

# **WRIGHT SCHOOL DISTRICT**

## **2020-2021 1st INTERIM BUDGET**

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**WRIGHT SCHOOL DISTRICT**  
**2020-2021 1st Interim Budget Narrative**  
**December 15, 2020**

**INTRODUCTION**

The first period interim report is complete and included in the agenda for approval. Wright School District is required to file two reports during a fiscal year (interim reports) on the status of its financial health. The first interim report is due December 15 for the period ending October 31. The second interim report is due March 17 for the period ending January 31.

The interim reports must include a certification of whether or not Wright School District can meet its financial obligations. After reviewing the Interim Report, AB 1200 requires that the Board of Trustees certify the District's financial position to the State in one of three ways:

- ❖ Positive Certification, stating that the District will be able to meet its financial obligations for the current fiscal year and two subsequent fiscal years, or
- ❖ Qualified Certification, stating that the District may not meet its financial obligations for the current fiscal year and two subsequent fiscal years, or
- ❖ Negative Certification, stating that the District will be unable to meet its financial obligations for the remainder of the current fiscal year or the subsequent fiscal years based upon current projections (not meeting reserves in the current year or negative fund balance in any year).

The County Office of Education (COE) reviews all interim reports. If the District has certified the interim report as positive, the COE can change the certification to qualified or negative if it determines that it is not the appropriate certification.

For this First Interim reporting period, the Staff is requesting the Board approve a **Positive Certification**.

The following schedule is a comparison between the 2020-2021 budget revenues for all funds and the 2020-2021 1st Interim revenues on October 31, 2020.

**Revenues**

<b>Fund</b>	<b>Adopted Budget</b>	<b>Revised Budget</b>	<b>Percentage Change</b>
<b>General Fund 01-03 (Restricted and Unrestricted)</b>	<b>\$20,210,327</b>	<b>\$20,272,217</b>	<b>0.31%</b>
<b>Cafeteria Fund 13</b>	<b>\$641,607</b>	<b>\$656,182</b>	<b>2.27%</b>
<b>Deferred Maintenance Fund 14</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>0.00%</b>
<b>Capital Facilities Fund 25</b>	<b>\$112,380</b>	<b>\$112,380</b>	<b>0.00%</b>
<b>County Schools Facilities Fund 35</b>	<b>\$36,000</b>	<b>\$36,000</b>	<b>0.00%</b>
<b>Special Reserves Fund 40</b>	<b>\$6,200</b>	<b>\$6,200</b>	<b>0.00%</b>

The following schedule is a comparison between the 2020-2021 budget expenditures for all funds and the 2020-2021 1<sup>st</sup> interim expenditures on October 31, 2020.

## Expenditures

<b>Expenditures</b>	<b>Adopted Budget</b>	<b>Revised Budget</b>	<b>Percentage Change</b>
General Fund 01-03 (Restricted and Unrestricted)	\$20,815,886	\$20,487,249	-1.58%
Cafeteria Fund 13	\$737,168	\$762,038	3.37%
Deferred Maintenance Fund 14	\$0	\$0	0.00%
Capital Facilities Fund 25	\$38,906	\$38,906	0.00%
County Schools Facilities Fund 35	\$59,720	\$59,720	0.00%
Special Reserves Fund 40	\$0	\$0	0.00%

The following schedule is a comparison between the 2020-2021 budget ending fund balance projections for all funds and the 1<sup>st</sup> interim fund balance projections.

## Ending Fund Balance

<b>Ending Fund Balance</b>	<b>Adopted Budget</b>	<b>Revised Budget</b>	<b>Percentage Change</b>
General Fund 01-03 (Restricted and Unrestricted)	\$3,056,419	\$3,405,428	11.42%
Cafeteria Fund 13 *	-\$31,222	\$0	-100.00%
Deferred Maintenance Fund 14	\$189,752	\$189,752	0.00%
Capital Facilities Fund 25	\$608,753	\$608,753	0.00%
County Schools Facilities Fund 35	\$1,575,164	\$1,575,164	0.00%
Special Reserves Fund 40	\$504,838	\$504,838	0.00%

The following schedules are a detailed comparison between the 2020-2021 general fund (fund 01-03) budget and the 1<sup>st</sup> interim revenues and expenditures.

## General Fund 01-03

<b>Revenue</b>	<b>Adopted Budget</b>	<b>Revised Budget</b>	<b>Percentage Change</b>
LCFF Sources	\$14,896,845	\$14,969,687	0.49%
Federal Revenue	\$2,441,670	\$2,442,796	0.05%
Other State Revenue	\$1,679,882	\$1,679,882	0.00%
Other Local Revenue	\$1,191,930	\$1,179,852	-1.01%
<b>Total, Revenues</b>	<b>\$20,210,327</b>	<b>\$20,272,217</b>	<b>0.31%</b>

<b>Expenditures</b>	<b>Adopted Budget</b>	<b>Revised Budget</b>	<b>Percentage Change</b>
Certificated Salaries	\$7,005,902	\$6,888,233	-1.68%
Classified Salaries	\$2,226,084	\$2,113,730	-5.05%
Employee Benefits	\$4,972,459	\$4,677,220	-5.94%
Books and Supplies	\$478,877	\$461,507	-3.63%
Services and Other Operating Expenditures *	\$6,078,144	\$6,292,139	3.52%
Capital Outlay	\$7,250	\$7,250	0.00%
Other Outgo	\$47,170	\$47,170	0.00%
<b>Total, Expenditures</b>	<b>\$20,815,886</b>	<b>\$20,487,249</b>	<b>-1.58%</b>

\*Services and Other Operating Expenditures have increased due to one-time expenditures.

### **Change in Fund Balance and Multi-Year Projections**

Based on the information known of October 31, 2020 the ending fund balance for unrestricted general fund is projected to be \$3,303,948 on June 30, 2021. It is critical to take into account the fund balance does not include the reserve for economic uncertainty or designations. These reduce the projected unrestricted general fund balance to \$2,277,510, which was met mostly due to one-time money from the CARES ACT (ESSER, CRF and GEER).

In addition, enrollment is down and calculating the exact percentage of “unduplicated students” defined for the purposes of calculating supplemental and concentration grant funding has been a challenge. The state has made all meals free; therefore, an alternate form is being used for calculating percentages.

Schools across the state are currently held harmless; therefore, Wright School District is funded based on ADA reported in the 2019–20 P-2 and Annual apportionment periods. ADA is projected flat for this interim and will be updated during the 2<sup>nd</sup> interim report. Changes to ADA will be reflected in the 2<sup>nd</sup> interim report, and in the out years.

#### **Multi-year Assumptions:**

Multi-year projections (MYP) are a required component of interim reports to demonstrate that the District will meet its financial obligations in the current and subsequent two years. The multiyear projection is also an indication of the District’s ability to maintain required reserves. The District is projected to meet its financial obligations and will have sufficient reserves. The projection is not a budget; it is a mathematical extension of assumptions regarding current staffing levels, projected cost of step and column, known reductions due to one-time funding, and other key assumptions about enrollment and inflation. Year three of the MYP assumes a reduction in staffing to reflect the loss in student enrollment and consequently ADA revenue. Based on the MYP the district is above the 3% reserve target for the 2020-2021 and out years.

For the multi-year projections, we are following the County Office of Education’s recommendations and other crucial factors that were included are listed in Appendix A. The Common Message, CCSESA (2020-21 1<sup>st</sup> Interim), Planning Factors and MYP’s

Business Administration Steering Committee

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# SECTION I

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## SSC School District and Charter School Financial Projection Dartboard Adopted State Budget for 2020–21 (Revised CalPERS Rates 10-30-20)

This version of the School Services of California Inc. (SSC) Financial Projection Dartboard is based on the 2020–21 Adopted State Budget, then later revised for new California Public Employees' Retirement System (CalPERS) employer contribution rate estimates as of October 30, 2020<sup>4</sup>. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF PLANNING FACTORS					
Factor	2019–20	2020–21	2021–22	2022–23	2023–24
Statutory COLA and DOF Latest Estimates	3.26%	2.31%	2.48%	3.26%	N/A
Funded COLA	3.26%	0.00%	N/A	N/A	N/A
SSC Estimated Statutory COLA	3.26%	2.31%	0.60%	0.70%	1.60%
SSC Recommended Planning COLA <sup>1,2</sup>	3.26%	0.00%	0.00%	0.00%	0.00%

\*Department of Finance (DOF)

LCFF GRADE SPAN FACTORS FOR 2020–21				
Entitlement Factors Per ADA*	K–3	4–6	7–8	9–12
2019–20 Base Grants	\$7,702	\$7,818	\$8,050	\$9,329
Statutory COLA at 2.31%	\$178	\$181	\$186	\$215
2020–21 Base Grants Before Deficit Factor	\$7,880	\$7,999	\$8,236	\$9,544
Deficit Factor Impact	(\$178)	(\$181)	(\$186)	(\$215)
2020–21 Base Grants After Deficit Factor	\$7,702	\$7,818	\$8,050	\$9,329
Grade Span Adjustment Factors	10.4%	–	–	2.6%
Grade Span Adjustment Amounts	\$801	–	–	\$243
2020–21 Adjusted Base Grants <sup>3</sup>	\$8,503	\$7,818	\$8,050	\$9,572

\*Average daily attendance (ADA)

OTHER PLANNING FACTORS					
Factors	2019–20	2020–21	2021–22	2022–23	2023–24
California CPI	2.34%	0.98%	1.59%	1.87%	2.33%
California Lottery	Unrestricted per ADA	\$149	\$150	\$150	\$150
	Restricted per ADA	\$48	\$49	\$49	\$49
Mandate Block Grant (District)	Grades K–8 per ADA	\$32.18	\$32.18	\$32.18	\$32.18
	Grades 9–12 per ADA	\$61.94	\$61.94	\$61.94	\$61.94
Mandate Block Grant (Charter)	Grades K–8 per ADA	\$16.86	\$16.86	\$16.86	\$16.86
	Grades 9–12 per ADA	\$46.87	\$46.87	\$46.87	\$46.87
Interest Rate for Ten-Year Treasuries	1.25%	0.89%	1.24%	1.70%	2.10%
CalSTRS Employer Rate <sup>4</sup>	17.10%	16.15%	16.00%	18.10%	18.10%
CalPERS Employer Rate <sup>4</sup>	19.721%	20.70%	23.00%	26.30%	27.30%

STATE MINIMUM RESERVE REQUIREMENTS	
Reserve Requirement	District ADA Range
The greater of 5% or \$69,000 <sup>5</sup>	0 to 300
The greater of 4% or \$69,000 <sup>5</sup>	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and higher

<sup>1</sup>Recommended planning COLA is based on the projection that the Proposition 98 guarantee is not expected to recover to 2019–20 levels during the forecast period, and more than \$11 billion in budget deferrals are in place beginning 2020–21.

<sup>2</sup>The unfunded SSC estimated statutory COLA projections result in a compounded deficit factor of 5.30%, and an aggregate loss of funding of 13.52%, through the 2023–24 fiscal year.

<sup>3</sup>Additional funding is provided for students who are designated as eligible for free or reduced price meals, foster youth, and English language learners. A 20% augmentation is provided for each eligible student with an additional 50% for each eligible student beyond the 55% identification rate threshold.

<sup>4</sup>California State Teachers' Retirement System (CalSTRS) and CalPERS rates in 2020–21 and 2021–22 are bought down by a \$2.3 billion payment from state of California. Rates in the following years are estimates and subject to change based on determination by the respective governing boards.

<sup>5</sup>Rate adjusts upward to \$71,000 beginning in 2020–21.

## Planning Factors for 2020-21 and MYPs

Key planning factors for LEAs to incorporate into their 2020-21 First Interim Reporting and multiyear projections are listed below and are based on the latest information available.

Planning Factor	2020-21	2021-22	2022-23
<b>Statutory COLA</b>	<b>2.31%</b>	<b>2.48%</b>	<b>3.26%</b>
<b>COLA Suspension</b>	<b>-2.31%</b>	<b>-2.48%</b>	<b>-3.26%</b>
<b>Funded LCFF COLA</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>
<b>Add-on, ERT &amp; MSA Prorated Factor</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>
<b>STRS Employer Rates (Approximate)</b>	<b>16.15%</b>	<b>15.92%</b>	<b>18.40%</b>
<b>PERS Employer Rates (Approximate)</b>	<b>20.70%</b>	<b>22.84%</b>	<b>25.90%</b>
<b>Lottery – Unrestricted per ADA</b>	<b>\$150</b>	<b>\$150</b>	<b>\$150</b>
<b>Lottery – Prop. 20 per ADA</b>	<b>\$49</b>	<b>\$49</b>	<b>\$49</b>
<b>Mandated Block Grant for Districts</b>			
K-8 per ADA	\$32.18	\$32.18	\$32.18
9-12 per ADA	\$61.94	\$61.94	\$61.94
<b>Mandated Block Grant for Charters</b>			
K-8 per ADA	\$16.86	\$16.86	\$16.86
9-12 per ADA	\$46.87	\$46.87	\$46.87
<b>State Preschool (CSPP) Part-Day Daily Reimbursement Rate</b>	<b>\$30.87</b>	<b>\$30.87</b>	<b>\$30.87</b>
<b>State Preschool (CSPP) Full-Day Daily Reimbursement Rate</b>	<b>\$49.85</b>	<b>\$49.85</b>	<b>\$49.85</b>
<b>General Child Care (CCTR) Daily Reimbursement Rate</b>	<b>\$49.54</b>	<b>\$49.54</b>	<b>\$49.54</b>
<b>Routine Restricted Maintenance Account</b> <i>(Flexibility for calculation to exclude STRS and PERS on behalf payments, ESSER and LLMF Funds from calculation)</i>	<b>3%</b>	<b>3%</b>	<b>3%</b>

# SECTION II

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NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
District Superintendent or Designee

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the governing board.

To the County Superintendent of Schools:

This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131)

Meeting Date: December 15, 2020 Signed: \_\_\_\_\_  
President of the Governing Board

#### CERTIFICATION OF FINANCIAL CONDITION

- ☒ **POSITIVE CERTIFICATION**  
As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.
- ☐ **QUALIFIED CERTIFICATION**  
As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.
- ☐ **NEGATIVE CERTIFICATION**  
As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Jaime Mata Telephone: 707-542-0550  
Title: CBO E-mail: jmata@wrightesd.org

### Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.		X
4	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?		X
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X



SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2019-20) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?	X	
		• If yes, have there been changes since budget adoption in OPEB liabilities?	n/a	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	• Management/supervisor/confidential? (Section S8C, Line 1b)	X	
		For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
S8		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?		X
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	13,372,591.00	14,553,340.00	2,663,646.39	14,626,182.00	72,842.00	0.5%
2) Federal Revenue		8100-8299	39,100.00	39,100.00	9,841.81	39,100.00	0.00	0.0%
3) Other State Revenue		8300-8599	250,322.88	250,322.88	9,570.45	250,322.88	0.00	0.0%
4) Other Local Revenue		8600-8799	632,448.99	632,472.47	102,084.08	620,393.88	(12,078.59)	-1.9%
5) TOTAL, REVENUES			14,294,462.87	15,475,235.35	2,785,142.73	15,535,998.76		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	5,745,530.13	5,745,530.13	1,670,751.70	5,586,592.20	158,937.93	2.8%
2) Classified Salaries		2000-2999	1,761,558.47	1,761,558.47	560,527.10	1,731,481.29	30,077.18	1.7%
3) Employee Benefits		3000-3999	3,305,720.12	3,305,720.12	973,292.99	3,138,364.12	167,356.00	5.1%
4) Books and Supplies		4000-4999	279,866.65	279,833.91	473,906.02	280,058.16	(224.25)	-0.1%
5) Services and Other Operating Expenditures		5000-5999	1,400,525.00	1,400,581.22	321,288.46	1,405,258.48	(4,677.26)	-0.3%
6) Capital Outlay		6000-6999	7,250.04	7,250.04	0.00	7,250.04	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	47,169.66	47,169.66	0.00	47,169.66	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(24,799.00)	(24,799.00)	0.00	(7,230.00)	(17,569.00)	70.8%
9) TOTAL, EXPENDITURES			12,522,821.07	12,522,844.55	3,999,766.27	12,188,943.95		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			1,771,641.80	2,952,390.80	(1,214,623.54)	3,347,054.81		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	41,517.27	(41,517.27)	New
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(3,566,485.39)	(3,566,485.39)	0.00	(3,570,623.16)	(4,137.77)	0.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,566,485.39)	(3,566,485.39)	0.00	(3,612,140.43)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,794,843.59)	(614,094.59)	(1,214,623.54)	(265,085.62)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,557,682.85	3,569,034.05		3,569,034.05	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,557,682.85	3,569,034.05		3,569,034.05		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,557,682.85	3,569,034.05		3,569,034.05		
2) Ending Balance, June 30 (E + F1e)			1,762,839.26	2,954,939.46		3,303,948.43		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	3,000.00	3,000.00		3,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,026,438.00	1,026,438.00		1,026,438.00		
Unassigned/Unappropriated Amount		9790	733,401.26	1,925,501.46		2,274,510.43		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	343,505.00	343,505.00	0.00	343,505.00	0.00	0.0%
2) Federal Revenue		8100-8299	809,554.38	2,402,570.38	999,501.00	2,403,696.38	1,126.00	0.0%
3) Other State Revenue		8300-8599	1,303,691.75	1,429,558.75	68,131.75	1,429,558.75	0.00	0.0%
4) Other Local Revenue		8600-8799	559,458.00	559,458.00	160,324.00	559,458.00	0.00	0.0%
5) TOTAL, REVENUES			3,016,209.13	4,735,092.13	1,227,956.75	4,736,218.13		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	1,260,372.17	1,260,372.17	338,802.28	1,301,640.73	(41,268.56)	-3.3%
2) Classified Salaries		2000-2999	464,525.82	464,525.82	117,197.03	382,248.94	82,276.88	17.7%
3) Employee Benefits		3000-3999	1,666,739.06	1,666,739.06	198,973.88	1,538,855.51	127,883.55	7.7%
4) Books and Supplies		4000-4999	199,042.65	199,042.65	54,529.65	181,449.18	17,593.47	8.8%
5) Services and Other Operating Expenditures		5000-5999	2,958,679.39	4,677,562.39	318,269.08	4,886,880.50	(209,318.11)	-4.5%
6) Capital Outlay		6000-6999	0.00	0.00	12,950.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	24,799.00	24,799.00	0.00	7,230.00	17,569.00	70.8%
9) TOTAL, EXPENDITURES			6,574,158.09	8,293,041.09	1,040,721.92	8,298,304.86		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(3,557,948.96)	(3,557,948.96)	187,234.83	(3,562,086.73)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	3,566,485.39	3,566,485.39	0.00	3,570,623.16	4,137.77	0.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,566,485.39	3,566,485.39	0.00	3,570,623.16		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			8,536.43	8,536.43	187,234.83	8,536.43		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	44,481.83	92,943.36		92,943.36	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			44,481.83	92,943.36		92,943.36		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			44,481.83	92,943.36		92,943.36		
2) Ending Balance, June 30 (E + F1e)			53,018.26	101,479.79		101,479.79		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	53,018.26	101,479.79		101,479.79		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

2020-21 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

49 71035 0000000  
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	13,716,096.00	14,896,845.00	2,663,646.39	14,969,687.00	72,842.00	0.5%
2) Federal Revenue		8100-8299	848,654.38	2,441,670.38	1,009,342.81	2,442,796.38	1,126.00	0.0%
3) Other State Revenue		8300-8599	1,554,014.63	1,679,881.63	77,702.20	1,679,881.63	0.00	0.0%
4) Other Local Revenue		8600-8799	1,191,906.99	1,191,930.47	262,408.08	1,179,851.88	(12,078.59)	-1.0%
5) TOTAL, REVENUES			17,310,672.00	20,210,327.48	4,013,099.48	20,272,216.89		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	7,005,902.30	7,005,902.30	2,009,553.98	6,888,232.93	117,669.37	1.7%
2) Classified Salaries		2000-2999	2,226,084.29	2,226,084.29	677,724.13	2,113,730.23	112,354.06	5.0%
3) Employee Benefits		3000-3999	4,972,459.18	4,972,459.18	1,172,266.87	4,677,219.63	295,239.55	5.9%
4) Books and Supplies		4000-4999	478,909.30	478,876.56	528,435.67	461,507.34	17,369.22	3.6%
5) Services and Other Operating Expenditures		5000-5999	4,359,204.39	6,078,143.61	639,557.54	6,292,138.98	(213,995.37)	-3.5%
6) Capital Outlay		6000-6999	7,250.04	7,250.04	12,950.00	7,250.04	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	47,169.66	47,169.66	0.00	47,169.66	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			19,096,979.16	20,815,885.64	5,040,488.19	20,487,248.81		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,786,307.16)	(605,558.16)	(1,027,388.71)	(215,031.92)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	41,517.27	(41,517.27)	New
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	(41,517.27)		

2020-21 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

49 71035 0000000  
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,786,307.16)	(605,558.16)	(1,027,388.71)	(256,549.19)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,602,164.68	3,661,977.41		3,661,977.41	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,602,164.68	3,661,977.41		3,661,977.41		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,602,164.68	3,661,977.41		3,661,977.41		
2) Ending Balance, June 30 (E + F1e)			1,815,857.52	3,056,419.25		3,405,428.22		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	3,000.00	3,000.00		3,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	53,018.26	101,479.79		101,479.79		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,026,438.00	1,026,438.00		1,026,438.00		
Unassigned/Unappropriated Amount		9790	733,401.26	1,925,501.46		2,274,510.43		



Resource	Description	2020-21
		Projected Year Totals
5640	Medi-Cal Billing Option	7,993.42
6300	Lottery: Instructional Materials	21,544.20
6512	Special Ed: Mental Health Services	1,196.17
7388	SB 117 COVID-19 LEA Response Funds	24,397.00
7510	Low-Performing Students Block Grant	44,369.15
9010	Other Restricted Local	1,979.85
Total, Restricted Balance		101,479.79

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<b>Fund: 01 General Fund</b>		
<b>Resource: 0000 Unrestricted</b>		
<b>Description</b>	<b>Object</b>	<b>Board Approved Operating Budget</b>
<b>Ending Fund Balance</b>	979Z	2,954,939.46
<b>Components of Ending Fund Balance</b>		
<b>Nonspendable</b>		
Revolving Cash	9711	3,000.00
Stores	9712	0.00
Prepaid Expenditures	9713	0.00
All Others	9719	0.00
<b>Restricted</b>	9740	0.00
<b>Committed</b>		
Stabilization Arrangements	9750	0.00
Other Commitments	9760	0.00
<b>Assigned</b>		
Other Assignments	9780	0.00
<b>Unassigned/Unappropriated</b>		
Reserve for Economic Uncertainties	9789	1,026,438.00
Unassigned/Unappropriated	9790	1,925,501.46

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	517,275.00	517,275.00	13,423.50	530,698.50	13,423.50	2.6%
3) Other State Revenue		8300-8599	41,332.00	41,332.00	1,151.60	42,483.60	1,151.60	2.8%
4) Other Local Revenue		8600-8799	83,000.00	83,000.00	0.00	83,000.00	0.00	0.0%
5) TOTAL REVENUES			641,607.00	641,607.00	14,575.10	656,182.10		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	318,066.64	318,066.64	94,279.95	318,066.64	0.00	0.0%
3) Employee Benefits		3000-3999	172,404.25	172,404.25	48,997.30	172,404.25	0.00	0.0%
4) Books and Supplies		4000-4999	243,002.61	243,002.61	27,804.01	256,442.56	(13,439.95)	-5.5%
5) Services and Other Operating Expenditures		5000-5999	3,694.48	3,694.48	6,997.86	15,124.48	(11,430.00)	-309.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			737,167.98	737,167.98	178,079.12	762,037.93		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(95,560.98)	(95,560.98)	(163,504.02)	(105,855.83)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	41,517.27	41,517.27	New
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	41,517.27		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(95,560.98)	(95,560.98)	(163,504.02)	(64,338.56)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	157,882.89	64,338.56		64,338.56	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			157,882.89	64,338.56		64,338.56		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			157,882.89	64,338.56		64,338.56		
2) Ending Balance, June 30 (E + F1e)			62,321.91	(31,222.42)		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	62,321.91	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	(31,222.42)		0.00		

2020-21 First Interim  
Deferred Maintenance Fund  
Revenues, Expenditures, and Changes in Fund Balance

49 71035 0000000  
Form 141

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,000.00	4,000.00	0.00	4,000.00	0.00	0.0%
5) TOTAL, REVENUES			5,000.00	5,000.00	0.00	5,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			5,000.00	5,000.00	0.00	5,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			5,000.00	5,000.00	0.00	5,000.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	184,961.20	184,751.99		184,751.99	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			184,961.20	184,751.99		184,751.99		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			184,961.20	184,751.99		184,751.99		
2) Ending Balance, June 30 (E + F1e)			189,961.20	189,751.99		189,751.99		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	189,961.20	189,751.99		189,751.99		
Deferred Maintenance	0000	9780	189,961.20					
Deferred Maintenance	0000	9780		189,751.99				
Deferred Maintenance	0000	9780				189,751.99		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,700.00	6,700.00	0.00	6,700.00	0.00	0.0%
5) <b>TOTAL REVENUES</b>			6,700.00	6,700.00	0.00	6,700.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) <b>TOTAL EXPENDITURES</b>			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			6,700.00	6,700.00	0.00	6,700.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) <b>TOTAL OTHER FINANCING SOURCES/USES</b>			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			6,700.00	6,700.00	0.00	5,700.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	309,375.74	308,766.39		308,766.39	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			309,375.74	308,766.39		308,766.39		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			309,375.74	308,766.39		308,766.39		
2) Ending Balance, June 30 (E + F1e)			316,075.74	315,466.39		315,466.39		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	316,075.74	315,466.39		315,466.39		
Reserve	0000	9780	316,075.74					
Reserve	0000	9780		315,466.39				
Reserves	0000	9780				315,466.39		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	112,379.90	112,379.90	68,625.93	112,379.90	0.00	0.0%
5) TOTAL, REVENUES			112,379.90	112,379.90	68,625.93	112,379.90		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,436.15	2,436.15	0.00	2,436.15	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	36,469.66	36,469.66	0.00	36,469.66	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			38,905.81	38,905.81	0.00	38,905.81		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			73,474.09	73,474.09	68,625.93	73,474.09		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			73,474.09	73,474.09	68,625.93	73,474.09		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	435,097.79	535,278.55		535,278.55	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			435,097.79	535,278.55		535,278.55		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			435,097.79	535,278.55		535,278.55		
2) Ending Balance, June 30 (E + F1e)			508,571.88	608,752.64		608,752.64		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	508,571.88	608,752.64		608,752.64		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8800-8799	36,000.00	36,000.00	0.00	36,000.00	0.00	0.0%
5) TOTAL, REVENUES			36,000.00	36,000.00	0.00	36,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	59,720.00	59,720.00	0.00	59,720.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			59,720.00	59,720.00	0.00	59,720.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(23,720.00)	(23,720.00)	0.00	(23,720.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(23,720.00)	(23,720.00)	0.00	(23,720.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,602,332.42	1,598,884.10		1,598,884.10	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,602,332.42	1,598,884.10		1,598,884.10		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,602,332.42	1,598,884.10		1,598,884.10		
2) Ending Balance, June 30 (E + F1e)			1,578,612.42	1,575,164.10		1,575,164.10		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	73,998.87	47,070.72		47,070.72		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,504,613.55	1,528,093.38		1,528,093.38		
Capital Projects	0000	9780	1,504,613.55					
Capital projects	0000	9780		1,528,093.38				
Capital Projects	0000	9780				1,528,093.38		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			6,200.00	6,200.00	0.00	6,200.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	420,076.51	498,637.94		498,637.94	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			420,076.51	498,637.94		498,637.94		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			420,076.51	498,637.94		498,637.94		
2) Ending Balance, June 30 (E + F1e)			426,276.51	504,837.94		504,837.94		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	282,982.16	359,945.98		359,945.98		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	143,294.35	144,891.96		144,891.96		
Capital projects	0000	9780	143,294.35					
Capital Projects	0000	9780		144,891.96				
Capital Projects	0000	9780				144,891.96		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,200.00	6,200.00	0.00	6,200.00	0.00	0.0%
5) TOTAL REVENUES			6,200.00	6,200.00	0.00	6,200.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			6,200.00	6,200.00	0.00	6,200.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers:								
a) Transfers In:		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out:		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses:								
a) Sources:		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses:		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		



# SECTION III

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Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	952.47	952.47	952.47	952.47	0.00	0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	952.47	952.47	952.47	952.47	0.00	0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	9.95	9.95	12.32	12.32	2.37	24%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	9.95	9.95	12.32	12.32	2.37	24%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	962.42	962.42	964.79	964.79	2.37	0%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>2. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>4. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>5. County Operations Grant ADA</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>6. Charter School ADA</b> (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. B-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	14,626,182.00	-1.77%	14,366,771.00	-7.41%	13,301,871.00
2. Federal Revenues	8100-8299	39,100.00	0.00%	39,100.00	0.00%	39,100.00
3. Other State Revenues	8300-8599	250,322.88	0.00%	250,322.88	0.00%	250,322.88
4. Other Local Revenues	8600-8799	620,393.88	0.00%	620,393.88	0.00%	620,393.88
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(3,570,623.16)	1.43%	(3,621,790.00)	2.45%	(3,710,420.00)
<b>6. Total (Sum lines A1 thru A5c)</b>		<b>11,965,375.60</b>	<b>-2.60%</b>	<b>11,654,797.76</b>	<b>-9.90%</b>	<b>10,501,267.76</b>
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				5,586,592.20		5,698,324.00
b. Step & Column Adjustment				111,731.80		113,966.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						(260,000.00)
c. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,586,592.20	2.00%	5,698,324.00	-2.56%	5,552,290.00
2. Classified Salaries						
a. Base Salaries				1,731,481.29		1,766,111.00
b. Step & Column Adjustment				34,629.71		35,322.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
c. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,731,481.29	2.00%	1,766,111.00	2.00%	1,801,433.00
3. Employee Benefits	3000-3999	3,138,364.12	3.37%	3,244,249.00	2.66%	3,330,574.00
4. Books and Supplies	4000-4999	280,058.16	0.00%	280,058.16	0.00%	280,058.16
5. Services and Other Operating Expenditures	5000-5999	1,405,258.48	0.00%	1,405,258.48	0.00%	1,405,258.48
6. Capital Outlay	6000-6999	7,250.04	0.00%	7,250.04	0.00%	7,250.04
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	47,169.66	0.00%	47,169.66	0.00%	47,169.66
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(7,230.00)	0.00%	(7,230.00)	0.00%	(7,230.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	41,517.27	-100.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
<b>11. Total (Sum lines B1 thru B10)</b>		<b>12,230,461.22</b>	<b>1.72%</b>	<b>12,441,190.34</b>	<b>-0.20%</b>	<b>12,416,803.34</b>
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(265,085.62)		(786,392.58)		(1,915,535.58)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		3,569,034.05		3,303,948.43		2,517,555.85
2. Ending Fund Balance (Sum lines C and D1)		3,303,948.43		2,517,555.85		602,020.27
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	3,000.00		3,000.00		3,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,026,438.00		954,016.00		599,020.27
2. Unassigned/Unappropriated	9790	2,274,510.43		1,560,539.85		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,303,948.43		2,517,555.85		602,020.27

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,026,438.00		954,016.00		599,020.27
c. Unassigned/Unappropriated	9790	2,274,510.43		1,560,539.85		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>		<b>3,300,948.43</b>		<b>2,514,555.85</b>		<b>599,020.27</b>
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Projected reduction of 4 FTE due to declining enrollment						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	343,505.00	0.00%	343,505.00	0.00%	343,505.00
2. Federal Revenues	8100-8299	2,403,696.38	-66.27%	810,680.00	0.00%	810,680.00
3. Other State Revenues	8300-8599	1,429,558.75	-8.80%	1,303,692.00	0.00%	1,303,692.00
4. Other Local Revenues	8600-8799	559,458.00	0.00%	559,458.00	0.00%	559,458.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	3,570,623.16	1.43%	3,621,790.00	2.45%	3,710,420.00
6. Total (Sum lines A1 thru A5c)		8,306,841.29	-20.08%	6,639,125.00	1.33%	6,727,755.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				1,301,640.73		1,327,674.00
b. Step & Column Adjustment				26,033.27		26,553.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,301,640.73	2.00%	1,327,674.00	2.00%	1,354,227.00
2. Classified Salaries						
a. Base Salaries				382,248.94		389,894.00
b. Step & Column Adjustment				7,645.06		7,798.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	382,248.94	2.00%	389,894.00	2.00%	397,692.00
3. Employee Benefits	3000-3999	1,538,855.51	1.69%	1,564,880.00	3.47%	1,619,159.00
4. Books and Supplies	4000-4999	181,449.18	0.00%	181,449.18	0.00%	181,449.18
5. Services and Other Operating Expenditures	5000-5999	4,886,880.50	-35.17%	3,167,997.82	0.00%	3,167,997.82
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	7,230.00	0.00%	7,230.00	0.00%	7,230.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		8,298,304.86	-19.99%	6,639,125.00	1.33%	6,727,755.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		8,536.43		0.00		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1c)		92,943.36		101,479.79		101,479.79
2. Ending Fund Balance (Sum lines C and D1)		101,479.79		101,479.79		101,479.79
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	101,479.79		101,479.79		101,479.79
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		101,479.79		101,479.79		101,479.79

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	14,969,687.00	+1.73%	14,710,276.00	-7.24%	13,645,376.00
2. Federal Revenues	8100-8299	2,442,796.38	-65.21%	849,780.00	0.00%	849,780.00
3. Other State Revenues	8300-8599	1,679,881.63	-7.49%	1,554,014.88	0.00%	1,554,014.88
4. Other Local Revenues	8600-8799	1,179,851.88	0.00%	1,179,851.88	0.00%	1,179,851.88
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
<b>6. Total (Sum lines A1 thru A5c)</b>		20,272,216.89	-9.76%	18,293,922.76	-5.82%	17,229,022.76
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries				6,888,232.93		7,025,998.00
a. Base Salaries				137,765.07		140,519.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		(260,000.00)
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	6,888,232.93	2.00%	7,025,998.00	-1.70%	6,906,517.00
2. Classified Salaries				2,113,730.23		2,156,005.00
a. Base Salaries				42,274.77		43,120.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,113,730.23	2.00%	2,156,005.00	2.00%	2,199,125.00
3. Employee Benefits	3000-3999	4,677,219.63	2.82%	4,809,129.00	2.92%	4,949,733.00
4. Books and Supplies	4000-4999	461,507.34	0.00%	461,507.34	0.00%	461,507.34
5. Services and Other Operating Expenditures	5000-5999	6,292,138.98	-27.32%	4,573,256.30	0.00%	4,573,256.30
6. Capital Outlay	6000-6999	7,250.04	0.00%	7,250.04	0.00%	7,250.04
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	47,169.66	0.00%	47,169.66	0.00%	47,169.66
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	41,517.27	-100.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
<b>11. Total (Sum lines B1 thru B10)</b>		20,528,766.08	-7.06%	19,080,315.34	0.34%	19,144,558.34
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)		(256,549.19)		(786,392.58)		(1,915,535.58)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		3,661,977.41		3,405,428.22		2,619,035.64
2. Ending Fund Balance (Sum lines C and D1)		3,405,428.22		2,619,035.64		703,500.06
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	3,000.00		3,000.00		3,000.00
b. Restricted	9740	101,479.79		101,479.79		101,479.79
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,026,438.00		954,016.00		599,020.27
2. Unassigned/Unappropriated	9790	2,274,510.43		1,560,539.85		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,405,428.22		2,619,035.64		703,500.06

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,026,438.00		954,016.00		599,020.27
c. Unassigned/Unappropriated	9790	2,274,510.43		1,560,539.85		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		3,300,948.43		2,514,555.85		599,020.27
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		16.08%		13.18%		3.13%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		1,382.43		1,382.43		1,382.43
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		20,528,766.08		19,080,315.34		19,144,558.34
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		20,528,766.08		19,080,315.34		19,144,558.34
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		615,862.98		572,409.46		574,336.75
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		615,862.98		572,409.46		574,336.75
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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First Interim  
2020-21 Projected Totals  
Technical Review Checks

Wright Elementary

Sonoma County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

## IMPORT CHECKS

## GENERAL LEDGER CHECKS

## SUPPLEMENTAL CHECKS

## EXPORT CHECKS

CASHFLOW-PROVIDE - (W) - A Cashflow Worksheet (Form CASH) must be provided with your Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.) EXCEPTION

Explanation: District will provide an Excel spreadsheet.

Checks Completed.

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Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the interim certification.

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's ADA Standard Percentage Range: -2.0% to +2.0%

#### 1A. Calculating the District's ADA Variances

DATA ENTRY: Budget Adoption data that exist for the current year will be extracted; otherwise, enter data into the first column for all fiscal years. First Interim Projected Year Totals data that exist for the current year will be extracted; otherwise, enter data for all fiscal years. Enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for all fiscal years.

##### Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2020-21)				
District Regular	952.47	952.47		
Charter School	429.96	429.96		
<b>Total ADA</b>	<b>1,382.43</b>	<b>1,382.43</b>	<b>0.0%</b>	<b>Met</b>
1st Subsequent Year (2021-22)				
District Regular	952.47	856.58		
Charter School	429.96	405.12		
<b>Total ADA</b>	<b>1,382.43</b>	<b>1,261.70</b>	<b>-8.7%</b>	<b>Not Met</b>
2nd Subsequent Year (2022-23)				
District Regular	952.47	856.58		
Charter School	429.96	405.12		
<b>Total ADA</b>	<b>1,382.43</b>	<b>1,261.70</b>	<b>-8.7%</b>	<b>Not Met</b>

#### 1B. Comparison of District ADA to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - The projected change since budget adoption for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:  
(required if NOT met)

District and Charter experienced a drop in enrollment when school opened in 2020-21. Projections have been updated.

## 2. CRITERION: Enrollment

STANDARD: Projected enrollment for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's Enrollment Standard Percentage Range: -2.0% to +2.0%

### 2A. Calculating the District's Enrollment Variances

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Enter data in the second column for all fiscal years. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2020-21)				
District Regular	999	884		
Charter School	450	424		
<b>Total Enrollment</b>	<b>1,449</b>	<b>1,308</b>	<b>-9.7%</b>	<b>Not Met</b>
1st Subsequent Year (2021-22)				
District Regular	999	884		
Charter School	450	424		
<b>Total Enrollment</b>	<b>1,449</b>	<b>1,308</b>	<b>-9.7%</b>	<b>Not Met</b>
2nd Subsequent Year (2022-23)				
District Regular	999	884		
Charter School	450	424		
<b>Total Enrollment</b>	<b>1,449</b>	<b>1,308</b>	<b>-9.7%</b>	<b>Not Met</b>

### 2B. Comparison of District Enrollment to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Enrollment projections have changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

**Explanation:**  
(required if NOT met)

District and Charter experienced a drop in enrollment when school opened in 2020-21. Projections have been updated.

**3. CRITERION: ADA to Enrollment**

**STANDARD:** Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the current fiscal year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

**3A. Calculating the District's ADA to Enrollment Standard**

DATA ENTRY: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. Budget Adoption data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2017-18)			
District Regular	1,022	1,069	
Charter School	473	497	
<b>Total ADA/Enrollment</b>	<b>1,495</b>	<b>1,566</b>	<b>95.5%</b>
Second Prior Year (2018-19)			
District Regular	975	1,024	
Charter School	434	456	
<b>Total ADA/Enrollment</b>	<b>1,409</b>	<b>1,480</b>	<b>95.2%</b>
First Prior Year (2019-20)			
District Regular	952	1,001	
Charter School	430	450	
<b>Total ADA/Enrollment</b>	<b>1,382</b>	<b>1,451</b>	<b>95.2%</b>
Historical Average Ratio:			95.3%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): **95.8%**

**3B. Calculating the District's Projected Ratio of ADA to Enrollment**

DATA ENTRY: Estimated P-2 ADA will be extracted into the first column for the Current Year; enter data in the first column for the subsequent fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years. All other data are extracted.

Fiscal Year	Estimated P-2 ADA (Form A, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2020-21)				
District Regular	952	884		
Charter School	430	424		
<b>Total ADA/Enrollment</b>	<b>1,382</b>	<b>1,308</b>	<b>105.7%</b>	<b>Not Met</b>
1st Subsequent Year (2021-22)				
District Regular	857	884		
Charter School	405	424		
<b>Total ADA/Enrollment</b>	<b>1,262</b>	<b>1,308</b>	<b>96.5%</b>	<b>Not Met</b>
2nd Subsequent Year (2022-23)				
District Regular	857	884		
Charter School	405	424		
<b>Total ADA/Enrollment</b>	<b>1,262</b>	<b>1,308</b>	<b>96.5%</b>	<b>Not Met</b>

**3C. Comparison of District ADA to Enrollment Ratio to the Standard**

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. **STANDARD NOT MET** - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

**Explanation:**  
(required if NOT met)

District and Charter held harmless for ADA loss due to COVID

#### 4. CRITERION: LCFF Revenue

**STANDARD:** Projected LCFF revenue for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's LCFF Revenue Standard Percentage Range: -2.0% to +2.0%

##### 4A. Calculating the District's Projected Change in LCFF Revenue

**DATA ENTRY:** Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. In the First Interim column, Current Year data are extracted; enter data for the two subsequent years.

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2020-21)	14,843,191.00	14,627,182.00	-1.5%	Met
1st Subsequent Year (2021-22)	13,320,221.00	14,366,771.00	7.9%	Not Met
2nd Subsequent Year (2022-23)	13,326,776.00	13,301,871.00	-0.2%	Met

##### 4B. Comparison of District LCFF Revenue to the Standard

**DATA ENTRY:** Enter an explanation if the standard is not met.

- 1a. **STANDARD NOT MET** - Projected LCFF revenue has changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF revenue.

**Explanation:**  
(required if NOT met)

Updated projection on LCFF calculator



**5. CRITERION: Salaries and Benefits**

**STANDARD:** Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the current fiscal year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

**5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures**

DATA ENTRY: Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter data for the First Prior Year. Unaudited Actuals data for the second and third prior years are preloaded.

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2017-18)	10,976,689.30	12,633,795.81	86.9%
Second Prior Year (2018-19)	11,182,019.67	13,203,967.11	84.7%
First Prior Year (2019-20)	11,340,698.83	13,177,918.63	86.1%
Historical Average Ratio:			85.9%

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	82.9% to 88.9%	82.9% to 88.9%	82.9% to 88.9%

**5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures**

DATA ENTRY: If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; if not, enter Projected Year Totals data. Projected Year Totals data for Current Year are extracted.

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2020-21)	10,456,437.61	12,188,943.95	85.8%	Met
1st Subsequent Year (2021-22)	10,708,684.00	12,441,190.34	86.1%	Met
2nd Subsequent Year (2022-23)	10,684,297.00	12,416,803.34	86.0%	Met

**5C. Comparison of District Salaries and Benefits Ratio to the Standard**

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the current year and two subsequent fiscal years.

Explanation:  
(required if NOT met)

## 6. CRITERION: Other Revenues and Expenditures

**STANDARD:** Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating), for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since budget adoption.

Changes that exceed five percent in any major object category must be explained.

District's Other Revenues and Expenditures Standard Percentage Range:	-5.0% to +5.0%
District's Other Revenues and Expenditures Explanation Percentage Range:	-5.0% to +5.0%

### 6A. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. First Interim data for the Current Year are extracted. If First Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column.

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2020-21)	848,654.38	2,442,796.38	187.8%	Yes
1st Subsequent Year (2021-22)	848,654.00	849,780.00	0.1%	No
2nd Subsequent Year (2022-23)	848,654.00	849,780.00	0.1%	No

**Explanation:**  
(required if Yes)

One-time CARES Act funding

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2020-21)	1,554,014.53	1,679,881.63	8.1%	Yes
1st Subsequent Year (2021-22)	1,554,015.00	1,554,014.88	0.0%	No
2nd Subsequent Year (2022-23)	1,554,015.00	1,554,014.88	0.0%	No

**Explanation:**  
(required if Yes)

One-time state funding

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2020-21)	1,191,906.99	1,179,851.88	-1.0%	No
1st Subsequent Year (2021-22)	1,191,906.00	1,179,851.88	-1.0%	No
2nd Subsequent Year (2022-23)	1,191,907.00	1,179,851.88	-1.0%	No

**Explanation:**  
(required if Yes)

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2020-21)	478,909.30	461,507.34	-3.6%	No
1st Subsequent Year (2021-22)	478,194.00	461,507.34	-3.5%	No
2nd Subsequent Year (2022-23)	484,451.00	461,507.34	-4.7%	No

**Explanation:**  
(required if Yes)

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2020-21)	4,359,204.39	6,292,138.98	44.3%	Yes
1st Subsequent Year (2021-22)	4,434,618.00	4,573,256.30	3.1%	No
2nd Subsequent Year (2022-23)	4,528,632.00	4,573,256.30	1.0%	No

**Explanation:**  
(required if Yes)

One-time funding

### 6B. Calculating the District's Change in Total Operating Revenues and Expenditures

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2020-21)	3,594,575.90	5,302,529.89	47.5%	Not Met
1st Subsequent Year (2021-22)	3,594,575.00	3,583,646.76	-0.3%	Met
2nd Subsequent Year (2022-23)	3,594,576.00	3,583,646.76	-0.3%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2020-21)	4,838,113.69	6,753,646.32	39.6%	Not Met
1st Subsequent Year (2021-22)	4,912,812.00	5,034,763.64	2.5%	Met
2nd Subsequent Year (2022-23)	5,013,083.00	5,034,763.64	0.4%	Met

### 6C. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6A if the status in Section 6B is Not Met; no entry is allowed below.

- 1a. **STANDARD NOT MET** - One or more projected operating revenue have changed since budget adoption by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

**Explanation:**

Federal Revenue  
(linked from 6A  
if NOT met)

One-time CARES Act funding

**Explanation:**

Other State Revenue  
(linked from 6A  
if NOT met)

One-time state funding

**Explanation:**

Other Local Revenue  
(linked from 6A  
if NOT met)

- 1b. **STANDARD NOT MET** - One or more total operating expenditures have changed since budget adoption by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

**Explanation:**

Books and Supplies  
(linked from 6A  
if NOT met)

**Explanation:**

Services and Other Exps  
(linked from 6A  
if NOT met)

One-time funding

## 7. CRITERION: Facilities Maintenance

**STANDARD:** Identify changes that have occurred since budget adoption in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

### Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

**NOTE:** EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year.

**DATA ENTRY:** Enter the Required Minimum Contribution if Budget data does not exist. Budget data that exist will be extracted; otherwise, enter budget data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	365,668.00	611,784.58	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		375,685.00	

If status is not met, enter an X in the box that best describes why the minimum required contribution was not made:

<input type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
<input type="checkbox"/>	Other (explanation must be provided)

**Explanation:**  
(required if NOT met  
and Other is marked)

## 8. CRITERION: Deficit Spending

**STANDARD:** Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

<sup>1</sup>Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

<sup>2</sup>A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

### 8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Available Reserve Percentages (Criterion 10C, Line 9)	16.1%	13.2%	3.1%
<b>District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):</b>	<b>5.4%</b>	<b>4.4%</b>	<b>1.0%</b>

### 8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the first and second columns.

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2020-21)	(265,085.62)	12,230,461.22	2.2%	Met
1st Subsequent Year (2021-22)	(786,392.58)	12,441,190.34	6.3%	Not Met
2nd Subsequent Year (2022-23)	(1,915,535.58)	12,416,803.34	15.4%	Not Met

### 8C. Comparison of District Deficit Spending to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. **STANDARD NOT MET** - Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

**Explanation:**  
(required if NOT met)

District will work with budget committee to bring expenditures in line with revenue

## 9. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years.

### 9A-1. Determining If the District's General Fund Ending Balance Is Positive

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.

Ending Fund Balance General Fund Projected Year Totals		
Fiscal Year	(Form 011, Line F2 ) (Form MYPI, Line D2)	Status
Current Year (2020-21)	3,405,428.22	Met
1st Subsequent Year (2021-22)	2,619,035.64	Met
2nd Subsequent Year (2022-23)	703,500.06	Met

### 9A-2. Comparison of the District's Ending Fund Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:  
(required if NOT met)

B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.

### 9B-1. Determining If the District's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Ending Cash Balance General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2020-21)	262,187.00	Met

### 9B-2. Comparison of the District's Ending Cash Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

Explanation:  
(required if NOT met)

**10. CRITERION: Reserves**

**STANDARD:** Available reserves<sup>1</sup> for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

**DATA ENTRY:** Current Year data are extracted. If Form MYPI exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA	
5% or \$71,000 (greater of)	0	to 300
4% or \$71,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 400,000
1%	400,001	and over

<sup>1</sup> Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

<sup>2</sup> Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238), rounded to the nearest thousand.

<sup>3</sup> A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	1,382	1,382	1,382
<b>District's Reserve Standard Percentage Level:</b>	3%	3%	3%

**10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)**

**DATA ENTRY:** For SELPA AUs, if Form MYPI exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Current Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYPI, Lines F1a, F1b1, and F1b2):

- Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
- If you are the SELPA AU and are excluding special education pass-through funds:
  - Enter the name(s) of the SELPA(s):

- Special Education Pass-through Funds  
(Fund 10, resources 3300-3499 and 6500-6540,  
objects 7211-7213 and 7221-7223)

Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
0.00		

**10B. Calculating the District's Reserve Standard**

**DATA ENTRY:** If Form MYPI exists, all data will be extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

- Expenditures and Other Financing Uses  
(Form 011, objects 1000-7999) (Form MYPI, Line B11)
- Plus: Special Education Pass-through  
(Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)
- Total Expenditures and Other Financing Uses  
(Line B1 plus Line B2)
- Reserve Standard Percentage Level
- Reserve Standard - by Percent  
(Line B3 times Line B4)
- Reserve Standard - by Amount  
(\$71,000 for districts with less than 1,001 ADA, else 0)
- District's Reserve Standard  
(Greater of Line B5 or Line B6)**

Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
20,528,766.08	19,080,315.34	19,144,558.34
20,528,766.08	19,080,315.34	19,144,558.34
3%	3%	3%
615,862.98	572,409.46	574,336.75
0.00	0.00	0.00
615,862.98	572,409.46	574,336.75

### 10C. Calculating the District's Available Reserve Amount

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	1,026,438.00	954,016.00	599,020.27
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	2,274,510.43	1,560,539.85	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	3,300,948.43	2,514,555.85	599,020.27
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	16.08%	13.18%	3.13%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>615,862.98</b>	<b>572,409.46</b>	<b>574,336.75</b>
Status:	Met	Met	Met

### 10D. Comparison of District Reserve Amount to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Available reserves have met the standard for the current year and two subsequent fiscal years.

Explanation:  
(required if NOT met)



## SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

### S1. Contingent Liabilities

- 1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since budget adoption that may impact the budget?

No

- 1b. If Yes, identify the liabilities and how they may impact the budget:

### S2. Use of One-time Revenues for Ongoing Expenditures

- 1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?

No

- 1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

### S3. Temporary Interfund Borrowings

- 1a. Does your district have projected temporary borrowings between funds?  
(Refer to Education Code Section 42603)

No

- 1b. If Yes, identify the interfund borrowings:

### S4. Contingent Revenues

- 1a. Does your district have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

Yes

- 1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

The district receives \$247,248 in rent for 950 S Wright Road which is leased by the Santa Rosa Junior College. These revenue are contingent upon a renewal of a year-to-year lease.

## S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since budget adoption.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than \$20,000 and more than five percent since budget adoption.

Identify capital project cost overruns that have occurred since budget adoption that may impact the general fund budget.

District's Contributions and Transfers Standard:

-5.0% to +5.0%  
or -\$20,000 to +\$20,000

### S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the First Interim's Current Year data will be extracted. Enter First Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the First Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the First Interim column for the 1st and 2nd Subsequent Years. If Form MYPI does not exist, enter data for 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund</b> (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2020-21)	(3,566,485.39)	(3,570,623.16)	0.1%	4,137.77	Met
1st Subsequent Year (2021-22)	(3,566,485.00)	(3,621,790.00)	1.6%	55,305.00	Met
2nd Subsequent Year (2022-23)	(3,566,485.00)	(3,710,420.00)	4.0%	143,935.00	Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2020-21)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2021-22)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2022-23)	0.00	0.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2020-21)	0.00	41,517.27	New	41,517.27	Not Met
1st Subsequent Year (2021-22)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2022-23)	0.00	0.00	0.0%	0.00	Met

#### 1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since budget adoption that may impact the general fund operational budget?

No

\* Include transfers used to cover operating deficits in either the general fund or any other fund.

### S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for Item 1d.

1a. MET - Projected contributions have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:  
(required if NOT met)

1b. MET - Projected transfers in have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:  
(required if NOT met)

- 1c. NOT MET - The projected transfers out of the general fund have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

**Explanation:**  
(required if NOT met)

Cafeteria has incurred unexpected expenditures due to COVID

- 1d. NO - There have been no capital project cost overruns occurring since budget adoption that may impact the general fund operational budget.

**Project Information:**  
(required if YES)


## S6. Long-term Commitments

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payment for the current fiscal year and two subsequent fiscal years.

Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

<sup>1</sup> Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

### S6A. Identification of the District's Long-term Commitments

DATA ENTRY: If Budget Adoption data exist (Form 01CSI, Item S6A), long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in Item 2, as applicable. If no Budget Adoption data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

1. a. Does your district have long-term (multiyear) commitments?  
(If No, skip Items 1b and 2 and sections S6B and S6C)

Yes

- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption?

No

2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2020
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program	3	01/8011	01/3701	36,000
State School Building Loans				
Compensated Absences	1	01/8011	01/Various	44,029

Other Long-term Commitments (do not include OPEB):

GOB Current Interest Bond	22	51/8611	51/7433,7438	12,065,925
GOB Capital Appreciation Bonds	19	51/8611	51/7433,7438	6,173,062
WCTA Phase II lease facility payment	27		25/7299	970,119
TOTAL:				19,289,135

Type of Commitment (continued)	Prior Year (2019-20) Annual Payment (P & I)	Current Year (2020-21) Annual Payment (P & I)	1st Subsequent Year (2021-22) Annual Payment (P & I)	2nd Subsequent Year (2022-23) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program	19,275	12,174	5,073	0
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

GOB Current Interest Bond	620,225	1,369,475	632,725	696,729
GOB Capital Appreciation Bonds			735,992	717,843
WCTA Phase II lease facility payment	40,179	35,773	35,773	35,773
Total Annual Payments:	679,679	1,417,422	1,409,563	1,450,345
Has total annual payment increased over prior year (2019-20)?	Yes	Yes	Yes	Yes

---

**S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment**

---

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the current or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

**Explanation:**  
(Required if Yes  
to increase in total  
annual payments)

Bonds will be paid by tax assessment

---

**S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments**

---

DATA ENTRY: Click the appropriate Yes or No button in Item 1; if Yes, an explanation is required in Item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment.

**Explanation:**  
(Required if Yes)

## S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since budget adoption, and indicate whether the changes are the result of a new actuarial valuation.

### S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other Than Pensions (OPEB)

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7A) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)

No

- b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?

n/a

- c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

n/a

#### 2. OPEB Liabilities

- a. Total OPEB liability  
b. OPEB plan(s) fiduciary net position (if applicable)  
c. Total/Net OPEB liability (Line 2a minus Line 2b)  
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?  
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.

Budget Adoption (Form 01CS, Item S7A)	First Interim
0.00	0.00

#### 3. OPEB Contributions

- a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method  
Current Year (2020-21)  
1st Subsequent Year (2021-22)  
2nd Subsequent Year (2022-23)  
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)  
Current Year (2020-21)  
1st Subsequent Year (2021-22)  
2nd Subsequent Year (2022-23)  
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)  
Current Year (2020-21)  
1st Subsequent Year (2021-22)  
2nd Subsequent Year (2022-23)  
d. Number of retirees receiving OPEB benefits  
Current Year (2020-21)  
1st Subsequent Year (2021-22)  
2nd Subsequent Year (2022-23)

Budget Adoption (Form 01CS, Item S7A)	First Interim
	0.00

#### 4. Comments:

**S7B. Identification of the District's Unfunded Liability for Self-Insurance Programs**

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

1. a. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip Items 1b-4)

No
----

- b. If Yes to Item 1a, have there been changes since budget adoption in self-insurance liabilities?

n/a
-----

- c. If Yes to Item 1a, have there been changes since budget adoption in self-insurance contributions?

n/a
-----

2. Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs  
b. Unfunded liability for self-insurance programs

Budget Adoption (Form 01CS, Item S7B)	First Interim

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs  
Current Year (2020-21)  
1st Subsequent Year (2021-22)  
2nd Subsequent Year (2022-23)  
  
b. Amount contributed (funded) for self-insurance programs  
Current Year (2020-21)  
1st Subsequent Year (2021-22)  
2nd Subsequent Year (2022-23)

Budget Adoption (Form 01CS, Item S7B)	First Interim

4. Comments:

--

## S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since budget adoption, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized, upon settlement with certificated or classified staff:

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards and may provide written comments to the president of the district governing board and superintendent.

### S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

#### Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

Yes

If Yes, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

#### Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of certificated (non-management) full-time-equivalent (FTE) positions	83.8	75.8	75.8	71.8

1a. Have any salary and benefit negotiations been settled since budget adoption?

n/a

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

No

If Yes, complete questions 6 and 7.

#### Negotiations Settled Since Budget Adoption

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2020-21)

1st Subsequent Year  
(2021-22)

2nd Subsequent Year  
(2022-23)

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

#### One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

#### Multiyear Agreement

Total cost of salary settlement

% change in salary schedule from prior year  
(may enter text, such as "Reopener")

Identify the source of funding that will be used to support multiyear salary commitments:



Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

--

7. Amount included for any tentative salary schedule increases

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

**Certificated (Non-management) Health and Welfare (H&W) Benefits**

- Are costs of H&W benefit changes included in the interim and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

**Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption**

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

- If Yes, amount of new costs included in the interim and MYPs  
If Yes, explain the nature of the new costs:


--

**Certificated (Non-management) Step and Column Adjustments**

- Are step & column adjustments included in the interim and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

**Certificated (Non-management) Attrition (layoffs and retirements)**

- Are savings from attrition included in the interim and MYPs?
- Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

**Certificated (Non-management) - Other**

List other significant contract changes that have occurred since budget adoption and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):


**S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees**

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

**Status of Classified Labor Agreements as of the Previous Reporting Period**

Were all classified labor negotiations settled as of budget adoption?

If Yes, complete number of FTEs, then skip to section S8C.  
If No, continue with section S8B.

Yes

**Classified (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of classified (non-management) FTE positions	50.3	40.3	40.3	40.3

1a. Have any salary and benefit negotiations been settled since budget adoption?

n/a

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.  
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.  
If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

No

If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2020-21)

1st Subsequent Year  
(2021-22)

2nd Subsequent Year  
(2022-23)

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year  
or

**Multiyear Agreement**

Total cost of salary settlement

% change in salary schedule from prior year  
(may enter text, such as "Reopener")

Identify the source of funding that will be used to support multiyear salary commitments:

**Negotiations Not Settled**

6. Cost of a one percent increase in salary and statutory benefits

7. Amount included for any tentative salary schedule increases

Current Year  
(2020-21)

1st Subsequent Year  
(2021-22)

2nd Subsequent Year  
(2022-23)

**Classified (Non-management) Health and Welfare (H&W) Benefits**

1. Are costs of H&W benefit changes included in the interim and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

**Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption**

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

If Yes, amount of new costs included in the interim and MYPs  
If Yes, explain the nature of the new costs:


--

**Classified (Non-management) Step and Column Adjustments**

1. Are step & column adjustments included in the interim and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

**Classified (Non-management) Attrition (layoffs and retirements)**

1. Are savings from attrition included in the interim and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

**Classified (Non-management) - Other**

List other significant contract changes that have occurred since budget adoption and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):


### S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

#### Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period

Were all managerial/confidential labor negotiations settled as of budget adoption?

Yes

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

#### Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of management, supervisor, and confidential FTE positions	12.3	9.8	9.8	9.8

1a. Have any salary and benefit negotiations been settled since budget adoption?

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

1b. Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 3 and 4.

No

#### Negotiations Settled Since Budget Adoption

2. Salary settlement:

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

Total cost of salary settlement

Change in salary schedule from prior year  
(may enter text, such as "Reopener")

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

#### Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits

4. Amount included for any tentative salary schedule increases

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

#### Management/Supervisor/Confidential Health and Welfare (H&W) Benefits

- Are costs of H&W benefit changes included in the interim and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

#### Management/Supervisor/Confidential Step and Column Adjustments

- Are step & column adjustments included in the interim and MYPs?
- Cost of step & column adjustments
- Percent change in step and column over prior year

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

#### Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)

- Are costs of other benefits included in the interim and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

S9. Status of Other Funds

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

S9A. Identification of Other Funds with Negative Ending Fund Balances

DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1.

Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?

No

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2.

If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

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**ADDITIONAL FISCAL INDICATORS**

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The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatically completed based on data from Criterion 9.

- A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)

No

- A2. Is the system of personnel position control independent from the payroll system?

No

- A3. Is enrollment decreasing in both the prior and current fiscal years?

Yes

- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?

No

- A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

Yes

- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

No

- A7. Is the district's financial system independent of the county office system?

No

- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)

No

- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

Yes

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:  
(optional)

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**End of School District First Interim Criteria and Standards Review**

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# SECTION IV

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Multi-Year Projection  
2020-21

Date: 12/15/2020		Unaudited Actuals 2019-20			Year 1 -- Budget Year -- 2020-21			Year 2 -- Projection -- 2021-22			Year 3 -- Projection -- 2022-23		
Object Codes		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
COLA (enter percentage)		enter in "Total" column		3.26%	enter in "Total" column		0.00%	enter in "Total" column		0.00%	enter in "Total" column		0.00%
		WCS ADA		428.62	WCS ADA		429.96	WCS ADA		405.12	WCS ADA		405.12
		District ADA		952.59	District ADA		964.79	District ADA		856.58	District ADA		856.58
<b>Revenue</b>													
Local Control Funding Formula	8010-8099	14,893,780	440,561	15,334,341	14,626,182	343,505	14,969,687	14,366,771	343,505	14,710,276	13,301,871	343,505	13,645,376
Federal Revenues	8100-8299	45,742	781,738	827,479	39,100	810,680	849,780	39,100	810,680	849,780	39,100	810,680	849,780
ESSERF, GEER, CRF						1,593,016	1,593,016						
State Revenues	8300-8599	243,516	463,425	706,941	250,323	440,249	690,572	250,323	440,249	690,572	250,323	440,249	690,572
STRS-Onbehalf			863,433	863,433		863,443	863,443		863,443	863,443		863,443	863,443
One-time preschool funding		333,387		333,387									
Learning Loss Mitigation						125,867	125,867						
Local Revenues	8600-8799	808,567	435,244	1,243,811	620,394	559,458	1,179,852	620,394	559,458	1,179,852	620,394	559,458	1,179,852
<b>Total Revenue</b>		16,324,992	2,984,401	19,309,393	15,535,999	4,736,218	20,272,217	15,276,588	3,017,335	18,293,923	14,211,688	3,017,335	17,229,023
<b>Expenditures</b>													
Certificated Salaries	1000-1999	5,999,364	1,403,864	7,403,228	5,586,592	1,301,641	6,888,233	5,698,324	1,327,674	7,025,998	5,552,290	1,354,227	6,906,517
Classified Salaries	2000-2999	1,857,837	601,543	2,459,380	1,731,481	382,249	2,113,730	1,766,111	389,894	2,156,005	1,801,433	397,692	2,199,125
Employee Benefits -- Statutory	33xx : 3501-3699	375,661	98,202	473,863	342,782	71,783	414,565	349,638	73,219	422,857	356,631	74,683	431,314
Employee Benefits STRS	31xx	991,762	226,917	1,218,679	870,410	189,155	1,059,565	911,732	212,428	1,124,160	957,904	245,115	1,203,019
STRS On-Behalf			863,433	863,433		863,443	863,443		863,443	863,443		863,443	863,443
Employee Benefits -- PERS	32xx	325,994	117,549	443,543	339,590	85,962	425,552	365,585	80,708	446,293	426,399	94,134	520,533
Emp & Retiree Benefits -- Health & Welfare	34xx; 37xx; 39xx	1,790,081	402,751	2,192,831	1,585,582	328,512	1,914,094	1,617,294	333,082	1,952,376	1,589,640	341,784	1,931,424
Books and Supplies	4000-4999	328,140	192,686	520,826	280,058	181,449	461,507	280,058	181,449	461,507	280,058	181,449	461,507
Services, Other Operating Expenses	5000-5999	1,467,272	2,972,048	4,439,320	1,405,258	3,167,998	4,573,256	1,405,258	3,167,998	4,573,256	1,405,258	3,167,998	4,573,256
One-time Expenses						1,718,883	1,718,883						
Capital Outlay	6000-6999	7,250	205,394	212,644	7,250		7,250	7,250		7,250	7,250		7,250
Other Outgo	7100-7499	44,770		44,770	47,170		47,170	47,170		47,170	47,170		47,170
Transfer of Indirect Costs	7300-7399	(10,212)	10,212	-	(7,230)	7,230	-	(7,230)	7,230	-	(7,230)	7,230	-
<b>Total Expenditures</b>		13,177,919	7,094,599	20,272,517	12,188,944	8,298,305	20,487,249	12,441,190	6,639,125	19,080,315	12,416,803	6,727,755	19,144,558
<b>Excess (Deficiency)</b>		3,147,073	(4,110,198)	(963,125)	3,347,055	(3,562,087)	(215,032)	2,835,398	(3,621,790)	(786,392)	1,794,885	(3,710,420)	(1,915,535)
* Transfers In	8910-8929			-			-			-			-
* Transfers Out (enter as negative)	7610-7629			-	(41,517)		(41,517)			-			-
Contributions	8980-8999	(4,094,902)	4,094,902	0	(3,570,623)	3,570,623	-	(3,621,790)	3,621,790	-	(3,710,420)	3,710,420	-
<b>Total Transfers/Other Uses</b>		(4,094,902)	4,094,902	0	(3,612,140)	3,570,623	(41,517)	(3,621,790)	3,621,790	-	(3,710,420)	3,710,420	-
<b>Net Increase (Decrease)</b>		(947,829)	(15,296)	(963,125)	(265,086)	8,536	(256,549)	(786,392)	-	(786,392)	(1,915,535)	-	(1,915,535)
<b>Fund Balance</b>													
Beginning Balance		4,516,863	108,239	4,625,102	3,569,034	92,943	3,661,977	3,303,948	101,480	3,405,428	2,517,556	101,480	2,619,036
Audit Adjustment(s)				-			-			-			-
<b>Net Ending Balance</b>		3,569,034	92,943	3,661,977	3,303,948	101,480	3,405,428	2,517,556	101,480	2,619,036	602,021	101,480	703,501
<b>Components of Ending Balance:</b>													
Revolving Cash (nonspendable)	9711	3,000		3,000	3,000		3,000	3,000		3,000	3,000		3,000
Restricted	9740		92,943	92,943		101,480	101,480		101,480	101,480		101,480	101,480
Assigned	9780			-			-			-			-
Reserve for Econ.Uncert. (unassigned)	9789	1,013,626		1,013,626	1,026,438		1,026,438	954,016		954,016	574,337		574,337
Unassigned/Unappropriated Amount	9790	2,552,408	-	2,552,408	2,274,510	-	2,274,510	1,560,541	-	1,560,541	24,684	-	24,684
<b>Net Ending Balance</b>		3,569,034	92,943	3,661,977	3,303,948	101,480	3,405,428	2,517,556	101,480	2,619,036	602,021	101,480	703,501
		enter EUR percentage in the box below			enter EUR percentage in the box below			enter EUR percentage in the box below			enter EUR percentage in the box below		
		5%			5%			5%			3%		
<b>District Reserve for Economic Uncertainties:</b>		1,013,626			1,026,438			954,016			574,337		
Fund 17 designated Res. For Econ. Uncert.													
Unrestricted Ending Fund Balance as % of Total Expenditures		17.61%			16.09%			13.19%			3.14%		

Dec. 15, 2020

## PROJECTED MONTHLY CASH FLOW

Wright School District

## 2020-21 FISCAL YEAR

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	ACCRUALS	OTHER NON-CASH	Projected Total for the Fiscal Year
<b>BEGINNING CASH</b>	2,624,899	3,271,232	2,341,700	3,078,328	2,888,451	1,935,097	4,354,334	3,542,754	2,238,482	616,386	887,090	793,004			
<b>REVENUES</b>															
LCFF Sources:															
State Aid	(64,755)	380,154	1,081,925	1,179,780	652,486	1,316,912	869,104						4,243,036		9,658,642
LCFF Sources:															
Property Taxes	32,443	15,573	(178)	23,887	-	2,564,036	543,102	19,038	46,189	1,888,301	152,519	26,135			5,311,045
Federal Revenue	(386,082)		1,342,713	52,712	322,000	73,942		637,511					400,000		2,442,796
Other State Revenue	(56,549)	(55,636)	125,867	78,838		180,572		162,029						381,318	1,679,882
Other Local Revenue	59,645	49,038	51,181	102,544	76,510	106,183	99,728	117,448	95,558	108,764	75,353	-	237,900	863,443	1,179,852
Interfund Transfer In	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Undefined Objects	-	-	-	200	(345)										-
<b>TOTAL REVENUES</b>	(415,298)	389,129	2,601,508	1,437,961	1,050,996	4,241,645	1,511,934	936,026	141,747	1,997,065	227,872	26,135	5,262,254	863,443	20,272,216
<b>EXPENDITURES</b>															
Certificated Salaries	14,296	666,096	662,912	666,251	678,325	683,151	676,001	723,839	695,624	684,326	678,162	59,250			6,888,233
Classified Salaries	85,268	207,785	188,555	196,117	198,392	202,946	187,036	208,758	206,376	220,627	203,562	8,309			2,113,731
Employee Benefits	57,948	377,637	364,785	371,896	366,703	374,767	315,368	407,947	398,136	398,652	361,654	18,284		863,443	4,677,220
Books and Supplies	3,416	251,613	117,803	155,603	21,719	24,749	(335)	(205)	(2,125)	(635)	10,100	3,897			585,600
Sves/Other Oper Exps	36,486	187,969	187,506	227,595	739,211	536,794	1,145,446	899,958	465,832	376,220	568,481	425,695	400,000		6,197,193
Capital Outlay			12,950												12,950
Other Outgo	-	-	-	-	-	-	-	-	-	47,170	-	-			47,170
Interfund Transfer Out	-	-	-	-	-	-	-	-	-	-	-	-	41,517		41,517
<b>TOTAL EXPENDITURES</b>	197,414	1,691,100	1,534,511	1,617,462	2,004,350	1,822,407	2,323,515	2,240,298	1,763,843	1,726,360	1,821,958	556,952	400,000	863,443	20,563,613
<b>CHANGES IN CURRENT ASSETS:</b>															
<b>INCREASE/(DECREASE)</b>															
Accounts Receivable	(2,358,981)	(343,799)		(3,050)									2,674,499		(31,331)
Due from Other Funds															-
<b>TOTAL CHANGES IN ASSETS</b>	(2,358,981)	(343,799)	-	(3,050)	-	-	-	-	-	-	-	-	2,674,499		(31,331)
<b>CHANGES IN LIABILITIES:</b>															
<b>INCREASE/(DECREASE)</b>															
Accounts Payable/ Payroll/Due to Govt	1,099,936	(28,640)	330,369	13,426							(1,500,000)		(400,000)		(484,909)
Due to Other Funds															-
<b>TOTAL CHANGE IN LIABILITIES</b>	1,099,936	(28,640)	330,369	13,426	-	-	-	-	-	-	(1,500,000)	-	(400,000)		(484,909)
<b>AUDIT ADJUSTMENT</b>															-
<b>NET INCREASE (DECREASE) IN CASH from changes in assets, liabilities and audit adj</b>	1,259,045	372,439	(330,369)	(10,376)	-	-	-	-	-	-	1,500,000	-	(2,374,499)		516,240
<b>NET CHANGE IN CASH: INCREASE/(DECREASE)</b>	646,333	(929,532)	736,628	(189,877)	(953,354)	2,419,237	(811,581)	(1,304,272)	(1,622,096)	270,704	(94,086)	(530,816)			(2,362,712)
<b>ENDING CASH (A +E)</b>	3,271,232	2,341,700	3,078,328	2,888,451	1,935,097	4,354,334	3,542,754	2,238,482	616,386	887,090	793,004	262,187			
<b>ENDING CASH, PLUS ACCRUAL</b>															

# SECTION V

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LCFF Calculator Universal Assumptions				
Wright Elementary (71035) - 1st Interim				
Summary of Funding				
	2019-20	2020-21	2021-22	2022-23
<b>Target Components:</b>				
COLA & Augmentation	3.26%	0.00%	0.00%	0.00%
Base Grant Proration Factor	-	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%
Base Grant	7,609,444	7,481,372	7,481,372	6,642,323
Grade Span Adjustment	454,079	425,555	425,555	377,655
Supplemental Grant	1,231,945	1,189,202	1,188,411	1,067,879
Concentration Grant	862,393	798,599	796,623	739,204
Add-ons	310,733	310,733	310,733	310,733
<b>Total Target</b>	<b>10,468,594</b>	<b>10,205,461</b>	<b>10,202,694</b>	<b>9,137,794</b>
<b>Transition Components:</b>				
Target	\$ 10,468,594	\$ 10,205,461	\$ 10,202,694	\$ 9,137,794
Funded Based on Target Formula (PY P-2)	TRUE	TRUE	TRUE	TRUE
Floor	10,321,112	10,173,307	10,173,307	9,227,484
<i>Remaining Need after Gap (informational only)</i>				
Gap %	100%	100%	100%	100%
Current Year Gap Funding	-	-	-	-
Miscellaneous Adjustments	-	-	-	-
Economic Recovery Target	-	-	-	-
Additional State Aid	-	-	-	-
<b>Total LCFF Entitlement</b>	<b>\$ 10,468,594</b>	<b>\$ 10,205,461</b>	<b>\$ 10,202,694</b>	<b>\$ 9,137,794</b>
<b>Components of LCFF By Object Code</b>				
	2019-20	2020-21	2021-22	2022-23
8011 - State Aid	\$ 5,901,013	\$ 5,227,338	\$ 5,507,355	\$ 4,718,012
8011 - Fair Share				
8311 & 8590 - Categoricals				
EPA (for LCFF Calculation purposes)	814,866	1,265,364	945,843	770,381
<i>Local Revenue Sources:</i>				
8021 to 8089 - Property Taxes	5,311,045	5,311,045	5,364,155	5,417,796
8096 - In-Lieu of Property Taxes	(1,558,330)	(1,598,286)	(1,614,659)	(1,768,395)
<i>Property Taxes net of in-lieu</i>	<i>3,752,715</i>	<i>3,712,759</i>	<i>3,749,496</i>	<i>3,649,401</i>
<b>TOTAL FUNDING</b>	<b>\$ 10,468,594</b>	<b>\$ 10,205,461</b>	<b>\$ 10,202,694</b>	<b>\$ 9,137,794</b>
<b>Basic Aid Status</b>				
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -
<b>Total Phase-In Entitlement</b>	<b>\$ 10,468,594</b>	<b>\$ 10,205,461</b>	<b>\$ 10,202,694</b>	<b>\$ 9,137,794</b>
<b>EPA Details</b>				
% of Adjusted Revenue Limit - Annual	16.08698870%	36.47280930%	19.00000000%	19.00000000%
% of Adjusted Revenue Limit - P-2	16.08698870%	36.47280930%	19.00000000%	19.00000000%
EPA (for LCFF Calculation purposes)	\$ 814,866	\$ 1,265,364	\$ 945,843	\$ 770,381
8012 - EPA, Current Year Receipt (P-2 plus Current Year Accrual)	814,866	1,265,364	945,843	770,381
8019 - EPA, Prior Year Adjustment (P-A less Prior Year Accrual)	(76,863)	-	-	-
Accrual (from Assumptions)	-	-	-	-

LCFF Calculator Universal Assumptions				
Wright Elementary (71035) - 1st Interim				
Summary of Student Population				
	2019-20	2020-21	2021-22	2022-23
<b>Unduplicated Pupil Population</b>				
Enrollment	999	884	884	884
COE Enrollment	10	10	10	10
<i>Total Enrollment</i>	<i>1,009</i>	<i>894</i>	<i>894</i>	<i>894</i>
Unduplicated Pupil Count	737	675	675	675
COE Unduplicated Pupil Count	5	5	5	5
<i>Total Unduplicated Pupil Count</i>	<i>742</i>	<i>680</i>	<i>680</i>	<i>680</i>
Rolling %, Supplemental Grant	76.3900%	75.2000%	75.1500%	76.0600%
Rolling %, Concentration Grant	76.3900%	75.2000%	75.1500%	76.0600%
<b>FUNDED ADA</b>				
<b>Adjusted Base Grant ADA</b>	<i>Prior Year</i>	<i>Current Year</i>	<i>Prior Year</i>	<i>Current Year</i>
Grades TK-3	566.89	531.28	531.28	471.48
Grades 4-6	413.64	432.34	432.34	383.93
Grades 7-8	1.17	1.17	1.17	1.17
Grades 9-12	-	-	-	-
<b>Total Adjusted Base Grant ADA</b>	<b>981.70</b>	<b>964.79</b>	<b>964.79</b>	<b>856.58</b>
<b>Necessary Small School ADA</b>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
<b>Total Necessary Small School ADA</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Funded ADA</b>	<b>981.70</b>	<b>964.79</b>	<b>964.79</b>	<b>856.58</b>
<b>ACTUAL ADA (Current Year Only)</b>				
Grades TK-3	531.28	531.28	471.48	471.48
Grades 4-6	432.34	432.34	383.93	383.93
Grades 7-8	1.17	1.17	1.17	1.17
Grades 9-12	-	-	-	-
<b>Total Actual ADA</b>	<b>964.79</b>	<b>964.79</b>	<b>856.58</b>	<b>856.58</b>
<i>Funded Difference (Funded ADA less Actual ADA)</i>	<i>16.91</i>	<i>-</i>	<i>108.21</i>	<i>-</i>
<b>LCAP Percentage to Increase or Improve Services</b>				
	2019-20	2020-21	2021-22	2022-23
Current year estimated supplemental and concent \$	2,094,338	\$ 1,987,801	\$ 1,985,034	\$ 1,807,083
Current year Percentage to Increase or Improve Se	25.97%	25.14%	25.10%	25.74%

LCFF Calculator Universal Assumptions				
Wright Charter (6052377) - 1st Interim				
Summary of Funding				
	2019-20	2020-21	2021-22	2022-23
<b>Target Components:</b>				
COLA & Augmentation	3.26%	0.00%	0.00%	0.00%
Base Grant Proration Factor	-	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%
Base Grant	3,364,989	3,364,989	3,170,584	3,170,584
Grade Span Adjustment	141,280	141,280	133,119	133,119
Supplemental Grant	546,276	540,456	508,043	508,043
Concentration Grant	374,996	374,996	353,331	353,331
Add-ons	-	-	-	-
<b>Total Target</b>	<b>4,427,541</b>	<b>4,421,721</b>	<b>4,165,077</b>	<b>4,165,077</b>
<b>Transition Components:</b>				
Target	\$ 4,427,541	\$ 4,421,721	\$ 4,165,077	\$ 4,165,077
Funded Based on Target Formula (PY P-2)	TRUE	TRUE	TRUE	TRUE
Floor	4,314,107	4,314,107	4,064,869	4,064,869
<i>Remaining Need after Gap (informational only)</i>				
Gap %	100%	100%	100%	100%
Current Year Gap Funding	-	-	-	-
Miscellaneous Adjustments	-	-	-	-
Economic Recovery Target	-	-	-	-
Additional State Aid	-	-	-	-
<b>Total LCFF Entitlement</b>	<b>\$ 4,427,541</b>	<b>\$ 4,421,721</b>	<b>\$ 4,165,077</b>	<b>\$ 4,165,077</b>
<b>Components of LCFF By Object Code</b>				
	2019-20	2020-21	2021-22	2022-23
8011 - State Aid	\$ 2,510,844	\$ 2,194,038	\$ 2,151,611	\$ 2,135,075
8011 - Fair Share	-	-	-	-
8311 & 8590 - Categoricals	-	-	-	-
EPA (for LCFF Calculation purposes)	358,367	629,397	398,807	398,807
<i>Local Revenue Sources:</i>				
8021 to 8089 - Property Taxes	-	-	-	-
8096 - In-Lieu of Property Taxes	1,558,330	1,598,286	1,614,659	1,631,195
<i>Property Taxes net of in-lieu</i>	-	-	-	-
<b>TOTAL FUNDING</b>	<b>\$ 4,427,541</b>	<b>\$ 4,421,721</b>	<b>\$ 4,165,077</b>	<b>\$ 4,165,077</b>
Basic Aid Status	-	-	-	-
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -
<b>Total Phase-In Entitlement</b>	<b>\$ 4,427,541</b>	<b>\$ 4,421,721</b>	<b>\$ 4,165,077</b>	<b>\$ 4,165,077</b>
<b>EPA Details</b>				
% of Adjusted Revenue Limit - Annual	16.08698870%	36.47280930%	19.00000000%	19.00000000%
% of Adjusted Revenue Limit - P-2	16.08698870%	36.47280930%	19.00000000%	19.00000000%
EPA (for LCFF Calculation purposes)	\$ 358,367	\$ 629,397	\$ 398,807	\$ 398,807
8012 - EPA, Current Year Receipt (P-2 plus Current Year Accrual)	358,367	629,397	398,807	398,807
8019 - EPA, Prior Year Adjustment (P-A less Prior Year Accrual)	5,304	-	-	-
Accrual (from Assumptions)	-	-	-	-

LCFF Calculator Universal Assumptions				
Wright Charter (6052377) - 1st Interim				
Summary of Student Population				
	2019-20	2020-21	2021-22	2022-23
<b>Unduplicated Pupil Population</b>				
Enrollment	450	424	424	424
COE Enrollment	-	-	-	-
<i>Total Enrollment</i>	<i>450</i>	<i>424</i>	<i>424</i>	<i>424</i>
Unduplicated Pupil Count	346	326	326	326
COE Unduplicated Pupil Count	-	-	-	-
<i>Total Unduplicated Pupil Count</i>	<i>346</i>	<i>326</i>	<i>326</i>	<i>326</i>
Rolling %, Supplemental Grant	77.9000%	77.0700%	76.8900%	76.8900%
Rolling %, Concentration Grant	76.3900%	76.3900%	76.3900%	76.3900%
<b>FUNDED ADA</b>				
<b>Adjusted Base Grant ADA</b>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>
Grades TK-3	176.38	176.38	166.19	166.19
Grades 4-6	150.04	150.04	141.37	141.37
Grades 7-8	103.54	103.54	97.56	97.56
Grades 9-12	-	-	-	-
<b>Total Adjusted Base Grant ADA</b>	<b>429.96</b>	<b>429.96</b>	<b>405.12</b>	<b>405.12</b>
<b>Necessary Small School ADA</b>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
<b>Total Necessary Small School ADA</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Funded ADA</b>	<b>429.96</b>	<b>429.96</b>	<b>405.12</b>	<b>405.12</b>
<b>ACTUAL ADA (Current Year Only)</b>				
Grades TK-3	176.38	176.38	166.19	166.19
Grades 4-6	150.04	150.04	141.37	141.37
Grades 7-8	103.54	103.54	97.56	97.56
Grades 9-12	-	-	-	-
<b>Total Actual ADA</b>	<b>429.96</b>	<b>429.96</b>	<b>405.12</b>	<b>405.12</b>
<i>Funded Difference (Funded ADA less Actual ADA)</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<b>LCAP Percentage to Increase or Improve Services</b>				
	2019-20	2020-21	2021-22	2022-23
Current year estimated supplemental and concen \$	921,272 \$	915,452 \$	861,374 \$	861,374
Current year Percentage to Increase or Improve S-	26.27%	26.11%	26.07%	26.07%