

**Sonoma Charter School 49 70953 6111678  
Charter School Financial Reporting  
Budget/Preliminary  
Fiscal Year 2021/2022**

Charter Name: **Sonoma Charter School 49 70953 6111678**

Chartering Authority: **Sonoma Valley Unified**

Reporting Period	
Preliminary Budget <input checked="" type="radio"/>	July 1
First Interim <input type="radio"/>	October 31 (Due December 15)
Second Interim <input type="radio"/>	January 31 (Due March 15)
Third Interim <input type="radio"/>	April 30 - If requested (Due June 1)

Fiscal Year: 2021/2022

Subsequent Year 1: 2022/2023

Subsequent Year 2: 2023/2024

**CHIEF ADMINISTRATIVE OFFICER'S CERTIFICATION:**

I certify that based upon current projections this charter school will be able to meet its financial obligations for the remainder of *this fiscal year and the next two subsequent years*.

Jeffrey Erkelens

Print Name

Fiscal Advisor

Title

  
Signature

6/29/2021

Date

**PREPARER'S INFORMATION:**

David Graves

Certified Public Accountant

Title

951-973-1617

Telephone Number

  
Signature

6/29/2021

Date

david@ryalandsbc.com

E-Mail Address

**AUTHORIZING ENTITY CERTIFICATION:**

Signature

Title

Telephone Number

E-Mail Address

**Submit completed report to:**  
Sonoma County Superintendent of Schools  
District Financial Services Department  
5340 Skylane Boulevard  
Santa Rosa, CA 95403-8246

# SONOMA CHARTER SCHOOL 2021-22 PROPOSED BUDGET

## Year-end 2020-21 projected actuals

Net revenues for the year ending June 30 2021 are forecast at around \$100,000; a significant improvement from the **\$242,000 deficit** projected in the budget revised in October 2020.

As a result, the school's financial reserves will increase from \$505,000 (June 2020) to \$610,000 (June 2021).

2020-21	Projected Year Totals	Revised Budget	Variance
<b>REVENUES</b>			
LCFF State Aid	158,377	158,377	0
Education Protection Account	37,834	37,834	0
In Lieu Property Taxes	1,547,855	1,547,855	0
All Other Federal Revenues	225,739	210,164	7,650
Mandated Cost Reimbursements	3,189	3,189	0
State Lottery Revenue	37,645	38,732	(1,087)
All Other State Revenues	102,678	14,573	88,105
Interest	8,200	8,200	0
All Other Local Revenues	237,950	272,490	(34,540)
<b>TOTAL REVENUES</b>	<b>2,359,467</b>	<b>2,291,414</b>	<b>60,128</b>
<b>EXPENSES</b>			
Certificated Salaries	638,174	683,760	(45,586)
Classified Salaries	238,318	265,012	(26,694)
Employee Benefits	246,005	285,263	(39,258)
Textbooks, Supplies, and Equipment	164,454	216,416	(51,962)
Operational Expenses and Professional Services	399,448	462,167	(62,719)
Fees Charged by SVUSD and SCOE	64,638	64,638	0
Depreciation Expense	6,200	6,200	0
Special Education Services provided by SVUSD	498,000	550,000	(52,000)
<b>TOTAL EXPENDITURES</b>	<b>2,255,236</b>	<b>2,533,456</b>	<b>(278,219)</b>
<b>NET REVENUES</b>	<b>104,231</b>	<b>(242,042)</b>	<b>338,348</b>
<b>FINANCIAL RESERVES AT BEGINNING OF FISCAL YEAR</b>	<b>505,886</b>		
<b>ENDING FINANCIAL RESERVES</b>	<b>610,117</b>		
<b>RECOMMENDED RESERVES (2 months-worth of expenses)</b>	<b>375,873</b>		

## 2021-22 Proposed Budget

Key factors determining the projected financial outcome for the upcoming (2021-22) school year are:

### 1. Change in the school's special education delivery model

For years, services for special needs students had been provided by the Sonoma Valley Unified School District (SVUSD). In exchange, SVUSD retained the school's federal and state funding specific to special education and charged SCS the excess cost. Over the past three years, this excess cost mushroomed at an annual rate of 24% - from \$ 285,432, in 2017-18, to a projected \$ 498,000 in 2020-21. Remaining under that model threatened SCS' existence.

In late 2020, SCS applied and was approved as member of [El Dorado Special Education Local Plan](#), a consortium of over 300 charter schools organized to give each school direct control over special education funding and the delivery and quality of services to its special needs students. As a result of this crucial change, SCS expects to save over \$200,000 per year.

	2021-22	2022-23	2023-24
Revenues	158,357	172,852	179,006
Expenses	431,917	466,497	476,119
<b>Net Cost</b>	<b>273,560</b>	<b>293,645</b>	<b>297,113</b>
<b>Previous model <sup>(1)</sup></b>	<b>498,000</b>	<b>498,000</b>	<b>498,000</b>
<b>Savings</b>	<b>224,440</b>	<b>204,355</b>	<b>200,887</b>

(1) Based on projected costs for 2020-21

### 2. Enrollment growth

Enrollment determines funding for public schools. One (1) student generates approx. \$10,000 in annual revenues.

From 2016-17 to June 2020, total enrollment at SCS had dropped from 220 to 199; a net loss of 21 students = \$ 210,000 in lost revenues per year. Most of this loss was concentrated in middle school.

In late 2020, Director Marc Elin formed a strategic planning task force to develop a schoolwide improvement plan including strategies to stop attrition in middle school and increase overall enrollment.

By early March, key members of SCS' Strategic Planning Committee and middle school teachers proposed several enhancements to the middle school experience, chiefly:

- The return of SCS' cherished overnight field trips.
- A rich and exciting offering of Electives.
- A comprehensive Athletics Program.
- A specially-designated, upgraded area on campus for middle school students (NE corner of SCS' campus).

Parallel to these efforts, in early 2021, the school launched a broad marketing campaign to attract young families to its TK/K program. On the date of the school's enrollment lottery (March 12), over 30 families had applied and the school ended with a full (26) TK/K class for 2021-22.

Lastly, SCS' bold and decisive action to reopen its campus on March 1<sup>st</sup> for in-person instruction (the first school in the County to do so) garnered the attention of the press and public and generated enrollment interest across the lower grades (1-5) resulting in 10 new students for 2021-22.

As a result of the aforementioned plans and actions, total enrollment for 2021-22 is projected at 215 students, a net gain of 10, bumping annual revenues by \$100,000.

Annual enrollment projections

	TK	Kinder	1	2	3	4	5	6	7	8	Totals
2020-21	4	19	24	27	23	24	24	27	12	20	204
2021-22 <sup>(1)</sup>	4	22	25	27	27	24	24	24	26	12	215
2022-23 <sup>(2)</sup>	4	22	26	25	27	27	24	24	24	26	229
2023-24 <sup>(3)</sup>	4	22	26	26	26	27	27	24	24	24	230

- (1) 10 students gained, 5 lost. Net gain: 5
- (2) No students gained, none lost. Net gain: 0
- (3) 1 new student.

**3. Attendance**

While enrollment determines funding, it is only *attending* students who generate it. Projected revenues for 2021-22 are based on a 95% attendance rate (equal to no more than 9 absences per student per year) vs 92.8% (13 absences) in 2019-20. Reaching this higher metric will depend on the commitment of parents and students and consistent attention by teachers and staff. Should attendance remain at the low level of 92.8%, however, projected revenue will decrease by \$50,000 per year.

**4. The Return of Enrichment Programs**

Since its founding in 1994, SCS was unique – and coveted - among Valley schools for its rich visual and performing arts program and the integration of the arts with core academic subjects.

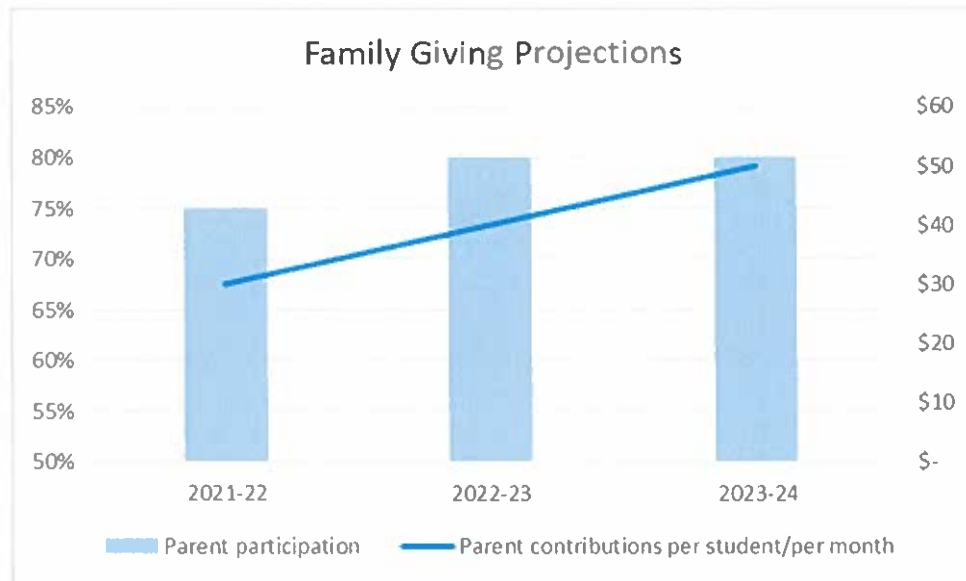
In the last few years, stagnant revenues and increasing special education costs - coupled with the need to increase focus and support for student academic achievement in core subjects - forced the school to suspend most of its enrichment programs.

Surveyed in January 2021, teachers and parents called for the return of a rich arts program and greater attention to whole-child and experiential learning. In response, SCS students will once more benefit from enrichment programs, starting with Music and Performing Arts, in 2021-22.

### 5. Family Giving Fund

To protect the planned improvements and additions to the school's programs from the all-too common boom/bust cycles in public school finance, starting August 2021, SCS families will have the opportunity to contribute to an annual school fund whose ultimate objective is to receive monthly, ongoing contributions of \$150 per student from a broad (95%) number of SCS parents.

Achieving this goal will not only strengthen SCS' financial self-reliance and independence but ensure that its unique programs never again face cuts due to a negative turn in California's overall financial condition. Projected revenues for 2021-22 through 2023-23 are based on the contribution and participation rates shown below.



## 6. COVID-related One-time Funding

To mitigate student learning loss because of the pandemic, and in support of the reopening of schools and students' socio-emotional health, SCS is expected to receive the following one-time funds from the federal and state governments:

FUND	2021-22	2022-23	Total
GEER II	16,000	0	16,000
ESSER II	109,941	0	109,941
ESSER III	202,664	70,932	273,598
Expanded Learning Opportunity Grant	59,120	0	118,241 <sup>(1)</sup>
In-Person Instruction Grant	28,068	0	56,136 <sup>(2)</sup>
<b>TOTAL</b>			<b>573,916</b>

(1) 59,120 received in 2020-21

(2) 28,068 received in 2020-21

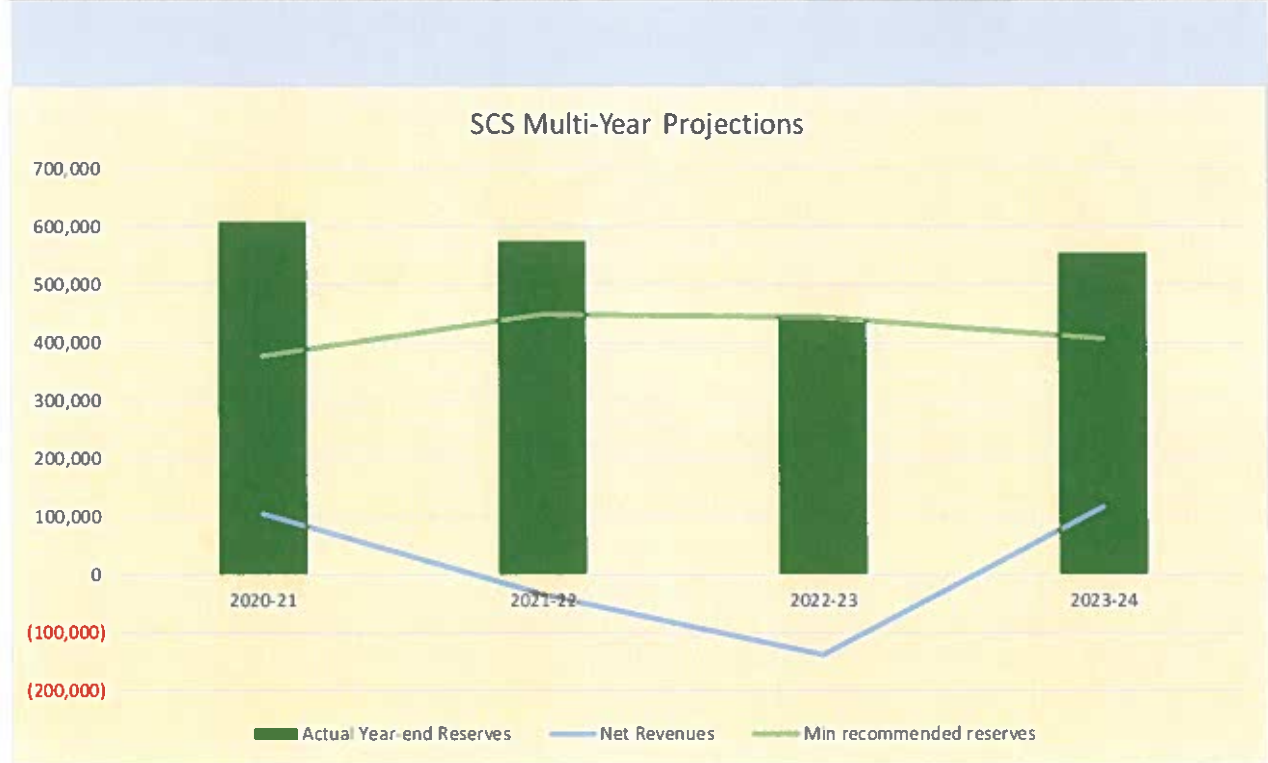
Planned investments for one-time COVID funds are shown in the table below (salaries include benefits):

	2021-22	2022-23	TOTAL
Professional Development	19,000	19,000	38,000
Student Counselor	33,500	34,570	68,070
Intervention Reading Teacher	38,356	39,506	77,862
Targeted tutorial support	8,630	0.00	8,630
Hispanic Liaison <sup>(1)</sup>	33,562	34,232	67,794
Student Support Coordinator <sup>(1)</sup>	36,918	37,657	74,575
Instructional Aides <sup>(1)</sup>	127,526	130,087	257,613
Laptops and Internet Hotspots	15,000	0.00	15,000
<b>TOTALS</b>	<b>312,492</b>	<b>295,052</b>	<b>607,544</b>

(1) These positions will continue being funded, beyond 2022-23, using SCS' general fund.

**2021-22 PROPOSED BUDGET AND MULTI-YEAR PROJECTIONS**

	2020-21 Estimated Actuals	2021-22 Proposed Budget	2022-23	2023-24
<b>ENROLLMENT</b>	<b>204</b>	<b>215</b>	<b>229</b>	<b>230</b>
<b>ADA</b>	<b>189.17</b>	<b>204.25</b>	<b>217.55</b>	<b>218.5</b>
<b>REVENUES</b>				
Local Control Funding Formula Revenue Sources	1,744,066	1,930,691	2,092,301	2,165,909
Federal Revenues	225,739	408,931	153,595	83,655
State Revenues	143,512	264,175	192,114	197,601
Local Revenues	246,150	63,050	92,936	115,400
<b>TOTAL REVENUES</b>	<b>2,359,467</b>	<b>2,666,846</b>	<b>2,530,946</b>	<b>2,562,566</b>
<b>EXPENDITURES</b>				
Certificated Salaries	638,174	990,879	1,011,514	902,931
Classified salaries	238,318	502,484	507,556	515,981
Employee Benefits	246,005	483,039	511,515	486,709
Books and Supplies	164,454	130,104	91,310	93,346
Services, Other Operating Expenses	464,086	586,967	540,791	441,183
Capital Outlay	6,200	6,200	6,200	6,200
Other Outgo (excluding Direct Support/Indirect Costs)	498,000	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>2,255,236</b>	<b>2,699,673</b>	<b>2,668,886</b>	<b>2,446,349</b>
<b>NET REVENUES</b>	<b>104,231</b>	<b>(32,826)</b>	<b>(137,940)</b>	<b>116,216</b>
<b>BEGINNING FUND BALANCE (FINANCIAL RESERVES)</b>	<b>505,886</b>	<b>610,117</b>	<b>577,291</b>	<b>439,351</b>
<b>YEAR-END FUND BALANCE</b>	<b>610,117</b>	<b>577,291</b>	<b>439,351</b>	<b>555,567</b>
<b>MIN RECOMMENDED RESERVES (2mos of expenses)</b>	<b>375,873</b>	<b>449,945</b>	<b>444,839</b>	<b>407,773</b>



### Financial Reserves

Growing inflationary pressure in the U.S. economy and remaining uncertainty about the true end of the global pandemic suggests caution when deciding the level of reserves necessary to overcome periods of financial duress.

Until the start of the 2023-24 school year, SCS' financial counsel recommends maintaining a higher level in financial reserves than the minimum recommended.



Preliminary Budget  
 FUND 62  
 SUMMARY  
 REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Description	Object Codes	Summary - Unrestricted/Restricted					
		Original Budget 2020-21 (A)	2nd Interim Budget 2020-21 (B)	Estimated Actuals 2020-21 (C)	Adopted Budget 2021-22 (D)	Difference (Col. B & D) (E)	% Diff (E / B) (F)
<b>A. REVENUES</b>							
1) Local Control Funding Formula Sources	8010-8099	1,681,490.00	1,743,044.00	1,744,066.00	1,930,691.00	187,647.00	10.77%
2) Federal Revenues	8100-8299	42,089.00	330,251.00	225,739.00	408,931.00	78,680.00	23.82%
3) Other State Revenues	8300-8599	43,509.00	56,494.00	143,512.00	264,175.00	207,681.00	367.62%
4) Other Local Revenues	8600-8799	58,200.00	246,041.30	246,150.00	63,050.00	(182,991.30)	-74.37%
5) TOTAL REVENUES		1,825,288.00	2,375,830.30	2,359,467.00	2,666,847.00		
<b>B. EXPENDITURES</b>							
1) Certificated Salaries	1000-1999	687,079.00	683,760.00	638,174.00	990,879.00	(307,119.00)	-44.92%
2) Classified Salaries	2000-2999	268,096.00	236,050.05	238,318.00	502,484.00	(266,433.95)	-112.87%
3) Employee Benefits	3000-3999	316,181.00	274,589.10	246,005.00	483,039.00	(208,449.90)	-75.91%
4) Books and Supplies	4000-4999	89,800.00	220,484.53	164,454.00	130,104.00	90,380.53	40.99%
5) Services, Other Operating Expenses	5000-5999	217,545.00	460,072.49	464,086.00	586,967.00	(126,894.51)	-27.58%
6) Capital Outlay	6000-6599	6,196.00	6,200.00	6,200.00	6,200.00	0.00	0.00%
7) Other Outgo (excluding Direct Support/Indirect Costs)	7100-7299 7400-7499	450,000.00	550,000.00	498,000.00	0.00	550,000.00	0.00%
8) Direct Support/Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.00%
9) TOTAL EXPENDITURES		2,034,897.00	2,431,156.17	2,255,237.00	2,699,673.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)</b>							
		(209,609.00)	(55,325.87)	104,230.00	(32,826.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>							
1) Interfund Transfers							
a) Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00%
b) Transfers Out	7610-7629	0.00	0.00	0.00	0.00	0.00	0.00%
2) Other Sources/Uses							
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00%
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.00%
4) TOTAL OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>							
		(209,609.00)	(55,325.87)	104,230.00	(32,826.00)		
<b>F. NET POSITION</b>							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	9791	384,330.00	517,207.06	517,207.06	610,116.00	92,908.94	17.96%
b) Audit Adjustments	9793	0.00	0.00	(11,321.06)	0.00	0.00	0.00%
c) As of July 1 - Audited (F1a + F1b)		0.00	517,207.06	505,886.00	610,116.00		
d) Other Restatements	9795	0.00	0.00	0.00	0.00	0.00	0.00%
e) Net Beginning Balance (F1c + F1d)		0.00	517,207.06	505,886.00	610,116.00		
2) Ending Balance, June 30 (E + F1e)	9790	(209,609.00)	461,881.19	610,116.00	577,290.00		

**SONOMA CHARTER SCHOOL - CASH FLOW REPORT  
FISCAL YEAR 2020-21**

	Revised Projection	July Actual	August Actual	September Actual	October Actual	November Actual	December Projected	January Projected
<b>TOTAL BEGINNING CASH IN COUNTY: REVENUE</b>	<b>816,358</b>	<b>816,358</b>	<b>863,796</b>	<b>887,004</b>	<b>1,100,051</b>	<b>1,104,588</b>	<b>619,749</b>	<b>627,442</b>
8011 LCFF State Aid	158,377	8,105	8,105	14,588	14,588	14,588	14,588	14,588
8012 LCFF Education Protection Act	37,834	10,090	-	-	9,459	-	9,458	-
8096 LCFF In Lieu of Property Taxes	1,547,855	132,874	92,871	52,869	123,828	123,828	123,828	123,828
8019 Prior Year Apportionment	-	13,226	(23,316)	-	-	-	-	-
8181 Special Education - Federal	-	-	-	-	-	-	-	-
8290 Title I Funds	38,602	-	-	-	5,945	-	-	-
8290 Title II Funds	6,103	-	-	-	1,261	-	-	-
8290 Title IV Funds	10,000	-	-	-	5,000	-	-	-
8290 ESSER I Funds	29,549	-	-	7,339	-	-	-	41
8290 ESSER II Funds	12,216	-	-	-	-	-	-	-
8290 ESSER III Funds	-	-	-	-	-	-	-	-
8290 LLM Grant (CR)	112,619	-	-	112,619	-	-	-	-
8290 LLM Grant (GEER)	16,650	-	-	-	-	-	4,140	-
8311 Special Ed - State	-	-	-	-	-	-	-	-
8550 Mandate Block Grant Funds	3,190	-	-	-	-	3,189	-	-
8560 State Lottery	37,645	99	(9,470)	-	9,052	-	-	8,691
8590 E.L.O. Grant	59,120	-	-	-	-	-	-	-
8590 I.P.I. Grant	28,068	-	-	-	-	-	-	-
8590 LLM Grant (GF)	14,573	-	-	14,573	-	-	-	-
8590 Other State Revenue	916	-	-	-	-	-	-	-
8660 Interest Earned	8,200	-	-	-	-	2,575	-	1,499
8699 All Other Local Revenue	237,950	5,837	33,290	100,916	221	25,345	26,361	28,167
<b>TOTAL REVENUE:</b>	<b>2,359,467</b>	<b>170,231</b>	<b>101,480</b>	<b>302,904</b>	<b>169,354</b>	<b>169,525</b>	<b>178,375</b>	<b>176,814</b>
<b>EXPENDITURES</b>								
1000 Certificated Salaries	638,174	5,000	35,453	60,905	60,905	60,496	54,716	54,716
2000 Classified Salaries	238,318	4,492	11,451	23,171	20,128	18,976	16,678	13,359
3000 Employee Benefits	246,005	2,962	13,203	22,577	21,043	21,049	19,824	18,899
4000 Materials & Supplies	164,454	10,739	16,767	10,744	827	21,822	17,769	46,562
5000 Services & Operations	464,086	11,516	11,058	34,525	53,188	93,119	56,735	64,519
6000 Depreciation	6,200	-	-	-	-	-	-	-
7000 Distr Provided SPED Services	498,000	-	-	-	(498,617)	443,979	-	-
<b>TOTAL EXPENDITURES:</b>	<b>2,255,236</b>	<b>34,709</b>	<b>87,932</b>	<b>151,922</b>	<b>(342,526)</b>	<b>659,441</b>	<b>165,722</b>	<b>198,055</b>
<b>SURPLUS/(DEFICIT):</b>	<b>104,231</b>	<b>135,522</b>	<b>13,548</b>	<b>150,982</b>	<b>511,880</b>	<b>(489,916)</b>	<b>12,653</b>	<b>(21,241)</b>
9120 Local Bank Activity	(126,344)	(5,702)	(21,067)	(94,476)	124	(3,289)	(17,471)	(12,016)
9200 Accounts Receivable	(367,594)	-	32,786	132,874	2,334	-	280	280
9330 Prepaid Expenditures	-	-	-	-	-	-	-	-
94XX Fixed Assets & Accum Depr	6,200	-	-	-	-	-	-	-
9500 Accounts Payable	51,305	(82,382)	(2,059)	23,667	(509,801)	8,366	12,230	2,683
96XX Loan Receipts/(Payments)	-	-	-	-	-	-	-	-
<b>TOTAL CASH ADJUSTMENT:</b>	<b>(436,433)</b>	<b>(88,084)</b>	<b>9,660</b>	<b>62,065</b>	<b>(507,343)</b>	<b>5,077</b>	<b>(4,961)</b>	<b>(9,053)</b>
<b>TOTAL CASH IN COUNTY ACCOUNT:</b>	<b>484,156</b>	<b>863,796</b>	<b>887,004</b>	<b>1,100,051</b>	<b>1,104,588</b>	<b>619,749</b>	<b>627,442</b>	<b>597,147</b>
<b>CASH IN LOCAL BANK ACCOUNT:</b>	<b>126,344</b>	<b>5,702</b>	<b>26,769</b>	<b>121,245</b>	<b>121,121</b>	<b>124,410</b>	<b>141,881</b>	<b>153,897</b>
<b>TOTAL DAYS CASH ON HAND:</b>	<b>98.81</b>	<b>140.72</b>	<b>147.89</b>	<b>197.66</b>	<b>198.38</b>	<b>120.44</b>	<b>124.51</b>	<b>121.55</b>

Prepared by: David Graves, Certified Public Accountant

**SONOMA CHARTER SCHOOL - CASH FLOW REPORT  
FISCAL YEAR 2020-21**

	Revised Projection	February Projected	March Projected	April Projected	May Projection	June Projection	ACCRUALS	Total
<b>TOTAL BEGINNING CASH IN COUNTY: REVENUE</b>	<b>816,358</b>	<b>597,147</b>	<b>609,873</b>	<b>744,676</b>	<b>779,053</b>	<b>772,400</b>	<b>ACCRUALS</b>	<b>816,358</b>
8011 LCFF State Aid	158,377	-	10,669	3,377	3,333	-	51,848	158,377
8012 LCFF Educator Protection Act	37,834	-	9,453	-	-	-	(626)	37,834
8096 LCFF In Lieu of Property Taxes	1,547,855	123,828	216,700	108,350	108,350	108,351	108,350	1,547,855
8019 Prior Year Apportionment	-	-	-	-	-	(1,529)	11,619	-
8181 Special Education - Federal	-	-	-	-	-	-	-	-
8290 Title I Funds	38,602	-	-	14,760	-	2,958	14,939	38,602
8290 Title II Funds	6,103	-	-	-	4,842	-	-	6,103
8290 Title IV Funds	10,000	-	-	-	-	5,000	-	10,000
8290 ESSER I Funds	29,549	-	-	-	-	22,169	-	29,549
8290 ESSER II Funds	12,216	-	-	-	-	12,216	-	12,216
8290 ESSER III Funds	-	-	-	-	-	(273,596)	273,596	-
8290 LLM Grant (CR)	112,619	-	-	-	-	-	-	112,619
8290 LLM Grant (GEER)	16,650	-	-	(7,925)	-	20,435	-	16,650
8311 Special Ed - State	-	-	-	-	-	-	-	-
8550 Mandate Block Grant Funds	3,190	-	-	-	-	(66)	67	3,190
8560 State Lottery	37,645	-	-	9,814	-	-	19,459	37,645
8590 E.L.O. Grant	59,120	-	-	-	59,121	(59,121)	59,120	59,120
8590 I.P.I. Grant	28,068	-	-	-	28,068	-	-	28,068
8590 LLM Grant (GF)	14,573	-	-	-	-	-	-	14,573
8590 Other State Revenue	916	-	-	916	-	-	-	916
8660 Interest Earned	8,200	-	820	1,255	-	2,051	-	8,200
8699 All Other Local Revenue	237,950	4,725	7,952	136	-	5,000	-	237,950
<b>TOTAL REVENUE:</b>	<b>2,359,467</b>	<b>128,553</b>	<b>245,594</b>	<b>130,683</b>	<b>203,714</b>	<b>(156,132)</b>		<b>2,359,467</b>
<b>EXPENDITURES</b>								
1000 Certificated Salaries	638,174	54,716	54,717	54,718	54,714	59,761	27,357	638,174
2000 Classified Salaries	238,318	18,167	19,688	20,657	21,781	38,879	10,891	238,318
3000 Employee Benefits	246,005	20,182	20,636	20,927	22,154	31,472	11,077	246,005
4000 Materials & Supplies	164,454	10,389	1,337	997	8,383	9,618	8,500	164,454
5000 Services & Operations	464,086	(24,889)	32,454	25,889	22,832	26,651	56,489	464,086
6000 Depreciation	6,200	-	-	-	-	-	-	6,200
7000 Distr Provided SPED Services	498,000	-	-	-	-	54,638	498,000	498,000
<b>TOTAL EXPENDITURES:</b>	<b>2,255,236</b>	<b>78,565</b>	<b>128,832</b>	<b>123,188</b>	<b>129,864</b>	<b>221,018</b>		<b>2,255,236</b>
<b>SURPLUS/(DEFICIT):</b>	<b>104,231</b>	<b>49,988</b>	<b>116,762</b>	<b>7,495</b>	<b>73,850</b>	<b>(37,150)</b>		<b>104,231</b>
9120 Local Bank Activity	(126,344)	4,809	5,086	17,658	-	-	-	(126,344)
9200 Accounts Receivable	(367,594)	648	648	648	281	-	-	(367,594)
9330 Prepaid Expenditures	-	-	-	-	-	-	-	-
94XX Fixed Assets & Accum Depr	6,200	-	-	-	-	6,200	-	6,200
9500 Accounts Payable	51,305	(42,719)	12,307	8,576	(80,784)	82,706	-	51,305
96XX Loan Receipts/(Payments)	-	-	-	-	-	-	-	-
<b>TOTAL CASH ADJUSTMENT:</b>	<b>(436,433)</b>	<b>(37,262)</b>	<b>18,041</b>	<b>26,882</b>	<b>(80,503)</b>	<b>88,906</b>		<b>(436,433)</b>
<b>TOTAL CASH IN COUNTY ACCOUNT:</b>	<b>484,156</b>	<b>609,873</b>	<b>744,676</b>	<b>779,053</b>	<b>772,400</b>	<b>484,156</b>		<b>484,156</b>
<b>CASH IN LOCAL BANK ACCOUNT:</b>	<b>126,344</b>	<b>149,088</b>	<b>144,002</b>	<b>126,344</b>	<b>126,344</b>	<b>126,344</b>		<b>126,344</b>
<b>TOTAL DAYS CASH ON HAND:</b>	<b>98.81</b>	<b>122.83</b>	<b>143.83</b>	<b>146.53</b>	<b>145.46</b>	<b>98.81</b>		<b>98.81</b>

Prepared by: David Graves, Certified Public Accountant

**SONOMA CHARTER SCHOOL - CASH FLOW REPORT  
FISCAL YEAR 2021-22**

	<i>Revised Projection</i>	<i>July Actual</i>	<i>August Actual</i>	<i>September Actual</i>	<i>October Actual</i>	<i>November Actual</i>	<i>December Projected</i>	<i>January Projected</i>
<b>TOTAL BEGINNING CASH IN COUNTY:</b>	<b>484,156</b>	<b>484,156</b>	<b>460,992</b>	<b>545,268</b>	<b>556,912</b>	<b>481,406</b>	<b>324,043</b>	<b>221,710</b>
<b>REVENUE</b>								
8011 LCFF State Aid	341,986	7,919	7,919	14,254	14,254	14,254	14,254	14,254
8012 LCFF Education Protection Act	40,850	-	-	10,213	-	-	-	10,213
8096 LCFF In Lieu of Property Taxes	1,547,855	-	92,871	185,743	123,828	123,828	123,828	123,828
8019 Prior Year Apportionment	-	-	-	-	-	-	-	-
8181 Special Education - Federal	25,531	-	-	-	-	-	-	-
8290 Title I Funds	38,692	-	-	-	5,959	-	-	-
8290 Title II Funds	6,103	-	-	-	1,261	-	-	-
8290 Title IV Funds	10,000	-	-	-	5,000	-	-	-
8290 ESSER I Funds	-	-	-	-	-	-	-	-
8290 ESSER II Funds	109,941	-	-	-	-	-	-	-
8290 ESSER III Funds	202,664	-	-	-	-	-	-	-
8290 LLM Grant (CR)	16,000	-	-	16,000	-	-	-	-
8290 LLM Grant (GEER)	-	-	-	-	-	-	-	-
8311 Special Ed - State	132,826	-	-	-	-	-	-	-
8550 Mandate Block Grant Funds	3,515	-	-	-	-	3,515	-	-
8560 State Lottery	40,646	107	-	-	9,774	-	-	9,384
8590 E.L.O. Grant	59,119	-	-	-	-	-	-	-
8590 I.P.I. Grant	28,068	-	14,034	-	-	-	-	-
8590 LLM Grant (GF)	-	-	-	-	-	-	-	-
8590 Other State Revenue	-	-	-	-	-	-	-	-
8660 Interest Earned	5,000	-	-	-	-	1,570	-	914
8699 All Other Local Revenue	58,050	1,424	8,121	24,619	54	6,183	6,431	6,872
<b>TOTAL REVENUE:</b>	<b>2,666,846</b>	<b>9,450</b>	<b>122,945</b>	<b>250,829</b>	<b>160,129</b>	<b>149,350</b>	<b>144,513</b>	<b>165,464</b>
<b>EXPENDITURES</b>								
1000 Certificated Salaries	990,879	7,763	55,047	94,566	94,566	93,931	84,956	84,956
2000 Classified Salaries	502,484	9,471	24,144	48,855	42,439	40,010	35,165	28,167
3000 Employee Benefits	483,039	5,816	25,925	44,331	41,319	41,330	38,925	37,109
4000 Materials & Supplies	130,104	8,496	13,265	8,500	654	17,264	14,058	36,837
5000 Services & Operations	586,967	14,565	13,986	43,667	67,271	117,775	71,757	81,602
6000 Depreciation	6,200	-	-	-	-	-	-	-
7000 Distr Provided SPED Services	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES:</b>	<b>2,699,673</b>	<b>46,112</b>	<b>132,366</b>	<b>239,918</b>	<b>246,249</b>	<b>310,311</b>	<b>244,861</b>	<b>260,671</b>
<b>SURPLUS/(DEFICIT):</b>	<b>(32,827)</b>	<b>(36,662)</b>	<b>(9,421)</b>	<b>10,911</b>	<b>(86,120)</b>	<b>(160,961)</b>	<b>(100,348)</b>	<b>(103,207)</b>
9110 Misc Cash Adjustments	(26,054)	(756)	(4,312)	(13,073)	(29)	(3,283)	(3,415)	(3,649)
9200 Accounts Receivable	107,286	14,254	98,010	13,805	10,643	6,880	1,431	-
9330 Prepaid Expenditures	-	-	-	-	-	-	-	-
94XX Fixed Assets & Accum Depr	6,200	-	-	-	-	-	-	-
9500 Accounts Payable	(332,811)	-	-	-	-	-	-	-
96XX Loan Receipts/(Payments)	-	-	-	-	-	-	-	-
<b>TOTAL CASH ADJUSTMENT:</b>	<b>(245,378)</b>	<b>13,498</b>	<b>93,698</b>	<b>732</b>	<b>10,615</b>	<b>3,597</b>	<b>(1,984)</b>	<b>(3,649)</b>
<b>TOTAL CASH IN COUNTY ACCOUNT:</b>	<b>205,950</b>	<b>460,992</b>	<b>545,268</b>	<b>556,912</b>	<b>481,406</b>	<b>324,043</b>	<b>221,710</b>	<b>114,855</b>
<b>CASH IN LOCAL BANK ACCOUNT:</b>	<b>152,398</b>	<b>127,100</b>	<b>131,413</b>	<b>144,485</b>	<b>144,514</b>	<b>147,797</b>	<b>151,212</b>	<b>154,861</b>
<b>TOTAL DAYS CASH ON HAND:</b>	<b>48.45</b>	<b>79.51</b>	<b>91.49</b>	<b>94.83</b>	<b>84.63</b>	<b>63.79</b>	<b>50.42</b>	<b>36.47</b>

**SONOMA CHARTER SCHOOL - CASH FLOW REPORT  
FISCAL YEAR 2021-22**

	Revised Projection	February Projected	March Projected	April Projected	May Projection	June Projection	ACCRUALS	Total
<b>TOTAL BEGINNING CASH IN COUNTY:</b>	<b>484,156</b>	<b>114,855</b>	<b>77,536</b>	<b>64,492</b>	<b>(14,552)</b>	<b>117,744</b>	<b>ACCRUALS</b>	<b>484,156</b>
<b>REVENUE</b>								
8011 LCFF State Aid	341,986	50,976	50,976	50,976	50,976	-	50,976	341,986
8012 LCFF Education Protection Act	40,850	-	-	10,213	-	-	10,211	40,850
8096 LCFF in Lieu of Property Taxes	1,547,855	123,828	216,700	108,350	108,350	108,350	108,351	1,547,855
8019 Prior Year Apportionment	-	-	-	-	-	-	-	-
8181 Special Education - Federal	25,531	-	-	-	-	-	25,531	25,531
8290 Title I Funds	38,692	-	-	14,794	-	17,939	-	38,692
8290 Title II Funds	6,103	-	-	-	4,842	-	-	6,103
8290 Title IV Funds	10,000	-	-	-	-	5,000	-	10,000
8290 ESSER I Funds	-	-	-	-	-	-	-	-
8290 ESSER II Funds	109,941	-	-	-	-	109,941	-	109,941
8290 ESSER III Funds	202,664	-	-	-	-	202,664	-	202,664
8290 LLM Grant (CR)	16,000	-	-	-	-	-	-	16,000
8290 LLM Grant (GEER)	-	-	-	-	-	-	-	-
8311 Special Ed - State	132,826	26,565	26,565	26,565	26,565	26,566	-	132,826
8550 Mandate Block Grant Funds	3,515	-	-	-	-	-	-	3,515
8560 State Lottery	40,646	-	-	10,596	-	-	10,785	40,646
8590 E.L.O. Grant	59,119	-	-	-	59,120	(1)	-	59,119
8590 I.P.I. Grant	28,068	-	-	-	-	14,034	-	28,068
8590 LLM Grant (GF)	-	-	-	-	-	-	-	-
8590 Other State Revenue	-	-	-	-	-	-	-	-
8660 Interest Earned	5,000	-	500	765	-	(962)	2,213	5,000
8699 All Other Local Revenue	58,050	1,153	1,940	33	-	(7,765)	8,985	58,050
<b>TOTAL REVENUE:</b>	<b>2,666,846</b>	<b>202,521</b>	<b>296,681</b>	<b>222,293</b>	<b>249,853</b>	<b>475,766</b>		<b>2,666,846</b>
<b>EXPENDITURES</b>								
1000 Certificated Salaries	990,879	84,956	84,958	84,959	84,953	92,790	42,477	990,879
2000 Classified Salaries	502,484	38,304	41,511	43,554	45,924	81,976	22,962	502,484
3000 Employee Benefits	483,039	39,628	40,520	41,091	43,500	61,796	21,750	483,039
4000 Materials & Supplies	130,104	8,219	1,058	789	6,632	(11,167)	25,500	130,104
5000 Services & Operations	586,967	(31,479)	41,047	32,744	28,877	52,654	52,500	586,967
6000 Depreciation	6,200	-	-	-	-	6,200	-	6,200
7000 Distr Provided SPED Services	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES:</b>	<b>2,699,673</b>	<b>139,629</b>	<b>209,094</b>	<b>203,138</b>	<b>209,887</b>	<b>284,248</b>		<b>2,699,673</b>
<b>SURPLUS/(DEFICIT):</b>	<b>(32,827)</b>	<b>62,893</b>	<b>87,587</b>	<b>19,155</b>	<b>39,965</b>	<b>191,518</b>		<b>(32,827)</b>
9110 Misc Cash Adjustments	(26,054)	(612)	(1,030)	(18)	-	4,123	-	(26,054)
9200 Accounts Receivable	107,286	-	-	1,418	191,931	(14,034)	-	107,286
9330 Prepaid Expenditures	-	-	-	-	-	-	-	-
94XX Fixed Assets & Accum Depr	6,200	-	-	-	-	6,200	-	6,200
9500 Accounts Payable	(332,811)	(99,600)	(99,600)	(99,600)	(99,600)	(99,600)	-	(332,811)
96XX Loan Receipts/(Payments)	-	-	-	-	-	-	-	-
<b>TOTAL CASH ADJUSTMENT:</b>	<b>(245,378)</b>	<b>(100,212)</b>	<b>(100,630)</b>	<b>(98,200)</b>	<b>92,331</b>	<b>(103,311)</b>		<b>(245,378)</b>
<b>TOTAL CASH IN COUNTY ACCOUNT:</b>	<b>205,950</b>	<b>77,536</b>	<b>64,492</b>	<b>(14,552)</b>	<b>117,744</b>	<b>205,951</b>		<b>205,951</b>
<b>CASH IN LOCAL BANK ACCOUNT:</b>	<b>152,398</b>	<b>155,473</b>	<b>156,503</b>	<b>156,521</b>	<b>156,521</b>	<b>152,398</b>		<b>152,398</b>
<b>TOTAL DAYS CASH ON HAND:</b>	<b>48.45</b>	<b>31.50</b>	<b>29.88</b>	<b>19.19</b>	<b>37.08</b>	<b>48.45</b>		<b>48.45</b>

Sonoma Charter (6111678) - 2021/2022 Sonoma Charter Budget Projection	S/2A/2021				
	2019-20	2020-21	2021-22	2022-23	2023-24
<b>SUMMARY OF FUNDING</b>					
<b>General Assumptions</b>					
COLA & Augmentation	3.26%	0.00%	5.07%	2.48%	3.11%
Base Grant Proration Factor	-	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%	0.00%
<b>LCFF Entitlement</b>					
Base Grant	\$1,479,033	\$1,479,033	\$1,674,349	\$1,830,861	\$1,895,600
Grade Span Adjustment	68,822	68,822	83,990	85,166	87,833
Supplemental Grant	162,091	158,377	172,352	176,274	182,476
Concentration Grant	-	-	-	-	-
Add-ons: Targeted Instructional Improvement Block Grant	-	-	-	-	-
Add-ons: Home-to-School Transportation	-	-	-	-	-
Add-ons: Small School District Bus Replacement Program	-	-	-	-	-
<b>Total LCFF Entitlement Before Adjustments, ERT &amp; Additional State Aid</b>	<b>\$1,709,946</b>	<b>\$1,706,232</b>	<b>\$1,930,691</b>	<b>\$2,092,301</b>	<b>\$2,165,909</b>
Miscellaneous Adjustments	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-
Additional State Aid	-	-	-	-	-
<b>Total LCFF Entitlement</b>	<b>1,709,946</b>	<b>1,706,232</b>	<b>1,930,691</b>	<b>2,092,301</b>	<b>2,165,909</b>
<b>LCFF Entitlement Per ADA</b>	<b>\$ 9,039</b>	<b>\$ 9,020</b>	<b>\$ 9,453</b>	<b>\$ 9,618</b>	<b>\$ 9,913</b>
<b>Components of LCFF By Object Code</b>					
State Aid (Object Code 8011)	\$ 162,091	\$ 158,377	\$ 341,986	\$ 500,936	\$ 574,354
EPA (for LCFF Calculation purposes)	\$ 37,834	\$ 37,834	\$ 40,850	\$ 43,510	\$ 43,700
<b>Local Revenue Sources:</b>					
Property Taxes (Object 8021 to 8089)	\$ -	\$ -	\$ -	\$ -	\$ -
In-Lieu of Property Taxes (Object Code 8096)	\$ 1,547,855	\$ 1,547,855	\$ 1,547,855	\$ 1,547,855	\$ 1,547,855
Property Taxes net of In-Lieu	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL FUNDING</b>	<b>1,747,780</b>	<b>1,744,066</b>	<b>1,930,691</b>	<b>2,092,301</b>	<b>2,165,909</b>
Basic Aid Status	\$ -	\$ -	\$ -	\$ -	\$ -
Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
EPA in Excess to LCFF Funding	\$ 37,834	\$ 37,834	\$ -	\$ -	\$ -
<b>Total LCFF Entitlement</b>	<b>1,709,946</b>	<b>1,706,232</b>	<b>1,930,691</b>	<b>2,092,301</b>	<b>2,165,909</b>

<b>SUMMARY OF EPA</b>					
% of Adjusted Revenue Limit - Annual	16.13801139%	37.69258175%	37.69000000%	37.69000000%	37.69000000%
% of Adjusted Revenue Limit - P-2	16.08698870%	37.69258175%	37.69000000%	37.69000000%	37.69000000%
EPA (for LCFF Calculation purposes)	\$ 37,834	\$ 37,834	\$ 40,850	\$ 43,510	\$ 43,700
EPA, Current Year (Object Code 8012)	\$ 37,834	\$ 37,834	\$ 40,850	\$ 43,510	\$ 43,700
(P-2 plus Current Year Accrual)	-	-	-	-	-
EPA, Prior Year Adjustment (Object Code 8019)	\$ -	\$ -	\$ -	\$ -	\$ -
(P-1 less Prior Year Accrual)	-	-	-	-	-
Accrual (from Data Entry tab)	-	-	-	-	-

<b>LCAP Percentage to Increase or Improve Services</b>					
Base Grant (Excludes add-ons for TIIG and Transportation)	\$ 1,547,855	\$ 1,547,855	\$ 1,758,339	\$ 1,916,027	\$ 1,983,433
Supplemental and Concentration Grant funding in the LCAP year	\$ 162,091	\$ 158,377	\$ 172,352	\$ 176,274	\$ 182,476
Percentage to Increase or Improve Services	10.47%	10.23%	9.80%	9.20%	9.20%

<b>SUMMARY OF STUDENT POPULATION</b>					
<b>Unduplicated Pupil Population</b>					
Enrollment	199	200	215	229	230
COE Enrollment	-	-	-	-	-
<b>Total Enrollment</b>	<b>199</b>	<b>200</b>	<b>215</b>	<b>229</b>	<b>230</b>
Unduplicated Pupil Count	110	92	99	105	106
COE Unduplicated Pupil Count	-	-	-	-	-
<b>Total Unduplicated Pupil Count</b>	<b>110</b>	<b>92</b>	<b>99</b>	<b>105</b>	<b>106</b>
Rolling %, Supplemental Grant	52.3600%	51.1600%	49.0100%	46.0000%	46.0000%
Rolling %, Concentration Grant	52.3600%	51.1600%	49.0100%	46.0000%	46.0000%

<b>SUMMARY OF LCFF ADA</b>					
<b>Prior Year ADA for the Hold Harmless - (net of current year charter shift)</b>					
Grades TK-3	-	-	-	-	-
Grades 4-6	-	-	-	-	-
Grades 7-8	-	-	-	-	-
Grades 9-12	-	-	-	-	-
<b>LCFF Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
NSS	-	-	-	-	-
<b>Combined Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Current Year ADA</b>					
Grades TK-3	85.92	85.92	99.75	98.80	98.80
Grades 4-6	59.85	59.85	68.40	71.25	74.10
Grades 7-8	43.40	43.40	36.10	47.50	45.60
Grades 9-12	-	-	-	-	-
<b>LCFF Subtotal</b>	<b>189.17</b>	<b>189.17</b>	<b>204.25</b>	<b>217.55</b>	<b>218.50</b>
NSS	-	-	-	-	-
<b>Combined Subtotal</b>	<b>189.17</b>	<b>189.17</b>	<b>204.25</b>	<b>217.55</b>	<b>218.50</b>
<b>Change in LCFF ADA (excludes NSS ADA)</b>	<b>189.17</b>	<b>189.17</b>	<b>204.25</b>	<b>217.55</b>	<b>218.50</b>
	Increase	Increase	Increase	Increase	Increase
<b>Funded LCFF ADA for the Hold Harmless</b>					
Grades TK-3	85.92	85.92	99.75	98.80	98.80
Grades 4-6	59.85	59.85	68.40	71.25	74.10
Grades 7-8	43.40	43.40	36.10	47.50	45.60

Sonoma Charter (6111678) - 2021/2022 Sonoma Charter Budget Projection		5/24/2021				
		2019-20	2020-21	2021-22	2022-23	2023-24
Grades 9-12		-	-	-	-	-
<b>Subtotal</b>		<b>189.17</b>	<b>189.17</b>	<b>204.25</b>	<b>217.55</b>	<b>218.50</b>
		<i>Current</i>	<i>Current</i>	<i>Current</i>	<i>Current</i>	<i>Current</i>
<b>Funded NSS ADA</b>						
Grades TK-3		-	-	-	-	-
Grades 4-6		-	-	-	-	-
Grades 7-8		-	-	-	-	-
Grades 9-12		-	-	-	-	-
<b>Subtotal</b>						
		<i>Prior</i>	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>
<b>NPS, CDS, &amp; COE Operated</b>						
Grades TK-3		-	-	-	-	-
Grades 4-6		-	-	-	-	-
Grades 7-8		-	-	-	-	-
Grades 9-12		-	-	-	-	-
<b>Subtotal</b>						
<b>ACTUAL ADA (Current Year Only)</b>						
Grades TK-3		85.92	85.92	99.75	98.80	98.80
Grades 4-6		59.85	59.85	68.40	71.25	74.10
Grades 7-8		43.40	43.40	36.10	47.50	45.60
Grades 9-12		-	-	-	-	-
<b>Total Actual ADA</b>		<b>189.17</b>	<b>189.17</b>	<b>204.25</b>	<b>217.55</b>	<b>218.50</b>
<b>TOTAL FUNDED ADA</b>						
Grades TK-3		85.92	85.92	99.75	98.80	98.80
Grades 4-6		59.85	59.85	68.40	71.25	74.10
Grades 7-8		43.40	43.40	36.10	47.50	45.60
Grades 9-12		-	-	-	-	-
<b>Total</b>		<b>189.17</b>	<b>189.17</b>	<b>204.25</b>	<b>217.55</b>	<b>218.50</b>
<i>Funded Difference (Funded ADA less Actual ADA)</i>						

<b>PER-ADA FUNDING LEVELS</b>						
<b>Base, Supplemental and Concentration Rate per ADA</b>						
Grades TK-3	\$	9,393	\$	9,373	\$	9,810
Grades 4-6	\$	8,637	\$	8,618	\$	9,019
Grades 7-8	\$	8,893	\$	8,874	\$	9,287
Grades 9-12	\$	10,574	\$	10,551	\$	11,043
<b>Base Grants</b>						
Grades TK-3	\$	7,702	\$	7,702	\$	8,092
Grades 4-6	\$	7,818	\$	7,818	\$	8,214
Grades 7-8	\$	8,050	\$	8,050	\$	8,458
Grades 9-12	\$	9,329	\$	9,329	\$	9,802
<b>Grade Span Adjustment</b>						
Grades TK-3	\$	801	\$	801	\$	842
Grades 9-12	\$	243	\$	243	\$	255
<b>Prorated Base, Supplemental and Concentration Rate per ADA</b>						
Grades TK-3	\$	8,503	\$	8,503	\$	8,934
Grades 4-6	\$	7,818	\$	7,818	\$	8,214
Grades 7-8	\$	8,050	\$	8,050	\$	8,458
Grades 9-12	\$	9,572	\$	9,572	\$	10,057
<b>Prorated Base Grants</b>						
Grades TK-3	\$	7,702	\$	7,702	\$	8,092
Grades 4-6	\$	7,818	\$	7,818	\$	8,214
Grades 7-8	\$	8,050	\$	8,050	\$	8,458
Grades 9-12	\$	9,329	\$	9,329	\$	9,802
<b>Prorated Grade Span Adjustment</b>						
Grades TK-3	\$	801	\$	801	\$	842
Grades 9-12	\$	243	\$	243	\$	255
<b>Supplemental Grant</b>						
<b>Maximum - 1.00 ADA, 100% UPP</b>						
Grades TK-3	\$	1,701	\$	1,701	\$	1,787
Grades 4-6	\$	1,564	\$	1,564	\$	1,643
Grades 7-8	\$	1,610	\$	1,610	\$	1,692
Grades 9-12	\$	1,914	\$	1,914	\$	2,011
<b>Actual - 1.00 ADA, Local UPP as follows:</b>						
Grades TK-3	\$	890	\$	870	\$	876
Grades 4-6	\$	819	\$	800	\$	805
Grades 7-8	\$	843	\$	824	\$	829
Grades 9-12	\$	1,002	\$	979	\$	986
<b>Concentration Grant (&gt;55% population)</b>						
<b>Maximum - 1.00 ADA, 100% UPP</b>						
Grades TK-3	\$	4,252	\$	4,252	\$	4,467
Grades 4-6	\$	3,909	\$	3,909	\$	4,107
Grades 7-8	\$	4,025	\$	4,025	\$	4,229
Grades 9-12	\$	4,786	\$	4,786	\$	5,029
<b>Actual - 1.00 ADA, Local UPP &gt;55% as follows:</b>						
Grades TK-3	\$	-	\$	-	\$	-
Grades 4-6	\$	-	\$	-	\$	-
Grades 7-8	\$	-	\$	-	\$	-
Grades 9-12	\$	-	\$	-	\$	-

Description	ESTIMATED P-2 REPORT ADA (if declining enrollment)	ESTIMATED LCFF ADA 2020-21 Original Budget (A)	ESTIMATED LCFF ADA 2020-21 Estimated Actuals (B)	ESTIMATED LCFF ADA 2021-22 Year Totals (C)	DIFFERENCE (Col. C - B) (D)	PERCENTAGE DIFFERENCE (Col. D / B) (E)
<b>ELEMENTARY</b>						
1. General Education		197.00	189.17	204.25	15.08	8%
2. Special Education		0.00	0.00	0.00	0.00	0%
3. Independent Study		0.00	0.00	0.00	0.00	0%
<b>HIGH SCHOOL</b>						
4. General Education		0.00	0.00	0.00	0.00	0%
5. Special Education		0.00	0.00	0.00	0.00	0%
6. Independent Study		0.00	0.00	0.00	0.00	0%
<b>COUNTY SUPPLEMENT</b>						
7. County Community Schools		0.00	0.00	0.00	0.00	0%
8. Special Education		0.00	0.00	0.00	0.00	0%
9. TOTAL, ELEMENTARY HIGH SCHOOL & COUNTY SUPPLEMENT	0.00	197.00	189.17	204.25	15.08	8%
10. ADA for Necessary Small Schools also included in lines 1-6.					0.00	0%
11. Regional Occupational Centers/Programs (ROC/P)					0.00	0%
<b>CLASSES FOR ADULTS</b>						
12. Concurrently Enrolled Secondary Students					0.00	0%
13. Adults Enrolled, State Apportioned					0.00	0%
14. Independent Study - (21 or older and 19 or over and not continuously enrolled)					0.00	0%
15. TOTAL, CLASSES FOR ADULTS	0.00	0.00	0.00	0.00	0.00	0%
16. Adults in Correctional Facilities					0.00	0%
17. ADA TOTALS (Sum of lines 9, 11)	0.00	197.00	189.17	204.25	15.08	8%
<b>SUPPLEMENTAL INSTRUCTIONAL HOURS</b>						
18. Elementary					0.00	0%
19. High School					0.00	0%
20. TOTAL, SUPPLEMENTAL HOURS	0.00	0.00	0.00	0.00	0.00	0%
<b>COMMUNITY DAY SCHOOLS - Additional Funds</b>						
<b>21. ELEMENTARY</b>						
a. 5th and 6th Hours (ADA)					0.00	0%
b. 7th and 8th Pupil Hours (report in hours)					0.00	0%
<b>22. HIGH SCHOOL</b>						
a. 5th and 6th Hours (ADA)					0.00	0%
b. 7th and 8th Pupil Hours (report in hours)					0.00	0%



1. Average Daily Attendance (ADA)

Compare the budgeted ADA to the projected ADA for the current year:

a. Enter Estimated Actuals 2020-21 Operating Budget - LCFF K-12 ADA (Form ADA, column B, sum of lines 1-6)	<u>189.17</u> ADA
b. Enter Preliminary Budget 2021-22 Year Totals - LCFF K-12 ADA (Form ADA, column C, sum of lines 1-6)	<u>204.25</u> ADA
c. Difference between budgeted and projected (Step 1b minus 1a)	<u>15.08</u> ADA
d. Percentage of change from Board Approved Operating Budget	<u>7.97%</u>
e. If the percentage of change in step 1d is more than 2%, please explain why the projected ADA increased or decreased from the board approved operating budget	

2. Status of Employee Salary and Benefits Negotiations

	<u>Certificated</u>	<u>Classified</u>
a. Enter the number of FTEs in the 2020-21 estimated actuals report.	<u>12</u>	<u>5</u>
b. Enter the number of FTEs in the 2021-22 preliminary budget report.	<u>15</u>	<u>7</u>
c. Are salary and benefit negotiations settled for the current fiscal year?	<u>N/A</u>	<u>N/A</u>

\*\*\* PLEASE NOTE \*\*\* If salary and benefit negotiations are not finalized, upon settlement the charter school must determine the cost of the settlement including salaries, benefits, and any other agreements that change costs, and provide the county office of education with an analysis of the cost of the settlement and its impact on the operating budget.

d. If settled, indicate the following:

1. Total cost of the salary settlement.	<u>N/A</u>	<u>N/A</u>
2. Amount of salary settlement included in the budget.	<u>                    </u>	<u>                    </u>
3. Period of agreement.	<u>                    </u>	<u>                    </u>
4. Is salary increase on-going or a one-time bonus?	<u>                    </u>	<u>                    </u>

e. If negotiations have not been settled:

1. Are any proposed or previously negotiated salary or benefit increases budgeted in expenditures objects 1000/2000 and 3000? (Yes/No/NA)	<u>N/A</u>	<u>N/A</u>
2. If yes, how much for each of the following:		
a. Salaries	<u>                    </u>	<u>                    </u>
b. Health and Welfare Benefits	<u>                    </u>	<u>                    </u>
3. What would an overall 1% increase for salaries and statutory benefits (i.e. STRS/PERS, FICA, UI, Workers' Comp) be estimated to cost in total dollars.	<u>N/A</u>	<u>N/A</u>

3. Multiyear Commitments (Include BOTH General Fund and OTHER FUNDS)

a. Have any new commitments occurred since budget adoption? (Yes/No) NO

List all significant multiyear commitments that have occurred since budget adoption for the current and subsequent two fiscal years. If the source of the payments is not the same for each year, explain in the comments section. (EXCLUDE SALARY AND BENEFIT SETTLEMENTS, NON-CAPITAL OPERATING LEASES, AND MAINTENANCE AGREEMENTS.)

Type of Commitment	# of Years	2020/2021 Payment (P & I)	2021/2022 Payment (P & I)	2022/2023 Payment (P & I)	2023/2024 Payment (P & I)	Fund/Object Code/Resource
State School Building Loans						
Other Postemployment Benefits						
Compensated Absences						
Certificates of Participation						
Other Outstanding Loan Balances						
Capital Leases						
Other Commitments:						

Comments:

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4. Status of Other Funds

a. Are any other fund balances projected to be negative for the current fiscal year? (Yes/No) No

b. Please explain below, or provide separate attachments, explaining how each fund with projected negative balances will be resolved.

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5. Changes in Contributions

Compare the budgeted Contributions to the projected year totals:

Board Approved Operating Budget - Contributions (Form GF Unrestricted, Column B, Line D3)	<u>      #REF!      </u>
Projected Year Totals - Contributions (Form GF Unrestricted, Column D, Line D3)	<u>      #REF!      </u>
Percentage of change from Board Approved Operating Budget	<u>      #REF!      </u>

Provide an explanation if the percentage of change in the contributions reflects an increase or decrease greater than 5%.

6. Contingent Liabilities

Identify any known or contingent liabilities from financial or program audits, state compliance reviews, litigation, etc., that have occurred since budget adoption that may impact the budget.

7. Status of Capital Projects

Identify all capital projects that may impact the budget year general fund operational budget. For each capital project, please provide a description of the capital project, estimated completion date, original project budget, original source of funding, and any estimated cost overruns identifying the source of funding that will cover the cost overruns.

8. Retiree Health and Welfare Benefits Liability

a. Are health and welfare benefits for retired employees funded on a pay-as-you-go method or using an actuarial cost method? \_\_\_\_\_

b. If accounted for on a pay-as-you-go basis, please disclose the following:

Fiscal Year	2021/22	2022/2023	2023/2024
No. of Retirees Receiving Benefits	_____	_____	_____
Total Annual Cost	_____	_____	_____
Annual Charter School Contribution	_____	_____	_____
Annual Retiree Contribution	_____	_____	_____

c. If your plan provides Health and Welfare benefits for retirees over the age of 65:

1. What is the unfunded liability for providing this benefit? \_\_\_\_\_

2. Enter the date of the actuarial report used as a basis for determining the unfunded liability. \_\_\_\_\_