

**WRIGHT SCHOOL  
DISTRICT**

**2020-21  
2nd INTERIM  
BUDGET**

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**WRIGHT SCHOOL DISTRICT**  
**2020-21 2nd Interim Budget Narrative**  
**March 17, 2021**

**INTRODUCTION**

Education Code requires that the governing board of each district certify, at least twice a year, the district's ability to meet financial obligations for the current and two subsequent fiscal years. This certification shall be classified as "Positive", "Qualified", or "Negative".

Based on the budget assumptions used and the resulting multi-year projections attached to this report, it is recommended that the Board approve a **Positive Certification** for the District.

**2021-2022 Governor's Proposed Budget**

The Governor's 2021-2022 proposed budget was released in January 2021. The following are key items from the proposal:

- Additional \$2 billion towards the LCFF to fund the 3.84% COLA which brings LCFF funding to \$64.5 billion.
- \$300 million for the Special Education Early Intervention Grant
- \$2.0 billion in Incentive Grants to Reopen Schools
- \$4.6 billion in one-time Prop 98 funds for unspecified interventions to address learning loss
- \$540 million one-time Prop 98 funds for educator investments
- \$9.2 billion towards FY 2020-2021 Deferrals which eliminates deferrals scheduled for February 2022 through May 2022

**Enrollment and Average Daily Attendance (ADA)**

The 2020-2021 CALPADS reports show enrollment of 1,317, a decrease of 142 students from 2019-2020.

School Year	CALPADS Enrollment	Increase / (Decline)	P2 ADA	Unduplicated Pupil Population
2016-17	1,653	-5	1,580	78%
2017-18	1,643	-10	1,506	76%
2018-19	1,546	-97	1,471	74%
2019-20	1,459	-87	1,411	75%
2020-21	1,317	-142	*1,395	71%

<b>2021-22**</b>	1,317	0	1,354	71%
<b>2022-23**</b>	1,317	0	1,247	71%

\*2020-2021 P2 ADA for the district is equivalent to 2019-2020 P2 ADA at 946.79 due to the ADA hold-harmless clause in the State Budget act of 2020.

\*\* FY 2021-22 and FY 2022-23 CALPADS enrollment and P2 ADA are projections.

Unduplicated Pupil Population has consistently decreased for as shown, but in 2020-21 the percentage of UPP students declined to 71% compared to 75% of the year prior.

### **Revenues Budget Updates**

#### **Local Control Funding Formula (LCFF)**

The Second Interim report reflects LCFF Revenue of \$14,876,004 versus the \$14,969,687 at the First Interim report which represents a decrease of \$93,683.

#### **Total Federal Revenue including on-time funds**

The total projected year Federal Revenue is \$2,511,949 versus the \$2,442,796 at First Interim report which represents an increase of \$69,152.

#### **One-time Revenues**

Restricted revenue includes \$1.6 million in one-time CARES act funding which includes ESSER funds, Governors Emergency Education Relief (GEER) Fund, and additional Learning Loss Mitigation funds at \$125,867.

#### **Other Local Revenue**

The Second Interim Report reflects Other Local Revenue in the amount of \$1,179,851 versus \$1,180,206 at the First Interim Report which represents a decrease of \$354.

#### **Subsequent Events**

The Governor at the beginning of March signed AB 86 and SB 86 for 2 billion for In-Person Instruction Grant and 4.56 billion for Expanded Learning Opportunities Grant. Both of these have to be spent by August 31, 2021. Wright School District is estimated to receive \$331,593 and 699,420 respectively.

Another round of Elementary and Secondary School Emergency Relief (ESSER II) funds were included in the federal Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act that was approved in December 2020. The preliminary estimate is \$887,344 for the Wright School District. The funds must be spent by September 30, 2022 (School Services of California, March, 2021).

These funds are one-time and for the purpose consistent with providing in-person instruction for any student, closing the achievement gap, supplemental services, and they are barred from being used to pay for expenses that are already part of our program.

### Expenditure Budget Changes

The General Fund Projected Expenditure Budget reflects an increase of .2% from the First Interim report.

Expenditures	First Interim	2nd Interim	Percentage Change
Certificated Salaries	\$6,888,233	\$7,065,744.30	-2.6%
Classified Salaries	\$2,113,730	\$2,318,899.00	-9.7%
Employee Benefits	\$4,677,220	\$4,808,064.19	-2.8%
Books and Supplies	\$461,507	\$896,489.14	-94.3%
Services and Other Operating Expenditures *	\$6,292,139	\$5,400,804.46	14.2%
Capital Outlay	\$7,250	\$0.00	100.0%
Other Outgo	\$47,170	\$47,170.00	0.0%
<b>Total, Expenditures</b>	<b>\$20,487,249</b>	<b>\$20,537,171</b>	<b>-0.2%</b>

### Salaries and Benefits

Cost increases in salaries and benefits reflect positions being filled, adjusted costs of substitutes, and others.

### Books and Supplies/ Services and Operating Expenditures

Books and Supplies increased while Services and Operating Expenditures decrease due to one-time purchases and adjustments that more accurately reflect the projected year total. The majority of one-time expenditures are associated with costs related to changing criteria for in-person instruction.

### Contributions to Special Ed

As of the Second Interim Report, the contribution to Special Education is \$2,828,595. This represents a decrease of \$126,105 from the First Interim report.

Program	Second Interim	First Interim	Increase (Decrease)
<b>Special Education Programs</b>	\$2,828,595	\$2,954,700	(\$126,105)

### Deficit Spending

The FY 2020-2021 Second Interim Report shows deficit spending in the Unrestricted General Fund of \$357,137.



## **Ending Fund Balance**

### **2020-21 Unassigned Ending Fund Balances**

The Second Interim Report reflects an estimated unassigned Unrestricted EFB of \$3,211,897 vs. \$3,303,948 at the First Interim report.

### **Reserve for Economic Uncertainties**

The budget reflected in the Second Interim Report includes a state-required amount equal to three percent (3%) of the general fund expenditures as a Reserve for Economic Uncertainties to accommodate fluctuations in school revenue and expenditures which are greatly affected by variables beyond the District's control. The Reserve for Economic Uncertainties for 2020-2021 is \$1,006,964.

### **Cash Flow**

Cash Flow projections show the district will be able to maintain a positive cash balance in FY 2020-2021 without the need for short-term borrowing. The state will continue to defer revenue for the remainder of the fiscal year; therefore, the district will maintain cash monitoring initiatives as the district will be prepared for any shortages through a TRAN if necessary.

### **Projections**

A budget is intended to be a living document; therefore, revisions will be presented as new information is known. As the variables change through legislative action or economic turnover at the state or local level, the projections will be analyzed and adjusted as appropriate. Staffing adjustments based on projected enrollment have been included in FY 22-23 of the MYP.

Other Critical factors that were included are listed in the Appendix: SSC School District Dartboard, CCSESA (2021), Planning Factors for 2020-21 and MYPs



# SECTION I

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## SSC School District and Charter School Financial Projection Dartboard 2021–22 Governor's Budget

This version of School Services of California Inc.'s (SSC) Financial Projection Dartboard is based on the 2021–22 Governor's Budget proposal. 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	2020–21	2021–22	2022–23	2023–24	2024–25
Department of Finance (DOF) Estimated Statutory COLA	2.31%	1.50% <sup>1</sup>	2.98%	3.05%	N/A
DOF Estimated Funded COLA	0.00%	3.84% <sup>2</sup>	2.98%	3.05%	N/A
SSC Estimated Statutory COLA <sup>3</sup>	0.00%	3.84%	1.28%	1.61%	1.90%

LCFF GRADE SPAN FACTORS FOR 2021–22				
Entitlement Factors per ADA*	K–3	4–6	7–8	9–12
2020–21 Base Grants	\$7,702	\$7,818	\$8,050	\$9,329
Compounded COLA at 3.84%	\$296	\$300	\$309	\$358
2021–22 Base Grants	\$7,998	\$8,118	\$8,359	\$9,687
Grade Span Adjustment Factors	10.4%	–	–	2.6%
Grade Span Adjustment Amounts	\$832	–	–	\$252
2021–22 Adjusted Base Grants <sup>4</sup>	\$8,830	\$8,118	\$8,359	\$9,939

\*Average daily attendance (ADA)

OTHER PLANNING FACTORS					
Factors	2020–21	2021–22	2022–23	2023–24	2024–25
California CPI	1.44%	1.57%	1.82%	2.12%	2.40%
California Lottery	Unrestricted per ADA	\$150	\$150	\$150	\$150
	Restricted per ADA	\$49	\$49	\$49	\$49
Mandate Block Grant (District)	Grades K–8 per ADA	\$32.18	\$32.66	\$33.08	\$33.61
	Grades 9–12 per ADA	\$61.94	\$62.87	\$63.67	\$64.70
Mandate Block Grant (Charter)	Grades K–8 per ADA	\$16.86	\$17.11	\$17.33	\$17.61
	Grades 9–12 per ADA	\$46.87	\$47.57	\$48.18	\$48.96
Interest Rate for Ten-Year Treasuries	0.98%	1.48%	1.65%	1.90%	2.10%
CalSTRS Employer Rate <sup>5</sup>	16.15%	15.92%	18.00%	18.00%	18.00%
CalPERS Employer Rate <sup>5</sup>	20.70%	23.00%	26.30%	27.30%	27.80%

STATE MINIMUM RESERVE REQUIREMENTS	
Reserve Requirement	District ADA Range
The greater of 5% or \$71,000	0 to 300
The greater of 4% or \$71,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and higher

<sup>1</sup>Applies to Special Education, Child Nutrition, Preschool, Foster Youth, American Indian Education Centers/American Indian Early Childhood Education, and Mandate Block Grant.

<sup>2</sup>Amount represents the 2020–21 unfunded statutory COLA of 2.31% compounded with the 2021–22 estimated statutory COLA of 1.50%.

<sup>3</sup>Estimated Statutory COLAs in 2022–23 and beyond are estimated using an independent economist and represent an alternative more closely aligned with the changes in consumer price index.

<sup>4</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>5</sup>California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) rates in 2020–21 and 2021–22 were bought down by a \$2.3 billion payment from state of California. Rates in the following years are subject to change based on determination by the respective governing boards.

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## Planning Factors for 2020-21 and MYPs

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

Planning Factor	2020-21	2021-22	2022-23
Statutory COLA	2.31%	1.50%	2.98%
COLA Suspension	-2.31%	0.00%	0.00%
Funded LCFF COLA	0%	3.84%	2.98%
STRS Employer Rates (Approximate)	16.15%	15.92%	18.00%
PERS Employer Rates (Approximate)	20.70%	23.00%	26.30%
Lottery – Unrestricted per ADA	\$150	\$150	\$150
Lottery – Prop. 20 per ADA	\$49	\$49	\$49
Mandated Block Grant for Districts			
K-8 per ADA	\$32.18	\$32.66	\$33.63
9-12 per ADA	\$61.94	\$62.87	\$64.74
Mandated Block Grant for Charters			
K-8 per ADA	\$16.86	\$17.11	\$17.62
9-12 per ADA	\$46.87	\$47.57	\$48.99
State Preschool (CSPP) Part-Day Daily Reimbursement Rate	\$30.87	\$31.34	\$32.26
State Preschool (CSPP) Full-Day Daily Reimbursement Rate	\$49.85	\$50.60	\$52.11
General Child Care (CCTR) Daily Reimbursement Rate	\$49.54	\$50.29	\$51.78
Routine Restricted Maintenance Account (Flexibility for calculation to exclude STRS and PERS on behalf payments, ESSER and LLMF Funds from calculation)	3%	3%	3%

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## 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: 

District Superintendent or Designee

Date: 3/17/21

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: March 17, 2021

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: Chief Business Official

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 first interim.	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 first interim.	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 first interim.		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 first interim.	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 first interim.		X
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim 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 first interim 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 first interim 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 first interim 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 first interim 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 first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second 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	For negotiations settled since first interim, 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	
		• 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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2020-21 Second Interim  
General Fund  
Unrestricted (Resources 0000-1999)  
Revenues, Expenditures, and Changes in Fund Balance

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	14,626,182.00	8,394,960.58	14,532,499.00	(93,683.00)	-0.6%
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	118,835.06	250,322.88	0.00	0.0%
4) Other Local Revenue		8600-8799	632,448.99	620,393.88	245,869.59	620,747.88	354.00	0.1%
5) TOTAL REVENUES			14,294,462.87	15,535,998.76	8,769,507.04	15,442,669.76		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	5,745,530.13	5,586,592.20	3,112,740.67	5,514,686.11	71,906.09	1.3%
2) Classified Salaries		2000-2999	1,761,558.47	1,731,481.29	908,223.20	1,738,758.65	(7,277.36)	-0.4%
3) Employee Benefits		3000-3999	3,305,720.12	3,138,364.12	1,743,858.76	3,097,955.30	40,408.82	1.3%
4) Books and Supplies		4000-4999	279,866.65	280,058.16	173,736.67	279,956.21	101.95	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,400,525.00	1,405,258.48	642,669.90	1,666,476.31	(261,217.83)	-18.6%
6) Capital Outlay		6000-6999	7,250.04	7,250.04	0.00	0.00	7,250.04	100.0%
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)	(7,230.00)	0.00	(23,082.42)	15,852.42	-219.3%
9) TOTAL EXPENDITURES			12,522,821.07	12,188,943.95	6,581,229.20	12,321,919.82		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,771,641.80	3,347,054.81	2,188,277.84	3,120,749.94		
<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	41,517.27	0.00	37,506.85	4,010.42	9.7%
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)	(3,570,623.16)	0.00	(3,440,380.28)	130,242.88	-3.6%
4) TOTAL OTHER FINANCING SOURCES/USES			(3,566,485.39)	(3,612,140.43)	0.00	(3,477,887.13)		

2020-21 Second Interim  
General Fund  
Unrestricted (Resources 0000-1999)  
Revenues, Expenditures, and Changes in Fund Balance

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)	(265,085.62)	2,188,277.84	(357,137.19)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,557,882.85	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)			3,557,882.85	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)			3,557,882.85	3,569,034.05		3,569,034.05		
2) Ending Balance, June 30 (E + F1e)			1,762,839.26	3,303,948.43		3,211,896.86		
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	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	1,762,839.26	3,303,948.43		3,211,896.86		

2020-21 Second Interim  
General Fund  
Restricted (Resources 2000-9999)  
Revenue, Expenditures, and Changes In Fund Balance

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	2,403,696.38	1,312,184.00	2,472,848.57	69,152.19	2.9%
3) Other State Revenue		8300-8599	1,303,691.75	1,429,558.75	301,178.20	1,429,558.75	0.00	0.0%
4) Other Local Revenue		8600-8799	559,458.00	559,458.00	312,773.00	559,458.00	0.00	0.0%
5) TOTAL, REVENUES			3,016,209.13	4,736,218.13	1,926,135.20	4,805,370.32		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	1,260,372.17	1,301,640.73	685,811.83	1,551,058.19	(249,417.46)	-19.2%
2) Classified Salaries		2000-2999	464,525.82	382,248.94	424,234.91	580,140.35	(197,891.41)	-51.8%
3) Employee Benefits		3000-3999	1,686,739.06	1,538,855.51	552,360.40	1,710,108.89	(171,253.38)	-11.1%
4) Books and Supplies		4000-4999	199,042.65	181,449.18	625,911.41	616,532.93	(435,083.75)	-239.8%
5) Services and Other Operating Expenditures		5000-5999	2,958,679.39	4,886,880.50	976,006.34	3,734,328.15	1,152,552.35	23.6%
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	7,230.00	0.00	23,082.42	(15,852.42)	-219.3%
9) TOTAL, EXPENDITURES			6,574,158.09	8,298,304.86	3,477,274.89	8,215,250.93		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(3,557,948.96)	(3,582,086.73)	(1,551,139.69)	(3,409,880.61)		
<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	3,570,623.16	0.00	3,440,380.28	(130,242.88)	-3.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,566,485.39	3,570,623.16	0.00	3,440,380.28		

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	(1,551,139.69)	30,489.67		
<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		123,443.03		
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		123,443.03		
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 Second Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

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	14,969,687.00	8,394,960.58	14,876,004.00	(93,683.00)	-0.6%
2) Federal Revenue		8100-8299	848,654.38	2,442,796.38	1,322,025.81	2,511,948.57	69,152.19	2.8%
3) Other State Revenue		8300-8599	1,554,014.63	1,679,881.63	420,013.26	1,679,881.63	0.00	0.0%
4) Other Local Revenue		8600-8799	1,191,906.89	1,179,851.88	558,642.59	1,180,205.88	354.00	0.0%
5) TOTAL REVENUES			17,310,672.00	20,272,216.89	10,695,642.24	20,248,040.08	(23,176.81)	-0.1%
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	7,005,902.30	6,888,232.93	3,998,552.50	7,065,744.30	(177,511.37)	-2.6%
2) Classified Salaries		2000-2999	2,226,084.29	2,113,730.23	1,332,458.11	2,318,899.00	(205,168.77)	-9.7%
3) Employee Benefits		3000-3999	4,972,459.18	4,677,219.63	2,298,219.16	4,808,064.19	(130,844.56)	-2.8%
4) Books and Supplies		4000-4999	478,909.30	461,507.34	789,648.08	896,489.14	(434,981.80)	-94.3%
5) Services and Other Operating Expenditures		5000-5999	4,359,204.39	6,292,138.98	1,618,676.24	5,400,804.48	891,334.52	14.2%
6) Capital Outlay		6000-6999	7,250.04	7,250.04	12,950.00	0.00	7,250.04	100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	47,169.68	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			19,098,979.16	20,487,248.81	10,058,504.09	20,537,170.75	(44,922.66)	-0.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,786,307.16)	(215,031.92)	637,138.15	(289,130.67)	(289,130.67)	-13.2%
<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	41,517.27	0.00	37,508.85	4,010.42	9.7%
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	(41,517.27)	0.00	(37,508.85)	(37,508.85)	-0.1%

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

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)	(256,549.19)	637,138.15	(326,637.52)		
<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	3,405,428.22		3,335,339.89		
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		123,443.03		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9780	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	1,762,839.26	3,303,948.43		3,211,896.86		

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	23,159.41
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		123,443.03

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Fund: 01 General Fund Resource: 0000 Unrestricted		
Description	Object	Board Approved Operating Budget
Ending Fund Balance	979Z	3,303,948.43
<b>Components of Ending Fund Balance</b>		
<b>Nonspendable</b>		
Revolving Cash	9711	0.00
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	1,006,964.78
Unassigned/Unappropriated	9790	2,296,983.65

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2020-21 Second Interim  
Cafeteria Special Revenue Fund  
Revenues, Expenditures, and Changes in Fund Balance

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	530,698.50	111,078.74	543,285.00	12,586.50	2.4%
3) Other State Revenue		8300-8599	41,332.00	42,483.60	8,144.05	42,483.60	0.00	0.0%
4) Other Local Revenue		8600-8799	83,000.00	83,000.00	51.13	19,185.00	(63,805.00)	-76.9%
5) TOTAL REVENUES			641,607.00	656,182.10	119,273.92	604,953.60		
<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	125,900.33	304,961.90	13,104.74	4.1%
3) Employee Benefits		3000-3999	172,404.25	172,404.25	69,300.21	154,162.11	18,242.14	10.6%
4) Books and Supplies		4000-4999	243,002.61	256,442.56	77,582.32	232,515.00	23,927.56	9.3%
5) Services and Other Operating Expenditures		5000-5999	3,694.48	15,124.48	9,969.02	15,170.00	(45.52)	-0.3%
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	762,037.93	282,751.88	706,609.01		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(95,560.98)	(105,855.83)	(163,477.96)	(101,645.41)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	41,517.27	0.00	37,506.85	(4,010.42)	-9.7%
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	41,517.27	0.00	37,506.85		

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)	(64,338.56)	(163,477.96)	(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	0.00		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	82,321.91	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	0.00		0.00		

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

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	882.22	4,000.00	0.00	0.0%
5) TOTAL REVENUES			5,000.00	5,000.00	882.22	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	882.22	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	882.22	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	1,482.43	6,700.00	0.00	0.0%
5) TOTAL REVENUES			6,700.00	6,700.00	1,482.43	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) 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>			6,700.00	6,700.00	1,482.43	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) 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>			6,700.00	6,700.00	1,482.43	6,700.00		
<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					
Reserves	0000	9780		315,466.39				
Reserve	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		

2020-21 Second Interim  
Capital Facilities Fund  
Revenues, Expenditures, and Changes in Fund Balance

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	73,426.61	112,379.90	0.00	0.0%
5) TOTAL REVENUES			112,379.90	112,379.90	73,426.61	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	2,438.15	2,438.15	0.00	2,438.15	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	73,426.61	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	73,426.61	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	7,875.92	36,000.00	0.00	0.0%
5) TOTAL REVENUES			36,000.00	36,000.00	7,875.92	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)	7,875.92	(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		7800-7829	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)	7,675.92	(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 Projection	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>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	6,200.00	6,200.00	2,024.53	6,200.00	0.00	0.0%
5) TOTAL REVENUES			6,200.00	6,200.00	2,024.53	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	2,024.53	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		

2020-21 Second Interim  
Special Reserve Fund for Capital Outlay Projects  
Revenues, Expenditures, and Changes in Fund Balance

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	2,024.53	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 Projections	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		

## 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>	0.00	0.00	0.00	0.00	0.00	0%
a. County Community Schools	9.95	9.95	12.32	12.32	2.37	24%
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 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</b> (Enter Charter School ADA using Tab C. Charter School ADA)						

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 (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>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
1. Total Charter School Regular ADA	429.96	429.96	429.96	429.96	0.00	0%
2. Charter School County Program Alternative Education ADA						
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%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0%
3. Charter School Funded County Program ADA						
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. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	429.96	429.96	429.96	429.96	0.00	0%
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
5. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School County Program Alternative Education ADA						
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%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0%
7. Charter School Funded County Program ADA						
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. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0%
9. TOTAL CHARTER SCHOOL ADA Reported In Fund 01, 09, or 62 (Sum of Lines C4 and C8)	429.96	429.96	429.96	429.96	0.00	0%

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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. I.C.F.F./Revenue Limit Sources	8010-8099	343,505.00	0.00%	343,505.00	0.00%	343,505.00
2. Federal Revenues	8100-8299	2,472,848.57	66.68%	824,022.00	0.00%	824,022.00
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	3,440,380.28	22.03%	4,198,428.00	2.50%	4,303,259.00
6. Total (Sum lines A1 thru A5c)		8,245,750.60	12.33%	7,229,105.00	1.45%	7,333,936.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				1,551,058.19		1,582,079.00
b. Step & Column Adjustment				31,020.81		31,642.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,551,058.19	2.00%	1,582,079.00	2.00%	1,613,721.00
2. Classified Salaries						
a. Base Salaries				580,140.35		591,743.00
b. Step & Column Adjustment				11,602.65		11,835.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	580,140.35	2.00%	591,743.00	2.00%	603,578.00
3. Employee Benefits	3000-3999	1,710,108.89	1.73%	1,739,694.00	3.53%	1,801,048.00
4. Books and Supplies	4000-4999	616,532.93	-70.62%	181,131.00	0.00%	181,131.00
5. Services and Other Operating Expenditures	5000-5999	3,734,328.15	-16.68%	3,111,376.00	0.00%	3,111,376.00
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	23,082.42	0.00%	23,082.00	0.00%	23,082.00
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)		8,215,250.93	-12.00%	7,229,105.00	1.45%	7,333,936.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		30,499.67		0.00		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		92,943.36		123,443.03		123,443.03
2. Ending Fund Balance (Sum lines C and D1)		123,443.03		123,443.03		123,443.03
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	123,443.03		123,443.03		123,443.03
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)		123,443.03		123,443.03		123,443.03

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					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<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) (B)	2021-22 Projection (C)	% Change (Cols. E/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. LCFH/Revenue Limit Sources	8010-8099	14,876,004.00	0.03%	14,880,022.00	-5.51%	14,059,910.00
2. Federal Revenues	8100-8299	2,511,948.57	-65.64%	863,122.00	0.00%	863,122.00
3. Other State Revenues	8300-8599	1,679,881.63	7.49%	1,554,015.00	0.00%	1,554,015.00
4. Other Local Revenues	8600-8799	1,180,205.88	0.00%	1,180,206.00	0.00%	1,180,206.00
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
6. Total (Sum lines A1 thru A5c)		20,248,040.08	8.74%	18,477,365.00	-4.44%	17,637,253.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				7,065,744.30		7,207,059.00
b. Step & Column Adjustment				141,314.70		(95,858.00)
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	7,065,744.30	2.00%	7,207,059.00	-1.33%	7,111,201.00
2. Classified Salaries						
a. Base Salaries				2,318,899.00		2,365,277.00
b. Step & Column Adjustment				46,378.00		(72,694.00)
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	2,318,899.00	2.00%	2,365,277.00	3.07%	2,292,583.00
3. Employee Benefits	3000-3999	4,808,064.19	2.18%	4,912,951.00	1.42%	4,982,919.00
4. Books and Supplies	4000-4999	896,489.14	-48.57%	461,087.00	0.00%	461,087.00
5. Services and Other Operating Expenditures	5000-5999	5,400,804.46	-18.01%	4,427,852.00	0.00%	4,427,852.00
6. Capital Outlay	6000-6999	0.00	0.00%	7,250.00	0.00%	7,250.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	47,169.66	0.00%	47,170.00	0.00%	47,170.00
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	37,506.85	-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
11. Total (Sum lines B1 thru B10)		20,574,677.60	-5.57%	19,428,646.00	0.51%	19,330,062.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(326,637.52)		(951,281.00)		(1,672,809.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1c)		3,661,977.41		3,335,339.89		2,384,058.89
2. Ending Fund Balance (Sum lines C and D1)		3,335,339.89		2,384,058.89		711,249.89
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		3,000.00		3,000.00
b. Restricted	9740	123,443.03		123,443.03		123,443.03
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	0.00		971,432.00		579,902.00
2. Unassigned/Unappropriated	9790	3,211,896.86		1,286,183.86		4,904.86
f. Total Components of Ending Fund Balance (Line D1f must agree with line D2)		3,335,339.89		2,384,058.89		711,249.89

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>F. 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	0.00		971,432.00		579,902.00
c. Unassigned/Unappropriated	9790	3,211,896.86		1,286,183.86		4,904.86
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)		3,211,896.86		2,257,615.86		584,806.86
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		15.61%		11.62%		3.03%
<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 A1, Estimated P-2 ADA column, Lines A4 and C4, enter projections)		1,382.43		1,246.99		1,246.99
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		20,574,677.60		19,428,646.00		19,330,062.00
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)		20,574,677.60		19,428,646.00		19,330,062.00
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)		617,240.33		582,859.38		579,901.86
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)		617,240.33		582,859.38		579,901.86
h. Available Reserves (Line F3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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Second 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: Cash flow provided on 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 first interim projections.

District's ADA Standard Percentage Range:

-2.0% to +2.0%

1A. Calculating the District's ADA Variances

DATA ENTRY: First Interim data that exist will be extracted into the first column, otherwise, enter data for all fiscal years. Second 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	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second 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	
	Total ADA	1,382.43	1,382.43	0.0%
1st Subsequent Year (2021-22)				
	District Regular	856.58	841.87	
	Charter School	405.12	405.12	
	Total ADA	1,261.70	1,246.99	-1.2%
2nd Subsequent Year (2022-23)				
	District Regular	856.58	841.87	
	Charter School	405.12	405.12	
	Total ADA	1,261.70	1,246.99	-1.2%

1B. Comparison of District ADA to the Standard

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

1a. STANDARD MET - Funded ADA has not changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:  
(required if NOT met)

**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 first interim projections.

District's Enrollment Standard Percentage Range: **-2.0% to +2.0%****2A. Calculating the District's Enrollment Variances**

**DATA ENTRY:** First Interim 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
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2020-21)				
District Regular	884	883		
Charter School	424	424		
Total Enrollment	1,308	1,307	-0.1%	Met
1st Subsequent Year (2021-22)				
District Regular	884	883		
Charter School	424	424		
Total Enrollment	1,308	1,307	-0.1%	Met
2nd Subsequent Year (2022-23)				
District Regular	884	883		
Charter School	424	424		
Total Enrollment	1,308	1,307	-0.1%	Met

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

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

- 1a. **STANDARD MET** - Enrollment projections have not changed since first interim projections by more than two percent for the current year and two subsequent fiscal years.

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

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. First Interim 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 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2017-18)			
District Regular	1,022	1,069	
Charter School	473	497	
Total ADA/Enrollment	1,495	1,566	95.5%
Second Prior Year (2018-19)			
District Regular	975	1,024	
Charter School	434	456	
Total ADA/Enrollment	1,409	1,480	95.2%
First Prior Year (2019-20)			
District Regular	952	1,001	
Charter School	430	450	
Total ADA/Enrollment	1,382	1,451	95.2%
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 A1, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2020-21)				
District Regular	952	883		
Charter School	430	424		
Total ADA/Enrollment	1,382	1,307	105.7%	Not Met
1st Subsequent Year (2021-22)				
District Regular	842	883		
Charter School	405	424		
Total ADA/Enrollment	1,247	1,307	95.4%	Met
2nd Subsequent Year (2022-23)				
District Regular	842	883		
Charter School	405	424		
Total ADA/Enrollment	1,247	1,307	95.4%	Met

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)

ADA Held harmless 20-21 due to Covid-19

**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 first interim projections.

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CS, Item 4A)	Second Interim Projected Year Totals		
Current Year (2020-21)	14,627,182.00	14,533,499.00	-0.6%	Met
1st Subsequent Year (2021-22)	14,386,771.00	14,537,517.00	1.2%	Met
2nd Subsequent Year (2022-23)	13,301,871.00	13,717,405.00	3.1%	Not 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 first interim projections 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)

Compounded COLA increased LCFF Revenue

## 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)	10,351,400.06	12,321,919.82	84.0%	Met
1st Subsequent Year (2021-22)	10,571,771.00	12,199,541.00	86.7%	Met
2nd Subsequent Year (2022-23)	10,368,356.00	11,996,126.00	86.4%	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 first interim projections.

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:** First Interim data that exist will be extracted; otherwise, enter data into the first column. Second Interim data for the Current Year are extracted. If Second 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	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change is Outside Explanation Range
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**Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)**

Current Year (2020-21)	2,442,796.38	2,511,948.57	2.8%	No
1st Subsequent Year (2021-22)	849,780.00	863,122.00	1.6%	No
2nd Subsequent Year (2022-23)	849,780.00	863,122.00	1.6%	No

Explanation:  
(required if Yes)

**Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)**

Current Year (2020-21)	1,679,881.63	1,679,881.63	0.0%	No
1st Subsequent Year (2021-22)	1,554,014.88	1,554,015.00	0.0%	No
2nd Subsequent Year (2022-23)	1,554,014.88	1,554,015.00	0.0%	No

Explanation:  
(required if Yes)

**Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)**

Current Year (2020-21)	1,179,851.88	1,180,205.88	0.0%	No
1st Subsequent Year (2021-22)	1,179,851.88	1,180,206.00	0.0%	No
2nd Subsequent Year (2022-23)	1,179,851.88	1,180,206.00	0.0%	No

Explanation:  
(required if Yes)

**Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)**

Current Year (2020-21)	461,507.34	896,489.14	94.3%	Yes
1st Subsequent Year (2021-22)	461,507.34	461,087.00	-0.1%	No
2nd Subsequent Year (2022-23)	461,507.34	461,087.00	-0.1%	No

Explanation:  
(required if Yes)

Current Year: One time expenses

**Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)**

Current Year (2020-21)	6,292,138.98	5,400,804.46	-14.2%	Yes
1st Subsequent Year (2021-22)	4,573,256.30	4,427,852.00	-3.2%	No
2nd Subsequent Year (2022-23)	4,573,256.30	4,427,852.00	-3.2%	No

Explanation:  
(required if Yes)

CARES Expenses moved from 5000's to 4000's

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2020-21)	5,302,529.89	5,372,036.08	1.3%	Met
1st Subsequent Year (2021-22)	3,583,646.76	3,597,343.00	0.4%	Met
2nd Subsequent Year (2022-23)	3,583,646.76	3,597,343.00	0.4%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2020-21)	6,753,646.32	6,297,293.60	-6.8%	Not Met
1st Subsequent Year (2021-22)	5,034,763.64	4,888,939.00	-2.9%	Met
2nd Subsequent Year (2022-23)	5,034,763.64	4,888,939.00	-2.9%	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 MET - Projected total operating revenues have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:  
Federal Revenue  
(linked from 6A  
if NOT met)

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

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

1b. STANDARD NOT MET - One or more total operating expenditures have changed since first interim projections 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)

Current Year: One time expenses

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

CARES Expenses moved from 5000's to 4000's

**7. CRITERION: Facilities Maintenance**

**STANDARD:** Identify changes that have occurred since first interim projections 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 First Interim data does not exist. First Interim data that exist will be extracted, otherwise, enter First Interim data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1 OMMA/RMA Contribution	365,668.00	611,784.85	Met
2 First Interim Contribution (information only) (Form 01CS1, First Interim, Criterion 7, Line 1)		611,784.58	

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)	15.6%	11.6%	3.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	5.2%	3.9%	1.0%

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		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	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)		
Current Year (2020-21)	(357,137.19)	12,359,426.67	2.9%	Met
1st Subsequent Year (2021-22)	(951,281.00)	12,199,541.00	7.8%	Not Met
2nd Subsequent Year (2022-23)	(1,672,809.00)	11,996,126.00	13.9%	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 review expenses to bring into balance with revenue. Will work with Budget Committee.

**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.

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals		Status
	(Form 011, Line F2)	(Form MYPI, Line D2)	
Current Year (2020-21)	3,335,339.89		Met
1st Subsequent Year (2021-22)	2,384,058.89		Met
2nd Subsequent Year (2022-23)	711,249.89		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.

Fiscal Year	Ending Cash Balance General Fund		Status
	(Form CASH, Line F, June Column)		
Current Year (2020-21)	2,290,315.00		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	1,247	1,247
District's Reserve Standard Percentage Level:	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):

	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	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.

	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	20,574,677.60	19,428,646.00	19,330,062.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	20,574,677.60	19,428,646.00	19,330,062.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	617,240.33	582,859.38	579,901.86
6. Reserve Standard - by Amount (\$71,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	617,240.33	582,859.38	579,901.86

### 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)	0.00	971,432.00	579,902.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	3,211,896.86	1,286,183.86	4,904.86
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)	3,211,896.86	2,257,615.86	584,806.86
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	15.61%	11.62%	3.03%
District's Reserve Standard (Section 10B, Line 7):	617,240.33	582,859.38	579,901.86
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 first interim projections 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 first interim projections 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)?

No

- 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:

**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 first interim projections.

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 first interim projections.

Identify capital project cost overruns that have occurred since first interim projections 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: First Interim data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the Second Interim's Current Year data will be extracted. Enter Second Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the Second Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the Second 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	First Interim (Form 01CSI, Item S5A)	Second 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)	(3,570,623.16)	(3,440,380.28)	-3.6%	(130,242.88)	Met
1st Subsequent Year (2021-22)	(3,621,790.00)	(4,198,428.00)	15.9%	576,638.00	Not Met
2nd Subsequent Year (2022-23)	(3,710,420.00)	(4,303,259.00)	16.0%	592,839.00	Not 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)	41,517.27	37,506.85	-9.7%	(4,010.42)	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 first interim projections 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. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:  
(required if NOT met)

CARES ACT/ Staff

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

Explanation:  
(required if NOT met)

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## 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 First Interim 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 First Interim 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 first interim projections? 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	Funding Sources (Revenues)	SACS Fund and Object Codes Used For: Debt Service (Expenditures)	Principal Balance as of July 1, 2020
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
<b>TOTAL:</b>				<b>19,289,135</b>

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
<b>Total Annual Payments:</b>	<b>679,679</b>	<b>1,417,422</b>	<b>1,409,563</b>	<b>1,450,345</b>
<b>Has total annual payment increased over prior year (2019-20)?</b>	<b>Yes</b>	<b>Yes</b>	<b>Yes</b>	<b>Yes</b>

**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)

GO Bonds are paid outside the district funds.

**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 first interim projections, 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. First Interim data that exist (Form 01CSI, Item S7A) will be extracted; otherwise, enter First Interim and Second 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 first interim in OPEB liabilities?

n/a

- c. If Yes to Item 1a, have there been changes since first interim 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.

First Interim (Form 01CSI, Item S7A)	Second 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)

First Interim (Form 01CSI, Item S7A)	Second Interim
0.00	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. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second 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 first interim in self-insurance liabilities?

n/a

- c. If Yes to item 1a, have there been changes since first interim in self-insurance contributions?

n/a

2. Self-Insurance Liabilities

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

First Interim (Form 01CSI, Item S7B)	Second 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)

First Interim (Form 01CSI, Item S7B)	Second Interim

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


4. Comments:

**S8. Status of Labor Agreements**

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since first interim projections, 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 first interim projections?

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 first interim projections?

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 First Interim Projections**

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?

If Yes, date of budget revision board adoption:

n/a

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**

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)

**Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections**

Are any new costs negotiated since first interim projections 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**

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)

**Certificated (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)

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

List other significant contract changes that have occurred since first interim projections 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 first interim projections?

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	36.3

1a. Have any salary and benefit negotiations been settled since first interim projections?

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 First Interim Projections**

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?

If Yes, date of budget revision board adoption:

n/a

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 First Interim**

Are any new costs negotiated since first interim 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 first interim 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 management/confidential labor negotiations settled as of first interim projections?

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 first interim projections?

If Yes, complete question 2.

n/a

If No, complete questions 3 and 4.

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

No

If Yes, complete questions 3 and 4.

**Negotiations Settled Since First Interim Projections**

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)



## ADDITIONAL FISCAL INDICATORS

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?

No

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

Comments:  
(optional)

## End of School District Second Interim Criteria and Standards Review

## SECTION IV

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Multi-Year Projection  
2020-21

Date: 2/22/21		Unaudited Actuals 2019-20			Year 1 -- Budget Year -- 2020-21			Year 2 -- Projection -- 2021-22			Year 3 -- Projection -- 2022-23		
Object Codes	COLA (enter percentage) - per DOF projection	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
enter in "Total" column		enter in "Total" column		3.26%	enter in "Total" column		enter in "Total" column		3.84%	enter in "Total" column		enter in "Total" column	
WCS ADA District ADA		428.62 952.59			WCS ADA District ADA	429.96 964.79		WCS ADA District ADA	405.12 841.87		WCS ADA District ADA	405.12 841.87	2.98%
Revenue													
Local Control Funding Formula	8010-8099	14,893,780	440,561	15,334,341	14,532,499	343,505	14,876,004	14,536,517	343,505	14,880,022	13,716,405	343,505	14,059,910
Federal Revenues	8100-8299	45,742	781,738	827,479	39,100	851,312	890,412	39,100	824,022	863,122	39,100	824,022	863,122
ESSERF, GEER, CRF						1,621,537	1,621,537						
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		125,867	125,867						
Learning Loss Mitigation													
Local Revenues	8600-8799	808,567	435,244	1,243,811	620,748	559,458	1,180,206	620,748	559,458	1,180,206	620,748	559,458	1,180,206
Total Revenue		16,324,992	2,984,401	19,309,393	15,442,670	4,805,370	20,248,040	15,446,688	3,030,677	18,477,365	14,626,576	3,030,677	17,657,253
Expenditures													
Certificated Salaries	1000-1999	5,999,364	1,403,864	7,403,228	5,514,686	1,551,058	7,065,744	5,624,980	1,582,079	7,207,059	5,497,480	1,613,721	7,111,201
Classified Salaries	2000-2999	1,857,837	601,543	2,459,380	1,738,759	580,140	2,318,899	1,773,534	591,743	2,365,277	1,689,005	603,578	2,292,583
33xx: 3501-3699													
Employee Benefits -- Statutory		375,661	98,202	473,863	338,340	99,366	437,706	345,107	101,353	446,460	226,009	103,380	329,389
Employee Benefits STRS	31xx	991,762	226,917	1,218,679	864,549	223,050	1,087,600	899,997	253,133	1,153,130	995,044	292,084	1,287,128
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	334,035	124,976	459,011	367,122	122,491	489,613	399,787	142,867	542,654
Emp & Retiree Benefits -- Health & Welfare	34xx: 37xx: 39xx	1,790,081	402,751	2,192,831	1,561,031	399,274	1,960,305	1,561,031	399,274	1,960,305	1,561,031	399,274	1,960,305
Books and Supplies	4000-4999	328,140	192,686	520,826	279,956	181,131	461,087	279,956	181,131	461,087	279,956	181,131	461,087
One-time Expenses						435,402	435,402						
Services, Other Operating Expenses	5000-5999	1,467,272	2,972,048	4,439,320	1,666,476	3,331,376	4,997,852	1,316,476	3,111,376	4,427,852	1,316,476	3,111,376	4,427,852
One-time Expenses						402,952	402,952						
Capital Outlay	6000-6999	7,250	205,394	212,644				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	-	(23,082)	23,082	-	(23,082)	23,082	-	(23,082)	23,082	-
Total Expenditures		13,177,919	7,094,599	20,272,517	12,321,920	8,215,251	20,537,171	12,199,541	7,229,105	19,428,646	11,996,126	7,333,936	19,330,062
Excess (Deficiency)		3,147,073	(4,110,198)	(963,125)	3,120,750	(3,409,881)	(289,131)	3,247,147	(4,198,428)	(951,281)	2,630,450	(4,303,259)	(1,672,809)
* Transfers In	89 (0-8929			-			-			-			-
* Transfers Out (enter as negative)	7610-7629			-	(37,507)		(37,507)			-			-
Contributions	8980-8999	(4,094,902)	4,094,902	0	(3,440,380)	3,440,380	-	(4,198,428)	4,198,428	-	(4,303,259)	4,303,259	-
Total Transfers/Other Uses		(4,094,902)	4,094,902	0	(3,477,887)	3,440,380	(37,507)	(4,198,428)	4,198,428	-	(4,303,259)	4,303,259	-
Net Increase (Decrease)		(947,829)	(15,296)	(963,125)	(357,137)	30,500	(326,638)	(951,281)	-	(951,281)	(1,672,809)	-	(1,672,809)
Fund Balance													
Beginning Balance		4,516,863	108,229	4,625,102	3,569,034	92,943	3,661,977	3,211,897	123,443	3,335,340	2,260,616	123,443	2,384,059
Audit Adjustments(s)													
Net Ending Balance		3,569,034	92,943	3,661,977	3,211,897	123,443	3,335,340	2,260,616	123,443	2,384,059	587,806	123,443	711,249
Components of Ending Balance:													
Revolving Cash (nonspendable)		3,000		3,000	3,000		3,000	3,000		3,000	3,000		3,000
Restricted	9740		92,943	92,943		123,443	123,443		123,443	123,443		123,443	123,443
Assigned	9780												
Reserve for Econ.Uncert. (unassigned)	9789	1,013,626		1,013,626	1,028,734		1,028,734	971,432		971,432	579,902		579,902
Unassigned/Unappropriated Amount	9790	2,552,408		2,552,408	2,180,163		2,180,163	1,286,183		1,286,183	4,905		4,905
Net Ending Balance		3,569,034	92,943	3,661,977	3,211,897	123,443	3,335,340	2,260,616	123,443	2,384,059	587,806	123,443	711,249
enter EUR percentage in the box below		5%			enter EUR percentage in the box below		5%		enter EUR percentage in the box below		5%		
		1,013.626			1,028.734			971.432		579.902		3%	
		17.61%			11.64%			3.04%		3.04%			



# PROJECTED MONTHLY CASH FLOW 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	Current Year Budget
<b>A BEGINNING CASH</b>	2,624,899	3,271,232	3,141,701	3,078,329	2,888,452	2,336,848	5,025,999	4,606,796	2,925,664	1,805,461	2,548,434	1,274,521				
<b>B REVENUES</b>																
LCFF Sources																
State Aid	(64,755)	380,154	1,081,925	1,179,780	684,277	1,179,782	684,277	295,722	449,236	111,255	111,255	442,729	1,556,171		9,096,010	9,096,010
LCFF Sources																
Property Taxes	32,443	15,573	(178)	38,705	1,545	3,157,528	23,905	20,719	50,267	2,058,079	165,986	215,422			5,779,994	5,779,994
Federal Revenue	(386,082)	1,342,713	52,712	52,712	12,734	196,062	103,887	-	-	450,532	-	186,979	552,312		2,511,849	2,511,849
Other State Revenue	(56,550)	(55,616)	175,867	64,020	37,899	201,974	102,438	15,107	-	-	-	-	381,318	863,443	1,679,882	1,679,882
Other Local Revenue	59,645	49,038	51,181	102,544	94,251	94,125	107,856	117,483	95,587	109,031	75,376	-	224,086		1,180,206	1,180,206
Interfund Transfer In																
Undeclared Obligations				200	3,800	(4,000)										
<b>TOTAL REVENUES</b>	(415,299)	389,129	2,601,508	1,437,962	834,508	4,825,470	1,072,364	449,631	595,090	2,720,897	354,617	844,731	3,714,499	863,443	20,247,940	20,247,940
<b>C EXPENDITURES</b>																
Capitalized Salaries	14,296	666,095	662,912	666,251	663,654	665,394	659,950	728,288	699,898	688,531	682,329	132,958			6,930,556	6,930,556
Classified Salaries	85,268	207,785	188,555	196,117	198,832	266,077	189,825	209,197	206,625	221,487	219,731	124,086			2,313,584	2,313,584
Employee Benefits	57,948	377,637	364,785	371,896	369,681	393,160	341,112	412,845	383,629	384,151	346,716	44,448		863,443	4,732,451	4,732,451
Books and Supplies	3,416	251,613	177,804	155,603	21,321	209,551	40,450	19,027	15,298	35,327	19,619	7,570			896,489	896,489
Services/Other Expts	36,487	187,970	187,506	227,595	269,025	541,805	168,289	759,806	409,343	511,257	520,035	681,187	900,000		5,400,804	5,400,804
Capital Outlay			12,950									(12,950)				
Other Outgo										47,170					47,170	47,170
Interfund Transfer Out												37,507			37,507	37,507
<b>TOTAL EXPENDITURES</b>	197,414	1,691,111	1,534,511	1,617,462	1,522,403	2,075,987	1,419,626	2,130,163	1,715,293	1,887,923	1,788,429	1,014,807	900,000	863,443	20,358,562	20,358,562
<b>CHANGES IN CURRENT ASSETS:</b>																
D-1 INCREASE/DECREASE																
Accounts Receivable	(2,338,982)	(341,799)		(3,050)		728	(2,000)						2,674,499		(32,604)	
Due from Other Funds																
<b>TOTAL CHANGES IN ASSETS</b>	(2,338,982)	(341,799)		(3,050)		728	(2,000)						2,674,499		(32,604)	
<b>CHANGES IN LIABILITIES:</b>																
D-2 INCREASE/DECREASE																
Accounts Payable																
Payroll/Due to Govt	1,996,915	(28,642)	330,369	13,426	(36,291)	(40,395)	23,761						(400,000)		962,344	
Due to Other Funds																
<b>TOTAL CHANGE IN LIABILITY</b>	1,996,915	(28,642)	330,369	13,426	(36,291)	(40,395)	23,761						(400,000)		962,344	
<b>D-3 AUDIT ADJUSTMENT</b>																
NET INCREASE (DECREASE)																
IN CASH from changes in assets, liabilities and audit adj	1,259,046	372,441	(330,369)	(60,176)	16,299	39,667	(21,941)								(929,740)	
<b>NET CHANGE IN CASH:</b>																
E INCREASE/DECREASE	646,333	(929,533)	736,628	(189,877)	(651,604)	2,789,150	(419,203)	(1,681,132)	(1,120,203)	842,974	(1,433,812)	(170,076)	12,274,499		(1,580,352)	(1,580,352)
<b>F ENDING CASH (A + E)</b>	3,271,232	2,341,701	3,078,329	2,888,452	2,236,848	5,025,999	4,606,796	2,925,664	1,805,461	2,648,435	1,214,623	1,044,547				
<b>G ENDING CASH, PLUS ACCRUALS</b>																



## SECTION V

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<b>LCFF Calculator Universal Assumptions</b>				
<b>Wright Elementary (71035) - 2nd</b>				<b>2/9/2021</b>
<b>Summary of Funding</b>				
	2019-20	2020-21	2021-22	2022-23
<b>Target Components:</b>				
COLA & Augmentation	3.26%	0.00%	3.84%	2.98%
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	7,637,021	6,980,341
Grade Span Adjustment	454,079	425,555	436,126	398,728
Supplemental Grant	1,231,945	1,196,476	1,229,379	1,145,232
Concentration Grant	862,393	816,786	853,332	833,835
Add-ons	310,733	310,733	310,733	310,733
<b>Total Target</b>	<b>10,468,594</b>	<b>10,230,922</b>	<b>10,466,591</b>	<b>9,668,869</b>
<b>Transition Components:</b>				
Target	\$ 10,468,594	\$ 10,230,922	\$ 10,466,591	\$ 9,668,869
Funded Based on Target Formula (PY P-2)	TRUE	TRUE	TRUE	TRUE
Floor	10,321,112	10,173,307	10,030,923	9,098,909
<b>Remaining Need after Gap (informational only)</b>				
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>\$ 10,230,922</b>	<b>\$ 10,466,591</b>	<b>\$ 9,668,869</b>
<b>Components of LCFF By Object Code</b>				
	2019-20	2020-21	2021-22	2022-23
8011 - State Aid	\$ 5,901,013	\$ 5,252,799	\$ 5,592,841	\$ 5,324,988
8011 - Fair Share	-	-	-	-
8311 & 8590 - Categoricals	-	-	-	-
EPA (for LCFF Calculation purposes)	814,866	1,155,967	929,873	462,062
<b>Local Revenue Sources:</b>				
8021 to 8089 - Property Taxes	5,311,045	5,436,489	5,545,219	5,656,123
8096 - In-Lieu of Property Taxes	(1,558,330)	(1,614,333)	(1,601,342)	(1,774,304)
<b>Property Taxes net of in-lieu</b>	<b>3,752,715</b>	<b>3,822,156</b>	<b>3,943,877</b>	<b>3,881,819</b>
<b>TOTAL FUNDING</b>	<b>\$ 10,468,594</b>	<b>\$ 10,230,922</b>	<b>\$ 10,466,591</b>	<b>\$ 9,668,869</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>\$ 10,230,922</b>	<b>\$ 10,466,591</b>	<b>\$ 9,668,869</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	\$ 1,155,967	\$ 929,873	\$ 462,062
8012 - EPA, Current Year Receipt (P-2 plus Current Year Accrual)	814,866	1,155,967	929,873	462,062
8019 - EPA, Prior Year Adjustment (P-A less Prior Year Accrual)	(76,863)	-	-	-
Accrual (from Assumptions)	-	-	-	-

LCFF Calculator Universal Assumptions				
Wright Elementary (71035) - 2nd				2/9/2021
Summary of Student Population				
	2019-20	2020-21	2021-22	2022-23
<b>Unduplicated Pupil Population</b>				
Enrollment	999	883	883	883
COE Enrollment	10	10	10	10
<i>Total Enrollment</i>	<i>1,009</i>	<i>893</i>	<i>893</i>	<i>893</i>
Unduplicated Pupil Count	737	688	688	688
COE Unduplicated Pupil Count	5	5	5	5
<i>Total Unduplicated Pupil Count</i>	<i>742</i>	<i>693</i>	<i>693</i>	<i>693</i>
Rolling %, Supplemental Grant	76.3900%	75.6600%	76.1400%	77.6000%
Rolling %, Concentration Grant	76.3900%	75.6600%	76.1400%	77.6000%
<b>FUNDED ADA</b>				
<i>Adjusted Base Grant ADA</i>	<i>Prior Year</i>	<i>Current Year</i>	<i>Prior Year</i>	<i>Current Year</i>
Grades TK-3	566.89	531.28	524.19	465.26
Grades 4-6	413.64	432.34	424.31	376.61
Grades 7-8	1.17	1.17	-	-
Grades 9-12	-	-	-	-
<i>Total Adjusted Base Grant ADA</i>	<i>981.70</i>	<i>964.79</i>	<i>948.50</i>	<i>841.87</i>
<i>Necessary Small School ADA</i>	<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	-	-	-	-
<i>Total Necessary Small School ADA</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<b>Total Funded ADA</b>	<b>981.70</b>	<b>964.79</b>	<b>948.50</b>	<b>841.87</b>
<b>ACTUAL ADA (Current Year Only)</b>				
Grades TK-3	531.28	531.28	465.26	465.26
Grades 4-6	432.34	432.34	376.61	376.61
Grades 7-8	1.17	1.17	-	-
Grades 9-12	-	-	-	-
<b>Total Actual ADA</b>	<b>964.79</b>	<b>964.79</b>	<b>841.87</b>	<b>841.87</b>
<i>Funded Difference (Funded ADA less Actual ADA)</i>	<i>16.91</i>	<i>-</i>	<i>106.63</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 \$	2,094,338 \$	2,013,262 \$	2,082,711 \$	1,979,067
Current year Percentage to Increase or Improve \$	25.97%	25.46%	25.80%	26.82%

LCFF Calculator Universal Assumptions				
Wright Charter (6052377) - 2nd Interim				1/31/2021
Summary of Funding				
	2019-20	2020-21	2021-22	2022-23
<b>Target Components:</b>				
COLA & Augmentation	3.26%	0.00%	3.84%	2.98%
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	3,292,334	3,390,390
Grade Span Adjustment	141,280	141,280	138,270	142,425
Supplemental Grant	546,276	503,008	452,497	424,927
Concentration Grant	374,996	293,300	187,825	90,794
Add-ons				
Total Target	4,427,541	4,302,577	4,070,926	4,048,536
<b>Transition Components:</b>				
Target	\$ 4,427,541	\$ 4,302,577	\$ 4,070,926	\$ 4,048,536
Funded Based on Target Formula (PYP-2)	TRUE	TRUE	TRUE	TRUE
Floor	4,314,107	4,314,107	4,064,869	4,064,869
Total LCFF Entitlement	\$ 4,427,541	\$ 4,302,577	\$ 4,070,926	\$ 4,048,536
<b>Components of LCFF By Object Code</b>				
	2019-20	2020-21	2021-22	2022-23
8011 - State Aid	\$ 2,510,844	\$ 2,074,894	\$ 2,070,777	\$ 1,949,553
8011 - Fair Share				
8311 & 8590 - Categoricals				
EPA (for LCFF Calculation purposes)	358,367	613,350	398,807	324,679
<b>Local Revenue Sources</b>				
8021 to 8089 - Property Taxes				
8096 - In-Lieu of Property Taxes	1,558,330	1,614,333	1,601,342	1,774,304
Property Taxes net of In-lieu				
TOTAL FUNDING	\$ 4,427,541	\$ 4,302,577	\$ 4,070,926	\$ 4,048,536
Total Phase-In Entitlement	\$ 4,427,541	\$ 4,302,577	\$ 4,070,926	\$ 4,048,536
<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	\$ 613,350	\$ 398,807	\$ 324,679
8012 - EPA, Current Year Receipt				
(P-2 plus Current Year Accrual)	358,367	613,350	398,807	324,679
8019 - EPA, Prior Year Adjustment				
(P-A less Prior Year Accrual)	5,304	-	-	-
Accrual (from Assumptions)				

LCFF Calculator Universal Assumptions				
Wright Charter (6052377) - 2nd Interim				1/31/2021
Summary of Student Population				
	2019-20	2020-21	2021-22	2022-23
<b>Unduplicated Pupil Population</b>				
Enrollment	450	424	424	424
Total Enrollment	450	424	424	424
Unduplicated Pupil Count	346	255	255	255
Total Unduplicated Pupil Count	346	255	255	255
Rolling %, Supplemental Grant	77.9000%	71.7300%	65.9500%	60.1400%
Rolling %, Concentration Grant	76.3900%	71.7300%	65.9500%	60.1400%
<b>FUNDED ADA</b>				
Adjusted Base Grant ADA	Current Year	Current Year	Current Year	Current Year
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
Total Adjusted Base Grant ADA	429.96	429.96	405.12	405.12
Total Funded ADA	429.96	429.96	405.12	405.12
<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
Total Actual ADA	429.96	429.96	405.12	405.12
Funded Difference (Funded ADA less Actual ADA)	-	-	-	-
<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 \$	796,308 \$	640,322 \$	515,721
Current year Percentage to Increase or Improve \$	26.27%	22.71%	18.66%	14.60%