



PINER-OLIVET
UNION SCHOOL DISTRICT

2021-2022
2nd Interim Financial Report

March 9, 2022

Dr. Kay Vang
Chief Business Official

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Superintendent

PINER-OLIVET UNION SCHOOL DISTRICT
2021-2022
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.

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

Piner-Olivet Union School District
2021-2022 Budget Development and Operations Calendar
 Board Adopted: June 9, 2021

DATE	ACTIVITY	Whose Responsibility		PURPOSE
		Prepares and/or Presents	Discusses and/or Approves	
Within 45 days of State Budget Adoption	Budget updates	CBO	School Board adopts	Update of financial status as required by State
September meeting	Approve resolution for Adopting the GANN Limit	CBO	School Board to approve	Comply with California Constitution Article XIII B (Added by Prop. 4)
September meeting	Hold public hearing regarding the sufficiency of instructional materials	Director of Curriculum Assistant	School Board to hold public hearing	Comply with Ed Code 60119
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	Ending balance is no longer estimated, will know true numbers
September meeting	Review updated schools' Comprehensive Safety Plans	Superintendent Site Admin.	School Board to review and adopt	Update of Comprehensive Safety Plans by March 1 st as required by law
September	Review GASB 75 Actuarial Report – must be updated every two years	CBO	CBO to review and have report renewed if needed	Comply with GASB 75 requirement
September	Review Asbestos Management Plan – must have re-inspection every three years	CBO	CBO to review and have inspection completed if needed	Comply with AHERA regulations
October meeting	Adopt resolution regarding the sufficiency of instructional materials	N/A	School Board to adopt resolution	Comply with Ed Code 60119
October meeting	Review progress towards goals outlined in LCAPs	Superintendent Site Admin.	School Board Superintendent	Update Board on progress toward LCAP goals
October meeting	Review status of prior year summer maintenance/construction projects	CBO (Dir. Of Facilities)	CBO School Board	Review the maintenance/construction projects from the prior summer
October	Annual progress report for prior year and updated plan for current year for Title 1, GATE, and ELL Programs presented to Site Councils	Superintendent Site Admin	Superintendent or Designee Site Councils	Give information to Site Council to be used in updating Single Plans for Student Achievement
October	School Site Councils have two meetings to revise Single Plan for Student Achievement District Office Staff review Single Plans for Student Achievement and return to Site Councils with suggested changes	Site Councils Superintendent Site Admin	Site Councils Superintendent or Designee	Update Single Plans for Student Achievement to concur with revised District Areas of Focus
November	Report out to LCAP stakeholders – prior year progress made toward LCAP goals Begin LCAP revision process	Superintendent Site Admin LCAP Stakeholders	Superintendent or Designee	Comply with State laws regarding LCAP
November meeting	School Site Councils present revised Single Plan for Student Achievement, include updated budget for current year, annual progress report for prior year	Superintendent Site Admin. CBO (Budget info to Site Admin only)	School Board to approve or request modifications	Updated Single Plans for Student Achievement approved in a timely manner so that staff can begin working on achieving District Areas of Focus and LCAP goals
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	Give direction to staff and site councils
November	Review Developer Fee Justification Report – must be updated every five years	CBO	CBO to review and have report renewed if needed	Comply with developer fee regulations
December	Continue stakeholder engagement and LCAP revision process	Superintendent Site Admin LCAP Stakeholders	Superintendent or Designee	Comply with State laws regarding LCAP that LCAP revision is an ongoing process
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	Update of financial status as required by State and monitor financial status of charter schools
January meeting	Audit Report and audit findings corrections reviewed	CBO	School Board to accept audit report and approve audit findings corrections, if any	Comply with law regarding annual audit
January & February	Continue stakeholder engagement and LCAP revision process	Superintendent Site Admin/LCAP Stakeholders	Superintendent or Designee LCAP Stakeholders	Comply with State laws regarding LCAP that LCAP revision is an ongoing process

January meeting	Begin discussion of summer maintenance/construction projects	CBO (Dir of Facilities)	CBO School Board	Begin to determine summer projects, funding for projects, bid
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 (Dir of Facilities)	CBO School Board	Continue to determine summer projects, funding for projects, bid timelines if needed
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 CBO	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 Comply with LCAP law regarding responding to comments in writing
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	Continue work aligning budgets to LCAPs and District Areas of Focus
April meeting	Finalize discussion of summer maintenance/construction projects	CBO (Dir of Facilities)	CBO School Board	Review summer projects, funding for projects, and approve bids if available.
April/May	Annual reports from School-Connected Organizations	Site Admin. School-Connected Org	School Board to review and approve requests for recognition as School-Connected Organizations	Comply with Board Policy 1230
May	School Site Councils develop budget and preliminary revisions to Single Plan for Student Achievement, include staff development plans and support services District Office Staff review SPSA and return to Site Councils with suggested changes	Superintendent Site Councils	Site Councils Superintendent or Designee	Plan for next year and prepare to give input to Governing Board early enough to be incorporated into the District LCAP and budget
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 Approve Budget Development and Operations Calendar for budget year	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 – 1 st meeting	Review report of summer maintenance/construction projects	CBO (Dir of Facilities)	CBO School Board	Review summer projects, funding for projects, and approve bids if needed
June – 1 st 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 Esigning the District's Agent for Non-State due by August 2022			
August	Resolution POU, State of California, Adoption of Conflict of Interest Code due by August 2022			

PINER-OLIVET UNION SCHOOL DISTRICT
STAFFING STANDARDS – K-6 PROGRAM
EFFECTIVE 07-01-2021

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
.70 FTE Director of Innovative Learning per District (210 Days) -
Effective 9/1/2021 per Board Approval
- ◆ 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

7	109	98	98	106	104	100	100	107	99	99
8	102	108	103	100	97	109	101	91	98	96
Homestudy	7	12	6							
Total CBEDS (enrollment)	218	218	207	206	201	209	201	198	197	195
Total P2 ADA	209.95	210.52	203.27	187.68	193.07	200.41	200.41	187.53	186.56	184.68
Percentage of ADA to CBEDS	0.963	0.966	0.982	0.911	0.961	0.959	0.997	0.947	0.947	0.947
Northwest Prep at Piner-Olivet (2004)										
TK-3 (new in FY21/22)								21	20	20
Grades 4-6 (new in FY21/22)								18	18	18
7	13	16	19	18	28	18	14	12	11	10
8	14	13	23	14	19	26	21	17	12	11
9	17	23	24	18	16	18	16	25	17	12
10	18	16	21	16	18	16	17	16	24	17
11	13	12	19	20	19	17	18	17	15	22
12	14	15	10	17	17	14	15	16	16	15
Homestudy										
Total CBEDS (enrollment)	89	95	116	103	117	109	101	142	133	125
Total P2 ADA	69.98	94.12	105.01	100.06	107.20	102.79	102.79	130.05	122.36	116.20
Percentage of ADA to CBEDS	0.786	0.991	0.905	0.971	0.916	0.943	1.018	0.916	0.920	0.930
Grand Total CBEDS	1,419	1,415	1,422	1,358	1,261	1,280	1,240	1,224	1,184	1,137
Grand Total P2 ADA	1,346.50	1,363.18	1,354.12	1,296.18	1,203.72	1,213.77	1,213.77	1,141.70	1,112.44	1,073.16
Grand Total Enrollment	1,419	1,415	1,422	1,358	1,261	1,280	1,240	1,224	1,184	1,137

Piner-Olivet Union Elementary (70870) - FY21/22 2nd Interim				2/9/2022	
	2019-20	2020-21	2021-22	2022-23	2023-24
SUMMARY OF FUNDING					
General Assumptions					
COLA & Augmentation	3.26%	0.00%	5.07%	2.48%	3.11%
Base Grant Proration Factor	-	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%	0.00%
LCFF Entitlement					
Base Grant	\$2,155,573	\$2,120,002	\$2,242,844	\$2,116,194	\$2,073,557
Grade Span Adjustment	126,198	118,091	124,271	114,546	115,374
Supplemental Grant	224,253	221,123	255,601	255,107	258,294
Concentration Grant	-	-	-	31,609	56,913
Add-ons: Targeted Instructional Improvement Block Grant	57,400	57,400	57,400	57,400	57,400
Add-ons: Home-to-School Transportation	165,000	165,000	165,000	165,000	165,000
Add-ons: Small School District Bus Replacement Program	-	-	-	-	-
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$2,728,424	\$2,681,616	\$2,845,116	\$2,739,856	\$2,726,538
Miscellaneous Adjustments	-	-	-	-	-
Economic Recovery Target	57,989	57,989	57,989	57,989	57,989
Additional State Aid	-	-	-	-	-
Total LCFF Entitlement	2,786,413	2,739,605	2,903,105	2,797,845	2,784,527
LCFF Entitlement Per ADA	\$ 10,021	\$ 10,022	\$ 10,549	\$ 11,044	\$ 11,564
Components of LCFF By Object Code					
State Aid (Object Code 8011)	\$ 1,392,287	\$ 1,332,591	\$ 1,400,306	\$ 1,368,126	\$ 1,380,625
EPA (for LCFF Calculation purposes)	\$ 102,914	\$ 54,670	\$ 55,042	\$ 50,666	\$ 48,158
<i>Local Revenue Sources:</i>					
Property Taxes (Object 8021 to 8089)	\$ 5,687,423	\$ 5,926,935	\$ 6,160,727	\$ 6,160,727	\$ 6,160,727
In-Lieu of Property Taxes (Object Code 8096)	(4,396,211)	(4,522,925)	(4,712,970)	(4,781,674)	(4,804,983)
<i>Property Taxes net of In-Lieu</i>	<i>\$ 1,291,212</i>	<i>\$ 1,404,010</i>	<i>\$ 1,447,757</i>	<i>\$ 1,379,053</i>	<i>\$ 1,355,744</i>
TOTAL FUNDING	2,786,413	2,791,271	2,903,105	2,797,845	2,784,527
Basic Aid Status	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>
Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
EPA in Excess to LCFF Funding	\$ -	\$ 51,666	\$ -	\$ -	\$ -
Total LCFF Entitlement	2,786,413	2,739,605	2,903,105	2,797,845	2,784,527

SUMMARY OF EPA					
% of Adjusted Revenue Limit - Annual	16.13801139%	70.06785065%	70.06785065%	70.06785065%	70.06785065%
% of Adjusted Revenue Limit - P-2	16.08698870%	70.06785065%	70.06785065%	70.06785065%	70.06785065%
EPA (for LCFF Calculation purposes)	\$ 102,914	\$ 54,670	\$ 55,042	\$ 50,666	\$ 48,158
EPA, Current Year (Object Code 8012)	\$ 102,914	\$ 54,670	\$ 55,042	\$ 50,666	\$ 48,158
(P-2 plus Current Year Accrual)					
EPA, Prior Year Adjustment (Object Code 8019)	\$ (51,968.00)	\$ (50,901.00)	\$ (9,822.00)	\$ -	\$ -
(P-A less Prior Year Accrual)					
Accrual (from Data Entry tab)	-	-	-	-	-

Piner-Olivet Union Elementary (70870) - FY21/22 2nd Interim

2/9/2022

2019-20

2020-21

2021-22

2022-23

2023-24

LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES

Base Grant (Excludes add-ons for TIIG and Transportation)	\$ 2,339,760	\$ 2,296,082	\$ 2,425,104	\$ 2,288,729	\$ 2,246,920
Supplemental and Concentration Grant funding in the LCAP year	\$ 224,253	\$ 221,123	\$ 255,601	\$ 286,716	\$ 315,207
Percentage to Increase or Improve Services	9.58%	9.63%	10.54%	12.53%	14.03%

SUMMARY OF STUDENT POPULATION

Unduplicated Pupil Population

Enrollment	278	267	263	249	230
COE Enrollment	7	7	6	6	6
Total Enrollment	285	274	269	255	236
Unduplicated Pupil Count	136	143	158	146	135
COE Unduplicated Pupil Count	4	3	3	3	3
Total Unduplicated Pupil Count	140	146	161	149	138
Rolling %, Supplemental Grant	49.1400%	49.4000%	53.9900%	57.1800%	59.0000%
Rolling %, Concentration Grant	49.1400%	49.4000%	53.9900%	57.1800%	59.0000%

	2019-20	2020-21	2021-22	2022-23	2023-24
SUMMARY OF LCFF ADA					
Prior Year ADA for the Hold Harmless - (net of current year charter shift)					
Grades TK-3	153.98	143.45	143.86	128.97	125.96
Grades 4-6	114.73	120.15	120.15	114.02	105.28
Grades 7-8	-	-	-	-	-
Grades 9-12	-	-	-	-	-
LCFF Subtotal	268.71	263.60	264.01	242.99	231.24
NSS	-	-	-	-	-
Combined Subtotal	268.71	263.60	264.01	242.99	231.24
Current Year ADA					
Grades TK-3	143.45	143.86	128.97	125.96	125.16
Grades 4-6	120.15	120.15	114.02	105.28	91.72
Grades 7-8	-	-	-	-	-
Grades 9-12	-	-	-	-	-
LCFF Subtotal	263.60	264.01	242.99	231.24	216.88
NSS	-	-	-	-	-
Combined Subtotal	263.60	264.01	242.99	231.24	216.88
Change in LCFF ADA (excludes NSS ADA)	(5.11) Decline	0.41 Increase	(21.02) Decline	(11.75) Decline	(14.36) Decline
Funded LCFF ADA for the Hold Harmless					
Grades TK-3	153.98	143.86	143.86	128.97	125.96
Grades 4-6	114.73	120.15	120.15	114.02	105.28
Grades 7-8	-	-	-	-	-
Grades 9-12	-	-	-	-	-
Subtotal	268.71	264.01	264.01	242.99	231.24
	<i>Prior</i>	<i>Current</i>	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>
Funded NSS ADA					
Grades TK-3	-	-	-	-	-
Grades 4-6	-	-	-	-	-
Grades 7-8	-	-	-	-	-
Grades 9-12	-	-	-	-	-
Subtotal	-	-	-	-	-
	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>
NPS, CDS, & COE Operated					
Grades TK-3	3.57	3.57	3.73	3.76	3.82
Grades 4-6	5.54	5.54	7.47	6.58	5.73
Grades 7-8	0.23	0.23	-	-	-
Grades 9-12	-	-	-	-	-
Subtotal	9.34	9.34	11.20	10.34	9.55
ACTUAL ADA (Current Year Only)					
Grades TK-3	147.02	147.43	132.70	129.72	128.98
Grades 4-6	125.69	125.69	121.49	111.86	97.45
Grades 7-8	0.23	0.23	-	-	-
Grades 9-12	-	-	-	-	-
Total Actual ADA	272.94	273.35	254.19	241.58	226.43
TOTAL FUNDED ADA					
Grades TK-3	157.55	147.43	147.59	132.73	129.78
Grades 4-6	120.27	125.69	127.62	120.60	111.01
Grades 7-8	0.23	0.23	-	-	-
Grades 9-12	-	-	-	-	-
Total	278.05	273.35	275.21	253.33	240.79
<i>Funded Difference (Funded ADA less Actual ADA)</i>	<i>5.11</i>	<i>-</i>	<i>21.02</i>	<i>11.75</i>	<i>14.36</i>

	2019-20	2020-21	2021-22	2022-23	2023-24
PER-ADA FUNDING LEVELS					
Base, Supplemental and Concentration Rate per ADA					
Grades TK-3	\$ 9,339	\$ 9,343	\$ 9,900	\$ 10,334	\$ 10,801
Grades 4-6	\$ 8,586	\$ 8,590	\$ 9,102	\$ 9,501	\$ 9,931
Grades 7-8	\$ 8,841	\$ 8,845	\$ 9,371	\$ 9,782	\$ 10,225
Grades 9-12	\$ 10,513	\$ 10,518	\$ 11,143	\$ 11,631	\$ 12,156
Base Grants					
Grades TK-3	\$ 7,702	\$ 7,702	\$ 8,093	\$ 8,294	\$ 8,552
Grades 4-6	\$ 7,818	\$ 7,818	\$ 8,215	\$ 8,419	\$ 8,681
Grades 7-8	\$ 8,050	\$ 8,050	\$ 8,458	\$ 8,668	\$ 8,938
Grades 9-12	\$ 9,329	\$ 9,329	\$ 9,802	\$ 10,045	\$ 10,357
Grade Span Adjustment					
Grades TK-3	\$ 801	\$ 801	\$ 842	\$ 863	\$ 889
Grades 9-12	\$ 243	\$ 243	\$ 255	\$ 261	\$ 269
Prorated Base, Supplemental and Concentration Rate per ADA					
Grades TK-3	\$ 8,503	\$ 8,503	\$ 8,935	\$ 9,157	\$ 9,441
Grades 4-6	\$ 7,818	\$ 7,818	\$ 8,215	\$ 8,419	\$ 8,681
Grades 7-8	\$ 8,050	\$ 8,050	\$ 8,458	\$ 8,668	\$ 8,938
Grades 9-12	\$ 9,572	\$ 9,572	\$ 10,057	\$ 10,306	\$ 10,626
Prorated Base Grants					
Grades TK-3	\$ 7,702	\$ 7,702	\$ 8,093	\$ 8,294	\$ 8,552
Grades 4-6	\$ 7,818	\$ 7,818	\$ 8,215	\$ 8,419	\$ 8,681
Grades 7-8	\$ 8,050	\$ 8,050	\$ 8,458	\$ 8,668	\$ 8,938
Grades 9-12	\$ 9,329	\$ 9,329	\$ 9,802	\$ 10,045	\$ 10,357
Prorated Grade Span Adjustment					
Grades TK-3	\$ 801	\$ 801	\$ 842	\$ 863	\$ 889
Grades 9-12	\$ 243	\$ 243	\$ 255	\$ 261	\$ 269
Supplemental Grant					
Maximum - 1.00 ADA, 100% UPP	20%	20%	20%	20%	20%
Grades TK-3	\$ 1,701	\$ 1,701	\$ 1,787	\$ 1,831	\$ 1,888
Grades 4-6	\$ 1,564	\$ 1,564	\$ 1,643	\$ 1,684	\$ 1,736
Grades 7-8	\$ 1,610	\$ 1,610	\$ 1,692	\$ 1,734	\$ 1,788
Grades 9-12	\$ 1,914	\$ 1,914	\$ 2,011	\$ 2,061	\$ 2,125
Actual - 1.00 ADA, Local UPP as follows:					
Grades TK-3	\$ 836	\$ 840	\$ 965	\$ 1,047	\$ 1,114
Grades 4-6	\$ 768	\$ 772	\$ 887	\$ 963	\$ 1,024
Grades 7-8	\$ 791	\$ 795	\$ 913	\$ 991	\$ 1,055
Grades 9-12	\$ 941	\$ 946	\$ 1,086	\$ 1,179	\$ 1,254
Concentration Grant (>55% population)					
Maximum - 1.00 ADA, 100% UPP	50%	50%	65%	65%	65%
Grades TK-3	\$ 4,252	\$ 4,252	\$ 5,808	\$ 5,952	\$ 6,137
Grades 4-6	\$ 3,909	\$ 3,909	\$ 5,340	\$ 5,472	\$ 5,643
Grades 7-8	\$ 4,025	\$ 4,025	\$ 5,498	\$ 5,634	\$ 5,810
Grades 9-12	\$ 4,786	\$ 4,786	\$ 6,537	\$ 6,699	\$ 6,907
Actual - 1.00 ADA, Local UPP >55% as follows:					
Grades TK-3	\$ -	\$ -	\$ -	\$ 130	\$ 245
Grades 4-6	\$ -	\$ -	\$ -	\$ 119	\$ 226
Grades 7-8	\$ -	\$ -	\$ -	\$ 123	\$ 232
Grades 9-12	\$ -	\$ -	\$ -	\$ 146	\$ 276

Summary Tab

Olivet Elementary Charter (6066344) - FY21/22 2nd Interim	2.10.22				
	2019-20	2020-21	2021-22	2022-23	2023-24
SUMMARY OF FUNDING					
General Assumptions					
COLA & Augmentation	3.26%	0.00%	5.07%	2.48%	3.11%
Base Grant Proration Factor	-	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%	0.00%
LCFF Entitlement					
Base Grant	\$2,452,882	\$2,452,882	\$2,230,894	\$2,320,976	\$2,352,455
Grade Span Adjustment	157,741	157,741	149,481	149,782	152,614
Supplemental Grant	259,443	239,289	240,323	271,635	300,608
Concentration Grant	-	-	-	-	65,132
Add-ons: Targeted Instructional Improvement Block Grant	-	-	-	-	-
Add-ons: Home-to-School Transportation	-	-	-	-	-
Add-ons: Small School District Bus Replacement Program	-	-	-	-	-
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$2,870,066	\$2,849,912	\$2,620,698	\$2,742,393	\$2,870,809
Miscellaneous Adjustments	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-
Additional State Aid	-	-	-	-	-
Total LCFF Entitlement	\$2,870,066	\$2,849,912	\$2,620,698	\$2,742,393	\$2,870,809
LCFF Entitlement Per ADA	\$ 9,063	\$ 9,000	\$ 9,558	\$ 9,856	\$ 10,495
Components of LCFF By Object Code					
State Aid (Object Code 8011)	\$ 1,241,074	\$ 1,170,781	\$ 1,123,418	\$ 1,171,983	\$ 1,275,961
EPA (for LCFF Calculation purposes)	\$ 158,434	\$ 166,186	\$ 54,840	\$ 55,652	\$ 54,708
<i>Local Revenue Sources:</i>					
Property Taxes (Object 8021 to 8089)	\$ -	\$ -	\$ -	\$ -	\$ -
In-Lieu of Property Taxes (Object Code 8096)	1,470,558	1,512,945	1,442,440	1,514,758	1,540,140
<i>Property Taxes net of In-Lieu</i>	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL FUNDING	\$2,870,066	\$2,849,912	\$2,620,698	\$2,742,393	\$2,870,809
Basic Aid Status	\$ -	\$ -	\$ -	\$ -	\$ -
Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -
Total LCFF Entitlement	\$2,870,066	\$2,849,912	\$2,620,698	\$2,742,393	\$2,870,809
SUMMARY OF EPA					
% of Adjusted Revenue Limit - Annual	16.13801139%	70.06785065%	70.06785065%	70.06785065%	70.06785065%
% of Adjusted Revenue Limit - P-2	16.08698870%	70.06785065%	70.06785065%	70.06785065%	70.06785065%
EPA (for LCFF Calculation purposes)	\$ 158,434	\$ 166,186	\$ 54,840	\$ 55,652	\$ 54,708
EPA, Current Year (Object Code 8012)	\$ 158,434	\$ 166,186	\$ 54,840	\$ 55,652	\$ 54,708
(P-2 plus Current Year Accrual)					
EPA, Prior Year Adjustment (Object Code 8019)	\$ (49,981.00)	\$ (57,979.00)	\$ (0.35)	\$ -	\$ -
(P-A less Prior Year Accrual)					
Accrual (from Data Entry tab)	-	-	-	-	-

Summary Tab

Olivet Elementary Charter (6066344) - FY21/22 2nd Interim				2.10.22	
	2019-20	2020-21	2021-22	2022-23	2023-24
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES					
Base Grant <i>(Excludes add-ons for TIIG and Transportation)</i>	\$ 2,610,623	\$ 2,610,623	\$ 2,380,375	\$ 2,470,758	\$ 2,505,069
Supplemental and Concentration Grant funding in the LCAP year	\$ 259,443	\$ 239,289	\$ 240,323	\$ 271,635	\$ 365,740
Percentage to Increase or Improve Services	9.94%	9.17%	10.10%	10.99%	14.60%

SUMMARY OF STUDENT POPULATION					
Unduplicated Pupil Population					
Enrollment	336	316	295	295	290
COE Enrollment	-	-	-	-	-
Total Enrollment	336	316	295	295	290
Unduplicated Pupil Count	157	144	177	177	174
COE Unduplicated Pupil Count	-	-	-	-	-
Total Unduplicated Pupil Count	157	144	177	177	174
Rolling %, Supplemental Grant	49.6900%	45.8300%	50.4800%	54.9700%	60.0000%
Rolling %, Concentration Grant	49.1400%	45.8300%	50.4800%	54.9700%	59.0000%

Olivet Elementary Charter (6066344) - FY21/22 2nd Interim		2.10.22				
		2019-20	2020-21	2021-22	2022-23	2023-24
SUMMARY OF LCFF ADA						
Prior Year ADA for the Hold Harmless - (net of current year charter shift)						
Grades TK-3		-	-	-	-	-
Grades 4-6		-	-	-	-	-
Grades 7-8		-	-	-	-	-
Grades 9-12		-	-	-	-	-
LCFF Subtotal		-	-	-	-	-
NSS		-	-	-	-	-
Combined Subtotal		-	-	-	-	-
Current Year ADA						
Grades TK-3		196.93	196.93	177.53	173.56	171.67
Grades 4-6		119.74	119.74	96.67	104.70	101.87
Grades 7-8		-	-	-	-	-
Grades 9-12		-	-	-	-	-
LCFF Subtotal		316.67	316.67	274.20	278.26	273.54
NSS		-	-	-	-	-
Combined Subtotal		316.67	316.67	274.20	278.26	273.54
Change in LCFF ADA (excludes NSS ADA)		316.67	316.67	274.20	278.26	273.54
		Increase	Increase	Increase	Increase	Increase
Funded LCFF ADA for the Hold Harmless						
Grades TK-3		196.93	196.93	177.53	173.56	171.67
Grades 4-6		119.74	119.74	96.67	104.70	101.87
Grades 7-8		-	-	-	-	-
Grades 9-12		-	-	-	-	-
Subtotal		316.67	316.67	274.20	278.26	273.54
		<i>Current</i>	<i>Current</i>	<i>Current</i>	<i>Current</i>	<i>Current</i>
Funded NSS ADA						
Grades TK-3		-	-	-	-	-
Grades 4-6		-	-	-	-	-
Grades 7-8		-	-	-	-	-
Grades 9-12		-	-	-	-	-
Subtotal		-	-	-	-	-
		Prior	Prior	Prior	Prior	Prior
NPS, CDS, & COE Operated						
Grades TK-3		-	-	-	-	-
Grades 4-6		-	-	-	-	-
Grades 7-8		-	-	-	-	-
Grades 9-12		-	-	-	-	-
Subtotal		-	-	-	-	-
ACTUAL ADA (Current Year Only)						
Grades TK-3		196.93	196.93	177.53	173.56	171.67
Grades 4-6		119.74	119.74	96.67	104.70	101.87
Grades 7-8		-	-	-	-	-
Grades 9-12		-	-	-	-	-
Total Actual ADA		316.67	316.67	274.20	278.26	273.54
TOTAL FUNDED ADA						
Grades TK-3		196.93	196.93	177.53	173.56	171.67
Grades 4-6		119.74	119.74	96.67	104.70	101.87
Grades 7-8		-	-	-	-	-
Grades 9-12		-	-	-	-	-
Total		316.67	316.67	274.20	278.26	273.54
<i>Funded Difference (Funded ADA less Actual ADA)</i>		-	-	-	-	-

Summary Tab

Olivet Elementary Charter (6066344) - FY21/22 2nd Interim						2.10.22
	2019-20	2020-21	2021-22	2022-23	2023-24	
PER-ADA FUNDING LEVELS						
Base, Supplemental and Concentration Rate per ADA						
Grades TK-3	\$ 9,348	\$ 9,282	\$ 9,837	\$ 10,164	\$ 10,819	
Grades 4-6	\$ 8,595	\$ 8,535	\$ 9,044	\$ 9,345	\$ 9,948	
Grades 7-8	\$ 8,850	\$ 8,788	\$ 9,312	\$ 9,621	\$ 10,243	
Grades 9-12	\$ 10,523	\$ 10,449	\$ 11,072	\$ 11,439	\$ 12,177	
Base Grants						
Grades TK-3	\$ 7,702	\$ 7,702	\$ 8,093	\$ 8,294	\$ 8,552	
Grades 4-6	\$ 7,818	\$ 7,818	\$ 8,215	\$ 8,419	\$ 8,681	
Grades 7-8	\$ 8,050	\$ 8,050	\$ 8,458	\$ 8,668	\$ 8,938	
Grades 9-12	\$ 9,329	\$ 9,329	\$ 9,802	\$ 10,045	\$ 10,357	
Grade Span Adjustment						
Grades TK-3	\$ 801	\$ 801	\$ 842	\$ 863	\$ 889	
Grades 9-12	\$ 243	\$ 243	\$ 255	\$ 261	\$ 269	
Prorated Base, Supplemental and Concentration Rate per ADA						
Grades TK-3	\$ 8,503	\$ 8,503	\$ 8,935	\$ 9,157	\$ 9,441	
Grades 4-6	\$ 7,818	\$ 7,818	\$ 8,215	\$ 8,419	\$ 8,681	
Grades 7-8	\$ 8,050	\$ 8,050	\$ 8,458	\$ 8,668	\$ 8,938	
Grades 9-12	\$ 9,572	\$ 9,572	\$ 10,057	\$ 10,306	\$ 10,626	
Prorated Base Grants						
Grades TK-3	\$ 7,702	\$ 7,702	\$ 8,093	\$ 8,294	\$ 8,552	
Grades 4-6	\$ 7,818	\$ 7,818	\$ 8,215	\$ 8,419	\$ 8,681	
Grades 7-8	\$ 8,050	\$ 8,050	\$ 8,458	\$ 8,668	\$ 8,938	
Grades 9-12	\$ 9,329	\$ 9,329	\$ 9,802	\$ 10,045	\$ 10,357	
Prorated Grade Span Adjustment						
Grades TK-3	\$ 801	\$ 801	\$ 842	\$ 863	\$ 889	
Grades 9-12	\$ 243	\$ 243	\$ 255	\$ 261	\$ 269	
Supplemental Grant						
Maximum - 1.00 ADA, 100% UPP	20%	20%	20%	20%	20%	
Grades TK-3	\$ 1,701	\$ 1,701	\$ 1,787	\$ 1,831	\$ 1,888	
Grades 4-6	\$ 1,564	\$ 1,564	\$ 1,643	\$ 1,684	\$ 1,736	
Grades 7-8	\$ 1,610	\$ 1,610	\$ 1,692	\$ 1,734	\$ 1,788	
Grades 9-12	\$ 1,914	\$ 1,914	\$ 2,011	\$ 2,061	\$ 2,125	
Actual - 1.00 ADA, Local UPP as follows:						
Grades TK-3	\$ 845	\$ 779	\$ 902	\$ 1,007	\$ 1,133	
Grades 4-6	\$ 777	\$ 717	\$ 829	\$ 926	\$ 1,042	
Grades 7-8	\$ 800	\$ 738	\$ 854	\$ 953	\$ 1,073	
Grades 9-12	\$ 951	\$ 877	\$ 1,015	\$ 1,133	\$ 1,275	
Concentration Grant (>55% population)						
Maximum - 1.00 ADA, 100% UPP	50%	50%	65%	65%	65%	
Grades TK-3	\$ 4,252	\$ 4,252	\$ 5,808	\$ 5,952	\$ 6,137	
Grades 4-6	\$ 3,909	\$ 3,909	\$ 5,340	\$ 5,472	\$ 5,643	
Grades 7-8	\$ 4,025	\$ 4,025	\$ 5,498	\$ 5,634	\$ 5,810	
Grades 9-12	\$ 4,786	\$ 4,786	\$ 6,537	\$ 6,699	\$ 6,907	
Actual - 1.00 ADA, Local UPP >55% as follows:						
	0.0000%	0.0000%	0.0000%	0.0000%	4.0000%	
Grades TK-3	\$ -	\$ -	\$ -	\$ -	\$ 245	
Grades 4-6	\$ -	\$ -	\$ -	\$ -	\$ 226	
Grades 7-8	\$ -	\$ -	\$ -	\$ -	\$ 232	
Grades 9-12	\$ -	\$ -	\$ -	\$ -	\$ 276	

Summary Tab

Morrice Schaefer Charter (6109144) - FY21/22 1st Interim	2.10.22				
	2019-20	2020-21	2021-22	2022-23	2023-24
SUMMARY OF FUNDING					
General Assumptions					
COLA & Augmentation	3.26%	0.00%	5.07%	2.48%	3.11%
Base Grant Proration Factor	-	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%	0.00%
LCFF Entitlement					
Base Grant	\$2,533,700	\$2,533,700	\$2,478,624	\$2,430,678	\$2,400,584
Grade Span Adjustment	147,624	147,624	136,682	145,114	146,979
Supplemental Grant	314,197	293,229	302,434	318,007	326,648
Concentration Grant	-	-	-	36,499	66,237
Add-ons: Targeted Instructional Improvement Block Grant	-	-	-	-	-
Add-ons: Home-to-School Transportation	-	-	-	-	-
Add-ons: Small School District Bus Replacement Program	-	-	-	-	-
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$2,995,521	\$2,974,553	\$2,917,740	\$2,930,298	\$2,940,448
Miscellaneous Adjustments	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-
Additional State Aid	-	-	-	-	-
Total LCFF Entitlement	2,995,521	2,974,553	2,917,740	2,930,298	2,940,448
LCFF Entitlement Per ADA	\$ 9,166	\$ 9,102	\$ 9,594	\$ 10,062	\$ 10,540
Components of LCFF By Object Code					
State Aid (Object Code 8011)	\$ 1,315,787	\$ 1,242,339	\$ 1,257,026	\$ 1,286,802	\$ 1,313,825
EPA (for LCFF Calculation purposes)	\$ 162,041	\$ 170,776	\$ 60,826	\$ 58,242	\$ 55,798
<i>Local Revenue Sources:</i>					
Property Taxes (Object 8021 to 8089)	\$ -	\$ -	\$ -	\$ -	\$ -
In-Lieu of Property Taxes (Object Code 8096)	1,517,693	1,561,438	1,599,888	1,585,254	1,570,825
<i>Property Taxes net of In-Lieu</i>	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL FUNDING	2,995,521	2,974,553	2,917,740	2,930,298	2,940,448
Basic Aid Status	\$ -	\$ -	\$ -	\$ -	\$ -
Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -
Total LCFF Entitlement	2,995,521	2,974,553	2,917,740	2,930,298	2,940,448

SUMMARY OF EPA					
% of Adjusted Revenue Limit - Annual	16.13801139%	70.06785065%	70.06785065%	70.06785065%	70.06785065%
% of Adjusted Revenue Limit - P-2	16.08698870%	70.06785065%	70.06785065%	70.06785065%	70.06785065%
EPA (for LCFF Calculation purposes)	\$ 162,041	\$ 170,776	\$ 60,826	\$ 58,242	\$ 55,798
EPA, Current Year (Object Code 8012)	\$ 162,041	\$ 170,776	\$ 60,826	\$ 58,242	\$ 55,798
(P-2 plus Current Year Accrual)					
EPA, Prior Year Adjustment (Object Code 8019)	\$ (53,844.00)	\$ (59,837.00)	\$ (0.12)	\$ -	\$ -
(P-A less Prior Year Accrual)					
Accrual (from Data Entry tab)	-	-	-	-	-

Summary Tab

Morrice Schaefer Charter (6109144) - FY21/22 1st Interim	2.10.22				
	2019-20	2020-21	2021-22	2022-23	2023-24
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES					
Base Grant (Excludes add-ons for TIIG and Transportation)	\$ 2,681,324	\$ 2,681,324	\$ 2,615,306	\$ 2,575,792	\$ 2,547,563
Supplemental and Concentration Grant funding in the LCAP year	\$ 314,197	\$ 293,229	\$ 302,434	\$ 354,506	\$ 392,885
Percentage to Increase or Improve Services	11.72%	10.94%	11.56%	13.76%	15.42%

SUMMARY OF STUDENT POPULATION					
Unduplicated Pupil Population					
Enrollment	348	355	326	310	297
COE Enrollment	-	-	-	-	-
Total Enrollment	348	355	326	310	297
Unduplicated Pupil Count	182	204	209	199	190
COE Unduplicated Pupil Count	-	-	-	-	-
Total Unduplicated Pupil Count	182	204	209	199	190
Rolling %, Supplemental Grant	58.5900%	54.6800%	57.8200%	61.7300%	64.1100%
Rolling %, Concentration Grant	49.1400%	49.4000%	53.9900%	57.1800%	59.0000%

	2019-20	2020-21	2021-22	2022-23	2023-24
SUMMARY OF LCFF ADA					
Prior Year ADA for the Hold Harmless - (net of current year charter shift)					
Grades TK-3	-	-	-	-	-
Grades 4-6	-	-	-	-	-
Grades 7-8	-	-	-	-	-
Grades 9-12	-	-	-	-	-
LCFF Subtotal	-	-	-	-	-
NSS	-	-	-	-	-
Combined Subtotal	-	-	-	-	-
Current Year ADA					
Grades TK-3	184.30	184.30	162.33	168.15	165.33
Grades 4-6	142.52	142.52	141.80	123.06	113.66
Grades 7-8	-	-	-	-	-
Grades 9-12	-	-	-	-	-
LCFF Subtotal	326.82	326.82	304.13	291.21	278.99
NSS	-	-	-	-	-
Combined Subtotal	326.82	326.82	304.13	291.21	278.99
Change in LCFF ADA (excludes NSS ADA)	326.82	326.82	304.13	291.21	278.99
	Increase	Increase	Increase	Increase	Increase
Funded LCFF ADA for the Hold Harmless					
Grades TK-3	184.30	184.30	162.33	168.15	165.33
Grades 4-6	142.52	142.52	141.80	123.06	113.66
Grades 7-8	-	-	-	-	-
Grades 9-12	-	-	-	-	-
Subtotal	326.82	326.82	304.13	291.21	278.99
	<i>Current</i>	<i>Current</i>	<i>Current</i>	<i>Current</i>	<i>Current</i>
Funded NSS ADA					
Grades TK-3	-	-	-	-	-
Grades 4-6	-	-	-	-	-
Grades 7-8	-	-	-	-	-
Grades 9-12	-	-	-	-	-
Subtotal	-	-	-	-	-
	Prior	Prior	Prior	Prior	Prior
NPS, CDS, & COE Operated					
Grades TK-3	-	-	-	-	-
Grades 4-6	-	-	-	-	-
Grades 7-8	-	-	-	-	-
Grades 9-12	-	-	-	-	-
Subtotal	-	-	-	-	-
ACTUAL ADA (Current Year Only)					
Grades TK-3	184.30	184.30	162.33	168.15	165.33
Grades 4-6	142.52	142.52	141.80	123.06	113.66
Grades 7-8	-	-	-	-	-
Grades 9-12	-	-	-	-	-
Total Actual ADA	326.82	326.82	304.13	291.21	278.99
TOTAL FUNDED ADA					
Grades TK-3	184.30	184.30	162.33	168.15	165.33
Grades 4-6	142.52	142.52	141.80	123.06	113.66
Grades 7-8	-	-	-	-	-
Grades 9-12	-	-	-	-	-
Total	326.82	326.82	304.13	291.21	278.99
<i>Funded Difference (Funded ADA less Actual ADA)</i>	-	-	-	-	-

Summary Tab

Morrice Schaefer Charter (6109144) - FY21/22 1st Interim				2.10.22		
	2019-20	2020-21	2021-22	2022-23	2023-24	
PER-ADA FUNDING LEVELS						
Base, Supplemental and Concentration Rate per ADA						
Grades TK-3	\$ 9,499	\$ 9,433	\$ 9,968	\$ 10,417	\$ 10,897	
Grades 4-6	\$ 8,734	\$ 8,673	\$ 9,165	\$ 9,578	\$ 10,020	
Grades 7-8	\$ 8,993	\$ 8,930	\$ 9,436	\$ 9,861	\$ 10,316	
Grades 9-12	\$ 10,694	\$ 10,619	\$ 11,220	\$ 11,724	\$ 12,265	
Base Grants						
Grades TK-3	\$ 7,702	\$ 7,702	\$ 8,093	\$ 8,294	\$ 8,552	
Grades 4-6	\$ 7,818	\$ 7,818	\$ 8,215	\$ 8,419	\$ 8,681	
Grades 7-8	\$ 8,050	\$ 8,050	\$ 8,458	\$ 8,668	\$ 8,938	
Grades 9-12	\$ 9,329	\$ 9,329	\$ 9,802	\$ 10,045	\$ 10,357	
Grade Span Adjustment						
Grades TK-3	\$ 801	\$ 801	\$ 842	\$ 863	\$ 889	
Grades 9-12	\$ 243	\$ 243	\$ 255	\$ 261	\$ 269	
Prorated Base, Supplemental and Concentration Rate per ADA						
Grades TK-3	\$ 8,503	\$ 8,503	\$ 8,935	\$ 9,157	\$ 9,441	
Grades 4-6	\$ 7,818	\$ 7,818	\$ 8,215	\$ 8,419	\$ 8,681	
Grades 7-8	\$ 8,050	\$ 8,050	\$ 8,458	\$ 8,668	\$ 8,938	
Grades 9-12	\$ 9,572	\$ 9,572	\$ 10,057	\$ 10,306	\$ 10,626	
Prorated Base Grants						
Grades TK-3	\$ 7,702	\$ 7,702	\$ 8,093	\$ 8,294	\$ 8,552	
Grades 4-6	\$ 7,818	\$ 7,818	\$ 8,215	\$ 8,419	\$ 8,681	
Grades 7-8	\$ 8,050	\$ 8,050	\$ 8,458	\$ 8,668	\$ 8,938	
Grades 9-12	\$ 9,329	\$ 9,329	\$ 9,802	\$ 10,045	\$ 10,357	
Prorated Grade Span Adjustment						
Grades TK-3	\$ 801	\$ 801	\$ 842	\$ 863	\$ 889	
Grades 9-12	\$ 243	\$ 243	\$ 255	\$ 261	\$ 269	
Supplemental Grant						
	20%	20%	20%	20%	20%	
Maximum - 1.00 ADA, 100% UPP						
Grades TK-3	\$ 1,701	\$ 1,701	\$ 1,787	\$ 1,831	\$ 1,888	
Grades 4-6	\$ 1,564	\$ 1,564	\$ 1,643	\$ 1,684	\$ 1,736	
Grades 7-8	\$ 1,610	\$ 1,610	\$ 1,692	\$ 1,734	\$ 1,788	
Grades 9-12	\$ 1,914	\$ 1,914	\$ 2,011	\$ 2,061	\$ 2,125	
Actual - 1.00 ADA, Local UPP as follows:						
	58.59%	54.68%	57.82%	61.73%	64.11%	
Grades TK-3	\$ 996	\$ 930	\$ 1,033	\$ 1,131	\$ 1,211	
Grades 4-6	\$ 916	\$ 855	\$ 950	\$ 1,039	\$ 1,113	
Grades 7-8	\$ 943	\$ 880	\$ 978	\$ 1,070	\$ 1,146	
Grades 9-12	\$ 1,122	\$ 1,047	\$ 1,163	\$ 1,272	\$ 1,362	
Concentration Grant (>55% population)						
	50%	50%	65%	65%	65%	
Maximum - 1.00 ADA, 100% UPP						
Grades TK-3	\$ 4,252	\$ 4,252	\$ 5,808	\$ 5,952	\$ 6,137	
Grades 4-6	\$ 3,909	\$ 3,909	\$ 5,340	\$ 5,472	\$ 5,643	
Grades 7-8	\$ 4,025	\$ 4,025	\$ 5,498	\$ 5,634	\$ 5,810	
Grades 9-12	\$ 4,786	\$ 4,786	\$ 6,537	\$ 6,699	\$ 6,907	
Actual - 1.00 ADA, Local UPP >55% as follows:						
	0.0000%	0.0000%	0.0000%	2.1800%	4.0000%	
Grades TK-3	\$ -	\$ -	\$ -	\$ 130	\$ 245	
Grades 4-6	\$ -	\$ -	\$ -	\$ 119	\$ 226	
Grades 7-8	\$ -	\$ -	\$ -	\$ 123	\$ 232	
Grades 9-12	\$ -	\$ -	\$ -	\$ 146	\$ 276	

2021-2022 2nd Interim

Based on the May Revise and BASC LCFF Calculator

District 43 General Funds (01, 04, 05)

	Budget Year	Subsequent Year	Subsequent Year
Revenue	2021-2022	2022-2023	2023-2024
LCFF Target COLA	5.07%	5.33%	3.61%
Basic Aid Supplement	\$2,500,000	\$2,400,000	\$2,400,000
ADA (Projected P-2)	Estimated Funded: 853.54 Estimated Actual: 832.52	Estimated Funded: 822.8 Estimated Actual: 811.05	Estimated Funded: 793.32 Estimated Actual: 778.96
Class Size Maximum per Staffing Standards	K-3 @ 24 students 4-6 @ 32 students	K-3 @ 24 students 4-6 @ 32 students	K-3 @ 24 students 4-6 @ 32 students
Enrollment	884	854	817
Class Size Average (Based on 2.22.22 Enrollment)	K-3 @ 22.13 students 4-6 @ 24.60 students	K-3 @ 22.59 students 4-6 @ 29.50 students	K-3 @ 22.23 students 4-6 @ 29.50 students
Supplemental Grant %			
Jack London/District - also used for Concentration Grant % for Charter Schools	53.99%	57.18%	59.00%
Olivet	50.48%	54.97%	60.00%
Schaefer	57.82%	61.73%	64.11%
Other Revenue Changes			
Federal	FY21-22 has increased revenues and corresponding expenditure increases due to COVID funds = \$2,694,079		
State	FY21-22 has increased revenues and corresponding expenditure increases due to COVID funds = \$871,123		
Local	No Significant Changes	No Significant Changes	No Significant Changes
Expenditures	2021-2022	2022-2023	2023-2024
Certificated Salaries			
Staffing: FTE (includes	51.2	47.2	45.2
Step & Column	Actual expected costs are reflected	Actual expected costs are reflected	Actual expected costs are reflected
Contract Days - POEA	185	185	185
Classified Salaries			
Staffing: FTE (includes	39.9	37.9	37.9
Step & Column	Actual expected	Actual expected	Actual expected

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

2021-2022 2nd Interim

Based on the May Revise and BASC LCFE Calculator

District 43 General Funds (01, 04, 05)

	Budget Year	Subsequent Year	Subsequent Year
Revenue	2021-2022	2022-2023	2023-2024
Expenditures continued	2021-2022	2022-2023	2023-2024
Benefits			
STRS (State Teachers' Retirement System)	16.92%	19.10%	19.10%
PERS (Public Employees' Retirement System)	22.91%	26.10%	27.10%
FICA (Social Security)	6.20%	6.20%	6.20%
Medicare	1.45%	1.45%	1.45%
SUI (State Unemployment Insurance)	0.50%	0.50%	0.20%
WCI (Worker's Compensation Insurance)	1.79%	1.79%	1.79%
Health/Welfare Benefits			
Medical	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	No cap
Retiree Health Benefits	Caps vary according to contract	Caps vary according to contract	Caps vary according to contract
Retirement Incentive	\$3600 (1 Retiree)	\$3600 (1 Retiree)	\$3600 (Assuming 1 new retiree before age 60 - 1st payment)
Other Expenditures			
Books & Supplies	Carnegie Learning Math Solution Year 1: Olivet \$2,604.11, JL \$2,604.11, Schaefer \$3,708.23 Math Learning Center: Schaefer \$3,785.04, Olivet \$3,377.26, JL \$3,148.23	Carnegie Learning Math Solution Year 2: Olivet \$1,104.11, JL \$1,104.11, Schaefer \$2,208.23	Carnegie Learning Math Solution Year 3: Olivet \$1,104.12, JL \$1,104.12, Schaefer \$2,208.24
Services & Other Operating Expenses	Increases in STRS/PERS	Increases in STRS/PERS	Increases in PERS
Capital Outlay	None	None	None
Routine Maintenance	\$474,714	\$518,020	\$528,702
Special Ed Contribution	\$2,057,589	\$2,154,643	\$2,227,345

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

2021-2022 2nd Interim

Based on the May Revise and BASC LCFF Calculator

District 43 General Funds (01, 04, 05)

	Budget Year	Subsequent Year	Subsequent Year
Revenue	2021-2022	2022-2023	2023-2024
Transfer Out (Obj 7600-7626)	\$1,000,000	\$0	\$75,000

BUDGET SUMMARY

PINER-OLIVET UNION SCHOOL DISTRICT

To: The Governing Board

From: Dr. Kay Vang, Chief Business Official

Subject: The Second Interim Financial Report for 2021-22

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, rather it is a fluid document that is updated several times each year to reflect changes in legislation, personnel, utility costs, etc. as new 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 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.

Local Control Funding Formula

On January 10, 2022, the Governor released the 2022-23 proposed state budget which includes a 5.33% cost of living adjustment (COLA) to the Local Control Funding Formula (LCFF), as well as a 5.33% COLA to special education and all other programs outside the LCFF.

Declining enrollment projections due to ongoing demographic trends were exacerbated over the last two years due to the COVID-19 pandemic. Average daily attendance (ADA) has declined by both enrollment declines as well as a lower rate of attendance per enrolled pupil due to COVID-19 quarantines. Under the current law, the LCFF for school districts is funded on the greater of current or prior year ADA. The budget proposes to permanently alter the formula from the greater of current or prior year ADA, to the greater of current year, prior year, or average of three prior years' ADA, whichever is greater, which would allow an extended period of time to adjust budgets for the significant ADA declines most districts have realized. Districts will be funded on the option that provides the highest revenue. Charter schools and county offices of education are not afforded the prior year guarantee and are funded on current year ADA. The budget does not propose providing the declining enrollment formula adjustment for charter schools or county offices of education; however, the Governor acknowledges the need for further review.

General Planning Factors

Illustrated below are the key planning factors incorporated into the 2021-22 second interim reporting and multiyear projections based on the latest information available:

Planning Factor	2021-22	2022-23	2023-24
Cost of Living Adjustment (COLA)			
LCFF COLA	5.07%	5.33%	3.61%
Special Education COLA	4.05%	5.33%	3.61%
Statutory COLA	1.70%	5.33%	3.61%
2020-21 COLA recaptured in 2021-22	2.31%		
Employer Benefit Rates			
CalSTRS	16.92%	19.10%	19.10%
CalPERS-Schools	22.91%	26.10%	27.10%
State Unemployment Insurance	0.50%	0.50%	0.50%
Lottery			
Unrestricted per ADA	\$163	\$163	\$163
Prop. 20 per ADA	\$65	\$65	\$65
Mandated Block Grant			
Districts			
K-8 per ADA	\$32.79	\$34.54	\$35.79
9-12 per ADA	\$63.17	\$66.54	\$68.94
Charters			
K-8 per ADA	\$17.21	\$18.13	\$18.78
9-12 per ADA	\$47.84	\$50.39	\$52.21

Local Control Accountability Plan (LCAP)

At their November 2021 meeting the State Board of Education (SBE) adopted a revised LCAP template and action (expenditure) tables, and a template for the mid-year one-time supplement to the annual update. The Budget Overview for Parents template has also been updated to align with changes to the LCAP.

A new law that came into effect in 2021-22 relates to the new Local Control Accountability Plan (LCAP) requirements that include the following:

- The requirement for a mid-year, one-time supplement to the annual update
- Carryover requirements for actions, expenditures, and qualitative improvements contributing to increased and improved services for targeted pupils
- Demonstration of how the additional concentration grant add-on funding is being used to increase the number of staff providing direct services in high needs schools

New Plan Requirements

AB 130 and AB 167 created multiple new planning requirements for the 2021-22 fiscal year. In addition to the revised LCAP requirements stated above, the following plans must be developed or updated by LEAs this year:

Plan	Deadline	Required Template?	Approval
ESSER III Safe Return to In-Person Instruction	Every 6 months after initial assurances	Yes, for initial assurances, no thereafter	Post on website
A–G Completion Improvement Grant	4/1/22	No	Present at public board meeting, adopt at subsequent board meeting
Prekindergarten Planning Grant	6/30/22	Optional (Includes data CDE will require)	Board adopts at public meeting
Expanded Learning Opportunities Program	Before beginning program operation	Yes	Board adopts at public meeting. Post on website.

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

Overall Condition of the District

The multi-year projection shows deficit spending in the 2021-22, 2022-23, and 2023-24 fiscal years of \$575,161, \$444,954, and \$553,428 respectively.

MULTI-YEAR PROJECTION			
District (Fund 01, 04, 05)	2021-22	2022-23	2023-24
REVENUES	\$17,366,139.00	\$13,584,648.08	\$13,718,332.15
EXPENDITURES	\$17,941,300.00	\$14,029,602.31	\$14,271,760.75
NET INCREASE (DECREASE) IN FUND BALANCE	-\$575,161.00	-\$444,954.23	-\$553,428.60

Currently, the District has sufficient reserves to maintain a positive financial status in the 2021-22 as well as subsequent years. Below is the minimum requirement of 4% which is the exact amount that the District has set aside for its reserve:

Reserve Standard Percentage Level
 Reserve Standard - by Percent
 (Line B3 times Line B4)
 Reserve Standard - by Amount
 (\$71,000 for districts with less than 1,001 ADA, else 0)
District's Reserve Standard
 (Greater of Line B5 or Line B6)

4%	4%	4%
717,652.00	561,184.09	570,870.43
71,000.00	71,000.00	71,000.00
717,652.00	561,184.09	570,870.43

Piner-Olivet receives Basic Aid Supplement 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 District is projected to receive \$2,500,000 for Basic Aid Supplement Funding in 2021-22. \$2,400,000 is budgeted in the 2022-23 and 2023-24 fiscal years.

Enrollment/Average Daily Attendance (ADA) Trends

ADA used to project current and future revenues are conservative in nature as enrollment is trending smaller counts. The District receives the majority of its funding based on ADA which is historically 95% of enrollment. However, average daily attendance (ADA) has declined by both enrollment declines as well as a lower rate of attendance per enrolled pupil due to COVID-19 quarantines. As of P-1, absence rates appeared higher with an ADA to enrollment of 93%. The projected enrollment for 2021-22 is 884 and is budgeted to decline over the subsequent years to 854 and 817. The decline is due to a reduced enrollment from past years and the impact that has as each grade level decreases year over year. Part of the LCFF formula is based on classes in grades K-3 being at 24 or less; Piner-Olivet’s K-3 classes average 22.13 students.

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 \$66,689. The District budgets and expends a similar amount each year.

General Fund Contributions to Restricted Programs

Some restricted programs have higher expenditures than revenues. Contributions to restricted programs are expected to increase in subsequent years. The following contributions of unrestricted resources to restricted programs are necessary to cover restricted program expenditures in excess of revenue:

Routine Maintenance	\$474,714	\$518,020	\$528,702
Special Ed Contribution	\$2,057,589	\$2,154,643	\$2,227,345

Multi-Year 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, leaving approximately \$12 million in bonding authority. The bonds will be repaid from property taxes levied for that purpose. In 2020-21, the District executed the Forward Delivery Bond Purchase Agreement, dated January 6, 2021. The GO Refunding Bonds, Series 2021 with a principal amount of \$6,215,000 will be utilized for future bond projects such as security alarms, technology infrastructure, marquees, and school grounds.

Local Control Funding Formula (LCFF)

The District’s LCFF funding estimate for 2021-22 is based on State budget information from the current School Services of California (SSC) Dartboard, which is used State-wide and is a County Office directive. Under the current law, the LCFF for school districts is funded on the greater of current or prior year ADA.

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals
	Current Year (2021-22)	12,475,170.00
1st Subsequent Year (2022-23)	12,385,990.00	12,552,198.00
2nd Subsequent Year (2023-24)	12,443,188.00	12,689,802.00

Federal Revenues

Due to the passage of the \$1.9 trillion American Rescue Plan approved in March 2021, K-12 LEAs are expected to receive approximately \$15.3 billion of Elementary and Secondary School Emergency Relief (ESSER III) funds. The District along with its charter schools are expected to receive approximately \$2,110,427 in ESSER III funds. Since this mass inflow of funds combined with previous one-time federal COVID funds can easily obscure normal operating deficits, districts **must remove the one-time funding in the subsequent years** and either discontinue the expenditure or budget for such expenditures with unrestricted funds unless another allowable restricted funding source is available.

Object Range / Fiscal Year	First Interim	Second Interim
	Projected Year Totals (Form 01CSI, Item 6A)	Projected Year Totals (Fund 01) (Form MYPI)
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)		
Current Year (2021-22)	3,256,260.00	3,261,316.00
1st Subsequent Year (2022-23)	505,336.00	505,789.00
2nd Subsequent Year (2023-24)	505,336.00	505,789.00

Other State Revenues

Other State revenue increased when comparing First Interim to Second Interim due to one-time state COVID funds such as Expanded Learning Opportunity Program (Resource 2600). Second Interim fully budgeted these additional funds; thus increasing state revenues such as ELO-P revenue for elementary schools by approximately \$303,233 in the current year.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)		
Current Year (2021-22)	1,278,817.00	1,606,044.00
1st Subsequent Year (2022-23)	736,324.17	641,045.63
2nd Subsequent Year (2023-24)	737,488.71	642,435.07

Expenditures

Salaries and benefits make up the majority of any educational agency’s budget. Certificated step and column costs are expected to increase by 2.11% each year. Unrestricted certificated salaries include a reduction of 4.0 FTE in 2022-23 and 2.0 FTE in 2023-24 due to expected declines in enrollment. Classified step costs are expected to increase by 1.28% each year. Additionally, certificated and classified salaries and benefits that were moved to one-time COVID resources in

2021-22 have been budgeted in unrestricted resources in subsequent years. Below are projected totals for salaries and benefits along with total expenditures for unrestricted resources:

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		
	Salaries and Benefits	Total Expenditures	Ratio
	(Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	(Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Current Year (2021-22)	7,413,146.00	8,553,086.00	86.7%
1st Subsequent Year (2022-23)	7,873,422.30	9,404,143.34	83.7%
2nd Subsequent Year (2023-24)	7,912,915.50	9,493,660.92	83.3%

Fund Balance

The ending fund balance in the 2021-22, 2022-23 and 2023-34 fiscal years are:

Ending Fund Balance [Sum lines D2a-D2e2]	\$5,711,989.00	\$5,267,034.77	\$4,713,606.17
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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/Restricted	\$ 29,739
Designated for Facilities & Special Education	\$ 2,988,055
Designated for Economic Uncertainties (4.00%)	\$ 717,652
Designated for Cash Flow (11.00%)	\$ 1,973,543
Unassigned, Unrestricted	\$ 0

Cash Flow

The District is anticipating having positive monthly cash balances during the 2021-22 school year. Cash is always closely monitored in order to ensure the District can meet its obligations. As a precaution, the District has established a line of credit with the county Treasury to operate if a negative cash balance should occur. In the current fiscal year, one-time deferral payments and large one-time COVID carryover balances are supporting the cash balances. In future budget years, the cash flow will look much differently.

Piner-Olivet Charter School Fund (Fund 07)

The District sponsors the Piner-Olivet Charter School. The Piner-Olivet Charter School's first year of operation was 1996-1997. 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 SSC Governor's Budget Dartboard. The budget reflects that the Charter School will have sufficient reserves due to one-time money that is supporting these reserves. The charter will need to make reductions in subsequent years due to loss of the one-time funding in order to remain fiscal solvent. Unrestricted certificated salaries include a reduction of 1.0 FTE in 2022-23 due to expected declines in enrollment.. Below is the ending fund balance for 2021-22, 2022-23 and 2023-24:

Ending Fund Balance [Sum lines D2a-D2e2]	\$532,102.00	\$493,100.31	\$453,781.96
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A cash flow analysis projected through this fiscal year-end is attached. Current cash flow projections show a positive cash flow will be maintained in each month of the 2021-22 fiscal year.

Northwest Prep at Piner-Olivet Fund (Fund 09)

The District sponsors another charter school, Northwest Prep at Piner-Olivet. Northwest Prep’s first year of operation was 2004-2005. The school serves students in grades 7 – 12. In 2021-22, the school began its Home Study Program and Online Academy to serve students in grades K-12. It is the only school in the District with a high school population. The Budget for Northwest Prep is included in this packet. The budget is based on the SSC Governor’s Budget Dartboard. The budget reflects that the Charter School will have sufficient reserves due to one-time money being used to support ongoing expenses. The charter will need to make reductions in the subsequent years due to loss of one-time funding in order to remain fiscally solvent. Below is the ending fund balance for 2021-22, 2022-23 and 2023-24:

Ending Fund Balance [Sum lines D2a-D2e2]	<u>\$542,636.00</u>	<u>\$381,600.56</u>	<u>\$290,796.86</u>
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A cash flow analysis projected through this fiscal year-end is attached. Current cash flow projections show a positive cash flow will be maintained in each month of the 2021-22 fiscal year.

Cafeteria Fund (Fund 13)

The Cafeteria Fund is utilized for depositing and expending funds related to the Food Service Program. Total revenue budgeted for 2021-22 is \$427,200, total expenditures are \$456,061. To avoid carrying over too high of a fund balance, no contribution will be made in the current year as well as the 2022-23 fiscal year. The program is projected to require a contribution every year in the future thereafter.

The United States Department of Agriculture (USDA) announced an unprecedented \$0.25 increase in lunch reimbursement effective January 1, 2022. Schools operating Seamless Summer Option during 2021-22 are reimbursed under the higher Summer Food Service Program (SFSP) reimbursement rates, which increase annually on January 1. In light of supply chain issues, USDA bumped up the rates a bit higher this year. Thus, federal reimbursement for breakfast increased from \$2.46 to \$2.60 and lunch increased from \$4.14 to \$4.56.

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 2008-2009, 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 2008-2009 through 2012-2013 (extended to 2014-2015) as well as allowing districts to not make a contribution. For those years through 2012-2013, 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 2013-2014, 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 2021-22, the projected fund balance is \$280,552.

Special Reserve Fund (Fund 17)

The Special Reserve Fund was initiated in 2009-2010. \$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 Special Reserve Fund ended the 2020-21 school year with a fund balance of \$0. On October 13, 2021, the Board took action to transfer \$500,000 from the General Fund's unassigned reserve to the Special Reserve Fund to update its technology devices, including server rooms. For 2021-22, the projected fund balance is \$500,100.

Special Reserve Fund (OPEB) (Fund 20)

The Special Reserve Fund for Other Post Employment Benefits (OPEB), was created in 2014-2015 to address the liability calculated within the GASB 45 report along with the Independent Audit report. \$600,000 was transferred into the fund from the General Fund's unassigned reserve to begin to fund the District's approximate \$1.1 million unfunded OPEB liability. Fund 20, Special Reserve Fund ended the fiscal year 2020-21 with a fund balance of \$650,910 which was under-funded by \$451,210. On October 13, 2021, the Board took action to transfer \$500,000 from the General Fund's unassigned reserve to further fund the OPEB Fund's liability. For 2021-22, the projected fund balance is \$1,154,910.

Bond Fund (Fund 21)

The Bond Fund was re-established in 2010-2011. \$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. Total revenue budgeted for 2021-22 is \$26,000, total expenditures \$1,295,489 with a projected fund balance of \$4,613,741. It is projected that there will be expenses made from this fund during 2021-22 and that the budget would be updated periodically throughout the year to reflect bond projects.

Capital Facilities Account Fund (Fund 25)

The Capital Facilities Account Fund is utilized for depositing and expending developer fees. Total revenue budgeted for 2021-22 is \$105,000, total expenditures budgeted are \$192,862 with a projected fund balance of \$747,185. Developer fees are not budgeted until they are received. It is anticipated that there will be developer fees collected and spent during 2021-22 and that the budget would be updated periodically throughout the year to reflect those revenues and expenditures.

Conclusion:

Despite projected current and future year deficit spending, the current year budget and multi-year projections support the District being able to meet its financial obligations for the current and two subsequent years, noting that one-time dollars are assisting with the financial outlook.

It is important to note that the multi-year projections do not include potential changes to salary and benefit costs, as a result of the upcoming Collective Bargaining process. The District projections may not meet its financial obligations for the subsequent fiscal years if salary increases are included in multi-year projection.

Object Range	Budget/Beg. Balance	2021 July	August	September	October	November	December	2022 January	February	2022 March	April	May	June	Accruals
A. BEGINNING CASH	3,911,499	3,911,499	3,818,473	5,001,780	5,009,995	4,745,282	3,440,012	6,753,820	6,714,576	4,477,410	3,701,523	6,786,838	5,635,714	-
B. RECEIPTS														
LCHF Sources														
Principal Apportionment	6,451,458	980,720	(285,592)	722,697	647,988	647,988	722,697	647,988	(62,306)	499,001	456,324	456,324	456,324	561,307
Property Taxes	6,160,727	-	7,660	18,235	8,798	10,575	3,471,750	21,778	22,822	(160,418)	3,080,364	(160,418)	(160,418)	-
Miscellaneous Funds & LCHF Transfers	(1,422,134)	(544,419)	361,778	(53,239)	(115,884)	(115,884)	(115,884)	(115,884)	(115,884)	(139,054)	(75,452)	(75,452)	(75,452)	(241,423)
Federal Revenue	3,261,316	(376,703)	195,337	50,660	115,837	41,961	29,440	200,565	67,524	279,732	814,065	-	-	1,842,898
Other State Revenue	1,606,044	-	41,976	-	133,305	166,777	118,395	276,224	-	49,063	140,024	-	494,110	186,170
Other Local Revenue	1,308,728	(74,151)	(4,060)	328,534	69,556	42,675	105,903	77,898	2,797	157,118	134,485	92,917	192,544	182,512
Interfund Transfers In	0	-	-	-	-	-	-	-	-	-	-	-	-	-
All Other Financing Sources	0	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	17,366,139	(14,553)	317,089	1,066,887	859,599	794,092	4,332,301	1,108,570	(85,047)	685,441	4,549,809	313,370	907,107	2,531,463
C. DISBURSEMENTS														
Certificated Salaries	5,532,777	73,207	466,274	460,027	469,423	459,293	456,140	448,344	456,366	560,926	560,926	560,926	560,926	-
Classified Salaries	2,404,488	108,950	169,318	176,188	168,685	180,611	175,801	171,335	171,443	270,539	270,539	270,539	270,539	-
Employee Benefits	3,997,076	72,136	228,921	227,873	240,747	232,122	229,894	238,055	145,691	313,719	313,719	313,719	313,719	526,763
Books and Supplies	4,000-999	21,319	101,906	53,239	35,529	9,976	6,893	80,755	111,879	150,851	150,851	150,851	100,000	352,554
Services	5,000-5999	(20,585)	293,185	159,961	282,458	234,107	168,459	149,100	1,267,496	168,459	168,459	168,459	891,561	349,235
Capital Outlay	6,000-6999	0	-	-	-	-	-	-	-	-	-	-	-	-
Other Outgo	7,000-7499	0	-	-	-	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	7,600-7629	1,000,000	-	-	-	1,000,000	-	-	-	-	-	-	-	-
All Other Financing Uses	7,630-7699	0	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	17,941,300	255,027	1,259,603	1,077,288	1,196,841	2,116,109	1,037,188	1,087,589	2,152,875	1,464,494	1,464,494	1,464,494	2,136,745	1,228,552
D. BALANCE SHEET ITEMS														
Assets and Deferred Outflows														
Cash Not in Treasury	0	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable	3,732,780	944,484	2,724,528	-	48	48	20	1,664	61,989	-	-	-	-	2,531,463
Due From Other Funds	2,060,236	-	-	-	-	-	-	-	2,060,236	-	-	-	-	-
Stores	0	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid Expenditures	0	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Current Assets	0	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Outflows of Resources	0	-	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL	5,793,016	944,484	2,724,528	(18,617)	48	48	20	1,664	2,122,225	-	-	-	-	2,531,463
Liabilities and Deferred Inflows														
Accounts Payable	1,208,869	767,930	446,908	(18,617)	(72,481)	(16,698)	(18,676)	61,889	61,779	(3,166)	-	-	-	1,228,552
Due To Other Funds	2,059,690	-	-	-	-	-	-	-	2,059,690	-	-	-	-	-
Current Loans	0	-	-	-	-	-	-	-	-	-	-	-	-	-
Unearned Revenues	151,808	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Inflows of Resources	0	-	-	-	-	-	-	-	-	-	-	-	-	-
SUBTOTAL	3,420,366	767,930	598,716	(18,617)	(72,481)	(16,698)	(18,676)	61,889	2,121,469	(3,166)	-	-	-	1,228,552
Nonoperating	0	-	-	-	-	-	-	-	-	-	-	-	-	-
Suspense Clearing	0	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL BALANCE SHEET ITEMS	2,372,650	176,554	2,125,812	18,617	72,529	16,746	18,696	(60,225)	756	3,166	-	-	-	1,302,912
E. NET INCREASE/DECREASE (B - C + D)	1,797,489	(93,026)	1,183,307	8,215	(264,713)	(1,305,271)	3,313,808	(39,244)	(2,237,169)	(775,887)	3,085,314	(1,151,124)	(1,229,638)	2,605,823
F. ENDING CASH (A + E)		3,818,473	5,001,780	5,009,995	4,745,282	3,440,012	6,753,820	6,714,576	4,477,410	3,701,523	6,786,838	5,635,714	4,406,076	

PINER-OLIVET
CHARTER SCHOOL

2021-2022
2nd Interim Report

PINER-OLIVET CHARTER SCHOOL BUDGET ASSUMPTIONS

2021-2022 2nd Interim

Based on the May Revise and BASC LCFF Calculator

District 43 Fund 07

	Budget Year	Subsequent Year	Subsequent Year
Revenue	2021-2022	2022-2023	2023-2024
LCFF Target COLA	5.07%	5.33%	3.61%
<i>Enrollment/ADA (funded)</i>			
Enrollment	198	Estimated: 197	Estimated: 195
ADA (Projected P-2)	Estimated Actual: 187.53	Estimated Actual: 186.56	Estimated Actual: 184.68
<i>Supplemental Grant % - 3-Year Rolling %</i>	47.37%	50.92%	53.03%
<i>Concentration Grant % - District's % applies for Charter Schools</i>	53.99%	57.18%	59.00%
<i>Other Revenue Changes</i>			
Federal	FY21-22 has increased revenues and corresponding expenditure increases due to COVID funds = \$422,228		
State	FY21-22 has increased revenues and corresponding expenditure increases due to COVID funds = \$68,144		
Local			
Expenditures	2021-2022	2022-2023	2023-2024
Certificated Salaries			
Staffing: FTE (includes	9.00	8.00	8.00
Step & Column	Actual expected costs are reflected	Actual expected costs are reflected	Actual expected costs are reflected
Contract Days - POEA	185	185	185
Classified Salaries			
Staffing: FTE (includes	5.11	5.11	5.11
Step & Column	Actual expected costs are reflected	Actual expected costs are reflected	Actual expected costs are reflected
Benefits			
STRS (State Teachers' Retirement System)	16.92%	19.10%	19.10%
PERS (Public Employees' Retirement System)	22.91%	26.10%	27.10%
FICA (Social Security)	6.20%	6.20%	6.20%
Medicare	1.45%	1.45%	1.45%
SUI (State Unemployment Insurance)	0.50%	0.50%	0.20%
WCI (Worker's Compensation Insurance)	1.79%	1.79%	1.79%
Expenditures continued	2021-2022	2022-2023	2023-2024
Health/Welfare Benefits			

PINER-OLIVET CHARTER SCHOOL BUDGET ASSUMPTIONS

Medical	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	No cap
Retiree Health Benefits	Caps vary according to contract	Caps vary according to contract	Caps vary according to contract
Retirement Incentive	\$ -	\$ -	\$ -
Other Expenditures			
Books & Supplies	Carnegie Learning Math Solution Year 1: \$19,027.45	Carnegie Learning Math Solution Year 2: \$9,527.45	Carnegie Learning Math Solution Year 3: \$9,527.46
Services & Other Operating Expenses	RESIG Property/Liabilty increase rate from	Minimal Changes	Minimal Changes
Capital Outlay	None	None	None
Special Ed Contribution	\$20,000	\$20,000	\$20,000

Piner-Olivet Charter (6113492) - FY21/22 2nd Interim	2.10.22			
	2019-20	2021-22	2022-23	2023-24
SUMMARY OF FUNDING				
General Assumptions				
COLA & Augmentation	3.26%	5.07%	2.48%	3.11%
Base Grant Proration Factor	-	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%
LCFF Entitlement				
Base Grant	\$1,613,220	\$1,586,129	\$1,617,102	\$1,650,670
Grade Span Adjustment	-	-	-	-
Supplemental Grant	158,192	150,270	164,686	175,070
Concentration Grant	-	-	-	-
Add-ons: Targeted Instructional Improvement Block Grant	-	-	-	-
Add-ons: Home-to-School Transportation	-	-	-	-
Add-ons: Small School District Bus Replacement Program	-	-	-	-
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$1,771,412	\$1,736,399	\$1,781,788	\$1,825,740
Miscellaneous Adjustments	-	-	-	-
Economic Recovery Target	-	-	-	-
Additional State Aid	-	-	-	-
Total LCFF Entitlement	1,771,412	1,736,399	1,781,788	1,825,740
LCFF Entitlement Per ADA	\$ 8,839	\$ 9,259	\$ 9,551	\$ 9,886
Components of LCFF By Object Code				
State Aid (Object Code 8011)	\$ 700,675	\$ 712,384	\$ 728,903	\$ 748,982
EPA (for LCFF Calculation purposes)	\$ 140,115	\$ 37,506	\$ 37,312	\$ 36,936
<i>Local Revenue Sources:</i>				
Property Taxes (Object 8021 to 8089)	\$ -	\$ -	\$ -	\$ -
In-Lieu of Property Taxes (Object Code 8096)	930,622	986,509	1,015,573	1,039,822
<i>Property Taxes net of In-Lieu</i>	\$ -	\$ -	\$ -	\$ -
TOTAL FUNDING	1,771,412	1,736,399	1,781,788	1,825,740
Basic Aid Status	\$ -	\$ -	\$ -	\$ -
Excess Taxes	\$ -	\$ -	\$ -	\$ -
EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -
Total LCFF Entitlement	1,771,412	1,736,399	1,781,788	1,825,740

SUMMARY OF EPA				
% of Adjusted Revenue Limit - Annual	16.13801139%	70.06785065%	70.06785065%	70.06785065%
% of Adjusted Revenue Limit - P-2	16.08698870%	70.06785065%	70.06785065%	70.06785065%
EPA (for LCFF Calculation purposes)	\$ 140,115	\$ 37,506	\$ 37,312	\$ 36,936
EPA, Current Year (Object Code 8012)	\$ 140,115	\$ 37,506	\$ 37,312	\$ 36,936
(P-2 plus Current Year Accrual)				
EPA, Prior Year Adjustment (Object Code 8019)	\$ (31,774.00)	\$ 0.20	\$ -	\$ -
(P-A less Prior Year Accrual)				
Accrual (from Data Entry tab)	-	-	-	-

Summary Tab

Piner-Olivet Charter (6113492) - FY21/22 2nd Interim

2.10.22

2019-20

2021-22

2022-23

2023-24

LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICESBase Grant (*Excludes add-ons for TIIG and Transportation*)

\$ 1,613,220 \$ 1,586,129 \$ 1,617,102 \$ 1,650,670

Supplemental and Concentration Grant funding in the LCAP year

\$ 158,192 \$ 150,270 \$ 164,686 \$ 175,070

Percentage to Increase or Improve Services

9.81% 9.47% 10.18% 10.61%

SUMMARY OF STUDENT POPULATION**Unduplicated Pupil Population**

Enrollment 209 198 197 195

COE Enrollment - - - -

Total Enrollment**209 198 197 195**

Unduplicated Pupil Count

89 105 104 103

COE Unduplicated Pupil Count

- - - -

Total Unduplicated Pupil Count**89 105 104 103**

Rolling %, Supplemental Grant

49.0300% 47.3700% 50.9200% 53.0300%

Rolling %, Concentration Grant

49.0300% 47.3700% 50.9200% 53.0300%

Piner-Olivet Charter (6113492) - FY21/22 2nd Interim		2.10.22			
		2019-20	2021-22	2022-23	2023-24
SUMMARY OF LCFF ADA					
Prior Year ADA for the Hold Harmless - (net of current year charter shift)					
Grades TK-3		-	-	-	-
Grades 4-6		-	-	-	-
Grades 7-8		-	-	-	-
Grades 9-12		-	-	-	-
LCFF Subtotal		-	-	-	-
NSS		-	-	-	-
Combined Subtotal		-	-	-	-
Current Year ADA					
Grades TK-3		-	-	-	-
Grades 4-6		-	-	-	-
Grades 7-8		200.40	187.53	186.56	184.68
Grades 9-12		-	-	-	-
LCFF Subtotal		200.40	187.53	186.56	184.68
NSS		-	-	-	-
Combined Subtotal		200.40	187.53	186.56	184.68
Change in LCFF ADA (excludes NSS ADA)		200.40	187.53	186.56	184.68
		Increase	Increase	Increase	Increase
Funded LCFF ADA for the Hold Harmless					
Grades TK-3		-	-	-	-
Grades 4-6		-	-	-	-
Grades 7-8		200.40	187.53	186.56	184.68
Grades 9-12		-	-	-	-
Subtotal		200.40	187.53	186.56	184.68
		<i>Current</i>	<i>Current</i>	<i>Current</i>	<i>Current</i>
Funded NSS ADA					
Grades TK-3		-	-	-	-
Grades 4-6		-	-	-	-
Grades 7-8		-	-	-	-
Grades 9-12		-	-	-	-
Subtotal		-	-	-	-
		Prior	Prior	Prior	Prior
NPS, CDS, & COE Operated					
Grades TK-3		-	-	-	-
Grades 4-6		-	-	-	-
Grades 7-8		-	-	-	-
Grades 9-12		-	-	-	-
Subtotal		-	-	-	-
ACTUAL ADA (Current Year Only)					
Grades TK-3		-	-	-	-
Grades 4-6		-	-	-	-
Grades 7-8		200.40	187.53	186.56	184.68
Grades 9-12		-	-	-	-
Total Actual ADA		200.40	187.53	186.56	184.68
TOTAL FUNDED ADA					
Grades TK-3		-	-	-	-
Grades 4-6		-	-	-	-
Grades 7-8		200.40	187.53	186.56	184.68
Grades 9-12		-	-	-	-
Total		200.40	187.53	186.56	184.68
<i>Funded Difference (Funded ADA less Actual ADA)</i>					
		-	-	-	-

Piner-Olivet Charter (6113492) - FY21/22 2nd Interim		2.10.22			
		2019-20	2021-22	2022-23	2023-24
PER-ADA FUNDING LEVELS					
Base, Supplemental and Concentration Rate per ADA					
Grades TK-3	\$	9,337	\$ 9,782	\$ 10,090	\$ 10,442
Grades 4-6	\$	8,585	\$ 8,993	\$ 9,276	\$ 9,602
Grades 7-8	\$	8,839	\$ 9,259	\$ 9,551	\$ 9,886
Grades 9-12	\$	10,511	\$ 11,010	\$ 11,356	\$ 11,753
Base Grants					
Grades TK-3	\$	7,702	\$ 8,093	\$ 8,294	\$ 8,552
Grades 4-6	\$	7,818	\$ 8,215	\$ 8,419	\$ 8,681
Grades 7-8	\$	8,050	\$ 8,458	\$ 8,668	\$ 8,938
Grades 9-12	\$	9,329	\$ 9,802	\$ 10,045	\$ 10,357
Grade Span Adjustment					
Grades TK-3	\$	801	\$ 842	\$ 863	\$ 889
Grades 9-12	\$	243	\$ 255	\$ 261	\$ 269
Prorated Base, Supplemental and Concentration Rate per ADA					
Grades TK-3	\$	8,503	\$ 8,935	\$ 9,157	\$ 9,441
Grades 4-6	\$	7,818	\$ 8,215	\$ 8,419	\$ 8,681
Grades 7-8	\$	8,050	\$ 8,458	\$ 8,668	\$ 8,938
Grades 9-12	\$	9,572	\$ 10,057	\$ 10,306	\$ 10,626
Prorated Base Grants					
Grades TK-3	\$	7,702	\$ 8,093	\$ 8,294	\$ 8,552
Grades 4-6	\$	7,818	\$ 8,215	\$ 8,419	\$ 8,681
Grades 7-8	\$	8,050	\$ 8,458	\$ 8,668	\$ 8,938
Grades 9-12	\$	9,329	\$ 9,802	\$ 10,045	\$ 10,357
Prorated Grade Span Adjustment					
Grades TK-3	\$	801	\$ 842	\$ 863	\$ 889
Grades 9-12	\$	243	\$ 255	\$ 261	\$ 269
Supplemental Grant					
		20%	20%	20%	20%
Maximum - 1.00 ADA, 100% UPP					
Grades TK-3	\$	1,701	\$ 1,787	\$ 1,831	\$ 1,888
Grades 4-6	\$	1,564	\$ 1,643	\$ 1,684	\$ 1,736
Grades 7-8	\$	1,610	\$ 1,692	\$ 1,734	\$ 1,788
Grades 9-12	\$	1,914	\$ 2,011	\$ 2,061	\$ 2,125
Actual - 1.00 ADA, Local UPP as follows:					
		49.03%	47.37%	50.92%	53.03%
Grades TK-3	\$	834	\$ 847	\$ 933	\$ 1,001
Grades 4-6	\$	767	\$ 778	\$ 857	\$ 921
Grades 7-8	\$	789	\$ 801	\$ 883	\$ 948
Grades 9-12	\$	939	\$ 953	\$ 1,050	\$ 1,127
Concentration Grant (>55% population)					
		50%	65%	65%	65%
Maximum - 1.00 ADA, 100% UPP					
Grades TK-3	\$	4,252	\$ 5,808	\$ 5,952	\$ 6,137
Grades 4-6	\$	3,909	\$ 5,340	\$ 5,472	\$ 5,643
Grades 7-8	\$	4,025	\$ 5,498	\$ 5,634	\$ 5,810
Grades 9-12	\$	4,786	\$ 6,537	\$ 6,699	\$ 6,907
Actual - 1.00 ADA, Local UPP >55% as follows:					
		0.0000%	0.0000%	0.0000%	0.0000%
Grades TK-3	\$	-	\$ -	\$ -	\$ -
Grades 4-6	\$	-	\$ -	\$ -	\$ -
Grades 7-8	\$	-	\$ -	\$ -	\$ -
Grades 9-12	\$	-	\$ -	\$ -	\$ -

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	2,757,683.00	3,062,210.00	1,513,938.00	3,062,210.00	0.00	0.0%
2) Federal Revenue		8100-8299	79,563.00	726,102.00	122,875.54	726,102.00	0.00	0.0%
3) Other State Revenue		8300-8599	298,330.00	279,079.00	75,161.95	279,079.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,786.00	10,852.00	2,826.99	10,852.00	0.00	0.0%
5) TOTAL, REVENUES			3,142,362.00	4,078,243.00	1,714,802.48	4,078,243.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,494,704.00	1,721,932.00	897,475.45	1,721,932.00	0.00	0.0%
2) Classified Salaries		2000-2999	339,190.00	363,676.00	153,596.47	363,676.00	0.00	0.0%
3) Employee Benefits		3000-3999	780,843.00	894,675.00	366,330.57	894,675.00	0.00	0.0%
4) Books and Supplies		4000-4999	439,881.00	529,188.00	162,602.50	529,188.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	304,879.00	635,843.00	130,049.23	635,843.00	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			3,359,497.00	4,145,314.00	1,710,054.22	4,145,314.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(217,135.00)	(67,071.00)	4,748.26	(67,071.00)		
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)			(227,135.00)	(77,071.00)	4,748.26	(77,071.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,061,080.00	537,869.00		537,869.00	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)			1,061,080.00	537,869.00		537,869.00		
d) Other Restatements		9795	0.00	613,940.00		613,940.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,061,080.00	1,151,809.00		1,151,809.00		
2) Ending Balance, June 30 (E + F1e)			833,945.00	1,074,738.00		1,074,738.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	6,000.00	6,000.00		6,000.00		
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	109,285.00	67,516.00		67,516.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments								
Cash flow - 11%	0000	9760	370,191.00					
Cash flow 11%	0000	9760		457,085.00				
Cash flow - 11%	0000	9760				457,085.00		
d) Assigned								
Other Assignments		9780	348,469.00	544,137.00		544,137.00		
Reserve for POCS & NWP - 4%	0000	9780	255,474.00					
Lottery Instructional Materials & Supplies	1100	9780	92,995.00					
Reserve for POCS & NWP - 4%	0000	9780		166,213.00				
Facilities & Instructional Materials	0000	9780		377,924.00				
Reserve for POCS & NWP - 4%	0000	9780				166,213.00		
Facilities & Instructional Materials	0000	9780				377,924.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			9790	0.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2021/22 Projected Year Totals</u>
6230	California Clean Energy Jobs Act	61,418.00
7311	Classified School Employee Professional Development Block	26.00
9010	Other Restricted Local	6,072.00
Total, Restricted Balance		<u>67,516.00</u>

NORTHWEST
PREP

2021-2022
2nd Interim Report

NORTHWEST PREP CHARTER SCHOOL BUDGET ASSUMPTIONS

2021-2022 2nd Interim

Based on the May Revise and BASC LCFF Calculator

District 43 Fund 09

	Budget Year	Subsequent	Subsequent
Revenue	2021-2022	2022-2023	2023-2024
LCFF Target COLA	5.07%	5.33%	3.61%
<i>Enrollment/ADA (funded from)</i>			
Enrollment	142	Estimated: 133	Estimated: 125
ADA (Projected P-2)	Estimated Actual: 132.48	Estimated Actual: 124.08	Estimated Actual: 116.62
Supplemental Grant % - 3-Year Rolling %	46.02%	45.93%	47.89%
Concentration Grant % - District's % applies for Charter Schools	53.99%	57.18%	59.00%
<i>Other Revenue Changes</i>			
Federal	FY21-22 has increased revenues and corresponding expenditure increases due to COVID funds = \$231,048		
State	FY21-22 has increased revenues and corresponding expenditure increases due to COVID funds = \$38,878		
Local			
Expenditures	2021-2022	2022-2023	2023-2024
Certificated Salaries			
Staffing: FTE (includes Admin)	7.6	7.6	7.6
Step & Column	Actual expected costs are reflected	Actual expected costs are reflected	Actual expected costs are reflected
Contract Days - POEA	185	185	185
Classified Salaries			
Staffing: FTE (includes	3.12	3.12	3.12
Step & Column	Actual expected costs are reflected	Actual expected costs are reflected	Actual expected costs are reflected
Benefits			
STRS (State Teachers' Retirement System)	16.92%	19.10%	19.10%
PERS (Public Employees' Retirement System)	22.91%	26.10%	27.10%
FICA (Social Security)	6.20%	6.20%	6.20%
Medicare	1.45%	1.45%	1.45%
SUI (State Unemployment Insurance)	0.50%	0.50%	0.20%
WCI (Worker's Compensation Insurance)	1.79%	1.79%	1.79%

NORTHWEST PREP CHARTER SCHOOL BUDGET ASSUMPTIONS

<i>Expenditures continued</i>	2021-2022	2022-2023	2023-2024
<i>Health/Welfare Benefits</i>			
Medical	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	No cap
Retiree Health Benefits	Caps vary according to contract	Caps vary according to contract	Caps vary according to contract
Retirement Incentive	\$ -	\$ -	\$ -
<i>Other Expenditures</i>			
Books & Supplies	Minimal Changes	Minimal Changes	Minimal Changes
Services & Other Operating Expenses	Repay Rent to POUUSD Fund 25: \$10,000	Repay Rent to POUUSD Fund 25: \$10,000	Repay Rent to POUUSD Fund 25: \$10,000
Capital Outlay	None	None	None
Special Ed Contribution	\$10,000	\$10,000	\$10,000

Summary Tab

Northwest Prep Charter (106344) - FY21/22 2nd Interim					2.10.22	
	2019-20	2020-21	2021-22	2022-23	2023-24	
SUMMARY OF FUNDING						
General Assumptions						
COLA & Augmentation	3.26%	0.00%	5.07%	2.48%	3.11%	
Base Grant Proration Factor	-	0.00%	0.00%	0.00%	0.00%	
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%	0.00%	
LCFF Entitlement						
Base Grant	\$906,540	\$906,540	\$1,180,019	\$1,140,825	\$1,114,087	
Grade Span Adjustment	15,025	15,025	33,473	33,167	33,029	
Supplemental Grant	94,681	82,849	111,689	107,842	109,870	
Concentration Grant	-	-	-	-	-	
Add-ons: Targeted Instructional Improvement Block Grant	-	-	-	-	-	
Add-ons: Home-to-School Transportation	-	-	-	-	-	
Add-ons: Small School District Bus Replacement Program	-	-	-	-	-	
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$1,016,246	\$1,004,414	\$1,325,181	\$1,281,834	\$1,256,986	
Miscellaneous Adjustments	-	-	-	-	-	
Economic Recovery Target	-	-	-	-	-	
Additional State Aid	-	-	-	-	-	
Total LCFF Entitlement	\$ 1,016,246	\$ 1,004,414	\$ 1,325,181	\$ 1,281,834	\$ 1,256,986	
LCFF Entitlement Per ADA	\$ 9,887	\$ 9,772	\$ 10,190	\$ 10,476	\$ 10,818	
Components of LCFF By Object Code						
State Aid (Object Code 8011)	\$ 441,035	\$ 397,938	\$ 557,866	\$ 559,892	\$ 571,448	
EPA (for LCFF Calculation purposes)	\$ 97,873	\$ 115,379	\$ 83,182	\$ 55,853	\$ 31,342	
<i>Local Revenue Sources:</i>						
Property Taxes (Object 8021 to 8089)	\$ -	\$ -	\$ -	\$ -	\$ -	
In-Lieu of Property Taxes (Object Code 8096)	477,338	491,097	684,133	666,089	654,196	
<i>Property Taxes net of In-Lieu</i>	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL FUNDING	1,016,246	1,004,414	1,325,181	1,281,834	1,256,986	
Basic Aid Status	\$ -	\$ -	\$ -	\$ -	\$ -	
Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	
EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -	
Total LCFF Entitlement	1,016,246	1,004,414	1,325,181	1,281,834	1,256,986	

SUMMARY OF EPA						
% of Adjusted Revenue Limit - Annual	16.13801139%	70.06785065%	70.06785065%	70.06785065%	70.06785065%	
% of Adjusted Revenue Limit - P-2	16.08698870%	70.06785065%	70.06785065%	70.06785065%	70.06785065%	
EPA (for LCFF Calculation purposes)	\$ 97,873	\$ 115,379	\$ 83,182	\$ 55,853	\$ 31,342	
EPA, Current Year (Object Code 8012) (P-2 plus Current Year Accrual)	\$ 97,873	\$ 115,379	\$ 83,182	\$ 55,853	\$ 31,342	
EPA, Prior Year Adjustment (Object Code 8019) (P-A less Prior Year Accrual)	\$ (14,994.00)	\$ 309.00	\$ 0.42	\$ -	\$ -	
Accrual (from Data Entry tab)	-	-	-	-	-	

Summary Tab

Northwest Prep Charter (106344) - FY21/22 2nd Interim	2.10.22				
	2019-20	2020-21	2021-22	2022-23	2023-24
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES					
Base Grant (Excludes add-ons for TIIG and Transportation)	\$ 921,565	\$ 921,565	\$ 1,213,492	\$ 1,173,992	\$ 1,147,116
Supplemental and Concentration Grant funding in the LCAP year	\$ 94,681	\$ 82,849	\$ 111,689	\$ 107,842	\$ 109,870
Percentage to Increase or Improve Services	10.27%	8.99%	9.20%	9.19%	9.58%

SUMMARY OF STUDENT POPULATION					
Unduplicated Pupil Population					
Enrollment	109	101	142	133	125
COE Enrollment	-	-	-	-	-
Total Enrollment	109	101	142	133	125
Unduplicated Pupil Count	53	41	68	64	60
COE Unduplicated Pupil Count	-	-	-	-	-
Total Unduplicated Pupil Count	53	41	68	64	60
Rolling %, Supplemental Grant	51.3700%	44.9500%	46.0200%	45.9300%	47.8900%
Rolling %, Concentration Grant	49.1400%	44.9500%	46.0200%	45.9300%	47.8900%

Northwest Prep Charter (106344) - FY21/22 2nd Interim				2.10.22	
	2019-20	2020-21	2021-22	2022-23	2023-24
SUMMARY OF LCFF ADA					
Prior Year ADA for the Hold Harmless - (net of current year charter shift)					
Grades TK-3	-	-	-	-	-
Grades 4-6	-	-	-	-	-
Grades 7-8	-	-	-	-	-
Grades 9-12	-	-	-	-	-
LCFF Subtotal	-	-	-	-	-
NSS	-	-	-	-	-
Combined Subtotal	-	-	-	-	-
Current Year ADA					
Grades TK-3	-	-	19.23	18.40	18.59
Grades 4-6	-	-	16.49	16.56	16.73
Grades 7-8	40.96	40.96	26.56	21.16	19.52
Grades 9-12	61.83	61.83	67.77	66.24	61.35
LCFF Subtotal	102.79	102.79	130.05	122.36	116.19
NSS	-	-	-	-	-
Combined Subtotal	102.79	102.79	130.05	122.36	116.19
Change in LCFF ADA (excludes NSS ADA)	102.79	102.79	130.05	122.36	116.19
	Increase	Increase	Increase	Increase	Increase
Funded LCFF ADA for the Hold Harmless					
Grades TK-3	-	-	19.23	18.40	18.59
Grades 4-6	-	-	16.49	16.56	16.73
Grades 7-8	40.96	40.96	26.56	21.16	19.52
Grades 9-12	61.83	61.83	67.77	66.24	61.35
Subtotal	102.79	102.79	130.05	122.36	116.19
	<i>Current</i>	<i>Current</i>	<i>Current</i>	<i>Current</i>	<i>Current</i>
Funded NSS ADA					
Grades TK-3	-	-	-	-	-
Grades 4-6	-	-	-	-	-
Grades 7-8	-	-	-	-	-
Grades 9-12	-	-	-	-	-
Subtotal	-	-	-	-	-
	Prior	Prior	Prior	Prior	Prior
NPS, CDS, & COE Operated					
Grades TK-3	-	-	-	-	-
Grades 4-6	-	-	-	-	-
Grades 7-8	-	-	-	-	-
Grades 9-12	-	-	-	-	-
Subtotal	-	-	-	-	-
ACTUAL ADA (Current Year Only)					
Grades TK-3	-	-	19.23	18.40	18.59
Grades 4-6	-	-	16.49	16.56	16.73
Grades 7-8	40.96	40.96	26.56	21.16	19.52
Grades 9-12	61.83	61.83	67.77	66.24	61.35
Total Actual ADA	102.79	102.79	130.05	122.36	116.19
TOTAL FUNDED ADA					
Grades TK-3	-	-	19.23	18.40	18.59
Grades 4-6	-	-	16.49	16.56	16.73
Grades 7-8	40.96	40.96	26.56	21.16	19.52
Grades 9-12	61.83	61.83	67.77	66.24	61.35
Total	102.79	102.79	130.05	122.36	116.19
<i>Funded Difference (Funded ADA less Actual ADA)</i>	-	-	-	-	-

Summary Tab

Northwest Prep Charter (106344) - FY21/22 2nd Interim		2.10.22				
		2019-20	2020-21	2021-22	2022-23	2023-24
PER-ADA FUNDING LEVELS						
Base, Supplemental and Concentration Rate per ADA						
Grades TK-3	\$	9,377	\$ 9,267	\$ 9,757	\$ 9,998	\$ 10,345
Grades 4-6	\$	8,621	\$ 8,521	\$ 8,971	\$ 9,192	\$ 9,512
Grades 7-8	\$	8,877	\$ 8,774	\$ 9,236	\$ 9,464	\$ 9,794
Grades 9-12	\$	10,555	\$ 10,433	\$ 10,983	\$ 11,253	\$ 11,644
Base Grants						
Grades TK-3	\$	7,702	\$ 7,702	\$ 8,093	\$ 8,294	\$ 8,552
Grades 4-6	\$	7,818	\$ 7,818	\$ 8,215	\$ 8,419	\$ 8,681
Grades 7-8	\$	8,050	\$ 8,050	\$ 8,458	\$ 8,668	\$ 8,938
Grades 9-12	\$	9,329	\$ 9,329	\$ 9,802	\$ 10,045	\$ 10,357
Grade Span Adjustment						
Grades TK-3	\$	801	\$ 801	\$ 842	\$ 863	\$ 889
Grades 9-12	\$	243	\$ 243	\$ 255	\$ 261	\$ 269
Prorated Base, Supplemental and Concentration Rate per ADA						
Grades TK-3	\$	8,503	\$ 8,503	\$ 8,935	\$ 9,157	\$ 9,441
Grades 4-6	\$	7,818	\$ 7,818	\$ 8,215	\$ 8,419	\$ 8,681
Grades 7-8	\$	8,050	\$ 8,050	\$ 8,458	\$ 8,668	\$ 8,938
Grades 9-12	\$	9,572	\$ 9,572	\$ 10,057	\$ 10,306	\$ 10,626
Prorated Base Grants						
Grades TK-3	\$	7,702	\$ 7,702	\$ 8,093	\$ 8,294	\$ 8,552
Grades 4-6	\$	7,818	\$ 7,818	\$ 8,215	\$ 8,419	\$ 8,681
Grades 7-8	\$	8,050	\$ 8,050	\$ 8,458	\$ 8,668	\$ 8,938
Grades 9-12	\$	9,329	\$ 9,329	\$ 9,802	\$ 10,045	\$ 10,357
Prorated Grade Span Adjustment						
Grades TK-3	\$	801	\$ 801	\$ 842	\$ 863	\$ 889
Grades 9-12	\$	243	\$ 243	\$ 255	\$ 261	\$ 269
Supplemental Grant						
Maximum - 1.00 ADA, 100% UPP		20%	20%	20%	20%	20%
Grades TK-3	\$	1,701	\$ 1,701	\$ 1,787	\$ 1,831	\$ 1,888
Grades 4-6	\$	1,564	\$ 1,564	\$ 1,643	\$ 1,684	\$ 1,736
Grades 7-8	\$	1,610	\$ 1,610	\$ 1,692	\$ 1,734	\$ 1,788
Grades 9-12	\$	1,914	\$ 1,914	\$ 2,011	\$ 2,061	\$ 2,125
Actual - 1.00 ADA, Local UPP as follows:		51.37%	44.95%	46.02%	45.93%	47.89%
Grades TK-3	\$	874	\$ 764	\$ 822	\$ 841	\$ 904
Grades 4-6	\$	803	\$ 703	\$ 756	\$ 773	\$ 831
Grades 7-8	\$	827	\$ 724	\$ 778	\$ 796	\$ 856
Grades 9-12	\$	983	\$ 861	\$ 926	\$ 947	\$ 1,018
Concentration Grant (>55% population)		50%	50%	65%	65%	65%
Maximum - 1.00 ADA, 100% UPP						
Grades TK-3	\$	4,252	\$ 4,252	\$ 5,808	\$ 5,952	\$ 6,137
Grades 4-6	\$	3,909	\$ 3,909	\$ 5,340	\$ 5,472	\$ 5,643
Grades 7-8	\$	4,025	\$ 4,025	\$ 5,498	\$ 5,634	\$ 5,810
Grades 9-12	\$	4,786	\$ 4,786	\$ 6,537	\$ 6,699	\$ 6,907
Actual - 1.00 ADA, Local UPP >55% as follows:		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Grades TK-3	\$	-	\$ -	\$ -	\$ -	\$ -
Grades 4-6	\$	-	\$ -	\$ -	\$ -	\$ -
Grades 7-8	\$	-	\$ -	\$ -	\$ -	\$ -
Grades 9-12	\$	-	\$ -	\$ -	\$ -	\$ -

FY2021-22 2nd Interim - NWP (5)
 Pine-Olivet Union Elementary
 49-70870-0000000 09 3
 Fund 09

FY2021-22 2nd Interim - NWP (5)
 Pine-Olivet Union Elementary
 49-70870-0000000 09 3
 Fund 09

FY2021-22 2nd Interim - NWP (5)
 Pine-Olivet Union Elementary
 49-70870-0000000 09 3
 Fund 09

Cashflow Report
 FY2021-22 2nd Interim - NWP (5)
 Base Year 2021-22; Actuals Through the Month of February

Cashflow Report
 FY2021-22 2nd Interim - NWP (5)
 Base Year 2021-22; Actuals Through the Month of February

Cashflow Report
 FY2021-22 2nd Interim - NWP (5)
 Base Year 2021-22; Actuals Through the Month of February

Object Range	Budget/Beg. Balance	2021 July	2021 August	2021 September	2021 October	2021 November	2021 December	2022 January	2022 February	2022 March	2022 April	2022 May	2022 June	Accr
A. BEGINNING CASH	379,433	379,433	420,048	451,267	453,400	415,360	380,051	387,436	423,738	319,044	237,258	413,949	429,842	
B. RECEIPTS														
LCFF Sources														
8010-8019 Principal Apportionment	641,678	61,101	(7,790)	69,240	40,395	40,395	69,240	40,395	—	62,844	57,359	57,359	57,359	93,1
8020-8079 Property Taxes	0	—	—	—	—	—	—	—	—	—	—	—	—	—
8080-8099 Miscellaneous Funds & LCFF Transfers	684,133	(8,427)	29,466	58,932	39,288	39,288	39,288	39,288	39,288	8,591	175,621	111,755	111,755	133,1
8100-8299 Federal Revenue	249,671	—	3,919	1,797	2	557	—	42,020	560	—	66,939	—	—	51,1
8300-8599 Other State Revenue	107,463	—	(10,815)	—	6,520	—	3,663	31,398	—	—	25,566	—	—	—
8600-8799 Other Local Revenue	2,100	—	—	—	539	—	—	507	—	—	500	—	553	—
8910-8929 Interfund Transfers in	0	—	—	—	—	—	—	—	—	—	—	—	—	—
8930-8999 All Other Financing Sources	0	—	—	—	—	—	—	—	—	—	—	—	—	—
TOTAL RECEIPTS	1,685,045	52,674	14,780	129,969	86,744	80,240	112,191	153,608	39,848	71,435	325,984	169,114	169,668	278,1
C. DISBURSEMENTS														
1000-1999 Certificated Salaries	755,639	10,753	45,304	79,230	60,750	66,515	63,577	61,774	63,060	76,169	76,169	76,169	76,169	48,1
2000-2999 Classified Salaries	128,776	8,904	8,105	4,409	12,665	11,483	8,706	9,308	9,351	14,892	14,892	14,892	11,169	—
3000-3999 Employee Benefits	367,725	7,994	20,537	28,954	27,994	27,009	26,723	26,360	26,717	31,748	31,748	31,748	31,748	—
4000-4999 Books and Supplies	218,947	2,707	39,243	13,241	6,653	4,519	3,703	13,247	38,081	24,388	24,388	24,388	24,388	—
5000-5999 Services	199,191	3,877	2,832	2,003	16,773	6,023	2,097	6,617	8,133	6,023	2,097	6,023	136,742	—
6000-6999 Capital Outlay	0	—	—	—	—	—	—	—	—	—	—	—	—	—
7000-7499 Other Outgo	0	—	—	—	—	—	—	—	—	—	—	—	—	—
7600-7629 Interfund Transfers Out	10,000	—	—	—	—	—	—	—	—	—	—	—	10,000	—
All Other Financing Uses	0	—	—	—	—	—	—	—	—	—	—	—	—	—
TOTAL DISBURSEMENTS	1,680,278	34,236	116,020	127,836	124,784	115,549	104,807	117,305	145,343	153,221	149,294	153,221	290,216	48,1
D. BALANCE SHEET ITEMS														
Assets and Deferred Outflows														
9111-9199 Cash Not in Treasury	0	—	—	—	—	—	—	—	—	—	—	—	—	—
9200-9299 Accounts Receivable	199,890	48,717	151,173	—	—	—	—	—	—	—	—	—	—	278,1
9310 Due From Other Funds	800	—	—	—	—	—	—	—	800	—	—	—	—	—
9320 Stores	0	—	—	—	—	—	—	—	—	—	—	—	—	—
9330 Prepaid Expenditures	0	—	—	—	—	—	—	—	—	—	—	—	—	—
9340 Other Current Assets	0	—	—	—	—	—	—	—	—	—	—	—	—	—
Deferred Outflows of Resources	0	—	—	—	—	—	—	—	—	—	—	—	—	—
SUBTOTAL	200,690	48,717	151,173	—	—	—	—	—	800	—	—	—	—	278,1
Liabilities and Deferred Inflows														
9500-9599 Accounts Payable	40,867	26,541	14,326	—	—	—	—	—	(0)	—	—	—	—	48,1
9610 Due To Other Funds	0	—	—	—	—	—	—	—	(0)	—	—	—	—	—
9640 Current Loans	0	—	—	—	—	—	—	—	—	—	—	—	—	—
9650 Unearned Revenues	4,387	—	4,387	—	—	—	—	—	—	—	—	—	—	—
Deferred Inflows of Resources	0	—	—	—	—	—	—	—	—	—	—	—	—	—
SUBTOTAL	45,253	26,541	18,713	—	—	—	—	—	(0)	—	—	—	—	48,1
Nonoperating														
Suspense Clearing	0	—	—	—	—	—	—	—	—	—	—	—	—	—
TOTAL BALANCE SHEET ITEMS	155,436	22,176	132,460	—	—	—	—	—	800	—	—	—	—	230,1
E. NET INCREASE/DECREASE (B - C + D)	160,203	40,614	31,220	2,133	(38,040)	(35,309)	7,384	36,303	(104,695)	(81,786)	176,691	15,894	(120,548)	460,1
F. ENDING CASH (A + E)	420,048	420,048	451,267	453,400	415,360	380,051	387,436	423,738	319,044	237,258	413,949	429,842	309,294	—

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	2,757,683.00	3,062,210.00	1,513,938.00	3,062,210.00	0.00	0.0%
2) Federal Revenue		8100-8299	79,563.00	726,102.00	122,875.54	726,102.00	0.00	0.0%
3) Other State Revenue		8300-8599	298,330.00	279,079.00	75,161.95	279,079.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,786.00	10,852.00	2,826.99	10,852.00	0.00	0.0%
5) TOTAL, REVENUES			3,142,362.00	4,078,243.00	1,714,802.48	4,078,243.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,494,704.00	1,721,932.00	897,475.45	1,721,932.00	0.00	0.0%
2) Classified Salaries		2000-2999	339,190.00	363,676.00	153,596.47	363,676.00	0.00	0.0%
3) Employee Benefits		3000-3999	780,843.00	894,675.00	366,330.57	894,675.00	0.00	0.0%
4) Books and Supplies		4000-4999	439,881.00	529,188.00	162,602.50	529,188.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	304,879.00	635,843.00	130,049.23	635,843.00	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			3,359,497.00	4,145,314.00	1,710,054.22	4,145,314.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(217,135.00)	(67,071.00)	4,748.26	(67,071.00)		
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)			(227,135.00)	(77,071.00)	4,748.26	(77,071.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,061,080.00	537,869.00		537,869.00	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)			1,061,080.00	537,869.00		537,869.00		
d) Other Restatements		9795	0.00	613,940.00		613,940.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,061,080.00	1,151,809.00		1,151,809.00		
2) Ending Balance, June 30 (E + F1e)			833,945.00	1,074,738.00		1,074,738.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	6,000.00	6,000.00		6,000.00		
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	109,285.00	67,516.00		67,516.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments								
Cash flow - 11%	0000	9760	370,191.00					
Cash flow 11%	0000	9760		457,085.00				
Cash flow - 11%	0000	9760				457,085.00		
d) Assigned								
Other Assignments		9780	348,469.00	544,137.00		544,137.00		
Reserve for POCS & NWP - 4%	0000	9780	255,474.00					
Lottery Instructional Materials & Supplies	1100	9780	92,995.00					
Reserve for POCS & NWP - 4%	0000	9780		166,213.00				
Facilities & Instructional Materials	0000	9780		377,924.00				
Reserve for POCS & NWP - 4%	0000	9780				166,213.00		
Facilities & Instructional Materials	0000	9780				377,924.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			9790	0.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2021/22 Projected Year Totals</u>
6230	California Clean Energy Jobs Act	61,418.00
7311	Classified School Employee Professional Development Block	26.00
9010	Other Restricted Local	6,072.00
Total, Restricted Balance		<u>67,516.00</u>

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: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: March 09, 2022 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: Kay Vang Telephone: 707-522-3008
Title: Chief Business Official E-mail: kvang@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 (2020-21) 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)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

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)	264.01	263.46	248.59	269.61	6.15	2%
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)	264.01	263.46	248.59	269.61	6.15	2%
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	2.89	2.87	0.00	0.00	(2.87)	-100%
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	6.75	5.74	5.60	5.60	(0.14)	-2%
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)	9.64	8.61	5.60	5.60	(3.01)	-35%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	273.65	272.07	254.19	275.21	3.14	1%
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	624.00	585.37	578.33	578.33	(7.04)	-1%
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)	624.00	585.37	578.33	578.33	(7.04)	-1%
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	287.00	320.01	317.58	317.58	(2.43)	-1%
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)	287.00	320.01	317.58	317.58	(2.43)	-1%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	911.00	905.38	895.91	895.91	(9.47)	-1%

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	11,512,166.00	11,190,051.00	6,923,866.13	11,190,051.00	0.00	0.0%
2) Federal Revenue		8100-8299	528,949.00	3,261,316.00	257,097.09	3,261,316.00	0.00	0.0%
3) Other State Revenue		8300-8599	899,149.00	1,606,044.00	736,676.89	1,606,044.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,005,419.00	1,308,728.00	546,354.72	1,308,728.00	0.00	0.0%
5) TOTAL, REVENUES			13,945,683.00	17,366,139.00	8,463,994.83	17,366,139.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	5,194,124.00	5,532,777.00	2,832,707.68	5,532,777.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,928,208.00	2,404,488.00	1,150,888.40	2,404,488.00	0.00	0.0%
3) Employee Benefits		3000-3999	3,116,185.00	3,397,076.00	1,469,747.51	3,397,076.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,704,455.00	1,326,603.00	309,616.76	1,326,603.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,875,317.00	4,280,356.00	1,266,685.26	4,280,356.00	0.00	0.0%
6) Capital Outlay		6000-6999	69,934.00	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			14,888,223.00	16,941,300.00	7,029,645.61	16,941,300.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(942,540.00)	424,839.00	1,434,349.22	424,839.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	675,000.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	773,349.00	1,000,000.00	1,000,000.00	1,000,000.00	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			(98,349.00)	(1,000,000.00)	(1,000,000.00)	(1,000,000.00)		

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 (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,040,889.00)	(575,161.00)	434,349.22	(575,161.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,288,607.00	6,287,150.00		6,287,150.00	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)			6,288,607.00	6,287,150.00		6,287,150.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,288,607.00	6,287,150.00		6,287,150.00		
2) Ending Balance, June 30 (E + F1e)			5,247,718.00	5,711,989.00		5,711,989.00		
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			17,583.00	29,739.00		29,739.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments			1,707,877.00	1,973,543.00		1,973,543.00		
Cash flow - 11%	0000	9760	1,707,877.00					
Cash flow 11%	0000	9760		1,973,543.00				
Cash flow - 11%	0000	9760				1,973,543.00		
d) Assigned								
Other Assignments			2,892,794.00	2,988,055.00		2,988,055.00		
Special Ed & Facilities	0000	9780	2,873,511.00					
Instructional Materials & Supplies	1100	9780	19,283.00					
Special Education & Facilities	0000	9780		2,988,055.00				
Special Education & Facilities	0000	9780				2,988,055.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	626,464.00	717,652.00		717,652.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

<u>Resource</u>	<u>Description</u>	<u>2021-22 Projected Year Totals</u>
6300	Lottery: Instructional Materials	17,668.00
7311	Classified School Employee Professional De	1,347.00
9010	Other Restricted Local	10,724.00
Total, Restricted Balance		<u>29,739.00</u>

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	70,000.00	400,000.00	168,166.99	400,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	18,000.00	27,000.00	8,704.71	27,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	200.00	151.77	200.00	0.00	0.0%
5) TOTAL, REVENUES			88,000.00	427,200.00	177,023.47	427,200.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	76,618.00	67,999.00	40,322.55	67,999.00	0.00	0.0%
3) Employee Benefits		3000-3999	26,531.00	22,051.00	12,832.06	22,051.00	0.00	0.0%
4) Books and Supplies		4000-4999	79,000.00	352,172.00	44,388.60	352,172.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	4,200.00	13,839.00	9,305.10	13,839.00	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			186,349.00	456,061.00	106,848.31	456,061.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(98,349.00)	(28,861.00)	70,175.16	(28,861.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	98,349.00	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			98,349.00	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	(28,861.00)	70,175.16	(28,861.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,590.00	102,251.00		102,251.00	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	102,251.00		102,251.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,590.00	102,251.00		102,251.00		
2) Ending Balance, June 30 (E + F1e)			2,590.00	73,390.00		73,390.00		
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			2,590.00	73,390.00		73,390.00		
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			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	1,000.00	1,000.00	705.09	1,000.00	0.00	0.0%
5) TOTAL, REVENUES			1,000.00	1,000.00	705.09	1,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	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)			1,000.00	1,000.00	705.09	1,000.00		
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	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)			1,000.00	1,000.00	705.09	1,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	268,324.00	279,552.00		279,552.00	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)			268,324.00	279,552.00		279,552.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			268,324.00	279,552.00		279,552.00		
2) Ending Balance, June 30 (E + F1e)			269,324.00	280,552.00		280,552.00		
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		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	269,324.00	280,552.00		280,552.00		
Reserve for Maintenance Projects	0000	9780	269,324.00					
Reserve for Maintenance Projects	0000	9780		280,552.00				
Reserve for Maintenance Projects	0000	9780				280,552.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			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	1,000.00	379.92	1,000.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	1,000.00	379.92	1,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	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	1,000.00	379.92	1,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	500,000.00	500,000.00	500,000.00	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			0.00	500,000.00	500,000.00	500,000.00		

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)			0.00	501,000.00	500,379.92	501,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,821.00	0.00		0.00	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)			9,821.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,821.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			9,821.00	501,000.00		501,000.00		
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		9740	0.00	0.00		0.00		
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
Reserve for Technology - Board Approved 10.1	0000	9760	0.00	501,000.00		501,000.00		
Reserve for Technology - Board Approved 10.1	0000	9760		501,000.00		501,000.00		
d) Assigned								
Other Assignments								
Reserve for Projects	0000	9780	9,821.00	0.00		0.00		
		9780	9,821.00					
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		
		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	4,000.00	4,000.00	2,021.69	4,000.00	0.00	0.0%
5) TOTAL, REVENUES			4,000.00	4,000.00	2,021.69	4,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	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)			4,000.00	4,000.00	2,021.69	4,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	500,000.00	500,000.00	500,000.00	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			0.00	500,000.00	500,000.00	500,000.00		

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)			4,000.00	504,000.00	502,021.69	504,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	647,760.00	650,910.00		650,910.00	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)			647,760.00	650,910.00		650,910.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			647,760.00	650,910.00		650,910.00		
2) Ending Balance, June 30 (E + F1e)			651,760.00	1,154,910.00		1,154,910.00		
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		9740	0.00	0.00		0.00		
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
Reserve for OPEB Liability - Board Approved 1	0000	9760	0.00	1,154,910.00		1,154,910.00		
Reserve for OPEB Liability - Board Approved 1	0000	9760		1,154,910.00		1,154,910.00		
d) Assigned								
Other Assignments								
Reserve for OPEB	0000	9780	651,760.00	0.00		0.00		
		9780	651,760.00					
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		
		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	26,000.00	14,311.96	26,000.00	0.00	0.0%
5) TOTAL, REVENUES			5,000.00	26,000.00	14,311.96	26,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	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	25,000.00	487,804.00	100,746.00	487,804.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	807,685.00	262,222.61	807,685.00	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			25,000.00	1,295,489.00	362,968.61	1,295,489.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(20,000.00)	(1,269,489.00)	(348,656.65)	(1,269,489.00)		
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	12,332.00	11,835.83	12,332.00	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	12,332.00	11,835.83	12,332.00		

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)			(20,000.00)	(1,257,157.00)	(336,820.82)	(1,257,157.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,854,941.00	5,870,898.00		5,870,898.00	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)			5,854,941.00	5,870,898.00		5,870,898.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,854,941.00	5,870,898.00		5,870,898.00		
2) Ending Balance, June 30 (E + F1e)			5,834,941.00	4,613,741.00		4,613,741.00		
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	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	5,834,941.00	4,613,741.00		4,613,741.00		
Reserve for BOND Approved Projects	0000	9780	5,834,941.00					
Reserve for BOND Approved Projects	0000	9780		4,613,741.00				
Reserve for BOND Approved Projects	0000	9780				4,613,741.00		
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	105,000.00	87,740.88	105,000.00	0.00	0.0%
5) TOTAL, REVENUES			5,000.00	105,000.00	87,740.88	105,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	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	9,467.00	6,097.00	9,467.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	172,095.00	13,470.00	172,095.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	11,300.00	0.00	11,300.00	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	192,862.00	19,567.00	192,862.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,000.00	(87,862.00)	68,173.88	(87,862.00)		
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)			15,000.00	(77,862.00)	68,173.88	(77,862.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	765,559.00	825,047.00		825,047.00	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)			765,559.00	825,047.00		825,047.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			765,559.00	825,047.00		825,047.00		
2) Ending Balance, June 30 (E + F1e)			780,559.00	747,185.00		747,185.00		
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) Legally Restricted Balance		9740	780,559.00	747,185.00		747,185.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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 (2021-22)				
District Regular	263.46	269.61		
Charter School	585.37	578.33		
Total ADA	848.83	847.94	-0.1%	Met
1st Subsequent Year (2022-23)				
District Regular	248.41	247.69		
Charter School	570.33	569.47		
Total ADA	818.74	817.16	-0.2%	Met
2nd Subsequent Year (2023-24)				
District Regular	235.02	235.06		
Charter School	553.38	552.53		
Total ADA	788.40	787.59	-0.1%	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 (2021-22)				
District Regular	263	263		
Charter School	621	621		
Total Enrollment	884	884	0.0%	Met
1st Subsequent Year (2022-23)				
District Regular	249	249		
Charter School	605	605		
Total Enrollment	854	854	0.0%	Met
2nd Subsequent Year (2023-24)				
District Regular	230	230		
Charter School	587	587		
Total Enrollment	817	817	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 (2018-19)			
District Regular	272	1,261	
Charter School	631		
Total ADA/Enrollment	903	1,261	71.6%
Second Prior Year (2019-20)			
District Regular	268	1,281	
Charter School	643		
Total ADA/Enrollment	911	1,281	71.1%
First Prior Year (2020-21)			
District Regular	268	267	
Charter School	643	671	
Total ADA/Enrollment	911	938	97.1%
Historical Average Ratio:			79.9%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			80.4%

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 (2021-22)				
District Regular	249	263		
Charter School	578	621		
Total ADA/Enrollment	827	884	93.6%	Not Met
1st Subsequent Year (2022-23)				
District Regular	236	249		
Charter School	569	605		
Total ADA/Enrollment	805	854	94.3%	Not Met
2nd Subsequent Year (2023-24)				
District Regular	221	230		
Charter School	553	587		
Total ADA/Enrollment	774	817	94.7%	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)

Prior years entries have included numbers that do not roll up to the General Fund. The Second Interim enrollment numbers now include only elementary charters (Olivet and Schaefer) that roll up into the General Fund.

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2021-22)	12,475,170.00		
1st Subsequent Year (2022-23)	12,385,990.00	12,552,198.00	1.3%	Met
2nd Subsequent Year (2023-24)	12,443,188.00	12,689,802.00	2.0%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD MET - LCFF revenue has 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)

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 (2018-19)	8,176,855.71	9,604,118.70	85.1%
Second Prior Year (2019-20)	8,003,507.99	9,568,595.78	83.6%
First Prior Year (2020-21)	7,993,886.40	8,848,268.21	90.3%
Historical Average Ratio:			86.3%

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
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):	82.3% to 90.3%	82.3% to 90.3%	82.3% to 90.3%

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 (2021-22)	7,413,146.00	8,553,086.00	86.7%	Met
1st Subsequent Year (2022-23)	7,873,422.30	9,404,143.34	83.7%	Met
2nd Subsequent Year (2023-24)	7,912,915.50	9,493,660.92	83.3%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2021-22)	3,256,260.00	3,261,316.00	0.2%	No
1st Subsequent Year (2022-23)	505,336.00	505,789.00	0.1%	No
2nd Subsequent Year (2023-24)	505,336.00	505,789.00	0.1%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2021-22)	1,278,817.00	1,606,044.00	25.6%	Yes
1st Subsequent Year (2022-23)	736,324.17	641,045.63	-12.9%	Yes
2nd Subsequent Year (2023-24)	737,488.71	642,435.07	-12.9%	Yes

Explanation:
(required if Yes)

One-time ELO-Program funds (\$303,233) were not included in the First Interim. Second Interim fully budgeted these additional funds; thus increasing state revenues. In subsequent years, Lottery funds and Mandated Costs Reimbursements are projected to decrease due to a decrease in ADA (historical ADA of 95% compared to P-1 ADA of 93%).

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2021-22)	1,232,945.00	1,308,728.00	6.1%	Yes
1st Subsequent Year (2022-23)	1,239,608.55	1,318,769.45	6.4%	Yes
2nd Subsequent Year (2023-24)	1,241,057.15	1,325,816.08	6.8%	Yes

Explanation:
(required if Yes)

In CY, Interagency Services (obj 8677) is based on projected actuals for 2nd Interim with a projected increase, thus, the projected increase impacts subsequent years.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2021-22)	1,589,921.00	1,326,603.00	-16.6%	Yes
1st Subsequent Year (2022-23)	569,712.31	635,903.58	11.6%	Yes
2nd Subsequent Year (2023-24)	577,257.53	634,541.89	9.9%	Yes

Explanation:
(required if Yes)

In CY, decreased books and supplies expenses and increased expenses to Services (obj 5XXX) based on projected expenses. In subsequent years, increased expenses to books/supplies to ensure sufficient budget since one-time COVID dollars are spent.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2021-22)	4,000,910.00	4,280,356.00	7.0%	Yes
1st Subsequent Year (2022-23)	3,719,729.33	3,551,118.61	-4.5%	No
2nd Subsequent Year (2023-24)	3,805,338.75	3,652,714.97	-4.0%	No

Explanation:
(required if Yes)

In CY, increased Services and reduced expenses in books and supplies based on projected expenses.

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 (2021-22)	5,768,022.00	6,176,088.00	7.1%	Not Met
1st Subsequent Year (2022-23)	2,481,268.72	2,465,604.08	-0.6%	Met
2nd Subsequent Year (2023-24)	2,483,881.86	2,474,040.15	-0.4%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2021-22)	5,590,831.00	5,606,959.00	0.3%	Met
1st Subsequent Year (2022-23)	4,289,441.64	4,187,022.19	-2.4%	Met
2nd Subsequent Year (2023-24)	4,382,596.28	4,287,256.86	-2.2%	Met

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

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

- 1a. STANDARD NOT MET - One or more projected operating revenue have changed since 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:

Federal Revenue
(linked from 6A
if NOT met)

Explanation:

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

One-time ELO-Program funds (\$303,233) were not included in the First Interim. Second Interim fully budgeted these additional funds; thus increasing state revenues. In subsequent years, Lottery funds and Mandated Costs Reimbursements are projected to decrease due to a decrease in ADA (historical ADA of 95% compared to P-1 ADA of 93%).

Explanation:

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

In CY, Interagency Services (obj 8677) is based on projected actuals for 2nd Interim with a projected increase, thus, the projected increase impacts subsequent years.

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

Explanation:

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

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. Per SB 98 and SB 820 of 2020, resources 3210, 3215, 3220, 5316, 7027, 7420, and 7690 are excluded from the total general fund expenditures calculation.

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	449,651.22	475,714.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		535,212.00	

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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
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			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2021-22)	(200,522.00)	9,553,086.00	2.1%	Not Met
1st Subsequent Year (2022-23)	(415,215.23)	9,404,143.34	4.4%	Not Met
2nd Subsequent Year (2023-24)	(553,428.60)	9,568,660.92	5.8%	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)

One time dollars from previous year spent in current year along with unrestricted funds carried over from prior year. Deficit spending has been noted in several resources. The District is reviewing funding, expenditures, and enrollment projections to identify reductions for subsequent 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 (2021-22)		5,711,989.00	Met
1st Subsequent Year (2022-23)		5,267,034.77	Met
2nd Subsequent Year (2023-24)		4,713,606.17	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 (2021-22)		4,281,598.00	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, as referenced in Education Code Section 42238.02, 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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	827	804	772
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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, 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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	17,941,300.00	14,029,602.31	14,271,760.75
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)	17,941,300.00	14,029,602.31	14,271,760.75
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	717,652.00	561,184.09	570,870.43
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)	717,652.00	561,184.09	570,870.43

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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	717,652.00	561,185.00	570,870.43
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	717,652.00	561,185.00	570,870.43
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):	717,652.00	561,184.09	570,870.43
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?

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?

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)

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)?

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 (2021-22)	(2,851,188.00)	(2,533,303.00)	-11.1%	(317,885.00)	Not Met
1st Subsequent Year (2022-23)	(2,875,925.99)	(2,889,020.39)	0.5%	13,094.40	Met
2nd Subsequent Year (2023-24)	(2,956,022.53)	(3,101,685.71)	4.9%	145,663.18	Met
1b. Transfers In, General Fund *					
Current Year (2021-22)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2021-22)	1,098,349.00	1,000,000.00	-9.0%	(98,349.00)	Not Met
1st Subsequent Year (2022-23)	98,349.00	0.00	-100.0%	(98,349.00)	Not Met
2nd Subsequent Year (2023-24)	98,349.00	75,000.00	-23.7%	(23,349.00)	Not Met

1d. Capital Project Cost Overruns

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

No

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

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

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

1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

In CY, decreased Special Ed and resource 8150 (RRMA) contributions from General Fund to align with projected actuals at Second Interim.

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

Explanation:
(required if NOT met)

In CY, zero out transfer of \$98,349 to Fund 13 which was overstated to avoid carrying over too high of a fund balance and kept interfund transfers to Fund 17 & 20 at \$500,000 each. In FY2023-24, included a transfer of \$75,000 instead of \$98,349 to Fund 13.

- 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)

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The payments for the GO Bond are based on amortization schedule at time of issue and paid from Fund 51. In order to provide sufficient funds for repayment of principal and interest when due on the Refunding Bonds, the County is obligated to levy ad valorem taxes upon all property subject to taxation by the District. Such taxes are in addition to other taxes levied upon property within the District. The tax revenues will be used solely for the payment of bonds of the District. Net Pension Liability and Compensated Absences are funded from the General Fund.

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)

Yes

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

No

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

No

2. OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. Total OPEB liability	1,353,874.00	1,353,874.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	1,353,874.00	1,353,874.00
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.	Jun 30, 2021	Jun 30, 2021

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 (2021-22)	118,048.00	118,048.00
1st Subsequent Year (2022-23)	118,048.00	118,048.00
2nd Subsequent Year (2023-24)	118,048.00	118,048.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2021-22)	66,689.00	60,565.00
1st Subsequent Year (2022-23)	55,539.06	51,465.16
2nd Subsequent Year (2023-24)	55,473.16	51,419.32
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2021-22)	66,689.00	60,565.00
1st Subsequent Year (2022-23)	55,539.06	51,465.16
2nd Subsequent Year (2023-24)	55,473.16	51,419.32
d. Number of retirees receiving OPEB benefits		
Current Year (2021-22)	9	9
1st Subsequent Year (2022-23)	9	9
2nd Subsequent Year (2023-24)	9	9

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

	First Interim (Form 01CSI, Item S7B)	Second Interim
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 (2021-22)		
1st Subsequent Year (2022-23)		
2nd Subsequent Year (2023-24)		
b. Amount contributed (funded) for self-insurance programs		
Current Year (2021-22)		
1st Subsequent Year (2022-23)		
2nd Subsequent Year (2023-24)		

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of first interim projections?

Yes

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of certificated (non-management) full-time-equivalent (FTE) positions	48.0	45.5	40.5	38.5

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--	--	--

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

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

--

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
---------------------------	----------------------------------	----------------------------------

7. Amount included for any tentative salary schedule increases

--	--	--

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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)

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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)

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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)

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) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of classified (non-management) FTE positions	32.6	34.9	33.9	33.9

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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

One Year Agreement

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year or	<input type="text"/>	<input type="text"/>	<input type="text"/>

Multiyear Agreement

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>	<input type="text"/>	<input type="text"/>

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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
7. Amount included for any tentative salary schedule increases	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)

Classified (Non-management) Prior Year Settlements Negotiated Since First Interim

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

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

Classified (Non-management) Step and Column Adjustments

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)

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

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)

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) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of management, supervisor, and confidential FTE positions	9.0	10.7	9.7	9.7

- 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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
4. Amount included for any tentative salary schedule increases			

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
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?

No

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

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

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

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49-70870-0000000

Second Interim
2021-22 Original Budget
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-FUNDxFUNCTION-A - (W) - The following combinations for FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT	FUND	FUNCTION	VALUE
FD - RS - PY - GO - FN - OB			

09-0000-0-0000-7191-5800	09	7191	4,000.00
Explanation:Combination has been used in the past so will correct combination in FY2021-22.			

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			

01-3210-0-0000-0000-9791	3210	9791	35,033.00
09-3210-0-0000-0000-9791	3210	9791	9,618.00
Explanation:ESSER I funds had an ending balance at FY2020/21 that carried into this fiscal year as fund balance. CDE changed the designation from fund balance to unearned revenue.			

01-3212-0-0000-0000-9791	3212	9791	589,611.00
09-3212-0-0000-0000-9791	3212	9791	143,028.00
Explanation:ESSER I funds had an ending balance at FY2020/21 that carried into this fiscal year as fund balance. CDE changed the designation from fund balance to unearned revenue.			

01-3215-0-0000-0000-9791	3215	9791	34,008.00
09-3215-0-0000-0000-9791	3215	9791	250.00
Explanation:ESSER I funds had an ending balance at FY2020/21 that carried into this fiscal year as fund balance. CDE changed the designation from fund balance to unearned revenue.			

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2021ALL Financial Reporting Software - 2021.2.0
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49-70870-0000000

Second Interim
2021-22 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:

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- 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

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
01	7425	8590	-144.00

Explanation:Received less than the amount accrued for in FY2020/21 so budgeted negative revenue in current year.

09	7425	8590	-47.00
----	------	------	--------

Explanation:Received less than the amount accrued for in FY2020/21 so budgeted negative revenue in current year.

REV-POSITIVE - (W) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund: EXCEPTION

FUND	RESOURCE	VALUE
01	7425	-144.00

Explanation:Received less than the amount accrued for in FY2020/21 so budgeted negative revenue in current year.

09	7425	-47.00
----	------	--------

Explanation:Received less than the amount accrued for in FY2020/21 so budgeted negative revenue in current year.

EXP-POSITIVE - (W) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.) EXCEPTION

FUND	RESOURCE	FUNCTION	VALUE
09	0000	7200-7600	-623.00

Explanation:Indirect charge number needs to be negative.

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 its own Cashflow report.

Checks Completed.

SACS2021ALL Financial Reporting Software - 2021.2.0
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Second Interim
2021-22 Board Approved Operating Budget
Technical Review Checks

Piner-Olivet Union Elementary

Sonoma County

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

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IMPORT CHECKS

GENERAL LEDGER CHECKS

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
01	7425	8590	-144.00

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09	7425	8590	-47.00
----	------	------	--------

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EXP-POSITIVE - (W) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.) EXCEPTION

FUND	RESOURCE	FUNCTION	VALUE
09	0000	7200-7600	-623.00

Explanation:Indirect charge number needs to be negative.

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2021ALL Financial Reporting Software - 2021.2.0
3/5/2022 2:24:09 PM

49-70870-0000000

Second Interim
2021-22 Actuals to Date
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

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

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
BTSA	Beginning Teacher Support and Assessment
CAHSEE	California High School Exit Examination
CALPADS	California Longitudinal Pupil Achievement Data System
CaITIDES	California Longitudinal Teacher Integrated Data Education System
CaWORKs	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