



2020-2021
2nd Interim Financial Report

March 10, 2021

Felicia Koha
Chief Business Official

Dr. Steve Charbonneau
Superintendent

PINER-OLIVET UNION SCHOOL DISTRICT
2020-2021
2nd INTERIM FINANCIAL REPORT

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Piner-Olivet Union School District -- Student Outcomes

Mastery of the following competencies is the cornerstone of the Piner-Olivet District program. In addition to the knowledge described in the California Content Standards, these competencies are the foundation of our culture and academic goals. We believe that students proficient in these skills and behaviors will be successful on any path they choose.

Personal Integrity

Students handle themselves with confidence and act with honesty and courage. They commit to their developing beliefs and are willing to assume roles as inquiring observers, active participants, and dynamic leaders. They demonstrate positive working relationships across diverse groups, accept personal responsibility for their actions, and remain open to learning from the feedback and guidance of others.

Productive Collaboration

Students develop and use the skills necessary to plan and engage in group projects. They work to resolve social and logistical conflicts and devise solutions to meet diverse needs. They collectively set goals and develop strategies to meet those goals. They evaluate the effectiveness of their approach and constructively adapt to new understandings as they arise.

Critical and Creative Thinking

Students identify problems and pursue opportunities from multiple perspectives. They locate, organize, analyze, and apply key information in inventive and imaginative ways. They design, evaluate, and employ a variety of strategies, tools, and skills to achieve innovative results. Students are independent, creative, and critical thinkers who question and connect to the world around them from both big picture and focused perspectives.

Effective Communication

Students understand and practice effective communication using verbal and nonverbal language with intent, awareness, and accuracy. They are empathetic, emotionally intelligent, persuasive, and articulate. They are skillful self-advocates who effectively communicate their needs. Students internalize and present their understandings and ideas with confidence and clarity. Employing a variety of media, they use practical, academic, and artistic abilities to convey meaning in a clear and engaging fashion.

Piner-Olivet Union School District – Student Outcomes

Reflective Learning

Students excel at making critical observations about their own learning and potential. They formulate meaningful and relevant questions that inspire and encourage further inquiry. Students consistently take charge of their education by reflecting upon and revising their own practices.

Citizenship and Global Responsibility

Students are engaged and informed citizens. They are empowered to create positive change in themselves, their communities, and the world. They are mindful and principled decision makers who understand the long and short-term effects of their actions on others and the environment. They practice compassionate, ethical, and active citizenship in local, global, and virtual settings. Students strive to achieve balance between their own needs and the needs of others.

Resiliency and Drive

Students are adept at taking intelligent risks and view mistakes as necessary steps toward learning and growth. They consciously identify their intentions and desires. They possess the tenacity and determination to work individually and collaboratively. They are self-motivated and self-regulated. Piner-Olivet students confront challenges and persevere through adversity.

BUDGET DEVELOPMENT

**Pinet-Olivet Union School District
2020-2021 Budget Development and Operations Calendar
Board Adopted:
June 3, 2020**

DATE	ACTIVITY	Whose Responsibility	PURPOSE
Within 45 days of State Budget Adoption	Budget updates	Prepares and/or Presents CBO	Discusses and/or Approves School Board adopts
September meeting	Annual reports from School-Connected Organizations	Site Admin, School-Connected Org	School Board to review and approve requests for recognition as School-Connected Organizations
September meeting	Approve resolution for Adopting the GANN Limit	CBO	School Board to approve
September meeting	Hold public hearing regarding the sufficiency of instructional materials and publicly post notice 10 days prior to public hearing	Director of Curriculum	School Board to hold public hearing
September meeting	Review final unaudited actuals from prior year budget	CBO	School Board to review any discrepancies between current year budget and prior year budget
September meeting	Resolution for Expenditure Plan for the Education Protection Account (EPA)	CBO	School Board
September	Review GASB 75 Actuarial Report – must be updated every two years	CBO	CBO to review and have report renewed if needed
September	Review Asbestos Management Plan – must have re-inspection every three years Due 8/1/2021	CBO	CBO to review and have inspection completed if needed
October meeting	Adopt resolution regarding the sufficiency of instructional materials	N/A	School Board to adopt resolution
October meeting	Review progress towards goals outlined in LCAPS	Superintendent Site Admin.	School Board Superintendent
October meeting	Review status of prior year summer maintenance/construction projects	CBO	CBO School Board
October	Annual progress report for prior year and updated plan for current year for Title 1, and ELL Programs presented to Site Councils	Superintendent Site Admin	Superintendent or Designee Site Councils
November	Report out to LCAP stakeholders – prior year progress made toward LCAP goals Begin LCAP revision process	Superintendent Site Admin LCAP Stakeholders CBO (Budget Info to Site Admin only)	Superintendent or Designee
November meeting	Review new programs approved by State for current year budget if applicable	Superintendent CBO	Superintendent and CBO to approve expenditure procedures for each new program CBO to review and have report renewed if needed
November	Review Developer Fee Justification Report – must be updated every five years Due July 2023	CBO	CBO to review and have report renewed if needed
December	Continue stakeholder engagement and LCAP revision process	Superintendent Site Admin LCAP Stakeholders	Superintendent or Designee
December meeting	1 st Interim Financial Report and budget updates for current year budget for District and all charter schools	CBO	School Board to adopt
January meeting	Audit Report and audit findings corrections reviewed	CBO	School Board to accept audit report and approve audit findings corrections, if any
January & February	Continue stakeholder engagement and LCAP revision process	Superintendent Site Admin/LCAP Stakeholders	Superintendent or Designee LCAP Stakeholders
January meeting	Begin discussion of summer maintenance/construction projects	CBO	CBO School Board

February meeting	Report to Board on LCAP engagement and revision process	Superintendent Site Admin	Superintendent School Board	Continue with LCAP engagement and revision process
February meeting	Continue discussion of summer maintenance/construction projects	CBO	CBO School Board	Continue to determine summer projects, funding for projects, bid timelines if needed
February meeting	Review and approve school safety plans	Principals	School Board	School Safety Plans due by March 1
March meeting	2nd Interim Financial Report and budget updates for current year budget for District and all charters	CBO	School Board to adopt	Update of financial status as required by state and monitor financial status of charter schools
March meeting	Review preliminary budget for next budget year for District and all charters to check for alignment with LCAPS	Superintendent Site Admin	School Board and Stakeholders begin process of aligning budgets to LCAPS	Begin to match budget expenditures to LCAPS and District Areas of Focus
April	Finalize LCAP work with stakeholders Respond to LCAP comments in writing	Superintendent Site Admin	Superintendent or Designee Stakeholders	Complete work with LCAP stakeholders so that LCAP can be finalized for public hearing at May meeting
April meeting	Continue to review preliminary budget for next budget year for District and all charters	Superintendent Site Admin CBO	School Board and Stakeholders continue process of aligning budgets to LCAPS	Comply with LCAP law regarding responding to comments in writing
April meeting	Finalize discussion of summer maintenance/construction projects	CBO	CBO School Board	Continue work aligning budgets to LCAPS and District Areas of Focus
April meeting	Approve Budget Development and Operations Calendar for budget year	Superintendent CBO	School Board to approve	Use document to build budget and manage multi-year projects
May meeting	Adopt resolution allowing year end budget updates	N/A	School Board	Comply with Ed Code allowing Board resolution authorizing year end budget updates
June - 1st meeting	Public Hearing on LCAP and draft budget	Superintendent Site Admin CBO	School Board and stakeholders to review LCAP and draft budget at public hearing	Comply with laws regarding LCAP and budget public hearing - must be held at a meeting prior to the meeting at which the LCAP and budget are adopted
June - 1st meeting	Approved the Consolidated Application process for the following budget year	Superintendent	School Board to Approve Process	Consolidated Application process must be approved by June 30 th
June - 1st meeting	Review report of summer maintenance/construction projects	CBO	CBO School Board	Review summer projects, funding for projects, and approve bids if needed
June - 1st meeting	Adopt Resolution for negative cash balances if needed	CBO	School Board to adopt resolution if needed	Resolution must be adopted and submitted to SCOE by mid-June
June - 2 nd meeting	Adopt LCAP and final budget for next budget year for District and all charters	N/A	School Board to adopt LCAP and final budget	Final LCAP and budget must be adopted by July 1
August	Resolution Designing the District's Agent for Non-State due by August 2021			
August	Resolution POU/S, State of California, Adoption a Conflict of Interest Code Due by August 2020			

PINER-OLIVET UNION SCHOOL DISTRICT STAFFING STANDARDS – K-6 PROGRAM

EFFECTIVE 07-01-2020

The purpose of these staffing standards is to provide Board approved guidelines for administration to make staffing decisions. These staffing decisions make up approximately 80% of the District's budget.

INSTRUCTIONAL PERSONNEL – GENERAL EDUCATION

- ◆ Classroom Teachers – K-3 – Maximum of 24 students per class
- ◆ Classroom Teachers – 4-6 – Maximum of District-wide average of 1 Teacher per 32 students; Average does not include home study or special education
- ◆ Combination Classes – K-6 – 3 Less than the established grade level average
- ◆ Home Study Teacher – 1-2 Students – 10%, 3-4 Students – 20%, 5-7 Students – 30%, 8-9 Students – 40%, 10-11 Students – 50%, 12-13 Students – 60%, 14-15 Students – 70%, 16-18 Students – 80%, 19-20 Students – 90%, 21-22 Students – 100%

- ◆ Program Assistants – Reading – The number of hours to be based on student need with the total cost to be within the categorical funds available unless unrestricted funding is available to allow increased time as identified in the LCAP
- ◆ Lead Program Assistants – 1 per each site that employs 4 or more Program Assistants
- ◆ ELD Assistants – The number of hours to be based on student need with the total cost to be within the categorical funds available unless unrestricted funding is available to allow increased time as identified in the LCAP
- ◆ Program Assistants – Kindercare – Based on student need

- ◆ Support for Classroom Use for Summer School – Upon the request of a teacher whose room will be utilized for summer school, a total of three (3) hours of additional time for an instructional assistant shall be given. These hours will be utilized for both the preparation of said room for summer school use and preparation of it for the following school year upon the conclusion of summer school.

INSTRUCTIONAL PERSONNEL -- SPECIAL EDUCATION

- ◆ Resource Specialist – Per State Law – currently a maximum of 28 students per 1 FTE specialist
- ◆ RSP Specialized Assistant – Based on student need
- ◆ Special Day Class Teacher – District will make all reasonable efforts not to exceed 18 students per FTE
- ◆ Special Day Class Specialized Assistant – 5.75 to 6 hrs/day per SDC, 12-15 students, add 3-4 hrs/day, 16+ students, add 5-6 hrs/day (to the original 5.75 to 6 hrs/day)
- ◆ Full Inclusion Teacher – 1 Teacher per 9 students
- ◆ Full Inclusion Temporary Support Assistant – As specified in IEP
- ◆ Speech/Language Therapist – Per State and SELPA Guidelines – currently a maximum of 55 students per 1 FTE therapist

INSTRUCTIONAL PERSONNEL – CLASSROOM EXTENSION

- Classroom Extension: Certificated or classified personnel, prepares lessons, teaches students and evaluates student progress

- ◆ Music Teacher - 1.0 FTE per District
- ◆ Motor Perception/PE Technician – 30 min/week – TK-3; 80 min/week – 4-6
- ◆ Library/Media Access Program – 6 hours/day per District K-6 Site of Library Technician time

SUPPORT STAFF – SITE

- ◆ Site Administrator per site (206 Days)
- ◆ Site Office Manager per site (229 Days)
- ◆ Health Technician – 1.25 Hour/Day/Site – may be increased based on student need
- ◆ One yard duty supervisor goal of 80 students (Grades 1 – 6)
- ◆ One yard duty supervisor goal of 50 students (Grade K) on the yard
- ◆ Traffic/Student Safety Monitors, minimum of 1 for 20 to 30 minutes at each site, morning and afternoon, may be increased at Jack London
- ◆ Food Service – Based on need per site
- ◆ Outreach Workers – Based on need per site – Formula to determine number of hours per site is 1 hour per week for every 5 EL students

PINER-OLIVET UNION SCHOOL DISTRICT

STAFFING STANDARDS – DISTRICT-WIDE PROGRAM

INCLUDES THE K-6 PROGRAM, NORTHWEST PREP AND PINER-OLIVET CHARTER SCHOOL

SUPPORT STAFF – DISTRICT

- ◆ District Administrators – 1.0 FTE Superintendent per District (224 Days)
 - 1.0 FTE Director of Student Support Services per District
 - .50 FTE Director of Innovative Learning per District (210 Days)
- ◆ District Administrators – 1.0 FTE CBO per District (260 Days)
- ◆ District Office Classified – 1.0 FTE Executive Secretary per District (260 Days)
 - .25 FTE Receptionist (192 Days)
 - 1.0 FTE Account Technician per District (260 Days)
 - 1.0 FTE Payroll Account Technician per District (260 Days)
 - 1.0 FTE Personnel Technician per District (260 Days)
- ◆ Technology Coordinator – 1.0 FTE per District (260 Days)
- ◆ Technology Services Technician - .25 FTE per District (260 Days)
- ◆ School Nurse – 1.0 FTE per District – may be increased based on student need
- ◆ LVN – Based on student need
- ◆ Psychologist/Counselor – 1.0 FTE per District
- ◆ Behavior Specialist - .2 FTE per District
- ◆ Counselor – 1.0 FTE per K-12, .4 7-12, .60 K-6
- ◆ Technology Integration Coach – 1.0 FTE per 3 K-6 Campuses
- ◆ Teacher on Special Assignment – 1.0 FTE per 3 K-6 Campuses

SUPPORT STAFF – CUSTODIAL, MAINTENANCE AND GROUNDS

- ◆ Supervisor of Buildings and Grounds - 1.0 FTE District-wide
- ◆ Custodial - 7.4 FTE District-wide (Includes time for Village Charter School)
- ◆ Grounds – 1.0 FTE District-wide

Approved by Governing Board: 05/13/20

PINER-OLIVET USD ENROLLMENT TO P2 ADA TREND

School Year CBEDS Date	2014-15 Oct. 2014	2015-16 Oct. 2015	2016-17 Oct. 2016	2017-18 Oct. 2017	2018-19 Oct. 2018	2019-20 Oct. 2019	2020-21 Oct. 2020	2021-22 Oct. 2021	2022-23 Oct. 2022
Piner-Olivet K-6									
Jack London (2003)	336	331	345	302	279	278	267	254	244
Olivet (1969)	332	323	305	317	319	336	316	318	318
Schaefer (1990)	444	448	449	430	345	348	355	343	328
Total CBEDS (enrollment)	1,112	1,102	1,099	1,049	943	962	938	915	890
Total P2 ADA	1,066.57	1,058.54	1,045.84	1,008.44	903.45	910.98	916.37	869.00	846.00
Percentage of ADA to CBEDS	0.959	0.961	0.952	0.961	0.958	0.947	0.977	0.950	0.951
Jack London K-6									
K	42	48	47	29	36	33	34	33	33
1	39	43	48	44	33	35	33	32	32
2	42	36	48	42	46	35	36	31	31
3	68	41	35	48	44	46	35	35	31
4	53	70	41	36	46	44	46	35	37
5	57	60	69	44	32	49	42	45	34
6	29	28	52	59	38	33	37	40	43
SDC	Inc	Inc	Inc	Inc	Inc	Inc	Inc	Inc	Inc
NPS	6	5	5	0	4	3	4	3	3
Total CBEDS (enrollment)	336	331	345	302	279	278	267	254	244
Total P2 ADA	340.50	329.66	342.07	307.51	272.56	267.49	272.88	245.00	235.00
Percentage of ADA to CBEDS	1.013	0.996	0.992	1.018	0.977	0.962	1.022	0.965	0.963

School Year CBEDS Date	2014/2015 Oct. 2014	2015/2016 Oct. 2015	2016/2017 Oct. 2016	2017-18 Oct. 2017	2018-19 Oct. 2018	2019-20 Oct. 2019	2020-21 Oct. 2020	2021-22 Oct. 2021	2022-23 Oct. 2022
Olivet Charter K-6									
K	73	68	64	60	67	68	59	61	61
1	39	49	47	48	43	46	46	46	46
2	23	39	50	47	46	45	45	45	45
3	55	29	37	48	47	50	45	45	45
4	32	53	30	38	44	48	43	44	43
5	54	30	52	30	43	42	45	41	42
6	47	51	19	46	29	37	33	36	36
Homestudy	9	4	6	Inc	Inc	Inc	Inc	Inc	Inc
Total CBEDS (enrollment)	332	323	305	317	319	336	316	318	318
Total P2 ADA	301.78	299.90	286.89	300.41	303.71	316.67	316.67	301.00	301.00
Percentage of ADA to CBEDS	0.909	0.928	0.941	0.948	0.952	0.942	1.002	0.947	0.947
Schaefer Charter K-6									
K	65	65	69	50	45	45	47	44	44
1	65	70	66	65	45	48	44	45	45
2	69	63	73	67	57	45	47	47	47
3	71	71	56	73	58	57	46	46	46
4	62	60	71	58	53	62	59	44	44
5	60	61	59	66	42	58	59	59	44
6	52	58	55	51	45	33	53	58	58
Total CBEDS (enrollment)	444	448	449	430	345	348	355	343	328
Total P2 ADA	424.29	428.98	416.88	400.52	327.18	326.82	326.82	323.00	310.00
Percentage of ADA to CBEDS	0.956	0.958	0.928	0.931	0.948	0.939	0.921	0.942	0.945

School Year CBEDS Date	014/2015 Oct. 2014	015/2016 Oct. 2015	016/2017 Oct. 2016	2017-18 Oct. 2017	2018-19 Oct. 2018	2019-20 Oct. 2019	2020-21 Oct. 2020	2021-22 Oct. 2021	2022-23 Oct. 2022
Piner-Olivet Charter (1996)									
6	0	0	0	0	0	0	0	0	0
7	109	98	98	106	104	100	100	100	100
8	102	108	103	100	97	109	101	101	101
Homestudy	7	12	6						
Total CBEDS (enrollment)	218	218	207	206	201	209	201	201	201
Total P2 ADA	209.95	210.52	203.27	187.68	193.07	200.40	200.40	193.00	193.00
Percentage of ADA to CBEDS	0.963	0.966	0.982	0.911	0.961	0.959	0.997	0.960	0.960
Northwest Prep at Piner-Olivet (2004)									
7	13	16	19	18	28	18	14	14	14
8	14	13	23	14	19	26	21	18	17
9	17	23	24	18	16	18	16	20	18
10	18	16	21	16	18	16	17	15	20
11	13	12	19	20	19	17	18	15	15
12	14	15	10	17	17	14	15	17	15
Total CBEDS (enrollment)	89	95	116	103	117	109	101	99	99
Total P2 ADA	69.98	94.12	105.01	100.06	107.20	102.79	102.79	94.00	94.00
Percentage of ADA to CBEDS	0.786	0.991	0.905	0.971	0.916	0.943	1.018	0.949	0.949
Grand Total CBEDS	1,419	1,415	1,422	1,358	1,261	1,280	1,240	1,215	1,190
Grand Total P2 ADA	1,346.50	1,363.18	1,354.12	1,296.18	1,203.72	1,214.17	1,219.56	1,156.00	1,133.00
Grand Total Enrollment	1,419	1,415	1,422	1,358	1,261	1,280	1,240	1,215	1,190

LCFF Calculator Universal Assumptions

Piner-Olivet Union Elementary (70870) - 2020-21 2nd Interim Report

2/12/2021

Summary of Funding

	2019-20	2020-21	2021-22	2022-23
Target Components:				
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	2,155,573	2,116,844	2,192,576	2,064,443
Grade Span Adjustment	126,198	117,763	123,361	110,767
Supplemental Grant	224,253	214,925	227,889	214,171
Concentration Grant	-	-	-	-
Add-ons	222,400	222,400	222,400	222,400
Total Target	2,728,424	2,671,932	2,766,226	2,611,781

Transition Components:

Target	\$ 2,728,424	\$ 2,671,932	\$ 2,766,226	\$ 2,611,781
Funded Based on Target Formula (PY P-2)	TRUE	TRUE	TRUE	TRUE
Floor	2,745,285	2,719,323	2,715,969	2,596,979
<i>Remaining Need after Gap (informational only)</i>				
Gap %	100%	100%	100%	100%
Current Year Gap Funding	-	-	-	-
Miscellaneous Adjustments	-	-	-	-
Economic Recovery Target	57,989	57,989	57,989	57,989
Additional State Aid	-	-	-	-
Total LCFF Entitlement	\$ 2,786,413	\$ 2,729,921	\$ 2,824,215	\$ 2,669,770

Components of LCFF By Object Code

	2019-20	2020-21	2021-22	2022-23
8011 - State Aid	\$ 1,392,287	\$ 1,361,416	\$ 1,438,006	\$ 1,364,138
8011 - Fair Share	-	-	-	-
8311 & 8590 - Categoricals	-	-	-	-
EPA (for LCFF Calculation purposes)	153,815	73,299	54,456	49,772
<i>Local Revenue Sources:</i>				
8021 to 8089 - Property Taxes	5,463,194	5,787,572	5,787,572	5,787,572
8096 - In-Lieu of Property Taxes	(4,222,883)	(4,492,366)	(4,455,819)	(4,531,712)
<i>Property Taxes net of in-lieu</i>	<i>1,240,311</i>	<i>1,295,206</i>	<i>1,331,753</i>	<i>1,255,860</i>
TOTAL FUNDING	\$ 2,786,413	\$ 2,729,921	\$ 2,824,215	\$ 2,669,770

<i>Basic Aid Status</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -
Total Phase-In Entitlement	\$ 2,786,413	\$ 2,729,921	\$ 2,824,215	\$ 2,669,770

EPA Details

% 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)	\$ 153,815	\$ 73,299	\$ 54,456	\$ 49,772
8012 - EPA, Current Year Receipt (P-2 plus Current Year Accrual)	153,815	73,299	54,456	49,772
8019 - EPA, Prior Year Adjustment (P-A less Prior Year Accrual)	(51,968)	-	-	-
Accrual (from Assumptions)	-	-	-	-

LCFF Calculator Universal Assumptions

Piner-Olivet Union Elementary (70870) - 2020-21 2nd Interim Report

2/12/2021

Summary of Student Population

	2019-20	2020-21	2021-22	2022-23
Unduplicated Pupil Population				
Enrollment	278	263	254	244
COE Enrollment	7	7	6	4
<i>Total Enrollment</i>	<u>285</u>	<u>270</u>	<u>260</u>	<u>248</u>
Unduplicated Pupil Count	136	129	125	119
COE Unduplicated Pupil Count	4	4	3	3
<i>Total Unduplicated Pupil Count</i>	<u>140</u>	<u>133</u>	<u>128</u>	<u>122</u>
Rolling %, Supplemental Grant	49.1400%	48.0900%	49.2000%	49.2300%
Rolling %, Concentration Grant	49.1400%	48.0900%	49.2000%	49.2300%

FUNDED ADA

Adjusted Base Grant ADA	<i>Prior Year</i>	<i>Current Year</i>	<i>Prior Year</i>	<i>Prior Year</i>
Grades TK-3	157.55	147.02	148.27	129.25
Grades 4-6	120.27	125.69	124.01	119.61
Grades 7-8	0.23	0.23	-	-
Grades 9-12	-	-	-	-
Total Adjusted Base Grant ADA	<u>278.05</u>	<u>272.94</u>	<u>272.28</u>	<u>248.86</u>
Necessary Small School ADA	<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	-	-	-	-
Total Necessary Small School ADA	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Funded ADA	<u>278.05</u>	<u>272.94</u>	<u>272.28</u>	<u>248.86</u>
ACTUAL ADA (Current Year Only)				
Grades TK-3	147.02	147.02	131.18	125.21
Grades 4-6	125.69	125.69	119.61	113.66
Grades 7-8	0.23	0.23	-	-
Grades 9-12	-	-	-	-
Total Actual ADA	<u>272.94</u>	<u>272.94</u>	<u>250.79</u>	<u>238.87</u>
<i>Funded Difference (Funded ADA less Actual ADA)</i>	5.11	-	21.49	9.99

LCAP Percentage to Increase or Improve Services

	2019-20	2020-21	2021-22	2022-23
Current year estimated supplemental and concentration grant funding in the LCAP year \$	224,253 \$	214,925 \$	227,889 \$	214,171
Current year Percentage to Increase or Improve Services	9.58%	9.37%	9.60%	9.59%

LCFF Calculator Universal Assumptions

Olivet Elementary Charter (6066344) - 2020-21 2nd Interim Report

2/12/2021

Summary of Funding

	2019-20	2020-21	2021-22	2022-23
Target Components:				
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	2,452,882	2,452,882	2,421,142	2,493,238
Grade Span Adjustment	157,741	157,741	155,143	159,805
Supplemental Grant	259,443	239,289	236,915	241,904
Concentration Grant	-	-	-	-
Add-ons	-	-	-	-
Total Target	2,870,066	2,849,912	2,813,200	2,894,947

Transition Components:

Target	\$ 2,870,066	\$ 2,849,912	\$ 2,813,200	\$ 2,894,947
Funded Based on Target Formula (PY P-2)	TRUE	TRUE	TRUE	TRUE
Floor	2,789,676	2,789,676	2,651,632	2,651,632
<i>Remaining Need after Gap (informational only)</i>				
Gap %	100%	100%	100%	100%
Current Year Gap Funding	-	-	-	-
Miscellaneous Adjustments	-	-	-	-
Economic Recovery Target	-	-	-	-
Additional State Aid	-	-	-	-
Total LCFF Entitlement	\$ 2,870,066	\$ 2,849,912	\$ 2,813,200	\$ 2,894,947

Components of LCFF By Object Code

	2019-20	2020-21	2021-22	2022-23
8011 - State Aid	\$ 1,241,074	\$ 1,220,920	\$ 1,264,817	\$ 1,315,766
8011 - Fair Share	-	-	-	-
8311 & 8590 - Categoricals	-	-	-	-
EPA (for LCFF Calculation purposes)	216,413	126,269	76,153	60,200
<i>Local Revenue Sources:</i>				
8021 to 8089 - Property Taxes	-	-	-	-
8096 - In-Lieu of Property Taxes	1,412,579	1,502,723	1,472,230	1,518,981
<i>Property Taxes net of in-lieu</i>	-	-	-	-
TOTAL FUNDING	\$ 2,870,066	\$ 2,849,912	\$ 2,813,200	\$ 2,894,947

Basic Aid Status	-	-	-	-
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -
Total Phase-In Entitlement	\$ 2,870,066	\$ 2,849,912	\$ 2,813,200	\$ 2,894,947

EPA Details

% 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)	\$ 216,413	\$ 126,269	\$ 76,153	\$ 60,200
8012 - EPA, Current Year Receipt (P-2 plus Current Year Accrual)	216,413	126,269	76,153	60,200
8019 - EPA, Prior Year Adjustment (P-A less Prior Year Accrual)	(49,981)	-	-	-
Accrual (from Assumptions)	-	-	-	-

LCFF Calculator Universal Assumptions

Olivet Elementary Charter (6066344) - 2020-21 2nd Interim Report

2/12/2021

Summary of Student Population

	2019-20	2020-21	2021-22	2022-23
Unduplicated Pupil Population				
Enrollment	336	316	318	318
COE Enrollment	-	-	-	-
<i>Total Enrollment</i>	<i>336</i>	<i>316</i>	<i>318</i>	<i>318</i>
Unduplicated Pupil Count	157	144	145	145
COE Unduplicated Pupil Count	-	-	-	-
<i>Total Unduplicated Pupil Count</i>	<i>157</i>	<i>144</i>	<i>145</i>	<i>145</i>
Rolling %, Supplemental Grant	49.6900%	45.8300%	45.9800%	45.5900%
Rolling %, Concentration Grant	49.1400%	45.8300%	45.9800%	45.5900%
FUNDED ADA				
<i>Adjusted Base Grant ADA</i>				
	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>
Grades TK-3	196.93	196.93	186.47	186.47
Grades 4-6	119.74	119.74	114.53	114.53
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
<i>Total Adjusted Base Grant ADA</i>	<i>316.67</i>	<i>316.67</i>	<i>301.00</i>	<i>301.00</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>
Total Funded ADA	316.67	316.67	301.00	301.00
ACTUAL ADA (Current Year Only)				
Grades TK-3	196.93	196.93	186.47	186.47
Grades 4-6	119.74	119.74	114.53	114.53
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Total Actual ADA	316.67	316.67	301.00	301.00
<i>Funded Difference (Funded ADA less Actual ADA)</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>

LCAP Percentage to Increase or Improve Services

	2019-20	2020-21	2021-22	2022-23
Current year estimated supplemental and concentration grant funding in the LCAP year \$	259,443 \$	239,289 \$	236,915 \$	241,904
Current year Percentage to Increase or Improve Services	9.94%	9.17%	9.20%	9.12%

LCFF Calculator Universal Assumptions

Morrice Schaefer Charter (6109144) - 2020-21 2nd Interim Report

2/12/2021

Summary of Funding

	2019-20	2020-21	2021-22	2022-23
Target Components:				
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	2,533,700	2,533,700	2,601,547	2,570,270
Grade Span Adjustment	147,624	147,624	142,597	147,413
Supplemental Grant	314,197	293,229	305,917	312,044
Concentration Grant	-	-	-	-
Add-ons	-	-	-	-
Total Target	2,995,521	2,974,553	3,050,061	3,029,727

Transition Components:

Target	\$ 2,995,521	\$ 2,974,553	\$ 3,050,061	\$ 3,029,727
Funded Based on Target Formula (PY P-2)	TRUE	TRUE	TRUE	TRUE
Floor	2,910,669	2,910,669	2,876,647	2,760,869
<i>Remaining Need after Gap (informational only)</i>	-	-	-	-
Gap %	100%	100%	100%	100%
Current Year Gap Funding	-	-	-	-
Miscellaneous Adjustments	-	-	-	-
Economic Recovery Target	-	-	-	-
Additional State Aid	-	-	-	-
Total LCFF Entitlement	\$ 2,995,521	\$ 2,974,553	\$ 3,050,061	\$ 3,029,727

Components of LCFF By Object Code

	2019-20	2020-21	2021-22	2022-23
8011 - State Aid	\$ 1,315,787	\$ 1,294,819	\$ 1,389,961	\$ 1,403,327
8011 - Fair Share	-	-	-	-
8311 & 8590 - Categoricals	-	-	-	-
EPA (for LCFF Calculation purposes)	221,878	128,846	80,265	62,000
<i>Local Revenue Sources:</i>				
8021 to 8089 - Property Taxes	-	-	-	-
8096 - In-Lieu of Property Taxes	1,457,856	1,550,888	1,579,835	1,564,400
<i>Property Taxes net of in-lieu</i>	-	-	-	-
TOTAL FUNDING	\$ 2,995,521	\$ 2,974,553	\$ 3,050,061	\$ 3,029,727

Basic Aid Status	-	-	-	-
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -
Total Phase-In Entitlement	\$ 2,995,521	\$ 2,974,553	\$ 3,050,061	\$ 3,029,727

EPA Details

% 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)	\$ 221,878	\$ 128,846	\$ 80,265	\$ 62,000
8012 - EPA, Current Year Receipt (P-2 plus Current Year Accrual)	221,878	128,846	80,265	62,000
8019 - EPA, Prior Year Adjustment (P-A less Prior Year Accrual)	(53,844)	-	-	-
Accrual (from Assumptions)	-	-	-	-

LCFF Calculator Universal Assumptions

Morrice Schaefer Charter (6109144) - 2020-21 2nd Interim Report

2/12/2021

Summary of Student Population

	2019-20	2020-21	2021-22	2022-23
Unduplicated Pupil Population				
Enrollment	348	355	343	328
COE Enrollment	-	-	-	-
<i>Total Enrollment</i>	<i>348</i>	<i>355</i>	<i>343</i>	<i>328</i>
Unduplicated Pupil Count	182	204	197	188
COE Unduplicated Pupil Count	-	-	-	-
<i>Total Unduplicated Pupil Count</i>	<i>182</i>	<i>204</i>	<i>197</i>	<i>188</i>
Rolling %, Supplemental Grant	58.5900%	54.6800%	55.7400%	57.4100%
Rolling %, Concentration Grant	49.1400%	48.0900%	49.2000%	49.2300%

FUNDED ADA

Adjusted Base Grant ADA	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>
Grades TK-3	184.30	184.30	171.39	172.01
Grades 4-6	142.52	142.52	151.61	137.99
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Total Adjusted Base Grant ADA	326.82	326.82	323.00	310.00
Necessary Small School ADA	<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	-	-	-	-
Total Necessary Small School ADA	-	-	-	-
Total Funded ADA	326.82	326.82	323.00	310.00

ACTUAL ADA (Current Year Only)

Grades TK-3	184.30	184.30	171.39	172.01
Grades 4-6	142.52	142.52	151.61	137.99
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Total Actual ADA	326.82	326.82	323.00	310.00
<i>Funded Difference (Funded ADA less Actual ADA)</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>

LCAP Percentage to Increase or Improve Services

	2019-20	2020-21	2021-22	2022-23
Current year estimated supplemental and concentration grant funding in the LCAP ye: \$	314,197 \$	293,229 \$	305,917 \$	312,044
Current year Percentage to Increase or Improve Services	11.72%	10.94%	11.15%	11.48%

PINER-OLIVET UNION SCHOOL DISTRICT

K-6 Program

BUDGET ASSUMPTIONS

2020-2021 2nd Interim

Based on the 2021-22 State Proposed Budget and BASC LCFF Calculator

District 43 General Funds (01, 04, 05)

	Prior Year	Budget Year	Subsequent Year #1	Subsequent Year #2
Revenue	2019-2020	2020-2021	2021-2022	2022-2023
LCFF Target COLA	3.26%	0.00%	3.84%	2.98%
Basic Aid Supplement	\$2,500,000	\$2,500,000	\$2,400,000	\$2,400,000
<i>ADA (funded from P2)</i>	<i>Estimated Funded: 921.57</i> <i>Estimated Actual: 916.5</i>	<i>Estimated Funded: 916.43</i> <i>Estimated Actual: 916.43</i>	<i>Estimated Funded: 896.28</i> <i>Estimated Actual: 874.79</i>	<i>Estimated Funded: 859.86</i> <i>Estimated Actual: 849.87</i>
Class Size Reduction	K-3 @ 24	K-3 @ 24	K-3 @ 24	K-3 @ 24
<i>Supplemental Grant %</i>				
Jack London/District - also used for Concentration Grant % for Charter Schools	49.14%	48.09%	49.20%	49.23%
Olivet	49.69%	45.83%	45.98%	45.59%
Schaefer	58.59%	54.68%	55.74%	57.41%
<i>Other Revenue Changes</i>				
Federal	reduction of revenue after 2019-20 for CSI (\$174,545), FY 20-21 has increased revenues and corresponding expenditures increases due to CARES Act (~\$645,000).			
State	reduction of revenue after 2019-20 for special education preschool grant (\$225,249), 25% reduction of lottery funding, FY 20-21 has increased revenue and corresponding expenditures increased due to CARES Act (~\$74,000)			
Local	No Significant Changes	No Significant Changes	No Significant Changes	No Significant Changes
Expenditures	2019-2020	2020-2021	2021-2022	2022-2023
Certificated Salaries				
Staffing: FTE (includes Admin)	53.5	52.5	52.5	52.1
Step & Column	Actual expected costs are reflected	Actual expected costs are reflected	Actual expected costs are reflected	Actual expected costs are reflected
Contract Days - POEA	185	185	185	185
Classified Salaries				
Staffing: FTE (includes Management & Confidential)	44.0	36.6	36.6	36.6
Step & Column	Actual expected costs are reflected	Actual expected costs are reflected	Actual expected costs are reflected	Actual expected costs are reflected

PINER-OLIVET UNION SCHOOL DISTRICT
K-6 Program
BUDGET ASSUMPTIONS

<i>Expenditures continued</i>	2019-2020	2020-2021	2021-2022	2022-2023
Benefits				
STRS-Standard Rates	17.10%	16.15%	15.92%	18.00%
Other Cert	3.58%	3.58%	3.58%	3.58%
PERS-Standard Rates	19.72%	20.70%	23.00%	26.30%
Other Classified	9.78%	9.78%	9.78%	9.78%
Health/Welfare Benefits				
Medical	Caps are \$800 single, \$950 double, \$1,100 family beginning 10/1/19	Caps are \$850 single, \$1,000 double, \$1,200 family beginning 10/1/20	Caps are \$850 single, \$1,000 double, \$1,200 family	Caps are \$850 single, \$1,000 double, \$1,200 family
Dental/Vision/Life	No cap - 5.0% increase reflected	No cap - Actual expected costs are reflected	No cap - 5.0% increase reflected	No cap - 5.0% increase reflected
Retiree Health Benefits	\$ 54,585	\$ 49,757	\$ 36,491	\$ 19,089
Retirement Incentive	\$ 30,000	\$ -	\$ -	\$ -
Other Expenditures	reduction of 3 library tech positions, 3 PE positions, 3 PA positions in all budget years; reduction of certificated 1 FTE in FY 21-22 and 1.4FTE 22-23. Certificated retirements have been built into subsequent years reducing expenditures by approximately \$60,000.			
Books & Supplies	\$250,000 curriculum purchased	overall reduction in supplies	No special purchases budgeted, overall reduction in supplies	No special purchases budgeted, overall reduction in supplies
Services & Other Operating Expenses	Increases in special education expenses; Increases in STRS/PERS	Increases in PERS	Increases in PERS	Increases in STRS/PERS
Capital Outlay	None	\$69,934	None	None
Special Ed Encroachment	\$2,072,834	\$1,778,560	\$1,766,232	\$1,801,830
Transfers In	To/From Charters, Cafe \$675,000	To/From Charters, Cafe \$675,000	To/From Charters, Cafe \$675,000	To/From Charters, Cafe \$675,000
Transfer Out	To/From Charters, Cafe \$727,764	To/From Charters, Cafe \$785,167	To/From Charters, Cafe \$739,667	To/From Charters, Cafe \$739,667

BUDGET SUMMARY

PINER-OLIVET UNION SCHOOL DISTRICT

To: The Governing Board
From: Felicia Koha, Chief Business Official
Subject: The Second Interim Financial Report for 2020-21

The District's budget is a financial plan reflecting the District's Local Control Accountability Plan (LCAP) and Board designated essential services. The budget is not meant to be static. It is a fluid document that is updated several times each year to reflect changes in legislation, personnel, electricity costs, etc. as updated information is received on actual costs and revenues. It is important to remember that a budget is a best estimate at any given time as it was developed with the facts known at that specific point in time. This budget was developed using a technical process that included revenue forecasts, expenditure projections and identification of known carryovers. Reasonable average daily attendance (ADA), and cost of living adjustment (COLA) were used when planning and developing the budget. This process was applied to all district funds.

At original budget adoption for fiscal year 2020-21, the State of California was entering an economic downturn due to the COVID-19 pandemic. The District adopted budget was based on a 7.92% negative COLA for 2020-21 and 0% COLA for the 2021-22 and 2022-23 fiscal years. This resulted in a reduction of state aid revenues of approximately \$460,000 for the 2020-21 fiscal year and flat funding for the two subsequent years.

At First Interim, we had new information from the Governor's State Adopted budget. We were to receive a 0% COLA for the 2020-21 budget year and the subsequent two years; mitigating the \$460,000 revenue reduction from the adopted budget. Additionally, we will be funded on prior year ADA, commonly known as a hold harmless ADA. This hold harmless ADA funding will provide higher revenues for the 2020-21 fiscal year as the district would have received lower revenues due to experiencing some enrollment loss due to the COVID-19 pandemic. The 2022-23 fiscal year reflects the full effect of enrollment loss on state aid revenues as the hold harmless ADA is not applied during this year.

At Second Interim, multiyear projections have been updated to include an increase in the COLA from 0% to 3.84% and 2.98% in fiscal year 2021-22 and 2022-23, respectively. State Aid apportionment deferrals were incorporated into the original adopted budget and still stand at Second Interim. We expect to see a deferral of 53% in February, 82% in March through May, and 100% in June. These deferrals equate to approximately \$2,141,338 and are planned to be returned to the District in July through November of the 2021-22 fiscal year.

There are a few key factors that are a part of the Governor's Proposed Budget for 2021-22 that have not been included in the District's multiyear projections but are worth noting. The \$300 million ongoing for Special Education Early Intervention Grant to supplement existing special education resources may provide approximately \$180,000 beginning in fiscal year 2021-22, this funding will help reduce the contribution from the General Fund needed for Special Education. The Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA) was passed in December 2020. Part of CRRSA includes new ESSER II funding and may be approximately \$900,000 for the District, including POCS and NWP.

ADA used to project current and future revenues are conservative in nature as enrollment is trending to smaller counts of Kindergarteners year over year causing each grade cohort to decrease as 6 grade cohorts complete their education in our district as well as the current impact of the COVID-19 pandemic. Increasing costs around salaries, benefits, and pension costs combined with decreasing enrollment and revenues are causing deficit spending in the future projected years which will reduce the General Fund balance. Due to these factors, the district will need to continue monitoring the revenues we expect to receive and planned expenditures to maintain sufficient reserves in the General Fund.

General Fund (District 43) (Funds 01, 04 and 05)

Overall Condition of the District

The multi-year projection shows an excess of revenue in 2020-2021 and 2021-22 and a deficit of revenue in the 2022-23 fiscal years of \$146,261, \$44,874, and \$(236,113), respectively. The District currently has sufficient reserves to maintain a positive financial status in the 2020-21 and two subsequent fiscal years. The required reserve for economic uncertainty of 4% is met for the 2020-21 and subsequent two fiscal years as well as the Board

approved reserve of 11% for cash flow purposes. The ending fund balance in the 2020-2021, 2021-22, and 2022-23 fiscal years is \$5,023,371, \$5,068,245, and \$4,832,132, respectively.

Piner-Olivet receives Basic Aid Supplemental Funding based on the number of students attending District charter schools who would not otherwise be served by the District and based on the amount of property taxes the District must share with the charter schools. This calculation includes students who live outside of the District boundaries and students attending grades 7 – 12. The amount budgeted for 2020-21 is \$2,500,000 and \$2,400,000 for subsequent years. Although the District has received this funding for many years, it is still considered one-time revenue as there is no guarantee that the revenue will remain. This revenue is also subject to change as the revenue calculation depends on many variables such as other districts falling into and out of Basic Aid status, changes in ADA projections, and any ADA corrections in subsequent years.

Enrollment/ADA Trends

The District receives the majority of its funding based on average daily attendance which is typically 95% of enrollment. The projected enrollment for 2020-2021 is 938 and is budgeted to decline over the subsequent years to 915 and 890. The decline is due to a combination of reduced enrollment from past years, smaller cohorts, and the COVID-19 pandemic impact. Part of the Local Control Funding Formula (LCFF) is based on classes in grades K-3 being at 24 or less; all of Piner-Olivet's K-3 classes have 24 or less students.

Status of Negotiations

While negotiations for 2020-21 have not concluded, negotiations for salaries and benefits were settled during the 2019-20 fiscal year and run through the 2021-22 fiscal year. These settlements have been incorporated into all budget years.

Retirement Packages

The retirement packages offered to retirees are specified in the contracts with the bargaining units. Retirees have the dollar amount of the employee-only cost at the time of retirement contributed by the District towards a health premium until the retiree attains the age of 65. At that time, there is no longer any District contribution. The District is projected to have nine (9) retirees on this plan at a cost of \$49,757. The District budgets and expends a similar amount each year. The District also offered a retirement incentive program during 2016-2017; this retiree incentive program was fully paid during the 2019-2020 year.

General Fund Contributions

Some restricted programs have higher expenditures than revenues. When this occurs, a contribution from the General Fund is needed. There are two programs that require a contribution at this time, Special Education and Cafeteria. The General Fund contribution for special education is estimated to be \$1,778,560. The cafeteria program is anticipated to require a contribution this year of \$110,167.

Multiyear Commitments

The District passed a General Obligation Bond measure in 1995 for \$10 million. Approximately half of those bonds were sold in 1995 and the remainder in 1998. The bonds were then refunded in 2003 when interest rates were lower. The bonds are being repaid from property taxes levied for that purpose. The bonds will be fully repaid in 2022. The District passed a second General Obligation Bond measure in 2010 for \$20 million. Approximately \$8.6 million of those bonds were sold in 2011 and approximately \$6 million were sold in 2021, leaving approximately \$5.4 million in bonding authority. The bonds will be repaid from property taxes levied for that purpose.

Other Revenues

State Aid revenue has increased by approximately \$200,000 from 1st Interim due to increases in special education revenue resulting from finalized and current information from our Special Education Local Plan Area (SELPA). Federal revenue has remained consistent at \$1,262,265 when compared to 1st Interim. Other State revenue has also been consistent with 1st Interim and is currently projected to be \$774,090. The School Services of California, Inc. (SSC) Dartboard was used to project lottery revenues for the budget and subsequent years. Local Revenue has increased by \$14,088 due primarily to additional 2019-20 revenue at year end.

Expenditures

Salaries and benefits make up the majority of any educational agency's budget. Changes in number of employees, statutory benefit rates and changes in costs for health benefits packages are detailed on the Budget Assumption page. Supplies expenditures have increased by approximately \$300,000 due to the reallocation of COVID budget to this area. Services expenditures have decreased by approximately \$115,000 due partly to the increased special education revenue updated with the SELPA information. Capital Outlay expenditures have increased by \$69,934 due to additional equipment purchases in the 2020-21 year.

Fund Balance – At this point the budgeted year-end balance \$5,023,371. Some portions of this balance are reserved or designated for specific purposes. A breakdown of the projected ending balance is as follows:

Revolving Cash	\$	3,000
Lottery and Restricted Sources	\$	22,273
Designated for Technology & Special Education	\$	2,254,227
Designated for Curriculum	\$	250,000
Designated for Facilities	\$	350,000
Designated for Economic Uncertainties (4.00%)	\$	596,782
Designated for Cash Flow (11.00%)	\$	1,547,089
Unassigned, Unrestricted	\$	0

Cash Position

A cash flow analysis projected through this fiscal year-end has been completed and is attached. We anticipate that the District will have a positive cash position at that time. Current cash flow projections show a positive cash balance for each month of the 2020-21 fiscal year and is projected to end the year with a \$2,250,769 balance. As a precaution, the District has established a line of credit with the County Treasury to operate in a negative cash balance should that occur.

Piner-Olivet Charter School Fund (District 44) (Fund 03)

The District sponsors the Piner-Olivet Charter School. The Piner-Olivet Charter School's first year of operation was 1996-97. The school serves students in grades 6 - 8. The Budget for the Piner-Olivet Charter School is included as part of this packet. The budget is based on the 2021-22 State Proposed Budget. The budget reflects that the Charter School will have a positive cash flow for 2020-21 and sufficient reserves will be maintained in the 2020-21 through 2022-23 fiscal years. The ending fund balance is projected to be \$476,18, \$425,574, and \$421,621 for fiscal years 2020-21, 2021-22, and 2022-23, respectively. The Piner-Olivet Charter School is subject to the same State Revenue apportionment deferrals that the District is subject to.

Northwest Prep at Piner-Olivet Fund (District 43) (Fund 09)

The District sponsors the Northwest Prep Charter School. Northwest Prep's first year of operation was 2004-05. The school serves students in grades 7 – 12. It is the only school in the District with a high school population. The Budget for Northwest Prep is included in this packet and is based on the 2021-22 State Proposed Budget. The budget reflects projected ending fund balances of \$351,195, \$247,811, and \$137,662 for the 2020-21, 2021-22, and 2022-23 fiscal years, respectively. Cash flow is projected to be positive during the 2020-21 year. Northwest Prep Charter School is actively looking for ways to reduce deficit spending and increase enrollment and will continue to monitor the budget as new information is received from the State.

Cafeteria Fund (Fund 13)

The Cafeteria Fund is utilized for depositing and expending funds related to the Food Service Program. Total revenue budgeted for 2020-21 is \$88,000, total expenditures budgeted at \$198,167, with a projected contribution from the General Fund of \$110,167 to balance the fund. The COVID-19 pandemic has impacted this program as there has been a decrease in meals sold during distance learning. The program is projected to require a contribution subsequent budget years.

Deferred Maintenance Fund (Fund 14)

The Deferred Maintenance Fund is utilized for maintenance or upgrades in facilities that are twenty years old or older. Until 2008-09, the District would transfer ½ of 1% of the General Fund expenditures to the Deferred Maintenance Fund each year with the State matching that amount most years. The 2009 State Budget Act affected this program by allowing this revenue to be used for any educational purpose for 2008-09 through 2012-13

(extended to 2014-15) as well as allowing districts to not make a contribution. For those years through 2012-13, the District did not make a transfer to the Deferred Maintenance Fund and any revenue received from the State for the Deferred Maintenance Program was used to balance the District's General Fund or was added to the District's Cash Flow Reserve. For 2013-14, the Board took action to transfer \$100,000 from the District's General Fund to the Deferred Maintenance Fund. During the 2019-20 year the Board took action to not make the transfer to the Deferred Maintenance fund for the 2020-21 through 2022-23 budget years in order to alleviate the stress on the General Fund balance and address deficit spending. For 2020-2021, the projected fund balance is \$268,324.

Special Reserve Fund (Fund 17)

The Special Reserve Fund was initiated in 2009-10. \$300,000 was transferred into this fund from the Deferred Maintenance Fund. Along with transferring these funds, the Board took action to designate these funds to be spent only on deferred maintenance items and only if necessary. The advantages of moving the funds from the Deferred Maintenance Fund to the Special Reserve Funds were that this could only be done in 2009-10 and would not be possible in future years and that the funds could be used in the calculation of the District's Reserve for Economic Uncertainty. Most of the funds have been used for deferred maintenance projects. The fund was almost totally depleted in 2013-14 and will be fully utilized during the 2020-21 fiscal year. For 2020-21, the projected fund balance is \$9,821.

Special Reserve Fund (OPEB) (Fund 20)

Fund 20, Special Reserve Fund for Other Post-Employment Benefits (OPEB), was created in 2014-15. \$600,000 was transferred into the fund from the General Fund's unassigned reserve to begin to fund the District's \$1.1 million unfunded OPEB liability. The fund balance in 2020-21 is projected at \$647,760.

Bond Fund (Fund 21)

The Bond Fund was re-established in 2010-11. \$8,033,000 was initially deposited into this fund from the sale of general obligation bonds. Bond funds may only be spent on items included in the Measure L language that was included on the November, 2010 ballot. \$5,879,008 was deposited into this fund from the sale of bonds during fiscal year 2020-21. Total expenditures are budgeted at \$25,000 with a projected fund balance of \$5,854,941. The District is currently in the process of securing a project manager to facilitate planned bond funded projects beginning in the 2020-21 fiscal year.

Capital Facilities Account Fund (Fund 25)

The Capital Facilities Account Fund is utilized for depositing and expending developer fees. Total revenue budgeted for 2020-21 is \$5,000, total expenditures budgeted are \$17,697 with a projected fund balance of \$765,559. Developer fees are not budgeted until they are received. It is anticipated that there will be developer fees collected and spent during 2020-21 and that the budget would be updated periodically throughout the year to reflect those revenues and expenditures.

2020-2021 CASH FLOW PROJECTION - Piner-Olivet Union School District
(District/Jack London, Olivet Charter, and Schaefer Charter - Funds 01, 04, 05)

A. BEGINNING CASH	4,530,677	4,760,861	4,027,942	4,070,175	3,587,241	2,991,216	5,797,981	5,151,847	3,425,165	2,234,820	3,941,082	2,897,434		
B. RECEIPTS														
REVENUE LIMIT														
STATE AID	8010-8019	965,862	-479,664	580,266	728,293	580,266	728,293	580,266	728,293	580,266	728,293	580,266	728,293	580,266
PROPERTY TAXES	8020-8079	13,126	13,126	-154	20,152	390	3,186,453	22,250	50,000	2,321,225	128,737	114,046	2,108,207	6,486,612
IN LIEU TAXES	8096	-5,243	-25,401	-162,294	-103,186	-108,195	-108,195	-108,195	-290,000	-120,000	-120,000	-78,532	-1,219,798	5,787,572
SPECIAL ED PROPERTY TAXES	8097								80,000				138,957	218,957
FEDERAL REVENUES	8100-8299		-213,942	417,028	22,667	28,843	159,850	46,386	3,777	345,000	345,000	135,000	317,656	1,262,265
OTHER STATE APPORTIONMENTS	8300-8599	442	-64,767	73,318	41,215	19,457	19,457	50,832	85,000	85,000	49,300	69,809	498,784	1,262,265
OTHER LOCAL REVENUES	8600-8999	57,932	-198,509	-328,456	36,681	45,109	102,505	79,574	25,148	158,300	50,615	798,672	937,240	1,756,113
TOTAL RECEIPTS		1,018,983	-969,157	579,709	747,822	565,870	4,088,907	671,114	359,992	120	2,809,262	59,352	1,152,985	15,065,811
C. DISBURSEMENTS														
CERTIFICATED SALARIES	1000-1999	65,151	475,855	476,003	480,720	481,515	480,904	482,650	490,093	490,000	490,000	490,000	343,078	5,245,969
CLASSIFIED SALARIES	2000-2999	99,965	147,067	157,589	159,849	155,173	153,911	150,488	151,858	152,000	152,000	220,406	183,603	1,852,307
EMPLOYEE BENEFITS	3000-3999	65,096	215,357	220,488	229,242	228,168	229,280	228,610	230,406	230,000	230,000	76,000	65,040	3,012,325
SUPPLIES	4000-4999	5,622	47,826	77,792	45,872	119,137	56,164	161,918	37,266	76,000	76,000	76,000	180,000	1,024,636
SERVICES	5000-5999	68,204	52,658	134,985	268,795	194,784	982,896	97,988	224,389	145,000	155,000	399,493	50,000	2,929,212
CAPITAL OUTLAY	6000-6599			42,249				15,252		12,433				69,934
OTHER OUTGO	7000-7499													0
INTERFUND TRANSFERS OUT	7600-7629			-684,861				106,830					785,167	785,167
TOTAL DISBURSEMENTS		304,038	938,763	424,254	1,184,479	1,178,778	1,903,155	1,243,747	1,134,012	1,105,433	1,103,000	1,103,000	1,799,650	14,919,550
D. PRIOR YEAR TRANSACTIONS & CLEARING ACCOUNT TRANSACTIONS														
ACCOUNTS RECEIVABLE		-2	2,089,439	747,364	-7	16,883	256,055	-0,07	-0,94	490,000	490,000	490,000	343,078	5,245,969
ACCOUNTS PAYABLE & CLEARING		-484,770	-914,438	-860,585	-46,271	16,883	181,802	-73,500	-952,661	152,000	152,000	220,406	183,603	1,852,307
ACCOUNT TRANSACTIONS DUE FROM DUE TO							228,647			230,000	230,000	76,000	65,040	3,012,325
TOTAL PRIOR YEAR & CLEARING ACCOUNTS		-484,771	1,175,001	-113,222	-46,278	16,883	641,013	-73,500	-952,662	-85,031	0	0	0	2,929,212
E. NET INCREASE/DECREASE		230,183	-732,919	42,234	-482,935	-596,025	2,806,765	-646,134	-1,726,682	-1,190,345	1,706,262	-1,043,648	-646,665	1,024,636
F. ENDING CASH BALANCE		4,760,861	4,027,942	4,070,175	3,587,241	2,991,216	5,797,981	5,151,847	3,425,165	2,234,820	3,941,082	2,897,434	2,250,769	1,756,113

NORTHWEST PREP

2020-2021
2nd Interim Report

**NORTHWEST PREP CHARTER SCHOOL
BUDGET ASSUMPTIONS**

2020-2021 2nd Interim

Based on the 2021-22 State Proposed Budget and BASC LCFF Calculator
District 43 Fund 09

	Prior Year	Budget Year	Subsequent Year #1	Subsequent Year #2
Revenue	2019-2020	2020-2021	2021-2022	2022-2023
LCFF Target COLA	3.26%	0.00%	3.84%	2.98%
<i>Enrollment/ADA (funded from P2)</i>				
Enrollment	Actual: 109 @ CBEDS	Estimated: 101	Estimated: 99	Estimated: 99
ADA	Actual: 102.79	Estimated: 102.79	Estimated: 94	Estimated: 94
Supplemental Grant % - 3-Year Rolling %	51.37%	44.95%	43.37%	40.47%
Concentration Grant % - District's % applies for Charter Schools	49.14%	48.09%	49.20%	49.23%
<i>Other Revenue Changes</i>				
Federal	Increase in revenue and expenditures due to CARES Act funding in FY 20-21 (~\$25,000)			
State	Increase in revenue and expenditures due to CARES Act funding in FY 20-21 (~\$9,000)			
Local	No Significant Changes			
Expenditures	2019-2020	2020-2021	2021-2022	2022-2023
Certificated Salaries				
Staffing: FTE (includes Admin)	6.1	6	6	6
Step & Column	Actual expected costs are reflected	Actual expected costs are reflected	Actual expected costs are reflected	Actual expected costs are reflected
Contract Days - POEA	185	185	185	185
Classified Salaries				
Staffing: FTE (includes Management & Confidential)	2.62	2.41	2.41	2.41
Step & Column	Actual expected costs are reflected	Actual expected costs are reflected	Actual expected costs are reflected	Actual expected costs are reflected
Benefits				
STRS-Standard Rates	17.10%	16.15%	15.92%	18.00%
Other Cert	3.58%	3.58%	3.58%	3.58%
PERS-Standard Rates	19.720%	20.70%	23.00%	26.30%
Other Classified	9.78%	9.78%	9.78%	9.78%

**NORTHWEST PREP CHARTER SCHOOL
BUDGET ASSUMPTIONS**

<i>Expenditures continued</i>	2019-2020	2020-2021	2021-2022	2022-2023
Health/Welfare Benefit:				
Medical	Caps are \$800 single, \$950 double, \$1,100 family beginning 10/1/19	Caps are \$850 single, \$1,000 double, \$1,200 family	Caps are \$850 single, \$1,000 double, \$1,200 family	Caps are \$850 single, \$1,000 double, \$1,200 family
Dental/Vision/Life	No cap - 5.0% increase reflected	No cap - Actual expected costs are reflected	No cap - 5.0% increase reflected	No cap - 5.0% increase reflected
Retiree Health Benefits	\$ -	\$ -	\$ -	\$ -
Retirement Incentive	\$ -	\$ -	\$ -	\$ -
Other Expenditures		reduction of extra duty time	reduction of extra duty time	reduction of extra duty time
Books & Supplies	Minimal Changes	Increases due to CARES Act funding	CARES Act funding is spent in PY and general budget reductions	Minimal Changes
Services & Other Operating Expenses	Repay Rent to POUSD: \$11,728	Repay Rent to POUSD: \$10,000	Repay Rent to POUSD: \$10,000	Repay Rent to POUSD: \$10,000
Capital Outlay	\$71,712	None	None	None
Special Ed Encroachment	\$10,000	\$10,000	\$10,000	\$10,000

LCFF Calculator Universal Assumptions				
Northwest Prep Charter (106344) - 2020-21 2nd Interim Report				2/12/2021
Summary of Funding				
	2019-20	2020-21	2021-22	2022-23
Target Components:				
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	906,540	906,540	870,233	897,483
Grade Span Adjustment	15,025	15,025	16,032	16,724
Supplemental Grant	94,681	82,849	76,874	73,996
Concentration Grant	-	-	-	-
Add-ons	-	-	-	-
Total Target	1,016,246	1,004,414	963,139	988,203
Transition Components:				
Target	\$ 1,016,246	\$ 1,004,414	\$ 963,139	\$ 988,203
Funded Based on Target Formula (PY P-2)	TRUE	TRUE	TRUE	TRUE
Floor	981,073	981,073	899,322	899,322
<i>Remaining Need after Gap (informational only)</i>				
Gap %	100%	100%	100%	100%
Current Year Gap Funding	-	-	-	-
Miscellaneous Adjustments	-	-	-	-
Economic Recovery Target	-	-	-	-
Additional State Aid	-	-	-	-
Total LCFF Entitlement	\$ 1,016,246	\$ 1,004,414	\$ 963,139	\$ 988,203
Components of LCFF By Object Code				
	2019-20	2020-21	2021-22	2022-23
8011 - State Aid	\$ 460,164	\$ 397,938	\$ 408,525	\$ 433,589
8011 - Fair Share	-	-	-	-
8311 & 8590 - Categoricals	-	-	-	-
EPA (for LCFF Calculation purposes)	97,564	118,697	94,848	80,248
<i>Local Revenue Sources:</i>				
8021 to 8089 - Property Taxes	-	-	-	-
8096 - In-Lieu of Property Taxes	458,518	487,779	459,766	474,366
<i>Property Taxes net of in-lieu</i>	-	-	-	-
TOTAL FUNDING	\$ 1,016,246	\$ 1,004,414	\$ 963,139	\$ 988,203
Basic Aid Status	-	-	-	-
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -
Total Phase-In Entitlement	\$ 1,016,246	\$ 1,004,414	\$ 963,139	\$ 988,203
EPA Details				
% 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)	\$ 97,564	\$ 118,697	\$ 94,848	\$ 80,248
8012 - EPA, Current Year Receipt (P-2 plus Current Year Accrual)	97,564	118,697	94,848	80,248
8019 - EPA, Prior Year Adjustment (P-A less Prior Year Accrual)	(14,994)	-	-	-
Accrual (from Assumptions)	-	-	-	-

LCFF Calculator Universal Assumptions

Northwest Prep Charter (106344) - 2020-21 2nd Interim Report

2/12/2021

Summary of Student Population

	2019-20	2020-21	2021-22	2022-23
Unduplicated Pupil Population				
Enrollment	109	101	99	99
COE Enrollment	-	-	-	-
<i>Total Enrollment</i>	<i>109</i>	<i>101</i>	<i>99</i>	<i>99</i>
Unduplicated Pupil Count	53	41	40	40
COE Unduplicated Pupil Count	-	-	-	-
<i>Total Unduplicated Pupil Count</i>	<i>53</i>	<i>41</i>	<i>40</i>	<i>40</i>
Rolling %, Supplemental Grant	51.3700%	44.9500%	43.3700%	40.4700%
Rolling %, Concentration Grant	49.1400%	44.9500%	43.3700%	40.4700%

FUNDED ADA

Adjusted Base Grant ADA

	Current Year	Current Year	Current Year	Current Year
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	40.96	40.96	30.38	29.43
Grades 9-12	61.83	61.83	63.62	64.57
Total Adjusted Base Grant ADA	102.79	102.79	94.00	94.00

Necessary Small School ADA

	Current year	Current year	Current year	Current year
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Total Necessary Small School ADA	-	-	-	-

Total Funded ADA

	102.79	102.79	94.00	94.00
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ACTUAL ADA (Current Year Only)

Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	40.96	40.96	30.38	29.43
Grades 9-12	61.83	61.83	63.62	64.57
Total Actual ADA	102.79	102.79	94.00	94.00

Funded Difference (Funded ADA less Actual ADA)

	-	-	-	-
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LCAP Percentage to Increase or Improve Services

	2019-20	2020-21	2021-22	2022-23
Current year estimated supplemental and concentration grant funding in the LC/ \$	94,681 \$	82,849 \$	76,874 \$	73,996
Current year Percentage to Increase or Improve Services	10.27%	8.99%	8.67%	8.09%

NORTHWEST PREP CHARTER SCHOOL
 MULTI-YEAR PROJECTION FOR BUDGET YEAR 2020-2021 - 2nd Interim
 BASED ON GOVERNOR'S PROPOSED BUDGET FOR 2021-2022 AND BASC LCPF CALCULATOR

	Account Codes	Actuals 2019-2020	Budget 2020-2021	Difference	Budget 2021-2022	Difference	Budget 2022-2023	Difference
REVENUE								
General State Aid - LCPF	8000-8099	1,011,262	1,004,414	(6,848)	963,139	(41,275)	988,203	25,064
Federal Revenue	8100-8299	36,492	55,625	19,133	31,785	(23,840)	31,785	-
Other State Revenue	8300-8599	87,303	62,864	(24,439)	52,410	(10,454)	52,485	75
Local Revenue	8600-8799	8,568	13,500	4,932	8,500	(5,000)	8,500	-
Total Revenue		1,143,625	1,136,403	(7,222)	1,055,834	(80,569)	1,080,973	25,139
EXPENDITURES								
Salaries - Certificated	1000-1999	475,884	483,892	8,008	511,313	27,421	522,079	10,766
Salaries - Classified	2000-2999	96,513	95,454	(1,059)	103,647	8,193	106,528	2,881
Benefits	3000-3999	267,478	247,187	(20,291)	262,110	14,923	280,024	17,914
Supplies	4000-4999	26,484	63,510	37,026	27,269	(36,241)	27,835	566
Contracted Services	5000-5999	257,166	232,434	(24,732)	244,879	12,445	244,656	(223)
Sites, Buildings, Equipment	6000-6999	71,712	-	(71,712)	-	-	-	-
Other Outgo (Includes Transfers Out)	7000-7999	10,000	10,000	-	10,000	-	10,000	-
Total Expenditures		1,205,237	1,132,477	(72,760)	1,159,218	26,741	1,191,122	31,904
Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses		(61,613)	3,926		(103,384)		(110,149)	
FUND BALANCE, RESERVES								
Beginning Balance		408,882	347,269	(61,613)	351,195	3,926	247,811	(103,384)
Ending Balance		347,269	351,195	3,925	247,811	(103,384)	137,662	(110,149)
<i>Components of Ending Balance</i>								
Revolving Cash	9711	3,000	3,000	-	3,000	-	3,000	-
Reserve for Economic Uncertainties	9789	50,469	45,299	(5,170)	46,369	1,070	17,562	(28,807)
Reserve for Cash Flow	978x	124,210	123,472	(738)	98,997	(24,475)	-	(98,997)
Reserve for Safety Grant	978x	-	-	-	-	-	-	-
Reserve for Restricted Accounts	978x	-	-	-	-	-	-	-
Undesignated/Unrestricted Reserve	9790	169,590	179,424	9,833	99,446	(79,978)	117,100	17,655

2020-2021 CASH FLOW PROJECTION - NORTHWEST PREP

A. BEGINNING CASH		461,256.71	555,792.68	510,681.31	542,094.87	577,048.64	559,831.00	383,860.54	395,033.52	417,266.34	437,846.34	425,252.34	395,158.34					
B. RECEIPTS																		
REVENUE LIMIT	OBJECT CODE	BEGINNING BALANCE	JULY ACTUALS	AUG ACTUALS	SEPT ACTUALS	OCT ACTUALS	NOV ACTUALS	DEC ACTUALS	JAN ACTUALS	FEB ACTUALS	MAR ESTIMATE	APR ESTIMATE	MAY ESTIMATE	JUNE ESTIMATE	ACCURALS ESTIMATE	TOTALS	BUDGETED AMOUNT	
STATE AID	8010-8019	62034	83,523	(22,725)	36,879	73,869	36,879	73,868	36,879	77,951	17,252	2,225	2,225	2,225	25,906	132,764	576,495	516,635
IN LIEU TAXES	8096		34,768	(26,097)	35,022	36,681	36,681	36,681	36,681	36,681	83,328	36,681	36,681	36,681	83,994	487,802	487,779	487,779
FEDERAL REVENUES	8100-8299								5,858			18,000			5,000	5,329	55,625	55,625
OTHER STATE APPROPRIATIONS	8300-8599		53	(5,431)	11,251	4,831	3,589	10,187	5,207	6,502	5,207	8,000	2,000	3,488	30,158	62,864	62,864	62,864
OTHER LOCAL REVENUES	8600-8999						1,509									13,500	13,500	13,500
TOTAL RECEIPTS			117,364	(54,253)	111,813	115,381	78,658	120,736	91,127	114,632	100,580	66,906	38,906	126,185		1,196,286	1,136,403	
C. DISBURSEMENTS																		
CERTIFICATED SALARIES	1000-1999		6,342	45,441	45,441	45,441	45,441	45,863	46,267	45,789	45,500	45,500	45,500	21,267	483,892	483,892	483,892	483,892
CLASSIFIED SALARIES	2000-2999		5,853	9,373	9,700	9,092	9,156	9,918	9,156	8,943	7,500	7,500	7,500	2,363	95,454	95,454	95,454	95,454
EMPLOYEE BENEFITS	3000-3999		5,724	18,894	19,434	20,668	20,668	20,821	20,777	20,413	20,000	20,000	20,000	9,581	247,187	247,187	247,187	247,187
SUPPLIES	4000-4999			11,877	4,097	2,348	10,146	4,495	2,716	1,137	3,000	2,500	2,000	18,194	63,510	63,510	63,510	63,510
SERVICES	5000-5999		2,445	2,237	1,728	2,859	10,437	4,806	1,039	16,117	4,000	4,000	4,000	178,167	232,434	232,434	232,434	232,434
CAPITAL OUTLAY	6000-6599																	
OTHER OUTGO	7000/7499													10,000	10,000		10,000	10,000
TOTAL DISBURSEMENTS			20,384	87,823	80,399	80,427	95,876	86,003	79,954	92,399	80,000	79,500	79,000	240,573	1,132,477	1,132,477	1,132,477	
D. PRIOR YEAR TRANSACTIONS & CLEARING ACCOUNT TRANSACTIONS																		
ACCOUNTS RECEIVABLE															168,251			
ACCOUNTS PAYABLE & CLEARING		239,474	(2,474)	(45,067)				2,229							(90,158)			
ACCOUNT TRANSACTIONS																		
TOTAL PRIOR YEAR & CLEARING ACCOUNTS			(2,474)	(45,067)				2,229							78,093			
E. NET INCREASE/DECREASE			94,526	(45,101)	31,414	34,954	(17,218)	(175,970)	11,173	22,233	20,580	(12,594)	(40,094)	(114,388)				
F. ENDING CASH BALANCE			555,783	510,681	542,095	577,049	559,831	383,861	395,034	417,266	437,846	425,252	395,158	270,770				

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)
A. REVENUES								
1) LCFF Sources		8010-8099	931,388.00	1,004,414.00	528,609.00	1,004,414.00	0.00	0.0%
2) Federal Revenue		8100-8299	33,498.00	55,625.00	27,296.00	55,625.00	0.00	0.0%
3) Other State Revenue		8300-8599	49,625.00	62,864.00	16,909.87	62,864.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,500.00	13,500.00	8,011.60	13,500.00	0.00	0.0%
5) TOTAL, REVENUES			1,023,011.00	1,136,403.00	580,826.47	1,136,403.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	482,497.00	483,892.00	280,336.04	483,892.00	0.00	0.0%
2) Classified Salaries		2000-2999	94,906.00	95,454.00	62,248.17	95,454.00	0.00	0.0%
3) Employee Benefits		3000-3999	247,000.00	247,187.00	127,034.13	247,187.00	0.00	0.0%
4) Books and Supplies		4000-4999	40,879.00	63,510.00	35,678.81	63,510.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	232,018.00	232,434.00	25,549.70	232,434.00	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			1,097,300.00	1,122,477.00	530,846.85	1,122,477.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(74,289.00)	13,926.00	49,979.62	13,926.00		
D. OTHER FINANCING SOURCES/USES								
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	10,000.00	10,000.00	0.00	10,000.00	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			(10,000.00)	(10,000.00)	0.00	(10,000.00)		

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(84,289.00)	3,926.00	49,979.62	3,926.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	260,882.00	347,269.00		347,269.00	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)			260,882.00	347,269.00		347,269.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			260,882.00	347,269.00		347,269.00		
2) Ending Balance, June 30 (E + F1e)			176,593.00	351,195.00		351,195.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	3,000.00	3,000.00		3,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed		9740	3,475.00	57,241.00		57,241.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	251,545.00		251,545.00		
d) Assigned								
Other Assignments		9780	170,118.00	39,409.00		39,409.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		


PINER-OLIVET
CHARTER SCHOOL

2020-2021
2nd Interim Report

Charter Number: 98

To the chartering authority and the county superintendent of schools (or only to the county superintendent of schools if the county board of education is the chartering authority):

2020-21 CHARTER SCHOOL INTERIM REPORT: This report is hereby filed by the charter school pursuant to Education Code Section 47604.33(a).

Signed:  Date: 03 / 11 / 2021
Charter School Official
(Original signature required)

Printed Name: Kirsten Sanft Title: Principal

For additional information on the interim report, please contact:

Charter School Contact:

Felicia Koha
Name

CBO
Title

707-522-3008
Telephone

fkoha@pousd.org
E-mail Address

**PINER-OLIVET CHARTER SCHOOL
BUDGET ASSUMPTIONS**

2020-2021 2nd Interim

Based on the 2021-22 State Proposed Budget and BASC LCFE Calculator
District 44 Fund 03

	Prior Year	Budget Year	Subsequent Year #1	Subsequent Year #2
Revenue	2019-2020	2020-2021	2021-2022	2022-2023
LCFF Target COLA	3.26%	0.00%	3.84%	2.98%
Enrollment/ADA (funded from P2)				
Enrollment	Actual: 209	Estimated: 201	Estimated: 201	Estimated: 201
ADA	Actual: 200.40	Estimated: 200.40	Estimated: 193	Estimated: 193
Supplemental Grant % - 3-Year Rolling %	49.03%	45.66%	45.34%	46.77%
Concentration Grant % - District's % applies for Charter Schools	49.14%	48.09%	49.20%	49.23%
Other Revenue Changes				
Federal	Increase in revenue and expenditures due to CARES Act funding in FY 20-21 (~\$118,000)			
State	Increase in revenue and expenditures due to CARES Act funding in FY 20-21 (~\$16,000)			
Local	No Significant Changes			
Expenditures	2019-2020	2020-2021	2021-2022	2022-2023
Certificated Salaries				
Staffing: FTE (includes Admin)	9.50	9.00	9.00	9.00
Step & Column	Actual expected costs are reflected	Actual expected costs are reflected	Actual expected costs are reflected	Actual expected costs are reflected
Contract Days - POEA	185	185	185	185
Classified Salaries				
Staffing: FTE (includes Management & Confidential)	5.91	5.01	3.19	2.60
Step & Column	Actual expected costs are reflected	Actual expected costs are reflected	Actual expected costs are reflected	Actual expected costs are reflected
Benefits				
STRS-Standard Rates	16.28%	16.15%	15.92%	18.00%
Other Cert	2.72%	2.79%	2.79%	2.79%
PERS-Standard Rates	18.062%	20.70%	23.00%	26.30%
Other Classified	8.92%	8.99%	8.99%	8.99%

**PINER-OLIVET CHARTER SCHOOL
BUDGET ASSUMPTIONS**

<i>Expenditures continued</i>	2019-2020	2020-2021	2021-2022	2022-2023
Health/Welfare Benefits				
Medical	Caps are \$800 single, \$950 double, \$1,100 family beginning 10/1/19	Caps are \$850 single, \$1,000 double, \$1,200 family beginning 10/1/20	Caps are \$850 single, \$1,000 double, \$1,200 family	Caps are \$850 single, \$1,000 double, \$1,200 family
Dental/Vision/Life	No cap - 5.0% increase reflected	No cap - Actual expected costs are reflected	No cap - 5.0% increase reflected	No cap - 5.0% increase reflected
Retiree Health Benefits	\$ 13,469	\$ 14,534	\$ 14,295	\$ 13,230
Retirement Incentive	\$ -	\$ -	\$ -	\$ -
Other Expenditures	vacancy in PE technician in all budget years, reduction of PA time in year 2 and year 3, certificated vacancy of .5 FTE in all years, reduction of extra duty time and sports activities			
Books & Supplies	Increase in spending restricted LPSBG	Increases due to CARES Act funding	Reductions as CARES Act funding is spent in PY and general budget reductions	Minimal Changes
Services & Other Operating Expenses	Minimal Changes	Increases due to CARES Act funding	Reductions as CARES Act funding is spent in PY and general budget reductions	Minimal Changes
Capital Outlay	Prop 39	None	None	None
Special Ed Encroachment	\$20,000	\$30,000	\$30,000	\$30,000

LCFF Calculator Universal Assumptions				
Piner-Olivet Charter (6113492) - 2020-21 2nd Interim Report				2/12/2021
Summary of Funding				
	2019-20	2020-21	2021-22	2022-23
Target Components:				
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	1,613,220	1,613,220	1,613,287	1,661,344
Grade Span Adjustment	-	-	-	-
Supplemental Grant	158,192	147,319	146,293	155,402
Concentration Grant	-	-	-	-
Add-ons	-	-	-	-
Total Target	1,771,412	1,760,539	1,759,580	1,816,746
Transition Components:				
Target	\$ 1,771,412	\$ 1,760,539	\$ 1,759,580	\$ 1,816,746
Funded Based on Target Formula (PY P-2)	TRUE	TRUE	TRUE	TRUE
Floor	1,709,811	1,709,811	1,647,241	1,647,241
<i>Remaining Need after Gap (informational only)</i>				
Gap %	100%	100%	100%	100%
Current Year Gap Funding	-	-	-	-
Miscellaneous Adjustments	-	-	-	-
Economic Recovery Target	-	-	-	-
Additional State Aid	-	-	-	-
Total LCFF Entitlement	\$ 1,771,412	\$ 1,760,539	\$ 1,759,580	\$ 1,816,746
Components of LCFF By Object Code				
	2019-20	2020-21	2021-22	2022-23
8011 - State Aid	\$ 705,233	\$ 689,802	\$ 728,381	\$ 785,547
8011 - Fair Share	-	-	-	-
8311 & 8590 - Categoricals	-	-	-	-
EPA (for LCFF Calculation purposes)	172,249	119,761	87,211	57,234
<i>Local Revenue Sources:</i>				
8021 to 8089 - Property Taxes	-	-	-	-
8096 - In-Lieu of Property Taxes	893,930	950,976	943,988	973,965
<i>Property Taxes net of in-lieu</i>	-	-	-	-
TOTAL FUNDING	\$ 1,771,412	\$ 1,760,539	\$ 1,759,580	\$ 1,816,746
<i>Basic Aid Status</i>	-	-	-	-
<i>Less: Excess Taxes</i>	\$ -	\$ -	\$ -	\$ -
<i>Less: EPA in Excess to LCFF Funding</i>	\$ -	\$ -	\$ -	\$ -
Total Phase-In Entitlement	\$ 1,771,412	\$ 1,760,539	\$ 1,759,580	\$ 1,816,746
EPA Details				
% 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)	\$ 172,249	\$ 119,761	\$ 87,211	\$ 57,234
8012 - EPA, Current Year Receipt				
(P-2 plus Current Year Accrual)	172,249	119,761	87,211	57,234
8019 - EPA, Prior Year Adjustment				
(P-A less Prior Year Accrual)	(31,774)	-	-	-
Accrual (from Assumptions)	-	-	-	-

LCFF Calculator Universal Assumptions

Piner-Olivet Charter (6113492) - 2020-21 2nd Interim Report

2/12/2021

Summary of Student Population

	2019-20	2020-21	2021-22	2022-23
Unduplicated Pupil Population				
Enrollment	209	201	201	201
COE Enrollment	-	-	-	-
<i>Total Enrollment</i>	<i>209</i>	<i>201</i>	<i>201</i>	<i>201</i>
Unduplicated Pupil Count	89	94	94	94
COE Unduplicated Pupil Count	-	-	-	-
<i>Total Unduplicated Pupil Count</i>	<i>89</i>	<i>94</i>	<i>94</i>	<i>94</i>
Rolling %, Supplemental Grant	49.0300%	45.6600%	45.3400%	46.7700%
Rolling %, Concentration Grant	49.0300%	45.6600%	45.3400%	46.7700%

FUNDED ADA

Adjusted Base Grant ADA	<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	200.40	200.40	193.00	193.00
Grades 9-12	-	-	-	-
Total Adjusted Base Grant ADA	200.40	200.40	193.00	193.00
Necessary Small School ADA	<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	-	-	-	-
Total Necessary Small School ADA	-	-	-	-
Total Funded ADA	200.40	200.40	193.00	193.00

ACTUAL ADA (Current Year Only)

Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	200.40	200.40	193.00	193.00
Grades 9-12	-	-	-	-
Total Actual ADA	200.40	200.40	193.00	193.00
<i>Funded Difference (Funded ADA less Actual ADA)</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>

LCAP Percentage to Increase or Improve Services

	2019-20	2020-21	2021-22	2022-23
Current year estimated supplemental and concentration grant funding in the \$	158,192 \$	147,319 \$	146,293 \$	155,402
Current year Percentage to Increase or Improve Services	9.81%	9.13%	9.07%	9.35%

PINER-OLIVET CHARTER SCHOOL

MULTI-YEAR PROJECTION FOR BUDGET YEAR 2020-2021 - 2nd Interim

BASED ON GOVERNOR'S PROPOSED STATE BUDGET FOR 2021-22 AND BASC LCFE CALCULATOR

	Account Codes	Actuals 2019-2020	Budget 2020-2021	Difference	Budget 2021-2022	Difference	Budget 2022-2023	Difference
REVENUE								
General State Aid - LCFE	8000-8099	1,798,772	1,760,539	(38,233)	1,759,580	(959)	1,816,746	57,166
Federal Revenue	8100-8299	55,733	168,456	112,723	47,778	(120,678)	47,778	-
Other State Revenue	8300-8599	156,556	140,412	(16,144)	123,765	(16,647)	123,808	43
Local Revenue	8600-8799	41,354	10,786	(30,568)	10,786	-	10,786	-
Total Revenue		2,052,416	2,080,193	27,777	1,941,909	(138,284)	1,999,118	57,209
EXPENDITURES								
Salaries - Certificated	1000-1999	846,446	884,529	38,083	949,990	65,461	948,921	(1,069)
Salaries - Classified	2000-2999	229,423	214,999	(14,424)	187,814	(27,185)	166,701	(21,113)
Benefits	3000-3999	497,589	475,442	(22,147)	478,845	3,403	502,409	23,564
Supplies	4000-4999	58,214	138,177	79,963	54,575	(83,602)	63,743	9,168
Contracted Services	5000-5999	326,559	336,058	9,499	321,296	(14,762)	321,296	-
Sites, Buildings, Equipment	6000-6999	-	-	-	-	-	-	-
Other Outgo (Includes Transfers Out)	7000-7999	-	-	-	-	-	-	-
Total Expenditures		1,958,230	2,049,205	90,975	1,992,520	(56,685)	2,003,070	10,550
Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses		94,186	30,988		(50,611)		(3,953)	
FUND BALANCE, RESERVES								
Beginning Balance		351,011	445,197	94,186	476,185	30,988	425,574	(50,611)
Ending Balance		445,197	476,185	30,988	425,574	(50,611)	421,621	(3,953)
<i>Components of Ending Balance</i>								
Revolving Cash	9711	3,000	3,000	-	3,000	-	3,000	-
Reserve for Economic Uncertainties	9789	78,329	81,968	3,639	79,701	(2,267)	80,123	422
Reserve for Cash Flow	978x	181,506	188,446	6,940	183,835	(4,612)	40,844	(142,991)
Reserve for Lottery	978x	-	-	-	-	-	-	-
Reserve for Restricted Accounts	978x	-	-	-	-	-	-	-
Undesignated/Unrestricted Reserve	9790	182,361	202,770	20,409	159,038	(43,732)	297,654	138,616

2020-2021 CASH FLOW PROJECTION - PINER-OUVLET CHARTER SCHOOL

A. BEGINNING CASH		7/16/651	8/43/580	7/86/132	9/33/412	9/76/968	9/87/916	6/09/780	6/29/823	5/64/576	5/70/034	5/50/864	4/60/385	ACCUMULATED ESTIMATE	TOTALS	BUDGETED AMOUNT	
B. RECEIPTS																	
REVENUE LIMIT	OBJECT CODE	BEGINNING BALANCE	JULY ACTUALS	AUG ACTUALS	SEPT ACTUALS	OCT ACTUALS	NOV ACTUALS	DEC ACTUALS	JAN ACTUALS	FEB ACTUALS	MAR ESTIMATE	APR ESTIMATE	MAY ESTIMATE	JUNE ESTIMATE	ACCUMULATED ESTIMATE	TOTALS	BUDGETED AMOUNT
STATE AID	8010-8019	67,077	102,111	4,649	63,061	107,263	63,061	107,263	26,369	(472)	36,208	3,108	3,108	25,587	231,556	772,871	809,563
IN LIEU TAXES	8096		65,761	(48,817)	107,272	71,514	71,514	71,514	71,514	71,514	183,367	71,514	71,514	142,795	1,567	950,976	950,976
FEDERAL REVENUES	8100-8239		96	(18,406)	87,556	8,791	3,379	19,659	10,162	12,164	5,158	56,808	5,500	15,410	82,056	158,456	168,456
OTHER STATE APPORTIONMENTS	8300-8599			(10,581)	15,097		2,375		4,009			14,000	500			12,347	140,412
OTHER LOCAL REVENUES	8500-8999				305												10,786
TOTAL RECEIPTS			167,968	(73,151)	273,291	187,568	140,329	203,594	124,218	71,042	219,575	145,930	74,622	183,792	2,045,062	2,080,193	
C. DISBURSEMENTS																	
CERTIFICATED SALARIES	1000-1999		11,542	84,826	84,826	85,015	86,113	85,148	85,148	85,148	85,600	85,600	85,600	19,962	884,529	884,529	
CLASSIFIED SALARIES	2000-2999		4,536	19,356	16,772	15,548	15,548	17,749	17,208	17,087	19,000	19,000	19,000	34,186	214,999	214,999	
EMPLOYEE BENEFITS	3000-3999		5,580	36,072	15,314	35,389	35,601	55,252	35,485	35,447	36,000	36,000	36,000	31,245	475,232	475,232	
SUPPLIES	4000-4999		-	5,974	6,693	13,725	3,045	2,528	8,682	12,153	53,517	5,500	5,500	20,661	138,172	138,172	
SERVICES	5000-5999		-	(172,101)	(19,344)	7,392	8,936	200,214	6,407	21,381	20,000	19,000	19,000	225,173	386,058	386,058	
CAPITAL OUTLAY	6000-6999																
OTHER OUTGO	7000/7999																
TOTAL DISBURSEMENTS			21,658	(25,872)	104,261	157,059	149,243	360,891	152,930	171,216	214,117	165,100	165,100	331,436	2,049,205	2,049,205	
D. PRIOR YEAR TRANSACTIONS & CLEARING ACCOUNT TRANSACTIONS																	
ACCOUNTS RECEIVABLE			(19,390)	212,596	(21,750.17)	13,055.33	19,862.28	(220,839)	48,756.01	34,927.45					326,289		
ACCOUNTS PAYABLE & CLEARING				(222,761)											(82,056)		
ACCOUNT TRANSACTIONS																	
TOTAL PRIOR YEAR & CLEARING ACCOUNTS			(19,390)	(10,165)	(21,750)	13,055	19,862	(220,839)	48,756	34,927					326,289		
E. NET INCREASE/DECREASE			126,919	(57,448)	147,280	43,556	10,948	(378,136)	20,043	(65,247)	5,458	(19,170)	(90,478)	(147,644)			
F. ENDING CASH BALANCE			843,580	786,132	933,412	976,968	987,916	609,780	629,823	564,576	570,034	550,864	460,385	312,742			

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)
C. CHARTER SCHOOL ADA						
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.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	201.00	200.40	200.40	200.40	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)	201.00	200.40	200.40	200.40	0.00	0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
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)	201.00	200.40	200.40	200.40	0.00	0%

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)
A. REVENUES								
1) LCFF Sources		8010-8099	1,631,106.00	1,760,539.00	884,049.00	1,760,539.00	0.00	0.0%
2) Federal Revenue		8100-8299	55,812.00	168,456.00	98,970.76	168,456.00	0.00	0.0%
3) Other State Revenue		8300-8599	114,294.00	140,412.00	28,946.49	140,412.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,786.00	10,786.00	11,847.45	10,786.00	0.00	0.0%
5) TOTAL, REVENUES			1,811,998.00	2,080,193.00	1,023,813.70	2,080,193.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	878,089.00	884,529.00	522,619.18	884,529.00	0.00	0.0%
2) Classified Salaries		2000-2999	191,303.00	214,999.00	106,716.44	214,999.00	0.00	0.0%
3) Employee Benefits		3000-3999	468,257.00	475,442.00	218,694.01	475,442.00	0.00	0.0%
4) Books and Supplies		4000-4999	63,359.00	138,177.00	40,646.79	138,177.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	238,662.00	336,058.00	31,503.61	336,058.00	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			1,839,670.00	2,049,205.00	920,180.03	2,049,205.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(27,672.00)	30,988.00	103,633.67	30,988.00		
D. OTHER FINANCING SOURCES/USES								
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
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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(27,672.00)	30,988.00	103,633.67	30,988.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	392,679.00	445,197.00		445,197.00	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)			392,679.00	445,197.00		445,197.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			392,679.00	445,197.00		445,197.00		
2) Ending Balance, June 30 (E + F1e)			365,007.00	476,185.00		476,185.00		
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			18,616.00	46,408.00		46,408.00		
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			346,391.00	429,777.00		429,777.00		

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Second Interim
2020-21 Projected Totals
Technical Review Checks

Piner-Olivet Charter

Piner-Olivet Union 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

Checks Completed.

DISTRICT K-6
PROGRAM
SACS REPORTS

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

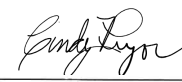
Date: 3.10.21

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 10, 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: Felicia Koha

Telephone: 707-522-3008

Title: CBO

E-mail: fkoha@pousd.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?	X	
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)	X	
		• Classified? (Section S8B, Line 3)	X	
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	

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)
A. DISTRICT						
1. Total District Regular ADA 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)	266.93	267.49	267.49	267.49	0.00	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA 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%
3. Total Basic Aid Open Enrollment Regular ADA 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%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	266.93	267.49	267.49	267.49	0.00	0%
5. District 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	4.65	5.45	5.45	5.45	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%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	4.65	5.45	5.45	5.45	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	271.58	272.94	272.94	272.94	0.00	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (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)
C. CHARTER SCHOOL ADA						
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.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	644.00	643.49	643.49	643.49	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)	644.00	643.49	643.49	643.49	0.00	0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	102.00	102.79	102.79	102.79	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)	102.00	102.79	102.79	102.79	0.00	0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	746.00	746.28	746.28	746.28	0.00	0%

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)
A. REVENUES								
1) LCFF Sources		8010-8099	10,355,730.00	11,273,343.00	6,305,090.12	11,273,343.00	0.00	0.0%
2) Federal Revenue		8100-8299	573,234.00	1,262,265.00	460,832.06	1,262,265.00	0.00	0.0%
3) Other State Revenue		8300-8599	652,483.00	774,090.00	120,496.80	774,090.00	0.00	0.0%
4) Other Local Revenue		8600-8799	883,143.00	1,081,113.00	374,867.89	1,081,113.00	0.00	0.0%
5) TOTAL, REVENUES			12,464,590.00	14,390,811.00	7,261,286.87	14,390,811.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	5,053,328.00	5,245,969.00	2,942,798.79	5,245,969.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,756,112.00	1,852,307.00	1,024,042.58	1,852,307.00	0.00	0.0%
3) Employee Benefits		3000-3999	2,909,131.00	3,012,325.00	1,416,240.71	3,012,325.00	0.00	0.0%
4) Books and Supplies		4000-4999	385,433.00	1,024,636.00	514,330.54	1,024,636.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,921,992.00	2,929,212.00	1,800,330.43	2,929,212.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	69,934.00	57,500.68	69,934.00	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			13,025,996.00	14,134,383.00	7,755,243.73	14,134,383.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(561,406.00)	256,428.00	(493,956.86)	256,428.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	675,000.00	675,000.00	(578,030.29)	675,000.00	0.00	0.0%
b) Transfers Out		7600-7629	739,667.00	785,167.00	(578,030.29)	785,167.00	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			(64,667.00)	(110,167.00)	0.00	(110,167.00)		

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(626,073.00)	146,261.00	(493,956.86)	146,261.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	3,770,286.00	4,877,110.00		4,877,110.00	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)								
			3,770,286.00	4,877,110.00		4,877,110.00		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)								
			3,770,286.00	4,877,110.00		4,877,110.00		
2) Ending Balance, June 30 (E + F1e)								
			3,144,213.00	5,023,371.00		5,023,371.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	3,000.00	3,000.00		3,000.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Items								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Restricted								
		9740	97,421.00	22,271.00		22,271.00		
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	1,432,860.00	1,547,089.00		1,547,089.00		
d) Assigned								
Other Assignments								
		9780	1,060,305.00	2,854,229.00		2,854,229.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	550,627.00	596,782.00		596,782.00		
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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	230,000.00	70,000.00	(17,079.07)	70,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	18,000.00	18,000.00	1,749.18	18,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	66,000.00	0.00	249.71	0.00	0.00	0.0%
5) TOTAL, REVENUES			314,000.00	88,000.00	(15,080.18)	88,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	84,994.00	84,994.00	23,934.58	84,994.00	0.00	0.0%
3) Employee Benefits		3000-3999	29,973.00	29,973.00	8,165.47	29,973.00	0.00	0.0%
4) Books and Supplies		4000-4999	257,500.00	79,000.00	40,350.50	79,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	6,200.00	4,200.00	4,554.00	4,200.00	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			378,667.00	198,167.00	77,004.55	198,167.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(64,667.00)	(110,167.00)	(92,084.73)	(110,167.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	64,667.00	110,167.00	0.00	110,167.00	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			64,667.00	110,167.00	0.00	110,167.00		

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(92,084.73)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	2,590.00	2,590.00		2,590.00	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)			2,590.00	2,590.00		2,590.00		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,590.00	2,590.00		2,590.00		
2) Ending Balance, June 30 (E + F1e)			2,590.00	2,590.00		2,590.00		
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								
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)
A. REVENUES								
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	0.00	917.00	1,463.09	917.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	917.00	1,463.09	917.00		
B. EXPENDITURES								
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	23,500.00	23,500.00	23,500.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	36,693.00	36,693.00	36,693.00	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	60,193.00	60,193.00	60,193.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(59,276.00)	(58,729.91)	(59,276.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	9,849.12	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	9,849.12	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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(59,276.00)	(48,880.79)	(59,276.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	322,930.00	327,600.00		327,600.00	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)			322,930.00	327,600.00		327,600.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			322,930.00	327,600.00		327,600.00		
2) Ending Balance, June 30 (E + F1e)			322,930.00	268,324.00		268,324.00		
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								
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	322,930.00	268,324.00		268,324.00		
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)
A. REVENUES								
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	0.00	0.00	42.44	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	42.44	0.00		
B. EXPENDITURES								
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		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	42.44	0.00		
D. OTHER FINANCING SOURCES/USES								
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	9,849.12	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	(9,849.12)	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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(9,806.68)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,627.00	9,821.00		9,821.00	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)			9,627.00	9,821.00		9,821.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,627.00	9,821.00		9,821.00		
2) Ending Balance, June 30 (E + F1e)			9,627.00	9,821.00		9,821.00		
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								
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	9,627.00	9,821.00		9,821.00		
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)
A. REVENUES								
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	0.00	1,858.00	3,101.09	1,858.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	1,858.00	3,101.09	1,858.00		
B. EXPENDITURES								
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		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	1,858.00	3,101.09	1,858.00		
D. OTHER FINANCING SOURCES/USES								
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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	1,858.00	3,101.09	1,858.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	639,999.00	645,902.00		645,902.00	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)			639,999.00	645,902.00		645,902.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			639,999.00	645,902.00		645,902.00		
2) Ending Balance, June 30 (E + F1e)			639,999.00	647,760.00		647,760.00		
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								
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	639,999.00	647,760.00		647,760.00		
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)
A. REVENUES								
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	0.00	0.00	4.47	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	4.47	0.00		
B. EXPENDITURES								
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	25,000.00	0.00	25,000.00	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	25,000.00	0.00	25,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	(25,000.00)	4.47	(25,000.00)		
D. OTHER FINANCING SOURCES/USES								
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	5,879,008.00	5,879,008.54	5,879,008.00	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	5,879,008.00	5,879,008.54	5,879,008.00		

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	5,854,008.00	5,879,013.01	5,854,008.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	915.00	933.00		933.00	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)			915.00	933.00		933.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			915.00	933.00		933.00		
2) Ending Balance, June 30 (E + F1e)			915.00	5,854,941.00		5,854,941.00		
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) Legally Restricted Balance			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	915.00	5,854,941.00		5,854,941.00		
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)
A. REVENUES								
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	5,000.00	5,000.00	33,785.21	5,000.00	0.00	0.0%
5) TOTAL, REVENUES			5,000.00	5,000.00	33,785.21	5,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	12,658.00	12,658.00	7,489.02	12,658.00	0.00	0.0%
3) Employee Benefits		3000-3999	5,039.00	5,039.00	2,936.78	5,039.00	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			17,697.00	17,697.00	10,425.80	17,697.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(12,697.00)	(12,697.00)	23,359.41	(12,697.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	10,000.00	10,000.00	0.00	10,000.00	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			10,000.00	10,000.00	0.00	10,000.00		

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,697.00)	(2,697.00)	23,359.41	(2,697.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited			9791	730,922.00	768,256.00	768,256.00	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)				730,922.00	768,256.00	768,256.00		
d) Other Restatements			9795	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				730,922.00	768,256.00	768,256.00		
2) Ending Balance, June 30 (E + F1e)				728,225.00	765,559.00	765,559.00		
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) Legally Restricted Balance			9740	723,225.00	765,559.00	765,559.00		
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	5,000.00	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		

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	263.60	267.49		
Charter School	643.49	643.49		
Total ADA	907.09	910.98	0.4%	Met
1st Subsequent Year (2021-22)				
District Regular	245.00	245.00		
Charter School	624.00	624.00		
Total ADA	869.00	869.00	0.0%	Met
2nd Subsequent Year (2022-23)				
District Regular	235.00	235.00		
Charter School	611.00	611.00		
Total ADA	846.00	846.00	0.0%	Met

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	262	267		
Charter School	670	671		
Total Enrollment	932	938	0.6%	Met
1st Subsequent Year (2021-22)				
District Regular	254	254		
Charter School	661	661		
Total Enrollment	915	915	0.0%	Met
2nd Subsequent Year (2022-23)				
District Regular	244	244		
Charter School	646	646		
Total Enrollment	890	890	0.0%	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	307	1,358	
Charter School	667		
Total ADA/Enrollment	974	1,358	71.7%
Second Prior Year (2018-19)			
District Regular	272	1,261	
Charter School	631		
Total ADA/Enrollment	903	1,261	71.6%
First Prior Year (2019-20)			
District Regular	268	1,280	
Charter School	643		
Total ADA/Enrollment	911	1,280	71.2%
		Historical Average Ratio:	71.5%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			72.0%

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 AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2020-21)				
District Regular	267	267		
Charter School	643	671		
Total ADA/Enrollment	910	938	97.0%	Not Met
1st Subsequent Year (2021-22)				
District Regular	245	254		
Charter School	624	661		
Total ADA/Enrollment	869	915	95.0%	Not Met
2nd Subsequent Year (2022-23)				
District Regular	235	244		
Charter School	611	646		
Total ADA/Enrollment	846	890	95.1%	Not 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)

The District historical average has included enrollment data from charters that are not reported in the General Fund; this is causing a low Historical Ratio of ADA to Enrollment. Current Year and Project Years are utilizing data that is reported in the General Fund only. This historical average will correct after a few years of reporting General Fund data only.

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:

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 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2020-21)	12,348,965.00		
1st Subsequent Year (2021-22)	12,097,166.00	12,491,230.00	3.3%	Not Met
2nd Subsequent Year (2022-23)	11,712,475.00	12,442,775.00	6.2%	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)

First Interim was based on a 0% COLA while 2nd Interim is based on 3.84% and 2.98% COLA in the subsequent years.

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)	8,092,150.44	9,799,889.76	82.6%
Second Prior Year (2018-19)	8,176,855.71	9,604,118.70	85.1%
First Prior Year (2019-20)	8,003,507.99	9,568,595.78	83.6%
Historical Average Ratio:			83.8%

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	4.0%	4.0%	4.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	79.8% to 87.8%	79.8% to 87.8%	79.8% to 87.8%

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)	8,185,971.00	9,249,274.00	88.5%	Not Met
1st Subsequent Year (2021-22)	8,436,553.00	9,546,348.00	88.4%	Not Met
2nd Subsequent Year (2022-23)	8,535,454.00	9,684,124.00	88.1%	Not 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 NOT MET - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard 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 salaries and benefits.

Explanation:
(required if NOT met)

Budget reductions have been implemented to reduce deficit spending; much of the reductions have been in supplies and services.

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
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2020-21)	1,279,771.00	1,262,265.00	-1.4%	No
1st Subsequent Year (2021-22)	546,455.00	528,167.00	-3.3%	No
2nd Subsequent Year (2022-23)	546,455.00	528,167.00	-3.3%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2020-21)	774,076.00	774,090.00	0.0%	No
1st Subsequent Year (2021-22)	696,412.00	696,699.00	0.0%	No
2nd Subsequent Year (2022-23)	688,192.00	688,706.00	0.1%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2020-21)	1,067,025.00	1,081,113.00	1.3%	No
1st Subsequent Year (2021-22)	1,065,025.00	1,086,612.00	2.0%	No
2nd Subsequent Year (2022-23)	1,065,743.00	1,086,612.00	2.0%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2020-21)	706,462.00	1,024,636.00	45.0%	Yes
1st Subsequent Year (2021-22)	322,423.00	326,293.00	1.2%	No
2nd Subsequent Year (2022-23)	355,873.00	356,243.00	0.1%	No

Explanation:
(required if Yes)

Increased supplies in FY21 is due to the use of COVID related funding.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2020-21)	3,044,051.00	2,929,212.00	-3.8%	No
1st Subsequent Year (2021-22)	2,907,856.00	2,907,877.00	0.0%	No
2nd Subsequent Year (2022-23)	2,907,710.00	2,907,710.00	0.0%	No

Explanation:
(required if Yes)

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)	3,120,872.00	3,117,468.00	-0.1%	Met
1st Subsequent Year (2021-22)	2,307,892.00	2,311,478.00	0.2%	Met
2nd Subsequent Year (2022-23)	2,300,390.00	2,303,485.00	0.1%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2020-21)	3,750,513.00	3,953,848.00	5.4%	Not Met
1st Subsequent Year (2021-22)	3,230,279.00	3,234,170.00	0.1%	Met
2nd Subsequent Year (2022-23)	3,263,583.00	3,263,953.00	0.0%	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)

Increased supplies in FY21 is due to the use of COVID related funding.

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

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	412,969.89	429,896.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		422,135.00	

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

- Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
- Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
- 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 reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

¹Available 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.

²A 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)	4.0%	4.0%	4.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.3%	1.3%	1.3%

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)	277,828.00	9,924,274.00	N/A	Met
1st Subsequent Year (2021-22)	42,554.00	10,221,348.00	N/A	Met
2nd Subsequent Year (2022-23)	(327,251.00)	10,359,124.00	3.2%	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)

Decreasing enrollment has generated a decrease in unrestricted revenues while the cost of salaries and benefits are increasing. The District is reviewing funding, expenditures, and enrollment projection to identify reduction for future years.

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)		5,023,371.00	Met
1st Subsequent Year (2021-22)		5,068,245.00	Met
2nd Subsequent Year (2022-23)		4,832,132.00	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)		2,250,769.00	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 reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

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

¹ 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.

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

³ 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.)	911	869	846
District's Reserve Standard Percentage Level:	4%	4%	4%

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):

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
2. If you are the SELPA AU and are excluding special education pass-through funds:
 - a. 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 01I, objects 1000-7999) (Form MYPI, Line B11)	14,919,550.00	14,248,038.00	14,427,996.00
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)	14,919,550.00	14,248,038.00	14,427,996.00
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	596,782.00	569,921.52	577,119.84
6. Reserve Standard - by Amount (\$71,000 for districts with less than 1,001 ADA, else 0)	71,000.00	71,000.00	71,000.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	596,782.00	569,921.52	577,119.84

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)	596,782.00	569,922.00	577,120.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00		
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00		
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)	596,782.00	569,922.00	577,120.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	4.00%	4.00%	4.00%
District's Reserve Standard (Section 10B, Line 7):	596,782.00	569,921.52	577,119.84
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
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2020-21)	(2,403,521.00)	(2,318,623.00)	-3.5%	(84,898.00)	Met
1st Subsequent Year (2021-22)	(2,396,177.00)	(2,292,327.00)	-4.3%	(103,850.00)	Met
2nd Subsequent Year (2022-23)	(2,439,377.00)	(2,355,113.00)	-3.5%	(84,264.00)	Met
1b. Transfers In, General Fund *					
Current Year (2020-21)	675,000.00	675,000.00	0.0%	0.00	Met
1st Subsequent Year (2021-22)	675,000.00	675,000.00	0.0%	0.00	Met
2nd Subsequent Year (2022-23)	675,000.00	675,000.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2020-21)	785,167.00	785,167.00	0.0%	0.00	Met
1st Subsequent Year (2021-22)	739,667.00	739,667.00	0.0%	0.00	Met
2nd Subsequent Year (2022-23)	739,667.00	739,667.00	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. MET - Projected contributions 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)

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)

1c. MET - Projected transfers out 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)

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ 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.

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2020
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds	16	50-8000	50-7400	15,865,034
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2020
TOTAL:				15,865,034

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	503,150	503,150	503,150	503,150
Supp Early Retirement Program	30,000			
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	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)
Total Annual Payments:	533,150	503,150	503,150	503,150
Has total annual payment increased over prior year (2019-20)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the current and two subsequent fiscal years.

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

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)
- b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities?
- c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?

2. OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. Total OPEB liability	1,128,558.00	1,128,588.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	1,128,558.00	1,128,588.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.	Nov 21, 2019	Nov 21, 2019

3. OPEB Contributions

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2020-21)	100,696.00	100,696.00
1st Subsequent Year (2021-22)	100,696.00	100,696.00
2nd Subsequent Year (2022-23)	100,696.00	100,696.00
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)	49,756.00	49,756.00
1st Subsequent Year (2021-22)	54,854.00	54,854.00
2nd Subsequent Year (2022-23)	54,854.00	54,854.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2020-21)	103,567.00	103,567.00
1st Subsequent Year (2021-22)	103,567.00	103,567.00
2nd Subsequent Year (2022-23)	103,567.00	103,567.00
d. Number of retirees receiving OPEB benefits		
Current Year (2020-21)	7	7
1st Subsequent Year (2021-22)	6	6
2nd Subsequent Year (2022-23)	6	6

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)
- b. Amount contributed (funded) 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

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?

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	49.0	48.0	47.1	47.1

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

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?

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:

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			

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

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

7. Amount included for any tentative salary schedule increases

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

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

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

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

Certificated (Non-management) Prior Year Settlements Negotiated Since 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

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

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

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

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

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

Certificated (Non-management) - Other

List other significant contract changes that have occurred since 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.

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	40.0	32.6	32.6	32.6

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

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)?			

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

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

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

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

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

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

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 managerial/confidential labor negotiations settled as of first interim projections?
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	9.5	9.0	9.0	9.0

- 1a. Have any salary and benefit negotiations been settled since first interim projections?
If Yes, complete question 2.
If No, complete questions 3 and 4.
- 1b. Are any salary and benefit negotiations still unsettled?
If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. 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)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
4. Amount included for any tentative salary schedule increases			

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

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

Management/Supervisor/Confidential Step and Column Adjustments

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are step & column adjustments included in the interim and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step and column over prior year			

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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are costs of other benefits included in the interim and MYPs?			
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

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

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)

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

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

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

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?

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

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

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.)

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

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

SACS2020ALL Financial Reporting Software - 2020.2.0
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49-70870-0000000

Second Interim
2020-21 Projected Totals
Technical Review Checks

Piner-Olivet Union 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

CHK-RESOURCExOBJECTB - (O) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: EXCEPTION

ACCOUNT	RESOURCE	OBJECT	VALUE
FD - RS - PY - GO - FN - OB			

01-3220-0-0000-0000-9791	3220	9791	-1,689.00
Explanation:CDE has allowed the use of these funds in the prior year and the resulting beginning balance.			

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:The District will provide it's own Cashflow Worksheet.

MYP-PROVIDE - (W) - A Multiyear Projection Worksheet must be provided with your Interim. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) EXCEPTION

Explanation:The District will provide it's own Multiyear Projection Worksheet.

Checks Completed.

ACRONYMS

Acronyms

AB	Assembly Bill
ACA	Assembly Concurrent Amendment
ACR	Assembly Concurrent Resolution
ACSA	Association of California School Administrators
ADA	Average Daily Attendance
AFSCME	American Federation of State, County, and Municipal Employees
AMO	Annual Measurable Objective
AP	Advanced Placement
API	Academic Performance Index
ARRA	American Recovery and Reinvestment Act
ASES	After School Education and Safety Program
AU	Administrative Unit of a SELPA
AYP	Adequate Yearly Progress
BCLAD	Bilingual, Crosscultural, Language, and Academic Development
BRL	Base Revenue Limit
B TSA	Beginning Teacher Support and Assessment
CAHSEE	California High School Exit Examination
CALPADS	California Longitudinal Pupil Achievement Data System
CalTIDES	California Longitudinal Teacher Integrated Data Education System
CalWORKs	California Work Opportunity and Responsibility to Kids
CAPA	California Alternate Performance Assessment
CASBO	California Association of School Business Officials
CASH	Coalition for Adequate School Housing
CAT/6	California Achievement Tests, Sixth Edition Survey
CBEDS	California Basic Educational Data System
CBEST	California Basic Education Skills Test
CCSESA	California County Superintendents Educational Services Association
CDE	California Department of Education
CELDT	California English Language Development Test
CFT	California Federation of Teachers
CLAD	Crosscultural, Language, and Academic Development
CMIS	Compliance Monitoring, Interventions, and Sanctions
CNIPS	Child Nutrition Information Payment System
COE	County Office of Education

COLA	Cost-of-Living Adjustment
CPI	Consumer Price Index
CPR.....	California Performance Review
CSAM.....	California School Accounting Manual
CSBA	California School Boards Association
CSEA.....	California School Employees Association
CSET	California Subject Examination for Teachers
CSIS	California School Information Studies
CSR.....	Class-Size Reduction or Comprehensive School Reform
CST	California Standards Test
CSTP	California Standards for the Teaching Profession
CTA	California Teachers Association
CTC	Commission on Teacher Credentialing
DAIT	District Assistance and Intervention Team
DOF	Department of Finance
DSA.....	Division of the State Architect
EAAP.....	Education Audit Appeals Panel
EIA	Economic Impact Aid
EL.....	English Learner (replaces ELL, LEP)
ELA	English Language Arts
ELAP	English Language Acquisition Program
ERAF.....	Education Revenue Augmentation Fund
ESEA.....	Elementary and Secondary Education Act
ESL.....	English as a Second Language
FCMAT	Fiscal Crisis and Management Assistance Team
F/RPM	Free/Reduced-Price Meals
FTE.....	Full-Time Equivalent
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GATE.....	Gifted and Talented Education
GO.....	General Obligation (Bond)
GPA.....	Governor's Performance Award Program
HOUSSE	High Objective Uniform State Standard of Evaluation
HPSGP	High Priority Schools Grant Program
HQT	Highly Qualified Teacher
HRA.....	Health Reimbursement Arrangement

HSA..... Health Savings Account
 IASA..... Improving America’s Schools Act
 IDEA..... Individuals with Disabilities Education Act
 IEP..... Individualized Education Program
 II/USP Immediate Intervention/Underperforming Schools Program
 IMFRP Instructional Materials Funding Realignment Program
 JPA..... Joint Powers Agreement or Joint Powers Authority
 LAIF..... Local Agency Investment Fund
 LAO..... Legislative Analyst’s Office
 LCI..... Licensed Children’s Institution (often used as a generic term to also encompass foster family homes and residential medical facilities)
 LEA Local Educational Agency
 LEP..... Limited English Proficient
 MEP..... Migrant Education Program
 MTYRE Multi-Track Year-Round Education
 NAEP..... National Assessment of Educational Progress
 NCES..... National Center for Education Statistics
 NCLB..... No Child Left Behind
 NPS/A..... Nonpublic School/Agency
 OMB Office of Management and Budget
 OPEB Other Postemployment Benefits
 OPSC Office of Public School Construction
 OSE..... Office of the Secretary for Education
 P-1..... First Principal (Apportionment)
 P-2..... Second Principal (Apportionment)
 PAR..... Peer Assistance and Review
 PERB..... Public Employment Relations Board
 PERS..... Public Employees Retirement System
 PI..... Program Improvement
 PL..... Public Law (federal law)
 PMIA..... Pooled Money Investment Account
 PMIB..... Pooled Money Investment Board
 PSAA..... Public Schools Accountability Act
 PTA Parent Teachers Association
 QEIA..... Quality Education Investment Act
 QZAB Quality Zone Academy Bond
 RDA..... Redevelopment Agency

ROC/P	Regional Occupational Center/Program
RTTT	Race to the Top
S4	Statewide System of School Support
SAB	State Allocation Board
SACS.....	Standardized Account Code Structure
SAIT	School Assistance and Intervention Team
SARB	School Attendance Review Board
SARC	School Accountability Report Card
SAT-9	Stanford Achievement Test, Ninth Edition, Form T
SB	Senate Bill
SBE	State Board of Education
SCA.....	Senate Constitutional Amendment
SCO.....	State Controller's Office
SCR.....	Senate Constitutional Resolution
SEA	State Education Agency
SED	Severely Emotionally Disturbed
SEIU	Service Employees International Union
SELPA.....	Special Education Local Plan Area
SES	Socioeconomic Status
SFID	School Facility Improvement District
SFSD.....	School Fiscal Services Division of CDE
SFSF	State Fiscal Stabilization Fund
SIG	School Improvement Grant
SIP	School Improvement Program
SLIBG.....	School and Library Improvement Block Grant
SPI.....	Superintendent of Public Instruction
SSI/SSP.....	Supplement Security Income/State Supplementary Payment
STAR.....	Standardized Testing and Reporting
STRS	State Teachers Retirement System
SWP	Schoolwide Program
TANF	Temporary Assistance for Needy Families
TAP	Teaching as a Priority
TAS	Targeted Assistance School
TRANS.....	Tax and Revenue Anticipation Notes