

Sacramento Valley Charter School
Transaction Report
 May 10 - June 6, 2023

	Account	Amount
Total for 8096 - Cash in Lieu of Property Taxes	UNRESTRICTED REVENUE:0000 - Unrestricted:8096 - Cash in Lieu of Property Taxes	\$ 57,373.00
Total for Miscellaneous	UNRESTRICTED REVENUE:0000 - Unrestricted:8699 - Other Local Income:Miscellaneous : Donation	\$ 2,207.78
Total for Transportation	UNRESTRICTED REVENUE:0000 - Unrestricted:8699 - Other Local Income:Transportation	\$ 200.00
Total for 6030 - CSFGP SB740	V RESTRICTED REVENUE:6030 - CSFGP SB740	\$ 58,280.84
Total for 8311 - Special Education - State	V RESTRICTED REVENUE:6500 - Special Education - Sac Vly Chtr - May 22-23 May 22-23 ERMHS SacVly Chtr	\$ 23,014.00
		\$ 142,991.62

Sacramento Valley Charter School
Check Detail
May 2 - June 6, 2023

Date	Transaction Type	Num	Name	Memo/Description	Amount
05/12/2023	Check	5173	Sandip Kang	Reimbursement for the Classroom Supplies	211.55
05/12/2023	Check	5174	West Sacramento Truck Stop	For Fuel - Month of April 2023	3,908.30
05/12/2023	Check	5175	Great America Financial	For Copier Lease	2,108.34
05/12/2023	Check	5176	Real Pest Management Inc.	For Pest Control Service	300.00
05/12/2023	Check	5177	Prabhjot Singh	For Bhangra Classes- March/ April 2023	2,000.00
05/12/2023	Check	5178	Astound Business Solutions	For Phone and Internet Service	1,440.28
05/12/2023	Check	5179	US Bank	For Nuso	590.08
				For Scholastic Books - Mr. Steele (4th Grade)	423.88
				For Afterschool Snacks	678.24
				For Classroom Supplies	372.40
				For Microsoft & Wavecloudsub Service	369.80
				For Security - Buswhere App	480.00
				For Professional Development	115.38
				For Lunch Grocery	3,849.01
				For Bus repair and maintenance	5,905.19
				For Office Supplies	260.31
				For Robotics Supplies	218.43
				For Serv3 Network	224.02
				For Bus Registration Fee	25.53
				For Awards	194.73
					\$ 13,707.00
05/12/2023	Check	5180	Chill-Chain, Inc.	For Milk - 2 Weeks	585.31
05/12/2023	Check	5181	WageWorks	For Cobra Service	40.00
05/12/2023	Check	5182	River City Fire Equipment Co. Inc.	For Fire Extinguisher - Bus S-7	25.00
05/12/2023	Check	5183	City of West Sacramento	For Utility Charges	311.23
05/12/2023	Check	5184	T-mobile	For 9 Hotspot Connection	180.00
05/12/2023	Check	5185	R&P Enterprises INC	For Sub Wheat Bread - Lunch Grocery	93.50
05/12/2023	Check	5186	Amazon capital Services	For Office Supplies - Suggestion Box, Notepads & Sticky notes	118.37
				For Graduation	419.34
				For Classroom Supplies : binding machine, headphones, ice packs, dry eraser board, hole punch & printer paper	1,506.71
				For Classroom Supplies for teachers - Kang, Whiting, Singh & Phillips	1,254.34
					\$ 3,298.76
05/15/2023	Check	5187	Raghuwant Singh Arora	Transport Students to School - Reissue Check	1,470.00
05/15/2023	Check	5188		void	0.00
05/16/2023	Check	5189	PG&E	For Utility Charges	86.97
05/16/2023	Check	5190	Sandip Kang	Reimbursement for the classroom Supplies	106.50

05/16/2023	Check	5191 Bay Alarm Company	For Monitoring Fire Fee	436.77
05/31/2023	Check	5192 T-mobile	9 hots connection fee- 2 months	360.00
05/31/2023	Check	5193 New Horizon Flooring	Janitorial Service for the month of May 2023 Additional Cost of Sanitizing	4,233.00 767.00
				\$ 5,000.00
05/31/2023	Check	5194 Sarbjeet Nijjar	Reimbursement for Classroom Supplies	24.00
05/31/2023	Check	5195 Amarjit Singh	Reimbursement for Classroom Supplies	24.00
05/31/2023	Check	5196 Monica Singh	Reimbursement for Classroom Supplies	39.34
05/31/2023	Check	5197 Teresa Phillips	Reimbursement for Classroom Supplies	105.17
05/31/2023	Check	5198 DMV	For Renewal Registration - Van 7ZZT200	277.00
06/01/2023	Check	5199 Bus Paramedic	For 45 days Inspection	1,150.00
06/01/2023	Check	5200 Shani Zuberi	For Graduation Video - 8th Grade	725.00
06/01/2023	Check	5201 Gurdeep Singh	Transport Students to School Deliver Lunch Grocery to School	2,310.00 500.00
				\$ 2,810.00
06/01/2023	Check	5202 Raghuwant Singh Arora	Transport Students to School	2,310.00
06/01/2023	Check	5203 Renaissance	For Renewal 2023-2024 - English Learner Program	8,634.00
06/01/2023	Check	5204 Sikh Temple - Rent Payable	For Rent - Invoice for the month of June 2023	27,367.00
06/02/2023	Check	5205 MetLife	For AD&D and LTD	376.91
06/02/2023	Check	5206	Void	0.00
06/02/2023	Check	5207 Vicky Dali CPA LLC	Invoice for the month of May 2023	7,388.75
06/02/2023	Check	5208 Naranjan S. Kahlon	Manuel Check	2,451.11
06/02/2023	Check	5209 Bay Alarm Company	For Security Alarm Monitoring Service	218.40
06/02/2023	Check	5210 Bode & Bode Lock Safe	For Security Service	6,014.53

Tuesday, Jun 06, 2023 09:18:44 AM GMT-7

Approved by Sacramento Valley Charter School Board of Directors June 9, 2023

The Board desires to offer a high-quality transitional kindergarten (TK) program for eligible children who do not yet meet the minimum age criterion for kindergarten.

The TK program shall assist students in developing the academic, social, and emotional skills needed to succeed in kindergarten and beyond.

The school's TK program shall be the first year of a two-year kindergarten program. (Education Code 48000)

The Board encourages ongoing collaboration among staff, other preschool providers, elementary teachers, administrators, and parents/guardians in the development, implementation, and evaluation of the TK program.

Eligibility

The TK program shall admit children whose fifth birthday is from September 2 through December 2. (Education Code 48000)

1. For the 2021-22 school year, children whose fifth birthday is between September 2 through December 2
2. For the 2022-23 school year, children whose fifth birthday is between September 2 and February 2
3. For the 2023-24 school year, children whose fifth birthday is between September 2 and April 2
4. For the 2024-25 school year, children whose fifth birthday is between September 2 and June 2
5. For the 2025-26 school year, and in each school year thereafter, children who turn four by Sept. 1

A child's eligibility for TK enrollment shall not impact family eligibility for a preschool or childcare program. (Education Code 48000)

Parents/guardians of eligible children shall be notified of the availability of the TK program and of the age, residency, immunization, and any other enrollment requirements. Enrollment in the TK program shall be voluntary. On a case-by-case basis, a child whose fifth birthday is on or before September 1 may be admitted into the district's TK program upon request of a child's parents/guardians, if the principal or designee determines that it is in the child's best interest. At any time during the school year, the school may admit into the TK program a child whose fifth birthday is after the date specified for admittance for the applicable year as described above, provided that the principal or designee recommends that enrollment in a TK program is in the child's best interest and the child's parent/guardians approve. Prior to such enrollment, the child's parents/guardians shall be provided information regarding the advantages and disadvantages and any other explanatory information about the effect of early admittance. (Education Code 48000)

Curriculum and Instruction

The TK program shall be based on a modified kindergarten curriculum that is age and developmentally appropriate. (Education Code 48000) The program shall be aligned with the preschool learning foundations and preschool curriculum frameworks developed by the California Department of Education (CDE). It shall be designed to facilitate students' development in essential knowledge and skills related

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to language and literacy, mathematics, physical development, health, visual and performing arts, science, history-social science, English language development, and social-emotional development. The Board shall establish the length of the school day in the district's TK program, which shall be at least three hours. If the district has adopted an extended-day kindergarten, the length of the school day for the TK program may be different than the length of the school day for the kindergarten program. The principal or designee shall annually report to CDE as to whether the TK program was offered as full day, part day, or both. (Education Code 8973, 37202, 46111, 46115, 46117, 48003) The principal or designee shall develop a plan for how all children in the attendance area of the school will have access to full-day learning programs the year before kindergarten that meet the needs of parents/guardians, including through partnerships with the expanded learning offerings, the After School Program, the California State Preschool Program (CSPP), Head Start programs, or other community-based early learning and care programs. The principal or designee shall present such a plan for consideration by the Board at a public meeting on or before June 30, 2022. (Education Code 8281.5) TK students may be placed in the same classrooms as kindergarten students when necessary, provided that the instructional program is differentiated to meet student needs. TK students may be commingled in the same classroom with four-year-old students from a California State Preschool Program as long as all of the requirements of each program are met and the classroom does not include students enrolled in TK for a second year or students enrolled in a regular kindergarten. (Education Code 8235, 48000)

1. The classroom does not include students enrolled in TK for a second year or students enrolled in a regular kindergarten.
2. An early childhood environment rating scale, as specified in 5 CCR 18281, is completed for the classroom.
3. All children enrolled for 10 or more hours per week are evaluated using the Desired Results Developmental Profile, as specified in 5 CCR 18272.
4. The classroom is taught by a teacher that holds a credential issued by the Commission on Teacher Credentialing in accordance with Education Code 44065 and 44256.
5. The classroom is in compliance with the audit-child ratio specified in Education Code 8241. 6.

The school shall maintain an average TK class enrollment of not more than 24 students per classroom. (Education Code 48000)

Staffing

The principal or designee shall ensure that teachers assigned to teach in TK classes possess a teaching credential or permit from the Commission on Teacher Credentialing (CTC) that authorizes such instruction.

A credentialed teacher who is first assigned to a TK class after July 1, 2015, shall, by August 1, 2021, have at least 24 units in early childhood education and/or child development, comparable experience in a preschool setting, and/or a child development teacher permit issued by CTC. (Education Code 48000)

Approved by Sacramento Valley Charter School Board of Directors June 9, 2023

For purposes of the Board granting teacher equivalency, comparable experience shall include:

1. At least three years of teaching kindergarten classes with at least two students under five years old and demonstrated application of differentiated instruction for the younger students.
2. At least 25 hours of continuing education or professional development within the following areas (and where possible aligned with the California Preschool Learning Foundations and the California Preschool Curriculum Frameworks):
 - Effective adult-child interactions
 - Children's literacy and language development
 - Children's developing math and science)
 - Children's social-emotional development Implicit bias and culturally- and linguistically-responsive practice
 - Adverse Childhood Experiences (ACEs) and trauma- and healing informed practice
 - Curriculum selection and implementation
 - Creating developmentally-informed environments
 - Administration and use of child assessments to inform instruction
 - Support for multilingual learners, including home language development and strategies for a bilingual classroom.
 - Serving children with disabilities in inclusive settings, including Universal Design for Learning
 - Engaging culturally- and linguistically-diverse families

The principal or designee may provide or assign professional development, as needed, to ensure that TK teachers are knowledgeable about the standards and effective instructional methods for teaching young children.

Continuation to Kindergarten

Students who complete the TK program shall be eligible to continue in kindergarten the following school year. A student shall not attend more than two years in a combination of TK and kindergarten.
(Education Code 46300)

**Sacramento Valley Charter School
Education Protection Account
2023-24 Spending Plan
For Action on June 9, 2023**

BACKGROUND

The creation of the Education Protection Account (EPA) by Proposition 30, *The Schools and Local Public Safety Protection Act of 2012*, approved by the voters on November 6, 2012, temporarily increased the states sales tax rate for all taxpayers and the personal income tax rates for upper-income taxpayers.

Revenues generated from Proposition 30 have been deposited into the state account called the EPA and local agencies have the sole authority to determine how the funds received from the EPA are spent, with these provisos:

- The spending plan must be approved by the governing board during a public meeting
- EPA funds cannot be used for the salaries or benefits of administrators or any other administrative costs
- Each year, the local agency must publish on its website an accounting of how much money was received from the EPA and how the funds were expended

EPA funds are not additional revenue, it is an offset to the funds due under the LCFF. Approximately 20% of the school's total LCFF funding must be accounted for under the SACS resource code 1400.

In addition to the above requirements, the school's annual financial audit must include verification that the EPA funds were used as specified by Proposition 30.

RECOMMENDATION

Approve the 2023-24 EPA Spending Plan. For 2023-24 and all years that Proposition 30 is effective, the EPA spending plan should be approved by the Board at the time the budget is adopted. To better handle the dramatic funding swings in EPA in recent years and because other funding resources have been received, the Board approves use the funds for teachers' salaries and the related statutory and health and welfare benefits. The use of QuickBooks and ADP make it impractical to code specific staff to the EPA resource code so the accounting will continue to be by journal entry following the quarterly wire transfer of funds from Yolo County Office of Education/Yolo County Treasury to SVCS.

EPA Spending Plan 2023-24			
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<u>REVENUE (EST.)</u>	SACS Resource	SACS Object	
LCFF Redirected to EPA	1400	8012	\$894,801*
<u>EXPENDITURES (EST.)</u>			
Teacher Salaries (non-admin)	1400	1100	\$821,737
Teacher Benefits (non-admin)	1400	3000's	\$ 73,064

*As calculated using the FMCAT LCFF Calculator prior to the May Revise Release and State Budget Adoption.

All EPA funds will be expended on non-administrative costs.

Principal's Salary and Benefits Disclosure per SB 1436:

		Annual	
Board-approved	Salary	\$ 137,419.00	
Board-approved	Doctoral stipend	2,000.00	
		<u>139,419.00</u>	
	Gross Salary Paid to Employee		
		-	^
Board-approved	Medical	-	^
Board-approved	Dental	-	^
Board-approved	Vision	-	^
Board-approved	Life Insurance/AD&D and Long-Term Disability	242.32	^
Board-approved	Longevity stipend	2,000.00	
Board-approved	Cell phone stipend	120.00	
Board-approved	Cash in lieu of medical benefits	1,200.00	
Board-approved	401(k) Employer Matching at 2:1 match up to 7.5%	10,705.43	#
Statutory (required by law)	Medicare at 1.45%	2,069.72	*
Statutory (required by law)	Social Security at 6.2%	8,849.82	*
Statutory (required by law)	Unemployment EDD (3.2% on first \$7,000 income per year)	224.00	
Statutory (required by law)	Worker's Compensation at 1.2414%	1,771.96	@
		<u>166,602.24</u>	
	Estimated Position Expense for Fiscal Year 2023-24	<u>\$ 166,602.24</u>	

NOTES: The Board has approved the benefits package for all full-time staff. The Principal receives the same Board-authorized benefits as all other full-time staff. The Board has approved employee-only med/dental/vision/life/add/ltd benefits at 100% of the Board-approved base plan. Each year, the Board determines the discretionary employer matching rate, if any, on the 401(k) Plan. For the 2023 Plan Year, the maximum match is 7% at a 2:1 ratio where an eligible employee defers 3.5% and receives 7% matching. The rate increases to 8% at 2:1 on 1/1/2024.

*Employees pay the employee share equal to the employer share of these two statutory benefits plus 1% State Disability Insurance withholding.

^ These are at 22-23 rates plus 6%. If the rates are materially different at renewal, an update will be provided to the Board.

The rate increases from 7% to 8% at 1/1/2024 so 7.5% is approximated above.

@ The rate for 2023-24 has not been released by CharterSAFE, using 2022-23 rate.

Sacramento Valley Charter School
2023-24 Budget Development Narrative
June 9, 2023

The following narrative is provided to highlight and explain significant changes since the 2022-23 Second Interim Report. Items already approved by the Board (i.e., teacher compensation) are included as well as staff recommendations for Board consideration (i.e., classified pay rates).

The Governor's May Revise was released on May 12th with the impact on schools being provided at a CCSA webinar this Friday, May 19th. At this point, some of the May Revise highlights are:

- Fully funding the K-12 COLA at 8.22% adds \$109,000 in LCFF funding to SVCS' 2023-24 budget.
- Reducing the one-time Arts, Music & Instructional Materials Block Grant by \$1.8 B with a potential offset of \$933 M Art funding under the new Prop 28.
- Reducing the Learning Recovery Emergency Block Grant by \$2.5B
- Extending the expenditure deadline for ELOP by one year.
- Increasing meal funding for anticipated demand increases in 2022-23 and 2023-24
- Requiring screening of K-2nd grader for reading difficulties, including dyslexia, by 2025-26

We expect CCSA and other advisory organizations to advise schools to wait to incorporate the changes until the State adopts its budget and then we will have the 45-Day Revise to reflect material changes.

Revenue:

LCFF: Net increase \$868,459

The main reasons for the net increase in LCFF revenue are:

- 1) an increase in enrollment for adding another section of 5th grade and a dedicated TK class
- 2) State COLA is estimated at the May Revise COLA of 8.22%
- 3) SVCS' focus on returning the attendance rate from 94% to 95% (and eventually returning to the pre-COVID rate of 96%+)
- 4) Full repayment of the \$217,229 adjustment to prior year State Aid

Federal Revenue: Net increase \$101,125

Adds National School Lunch and Breakfast funding \$126,000 and reduces one-time COVID funding (\$24,875). At the 45-day revise or 1st Interim, we may add approximately \$38,250 Federal Special Education funding based on greater number of identified pupils (increase from 12 to 30+/-) and related services.

Other State Revenue: Net change of \$0

Adds State meal funding of \$90,000, reduces one-time funding (i.e. TK planning and implementation is planned to be fully expended in 2023-24) by \$90,000 for a net \$0 estimate (though funding use is shifted to support allowed purposes).

Local Revenue: Net increase of \$5,000

In 2022-23, more families were paying transportation fees and the level is expected to remain at this level with the enrollment increase to 325.

Expenses:

Certificated: Increase of \$499,311 as certificated base pay was increased by \$10,000 and returning staff received the \$1,000/year experience increase. Also, included are placeholders for open positions of a full-time TK teacher, 5th Grade teacher, Punjabi Teacher, PE teacher for Middle School, a half-time Art teacher and the addition of a 3-day/week ELA Coach. The Principal's salary is proposed with the same increase as teachers at \$11,000. The success and continued need for the Parent-Family Liaison at \$5,000 stipend and TK Program Coordinator at \$7,500 stipend for one year, respectively.

Classified: Increase of \$222,297 for \$1.00/hour pay rate increases for all positions, additional Bus Driver, Recess Monitor, Science Lab Assistant/IA, TK IA, 3rd Grade IA and reclassifying an hourly Secretary position to a salaried Operations Director. For the start-up of the Child Nutrition Program, school office staff will have increased duties for implementing the food service program and for on-going Federal and State compliance and reporting. The Nutrition Services Manager position is revised to a Cook position.

Benefits: Increase of \$67,747 for increased statutory benefits on rate increases and additional positions described in the two previous sections, an estimated 6% cost increase to H&W benefits and 1/2 year at 1% increase in 401(k) matching from 7% to 8% at 2:1 match on employees up to 4% deferral (there is enough existing budget to cover this - it has been considered and is included).

Books and Supplies: Net increase of \$30,000 is attributed to purchasing curriculum and consumables for TK, EL, Science lab, Robotics, VAPA and Punjabi. Some savings from 200 Chromebooks in 2023-24 compared to 300 in 2022-23. Food and afterschool snacks are likely to increase based on inflation and meal program implementation.

Services and Operating Expenses: Decrease of (\$198,430) as placeholder budgets for ESSER III, UTK, ELOP, Art/Music Block Grant, LREBG, etc. are reassigned to the area of planned use. The school is searching for a full-time mental health counselor (certificated or classified employee or contract) and funding will come from ERMHS Level 2 funding not included in revenue and LREBG placeholder to be updated at 45-day Revise or 1st Interim. LREBG funding will support additional classroom aides and the ELA Coach position.

Other Outgo/Financing Uses: Decrease of (\$8,466) changes are loans pay off and interest cost decreases and decrease in depreciation expense as items vehicles become fully depreciated.

Summary:

SVCS' strong financial position continues.

The multi-year projection correctly shows SVCS' planned "deficit spending" in 2024-25 as one-time funding is schedule to be spent purposefully. SVCS will be able to meet its future obligations as well as maintain its reserves above the 5% level contained in the Operations MOU.

Reminders: SVCS' unduplicated funding is capped at WUSD's rate of 68.22% vs. our rate of 85.38%. The May Revise budget deficit of \$31.5 B will impact schools in future years unless State revenues improve dramatically.

Sacramento Valley Charter School

Fiscal Year Budget Cycle	2nd Interim	Budget	
	Budget	Difference	for Adoption
	3/8/2023		6/9/2023
	<u>2022-23</u>	<u>2023-24</u>	<u>2023-24</u>
Key Budget and Financial Variables			
Enrollment	305	20	325
Estimated School P2 ADA	285.5	23.5	309
Unduplicated Count - EL/FRLE	269	6	275
A. Revenues:			
State (using FCMAT LCFF Calculator)			
Base Grade Span (includes CiL, EPA)	\$ 2,797,127	478,772	\$ 3,275,899
TK Add-On	14,065	46,820	60,885
Supplemental and Concentration	715,253	125,638	840,891
PY Adj to Cil, EPA, State Aid	(217,229)	217,229	-
Subtotal - State Revenue	\$ 3,309,216	868,459	\$ 4,177,675
Federal (ConApp Title I - IV, ESSER III, NSLP)	376,258	101,125	477,383
Other State (Lottery, MBG, SB740 CSFGP, Spec Ed, ELOP, Meals)	1,654,606	-	1,654,606
Local (bus/van, fund raising, donations)	115,000	5,000	120,000
Total Revenue	\$ 5,455,080	\$ 974,584	\$ 6,429,664
B. Expenditures:			
1000-1999 Certificated Personnel Salaries	\$ 1,406,106	\$ 499,311	\$ 1,905,417
1100 Teachers (all)	1,044,610	449,315	1,493,925
1100 2 P.D. days, 22 teachers @ \$299/day + 80 hours@\$30/hr	21,556	-	21,556
1100.01 Substitutes (absence coverage)	28,000	-	28,000
1100.03 Substitutes for PD release time	6,000	-	6,000
1100 Teacher-in-Charge Stipend	2,000	-	2,000
1100 Hard-to-Fill (Math, Science)	2,000	-	2,000
1100 Advanced Degree Stipends (MA, PhD)	1,000	-	1,000
1100 Returning Teacher Stipend - OTO	28,000	(28,000)	-
1100 Longevity Stipends Certificated	6,000	476	6,476
1100 TK Coordinator Stipend (UTK Planning Grant- 1-yr extension)	5,000	2,500	7,500
1100 Parent/Family Liaison Stipend (Title-funded, 1-yr extension)	5,000	-	5,000
1200 Speech Pathologist, Psychologist	56,610	9,435	66,045
1300 Cell Phone Stipends	230	-	230
1300 Asst Principal @ 210 days/yr w MA	23,000	(23,000)	-
1300 ELA Coach (3 days/wk)	-	46,035	46,035
1300 Waived Ins (Other Coverage)	1,600	-	1,600
1300 Longevity	4,000	(1,400)	2,600
1300 Principal @ 210 days/yr w PhD	127,000	11,000	138,000
1900 Other Certificated (reclassified from 1100)	44,500	32,950	77,450
2000-2999 Classified Personnel Salaries	\$ 891,515	\$ 222,297	\$ 1,113,811
2100 Instructional Aides/EL, hourly (rates/hours vary, 185 days)	307,004	103,312	410,315
2200 Non-Certificated Support (drivers, food srvc, tech coord)	316,587	85,093	401,681
2400 School Office/Clerical	141,480	19,080	160,560
2900 Other Classified (RM, After School)	108,263	12,356	120,619
2100-2900 Waived Ins (Other Coverage)	12,650	-	12,650
2100-2900 Cell Phone Stipends	2,000	-	2,000
2100-2900 Longevity Stipends Classified	3,531	2,456	5,987
3000-3999 Employee Benefits	\$ 399,864	\$ 67,747	\$ 467,611
3300 OASDI and Medicare	175,768	55,203	230,971
3400 Health & Welfare	124,477	2,682	127,159
3500 State Unemployment	12,096	904	13,000
3600 Worker's Compensation	28,523	8,958	37,481
3900 401(k) Employer Contributions	59,000	-	59,000
4000-4999 Books and Supplies	\$ 345,500	\$ 30,000	\$ 375,500
4100 Textbooks	55,000	15,000	70,000
4200 Other Books/Library	11,500	9,000	20,500
4300 Materials and Supplies	120,000	-	120,000
4300 Classroom Budgets (ESSER III)	6,000	-	6,000
4300 Transportation - Gasoline	70,000	-	70,000
4400 Non-capitalized Furn/Equip (>\$500, <\$5,000)	10,000	-	10,000
4700 Food	70,000	5,000	75,000
4700 After School Program Snacks	3,000	1,000	4,000
5000-5999 Services and Other Operating Expenditures	\$ 2,173,244	\$ (198,430)	\$ 1,974,814

Sacramento Valley Charter School

Fiscal Year Budget Cycle	2nd Interim	Difference	Budget
	Budget		for Adoption
	3/8/2023		6/9/2023
	<u>2022-23</u>	<u>2023-24</u>	<u>2023-24</u>
5200 Travel & Conferences (also see PD 5800)	3,000	-	3,000
5300 Dues & Memberships	4,200	-	4,200
5400 Insurance	58,391	2,909	61,300
5501 Operations & Housekeeping	60,000	-	60,000
5530 Utilities	20,000	-	20,000
5610 Facility Rent/Lease	328,644	26,256	354,900
5600 Facility Maintenance	16,500	30,000	46,500
5630 Copier Leases	12,000	-	12,000
5670 Facility Security/Safety Improvements	30,000	-	30,000
5600 Transportation - Bus/Van Maint	40,000	-	40,000
5800 Contracted Student Transportation (converted to employees)	50,000	(50,000)	-
5640 Food Service Shopping & Delivery (converted to employee)	5,000	(5,000)	-
5800 District Admin Oversight (1% State Aid)	33,092	8,685	41,777
5800 SELPA Admin Fee (decr from 5.5 to 4.5% Year 3)	9,270	-	9,270
5800 Nursing Services (screenings) est.	2,655	-	2,655
5800 Accounting Services	48,200	3,400	51,600
5820 Audit Services	15,000	-	15,000
5800 Fieldtrips	7,500	-	7,500
5810 Special Education Placeholder	22,404	(22,404)	-
5820 ESSER III Placeholder	-	-	-
5820 Title VI Placeholder	-	-	-
5820 UPK Placeholder	46,688	(46,688)	-
5820 ELOP Placeholder	434,053	(55,000)	379,053
5820 LREBG Placeholder	505,502	(105,502)	400,000
5820 Educator Effectiveness Placeholder	42,046	-	42,046
5820 Art, Music, IM Block Grant Placeholder	167,014	(20,000)	147,014
5830 Legal Services	10,000	-	10,000
5800 Marketing/Recruiting	15,000	-	15,000
5800 Technology Upgrade	20,000	-	20,000
5800 Technology Support	20,000	-	20,000
5800 Other Contracted Services	71,085	28,915	100,000
5800 Professional Development	40,000	6,000	46,000
5900 Postage and Communications	36,000	-	36,000
6000-6999 Capital Outlay	\$ 107,592	\$ (989)	\$ 106,603
6400 Furniture and Equipment (>\$5,000)	-	-	-
6500 FF&E Replacement (>\$5,000)	-	-	-
6898 Amortization Expense (non-cash)	802	73	875
6900 Depreciation Expense (non-cash)	106,790	(1,062)	105,728
Total Expenditures	\$ 5,323,820	\$ 619,936	\$ 5,943,756
Net Annual Operations	\$ 131,260	\$ 354,648	\$ 485,908
7000-7999 Other Outgo/Other Financing (Sources)Uses			
7438 Debt Service (bus loan interest 1 bus)	2,965	(2,279)	686
7438 Debt Service (bus loan interest 3 buses)	10,037	(5,198)	4,839
Total Other Outgo	\$ 13,002	\$ (7,477)	\$ 5,525
Net increase (decrease):	\$ 118,258	\$ 362,125	\$ 480,383
Beginning Balance	\$ 2,521,475	2,639,733	\$ 2,639,733
Ending Balance*	<u>\$ 2,639,733</u>	<u>\$ 3,001,858</u>	<u>\$ 3,120,116</u>

Cash	
Book balance at 6/30/2022:	\$ 1,964,944
Bank balance 06/30/2022:	\$ 1,987,811
Bank balance at 05/10/2023:	\$ 3,162,939
Est cash balance at 6/30/2023:	\$ 3,000,000
Est cash balance at 6/30/2024:	\$ 3,890,202

Sacramento Valley Charter School

Fiscal Year Budget Cycle	Adopted Budget	MYP	MYP
	2023-24	2024-25	2025-26
Key Budget and Financial Variables			
Enrollment	325.00	325.00	325.00
Estimated School P2 ADA	309.00	309.00	309.00
Unduplicated Count - EL/FRLE	275.00	275.00	270.00
A. Revenues:			
State (using FCMAT LCFF Calculator)			
Base Grade Span (includes CIL, EPA)	3,275,899	\$ 3,404,888	\$ 3,516,774
Supplemental and Concentration	840,891	871,685	893,717
TK Add-On	60,885	63,283	65,365
PY Adj to CIL, EPA, State Aid	-	-	-
Subtotal - State Revenue	<u>4,177,675</u>	<u>\$4,339,856</u>	<u>\$4,475,856</u>
Federal (ConApp, NSLP in yrs 2&3)	477,383	497,776	351,500
Other State (Lottery, MBG, SB740 CSFGP, State Meals in yrs 2&3)	1,654,606	596,277	596,277
Local (bus, fund raising, donations, after school)	120,000	110,000	110,000
Total Revenue	<u>\$ 6,429,664</u>	<u>\$ 5,543,909</u>	<u>\$ 5,533,633</u>
B. Expenditures:			
1000-1999 Certificated Personnel Salaries	\$1,905,417	\$2,226,075	\$2,255,573
1100 Teachers (all)	1,493,925	1,818,425	1,840,425
1100 2 P.D. days, 22 teachers @ \$299/day + 80 hours@\$30/hr	21,556	21,556	21,556
1100.01 Substitutes	28,000	28,000	28,000
1100.03 Substitutes for PD	6,000	6,000	6,000
1100 Teacher-in-Charge Stipend	2,000	2,000	2,000
1100 Hard-to-Fill Position (Math+Science) Stipends	2,000	2,000	2,000
1100 Advanced Degree Stipends (MA, PhD)	1,000	1,000	1,000
1100 Returning Teacher Stipend - OTO	-	-	-
1100 Longevity Stipends Certificated	6,476	10,953	13,810
1100 TK Coordinator Stipend (UTK Planning Grant- 1-yr extens	7,500	-	-
1100 Parent/Family Liaison Stipend (Title-funded, 1-yr extensio	5,000	-	-
1200 Speech Pathologist, Psychologist	66,045	68,026	70,067
1300 Cell Phone Stipends	230	230	230
1300 ELA Coach (3 days/wk)	46,035	46,635	47,235
1300 Waived Ins (Other Coverage)	1,600	1,200	1,200
1300 Longevity	2,600	2,600	2,600
1300 Principal @ 210 days/yr	138,000	139,000	140,000
1900 Other Certificated (reclassified from 1100)	77,450	78,450	79,450
2000-2999 Classified Personnel Salaries	\$1,113,811	\$1,175,501	\$1,199,680
2100 Instructional Aides/EL, hourly (rates/hours vary, 180 days)	410,315	418,521	426,892
2200 Non-Certificated Support (drivers, food srvc, tech)	401,681	449,714	458,708
2400 School Office/Clerical (all)	160,560	163,771	167,047
2900 Other Classified (RM, After School)	120,619	123,031	125,492
2100-2900 Waived Ins (Other Coverage)	12,650	12,650	12,650
2100-2900 Cell Phone Stipends	2,000	2,000	2,000
2100-2900 Longevity Stipends Classified	5,987	5,813	6,891
3000-3999 Employee Benefits	\$467,611	\$513,665	\$529,380
3300 OASDI and Medicare	230,971	260,221	264,327
3400 Health & Welfare	127,159	136,060	145,584
3500 State Unemployment	13,000	13,154	13,154
3600 Worker's Compensation	37,481	38,230	38,995
3900 401(k) Employer Contributions	59,000	66,000	67,320
4000-4999 Books and Supplies	\$375,500	\$345,000	\$345,530
4100 Textbooks	70,000	70,000	70,000
4200 Other Books/Library	20,500	20,500	20,500
4300 Materials and Supplies (incl. after school)	120,000	90,000	90,000
4300 Classroom Budgets (ESSER III)	6,000	3,000	-
4300 Transportation - Fuel	70,000	72,000	74,000
4400 Non-capitalized Furn/Equip (>\$500, <\$5,000)	10,000	10,000	10,000
4700 Food	75,000	76,500	78,030
4700 After School Program Snacks	4,000	3,000	3,000
5000-5999 Services and Other Operating Expenditures	\$1,974,814	\$1,298,537	\$1,111,926
5200 Travel & Conferences	3,000	3,250	3,500
5300 Dues & Memberships	4,200	4,300	4,400
5400 Insurance	61,300	64,365	67,583

Sacramento Valley Charter School

Fiscal Year Budget Cycle	Adopted Budget	MYP	MYP
	2023-24	2024-25	2025-26
5501 Operations & Housekeeping	60,000	61,200	62,400
5530 Utilities	20,000	20,000	20,000
5610 Facility Rent/Lease	354,900	383,291	398,623
5600 Facility Maintenance	46,500	10,000	10,000
5630 Copier Leases	12,000	12,000	12,000
5670 Facility Security/Safety Improvements	30,000	10,000	10,000
5600 Transportation - Bus/Van Maint	40,000	40,000	45,000
5625 Contracted Student Transportation (Four Drivers)	-	-	-
5640 Food Service Shopping & Delivery	-	-	5,000
5800 District Admin Oversight (1% State Aid)	41,777	43,399	44,759
5800 SELPA Admin Fee (decr from 5.5 to 4.5% Year 3)	9,270	7,585	5,899
5800 Nursing Services (screenings) est.	2,655	3,000	3,150
5800 Accounting Services	51,600	53,148	54,742
5820 Audit Services	15,000	18,000	19,500
5800 Fieldtrips	7,500	9,500	9,500
5810 Special Education Placeholder	-	-	-
5820 ESSER III Placeholder	-	50,000	10,000
5820 UPK Placeholder	-	-	-
5820 Title VI Placeholder	-	-	-
5820 ELOP Placeholder	379,053	50,000	10,000
5820 LREBG Placeholder	400,000	50,000	10,000
5820 Educator Effectiveness Placeholder	42,046	40,000	20,000
5820 Art, Music, IM Block Grant Placeholder	147,014	120,000	20,000
5830 Legal Services	10,000	10,000	30,000
5800 Marketing/Recruiting	15,000	15,000	15,000
5800 Technology Upgrade	20,000	18,500	18,870
5800 Technology Support	20,000	20,000	20,000
5800 Other Contracted Srvc (ADP, banking, tech, licenses, driver traini	100,000	100,000	100,000
5800 Professional Development	46,000	46,000	46,000
5900 Postage and Communications	36,000	36,000	36,000
6000-6999 Capital Outlay	\$106,603	\$99,910	\$91,055
6400 Furniture and Equipment (>\$5,000)	-	-	-
6500 FF&E Replacement (>\$5,000)	-	-	-
6898 Amortization Expense (non-cash)	875	875	875
6900 Depreciation Expense (non-cash)	105,728	99,035	90,180
Total Expenditures	\$5,943,756	\$5,658,689	\$5,533,144
Net Annual Operations	\$485,908	(\$114,780)	\$489
7000-7999 Other Outgo/Other Financing Uses			
7438 Debt Service (bus loan interest 1 bus)	\$ 686	\$ -	\$ -
7438 Debt Service (bus loan interest 3 buses)	4,839	404	-
Total Other Outgo	\$ 5,525	\$404	\$0
Net increase (decrease):	480,383	(115,184)	489
Beginning Balance	2,639,733	3,120,116	3,004,932
Ending Balance	\$ 3,120,116	\$ 3,004,932	\$ 3,005,421

2023-24 CF for Budget Adoption

		Beg. Bal. (Ref. Only)												TOTAL	BUDGET
		@ 6/30/24													(Ck F/g)
		JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	EST ACCRLS	
A. BEGINNING CASH		3,000,000	3,300,645	3,401,988	3,455,867	3,551,938	3,468,212	3,541,268	3,723,724	3,667,817	3,685,730	3,889,181	3,853,015		
B. RECEIPTS															
Revenue Limit:	9110														
State Aid, Incl. EPA	8010-8019							466,904	227,225	227,225	466,904	227,225	227,225	239,679	3,483,440
Other	8020-8079														0
Cash in Lieu of Prop Tax	8080-8086														0
Federal Revenues	8100-8299	0	41,654	83,308	55,539	55,539	55,539	55,539	55,539	116,631	58,316	58,316	58,316	0	694,235
Other State Revenues, Incl Spec Ed	8300-8599	33,700	20,300	6,400	0	37,000	31,200	26,900	25,000	47,500	47,500	47,500	47,500	106,983	477,383
Other Local Revenues	8600-8799	79,652	11,024	86,374	62,904	81,739	228,874	116,049	128,218	120,000	120,000	120,000	120,000	379,772	1,654,606
Interfund Transfers In	8910-8929	2,000	70,000	6,000	1,500	1,500	9,000	6,000	2,000	500	500	500	500	20,000	120,000
All Other Financing Sources	8931-8979														0
TOTAL RECEIPTS		241,588	269,214	409,307	586,847	403,003	551,838	671,292	437,982	511,857	693,220	453,541	453,541	746,434	6,429,664
C. DISBURSEMENTS															
Certificated Salaries	1000-1999														
Classified Salaries	2000-2999														
Employee Benefits	3000-3999														
Books and Supplies	4000-4999														
Services	5000-5999														
Capital Outlay	6000-6999														
Other Outgo - SPED	7000-7499														
Interfund Transfers Out	7600-7629														
All Other Financing Uses - Bus Loans	7630-7699														
TOTAL DISBURSEMENTS		125,725	360,700	493,100	433,500	429,400	418,400	428,400	433,400	433,400	432,400	432,300	358,911	1,063,042	5,842,677
D. BALANCE SHEET TRANSACTIONS															
Prepaid Expenditures	9200-9299														
Accounts Receivable	9200-9299	15,000	3,000	3,000	3,000	3,000									
Fixed Asset Addition	9400-9499	300,000	250,000	194,895											
Accounts Payable	9500-9599	58,100													
Unearned Revenue	9650	1,032,336	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	0	0
Principal Reduction on Buses	9640	115,186	10,171	10,223	10,276	10,329	10,382	10,436	10,489	10,543	7,369	7,407	7,443	(432,336)	0
Audit Adj/Other ULD															0
TOTAL BALANCE SHEET TRANSACTIONS		184,762	192,829	137,672	(57,276)	(57,329)	(60,382)	(60,436)	(60,489)	(60,543)	(57,369)	(57,407)	(57,443)	0	0
E. NET INCREASE/DECREASE															
		300,645	101,343	53,879	96,071	(83,726)	73,056	182,456	(55,907)	17,914	203,451	(36,166)	37,187	(316,608)	566,987
F. ENDING CASH															
		3,300,645	3,401,988	3,455,867	3,551,938	3,468,212	3,541,268	3,723,724	3,667,817	3,685,730	3,889,181	3,853,015	3,890,202	586,967	566,987

SVCS Board Meeting Calendar 2023-24

Meeting Location: Library Room at 2301 Evergreen Ave, West Sacramento, CA 95691
(also via Zoom for the public and specifically-allowed instances for Board members)

NOTE: SVCS' Regular Board Meetings are scheduled for the second Wednesday of each month at 4:00 PM unless otherwise noted or agendaized.

Wednesday, July 12, 2023

Wednesday, August 9, 2023

Wednesday, September 13, 2023

Wednesday, October 11, 2023

Wednesday, November 8, 2023

Wednesday, December 13, 2023

Wednesday, January 10, 2024

Wednesday, February 14, 2024

Wednesday, March 13, 2024

Wednesday, April 10, 2024

Wednesday, May 8, 2024

Wednesday, June 12, 2024

Vicky Dali CPA LLC

BUSINESS AND FISCAL SERVICES MANAGEMENT AGREEMENT

This agreement is by and between Vicky Dali CPA LLC (S Corp) and Sacramento Valley Charter School (Client). In consideration of the covenants herein, S Corp and Client hereby agree to the following:

The purpose of this agreement is to appoint S Corp as the Fiscal Services Consultant for the Client. The services to be rendered may include:

- Prepare the Annual Budget (based on management and Board assumptions) and present to the Board for approval as required by the CDE (public hearing and approval, in two separate meetings).
- Prepare the financial components of the LCAP and present to the Board for approval as required by State regulations (public hearing and approval, in two separate meetings).
- Prepare the 45-day budget revision and present to the Board for approval (if there are material changes since the budget adoption).
- Prepare First Interim, Second Interim and Unaudited Actual Reports and present the reports to the Board for approval as required by the CDE.
- Complete the financial components of Special Education reporting to El Dorado Charter SELPA.
- Assist with ConApp preparation and on-going compliance and reporting for federal funding, including federal COVID-19 funding (GEER, ESSER, ELO, etc.)
- Assist the Principal with Charter Renewal/MOU annual compliance reporting and annual presentation to the authorizer's Board.
- Prepare audit schedules and tax information returns supporting documentation as requested by the auditors and tax return preparer.
- Provide support to the audit team during interim and year-end procedures, as applicable.
- Provide guidance and supervision to accounting/office staff consistent with the duties of a part-time Fiscal Services Advisor.
- Provide training, technical assistance and review of office staff business-related and accounting transactions in QuickBooks and ADP (i.e. coding, entries, reconciliations, chart of accounts maintenance).
- Assist with benefits analysis, implementation, and maintenance, as needed (dental, vision, life, 401(k) including employer matching and medical benefits).
- Assist staff with developing, documenting, and updating internal controls for business office procedures such as receipts and deposits; payables including vendor set up with W-9, sales & use tax, 1099; hiring and termination process; payroll and benefits set up, changes and terminations, etc.
- Perform Grant and One-Time Funds accounting and reporting, as applicable.
- Advise Management and the Board about funding streams (i.e. Local Control Funding Formula, Education Protection Account, One-Time Funding, SB 740, COVID-19 Funds, Fed & State Meals, etc.)
- Provide requested documents to First Northern Bank, Charter School Capital or other institutions (for Line of Credit, Loans, etc.).
- Prepare and submit the State deferral exemption application, if needed and available.
- Agendize the timing for annual completion and retention of Form 700s Statement of Economic Interests.
- Serve as a designated liaison with YCOE BMAS, WUSD Business Services, El Dorado Charter SELPA and CDE, as needed.

1. APPOINTMENT: This appointment shall begin on July 1, 2023 and end on June 30, 2024. This agreement may be extended by a duly executed Addendum that shall document the terms of the extension. This agreement may be terminated by either party, with or without cause, by giving sixty (60) days written notice. Client agrees to pay S Corp at the rate of \$120 per hour, billed monthly, based on the following schedule: July 2023 – June 2024 not to exceed 35 hours per month.

If the estimated hours are insufficient to perform the necessary and appropriate tasks, S Corp shall explain and receive approval from the SVCS President or SVCS Principal, by email or in writing, prior to incurring any further cost to Client. If the requested additional time is not approved, Client understands and accepts that work will cease until time becomes available in the subsequent month. It is understood that S Corp will cease services on the 15th day of the month if the fees have not been received by S Corp on or before the 14th day of the month. The S Corp will only invoice for hours worked; if actual hours worked are less than the estimated hours listed above, the invoice will reflect the lesser amount.

In addition, S Corp shall provide services as administrative coordinator to the Board to include preparing draft meeting minutes at the rate of .50 hours per Board meeting (included in the 30.5 hours).

2. LOCATION OF WORK TO BE PERFORMED: It is understood that most of these services can and will be performed off-site. This agreement does not create or establish a requirement for on-site office hours or workdays. When Client requests work to be performed on site, reasonable attempts will be made to meet Client's requests and may result in reimbursement to S Corp for necessary travel and accommodation costs.
3. ACCURACY OF FINANCIAL INFORMATION: It is understood that the accuracy of financial information supplied to S Corp is the sole responsibility of the Client. S Corp shall not be held responsible for the production of inaccurate financial statements or any other financial reports if the financial data submitted by the Client is inaccurate. In addition, the Client agrees to be responsible for all costs, expenses, and attorneys' fees incurred in an independent financial review for the purpose of correcting financial data of the Client.
4. INDEMNIFICATION: S Corp shall have no obligation under this section with respect to any loss or damage arising from, in connection with or caused, directly or indirectly, by any act, omission, active negligence or willful misconduct of Client and its board members, officers, employees, authorized volunteers and agents and is not contributed to by any act or omission by S Corp. S Corp shall indemnify and hold harmless the Client and its board members, officers, employees, authorized volunteers and agents with respect to any loss or damage arising from, in connection with or caused, directly or indirectly, by any act, omission, active negligence or willful misconduct of S Corp and is not contributed to by any act or omission of Client and its board members, officers, employees, authorized volunteers and agents.
5. WORKERS COMPENSATION INSURANCE: S Corp is aware of the provisions of the California Labor Code which require employers to be insured or self-insured against liability for workers' compensation. S Corp's employees are not eligible to participate in Client's Workers' Compensation insurance.
6. ENTIRE AGREEMENT: It is specifically agreed by both parties to this agreement that the entire agreement of the parties is contained in this written agreement and this agreement supersedes all other previous agreements, written, oral or otherwise. This agreement shall only be modified and/or amended in writing signed by the parties hereto.
7. EFFECTIVE DATE OF AGREEMENT: Even though the date this agreement is signed by each party may be different, the parties hereto agree that this agreement shall be effective as of July 1, 2023.

8. **APPLICABLE LAW AND PARTIAL INVALIDITY:** The execution, interpretation and performance of this agreement shall in all respects be controlled and governed by the laws of the State of California. If any part of this agreement shall be deemed invalid or unenforceable, the remainder of this agreement shall continue in full force and effect.

In witness whereof, this agreement has been executed as of the date herein:

Vicky Dali, CPA

Date

Narinder Thandi, Board Member
Sacramento Valley Charter School

Date

AWARDS, AVAILABLE BALANCES, ALLOWABLE USES OF FUNDS

SUMMARY of one-time-only awards and balance to spend:

ESSER III \$449,600

ESSER III ELO \$47,500

ELOP \$525,700

LREBG \$505,500 (may be reduced in 2023-24 State budget)

Art, Music, Instructional Materials Block Grant \$169,400 (may be reduced in 2023-24 State budget) \$169,400

Educator Effectiveness \$86,000

Universal Pre-K Planning and Implementation \$47,000

Total \$1,787,900 (may be reduced in 2023-24 State budget)

A. ESSER III Classes 3213 \$399,674 and 3214 \$99,919 = \$499,593 less est. \$50,000 spent in 2022-23 = **\$449,593** to be obligated by 9/30/2024 (One-Time Only)

An LEA may use ESSER funds for the broad range of activities listed in section 18003(d) of the CARES Act, section 313(d) of the CRRSA Act, and section 2001(e) of the ARP Act, based on guidance that what is allowable under one of the ESSER funds is allowable under all of the ESSER funds. Use of any ESSER funds (ESSER I, ESSER II, or ESSER III) must be in accordance with allowable uses in any of these three federal stimulus acts. Below is a consolidated list of allowable uses. Please note that these allowable uses categories will also be utilized during quarterly reporting on each of the ESSER funds.

1. Any activity authorized by the ESEA, the IDEA, the AEFLA, the Carl D. Perkins Career and Technical Education Act of 2006, or the McKinney-Vento Homeless Education Assistance Act.
2. Coordinating preparedness and response efforts of LEA with state, local, tribal, and territorial public health departments, and other relevant agencies, to improve coordinated responses with other agencies to prevent, prepare for, and respond to coronavirus.
3. Providing principals and other school leaders with the resources necessary to address the unique needs of their individual schools.
4. Activities to address the unique needs of low-income children or students, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and foster care youth, including how outreach and service delivery will meet the needs of each population.
5. Developing and implementing procedures and systems to improve the preparedness and response efforts of LEAs.

6. LEA staff training and professional development on sanitation and minimizing the spread of infectious diseases.
7. Purchasing supplies to sanitize and clean the facilities of an LEA, including buildings operated by such agency.
8. Planning for, coordinating, and implementing activities during long-term closures, including how to provide meals, technology for online learning, guidance on IDEA requirements, and ensuring other educational services can continue to be provided consistent with all applicable requirements.
9. Purchasing educational technology (including hardware, software, and connectivity) for students served by the LEA that aids in regular and substantive educational interactions between students and their classroom teachers, including low-income students and children with disabilities, which may include assistive technology or adaptive equipment.
10. Providing mental health services and supports, including through the implementation of evidence-based full-service community schools.
11. Planning and implementing activities related to summer learning and supplemental afterschool programs, including providing classroom instruction or online learning during the summer months and addressing the needs of low-income students, students with disabilities, English learners, migrant students, students experiencing homelessness, and children in foster care.
12. Addressing learning loss among students, including low-income students, students with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and children in foster care, of the LEA, including by—
 - Administering and using high-quality assessments that are valid and reliable, to accurately assess students' academic progress and assist educators in meeting students' academic progress and assist educators in meeting students' academic needs, including through differentiating instruction.
 - Implementing evidence-based activities to meet the comprehensive needs of students.
 - Providing information and assistance to parents and families on how they can effectively support students, including in a distance learning environment.
 - Tracking student attendance and improving student engagement in distance education.
13. School facility repairs and improvements to enable operation of schools to reduce risk of virus transmission and exposure to environmental health hazards, and to support student health needs.

14. Inspection, testing, maintenance, repair, replacement, and upgrade projects to improve the indoor air quality in school facilities, including mechanical and non-mechanical heating, ventilation, and air conditioning systems, filtering, purification, and other air cleaning, fans, control systems, and window and door repair and replacement.
15. Developing strategies and implementing public health protocols including, to the greatest extent practicable, policies in line with guidance from the Centers for Disease Control and Prevention for the reopening and operation of school facilities to effectively maintain the health and safety of students, educators, and other staff
16. Other activities that are necessary to maintain operations and continuity of services and continuing to employ existing staff.

Additionally, Section 2001(e)(1) of the ARP Act requires an LEA to reserve not less than 20 percent of its ESSER III allocation (Resource Code 3214) to address the academic impact of lost instructional time through the implementation of evidence-based interventions. Allowable uses of this portion of funds are:

17. Summer learning or summer enrichment
18. Extended day
19. Comprehensive afterschool programs
20. Extended school year programs
21. Evidence-based high dosage tutoring
22. Full-Service Community Schools
23. Mental health services and supports
24. Adoption or integration of social emotional learning into the core curriculum/school day
25. Other evidence-based intervention

UPDATE (9-Jan-2023): In question A-4.b of the December 2022 revision of the [ESSER and GEER Use of Funds FAQs](#) (PDF), ED clarifies that the minimum 20% of ESSER III funds that LEAs must reserve to address the impact of lost instructional time (Resource Code 3214) can be used for costs associated with implementing an evidence-based strategy that advances the purpose of this fund source. ED includes examples such as expenses associated with professional development to implement evidence-based strategies, cleaning the space where an applicable program is held, providing snacks or meals to students who are staying at school late to participate in an applicable enrichment activity, or transportation.

B. ESSER III ELO STATE CLASSES 3218 and 3219 \$17,475+\$30,124 less \$112 = \$17,363 + \$30,124 = \$ 47,487 to be obligated by 9/30/2024 (One-time Only)

The following are the reporting categories. These align with the allowable uses described in EC Section 43522(b).

1. Extending instructional learning time
2. Accelerating progress to close learning gaps through the implementation, expansion, or enhancement of learning supports
3. Integrated student supports to address other barriers to learning
4. Community learning hubs that provide students with access to technology, high-speed internet, and other academic supports
5. Supports for credit deficient students to complete graduation or grade promotion requirements and to increase or improve students' college eligibility
6. Additional academic services for students
7. Training for school staff on strategies to engage students and families in addressing students' social-emotional health and academic needs

C. ELOP Class 2600 for 2021-22 \$111,529 (must be spent by 6/30/2023 – about \$69,200 spent as of 4/25/23 leaving \$42,329 to spend ASAP) and 2022-23 \$483,403 (must be spent by 6/30/2024) (On-going?)

The Expanded Learning Opportunities Program (ELO-P) provides funding for afterschool and summer school enrichment programs for transitional kindergarten through sixth grade.

“Expanded learning” means before school, after school, summer, or intersession learning programs that focus on developing the academic, social, emotional, and physical needs and interests of pupils through hands-on, engaging learning experiences. It is the intent of the Legislature that expanded learning programs are pupil-centered, results driven, include community partners, and complement, but do not replicate, learning activities in the regular school day and school year.

See FAQs at <https://www.cde.ca.gov/ls/ex/elofaq.asp>

D. Learning Recovery Emergency Block Grant (LREBG) Class 7435 \$505,502 must be spent by 06/30/2028 (One-time only)

1. Pursuant to EC Section 32526(c)(2)(A-E), funds received for the LREBG shall only be expended for the following purposes:

2. (A) Instructional learning time for the 2022–23 through 2027–28 school years by increasing the number of instructional days or minutes provided during the school year, providing summer school or intersessional instructional programs, or taking any other action that increases or stabilizes the amount of instructional time or services provided to pupils, or decreases or stabilizes staff-to-pupil ratios, based on pupil learning needs.
3. (B) Accelerating progress to close learning gaps through the implementation, expansion, or enhancement of learning supports, such as:
 4. (i) Tutoring or other one-on-one or small group learning supports provided by certificated or classified staff.
 5. (ii) Learning recovery programs and materials designed to accelerate pupil academic proficiency or English language proficiency, or both.
 6. (iii) Providing early intervention and literacy programs for pupils in preschool to grade 3, inclusive, including, but not limited to, school library access.
 7. (iv) Supporting expanded learning opportunity program services pursuant to Section 46120.
 8. (v) Providing instruction and services consistent with the California Community Schools Partnership Act (Chapter 6 (commencing with Section 8900) of Part 6) regardless of grantee status.
9. (C) Integrating pupil supports to address other barriers to learning, and staff supports and training, such as the provision of health, counseling, or mental health services, access to school meal programs, before and after school programs, or programs to address pupil trauma and social-emotional learning, or referrals for support for family or pupil needs.
10. (D) Access to instruction for credit-deficient pupils to complete graduation or grade promotion requirements and to increase or improve pupils' college eligibility.
11. (E) Additional academic services for pupils, such as diagnostic, progress monitoring, and benchmark assessments of pupil learning.

E. Arts, Music, Instructional Materials Discretionary Block Grant Class 6762 Award \$169,423 must be encumbered by 06/30/2026 (One-time Only)

Pursuant to Section 134(a) of AB 181 as amended by Section 56 of AB 185, funds are available to:

1. Obtain standards-aligned professional development and instructional materials, which includes but is not limited to, books for school libraries and classrooms, in the following subject areas:
 - A. Visual and performing arts
 - B. World languages
 - C. Mathematics
 - D. Science, including environmental literacy

- E. English language arts, including early literacy
 - F. Ethnic studies
 - G. Financial literacy, including the content specified in *Education Code Section 51284.5*
 - H. Media Literacy
 - I. Computer Science
 - J. History-social science
2. Obtain instructional materials and professional development aligned to best practices for improving school climate, including training on deescalation and restorative justice strategies, asset-based pedagogies, antibias, transformative social-emotional learning, media literacy, digital literacy, physical education, and learning through play.
 3. Develop diverse book collections and obtain culturally relevant texts, including leveled texts, in both English and pupils' home languages, to support pupils' independent reading. It is the intent of the Legislature that these book collections and culturally relevant texts be used to provide support for pupils through the establishment of site-based school and classroom libraries that are culturally relevant to pupils' home and community experiences and be available in English, pupils' home language, or a combination of more than one language.
 4. Operational costs, including but not limited, to retirement and health care cost increases.
 5. In relation to the COVID-19 pandemic, acquire personal protective equipment, masks, cleaning supplies, COVID-19 tests, ventilation upgrades, and other similar expenditures, if they are necessary to keep pupils and staff safe from COVID-19 and schools open for in-person instruction.

In addition, LEAs are encouraged, but not required, to proportionally use resources received pursuant to this section for the purposes noted in paragraphs (1) to (5), inclusive, of Section 134(a) and to support arts and music education programs.

F. Educator Effectiveness Class 6266 \$98,033 awarded, \$86,025.35 available and must be spent by 06/30/2026 (One-Time Only)

Educator Effectiveness funds may be used to support professional learning for certificated teachers, administrators, paraprofessional educators, and certificated staff. Funds can be expended for any of the following purposes:

1. Coaching and mentoring of staff serving in an instructional setting and beginning teacher or administrator induction, including, but not limited to, coaching and mentoring solutions that address a local need for teachers that can serve all pupil populations with a focus on retaining teachers, and offering structured feedback and coaching systems organized around social-emotional learning, including, but not limited to, promoting teacher self-awareness, self-management, social

awareness, relationships, and responsible decision making skills, improving teacher attitudes and beliefs about one's self and others, and supporting learning communities for educators to engage in a meaningful classroom teaching experience.

2. Programs that lead to effective, standards-aligned instruction and improve instruction in literacy across all subject areas, including English language arts, history-social science, science, technology, engineering, mathematics, and computer science.
 - [Assembly Bill 181 \(2022\)](#) added the preschool learning foundations to the list of subject areas. Additionally, AB 181 added language that allowed the Educator Effectiveness funds to be utilized for coursework that would allow existing staff to become credentialed, fully credentialed for their assignment, or meet the requirements of subdivision (g) of Section 48000.
3. Practices and strategies that reengage pupils and lead to accelerated learning.
4. Strategies to implement social-emotional learning, trauma-informed practices, suicide prevention, access to mental health services, and other approaches that improve pupil well-being.
5. Practices to create a positive school climate, including, but not limited to, restorative justice, training around implicit bias, providing positive behavioral supports, multitiered systems of support, transforming a school site's culture to one that values diverse cultural and ethnic backgrounds, and preventing discrimination, harassment, bullying, and intimidation based on actual or perceived characteristics, including disability, gender, gender identity, gender expression, language, nationality, race or ethnicity, religion, or sexual orientation.
6. Strategies to improve inclusive practices, including, but not limited to, universal design for learning, best practices for early identification, and development of individualized education programs for individuals with exceptional needs.
7. Instruction and education to support implementing effective language acquisition programs for English learners, which may include integrated language development within and across content areas and building and strengthening capacity to increase bilingual and biliterate proficiency.
8. New professional learning networks for educators not already engaged in an education-related professional learning network to support the requirements of subdivision (c).
9. Instruction, education, and strategies to incorporate ethnic studies curricula adopted pursuant to Section 51226.7 into pupil instruction for grades seven through twelve, inclusive.
10. Instruction, education, and strategies for certificated and classified educators in early childhood education, or childhood development.
11. Strategies to improve beginning teacher retention and support through teacher induction programs, including mentor training, stipends for mentor teachers, beginning teacher induction program costs following initial preparation, the examination or assessment fee for one administration of the reading instruction competence assessment or a teaching performance assessment, training mentors to support candidates in completing a performance assessment or reading instruction competence assessment, or contracting with commission-

approved preliminary teacher preparation programs to provide mentoring support for the completion of required assessments.

G. ERMHS Level 2 Mental Health Funds Class 6456 can be used for General Education students \$16,576 for 2022-23, through El Dorado Charter SELPA (likely on-going)

H. Universal Pre-K Planning and Implementation Grant Class 6053 awarded \$57,777 less est. expenses 10,810 = \$46,967 available (One-time Only)

UPK P&I Grant for local educational agencies (LEAs) (school districts, charter schools, and county offices of education) based on a formula specified in *EC 8281.5(c)(1)(A)* and (C). The link to this funding allocation page can be found at [Universal Prekindergarten Planning & Implementation Grant](#).

- These funds may be used for costs associated with creating or expanding California State Preschool Programs (CSPP) or TK programs, or to establish or strengthen partnerships with other providers of prekindergarten education within the local educational agency (LEA), including Head Start programs, to ensure that high-quality prekindergarten options are available for four-year-old children. Allowable costs include, but are not necessarily limited to, planning costs, hiring and recruitment costs, staff training and professional development, classroom materials, and supplies.
- LEAs receiving these grant funds are required to develop a plan articulating how all children in their attendance area will have access to full-day learning programs the year before kindergarten that meet the needs of parents, including through partnerships with the LEA's expanded learning offerings, the After-School Education and Safety Program, CSPP, Head Start programs, and other community-based early learning programs. This plan must be submitted for consideration by their governing board or body at a public meeting on or before June 30, 2022. Additional reporting requirements, including expenditure data, will be outlined in the future.

I. Title I \$92,568, Title II \$12,166, Title III EL \$11,759 and Title IV \$10,000 are Federal Classes 3010, 4035, 4203 and 4127. Title I, II and III are fully expended for teacher, IAs, stipends, BTSA. Title IV needs to be considered for on-going use (STEM, robotics, etc). (On-going)

The purpose of Title I, Part A is to improve basic programs operated by LEAs by consulting with teachers, principals, pupil services personnel, administrators, other staff, and parents; and coordinating with other programs under this Act, the Individuals with

Disabilities Education Act (20 U.S.C. 1400 et seq.), the Carl D. Perkins Vocational and Technical Education Act of 1998, the Head Start Act, the Adult Education and Family Literacy Act, and the McKinney-Vento Homeless Assistance Act.

The purpose of Title II is to provide supplemental activities that strengthen the quality and effectiveness of teachers, principals, and other school leaders which includes:

- Increase student achievement consistent with the challenging state academic standards;
- Improve the quality and effectiveness of teachers, principals, and other school leaders;
- Increase the number of teachers, principals, and other school leaders who are effective in improving student academic achievement in schools; and
- Provide low-income and minority students greater access to effective teachers, principals, and other school leaders.

Title II, Part A can be used to improve teacher and principal quality which include induction programs, professional development and support professional growth, equitable access to quality educators and recruitment for hard-to-find educator positions. Title II, Part A equitable services must be offered to eligible nonprofit private schools located within the local educational agency (LEA) boundaries. LEAs must consult with participating private schools.

Title III, English Learners - An eligible entity receiving funds under 20 U.S.C. §6825(c) shall use the funds to:

1. Increase the English language proficiency of English learners by providing effective language instruction educational programs;
2. Provide effective professional development;
3. Provide activities and strategies that enhance educational programs for English learners which include parent, family and community engagement;

Authorized Subgrantee Activities

An eligible entity receiving funds under 20 U.S.C. §6825(d) may use the funds to achieve any of the purposes described above by undertaking one of more of the following activities:

1. Upgrading program objectives and effective instructional strategies;
2. Improving the instructional program for English learners by identifying, acquiring, and upgrading curricula, instructional materials, educational software, and assessment procedures;
3. Providing tutorials and academic or career and technical education; and intensified instruction to English learners;
4. Developing and implementing effective preschool, elementary school, or secondary school language instruction educational programs that are coordinated with other relevant programs and services;

5. Improving the ELP and academic achievement of English learners;
6. Providing community participation programs, family literacy services, and parent and family outreach and training activities to English learners and their families;
7. Improving the instruction of English learners, which may include English learners with a disability;
8. Offering early college high school or dual or concurrent enrollment programs or courses designed to help English learners achieve success in postsecondary education;
9. Direct administration expenses for a fiscal year may not exceed two percent of such funds for the cost of administering this subpart. 20 U.S.C. §6825(b); and
10. Local educational agencies (LEAs) are authorized to assess approved indirect cost rates to the portion of the subgrant that is not reserved for direct administration costs.

The purpose of Title IV, Part A funds is to improve students' academic achievement by increasing the capacity of states, local educational agencies (LEAs), schools, and local communities to:

- Provide all students with access to a well-rounded education.
- Improve school conditions for student learning and
- Improve the use of technology to improve the academic achievement and digital literacy of all students.



Sacramento Valley Charter School

Learn. Compete. Excel.
 2399 Sellers Way
 West Sacramento, CA 95691
 Front Office: 916.596.6422
 Fax: 916.372-7249

*Dr. Amrik Singh, Principal
 Gurpreet Kaur, Admin Secretary*

Principal's Report 6/9/2023

Events:

- **June 12 - 23** Summer BOOST
- **June 19** - Juneteenth (NO Summer Boost)
- **July 25/26** - Transportation Orientation
- **July 27/28** - New Teacher PD
- **August 14** - Teacher's First Workday
- **August 16** - Meet & Greet
- **August 17** - First day of school

SB 740 - This application has been submitted and Monique Stovall from WUSD has sent us the letter of good standing.

Staff Update: Interviews have taken place and are scheduled to find qualified individuals for classified and credentialed staff for the current and coming school year. We are currently interviewing 6th and 7th grade teachers.

New Hire (Filled)	To be filled positions
<ul style="list-style-type: none"> ● Molly Landon - 1st grade teacher (2023-24) ● Joseph Arrow - Counselor ● Rajdeep Dosanjh - 5th grade teacher ● Kristin Medina - 4th grade teacher 	<ul style="list-style-type: none"> ● PE Teacher ● Middle School English Teacher ● TK Teacher ● .8 Punjabi Teacher ● Middle School Science teacher ● One bus driver ● Science Lab Technician ● Full time instructional aides for TK and all grades in Elementary and Middle School. ● Special Education Paraprofessional for IEP students with critical needs

Summer BOOST (June 12-23): This program will provide students with resources that will help in making up for loss of studies and achieving academic success. Students who are behind in some subjects, at risk of retention, or need to work on their functioning skills might benefit from summer school. It is also a way for all kids to help bridge the learning gap over the summer and prevent learning loss. On Juneteenth (June 19), there will be no school.

Multicultural Night (May 24): For the first time since 2019, SVCS hosted an in-person Multicultural Night, welcoming all staff, students, and families to come and see all the hard work the SVCS scholars have put into their class projects. The Multicultural Night is the culmination of many months of work by teachers and scholars, showing the results of thorough research and meticulous preparation for the special evening. Wonderful job to all our teachers and scholars!



8th Grade Graduation: 8th Grade Graduation took place on Thursday, June 1st, 2023. A majority of our 8th graduating seniors have been with us since Kindergarten. It has truly been a pleasure to have seen these adolescents grow into the young adults that they are now.



Award Assembly: We recognized our scholar's accomplishments during the award ceremony on May 31st, 2023. Students from every grade level attended the ceremony to be motivated to learn, compete, and excel. Scholars were honored and awarded the Principal's Honor Roll and Honor Roll. They continue to inspire us and demonstrate how they achieve academic excellence.



Kindergarten Promotion: Our Kindergarten classes have both been promoted to first grade. We're so incredibly proud of the work Mrs. Kang and Ms. Whiting have put forth in creating a healthy social and emotional learning environment for our scholars. In addition, Mrs. Torres and Mrs. Ceban, our excellent Kindergarten Instructional facilitators, have done a fantastic job supporting the teachers and students in their early learning and childhood development.



CAASPP Summative Testing: Across grade levels, many students exceeded standards on their ELPAC Exams and Scored strongly on their Summative CAASPP Exams, putting them in the upper percentiles in Mathematics, Science, and English. Students that exceeded standards were awarded medals and certificates during the award assembly for their outstanding performances. Below is a graph showing data from the past years and the current year.

SVCS/STATE CAASPP & CAST DATA COMPARISON (GRADES 3-8)

