

# 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: (US)+1 218-301-2692 PIN: 825 155 803#

**Wednesday, March 10, 2021**

**10:30 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
    1. Faculty
    2. Learning Mode Status
  - B. Finance Report
  - C. Facilities Update
- V. Action Items
  - A. The Board will consider approval of up to 5 new Certified Support Teacher positions (part- or full-time depending on enrollment) for the Homeschool Program, and approve, defer, or agree to study further.
  - B. The Board will consider approval of a part time Special Education Coordinator and Teacher, and approve, defer, or agree to study further.
  - C. The Board will consider hiring new CST candidates Melissa Hartley and Jessica McGough, and approve, defer, or agree to study further.
  - D. The Board will consider the 2<sup>nd</sup> Interim Budget and approve, defer, or agree to study further.
  - E. The Board will consider a third draw on receivable sales to cover March and approve, defer, or agree to study further.
  - F. The Board will consider approval of solicitation of a proposal for the loan to compensate for State funding deferrals of April, May, and June payments, and approve, defer, or agree to study further.
- VI. Consent Items
  - A. Wiring contract for Bothin Wifi

- 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
  - A. Public Employee Performance Evaluation (Gov. Code section 54957(b)(1).)
  - B. Public Employee Discipline/Dismissal/Release (Gov. Code section 54957(b).)
- IX. Open Session
- X. Action Taken in Closed Session
- XI. Dates and Future Agenda Items

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

Charter School Name: Heartwood Charter School  
(continued) 0  
CDS #: 49-70797-0139568  
Charter Approving Entity: Liberty Elementary  
County: Sonoma  
Charter #: 2071  
Fiscal Year: 2020/21

---

**CERTIFICATION OF FINANCIAL CONDITION**

- POSITIVE CERTIFICATION**  
As the Charter School Official, I certify that based upon current projections this charter will meet its financial obligations for the current fiscal year and subsequent two fiscal years.
- QUALIFIED CERTIFICATION**  
As the Charter School Official, I certify that based upon current projections this charter may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.
- NEGATIVE CERTIFICATION**  
As the Charter School Official, I certify that based upon current projections this charter will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

---

To the entity that approved the charter school:  
(  ) 2020/21 CHARTER SCHOOL SECOND INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 47604.33.  
Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
Charter School Official  
(Original signature required)  
Print  
Name: Mark Puccinelli Title: Board President

---

To the County Superintendent of Schools:  
(  ) 2020/21 CHARTER SCHOOL SECOND INTERIM FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 47604.33.  
Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
Authorized Representative of  
Charter Approving Entity  
(Original signature required)  
Print  
Name: Chris Rafanelli Title: Superintendent

---

For additional information on the Second Interim Report, please contact:

For Approving Entity:  
Chris Rafanelli  
Name  
Superintendent  
Title  
707 795-4380 X 200  
Phone  
crafanelli@libertysd.org  
E-mail

For Charter School:  
Bryce Fleming  
Name  
VP of Finance, EdTec  
Title  
510-663-3500 X 321  
Phone  
bryce@edtec.com  
E-mail

---

This report has been verified for mathematical accuracy by the County Superintendent of Schools, pursuant to *Education Code* Section 47604.33.

\_\_\_\_\_  
District Advisor

\_\_\_\_\_  
Date

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

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	1st Interim Budget			Actuals thru 01/31			2nd Interim Budget		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>A. REVENUES</b>										
1. LCFF Sources										
State Aid - Current Year	8011	767,699.26	-	767,699.26	353,454.00	-	353,454.00	797,390.85	-	797,390.85
Education Protection Account State Aid - Current Year	8012	23,498.00	-	23,498.00	11,749.00	-	11,749.00	23,498.00	-	23,498.00
State Aid - Prior Years	8019	-	-	-	-	-	-	-	-	-
Transfers to Charter Schools in Lieu of Property Taxes	8096	226,285.74	-	226,285.74	95,046.00	-	95,046.00	217,401.15	-	217,401.15
Other LCFF Transfers	8091, 8097	-	-	-	-	-	-	-	-	-
Total, LCFF Sources		1,017,483.00	-	1,017,483.00	460,249.00	-	460,249.00	1,038,290.00	-	1,038,290.00
2. Federal Revenues										
Every Student Succeeds Act (Title I - V)	8290	-	-	-	-	-	-	-	-	-
Special Education - Federal	8181, 8182	-	-	-	-	-	-	-	-	-
Child Nutrition - Federal	8220	-	-	-	-	-	-	-	-	-
Donated Food Commodities	8221	-	-	-	-	-	-	-	-	-
Other Federal Revenues	8110, 8260-8299	-	7,069.00	7,069.00	-	7,069.00	7,069.00	-	7,069.00	7,069.00
Total, Federal Revenues		-	7,069.00	7,069.00	-	7,069.00	7,069.00	-	7,069.00	7,069.00
3. Other State Revenues										
Special Education - State	StateRevSE	-	99,431.25	99,431.25	-	32,030.00	32,030.00	-	99,431.25	99,431.25
All Other State Revenues	StateRevAO	26,328.62	8,677.00	35,005.62	2,154.00	8,677.00	10,831.00	26,328.62	44,707.00	71,035.62
Total, Other State Revenues		26,328.62	108,108.25	134,436.87	2,154.00	40,707.00	42,861.00	26,328.62	144,138.25	170,466.87
4. Other Local Revenues										
All Other Local Revenues	LocalRevAO	65,000.00	-	65,000.00	67,220.89	-	67,220.89	68,000.00	-	68,000.00
Total, Local Revenues		65,000.00	-	65,000.00	67,220.89	-	67,220.89	68,000.00	-	68,000.00
5. TOTAL REVENUES										
		1,108,811.62	115,177.25	1,223,988.87	529,623.89	47,776.00	577,399.89	1,132,618.62	151,207.25	1,283,825.87
<b>B. EXPENDITURES</b>										
1. Certificated Salaries										
Certificated Teachers' Salaries	1100	461,010.00	71,945.00	532,955.00	269,900.00	32,950.00	302,850.00	460,971.42	80,622.00	541,593.42
Certificated Pupil Support Salaries	1200	-	-	-	-	-	-	-	-	-
Certificated Supervisors' and Administrators' Salaries	1300	106,400.00	5,600.00	112,000.00	61,133.35	4,200.03	65,333.38	106,400.00	5,600.00	112,000.00
Other Certificated Salaries	1900	-	-	-	-	-	-	-	-	-
Total, Certificated Salaries		567,410.00	77,545.00	644,955.00	331,033.35	37,150.03	368,183.38	567,371.42	86,222.00	653,593.42
2. Non-certificated Salaries										
Non-certificated Instructional Aides' Salaries	2100	-	-	-	-	-	-	-	-	-
Non-certificated Support Salaries	2200	-	-	-	-	-	-	-	-	-
Non-certificated Supervisors' and Administrators' Sal.	2300	75,328.00	-	75,328.00	12,500.01	-	12,500.01	44,774.00	-	44,774.00
Clerical and Office Salaries	2400	25,000.00	-	25,000.00	10,627.35	-	10,627.35	25,000.00	-	25,000.00

Other Non-certificated Salaries	2900	-	-	-	-	-	-	-	-	-
Total, Non-certificated Salaries		100,328.00	-	100,328.00	23,127.36	-	23,127.36	69,774.00	-	69,774.00
<b>3. Employee Benefits</b>										
STRS	3101-3102	-	-	-	-	-	-	-	-	-
PERS	3201-3202	-	-	-	-	-	-	-	-	-
OASDI / Medicare / Alternative	3301-3302	51,081.96	5,932.19	57,014.15	27,825.10	1,759.14	29,584.24	49,405.41	5,932.19	55,337.61
Health and Welfare Benefits	3401-3402	40,773.29	3,226.66	43,999.95	20,324.09	(360.72)	19,963.37	40,773.29	3,226.66	43,999.95
Unemployment Insurance	3501-3502	6,557.19	896.70	7,453.89	13,013.45	279.37	13,292.82	13,416.25	1,852.20	15,268.45
Workers' Compensation Insurance	3601-3602	9,348.33	1,085.63	10,433.96	4,327.00	-	4,327.00	9,041.51	1,085.63	10,127.14
OPEB, Allocated	3701-3702	-	-	-	-	-	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-	-	-	-	-	-
Other Employee Benefits	3901-3902	-	-	-	-	-	-	-	-	-
Total, Employee Benefits		107,760.76	11,141.19	118,901.95	65,489.64	1,677.79	67,167.43	112,636.46	12,096.69	124,733.15
<b>4. Books and Supplies</b>										
Approved Textbooks and Core Curricula Materials	4100	-	-	-	-	-	-	-	-	-
Books and Other Reference Materials	4200	1,000.00	-	1,000.00	-	-	-	400.00	-	400.00
Materials and Supplies	4300	37,261.00	-	37,261.00	9,297.41	-	9,297.41	44,800.10	-	44,800.10
Noncapitalized Equipment	4400	2,900.00	-	2,900.00	-	-	-	5,111.00	-	5,111.00
Food	4700	-	-	-	-	-	-	-	-	-
Total, Books and Supplies		41,161.00	-	41,161.00	9,297.41	-	9,297.41	50,311.10	-	50,311.10
<b>5. Services and Other Operating Expenditures</b>										
Subagreements for Services	5100	-	-	-	-	-	-	-	-	-
Travel and Conferences	5200	-	-	-	-	-	-	-	-	-
Dues and Memberships	5300	1,350.00	-	1,350.00	750.00	-	750.00	1,350.00	-	1,350.00
Insurance	5400	53,855.00	-	53,855.00	39,356.12	-	39,356.12	53,855.00	-	53,855.00
Operations and Housekeeping Services	5500	20,200.00	-	20,200.00	4,950.00	-	4,950.00	17,000.00	-	17,000.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	100,000.00	-	100,000.00	30,935.00	-	30,935.00	35,500.00	-	35,500.00
Transfers of Direct Costs	5700-5799	-	-	-	-	-	-	-	-	-
Professional/Consulting Services and Operating Expend.	5800	160,314.49	79,816.00	240,130.49	106,435.43	12,039.06	118,474.49	187,859.97	79,816.00	267,675.97
Communications	5900	2,900.00	-	2,900.00	82.80	-	82.80	1,200.00	-	1,200.00
Total, Services and Other Operating Expenditures		338,619.49	79,816.00	418,435.49	182,509.35	12,039.06	194,548.41	296,764.97	79,816.00	376,580.97
<b>6. Capital Outlay (Objects 6100-6170, 6200-6500 for modified accrual basis only)</b>										
Land and Land Improvements	6100-6170	-	-	-	-	-	-	-	-	-
Buildings and Improvements of Buildings	6200	-	-	-	-	-	-	-	-	-
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	-	-	-	-	-	-	-	-	-
Equipment	6400	-	-	-	-	-	-	-	-	-
Equipment Replacement	6500	-	-	-	-	-	-	-	-	-
Depreciation Expense (for accrual basis only)	6900	-	-	-	-	-	-	-	-	-
Total, Capital Outlay		-	-	-	-	-	-	-	-	-
<b>7. Other Outgo</b>										
Tuition to Other Schools	7110-7143	-	-	-	-	-	-	-	-	-
Transfers of Pass-through Revenues to Other LEAs	7211-7213	-	-	-	-	-	-	-	-	-
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	-	-	-	-	-	-	-	-	-
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	-	-	-	-	-	-	-	-	-
All Other Transfers	7281-7299	-	-	-	-	-	-	-	-	-
Transfers of Indirect Costs	7300-7399	-	-	-	-	-	-	-	-	-
Debt Service:										
Interest	7438	-	-	-	-	-	-	-	-	-
Principal (for modified accrual basis only)	7439	-	-	-	-	-	-	-	-	-
Total, Other Outgo		-	-	-	-	-	-	-	-	-
<b>8. TOTAL EXPENDITURES</b>		1,155,279.25	168,502.19	1,323,781.44	611,457.11	50,866.88	662,323.99	1,096,857.95	178,134.69	1,274,992.63
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		(46,467.63)	(53,324.94)	(99,792.57)	(81,833.22)	(3,090.88)	(84,924.10)	35,760.67	(26,927.44)	8,833.24

<b>D. OTHER FINANCING SOURCES / USES</b>										
1. Other Sources	8930-8979	298,289.00		-			-			-
2. Less: Other Uses	7630-7699			-			-	62,957.00	(62,957.00)	-
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(53,324.94)	53,324.94	-			-			-
4. TOTAL OTHER FINANCING SOURCES / USES		244,964.06	53,324.94	298,289.00	-	-	-	(62,957.00)	62,957.00	-
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>										
		198,496.43	0.00	198,496.43	(81,833.22)	(3,090.88)	(84,924.10)	(27,196.33)	36,029.56	8,833.24
<b>F. FUND BALANCE, RESERVES</b>										
1. Beginning Fund Balance										
a. As of July 1	9791	96,895.31	-	96,895.31	96,895.31	-	96,895.31	96,895.31	-	96,895.31
b. Adjustments to Beginning Balance	9793, 9795	-	-	-	-	-	-	-	-	-
c. Adjusted Beginning Balance		96,895.31	-	96,895.31	96,895.31	-	96,895.31	96,895.31	-	96,895.31
2. Ending Fund Balance, June 30 (E + F.1.c.)		295,391.74	0.00	295,391.74	15,062.09	(3,090.88)	11,971.21	69,698.98	36,029.56	105,728.55
Components of Ending Fund Balance :										
a. Nonspendable										
Revolving Cash (equals object 9130)	9711			-			-			-
Stores (equals object 9320)	9712			-			-			-
Prepaid Expenditures (equals object 9330)	9713			-			-			-
All Others	9719			-			-			-
b. Restricted	9740			-		(3,090.88)	(3,090.88)	36,029.56		36,029.56
c. Committed										
Stabilization Arrangements	9750			-			-			-
Other Commitments	9760			-			-			-
d. Assigned										
Other Assignments	9780			-			-			-
e. Unassigned/Unappropriated										
Reserve for Economic Uncertainties	9789	39,713.44		39,713.44			-	38,249.78		38,249.78
Unassigned/Unappropriated Amount	9790	255,678.30	0.00	255,678.30	15,062.09	-	15,062.09	31,449.20	-	31,449.20

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

Charter School Name: Heartwood Charter School  
 (continued) 0  
 CDS #: 49-70797-0139568  
 Charter Approving Entity: Liberty Elementary  
 County: Sonoma  
 Charter #: 2071  
 Fiscal Year: 2020/21

Description	Object Code	1st Interim Budget (X)	Actuals thru 01/31 (Y)	2nd Interim Budget (Z)	2nd Interim vs. 1st Interim Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
<b>A. REVENUES</b>						
1. LCFF/Revenue Limit Sources						
State Aid - Current Year	8011	767,699.26	353,454.00	797,390.85	29,691.59	3.87%
Education Protection Account State Aid - Current Year	8012	23,498.00	11,749.00	23,498.00	-	0.00%
State Aid - Prior Years	8019	-	-	-	-	
Transfers to Charter Schools Funding in Lieu of Property Taxes	8096	226,285.74	95,046.00	217,401.15	(8,884.59)	-3.93%
Other LCFF Transfers	8091, 8097	-	-	-	-	
Total, LCFF Sources		1,017,483.00	460,249.00	1,038,290.00	20,807.00	2.04%
2. Federal Revenues						
Every Student Succeeds Act (Title I-V)	8290	-	-	-	-	
Special Education - Federal	8181, 8182	-	-	-	-	
Child Nutrition - Federal	8220	-	-	-	-	
Donated Food Commodities	8221	-	-	-	-	
Other Federal Revenues	8110, 8260-8299	7,069.00	7,069.00	7,069.00	-	0.00%
Total, Federal Revenues		7,069.00	7,069.00	7,069.00	-	0.00%
3. Other State Revenues						
Special Education - State	StateRevSE	99,431.25	32,030.00	99,431.25	-	0.00%
All Other State Revenues	StateRevAO	35,005.62	10,831.00	71,035.62	36,030.00	102.93%
Total, Other State Revenues		134,436.87	42,861.00	170,466.87	36,030.00	26.80%
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	65,000.00	67,220.89	68,000.00	3,000.00	4.62%
Total, Local Revenues		65,000.00	67,220.89	68,000.00	3,000.00	4.62%
5. TOTAL REVENUES		1,223,988.87	577,399.89	1,283,825.87	59,837.00	4.89%

<b>B. EXPENDITURES</b>						
<b>1. Certificated Salaries</b>						
Certificated Teachers' Salaries	1100	532,955.00	302,850.00	541,593.42	8,638.42	1.62%
Certificated Pupil Support Salaries	1200	-	-	-	-	
Certificated Supervisors' and Administrators' Salaries	1300	112,000.00	65,333.38	112,000.00	-	0.00%
Other Certificated Salaries	1900	-	-	-	-	
Total, Certificated Salaries		644,955.00	368,183.38	653,593.42	8,638.42	1.34%
<b>2. Non-certificated Salaries</b>						
Non-certificated Instructional Aides' Salaries	2100	-	-	-	-	
Non-certificated Support Salaries	2200	-	-	-	-	
Non-certificated Supervisors' and Administrators' Sal.	2300	75,328.00	12,500.01	44,774.00	(30,554.00)	-40.56%
Clerical and Office Salaries	2400	25,000.00	10,627.35	25,000.00	-	0.00%
Other Non-certificated Salaries	2900	-	-	-	-	
Total, Non-certificated Salaries		100,328.00	23,127.36	69,774.00	(30,554.00)	-30.45%
<b>3. Employee Benefits</b>						
STRS	3101-3102	-	-	-	-	
PERS	3201-3202	-	-	-	-	
OASDI / Medicare / Alternative	3301-3302	57,014.15	29,584.24	55,337.61	(1,676.54)	-2.94%
Health and Welfare Benefits	3401-3402	43,999.95	19,963.37	43,999.95	-	0.00%
Unemployment Insurance	3501-3502	7,453.89	13,292.82	15,268.45	7,814.56	104.84%
Workers' Compensation Insurance	3601-3602	10,433.96	4,327.00	10,127.14	(306.82)	-2.94%
OPEB, Allocated	3701-3702	-	-	-	-	
OPEB, Active Employees	3751-3752	-	-	-	-	
Other Employee Benefits	3901-3902	-	-	-	-	
Total, Employee Benefits		118,901.95	67,167.43	124,733.15	5,831.20	4.90%
<b>4. Books and Supplies</b>						
Approved Textbooks and Core Curricula Materials	4100	-	-	-	-	
Books and Other Reference Materials	4200	1,000.00	-	400.00	(600.00)	-60.00%
Materials and Supplies	4300	37,261.00	9,297.41	44,800.10	7,539.10	20.23%
Noncapitalized Equipment	4400	2,900.00	-	5,111.00	2,211.00	76.24%
Food	4700	-	-	-	-	
Total, Books and Supplies		41,161.00	9,297.41	50,311.10	9,150.10	22.23%
<b>5. Services and Other Operating Expenditures</b>						
Subagreements for Services	5100	-	-	-	-	
Travel and Conferences	5200	-	-	-	-	
Dues and Memberships	5300	1,350.00	750.00	1,350.00	-	0.00%
Insurance	5400	53,855.00	39,356.12	53,855.00	-	0.00%
Operations and Housekeeping Services	5500	20,200.00	4,950.00	17,000.00	(3,200.00)	-15.84%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	100,000.00	30,935.00	35,500.00	(64,500.00)	-64.50%
Transfers of Direct Costs	5700-5799	-	-	-	-	
Professional/Consulting Services and Operating Expend.	5800	240,130.49	118,474.49	267,675.97	27,545.48	11.47%
Communications	5900	2,900.00	82.80	1,200.00	(1,700.00)	-58.62%



Total, Services and Other Operating Expenditures		418,435.49	194,548.41	376,580.97	(41,854.52)	-10.00%
<b>6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only)</b>						
Land and Land Improvements	6100-6170	-	-	-	-	
Buildings and Improvements of Buildings	6200	-	-	-	-	
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	-	-	-	-	
Equipment	6400	-	-	-	-	
Equipment Replacement	6500	-	-	-	-	
<i>Depreciation Expense (for accrual basis only)</i>	6900	-	-	-	-	
Total, Capital Outlay		-	-	-	-	
<b>7. Other Outgo</b>						
Tuition to Other Schools	7110-7143	-	-	-	-	
Transfers of Pass-through Revenues to Other LEAs	7211-7213	-	-	-	-	
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	-	-	-	-	
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	-	-	-	-	
All Other Transfers	7281-7299	-	-	-	-	
Transfers of Indirect Costs	7300-7399	-	-	-	-	
Debt Service:						
Interest	7438	-	-	-	-	
Principal (for modified accrual basis only)	7439	-	-	-	-	
Total, Other Outgo		-	-	-	-	
<b>8. TOTAL EXPENDITURES</b>		<b>1,323,781.44</b>	<b>662,323.99</b>	<b>1,274,992.63</b>	<b>(48,788.81)</b>	<b>-3.69%</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>						
		(99,792.57)	(84,924.10)	8,833.24	108,625.81	-108.85%
<b>D. OTHER FINANCING SOURCES / USES</b>						
1. Other Sources	8930-8979	-	-	-	-	
2. Less: Other Uses	7630-7699	-	-	-	-	
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	-	-	-	-	
<b>4. TOTAL OTHER FINANCING SOURCES / USES</b>		-	-	-	-	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>		(99,792.57)	(84,924.10)	8,833.24	108,625.81	-108.85%
<b>F. FUND BALANCE, RESERVES</b>						
1. Beginning Fund Balance						
a. As of July 1	9791	96,895.31	96,895.31	96,895.31	-	0.00%
b. Adjustments/Restatements	9793, 9795	-	-	-	-	
c. Adjusted Beginning Fund Balance		96,895.31	96,895.31	96,895.31		
2. Ending Fund Balance, June 30 (E + F.1.c.)		(2,897.26)	11,971.21	105,728.55		

Components of Ending Fund Balance :						
a. Nonspendable						
Revolving Cash (equals object 9130)	9711	-	-	-	-	
Stores (equals object 9320)	9712	-	-	-	-	
Prepaid Expenditures (equals object 9330)	9713	-	-	-	-	
All Others	9719	-	-	-	-	
b. Restricted	9740	-	(3,090.88)	36,029.56	36,029.56	New
c. Committed						
Stabilization Arrangements	9750	-	-	-	-	
Other Commitments	9760	-	-	-	-	
d. Assigned						
Other Assignments	9780	-	-	-	-	
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	39,713.44	-	38,249.78	(1,463.66)	-3.69%
Unassigned/Unappropriated Amount	9790	255,678.30	15,062.09	31,449.20	(224,229.10)	-87.70%

**CHARTER SCHOOL  
MULTI-YEAR PROJECTION - ALTERNATIVE FORM  
Second Interim Report - MYP**

Charter School Name: Heartwood Charter School  
 (continued) 0  
 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	797,390.85	0.00	797,390.85	1,985,919.44	2,645,764.36
Education Protection Account State Aid - Current Year	8012	23,498.00	0.00	23,498.00	56,212.00	71,628.00
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	217,401.15	0.00	217,401.15	541,321.56	689,777.64
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00		
Total, LCFF Sources		1,038,290.00	0.00	1,038,290.00	2,583,453.00	3,407,170.00
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	22,375.00	37,375.00
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	7,069.00	7,069.00	0.00	0.00
Total, Federal Revenues		0.00	7,069.00	7,069.00	22,375.00	37,375.00
3. Other State Revenues						
Special Education - State	StateRevSE	0.00	99,431.25	99,431.25	178,298.84	227,196.85
All Other State Revenues	StateRevAO	26,328.62	44,707.00	71,035.62	96,632.64	79,599.28
Total, Other State Revenues		26,328.62	144,138.25	170,466.87	274,931.48	306,796.13
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	68,000.00	0.00	68,000.00	0.00	0.00
Total, Local Revenues		68,000.00	0.00	68,000.00	0.00	0.00

<b>5. TOTAL REVENUES</b>						
		1,132,618.62	151,207.25	1,283,825.87	2,880,759.48	3,751,341.13
<b>B. EXPENDITURES</b>						
<b>1. Certificated Salaries</b>						
Certificated Teachers' Salaries	1100	460,971.42	80,622.00	541,593.42	945,810.00	1,108,593.00
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00	0.00	0.00
Certificated Supervisors' and Administrators' Salaries	1300	106,400.00	5,600.00	112,000.00	114,240.00	117,600.00
Other Certificated Salaries	1900	0.00	0.00	0.00	0.00	0.00
Total, Certificated Salaries		567,371.42	86,222.00	653,593.42	1,060,050.00	1,226,193.00
<b>2. Non-certificated Salaries</b>						
Non-certificated Instructional Aides' Salaries	2100	0.00	0.00	0.00	42,008.00	43,244.00
Non-certificated Support Salaries	2200	0.00	0.00	0.00	0.00	0.00
Non-certificated Supervisors' and Administrators' Sal.	2300	44,774.00	0.00	44,774.00	59,869.00	92,094.00
Clerical and Office Salaries	2400	25,000.00	0.00	25,000.00	51,000.00	52,500.00
Other Non-certificated Salaries	2900	0.00	0.00	0.00	0.00	0.00
Total, Non-certificated Salaries		69,774.00	0.00	69,774.00	152,877.00	187,838.00

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	0.00	0.00	0.00	0.00	0.00
PERS	3201-3202	0.00	0.00	0.00	0.00	0.00
OASDI / Medicare / Alternative	3301-3302	49,405.41	5,932.19	55,337.61	92,788.92	108,173.37
Health and Welfare Benefits	3401-3402	40,773.29	3,226.66	43,999.95	105,951.88	130,774.89
Unemployment Insurance	3501-3502	13,416.25	1,852.20	15,268.45	19,203.18	22,214.59
Workers' Compensation Insurance	3601-3602	9,041.51	1,085.63	10,127.14	16,980.98	19,796.43
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	6,064.64	7,070.16
Total, Employee Benefits		112,636.46	12,096.69	124,733.15	240,989.59	288,029.44
<b>4. Books and Supplies</b>						
Approved Textbooks and Core Curricula Materials	4100	0.00	0.00	0.00	0.00	0.00
Books and Other Reference Materials	4200	400.00	0.00	400.00	1,000.00	1,000.00
Materials and Supplies	4300	44,800.10	0.00	44,800.10	272,962.77	451,991.29
Noncapitalized Equipment	4400	5,111.00	0.00	5,111.00	2,900.00	2,900.00
Food	4700	0.00	0.00	0.00	0.00	0.00
Total, Books and Supplies		50,311.10	0.00	50,311.10	276,862.77	455,891.29
<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	0.00	0.00	0.00	0.00	0.00
Dues and Memberships	5300	1,350.00	0.00	1,350.00	3,377.90	3,931.76

Insurance	5400	53,855.00	0.00	53,855.00	91,255.53	116,179.33
Operations and Housekeeping Services	5500	17,000.00	0.00	17,000.00	12,000.00	20,400.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	35,500.00	0.00	35,500.00	112,000.00	112,000.00
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00		
Professional/Consulting Services and Operating Expend.	5800	187,859.97	79,816.00	267,675.97	506,568.70	631,484.07
Communications	5900	1,200.00	0.00	1,200.00	2,850.00	2,850.00
Total, Services and Other Operating Expenditures		296,764.97	79,816.00	376,580.97	728,052.12	886,845.16
<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>		1,096,857.95	178,134.69	1,274,992.63	2,458,831.48	3,044,796.89
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		35,760.67	(26,927.44)	8,833.24	421,928.00	706,544.24

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	0.00	0.00	0.00		
2. Less: Other Uses	7630-7699	62,957.00	(62,957.00)	0.00		
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		(62,957.00)	62,957.00	0.00	0.00	0.00

**E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)**

**F. FUND BALANCE, RESERVES**

- 1. Beginning Fund Balance
  - a. As of July 1
  - b. Adjustments to Beginning Balance
  - c. Adjusted Beginning Balance
- 2. Ending Fund Balance, June 30 (E + F.1.c.)

Components of Ending Fund Balance:

- a. Nonspendable
  - Revolving Cash (equals object 9130)
  - Stores (equals object 9320)
  - Prepaid Expenditures (equals object 9330)
  - All Others
- b. Restricted
- c. Committed
  - Stabilization Arrangements
  - Other Commitments
- d. Assigned
  - Other Assignments
- e. Unassigned/Unappropriated
  - Reserve for Economic Uncertainties
  - Unassigned/Unappropriated Amount

		(27,196.33)	36,029.56	8,833.24	421,928.00	706,544.24
9791	96,895.31	0.00	96,895.31	105,728.55	527,656.54	
9793, 9795	0.00	0.00	0.00			
	96,895.31	0.00	96,895.31	105,728.55	527,656.54	
	69,698.98	36,029.56	105,728.55	527,656.54	1,234,200.78	
9711	0.00	0.00	0.00			
9712	0.00	0.00	0.00			
9713	0.00	0.00	0.00			
9719	0.00	0.00	0.00			
9740	0.00	36,029.56	36,029.56			
9750	0.00	0.00	0.00			
9760	0.00	0.00	0.00			
9780	0.00	0.00	0.00			
9789	38,249.78	0.00	38,249.78	73,764.94	91,343.91	
9790	31,449.20	0.00	31,449.20	453,891.60	1,142,856.87	