19.10%	19.10%
RS		25.37%	25.20%	24.60%	23.70%	23.70%
ASDI		6.20%	6.20%	6.20%	6.20%	6.20%
MEDICARE		1.45%	1.45%	1.45%	1.45%	1.45%
UI		0.05%	0.05%	0.02%	0.02%	0.02%
WORKERS COMP		1.06%	1.06%	1.06%	1.06%	1.06%
HEALTH PER FTE RATE OF INCREASE		0.00%	2.50%	2.00%	2.00%	2.00%
HEALTH RATE PER FTE		\$17,552.00	\$17,990.80	\$18,350.62	\$18,717.63	\$19,091.98
COLA INDEX		6.56%	5.75%	2.58%	2.20%	2.38%
Cost per school		CERTIFICATED	CLASSIFIED	total		
DWOOD		10.01	6.60	16.61		
ACCELERATED		10.99	6.19	17.18		
TOTAL BOTH SCHOOLS		21.00	12.79	33.79		

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APPENDIX B

Combined Cash Balances for both schools 2021-2022

	Estimated Beginning cash	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
Redwood	1,770,102	1,705,374	1,593,496	1,644,877	1,603,051	1,573,769	1,637,399	1,664,266	1,626,426	1,681,167	1,686,697	1,647,320	1,746,748
LA	1,853,644	1,795,688	1,628,960	1,674,570	1,616,112	1,580,091	1,638,349	1,726,013	1,674,685	1,717,858	1,767,356	1,713,551	1,797,785
Total Combined Cash in County	3,623,747	3,501,063	3,222,456	3,319,447	3,219,163	3,153,859	3,275,747	3,390,279	3,301,111	3,399,025	3,454,053	3,360,871	3,544,533

Combined Cash Balances for both schools 2022-2023

	Estimated Beginning cash	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June
Redwood	1,746,748	1,765,639	1,650,016	1,704,060	1,661,747	1,631,017	1,698,176	1,707,263	1,668,631	1,727,422	1,716,807	1,676,702	1,768,606
LA	1,797,785	1,834,218	1,688,461	1,744,294	1,686,693	1,653,946	1,720,336	1,815,700	1,765,997	1,815,981	1,869,065	1,816,720	1,926,047
Total Combined Cash in County	3,544,533	3,599,856	3,338,477	3,448,354	3,348,440	3,284,963	3,418,512	3,522,963	3,434,628	3,543,404	3,585,872	3,493,422	3,694,653

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APPENDIX C
LCFF Calculator Summary page

Accelerated Achievement Academy (2330454) - Frist Interim 2022-23	11/7/2022					
	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
SUMMARY OF FUNDING						
General Assumptions						
COLA & Augmentation	5.07%	12.84%	5.38%	4.02%	3.72%	3.47%
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LCFF Entitlement						
Base Grant	\$1,111,639	\$1,275,614	\$1,344,231	\$1,398,291	\$1,450,299	\$1,500,596
Grade Span Adjustment	13,489	14,549	15,308	15,914	16,520	17,076
Supplemental Grant	189,674	213,780	220,598	225,452	233,839	241,948
Concentration Grant	188,026	215,606	227,200	227,143	235,593	243,762
Add-ons: Targeted Instructional Improvement Block Grant	-	-	-	-	-	-
Add-ons: Home-to-School Transportation	-	-	-	-	-	-
Add-ons: Small School District Bus Replacement Program	-	-	-	-	-	-
Add-ons: Transitional Kindergarten	-	-	-	-	-	-
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$1,502,828	\$1,719,549	\$1,807,337	\$1,866,800	\$1,936,251	\$2,003,382
Miscellaneous Adjustments	-	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	-
Total LCFF Entitlement	1,502,828	1,719,549	1,807,337	1,866,800	1,936,251	2,003,382
LCFF Entitlement Per ADA	\$ 12,107	\$ 13,565	\$ 14,258	\$ 14,727	\$ 15,275	\$ 15,805
Components of LCFF By Object Code						
State Aid (Object Code 8011)	\$ 694,471	\$ 1,050,402	\$ 1,118,262	\$ 1,162,032	\$ 1,216,378	\$ 1,268,896
EPA (for LCFF Calculation purposes)	\$ 509,637	\$ 370,427	\$ 390,355	\$ 406,048	\$ 421,153	\$ 435,766
<i>Local Revenue Sources:</i>						
Property Taxes (Object 8021 to 8089)	-	-	-	-	-	-
In-Lieu of Property Taxes (Object Code 8096)	298,720	298,720	298,720	298,720	298,720	298,720
Property Taxes net of In-Lieu	-	-	-	-	-	-
TOTAL FUNDING	1,502,828	1,719,549	1,807,337	1,866,800	1,936,251	2,003,382
Basic Aid Status	-	-	-	-	-	-
Excess Taxes	-	-	-	-	-	-
EPA in Excess to LCFF Funding	-	-	-	-	-	-
Total LCFF Entitlement	1,502,828	1,719,549	1,807,337	1,866,800	1,936,251	2,003,382
SUMMARY OF EPA						
% of Adjusted Revenue Limit - Annual	73.31789035%	73.31789035%	73.31789035%	73.31789035%	73.31789035%	73.31789035%
% of Adjusted Revenue Limit - P-2	73.31789035%	42.11134218%	42.11134218%	42.11134218%	42.11134218%	42.11134218%
EPA (for LCFF Calculation purposes)	\$ 509,637	\$ 370,427	\$ 390,355	\$ 406,048	\$ 421,153	\$ 435,766
EPA, Current Year (Object Code 8012) (P-2 plus Current Year Accrual)	\$ 509,637	\$ 370,427	\$ 390,355	\$ 406,048	\$ 421,153	\$ 435,766
EPA, Prior Year Adjustment (Object Code 8019) (P-A less Prior Year Accrual)	\$ 216.00	\$ 101,004.00	-	-	-	-
Accrual (from Data Entry tab)	-	-	-	-	-	-
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES						
Base Grant (Excludes add-ons for TIIG and Transportation)	\$ 1,125,128	\$ 1,290,163	\$ 1,359,539	\$ 1,414,205	\$ 1,466,819	\$ 1,517,672
Supplemental and Concentration Grant funding in the LCAP year	\$ 377,700	\$ 429,386	\$ 447,798	\$ 452,595	\$ 469,432	\$ 485,710
Percentage to Increase or Improve Services	33.57%	33.28%	32.94%	32.00%	32.00%	32.00%
SUMMARY OF STUDENT POPULATION						
Unduplicated Pupil Population						
Enrollment	132	138	138	138	138	138
COE Enrollment	-	-	-	-	-	-
Total Enrollment	132	138	138	138	138	138
Unduplicated Pupil Count	111	110	110	110	110	110
COE Unduplicated Pupil Count	-	-	-	-	-	-
Total Unduplicated Pupil Count	111	110	110	110	110	110
Rolling %, Supplemental Grant	84.2900%	82.8500%	81.1300%	79.7100%	79.7100%	79.7100%
Rolling %, Concentration Grant	80.7100%	80.7100%	80.7100%	79.7100%	79.7100%	79.7100%
Current Year ADA						
Grades TK-3	-	-	-	-	-	-
Grades 4-6	33.67	39.50	39.50	39.50	39.50	39.50
Grades 7-8	28.66	36.74	36.74	36.74	36.74	36.74
Grades 9-12	46.29	50.52	50.52	50.52	50.52	50.52
LCFF Subtotal	108.62	126.76	126.76	126.76	126.76	126.76

Sequoia Career Academy
First Interim Report 2022-2023 and Budgets for year 2023-2024, 2024-2025, 2025-2026,2026-2027

Appendix D
From LCFE calculator section

Accelerated Achievement Academy (2330454) - First Interim 2022-23		11/7/2022	CY		CY1
FUND CONTROL FUNDING FORMULA			2022-23		2023-24
STATE AID CALCULATION					
Miscellaneous Adjustments					
Assigned LCFE Entitlement					
Total Revenue (including RDA)					
Less State Aid					
MINIMUM STATE AID CALCULATION					
	<u>12-13 Rate</u>	<u>2022-23 ADA</u>	N/A	<u>12-13 Rate</u>	<u>2023-24 ADA</u>
2-13 RL/Charter Gen BG adjusted for ADA	\$ 5,615.27	126.76	\$ 711,792	\$ 5,615.27	126.76
2-13 NSS Allowance (deficit)			-		
Minimum State Aid Adjustments			-		
Current Year Property Taxes/In-Lieu			(298,720)		(298,720)
Total State Aid for Historical RL/Charter General BG			413,072		413,072
Categorical funding from 2012-13 net of fair share reduction			17,852		17,852
Charter School Categorical Block Grant adjusted for ADA	809.14	126.76	102,567	809.14	126.76
Minimum State Aid Guarantee Before Proration Factor			533,491		533,491
Proration Factor			0.00%		0.00%
Minimum State Aid Guarantee			\$ 533,491		\$ 533,491
CHARTER SCHOOL MINIMUM STATE AID OFFSET					
State Entitlement					
Minimum State Aid plus Property Taxes including RDA					
Net					
Minimum State Aid Prior to Offset					
Final Minimum State Aid with Offset					
LESS STATE AID					
ADDITIONAL STATE AID					
Final Entitlement (before COE transfer, Choice & Charter Supplemental)					
Change Over Prior Year	14.42%	216,721	\$ 1,719,549	5.11%	87,788
Final Entitlement Per ADA			13,565		14,258
ADA Change Over Prior Year	12.04%	1,458		5.11%	693
Final Aid Status (school districts only)			-		-

Sequoia Career Academy
First Interim Report 2022-2023 and Budgets for year 2023-2024, 2024-2025, 2025-2026,2026-2027

Appendix D
From LCFF calculator
Continued

		2024-25		2025-26		2026-27		
		-		-		-		
		1,866,800		1,936,251		2,003,382		
		(298,720)		(298,720)		(298,720)		
		<u>\$ 1,568,080</u>		<u>\$ 1,637,531</u>		<u>\$ 1,704,662</u>		
<u>12-13 Rate</u>	<u>2024-25 ADA</u>	N/A	<u>12-13 Rate</u>	<u>2025-26 ADA</u>	N/A	<u>12-13 Rate</u>	<u>2026-27 ADA</u>	N/A
\$ 5,615.27	126.76	\$ 711,792	\$ 5,615.27	126.76	\$ 711,792	\$ 5,615.27	126.76	\$ 711,792
		-			-			-
		(298,720)			(298,720)			(298,720)
		413,072			413,072			413,072
		17,852			17,852			17,852
809.14	126.76	<u>102,567</u>	809.14	126.76	<u>102,567</u>	809.14	126.76	102,567
		533,491			533,491			533,491
		0.00%			0.00%			0.00%
		<u>\$ 533,491</u>			<u>\$ 533,491</u>			<u>\$ 533,491</u>
		1,866,800			1,936,251			2,003,382
		<u>832,211</u>			<u>832,211</u>			<u>832,211</u>
		-			-			-
		<u>533,491</u>			<u>533,491</u>			<u>533,491</u>
		<u>533,491</u>			<u>533,491</u>			<u>533,491</u>
		<u>\$ 1,568,080</u>			<u>\$ 1,637,531</u>			<u>\$ 1,704,662</u>
		\$ -			\$ -			\$ -
		\$ 1,866,800			\$ 1,936,251			\$ 2,003,382
3.29%	59,463		3.72%	69,451		3.47%	67,131	
		14,727			15,275			15,805
3.29%	469		3.72%	548		3.47%	530	
		-			-			-

CHARTER SCHOOL
FIRST INTERIM BUDGET 2022-2023-ALTERNATIVE FORM
 Charter School Name : Sequoia Career Academy
 CDS# : 23-65615-2330454

Object Code	Description	FY 2021/22		ESTIMATED ACTUALS		2022-2023		2022-2023		2022-2023		2022-2023		ACTUALS 10/31/22	% OF FIRST BUDGET
		UNAUDITED ACTUALS	BUDGETS	UNRESTRICTED	RESTRICTED	BUDGET 2022/2023	UNRESTRICTED	RESTRICTED	INTERIM UNRESTRICTED	INTERIM RESTRICTED					
A. REVENUES															
1. Revenue Limit Sources															
8012	Education Protection Act		0.00												
8011	State Aid - Current Year	509,428.00	356,747.00	370,427.00	370,427.00	0.00								79,354.00	21.42%
8019	State Aid - Prior Years	720,185.00	992,812.91	992,812.91	0.00	1,050,352.40	0.00	0.00	0.00	0.00	0.00	0.00	227,358.00	21.64%	
8020-8039	Tax Relief Subventions (for rev. limit funded schools)		0.00												0.00%
8040-8079	County and District Taxes (for rev. limit funded schools)		0.00												
8080-8089	Miscellaneous Funds (for rev. limit funded schools)		0.00												
	Revenue Limit Transfers (for rev. limit funded schools):		0.00												
8092	PEBS Reduction Transfer		0.00												
8096	Charter Schools Funding in Lieu of Property Taxes	298,994.00	293,533.00	293,533.00		298,720.00	0.00	0.00	0.00	0.00	0.00	0.00	101,565.00	34.00%	
8091, 8097	Other Revenue Limit Transfers	0.00													
	Total, Revenue Limit Sources	1,528,607.00	1,643,092.91	1,643,092.91	0.00	1,719,499.40	0.00	0.00	0.00	0.00	0.00	0.00	408,177.00	77.06%	
2. Federal Revenues															
8290	No Child left Behind	339,294.20	363,306.00	0.00	363,306.00	206,568.00	0.00	0.00	206,568.00	24,902.52			24,902.52	12.06%	
8181, 8182	Special Education - Federal	0.00	0.00												
8220	Child Nutrition - Federal	0.00	0.00												
8110, 8260-829	Other Federal Revenues	0.00	0.00												
	Total, Federal Revenues	339,294.20	363,306.00	0.00	363,306.00	206,568.00	0.00	0.00	206,568.00	24,902.52			24,902.52	12.06%	
3. Other State Revenues															
8550	Mandated Block Grant	3,897.00	4,106.72	4,106.72	0.00	3,973.75	3,973.75								
8560	Lottery	37,241.28	29,453.98	21,054.01	8,399.97	30,042.12	21,549.20	8,492.92							
8590	All Other State Revenues	129,863.21	166,278.00	1,000.00	165,228.00	215,279.15	1,000.00	214,279.15					67,073.00	31.16%	
	Total, Other State Revenues	171,001.49	199,788.70	26,160.73	173,627.97	249,295.02	26,522.95	222,772.07					67,073.00	26.91%	
4. Other Local Revenues															
8660	Interest	12,778.36	11,000.00	11,000.00	0.00	12,000.00	12,000.00	0.00	0.00	3,896.13			3,896.13	32.47%	
8699	All other local	15,784.01	5,000.00	5,000.00	0.00	3,500.00	3,500.00	0.00	0.00	0.00			0.00	0.00%	
8699	Reimbursement from Willits Charter school lunch program	10,789.26	3,500.00	3,500.00	0.00	7,500.00	7,500.00	0.00	0.00	0.00			0.00	0.00%	
8699	Reimbursement from River Oak for transporting lunches														
8677	Interagency transfer/MTSS grant														
8677	Interagency transfer/SPED	57,123.33	28,032.96	61,420.10	0.00	61,420.10	0.00	61,420.10					0.00	0.00%	
8781	Prop 39 Transfer	96,454.96	108,953.06	108,953.06	0.00	26,691.00	26,691.00	0.00	0.00	0.00			0.00	0.00%	
	Total, Local Revenues	215,945.96	233,485.96	233,485.96	0.00	125,301.10	49,691.00	75,610.10					3,896.13	3.11%	
5. TOTAL REVENUES															
		2,135,357.65	2,315,140.67	1,778,206.70	536,933.97	2,300,663.52	1,795,713.35	504,950.17					504,950.17	21.91%	
B. EXPENDITURES															
1. Certificated Salaries															
1100	Teachers' Salaries	533,227.89	653,565.34	521,162.68	132,402.66	713,797.92	582,616.03	131,181.89					187,998.16	26.34%	
1200	Certificated Pupil Support Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00					0.00	0.00%	
1300	Certificated Supervisors' and Administrators' Salaries	65,822.23	77,466.51	76,945.19	521.32	122,455.18	121,888.34	566.84					29,879.22	24.40%	
1900	Other Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00					0.00	0.00%	
	Total, Certificated Salaries	599,050.12	731,031.85	598,107.87	132,923.98	836,253.10	704,504.37	131,748.73					217,867.38	26.05%	
2. Non-certificated Salaries															
2100	Instructional Aides' Salaries	43,470.97	57,339.90	16,183.76	41,156.14	69,967.67	23,661.25	46,306.42					19,508.11	27.88%	
2200	Non-certificated Support Salaries	108,493.32	44,832.92	16,614.88	28,218.04	72,333.71	72,333.71	0.00					21,286.08	29.47%	
2300	Non-certificated Supervisors' and Administrators' Sal.	43,462.58	109,514.12	104,603.60	4,910.52	122,491.64	114,019.76	8,471.88					38,243.86	31.22%	
2400	Clerical and Office Salaries	84,842.74	105,339.13	100,185.44	5,153.69	109,857.97	109,857.97	0.00					32,163.83	29.28%	
2900	Other Non-certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00					0.00	0.00%	
	Total, Non-certificated Salaries	280,269.61	317,026.07	237,587.68	79,438.39	374,545.99	319,772.69	54,773.30					111,201.88	23.69%	

Object Code	Description	FY 2021/22 Previous		ESTIMATED ACTUALS		ESTIMATED ACTUALS		FIRST INTERIM BUDGET		2022-2023 INTERIM		2022-2023 INTERIM		ACTUALS		% OF FIRST BUDGET
		2021-2022	2022-2023	UNRESTRICTED	RESTRICTED	UNRESTRICTED	RESTRICTED	2022/2023	2022/2023	UNRESTRICTED	RESTRICTED	UNRESTRICTED	RESTRICTED	10/31/22	BUDGET	
3101-3102	Employee Benefits	96,133.89	139,627.08	121,465.95	18,161.13	159,724.34	134,656.26	25,068.08	41,612.84	26.05%						
3201-3202	STRS	60,827.38	80,429.52	62,716.95	17,712.67	91,923.95	78,027.91	13,896.05	27,462.47	29.90%						
3301-3302	OASDI / Medicare / Alternative Health and Welfare Benefits	30,587.34	34,852.46	26,571.73	8,280.73	40,778.44	34,646.87	6,131.57	11,665.93	28.61%						
3401-3402	Unemployment Insurance	186,792.43	213,208.30	181,789.36	31,418.94	194,124.80	170,265.09	23,859.71	57,943.33	29.85%						
3501-3502	Workers' Compensation Insurance	4,524.25	5,240.29	4,160.20	1,080.09	6,051.00	5,121.05	932.95	1,645.25	27.18%						
3601-3602	OPEB, Allocated	10,883.33	14,725.21	11,806.89	2,918.32	12,834.47	10,756.72	2,077.75	3,787.76	29.51%						
3701-3702	OPEB, Active Employees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00							
3751-3752	PERS Reduction (for revenue limit funded schools)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00							
3801-3802	Other Employee Benefits	42.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00							
3901-3902	Total, Employee Benefits	389,791.28	488,082.85	408,510.98	79,571.88	505,440.01	433,473.90	71,966.95	144,137.58	28.52%						
4100	Books and Supplies	10,722.11	5,000.00	-5,172.67	10,172.67	11,000.00	2,556.68	3,443.32	2,127.46	19.34%						
4200	Approved Textbooks and Core Curricula Materials	1,340.03	1,400.00	536.36	863.64	4,500.00	3,776.61	723.39	4,442.32	98.72%						
4300	Materials and Supplies	75,198.80	76,000.00	52,976.40	23,023.60	76,000.00	35,407.35	40,592.65	34,318.31	45.16%						
4300	Technology		4,000.00	4,000.00	0.00	4,000.00	4,000.00	0.00	0.00	0.00%						
4300	Loss Learning Mitigation purchases					0.00	0.00	0.00	0.00							
4300	Misc networking equipment					0.00	0.00	0.00	0.00							
4400	Noncapitalized Equipment	10,238.79	10,000.00	7,142.20	2,857.80	4,500.00	2,549.77	1,950.23	2,478.07	55.07%						
4700	Food	11,189.24	10,500.00	595.48	9,904.52	11,500.00	6,766.31	4,733.69	4,033.59	35.07%						
	Total, Books and Supplies	108,668.97	106,900.00	60,077.77	46,822.23	111,500.00	60,056.72	51,443.28	47,400.75	42.51%						
5100	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00							
5200	Subagreements and Services	1,200.50	1,100.00	188.72	911.28	3,000.00	3,000.00	0.00	2,008.33	66.94%						
5300	Travel and Conferences	2,664.50	3,162.07	3,162.07	0.00	3,800.00	3,610.94	189.06	3,022.00	79.53%						
5400	Dues and Memberships	12,284.00	13,140.66	13,140.66	0.00	24,887.50	24,887.50	0.00	24,887.50	100.00%						
5500	Operations and Housekeeping Services	50,290.79	47,670.30	19,820.22	27,841.08	53,181.68	53,181.68	0.00	15,104.02	28.40%						
5600	Rentals, Leases, Repairs, and Noncap. Improvements	178,803.15	167,893.46	42,438.53	125,456.93	177,774.53	133,384.34	44,390.19	47,437.52	26.69%						
5800	Professional/Consulting Services and Operating Expend.	211,131.74	157,597.06	115,128.86	42,468.20	139,344.52	98,635.28	40,709.24	29,665.12	21.15%						
5900	Communications	10,644.92	12,587.70	11,087.70	1,500.00	12,023.73	11,590.46	433.27	4,395.43	36.56%						
	Total, Services and Other Operating Expenditures	577,125.60	403,151.25	204,973.76	198,177.49	413,951.96	235,236.05	174,775.91	126,320.92	30.52%						
6100-6170	Capital Outlay (obj. 6100-6170, 6100-6500 for med. accr. basis only)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00							
6200	Sites and Improvements of Sites	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00							
6300	Buildings and Improvements of Buildings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00							
6400	Books and Media for New School Libraries or Major Expansion of School Libraries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00							
6500	Equipment	0.00	0.00	0.00	0.00	20,300.00	0.00	20,300.00	20,300.00	100.00%						
6600	Equipment Replacement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00							
6900	Depreciations Expense (for full accrual only)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00							
	Total, Capital Outlay	0.00	0.00	0.00	0.00	20,300.00	0.00	20,300.00	20,300.00	100.00%						
7100-7143	Other Outgo	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00							
7211-7213	Tuition to Other Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00							
7221-7223SE	Transfers of Pass-through Revenues to Other LEAs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00							
7221-7223SE	Transfers of Appointments to Other LEAs - Spec. Ed.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00							
7221-7223SO	Transfers of Appointments to Other LEAs - All Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00							
7281-7299	All Other Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00							
7438	Debt Service:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00							
7439	Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00							
	Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00							
	Total, Other Outgo	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00							
	8. TOTAL EXPENDITURES	1,904,925.58	2,046,192.03	1,509,258.06	536,933.97	2,261,991.05	1,757,043.73	504,950.17	667,228.51							
	C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND BEFORE OTHER FINANCING SOURCES AND USED (A5-B8)	230,432.07	268,948.64	268,948.64	0.00	38,672.46	38,669.62	0.00	163,179.86							

	A	B	C	D	E	F	G	H	I	J	K
4											
5	Budget Identity:			Sequoia Career Academy		2022-2023					
6							11/15/2022				
7											
8							Federal Funds:				
9	LCFF funding						Title I	\$50,388.00			
10							Title II	\$5,898.00			
11	average	\$ 13,565.00					Title IV Resource 4127	\$10,000.00			
12	funding per /						Title V Resource 4126	\$3,648.00			
13								APPORTIONMENT	SPENT 2020-2022 Y	DEFERRED to this year	Deferred to future years
14				federal funding			CARES Act, RES 3210	\$42,528.00	\$42,528.00	\$0.00	
15				federal funding			CARES Act II, RES 3212	\$168,403.00	\$168,403.00	\$0.00	\$0.00
16				federal funding			CARES Act II, RES 3213	\$302,785.00	\$99,446.03	\$101,669.00	\$101,669.97
17				federal funding			CARES Act II, RES 3214	\$75,696.00	\$5,765.00	\$34,965.00	\$34,966.00
18				Unrestricted spent all this year			LOSS LEARNING MITIGATION RES 7422	\$57,628.00	\$57,628.00	\$0.00	\$0.00
19				ELO			EXPANDED LEARNING OPPORTUNITY 7425 REC 20-21	\$52,712.00	\$52,712.00	\$0.00	\$0.00
20				Resritced to Paraprofessionals			ELO RESTRICTED PARAPROFEEIONAL RES 7426 REC 20-21	\$10,425.00	\$10,425.00	\$0.00	\$0.00
21							EXPANDED LEARNING OPPORTUNITY 3216	\$16,674.00	\$16,674.00	\$0.00	\$0.00
22							EXPANDED LEARNING OPPORTUNITY 3217	\$3,827.00	\$3,827.00	\$0.00	\$0.00
23							EXPANDED LEARNING OPPORTUNITY 3218	\$10,870.00	\$10,870.00	\$0.00	\$0.00
24							EXPANDED LEARNING OPPORTUNITY 3219	\$18,738.00	\$13,648.85	\$5,089.15	\$0.00
25							EDUCATOR EFFECTIVENESS GRANT 6266	\$38,604.00	\$0.00	\$8,000.00	\$30,604.00
26							ELOP 2600	\$78,046.00	\$0.00	\$50,000.00	\$28,046.00
27							LEARNING RECOVERY BL GRANT 7435	\$219,385.00		\$25,000.00	\$194,385.00
28							ARTS MUSIC DISC BL GRANT 6762	\$72,349.00		\$10,000.00	\$62,349.00
29							MTSS GRANT	\$50,000.00		\$14,190.00	\$35,810.00
30											
31											
32							Mandate Block Grant	\$3,973.75			
33	ADA 4-6	39.50									
34	ADA 7-8	36.74									
35	ADA 9-12	50.52		LCFF Gmt factor							
36	ADA Total	126.76		Prp Tx factor							
37	Prior estimate						Lottery per ADA	\$237.00			
38	Revenue:										
39											
40	Revenue Limit Sources 8010-8099:										
41	8012			EPA Funds				\$ 370,427.00			
42	8011			LCFF Funding				\$ 1,050,352.40			
43	8019			Adjustment from prior yr							
44	8096			Charter School In Lieu Prp Tax				\$ 298,720.00			
45				Subtotal 8010-8099				\$ 1,719,499.40			
46	Federal Revenues 8100-8299:										
47	8290			Title I, II,IV,V				\$69,934.00			
48	8290			CARES Act, RES 3210,3212,3213,3214				\$136,634.00			
49				Subtotal 8100-8299				\$206,568.00			
50	Other State Revenues 8300-8599:										
51	8550			Mandated Cost Reimbursements				\$3,973.75			
52	8560			State Lottery				\$ 30,042.12			
53	8590			Extended Learning Opportunity Grant RES 7422,7425, 7426 3216,3217,3218,3219 to be used this year.				\$112,279.15			
54	8590			Other State Rev				\$103,000.00	\$215,279.15		
55				Subtotal 8300-8599:				\$249,295.02			
56	Other Local Revenues 8600-8799:										
57											
58	8631			Sale of Eq and Supplies				0			
59	8639			Other Sales				0			
60	8660			Interest				\$ 12,000.00			
61	8677			SPED REVENUE/RESOURCE 6500				\$61,420.10			
62	8677			MTSS Grant				\$14,190.00			
63	8699			Other Local, including for Mendocino College class payment				\$ 3,500.00			
64	8699			Reimbursement from Willits Charter school lunch program				\$ 7,500.00			
65	8781			Prop 39 Transfer				\$26,691.00			
66											
67				Subtotal 8600-8799:				\$ 125,301.10			
68				Subtotal of Revenue 8010-8799				\$ 2,300,663.52			
69											
70	Other Financing Sources 8910-8929, 8930-8979										
71	8972			Proceeds from Capital Leases				\$ -			
72	8979			All Other Financing Sources				\$ -			
73				Subtotal Other Financing Sources 8910-8929, 8930-8979				\$ -			
74											
75	Total Revenue and Other Financing Sources:										
76								\$ 2,300,663.52			

	A	B	C	D	E	F	G	H	I	J	K
143		Services and Other--5000			CPI index		CPI index	1.0575			
144							21-22	with CPI applied			
145		5200			Travel & Conferences			\$ 3,000.00			
146		5300			Dues and Memberships		\$ 2,664.00	\$ 3,800.00			
147		5400			Insurance		\$ 12,384.00	\$ 24,887.50			
148		5500			Operations & Housekeeping		\$ 50,290.00	\$ 53,181.68			
149		5500			extra for COVID cleaning						
150		5600			Rentals, Leases & Repairs	last years	\$ 178,809.00	\$ 177,714.53			
151					Building Lease or Rent	\$ 145,144.51	\$ 149,498.85				
152					Land Lease	\$ -	\$ -				
153					Short Term Facility Rent	\$ 1,804.90	\$ 1,908.68				
154					Copier leases	\$ 8,307.00	\$ 8,307.00				
155					Other Rentals & Repairs	\$ 3,000.00	\$ 3,000.00				
156					Constructi	\$ 7,500.00	\$ 15,000.00				
157											
158		5800			Professional & Consulting			\$ 139,344.52			
159					SPED costs, counseling nurse, etc.	\$ 39,115.23					
160					Payroll Exp	\$ 6,834.30					
161					District Oversight	\$ 17,194.99	based on expenses @ second interim 2,071,000				
162					Tech Pro (11500 + overage)	\$ 12,500.00					
163					special counseling , Space	\$ 18,000.00					
164					Bus trips, field trips, six flags	\$ 5,000.00					
165					Outward Bound programs	\$ -					
166					College and testing fees	\$ 1,000.00					
167					Covid sun	\$ 500.00					
168											
169					Advertising	\$ 3,000.00					
170					Audit fees	\$ 5,400.00					
171					Legal fees	\$ 1,500.00					
172					Other	\$ 29,300.00					
173											
174									total		
175		5900			Communications	\$ 9,502.70	\$ 12,023.73	\$ 12,023.73			
176					Data charges	\$ 2,521.03					
177					Subtotal, 5000 Series		\$ 413,951.95				
178											
179											
180					Capital Outlay--6000 Series						
181											
182		6170			Site Improvements						
183		6200			Building & Building Improvements			\$ -			
184		6400			Equipment			\$ 20,300.00			
185											
186					Subtotal, 6000 Series			\$ 20,300.00			
187											
188											
189					Other Outgoing--7000 Series						
190											
191		7431-7439			Debt Service			\$ -			
192											
193					Subtotal, 7000 Series			\$ -			
194											
195											
196					Total Expense			\$ 2,261,991.04			
197											
198					Increase (Decrease) in Fund Balance			\$ 38,672.47			
199											
200					9791 Beginning Fund Balance			\$ 1,853,644.37			
201											
202					Ending Fund Balance			\$ 1,892,316.84			
203		9711			Revolving Fund			\$ 2,000.00			
204		9789			Reserve Portion of Ending Fund Balance	10%		\$ 226,199.10			
205		9750			financial Stabilization Account	10%		\$ 226,199.10			
206											
207		9719			Reserve for all others (future construction projects)			\$ 350,000.00			
208		9719			Future STRS and PERS increases			\$ 950,000.00			
209					Unappropriated Portion of Ending Fund Balance			\$ 137,918.64	\$ 0.07		

Cell: G7
Comment: jswitzer:
Based on funding levels from CDE website.

Cell: B11
Comment: Jim Switzer:
jswitzer:
Based on projections using latest version of the FCMAT LCFF calculator and School Services (SSC) projections.

Cell: B36
Comment: jswitzer:
CBEDs enrollment and projected CBEDS - P2 based on historical drops in ADA.

Cell: H36
Comment: jswitzer :
Lottery amount is based on current CCSA and School services projects.

Cell: H51
Comment: Jim Switzer:
Mandate Block Grant based on SSC projections.

Cell: H54
Comment: jswitzer:
Estimate of misc. state programs not included in general funding including Charter School Facility \$102,000

Cell: H60
Comment: jswitzer :
Based on 21-22 final.

Cell: H65
Comment: jswitzer:
Based on agreement with UUSD, \$217
per ADA.

Cell: D79
Comment: jswitzer:
Based on projected staffing levels.

Cell: F89
Comment: jswitzer:
Number of full time equivalent positions with H&W benefits.

Cell: B93
Comment: jswitzer:
Based on current projected staffing levels.

Cell: F109
Comment: jswitzer:
Number of full-time positions with H&W benefits.

Cell: F114
Comment: Jim Switzer:
STRS contribution rate .

Cell: F115
Comment: jswitzer :
PERS contribution rate .

Cell: F119
Comment: Jswitzer:
Reflects premium rates approved by Staywell , 0% increase from 21-22 and updated dental and vision premiums.

Cell: D129
Comment: jswitzer:
Totals based on projected spending through the end of the year .

Cell: D143
Comment: jswitzer :
Totals based on projected spending
through the end of the year.

Cell: H143
Comment: jswitzer :
From School Services estimates.

Cell: E159
Comment: jswitzer:
Based on estimates of SPED services outside of our agency.

Cell: F160

Comment: Jim Switzer:

Based on expenses reported at P-2, multiplied by .0033

Cell: F161

Comment: jswitzer :

Reflects 1% oversight fee for districts not providing "substantially rent-free facilities."

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

Charter School Name : Sequoia Career Academy

CDS# : 23-65615-2330454

Description	Object Code	FY 2021/22	Totals for	Totals for	Totals for	Totals for	Totals for
		Previous years	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
		Totals					
A. Revenues							
1. Revenue Limit Sources							
Education Protection Act	8012	509,428.00	370,427.00	390,355.00	406,048.00	421,153.00	435,766.00
State Aid - Current Year	8011	720,185.00	1,050,352.40	1,118,269.08	1,162,026.52	1,216,386.00	1,268,955.80
State Aid - Prior Years	8019			0.00	0.00	0.00	0.00
Tax Relief Subventions (for rev. limit funded schools)	8020-8039		0.00	0.00	0.00	0.00	0.00
County and District Taxes (for rev. limit funded schools)	8040-8079	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Funds (for rev. limit funded schools)	8080-8089	0.00	0.00	0.00	0.00	0.00	0.00
Revenue Limit Transfers (for rev. limit funded schools):							
PERS Reduction Transfer	8092	0.00	0.00	0.00	0.00	0.00	0.00
Charter Schools Funding in Lieu of Property Taxes	8096	298,994.00	298,720.00	298,720.00	298,720.00	298,720.00	298,720.00
Other Revenue Limit Transfers	8091 , 8097	0.00					
Total, Revenue Limit Sources		1,528,607.00	1,719,499.40	1,807,344.08	1,866,794.52	1,936,259.00	2,003,441.80
2. Federal Revenues							
Federal Funding--Title and CARES Act	8290	339,294.20	206,568.00	206,568.00	69,929.00	69,929.00	69,929.00
Special Education - Federal	8181 , 8182	0.00	0.00	0.00	0.00	0.00	0.00
Child Nutrition - Federal	8220	0.00	0.00	0.00	0.00	0.00	0.00
Other Federal Revenues	8110 , 8260-8295	0.00	0.00	0.00	0.00	0.00	0.00
Total, Federal Revenues		339,294.20	206,568.00	206,568.00	69,929.00	69,929.00	69,929.00
3. Other State Revenues							
Mandated Block Grant	8550	3,897.00	3,973.75	4,187.65	4,356.24	4,518.51	4,518.51
Lottery	8560	37,241.28	30,042.12	30,042.12	30,042.12	30,042.12	30,042.12
All Other State Revenues	8590	129,863.21	215,279.15	241,929.25	241,929.25	241,929.25	201,596.25
Total, Other State Revenues		171,001.49	249,295.02	276,159.02	276,327.61	276,489.88	236,156.88
4. Other Local Revenues							
Interest	8660	12,778.36	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00
MTSS Grant and pass-through SPED	8677		75,610.10	75,610.10	75,610.00	68,850.10	61,420.10
All other local	8699	15,764.01	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00
Reimbursement from Willits Charter school lunch program	8699	10,789.26	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00
Prop 39 Transfer	8781	57,123.33	26,691.00	47,154.72	47,154.72	47,154.72	47,154.72
Total, Local Revenues		96,454.96	125,301.10	145,764.82	145,764.72	139,004.82	131,574.82
5. TOTAL REVENUES							
		2,135,357.65	2,300,663.52	2,435,835.92	2,358,815.85	2,421,682.70	2,441,102.50
B. EXPENDITURES							
1. Certificated Salaries							
Teachers' Salaries	1100	533,227.89	713,797.92	747,598.77	770,927.32	797,909.78	817,857.52
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00	0.00	0.00	0.00
Certificated Supervisors' and Administrators' Salaries	1300	65,822.23	122,455.18	127,030.51	130,302.13	134,862.70	138,234.27
Other Certificated Salaries	1900	0.00	0.00	0.00	0.00	0.00	0.00
Total, Certificated Salaries		599,050.12	836,253.10	874,629.28	901,229.45	932,772.48	956,091.79
2. Non-certificated Salaries							
Instructional Aides' Salaries	2100	43,470.97	69,962.67	79,062.28	79,728.77	82,519.28	84,582.26
Non-certificated Support Salaries	2200	108,493.32	72,233.71	82,901.57	84,720.03	87,685.23	89,877.36
Non-certificated Supervisors' and Administrators' Sal.	2300	43,462.58	122,491.64	95,742.39	83,724.96	86,655.33	88,821.72
Clerical and Office Salaries	2400	84,842.74	109,857.97	114,846.61	117,451.47	121,562.28	124,601.33
Other Non-certificated Salaries	2900	0.00	0.00	0.00	0.00	0.00	0.00
Total, Non-certificated Salaries		280,269.61	374,545.99	372,552.85	365,625.24	378,422.12	387,882.68

Description	Object Code	FY 2021/22	Totals for	Totals for	Totals for	Totals for	Totals for
		Previous years	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027
		Totals					
3. Employee Benefits							
STRS	3101-3102	96,133.89	159,724.34	167,054.19	172,134.83	178,159.54	182,613.53
PERS	3201-3202	60,827.38	91,923.96	93,883.32	89,943.81	89,686.04	91,928.19
OASDI / Medicare / Alternative	3301-3302	30,587.34	40,778.44	41,182.42	41,038.16	42,474.49	43,536.36
Health and Welfare Benefits	3401-3402	186,792.43	194,124.80	205,095.12	204,609.37	208,701.56	212,875.59
Unemployment Insurance	3501-3502	4,524.25	6,054.00	6,235.91	2,533.71	2,622.39	2,687.95
Workers' Compensation Insurance	3601-3602	10,883.33	12,834.47	13,220.13	13,428.66	13,898.66	14,246.13
OPEB, Allocated	3701-3702	0.00	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	0.00
PERS Reduction (for revenue limit funded schools)	3801-3802	0.00	0.00	0.00	0.00	0.00	0.00
Other Employee Benefits	3901-3902	42.66	0.00	0.00	0.00	0.00	0.00
Total, Employee Benefits		389,791.28	505,440.00	526,671.09	523,688.53	535,542.69	547,887.75
4. Books and Supplies							
Approved Textbooks and Core Curricula Materials	4100	10,722.11	11,000.00	11,000.00	11,000.00	4,000.00	4,000.00
Books and Other Reference Materials	4200	1,340.03	4,500.00	1,000.00	1,000.00	1,000.00	1,000.00
Materials and Supplies	4300	75,198.80	76,000.00	76,000.00	76,000.00	76,000.00	76,000.00
Technology	4300		4,000.00	2,000.00	2,000.00	2,000.00	2,000.00
Loss Learning Mitigation purchases	4300						
Misc networking equipment	4300						
Noncapitalized Equipment	4400	10,238.79	4,500.00	4,000.00	3,000.00	3,000.00	2,000.00
ONE TIME PURCHASE OF HVACS	4400						
ONE TIME PURCHASE OF NETWORKING EQUIPMENT	4400						
Food	4700	11,189.24	11,500.00	9,200.00	9,200.00	9,200.00	9,200.00
Total, Books and Supplies		108,688.97	111,500.00	103,200.00	102,200.00	95,200.00	94,200.00
5. Services and Other Operating Expenditures							
Subagreements and Services	5100	0.00	0.00	0.00	0.00	0.00	0.00
Travel and Conferences	5200	1,200.50	3,000.00	500.00	500.00	500.00	500.00
Dues and Memberships	5300	2,664.50	3,800.00	3,898.04	3,983.80	4,078.61	4,175.68
Insurance	5400	12,384.00	24,887.50	25,529.60	26,091.25	26,712.22	27,347.97
Operations and Housekeeping Services	5500	50,290.79	53,181.68	54,553.77	55,753.95	57,080.89	58,439.42
Rentals, Leases, Repairs, and Noncap. Improvements	5600	178,809.15	177,714.53	182,299.56	186,310.16	190,744.34	195,284.05
Professional/Consulting Services and Operating Expend.	5800	271,131.74	139,344.52	145,293.32	148,151.70	151,225.25	154,330.36
Communications	5900	10,644.92	12,023.73	12,333.94	12,605.29	12,905.29	13,212.44
Total, Services and Other Operating Expenditures		527,125.60	413,951.96	424,408.23	433,396.14	443,246.61	453,289.93
6. Capital Outlay (obj. 6100-6170, 6200-6500 for mod. accr. basis only)							
Sites and Improvements of Sites	6100-6170	0.00	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	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	0.00
Equipment	6400	0.00	20,300.00	0.00	0.00	0.00	0.00
Equipment Replacement	6500	0.00	0.00	0.00	0.00	0.00	0.00
Depreciations Expense (for full accrual only)	6900	0.00	0.00	0.00	0.00	0.00	0.00
Total, Capital Outlay		0.00	20,300.00	0.00	0.00	0.00	0.00
7. Other Outgo							
Tuition to Other Schools	7110-7143	0.00	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	0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0.00	0.00	0.00	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223SO	0.00	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	0.00
Debt Service:							
Interest	7438	0.00	0.00	0.00	0.00	0.00	0.00
Principal	7439	0.00	0.00	0.00	0.00	0.00	0.00
Total, Other Outgo							
8. TOTAL EXPENDITURES		1,904,925.58	2,261,991.06	2,301,461.45	2,326,139.36	2,385,183.90	2,439,352.14
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND BEFORE OTHER FINANCING SOURCES AND USED (A5-B8)		230,432.07	38,672.46	134,374.47	32,676.49	36,498.79	1,750.35

Description	Object Code	FY 2021/22 Previous years Totals	Totals for 2022/2023	Totals for 2023/2024	Totals for 2024/2025	Totals for 2025/2026	Totals for 2026/2027
D. OTHER FINANCING SOURCES / USES							
1. Other Sources	8930-8979	0.00	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	0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C +D4)							
		230,432.07	38,672.46	134,374.47	32,676.49	36,498.79	1,750.35
F. FUND BALANCE, RESERVES							
1. Beginning Fund Balance							
a. As of July 1	9791	1,623,212.30	1,853,644.37	1,892,316.83	2,026,691.31	2,059,367.80	2,095,866.59
b. Adjustments to Beginning Balance	9793 , 9755						
c. Adjusted Beginning Balance		1,623,212.30	1,853,644.37	1,892,316.83	2,026,691.31	2,059,367.80	2,095,866.59
2. Ending fund Balance, June 30 (E + F. 1.c.)		1,853,644.37	1,892,316.83	2,026,691.31	2,059,367.80	2,095,866.59	2,097,616.94
Component of Ending Fund Balance (Optional):							
Reserve For Revolving Cash (equals object 9130)	9711	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
Reserve for Stores (equals object 9320)	9712	0.00	0.00	0.00	0.00	0.00	0.00
Reserve for Prepaid Expenditures (equals object 9330)	9713	36,399.06			0.00	0.00	0.00
Reserve for All Others	9719	0.00	350,000.00	350,000.00	350,000.00	350,000.00	350,000.00
General Reserve	9730	0.00	0.00	0.00	0.00	0.00	0.00
Legally Restricted Balance/ Prop 39 planning money	9740		0.00	0.00	0.00	0.00	0.00
Legally Restricted Balance/Educator Effectiveness grant	9740		0.00	0.00	0.00	0.00	0.00
Legally Restricted Balance/College readiness grant	9740		0.00	0.00	0.00	0.00	0.00
Designated for Economic Uncertainties	9789	190,492.56	226,199.11	230,146.15	232,613.94	238,518.39	243,935.21
Other Designations	9750,9775 , 9780	190,492.56	226,199.11	230,146.15	232,613.94	238,518.39	243,935.21
Future STRS and PERS increases		1,250,000.00	950,000.00	1,050,000.00	1,100,000.00	1,100,000.00	1,100,000.00
Undersigned / Unapproved Amount	9790	184,260.19	137,918.62	164,399.02	142,139.93	166,829.81	157,746.52
		0.099404285	0.072883473	0.08111695	0.069021147	0.079599442	0.075202728

Salary Schedules
2022-2023 eff. July 2022

Governance		<i>Annual</i>	<i>Daily</i>	<i>Calendar</i>	Stipend
G001	Member, Board of Directors	n/a	n/a	n/a	\$50/meeting
G002	President	n/a	n/a	n/a	\$2400
G003	Secretary	n/a	n/a	n/a	\$1800
G002	Treasurer	n/a	n/a	n/a	\$1800
Management		Annual	Daily	Hourly	Calendar
M001	Co-Ex Dir	\$96,005	\$ 448.62	\$ 56.08	214
M002	Principal	\$82,381	\$ 392.29	\$ 49.04	210
M003	Coordinator III: Chief Fiscal Officer	\$87,465	\$ 375.39	\$ 46.93	233
M004	Coordinator III: Student/Pers Srvcs	\$70,835	\$ 372.82	\$ 46.61	190
M005	Coordinator III: Academic Srvcs	\$70,835	\$ 372.82	\$ 46.61	190
Coordinators					
M005	Coordinator II: Technology	\$ 69,352	\$ 315.24	\$ 39.41	220
M006	Coordinator II: Business/Facilities	\$ 61,081	\$ 297.96	\$ 37.25	205
M007	Coordinator I: Operations (a)	\$ 61,268	\$ 262.95	\$ 32.87	233
M008	Coordinator I: Operations (b)	\$ 56,272	\$ 262.95	\$ 32.87	214
M009	Coordinator I: Technology Support	\$ 49,870	\$ 233.04	\$ 29.13	214

Certificated 190 Days Note: all columns subject to percentage increases on total amount

STEP	DEGREE	ANNUAL	DAILY	HOURLY
Step 1 (1-3 years) CEInt Intern	BA	\$54,600	\$287.37	\$35.92
Step 1 (1-3 years) CEInt Intern	MASTERS	\$55,430	\$291.73	\$36.47
Step 1 (1-3 years) CEInt Intern	DOCTORATE	\$56,255	\$296.08	\$37.01
Teacher Step 1 (1-3 years)	BA	\$58,004	\$305.28	\$38.16
Teacher Step 1 (1-3 years)	MASTERS	\$58,677	\$308.83	\$38.60
Teacher Step 1 (1-3 years)	DOCTORATE	\$59,690	\$314.16	\$39.27
Step 2 (4-6 years)	BA	\$61,366	\$322.98	\$40.37
Step 2 (4-6 years)	MASTERS	\$62,041	\$326.53	\$40.82
Step 2 (4-6 years)	DOCTORATE	\$63,051	\$331.85	\$41.48
Step 3 (7-9 years)	BA	\$64,371	\$338.80	\$42.35
Step 3 (7-9 years)	MASTERS	\$65,044	\$342.34	\$42.79
Step 3 (7-9 years)	DOCTORATE	\$66,056	\$347.66	\$43.46
Step 4 (10-12 years)	BA	\$70,835	\$372.82	\$46.60
Step 4 (10-12 years)	MASTERS	\$71,505	\$376.34	\$47.04
Step 4 (10-12 years)	DOCTORATE	\$72,518	\$381.68	\$47.71
Step 5 (13-15 years)	BA	\$79,010	\$415.84	\$51.98
Step 5 (13-15 years)	MASTERS	\$79,685	\$419.39	\$52.42
Step 5 (13-15 years)	DOCTORATE	\$80,696	\$424.72	\$53.09
Step 6 (16-18 years)	BA	\$82,158	\$432.41	\$54.05
Step 6 (16-18 years)	MASTERS	\$82,835	\$435.97	\$54.50
Step 6 (16-18 years)	DOCTORATE	\$83,847	\$441.30	\$55.16
Step 7 (19 yrs and beyond) add (1% x number of years beyond 18) plus additional for Masters and Doctorate				

To qualify for Step 2 and beyond all professional clear credential/ induction/ federal (HQT) requirements must be met for assignment. Charter Academy accepts up to nine years previous teaching experience for new hires when determining placement on the salary schedule; One Year = completed over 75% of school year in a comparable, paid teaching assignment (K-12).

Contracted/Extra Services	Hourly as needed
CO001 Credentialed Teacher for non-core classes, Independent Study, ELD	\$ 32.92
CO002 Credentialed Teacher for non-core class, Independent Study, ELD, (5+ years)	\$ 38.16
* ISP not to exceed 1.25 hours per student per week unless approved by the principal	

Substitute Teacher Daily Rate \$200 for the first three days in assignment; \$225/day thereafter. Less than or equal to 50% of assignment--\$28.40 hourly

Classified	Hourly
CL102 Instructor	\$ 29.82
CL103 Senior Instructional Assistant	\$ 25.10
CL104 Instructional Assistant	\$ 20.14
CL105 Classroom Helper	\$min wage
CL201 Back Office Manager based on 220 days	\$ 26.19
CL202 Office Clerk III	\$ 22.68
CL203 Office Clerk II	\$ 20.14
CL204 Office Clerk I	\$ 16.38
CL300 Campus Aide V	\$ 25.10
CL301 Campus Aide IV	\$ 22.68
CL302 Campus Aide III	\$ 20.14
CL303 Campus Aide II a/b	\$ 17.65
CL304 Campus Aide I a/b	\$ 16.38
CL305 Student Aide	\$min wage

All Classified part-time hourly are based on working a 175-220 day calendar as assigned

Substitute Classified: Regular rate for CAR employees for the first three days in assignment; 100% of higher rate (either regular CAR employee rate or rate of position being filled) thereafter; classified substitutes earn 80% of position hourly rate/not less than minimum wage.

Supplemental Assignments and Achievements

Category 1: After-School Elective	\$500 per semester
Category 2: Academic/Competitive After-School Electives	\$850 per semester
Category 3: Shared Academic/Competitive After-School Electives	\$600 per semester
Category 4: Additional Elective w/ no reg. after-school meetings	\$600 yearly
Category 5: Athletic Director	\$2,000 yearly
Category 6: Athletic Coach	\$2,000 per season
Category 7: MTSS	\$750 per mission
Category 8: Summer Session	Regular rate
Category 9: Additional assignment (all categories)	Regular rate at discretion of co-executive director
Category 10: Additional credential authorization	\$500 per authorization one-time when awarded
Category 11: Bonus for hard-to-fill staff position	\$2,000 one-time max at discretion of co-executive director
Category 12: Teacher Induction Support Provider	Stipend per MOU

Arts, Music, and Instructional Materials Grant Plan

On June 30, 2022, Governor Gavin Newsom approved AB 181. Among other things, the bill established the Arts, Music, and Instructional Materials (AMIM) Discretionary Block Grant. On September 27, 2022, Governor Newsom approved AB 185, which revised the Arts, Music, and Instructional Materials Discretionary Block Grant. The grant allocates \$3,560,885,000 to LEAs for five purposes enumerated in Section 134(a) of Chapter 52 of the Statutes of 2022), which may be briefly summarized as: (1) obtaining standards-aligned professional development and instructional materials for specified subject areas; (2) obtaining professional development and instructional materials for improving school climate; (3) developing diverse, culturally relevant and multilingual school library book collections; (4) operational costs, including retirement and health care cost increases; and (5) COVID-19-related costs necessary to keep pupils and staff safe and schools open for in-person instruction. These funds are available for encumbrance through the 2025–26 fiscal year. Section 134(c) provides that LEAs “are encouraged, but not required” to “proportionally use” their allocation for the five purposes enumerated in Section 134(a)(1)–(5).

Redwood Collegiate Academy

Allocation: \$79,070.00

Redwood Collegiate Academy’s spending priorities for the Arts, Music, and Instructional Materials Grant are specified on the following page for planning purposes.



1. Obtain standards-aligned professional development and acquire instructional materials, in the following subject areas:

- (A) Visual and performing arts
- (B) World languages
- (C) Mathematics
- (D) Science
- (E) English language arts, including early literacy
- (F) Ethnic studies
- (G) Computer science

And obtain instructional materials and professional development aligned to best practices for improving school climate, including training on de-escalation and restorative justice strategies, digital literacy, physical education, college and career education, and learning through play.

2. Cover operational costs in order to continue both Artward and Outward Bound programs as well as SPACE class sponsorships.

3. Cover other operational costs, including but not limited, to retirement and health care cost increases as well as staff COLA salary increases needed to retain and attract qualified staff.

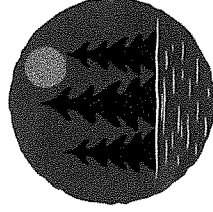
Arts, Music, and Instructional Materials Grant Plan

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Sequoia Career Academy

Allocation: \$72,349.00

Sequoia Career Academy’s spending priorities for the Arts, Music, and Instructional Materials Grant are specified on the following page for planning purposes.



Sequoia Career Academy
FOCUSING ON THE FUTURE OF EVERY STUDENT

1. Obtain standards-aligned professional development and acquire instructional materials, in the following subject areas:

- (A) Visual and performing arts
- (B) World languages
- (C) Mathematics
- (D) Science
- (E) English language arts, including early literacy
- (F) Ethnic studies
- (G) Computer science

And obtain instructional materials and professional development aligned to best practices for improving school climate, including training on de-escalation and restorative justice strategies, digital literacy, career education, physical education, and learning through play.

2. Cover operational costs in order to continue SPACE class sponsorships.

3. Cover other operational costs, including but not limited, to retirement and health care cost increases as well as staff COLA salary increases needed to retain and attract qualified staff.

Officer Evaluations 2022

Please answer the following questions by circling yes or no.

1. Do you feel you are provided with enough information to make decisions regarding board agenda items?
Please put any suggestions for training areas below. Yes No

2. Are the board agenda packets prepared in a timely and accurate manner? Please put suggestions for improvement below. Yes No

3. Are the minutes prepared accurately and with enough detail? Please put suggestions for improvement below. Yes No

4. Are the financial and facilities reports explained clearly and with enough detail? Please put suggestions for improvement below. Yes No

