

# Heartwood Charter School

## Agenda for the meeting of the Heartwood Charter School Board of Directors

Call in location: 225 Tamalpais Rd, Fairfax, CA 94930

Call in location: 55 Fire Rd, Woodacre, CA 94973

The meeting may be joined by phone: +1 716-588-0283 PIN: 630 923 874#

**Thursday July 23, 2020**

**11:00 AM Public Session**

Call to Order

- I. Roll Call
- II. Regular Meeting
  - A. Agenda Adjustments and Approval
  - B. Approval of Minutes
  - C. Correspondence
- III. Public and Community Input
  - A. (none requested)
- IV. Reports and Information
  - A. Director's Report
  - B. Finance Report
- V. Action Items
  - A. The Board will consider changing the school year start date to later in September and approve, reject or agree to study further.
  - B. The Board will consider school opening requirements for the 2020-21 academic year, and approve or agree to study further.
  - C. The Board will consider a correction to the 2020-21 budget and approve or agree to study further.
  - D. The Board will consider possible budget reduction measures and approve or agree to study further.
- VI. Consent Items
- VII. Board Discussion – this time is reserved for Board members to address colleagues and staff about matters they believe need study or action. The President will direct what action he or she feels should be taken on any item introduced by a Board member.
- VIII. Closed Session
- IX. Open Session
- X. Action Taken in Closed Session
- XI. Dates and Future Agenda Items

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

Charter School Name: Heartwood Charter School  
 (continued) \_\_\_\_\_  
 CDS #: 49 70797 0139568 □ \_\_\_\_\_  
 Charter Approving Entity: Liberty Elementary \_\_\_\_\_  
 County: Sonoma \_\_\_\_\_  
 Charter #: 2071 \_\_\_\_\_  
 Fiscal Year: 2020/21 \_\_\_\_\_

*This charter school uses the following basis of accounting:*

**Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)

**Modified Accrual Basis** (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	FY 2020/21			Totals for 2021/22	Totals for 2022/23
		Unrestricted	Restricted	Total		
<b>A. REVENUES</b>						
1. LCFF/Revenue Limit Sources						
State Aid - Current Year	8011	1,948,890.00	0.00	1,948,890.00	2,343,456.00	2,688,538.00
Education Protection Account State Aid - Current Year	8012	67,601.00	0.00	67,601.00	81,497.00	93,553.00
State Aid - Prior Years	8019	0.00	0.00	0.00	0.00	0.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	651,028.00	0.00	651,028.00	784,855.00	900,954.00
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00		
Total, LCFF Sources		2,667,519.00	0.00	2,667,519.00	3,209,808.00	3,683,045.00
2. Federal Revenues						
Every Student Succeeds Act (Title I - V)	8290	0.00	0.00	0.00	0.00	0.00
Special Education - Federal	8181, 8182	0.00	0.00	0.00	39,750.00	47,625.00
Child Nutrition - Federal	8220	0.00	0.00	0.00	0.00	0.00
Donated Food Commodities	8221	0.00	0.00	0.00		
Other Federal Revenues	8110, 8260-8299	0.00	0.00	0.00	0.00	0.00
Total, Federal Revenues		0.00	0.00	0.00	39,750.00	47,625.00
3. Other State Revenues						
Special Education - State	StateRevSE	0.00	115,646.00	115,646.00	142,517.20	197,347.36
All Other State Revenues	StateRevAO	69,968.07	0.00	69,968.07	83,083.43	96,779.94
Total, Other State Revenues		69,968.07	115,646.00	185,614.07	225,600.63	294,127.30
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	49,000.00	0.00	49,000.00	50,000.00	50,000.00
Total, Local Revenues		49,000.00	0.00	49,000.00	50,000.00	50,000.00

<b>5. TOTAL REVENUES</b>		2,786,487.07	115,646.00	2,902,133.07	3,525,158.63	4,074,797.30
<b>B. EXPENDITURES</b>						
<b>1. Certificated Salaries</b>						
Certificated Teachers' Salaries	1100	874,327.00	84,410.00	958,737.00	1,146,711.00	1,316,459.00
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00	0.00	0.00
Certificated Supervisors' and Administrators' Salaries	1300	112,000.00	0.00	112,000.00	112,000.00	114,800.00
Other Certificated Salaries	1900	0.00	0.00	0.00	0.00	0.00
Total, Certificated Salaries		986,327.00	84,410.00	1,070,737.00	1,258,711.00	1,431,259.00
<b>2. Non-certificated Salaries</b>						
Non-certificated Instructional Aides' Salaries	2100	41,184.00	0.00	41,184.00	43,190.00	50,916.00
Non-certificated Support Salaries	2200	0.00	0.00	0.00	0.00	0.00
Non-certificated Supervisors' and Administrators' Sal.	2300	253,600.00	0.00	253,600.00	301,192.00	364,900.00
Clerical and Office Salaries	2400	0.00	0.00	0.00	0.00	0.00
Other Non-certificated Salaries	2900	0.00	0.00	0.00	0.00	0.00
Total, Non-certificated Salaries		294,784.00	0.00	294,784.00	344,382.00	415,816.00

Description	Object Code	FY 2020/21			Totals for 2021/22	Totals for 2022/23
		Unrestricted	Restricted	Total		
<b>3. Employee Benefits</b>						
STRS	3101-3102	0.44	0.00	0.44	0.00	0.00
PERS	3201-3202	0.00	0.00	0.00	0.00	0.00
OASDI / Medicare / Alternative	3301-3302	96,322.64	6,457.37	102,780.00	116,324.00	139,306.00
Health and Welfare Benefits	3401-3402	99,500.00	4,000.00	103,500.00	139,070.00	192,000.00
Unemployment Insurance	3501-3502	11,203.50	854.00	12,057.50	14,918.00	16,924.00
Workers' Compensation Insurance	3601-3602	21,592.17	1,097.33	22,689.50	24,796.00	29,858.00
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00	31,341.00
Total, Employee Benefits		228,618.75	12,408.70	241,027.44	295,108.00	409,429.00
<b>4. Books and Supplies</b>						
Approved Textbooks and Core Curricula Materials	4100	0.00	0.00	0.00	0.00	8,000.00
Books and Other Reference Materials	4200	1,400.00	0.00	1,400.00	2,400.00	3,500.00
Materials and Supplies	4300	509,637.00	0.00	509,637.00	617,131.00	809,714.00
Noncapitalized Equipment	4400	7,333.00	0.00	7,333.00	7,333.00	4,000.00
Food	4700	0.00	0.00	0.00	0.00	0.00
Total, Books and Supplies		518,370.00	0.00	518,370.00	626,864.00	825,214.00
<b>5. Services and Other Operating Expenditures</b>						
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00
Travel and Conferences	5200	3,900.00	0.00	3,900.00	6,500.00	9,500.00
Dues and Memberships	5300	3,250.00	0.00	3,250.00	3,250.00	3,250.00
Insurance	5400	101,132.00	0.00	101,132.00	121,921.00	139,956.00
Operations and Housekeeping Services	5500	24,045.00	0.00	24,045.00	29,441.00	32,551.00

Rentals, Leases, Repairs, and Noncap. Improvements	5600	120,000.00	0.00	120,000.00	138,000.00	150,000.00
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00		
Professional/Consulting Services and Operating Expend.	5800	312,860.00	128,000.00	440,860.00	544,248.00	435,828.00
Communications	5900	6,534.00	0.00	6,534.00	6,534.00	3,804.00
Total, Services and Other Operating Expenditures		571,721.00	128,000.00	699,721.00	849,894.00	774,889.00
<b>6. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accr. basis only)</b>						
Land and Land Improvements	6100-6170	0.00	0.00	0.00	0.00	0.00
Buildings and Improvements of Buildings	6200	0.00	0.00	0.00	0.00	0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.00	0.00	0.00
Equipment	6400	0.00	0.00	0.00	0.00	0.00
Equipment Replacement	6500	0.00	0.00	0.00	0.00	0.00
Depreciation Expense (for accrual basis only)	6900	0.00	0.00	0.00	0.00	0.00
Total, Capital Outlay		0.00	0.00	0.00	0.00	0.00
<b>7. Other Outgo</b>						
Tuition to Other Schools	7110-7143	0.00	0.00	0.00		
Transfers of Pass-through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00		
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0.00	0.00	0.00		
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00		
All Other Transfers	7280-7299	0.00	0.00	0.00	0.00	0.00
Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00
Debt Service:						
Interest	7438	0.00	0.00	0.00	0.00	0.00
Principal (for modified accrual basis only)	7439	0.00	0.00	0.00	0.00	0.00
Total, Other Outgo		0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL EXPENDITURES</b>		2,599,820.75	224,818.70	2,824,639.44	3,374,959.00	3,856,607.00
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		186,666.32	(109,172.70)	77,493.63	150,199.63	218,190.30

Description	Object Code	FY 2020/21			Totals for 2021/22	Totals for 2022/23
		Unrestricted	Restricted	Total		
<b>D. OTHER FINANCING SOURCES / USES</b>						
1. Other Sources	8930-8979	27,084.00	0.00	0.00		
2. Less: Other Uses	7630-7699	109,172.70	(109,172.70)	0.00	114,000.00	84,000.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	0.00	0.00	0.00		
4. TOTAL OTHER FINANCING SOURCES / USES		(82,088.70)	109,172.70	27,084.00	(114,000.00)	(84,000.00)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		104,577.62	0.00	104,577.63	36,199.63	134,190.30
<b>F. FUND BALANCE, RESERVES</b>						

1. Beginning Fund Balance						
a. As of July 1	9791	74,698.43	0.00	74,698.43	179,276.06	215,475.68
b. Adjustments to Beginning Balance	9793, 9795	0.00	0.00	0.00		
c. Adjusted Beginning Balance		74,698.43	0.00	74,698.43	179,276.06	215,475.68
2. Ending Fund Balance, June 30 (E + F.1.c.)		179,276.05	0.00	179,276.06	215,475.68	349,665.99
Components of Ending Fund Balance:						
a. Nonspendable						
Revolving Cash (equals object 9130)	9711	0.00	0.00	0.00		
Stores (equals object 9320)	9712	0.00	0.00	0.00		
Prepaid Expenditures (equals object 9330)	9713	0.00	0.00	0.00		
All Others	9719	0.00	0.00	0.00		
b. Restricted	9740	0.00	0.00	0.00		
c. Committed						
Stabilization Arrangements	9750	0.00	0.00	0.00		
Other Commitments	9760	0.00	0.00	0.00		
d. Assigned						
Other Assignments	9780	0.00	0.00	0.00		
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	84,739.18	0.00	84,739.18	101,248.77	115,698.21
Unassigned/Unappropriated Amount	9790	0.00	0.00	0.00		
<b>Components of Ending Net Position (Accrual Basis)</b>						
1. Net Investment in Capital Assets	9796	0.00	0.00	0.00		
2. Restricted Net Position	9797	0.00	0.00	0.00		
3. Unrestricted Net Position	9790A	94,536.87	0.00	94,536.87	114,226.91	233,967.78

**Budget Reduction Considerations**  
**Heartwood Charter School**  
**7/19/2020**

<b>Factor</b>	<b>Previous Budget</b>	<b>Scenario 1</b>	<b>Scenario 2</b>		
Bothin Enroll	110	80	61		
Homeschl Enroll	250	108	69		
Total Enroll	<b>360</b>	<b>188</b>	<b>130</b>		
Faculty Raise	0%	-15%	0%		
403b contrib	0%	0%	0%		
Staff Adjustmt	0.00	-2.50	-1.30		
Medical Benefits	4,000	3,000	3,000		
Enrichmnt Hours H, G, V, Sp	12,0,0,0	0,0,0,0	0,0,0,0		
Homesch Instr Funds	2,400	1,200	1,200		
Rent	130	100	100		
Oper Coord	60,000	48,000	48,000		
Outreach Coord	-	-	-		
Bothin Office Mgr	50,000	22,000	22,000		
Bothin Office Asst	50,000	24,000	22,000		

<b>Notes</b>
Bothin reduction required
Need Sonoma number to be greater than Bothin with safety margin
0% desired
Can be revisited if conditions improve midyear
Staff addition/reduction in FTE
Weekly hours of Handwork, Games, Violin, Spanish respectively. Can make Enrichment after school electives.
By negotiation of course
Move to contract support
Move to part time for 20-21; assess need as Sonoma Resource Center reopens
Possibly move to contract support
Reconsider front of office asst if administrative duties are contract