



# PINER-OLIVET UNION SCHOOL DISTRICT

## REGULAR MEETING - GOVERNING BOARD

**Wednesday, January 12, 2022**

**Closed Session 5:00 p.m.**

Closed Session 5:02 p.m.

**Public Session 6:00 p.m.**

Adjournment 9:00 p.m.

**This meeting will be held virtually via Zoom.  
The public may observe and address the meeting by going to:**

**Join Zoom Meeting**

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**One tap mobile**

**+17207072699,,85364056945# US (Denver)**

**+12532158782,,85364056945# US (Tacoma)**

## A G E N D A

A copy of the agenda, complete with backup materials, may be reviewed in the District Office, 3450 Coffey Lane, Santa Rosa, beginning the Monday prior to the Wednesday Board Meeting. Office hours are from 8:00 a.m. to 4:00 p.m. Monday through Friday or as otherwise posted. Agendas are always posted at the District Office, and on our web site at [www.pousd.org](http://www.pousd.org).  
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**[www.pousd.org](http://www.pousd.org)**

- 1. CALL TO ORDER**
- 2. ROLL CALL**
- 3. PUBLIC COMMENT ON CLOSED SESSION AGENDA**
- 4. ADJOURNMENT TO CLOSED SESSION**
- 5. CLOSED SESSION**

Adjournment to Closed Session during this meeting to consider and/or take action upon any of the following items:

- 5.1 With respect to every item of business to be discussed in closed session pursuant to Gov. Code Section 54957:
  - 5.1.1 PUBLIC EMPLOYMENT DISCIPLINE/DISMISSAL/RELEASE  
(No additional information required)
  - 5.1.2 PUBLIC EMPLOYMENT EMPLOYMENT/APPOINTMENT  
Title:
  - 5.1.3 PUBLIC EMPLOYEE PERFORMANCE EVALUATION  
Title: Superintendent
- 5.2 With respect to every item of business to be discussed in closed session pursuant to Gov. Code Section 54959.6:
  - 5.2.1 CONFERENCE WITH LABOR NEGOTIATOR  
Name of Agency Negotiator: Dr. Steve Charbonneau  
Name of organization representing employees: Piner-Olivet Educators' Association, CTA Affiliate
  - 5.2.2 CONFERENCE WITH LABOR NEGOTIATOR  
Name of Agency Negotiator: Dr. Steve Charbonneau  
Name of organization representing employees: Piner-Olivet Classified Association, CSEA Affiliate.
  - 5.2.3 CONFERENCE WITH LABOR NEGOTIATOR  
Name of Agency Negotiator: Dr. Steve Charbonneau  
Name of organization representing employees: Confidential, Supervisory, Administrative Staff

- 6. RECONVENE TO PUBLIC MEETING**
- 7. REPORT OF CLOSED SESSION ACTION, IF ANY**
- 8. FLAG SALUTE (Suspended during virtual meetings)**
- 9. AGENDA MODIFICATION**
- 10.COMMUNICATIONS, PETITIONS AND DELEGATIONS**

Persons addressing the Board without giving previous notice should realize that the action upon any request may be delayed. This is a time for members of the audience to address the Board regarding items not on the agenda. Individual speakers will be allowed three minutes to address the Board under this agenda item. The Board will not respond but may place the subject on a future Board Agenda. Anyone desiring an item to be placed on the prepared agenda shall notify the Secretary ten (10) working days prior to the meeting.

**11. COMMENTS FROM THE GOVERNING BOARD**

**12. RECOGNITION OF SERVICE TO THE DISTRICT**  
None

**13. SUPERINTENDENT’S REPORT**  
13.1 Announcements

**14. ASSOCIATION REPORTS**  
14.1 POEA  
14.2 POCA

**15. BOARD POLICIES**  
None

**16. DISCUSSION/INFORMATION ITEMS**  
16.1 Consideration of Presentation Regarding the State of the District’s *(Attachment 1)*

**17. ACTION ITEMS**  
**17.1 Approval of Regular Governing Board Meeting - Public Session Start Time**  
The Board of Trustees will review, discuss and consider approval of the Regular Governing Board Meeting for Public Session Start Time **(Action 1)**  
**17.2 Acceptance of Other Post Employment Benefits (OPEB) Report as Required by GASB 45**  
The Board of Trustees will review, discuss and consider acceptance of the Other Post Employment Benefits (OPEB) Report prepared by Demsey, Filliger & Associates. **(Action 2)**

**18. CONSENT ITEMS**  
All matters listed under “consent items” are considered by the Board to be routine and will be enacted upon in one motion. The public has a right to comment on any consent item. At the request of any member of the Board, during “agenda modifications” any item on the consent agenda shall be removed and given individual consideration for action as a regular agenda item. Members of the public may request the Board to place a “consent item” on the regular agenda during “agenda modifications.”

- 18.1 Approval of Personnel Action Report *(Consent 1)***
- 18.2 Approval of Vendor Warrants *(Consent 2)***
- 18.3 Approval of Routine Budget Updates *(Consent 3)***
- 18.4 Approval of Williams Settlement Quarterly Uniform Complaint Report Summary Reporting Period from October 1, 2021 to December 31, 2021 *(Consent 4)***
- 18.5 Approval to continue with AB 361 Virtual meetings, the public agency must reconsider the circumstances of the emergency every 30 days and determine that either the state of emergency continues to directly impact the ability of the members to meet safely in person; or, state or local officials continue to impose or recommend measures to promote social distancing. These findings must be made by majority vote. Gov. Code 54953 (e) (3).1**

**19. ROUND TABLE COMMENTS FROM THE GOVERNING BOARD**

**20. DATES AND FUTURE AGENDA ITEMS**  
20.1 Next Regular Board Meeting – February 9, 2022

21. PUBLIC COMMENT ON CLOSED SESSION AGENDA
22. RECESS TO CLOSED SESSION (If Necessary)
23. RECONVENE TO PUBLIC MEETING
24. REPORT OF CLOSED SESSION ACTION NOT ON THE ACTION AGENDA
25. ADJOURNMENT

## Agenda Item Summary

Discussion Item: <b>16.1</b> <i>CONSIDERATION OF PRESENTATION REGARDING THE STATE OF THE DISTRICT'S FISCAL HEALTH</i>
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Regular Meeting of: January 12,2022

Item: Action

Report Format:Oral

Attachment: None

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**Presented by:**

Steve Charbonneau, Superintendent

Kay Vang, CBO

**Background**

The presentation is a follow-up to the First Interim report given at the December 2021 Board Meeting. The presentation is designed to provide background details regarding the school district's fiscal health in support of First Interim findings.

**Recommendation**

Administration recommends Board review the proposal and provide administration with feedback



## Agenda Item Summary

Action Item: **17.1 Approval of Regular Governing Board Meeting Public Session Start Time**

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Regular Meeting of: January 12,2022

Item: Action

Report Format: Oral

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Attachment: None

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**Presented by:**

Dr. Steve Charbonneau, Superintendent

**Background**

At the December 2021 Board Meeting, the Board indicated that a start time of 6:00 pm was preferred for 2022 Regular Governing Board Meetings.

**Recommendation**

Administration recommends the Board discuss and approve the change in the Regular Governing Board Meeting start times for 2022.

Piner-Olivet Union School District

**Agenda Item Summary**

**Action Item: 17.2 Acceptance of Other Post Employment Benefits (OPEB) Report as Required by GASB 75**

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Regular Meeting of: January 12, 2022  
Attachment: Report

Item

Report Format: **Written**

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**Presented By:** Carlos Diaz, Consulting Actuary

**Background**

Public agencies have been required recently to comply with Governmental Accounting Standards Board (GASB) #75 by having an actuarial study done on Other Post Employment Benefits (OPEB). Other post employment benefits are the health benefits provided to retired employees until they reach age 65. The District had the first OPEB Actuarial Report completed in March, 2008. The requirement is that a report be completed every three years.

**Plan/Discussion/Detail**

The report prepared by Demsey, Filliger & Associates who were recommended by CSBA is included in the packet. At this time, the only action required by the Board is to accept the report. It can then be included in the District's 2020-21 audit report.

**Fiscal Impact**

None at this time

**Recommendation**

Accept the report as presented



**GASB Statement No. 75**

**Actuarial Valuation Report – Retiree Health Insurance Program  
Piner-Olivet Union School District**

*Valuation Date:* July 1, 2020  
*Measurement Date:* July 1, 2020

January 6, 2022



January 6, 2022

Kay Vang  
Chief Business Official  
Piner-Olivet Union School District  
3450 Coffey Lane  
Santa Rosa, CA 95403

Re: Piner-Olivet Union School District ("District") GASB 75 Valuation

Dear Kay:

This report sets forth the results of our GASB 75 actuarial valuation of the District's retiree health insurance program as of July 1, 2020.

In June 2004, the Governmental Accounting Standards Board (GASB) issued its accrual accounting standards for retiree healthcare benefits, GASB 43 and GASB 45. GASB 43/45 require public employers such as the District to perform periodic actuarial valuations to measure and disclose their retiree healthcare liabilities for the financial statements of both the employer and the trust, if any, set aside to pre-fund these liabilities. In June 2015, GASB released new accounting standards for postretirement benefit programs, GASB 74 and GASB 75, which replace GASB 43 and GASB 45, respectively.

The District selected DFA, LLC (DFA) to perform an actuarial valuation of the retiree health insurance program as of July 1, 2020. This report may be compared with the valuation performed by DFA as of July 1, 2018, to see how the liabilities have changed since the last valuation.

### **Basis for Actuarial Valuation**

To perform the valuation, we relied on the following information provided by the District:

- Census data for active employees and retirees
- Claims, premium, expense, and enrollment data
- Copies of relevant sections of healthcare documents, and
- (If applicable) trust statements prepared by the trustee

We also made certain assumptions regarding rates of employee turnover, retirement, and mortality, as well as economic assumptions regarding healthcare inflation and interest rates. Our assumptions are based on a standard set of assumptions used for similar valuations, modified as appropriate for the District. A complete description of the actuarial assumptions used in the valuation is set forth in the Actuarial Assumptions section.

**Certification**

The actuarial certification, including a caveat regarding limitations of scope, if any, is contained in the Actuarial Certification section.

We have enjoyed working with the District on this project and are available to answer any questions you may have concerning any information contained herein.

**Disclosure of Risk**

Considering recent events, it is important to call attention to the external risk factors associated with actuarial projections. An event like the COVID-19 pandemic has the potential to affect future measurements that would deviate from current long-term expectations. The following is a list of specific factors that impact OPEB liabilities:

- Census – retirement, turnover, and mortality experience different than expected.
- Medical coverage – premiums, participation, and level of coverage different than expected.
- Municipal bond rates – changes in applicable rates (rates are currently declining and may result in increased liabilities). Under GASB 75, the municipal rate may affect the discount rate. The quantitative effect of changes in the discount rate can be seen in the sensitivity results.
- Investment performance – (for funded plans) investment performance different than the long-term expected return. Investment performance may also affect the discount rate.

The current environment's impact on these factors will continue to unfold. We are available to discuss both short-term and long-term impact upon request.

\*\*\*\*\*

Sincerely,  
DFA, LLC



Carlos Diaz, ASA, EA, MAAA  
Actuary



## Financial Results

In this section, we present financial results based on a long-term expected return on general assets of 4.00%. This rate is based on our best estimate of expected long-term plan experience for unfunded plans such as the District's. The results are intended to help (1) in comparing financial results from the previous valuation and (2) in long-term budget and strategic planning (without regard to short-term volatility in municipal bond indices). Results specific to GASB 75 reporting are presented in the next section.

We have determined that the present value of all benefits expected to be paid by the District for its current and future retirees is \$2,247,339 as of July 1, 2020. If the District were to place this amount in a fund earning interest at the rate of 4.00% per year, and all other actuarial assumptions were exactly met, the fund would have exactly enough to pay all expected benefits.

When we apportion the \$2,247,339 into past service and future service components under the Entry Age, Level Percent of Pay Cost Method, the Total OPEB Liability is \$1,184,931 as of July 1, 2020. This represents the present value of all benefits accrued through the valuation date if each employee's liability is expensed from hire date until retirement date as a level percentage of pay. The \$1,184,931 is comprised of liabilities of \$1,011,027 for active employees and \$173,904 for retirees.



The District has not adopted an irrevocable trust for the pre-funding of retiree healthcare benefits. As of July 1, 2020, the trust balance, or Plan Fiduciary's Net Position (GASB 75) is \$0.

The Net OPEB Liability (Asset), equal to the Total OPEB Liability over the Plan Fiduciary's Net Position, is \$1,184,931.

This valuation includes benefits for nine retirees and 137 active employees who may become eligible to retire and receive benefits in the future. It excludes employees hired after the valuation date.

## Financial Results (continued)

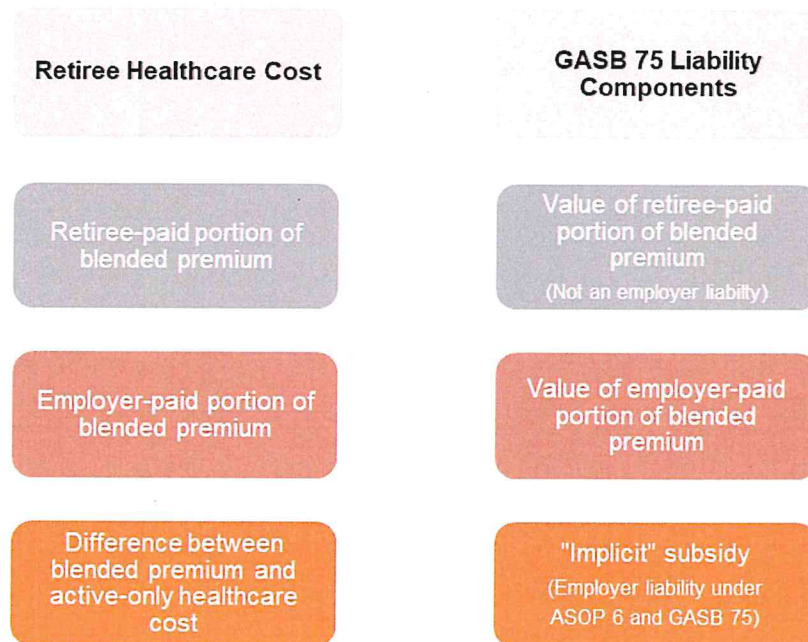
### ASOP 6 – Age-Specific Costs and Implicit Subsidy

The valuation reflects the value of an implicit subsidy equal to \$506,967.

The implicit subsidy represents the value of age-specific claims over average premiums. To determine age-specific claims, we used an age-specific claim cost matrix fitted to the average premium charged by the District.

Actuarial Standard of Practice No. 6 (ASOP 6) provides guidance in measuring OPEB obligations and determining periodic costs or actuarially determined contributions. The standard specifies that in (almost all instances), the actuary should use age-specific costs in the development of the initial per capita costs and in the projection of future benefit plan costs.

When claims experience of both active employees and retirees are pooled in determining healthcare premiums, a retiree may pay an amount based on a blended pool of members that, on average, is younger and healthier. In a pooled environment, retiree claims are covered by premiums charged to the retiree plus an added cost included in active premiums. Blended premium charged represents an “explicit” cost, while the added cost represents an “implicit” cost.



## Financial Results (continued)

### Differences from Prior Valuation

The most recent prior valuation was completed as of July 1, 2018 by DFA. The Total OPEB Liability as of that date was \$1,128,558, compared to \$1,184,931 as of July 1, 2020 (determined using a discount rate of 4.00%).

Several factors have caused the Total OPEB Liability to change since 2018:

- An increase as employees accrue more service and get closer to receiving benefits.
- A decrease from a release of benefits.
- Changes in the plan census from new employees and differences between actual and expected retirement, terminations, and deaths.
- Changes in healthcare costs from differences between actual and expected healthcare trend; and
- Changes in actuarial assumptions and methodology for the current valuation.

To summarize, the most important changes were as follows:

1. A decrease of \$110,131 from the passage of time (service and interest costs less benefits paid).
2. An increase of \$37,704 resulting from population experience (terminations, retirements, and mortality) different than expected.
3. An increase of \$33,962 from changes in healthcare premiums different than expected.
4. An increase of \$86,968 from changes in employer-paid cap different than expected.
5. A decrease of \$1,145 from changes in the healthcare trend rate.
6. An increase of \$9,015 from an update in the mortality assumption.

These changes from July 1, 2018 to July 1, 2020 are combined as follows:

Total OPEB Liability as of July 1, 2018	\$1,128,558
Passage of time	(110,131)
Difference between expected/actual experience	158,634
Changes in assumptions or other inputs	7,870
Changes in plan provisions	0
Total OPEB Liability as of July 1, 2020	\$1,184,931



## GASB 75 Results

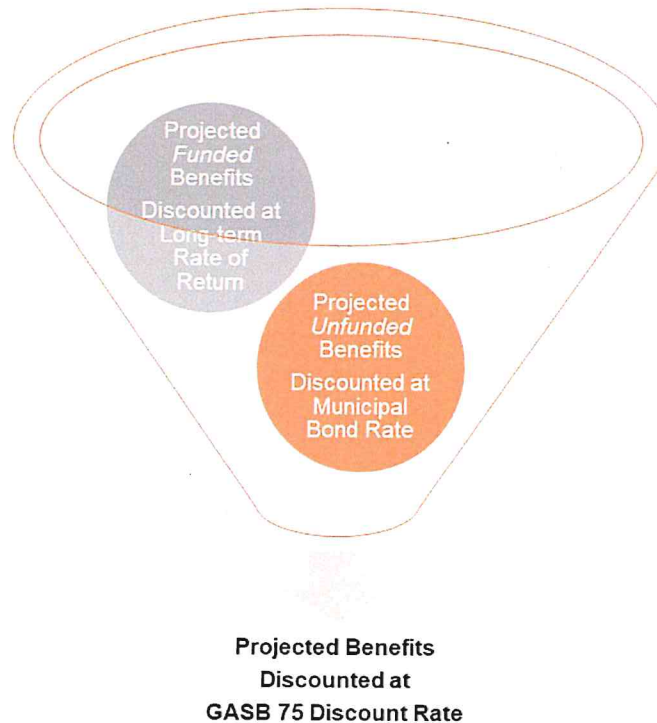
For financial reporting purposes, GASB 75 requires a discount rate that reflects the following:

- a. The long-term expected rate of return on OPEB plan investments – to the extent that the OPEB plan's fiduciary net position is projected to be enough to make projected benefit payments and assets are expected to be invested using a strategy to achieve that return.
- b. A yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher – to the extent that the conditions in (a) are not met.

The amount of the plan's projected fiduciary net position and the amount of projected benefit payments should be compared in each period of projected benefit payments.

Based on these requirements and the following information, we have determined a discount rate of 2.45% for GASB 75 reporting purposes:

Long-Term Expected Return on Assets	4.00%
Fidelity General Obligations AA - 20 Years Index on June 30, 2020	2.45%
GASB 75 Discount Rate	2.45%



## GASB 75 Results (continued)

**Piner-Olivet Union School District  
Net OPEB Liabilities and Expense Under  
GASB 75 Accrual Accounting Standard**

	July 1, 2020 <sup>1</sup>		
	Long-Term Return	Municipal Bond Index	GASB 75 Rate
Discount Rate	4.00%	2.45%	2.45%
Present Value of Future Benefits			
Active	\$2,073,435	\$2,664,230	\$2,664,230
Retired	173,904	176,519	176,519
Total	\$2,247,339	\$2,840,749	\$2,840,749
Total OPEB Liability (Actuarial Liability)			
Active	\$1,011,027	\$1,107,892	\$1,107,892
Retired	173,904	176,519	176,519
Total	\$1,184,931	\$1,284,411	\$1,284,411
Plan Fiduciary Net Position (Plan Assets)	\$0	\$0	\$0
Net OPEB Liability (Unfunded Actuarial Liability)	\$1,184,931	\$1,284,411	\$1,284,411
Sensitivity Analysis			
1% Decrease in Discount Rate	3.00%	1.45%	1.45%
Net OPEB Liability	\$1,248,584	\$1,350,608	\$1,350,608
1% Increase in Discount Rate	5.00%	3.45%	3.45%
Net OPEB Liability	\$1,123,647	\$1,219,678	\$1,219,678
1% Decrease in Trend Rate <sup>2</sup>			
Net OPEB Liability	\$1,098,832	\$1,184,034	\$1,184,034
1% Increase in Trend Rate <sup>3</sup>			
Net OPEB Liability	\$1,283,776	\$1,400,412	\$1,400,412

<sup>1</sup> For the District's financial statements, DFA will provide separate schedules with supplemental GASB 75 information.

<sup>2</sup> 5.00% for 2020 decreasing to 4.40% for 2023, 4.20% for 2024-2069, and 3.00% for 2070 and later years.

<sup>3</sup> 7.00% for 2020 decreasing to 6.40% for 2023, 6.20% for 2024-2069, and 5.00% for 2070 and later years.

## GASB 75 Results (continued)

### Net OPEB Expense

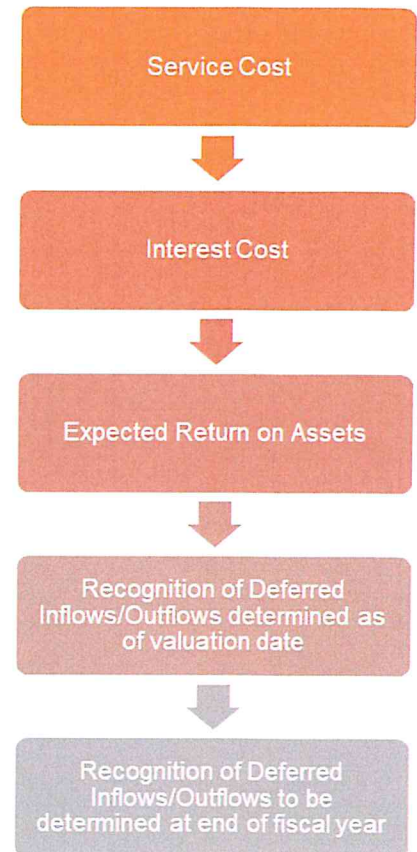
We have determined the following components of the District's Net OPEB Expense for the measurement year ending June 30, 2021: Service Cost, Interest Cost, Expected Return on Assets, and Deferred Outflows and Inflows (determined as of the valuation date).

- Service Cost represents the present value of benefits accruing in the current year.
- Interest Cost represents the interest on the Total OPEB Obligation and interest on the Service Cost.
- Expected Return on Assets is the expected return based on a 4.00% investment rate of return.
- Deferred Outflows and Inflows of Resources (determined as of the valuation date) are changes in the Net OPEB Liability resulting from differences between projected and actual plan experience, from differences between projected and actual OPEB plan investments, and from changes in assumptions.

The Net OPEB Expense will reflect additional Deferred Outflows and Inflows that will be determined based on the Net OPEB Obligation as of June 30, 2021.

We summarize results in the table on the next page. For comparative purposes, we provide service cost and interest cost at three discount rates (the expected return on assets, the municipal bond index, and the GASB 75 rate, discussed above). We determine Deferred Outflows and Inflows solely on the applicable GASB 75 rate. All amounts are net of expected future retiree contributions, if any.

DFA will be available to assist the District and its auditors in preparing the footnotes and required supplemental information for compliance with GASB 75 (and GASB 74, if applicable). In the meantime, we are available to answer any questions the District may have concerning the report.



## **GASB 75 Results (continued)**

### **Actuarially Determined Contribution and Pay-As-You-Go with Implied Subsidy**

We have calculated an actuarially determined contribution representing the Service Cost and a 30-year amortization (as a level percent of pay) of the Net OPEB Liability. We include the results in the table on the next page. We provide results at three discount rates (the expected long-term expected return on assets, the municipal bond index, and the GASB 75 rate).

An actuarially determined contribution is a potential payment to the plan determined using a contribution allocation procedure. It is not a required contribution, but a measurement commonly used to prefund OPEB benefits. We provide the amounts for illustrative purposes.

The actuarially determined contribution may be compared to the pay-as-you-go payment. The table shows the pay-as-you-go payment along with the projected implied subsidy payment.

The Funding Schedules section provides additional prefunding alternatives.



## GASB 75 Results (continued)

**Piner-Olivet Union School District  
Net OPEB Liabilities and Expense Under  
GASB 75 Accrual Accounting Standard**

	July 1, 2020		
	Long-Term Return	Municipal Bond Index	GASB 75 Rate
Discount Rate	4.00%	2.45%	2.45%
Components of Net OPEB Expense for 2020-21			
Service Cost (beginning of year)	\$91,700	\$116,319	\$116,319
Interest Cost	48,691	32,858	32,858
Expected Return on Assets	0	0	0
<b>Total<sup>4</sup></b>	<b>\$140,391</b>	<b>\$149,177</b>	<b>\$149,177</b>
Actuarially Determined Contribution for 2020-21			
Service Cost (mid-year)	\$93,516	\$117,735	\$117,735
Amortization of Net OPEB Liability <sup>5</sup>	46,176	40,055	40,055
<b>Total<sup>6,7</sup></b>	<b>\$139,692</b>	<b>\$157,790</b>	<b>\$157,790</b>
Pay-As-You-Go Payment with Implied Subsidy for 2020-21			
Projected Pay-As-You-Go	\$68,605	\$68,605	\$68,605
Projected Implied Subsidy	51,303	51,303	51,303
<b>Total</b>	<b>\$119,908</b>	<b>\$119,908</b>	<b>\$119,908</b>

<sup>4</sup> Additional components are shown on the following pages. Deferred Outflows/Inflows of Resources will also include changes determined based on the Total OPEB Obligation and Plan Fiduciary Net Position as June 30, 2021.

<sup>5</sup> 30-year amortization (as a level percent of pay).

<sup>6</sup> Estimated Actuarially Determined Contribution for subsequent year:

	Long-Term Return	Municipal Bond Index	GASB 75 Rate
Actuarially Determined Contribution for 2021-22 <sup>7</sup>	\$143,882	\$162,524	\$162,524

<sup>7</sup> Total includes any adjustment for implicit subsidy. Adjustment for implicit subsidy would equal District-paid premiums on behalf of retirees (from trust and non-trust) multiplied by a factor of 0.7478.

## GASB 75 Results (continued)

### Schedule of Changes in Net OPEB Liability (July 1, 2019 to June 30, 2020)

<b>1. Total OPEB Liability</b>	
a. Total OPEB Liability on July 1, 2019 <sup>8</sup>	\$1,095,667
b. Service Cost <sup>9</sup>	70,534
c. Interest Cost	34,395
d. Changes in plan provisions <sup>8,12</sup>	0
e. Difference between expected and actual experience <sup>8,11</sup>	0
f. Changes in assumptions and other inputs <sup>8,11</sup>	37,189
g. Benefit Payments <sup>10</sup>	(135,665)
h. Projected Total OPEB Liability at June 30, 2020	\$1,102,120
i. Difference between expected and actual experience <sup>13</sup>	173,636
j. Changes in assumptions and other inputs <sup>13</sup>	8,655
k. Changes in plan provisions <sup>12</sup>	0
l. Total OPEB Liability at July 1, 2020	\$1,284,411
<b>2. Plan Fiduciary Net Position</b>	
a. Plan Fiduciary Net Position on July 1, 2019 <sup>8</sup>	\$0
b. Contributions <sup>10</sup>	135,665
c. Expected Investment Income	0
d. Benefit Payments <sup>10</sup>	(135,665)
e. Difference between actual and expected return on assets <sup>11</sup>	0
f. Projected Plan Fiduciary Net Position at June 30, 2020	\$0
g. Difference between actual and expected return on assets <sup>13</sup>	0
h. Plan Fiduciary Net Position at July 1, 2020	\$0
<b>3. Net OPEB Liability</b>	
a. Projected Net OPEB Liability: (1h) - (2f)	\$1,102,120
b. Net OPEB Liability: (1l) - (2h)	\$1,284,411
<b>4. Discount Rate</b>	
a. July 1, 2019	3.13%
b. July 1, 2020	2.45%

<sup>8</sup> From June 30, 2020 disclosure report, based on the July 1, 2018 actuarial valuation.

<sup>9</sup> Projected from July 1, 2018 valuation.

<sup>10</sup> Includes credit toward implicit subsidy (if applicable).

<sup>11</sup> Deferred (Outflow)/Inflow of Resources established as of June 30, 2020.

<sup>12</sup> Included in OPEB Expense.

<sup>13</sup> Deferred (Outflow)/Inflow of Resources established as of July 1, 2020.

## GASB 75 Results (continued)

### Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

Type	Initial Amount	Date Established	Period (Years)	Annual Recognition <sup>14</sup>
Difference between expected/actual experience	0	06/30/2017	0.0	0
Difference between expected/actual return on assets	0	06/30/2017	0.0	0
Changes in assumptions or other inputs	0	06/30/2017	0.0	0
Difference between expected/actual experience	0	06/30/2018	0.0	0
Difference between expected/actual return on assets	0	06/30/2018	0.0	0
Changes in assumptions or other inputs	(22,448)	06/30/2018	8.4	(2,672)
Difference between expected/actual experience	(49,036)	06/30/2019	6.8	(7,211)
Difference between expected/actual return on assets	0	06/30/2019	0.0	0
Changes in assumptions or other inputs	44,334	06/30/2019	6.8	6,520
Difference between expected/actual experience	0	06/30/2020	0.0	0
Difference between expected/actual return on assets	0	06/30/2020	0.0	0
Changes in assumptions or other inputs	37,189	06/30/2020	6.9	5,390
Difference between expected/actual experience	173,636	07/01/2020	7.8	22,261
Difference between expected/actual return on assets	0	07/01/2020	5.0	0
Changes in assumptions or other inputs	8,655	07/01/2020	7.8	1,110

<sup>14</sup> Charge/(Credit) included in OPEB Expense.

## Funding Schedules

There are many ways to approach the pre-funding of retiree healthcare benefits. In the sections above, we determined the annual expense for all District-paid benefits. The expense is an orderly methodology, developed by the GASB, to account for retiree healthcare benefits. However, the GASB 75 expense has no direct relation to amounts the District may set aside to pre-fund healthcare benefits.

The table on the next page provides the District with three alternative schedules for funding (as contrasted with expensing) retiree healthcare benefits. The schedules all assume that the retiree fund earns, or is otherwise credited with, 4.00% per annum on its investments, a starting Trust value of \$0 as of July 1, 2020, and that contributions and benefits are paid mid-year.

The schedules are:

1. A level contribution amount for the next 20 years.
2. A level percent of the Unfunded Accrued Liability.
3. A constant percentage (3.00%) increase for the next 20 years.

We provide these funding schedules to give the District a sense of the various alternatives available to it to pre-fund its retiree healthcare obligation. The three funding schedules are simply three different examples of how the District may choose to spread its costs.

By comparing the schedules, you can see the effect that early pre-funding has on the total amount the District will eventually have to pay. Because of investment earnings on fund assets, the earlier contributions are made, the less the District will have to pay in the long run. Of course, the advantages of pre-funding will have to be weighed against other uses of the money.

The table on the following page shows the required annual outlay under the pay-as-you-go method and each of the above schedules. **The three funding schedules include the "pay-as-you-go" costs; therefore, the amount of pre-funding is the excess over the "pay-as-you-go" amount.**

### Treatment of Implicit Subsidy

We exclude any implicit subsidy from these funding schedules because we do not recommend that the District pre-fund for the full age-adjusted costs reflected in the liabilities shown in the first section of this report. If the District's premium structure changes in the future to explicitly charge under-age 65 retirees for the full actuarial cost of their benefits, this change will be offset by a lowering of the active employee rates (all else remaining equal), resulting in a direct reduction in District operating expenses on behalf of active employees from that point forward. For this reason, among others, we believe that pre-funding of the full GASB liability would be redundant.



## Funding Schedules (continued)

### Sample Funding Schedules (Closed Group) Starting Trust Value of \$0 as of July 1, 2020

Year Beginning	Pay-as-you-go	Level Contribution for 20 years	Level % of Unfunded Liability	Constant Percentage Increase for 20 years
2020	\$68,605	\$88,954	\$121,695	\$68,800
2021	65,528	88,954	111,568	70,864
2022	50,618	88,954	102,522	72,990
2023	53,596	88,954	93,487	75,180
2024	64,720	88,954	85,900	77,435
2025	79,351	88,954	80,155	79,758
2026	84,093	88,954	76,203	82,151
2027	79,937	88,954	73,004	84,615
2028	76,827	88,954	69,794	87,154
2029	55,782	88,954	66,662	89,768
2030	62,994	88,954	62,377	92,461
2031	36,658	88,954	59,091	95,235
2032	46,909	88,954	54,417	98,092
2033	44,326	88,954	51,027	101,035
2034	53,964	88,954	47,881	104,066
2035	51,477	88,954	45,712	107,188
2036	58,245	88,954	43,606	110,404
2037	73,934	88,954	42,109	113,716
2038	87,087	88,954	41,621	117,127
2039	85,676	88,954	41,787	120,641
2040	81,609	0	41,657	0
2041	71,983	0	41,133	0
2042	82,652	0	39,995	0
2043	79,014	0	39,401	0
2044	73,880	0	38,518	0
2045	69,045	0	37,326	0
2046	64,384	0	35,902	0
2047	67,432	0	34,305	0
2048	70,267	0	32,915	0
2049	57,036	0	31,679	0
2050	47,436	0	29,895	0
2055	19,141	0	19,141	0
2060	3,447	0	3,447	0
2065	0	0	0	0
2070	0	0	0	0
2075	0	0	0	0
2080	0	0	0	0

Note to auditor: when calculating the employer OPEB contribution for the year ending on the statement date, we recommend multiplying the actual District-paid premiums on behalf of retirees by a factor of 1.7478 to adjust for the implicit subsidy.

## Funding Schedules (continued)

The table below provides an alternative comparison of the funding schedules. The present value (or time-value) of payments for each alternative is \$1,232,853 and is equal to the excess of the present value of projected pay-as-you-go payments over any current trust/fund.

The difference between the sum of the contributions and the present value of contributions is the total interest cost associated with each alternative. As discussed above, the advantages of pre-funding should be weighed against other financial considerations.

	<b>Pay-as-you-go</b>	<b>Level Contribution for 20 years</b>	<b>Level % of Unfunded Liability</b>	<b>Constant Percentage Increase</b>
Present value of contributions <sup>a</sup>	\$1,232,853	\$1,232,853	\$1,232,853	\$1,232,853
Total interest cost	1,034,404	546,227	762,683	615,827
Total contributions <sup>b</sup>	2,267,257	1,779,080	1,995,536	1,848,680

<sup>a</sup> Based on a discount rate of 4.00%.

<sup>b</sup> Reflects no prefunding of implicit subsidy.

## Plan Provisions

This report analyzes the health and welfare benefit plans of the District including medical and prescription drug benefits. The medical plans include four Blue Shield PPO and three Kaiser HMO options. Coverages are self-insured on a pooled basis through Redwood Empire Schools' Insurance Group (RESIG). The same rates apply to active employees and retirees under age 65.

### Certificated and Certificated Management

Upon attainment of age 55 and completion of at least 14 years of service credit with the District, a Certificated employee may retire under STRS and receive a District contribution towards healthcare (medical, prescription drug, and behavioral health) coverage equal to a percentage of the District cap according to the age at retirement as follows:

Age at Retirement	Percentage of District Cap
55 but less than 58	100%
58 but less than 61	90%
61 but less than 65	75%

The District cap for Certificated for the 2020-21 fiscal year begins as \$800 per month for single coverage, \$950 per month for double coverage and \$1,100 for family coverage. As of October 1, 2020, the caps increase to \$850 per month for single coverage, \$1,000 for double and \$1,200 for family coverage. The retiree benefit cap is frozen in the year of retirement. District benefits end at age 65. The District contribution may not be used toward coverage for spouses or other dependents.

### Classifieds, Classified Management, and Classified Confidential:

These groups receive the same retiree benefits as Certificated with the exception that they are required to have 15 rather than 14 years of service, and retirement is under PERS.

Employees who work at least 50% but less than 100% full-time receive a pro-rata share of the District-paid retiree benefits described above.

The following table shows selected Blue Shield and Kaiser premiums as of January 1, 2021:

	Blue Shield 100-B	Blue Shield 90-E	Blue Shield 80-G	Kaiser High Option	Kaiser Mid Option
Single	\$888.00	\$810.00	\$715.00	\$830.00	\$705.00
Two-Party	1,885.00	1,713.00	1,514.00	1,751.00	1,487.00
Family	2,624.00	2,381.00	2,105.00	2,432.00	2,064.00

## Valuation Data

### Retiree Census - Age distribution of retirees included in the valuation

Age	Total
Under 55	0
55-59	0
60-64	9
65-69	0
70-74	0
75-79	0
80-84	0
85+	0
All Ages	9
Average Age	62.9

### Active Census - Age/service distribution of active employees included in the valuation

Age	Years of Service								Total
	0-4	5-9	10-14	15-19	20-24	25-29	30-34	35+	
<25	2	0	0	0	0	0	0	0	2
25-29	9	0	0	0	0	0	0	0	9
30-34	6	5	0	0	0	0	0	0	11
35-39	9	7	1	0	0	0	0	0	17
40-44	13	1	5	1	0	0	0	0	20
45-49	6	0	2	0	2	0	0	0	10
50-54	2	1	3	2	5	1	0	0	14
55-59	10	0	3	0	9	5	1	0	28
60-64	2	5	4	0	2	5	1	0	19
65+	1	1	2	0	1	1	0	1	7
All Ages	60	20	20	3	19	12	2	1	137

Average Age: 48.4  
 Average Service: 10.5

## Actuarial Assumptions

The liabilities set forth in this report are based on the actuarial assumptions described in this section.

Valuation Date: July 1, 2020

Actuarial Cost Method: Entry Age, Level Percent of Pay

Discount Rate:  
 Long-term Expected Return 4.00%  
 Municipal Bond Index 2.45%  
 GASB 75 2.45%

Salary Increases: 3.00%

Withdrawal: Crocker-Sarason Table T5 less mortality, decreased by 20% at all ages.  
 Sample Rates:

Age	Rate
25	6.2%
35	5.0
45	3.2
55	0.8

Pre-retirement Mortality:  
 Certificated Mortality Rates for active employees from CalSTRS Experience Analysis (2015-2018).

Classified Preretirement Mortality Rates from CalPERS Experience Study (1997-2015).

Postretirement Mortality:  
 Certificated Mortality Rates for retired members and beneficiaries from CalSTRS Experience Analysis (2015-2018).

Classified Post-retirement Mortality Rates for Healthy Recipients from CalPERS Experience Study (1997-2015).

Retirement:

Age	Rate
55	6%
56	6%
57	6%
58	7%
59	8%
60	9%
61	12%
62	15%
63	18%
64	25%
65	100%



**Actuarial Assumptions (continued)**

Medical Claim Cost: Annual Per Retiree or Spouse

Age	Medical
50	\$9,644
55	11,180
60	12,961
64	14,588
65	4,225
70	4,551
75	4,903

Percent Electing Coverage: 100%

Spouse Coverage: Future retirees: 20%  
 Current retirees: Actual dependent data used.  
 Female spouses are assumed to be three years younger than male spouses.

Medical Trend:

Year	Pre-Medicare	Medicare
2020	6.00%	4.00%
2021	5.80%	4.00%
2022	5.60%	4.00%
2023	5.40%	4.00%
2024-2069	5.20%	4.00%
2070+	4.00%	4.00%

Increase in District Caps: 2.50% (Caps frozen in year of retirement).

## Actuarial Certification

The results set forth in this report are based on our actuarial valuation of the health and welfare benefit plans of the Piner-Olivet Union School District ("District") as of July 1, 2020.

The valuation was performed in accordance with generally accepted actuarial principles and practices. We relied on census data for active employees and retirees provided to us by the District. We also made use of claims, premium, expense, and enrollment data, and copies of relevant sections of healthcare documents provided to us by the District, and (when applicable) trust statements prepared by the trustee and provided to us by the District.

The assumptions used in performing the valuation, as summarized in this report, and the results based thereupon, represent our best estimate of the actuarial costs of the program under GASB 74 and GASB 75, and the existing and proposed Actuarial Standards of Practice for measuring post-retirement healthcare benefits.

Throughout the report, we have used unrounded numbers, because rounding and the reconciliation of the rounded results would add an additional, and in our opinion unnecessary, layer of complexity to the valuation process. By our publishing of unrounded results, no implication is made as to the degree of precision inherent in those results. Clients and their auditors should use their own judgment as to the desirability of rounding when transferring the results of this valuation report to the clients' financial statements.

Each undersigned actuary meets the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained in this report.

Certified by:

A handwritten signature in blue ink, appearing to read 'Carlos Diaz', with a stylized flourish at the end.

Carlos Diaz, ASA, EA, MAAA  
Actuary



**GASB Statement No. 75**  
**Supplemental Schedules**  
**for Piner-Olivet Union School District**

*Reporting Period:* July 1, 2020 to June 30, 2021  
*Measurement Period:* July 1, 2020 to June 30, 2021  
*Valuation Date:* July 1, 2020

January 6, 2022



**Piner-Olivet Union School District  
Post-Employment Medical Benefits Plan**

**GASB 75 Disclosure Information**

**Note to Auditors**

DFA, LLC (DFA) has prepared the following supplemental schedules to accompany the District's actuarial valuation as of July 1, 2020 to (1) facilitate preparation of GASB 75 reporting and (2) to provide information that (if applicable) was not determinable as of the valuation date. We have prepared this supplement based on the results of our actuarial valuation and (if applicable) subsequent projections. We are available to discuss and reconcile any differences between your records and our calculations.

Our actuarial valuation report is intended to comply with GASB 75's valuation requirements (at least one every two years); the following schedules are intended to provide the reporting information specific to the applicable reporting period (July 1, 2020 to June 30, 2021), with updates to the measurement date (June 30, 2021).

**Notes to the Financial Statements for the Year Ended June 30, 2021**

**Plan Description**

*Plan administration.* The Piner-Olivet Union Elementary School District's defined benefit OPEB plan (the Plan) is described below. The Plan is a single-employer defined benefit plan administered by the District.

*Benefits provided.* Certificated and Certificated Management – Upon attainment of age 55 and completion of at least 14 years of service credit with the District, a Certificated employee may retire under STRS and receive a District contribution towards healthcare (medical, prescription drug, and behavioral health) coverage equal to a percentage of the District cap according to the age at retirement as follows:

Age at Retirement	Percentage of District Cap
55 but less than 58	100%
58 but less than 61	90%
61 but less than 65	75%

The District cap for Certificated for the 2020-21 fiscal year begins as \$800 per month for single coverage, \$950 per month for double coverage and \$1,100 for family coverage. As of October 1, 2020, the caps increase to \$850 per month for single coverage, \$1,000 for double and \$1,200 for family coverage. The retiree benefit cap is frozen in the year of retirement. District benefits end at age 65. The District contribution may not be used toward coverage for spouses or other dependents.

Classifieds, Classified Management, and Classified Confidential – These groups receive the same retiree benefits as Certificated with the exception that they are required to have 15 rather than 14 years of service, and retirement is under PERS.

Employees who work at least 50% but less than 100% full-time receive a pro-rata share of the District-paid retiree benefits described above.

*Plan membership.* On July 1, 2020, the most recent valuation date, membership consisted of the following:

Inactive plan members or beneficiaries currently receiving benefit payments	9
Active plan members	137

*Contributions.* The contribution requirements of Plan members and the District are established and amended by the labor agreements. The required contribution is based on projected pay-as-you-go financing requirements. No assets are accumulated in a trust that meets the criteria in Paragraph 4 of GASB Statement No. 75.



**Piner-Olivet Union School District  
Post-Employment Medical Benefits Plan**

**GASB 75 Disclosure Information**

**Total OPEB Liability**

The District's Total OPEB Liability was measured as of June 30, 2021 and was determined by an actuarial valuation as of July 1, 2020. Standard actuarial update procedures were used to project/discount from valuation to measurement dates.

*Actuarial assumptions.* The total OPEB liability was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Actuarial cost method	Entry Age, Level Percent of Pay
Valuation of fiduciary net position	No assets held in an irrevocable trust as of the measurement date.
Recognition of deferred inflows and outflows of resources	Closed period equal to the average of the expected remaining service lives of all employees provided with OPEB
Salary increases	3.00 percent
Inflation rate	2.75 percent
Healthcare cost trend rate	5.80 percent for 2021 decreasing to 5.40 percent for 2023, 5.20 percent for 2024-2069, and 4.00 percent for 2070 and later years.
Preretirement Mortality Certificated  Classified	Mortality Rates for active employees from CalSTRS Experience Analysis (2015-2018). Preretirement Mortality Rates from CalPERS Experience Study (1997-2015).
Postretirement Mortality Certificated  Classified	Mortality Rates for retired members and beneficiaries from CalSTRS Experience Analysis (2015-2018). Post-retirement Mortality Rates for Healthy Recipients from CalPERS Experience Study (1997-2015).

Actuarial assumptions used in the July 1, 2020 valuation were based on a review of plan experience during the period July 1, 2018 to June 30, 2020.

*Discount rate.* For OPEB Plans That Are Not Administered through Trusts That Meet the Criteria in Paragraph 4, GASB 75 requires a discount rate that is a yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. The discount rate used to measure the District's Total OPEB liability is based on the following information:

Reporting Date	Measurement Date	Fidelity GO AA 20 Years Municipal Index	Discount Rate
June 30, 2020	June 30, 2020	2.45%	2.45%
June 30, 2021	June 30, 2021	1.92%	1.92%



**Piner-Olivet Union School District  
Post-Employment Medical Benefits Plan**

**GASB 75 Disclosure Information**

The Total OPEB liability was as follows:

Total OPEB liability	\$1,353,874
Measurement date	June 30, 2021
Reporting date	June 30, 2021
Covered employee payroll	\$8,587,985
Total OPEB liability as a percentage of covered payroll	15.76%

*Schedule of Changes in Total OPEB Liability (June 30, 2020 to June 30, 2021)*

<b>Total OPEB Liability</b>	
Service Cost	116,319
Interest	32,881
Changes of benefit terms	0
Difference between expected and actual experience	173,636
Changes in assumptions or other inputs	46,966
Benefit payments <sup>1</sup>	(118,048)
<b>Net change in total OPEB liability</b>	<b>251,754</b>
<b>Total OPEB liability – June 30, 2020 (a)</b>	<b>\$1,102,120</b>
<b>Total OPEB liability – June 30, 2021 (b)</b>	<b>\$1,353,874</b>

<sup>1</sup> Includes \$67,541 of pay-as-you-go contributions made from sources outside of trust, plus an implicit subsidy amount of \$50,507.

*Sensitivity of the Total OPEB liability to changes in the discount rate.* The following presents the Total OPEB liability, as well as what the Total OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage-point higher than the current discount rate:

	1% Decrease (0.92%)	Discount Rate (1.92%)	1% Increase (2.92%)
Total OPEB liability	1,427,403	1,353,874	1,282,090

*Sensitivity of the Total OPEB liability to changes in the healthcare cost trend rates.* The following presents the Total OPEB liability, as well as what the Total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	1% Decrease <sup>2</sup>	Trend Rate	1% Increase <sup>3</sup>
Total OPEB liability	1,229,225	1,353,874	1,499,582

<sup>2</sup> 4.80 percent for 2021 decreasing to 4.40 percent for 2023, 4.20 percent for 2024-2069, and 3.00 percent for 2070 and later years.

<sup>3</sup> 6.80 percent for 2021 decreasing to 6.40 percent for 2023, 6.20 percent for 2024-2069, and 5.00 percent for 2070 and later years.





**Piner-Olivet Union School District  
Post-Employment Medical Benefits Plan**

**GASB 75 Disclosure Information**

**Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB**

On June 30, 2021, the District's deferred outflows of resources and deferred inflows of resources to OPEB from the following sources are:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience <sup>4,5</sup>	151,375	27,403
Changes in assumptions or other inputs <sup>4,5</sup>	92,128	11,760
<b>Total</b>	<b>\$243,503</b>	<b>\$39,163</b>

<sup>4</sup> Measured on June 30, 2021.

<sup>5</sup> See Schedule of Deferred Outflows and Inflows of Resources for additional information.

Amounts reported as deferred outflows and deferred inflows of resources will be recognized in OPEB expense as follows:

Fiscal Year ending June 30:	Deferred Outflows of Resources	Deferred Inflows of Resources
2022	40,192	(9,883)
2023	40,192	(9,883)
2024	40,192	(9,883)
2025	38,886	(8,442)
2026	33,131	(1,072)
2027	28,282	0
2028	22,628	0
2029	0	0
2030	0	0



**Piner-Olivet Union School District  
Post-Employment Medical Benefits Plan**

**GASB 75 Disclosure Information**

**Schedule of Deferred Outflows of Resources**

Year	Type	Category	Initial Base	Amortization Period	Annual Recognition	Current Balance
2017	Deferred Outflow	Difference between expected and actual experience	0	0.0	0	0
2017	Deferred Outflow	Changes in assumptions or other inputs	0	0.0	0	0
2018	Deferred Outflow	Difference between expected and actual experience	0	0.0	0	0
2018	Deferred Outflow	Changes in assumptions or other inputs	0	0.0	0	0
2019	Deferred Outflow	Difference between expected and actual experience	0	0.0	0	0
2019	Deferred Outflow	Changes in assumptions or other inputs	44,334	6.8	6,520	24,774
2020	Deferred Outflow	Difference between expected and actual experience	0	0.0	0	0
2020	Deferred Outflow	Changes in assumptions or other inputs	37,189	6.9	5,390	26,409
2021	Deferred Outflow	Difference between expected and actual experience	173,636	7.8	22,261	151,375
2021	Deferred Outflow	Changes in assumptions or other inputs	46,966 <sup>6</sup>	7.8	6,021	40,945
					Total	243,503

<sup>6</sup> Change in assumptions:

From Page 12 of July 1, 2020 actuarial valuation	\$8,655
Change in discount rate from 2.45% to 1.92% as of June 30, 2021	38,311
Total	\$46,966

**Schedule of Deferred Inflows of Resources**

Year	Type	Category	Initial Base	Amortization Period	Annual Recognition	Current Balance
2017	Deferred Inflow	Difference between expected and actual experience	0	0.0	0	0
2017	Deferred Inflow	Changes in assumptions or other inputs	0	0.0	0	0
2018	Deferred Inflow	Difference between expected and actual experience	0	0.0	0	0
2018	Deferred Inflow	Changes in assumptions or other inputs	22,448	8.4	2,672	11,760
2019	Deferred Inflow	Difference between expected and actual experience	49,036	6.8	7,211	27,403
2019	Deferred Inflow	Changes in assumptions or other inputs	0	0.0	0	0
2020	Deferred Inflow	Difference between expected and actual experience	0	0.0	0	0
2020	Deferred Inflow	Changes in assumptions or other inputs	0	0.0	0	0
2021	Deferred Inflow	Difference between expected and actual experience	0	7.8	0	0
2021	Deferred Inflow	Changes in assumptions or other inputs	0	7.8	0	0
					Total	39,163



**Piner-Olivet Union School District  
Post-Employment Medical Benefits Plan**

**GASB 75 Disclosure Information**

**OPEB Expense**

The District's OPEB expense was \$179,509.

Total OPEB Liability – beginning (a)	\$1,102,120
Total OPEB Liability – ending (b)	\$1,353,874
Change in Total OPEB Liability [(b)-(a)]	251,754
Change in Deferred Outflows	(180,410)
Change in Deferred Inflows	(9,883)
Employer Contributions	118,048
Adjustment	0
OPEB Expense – June 30, 2020 to June 30, 2021	\$179,509

Service Cost	116,319
Interest Cost	32,881
Changes of benefit terms	0
Recognition of Deferred Outflows and Inflows	
Differences between expected and actual experience	15,050
Changes of assumptions	15,259
Differences between projected and actual investments	0
Total	30,309
Adjustment	0
OPEB Expense – June 30, 2020 to June 30, 2021	\$179,509



**Piner-Olivet Union School District  
Post-Employment Medical Benefits Plan**

**GASB 75 Disclosure Information**

**Journal Entries<sup>7</sup>**

**OPEB Expense Journal Entries - June 30, 2021 Reporting Date**

	Debit	Credit
Differences between Expected and Actual Experience	\$151,375	\$0
Deferred Outflows		
Deferred Inflows	7,211	0
Change in Assumptions and Other Inputs		
Deferred Outflows	29,035	0
Deferred Inflows	2,672	0
OPEB Liability	0	(369,802)
OPEB Expense/Credit	179,509	0
<i>Total</i>	<i>\$369,802</i>	<i>\$(369,802)</i>

**Employer Contribution Journal Entries - June 30, 2021 Reporting Date**

	Debit	Credit
Contributions paid July 1, 2020 to June 30, 2021	\$118,048	\$0
Total OPEB Liability/(Asset)		
Other Healthcare (Implicit Subsidy)	0	(50,507)
Contributions Expense	0	(67,541)
<i>Total</i>	<i>\$118,048</i>	<i>\$(118,048)</i>

<sup>7</sup> Provided for illustrative purposes. Actual entries may differ. DFA is available to discuss any differences.



**Piner-Olivet Union School District  
Post-Employment Medical Benefits Plan**

**GASB 75 Disclosure Information**

**Actuarial Certification**

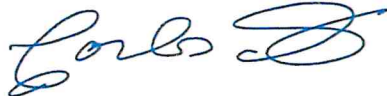
The results set forth in this supplement are based on our actuarial valuation of the health and welfare benefit plans of the Piner-Olivet Union School District as of July 1, 2020.

The valuation was performed in accordance with generally accepted actuarial principles and practices. We relied on census data for active employees and retirees provided to us by the District. We also made use of claims, premium, expense, and enrollment data, and copies of relevant sections of healthcare documents provided to us by the District, and (when applicable) trust statements prepared by the trustee and provided to us by the District.

The assumptions used in performing the valuation, as summarized in this report, and the results based thereupon, represent our best estimate of the actuarial costs of the program under GASB 74 and GASB 75, and the existing and proposed Actuarial Standards of Practice for measuring post-retirement healthcare benefits.

Each undersigned actuary meets the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained in this report.

Certified by:



Carlos Diaz, ASA, EA, MAAA  
Actuary



**Piner-Olivet Union School District**  
TO: Board of Trustees

**PERSONNEL ACTION REPORT**  
Meeting of: January 1, 2022

<b>Name</b>	<b>Assignment</b>	<b>Salary</b>	<b>Funding Source</b>	<b>Effective</b>	<b>Type of Appointment</b>	<b>Information Assignment</b>	<b>Recommendatio</b>	<b>Cost of Budget</b>
Andrea Magana	PA II	Step 6	General Ed	12/17/2021	Resignation	District Office	Acknowledge	0
Phetsamone Keoubounleuang	Account Tech/	Step 4	General Ed	12/20/2021	Hired	District Office	Acknowledge	

Checks Dated 12/01/2021 through 12/31/2021

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
1868673	12/01/2021	Aaction Rents	01-4380	SCH		154.00
1868674	12/01/2021	All City Management Svcs Inc	01-5880	Crossing Guard 2021 - 2022	855.40	
			05-5880	Crossing Guard 2021 - 2022	855.40	
			07-5880	Crossing Guard 2021 - 2022	855.40	
1868675	12/01/2021	Art & Soul Music Studios	09-5880	Crossing Guard 2021 - 2022	855.40	3,421.60
			09-4310	ukuleles and lessons	81.87	
			09-5830	ukuleles and lessons	518.13	
1868676	12/01/2021	AT&T	01-5900	Calnet3 Billing / AT&T		600.00
1868677	12/01/2021	CDW Government Inc	01-4390	Headphones for Kay		548.90
1868678	12/01/2021	City Of Santa Rosa	01-5530	Headphones for Kay		129.45
1868679	12/01/2021	City Of Santa Rosa	09-5530	City Water Acct# 023537 2021 - 2022 NWP	294.62	
			01-5530	City Water Acct# 023537 2021 - 2022 NWP	158.65	
			01-5530	City Water Acct# 021026 2021 - 2022		453.27
				JL/POCS		455.94
1868680	12/01/2021	Curoso Plumbing Inc.	05-5630	Water Heater @ SCH	3,700.00	
1868681	12/01/2021	California's Valued Trust	25-5630	Water Heater @ SCH	2,000.00	5,700.00
			01-9574	Coverage for December 2021	10,780.48	
			01-9575	Coverage for December 2021	2,877.05	
1868682	12/01/2021	DFA-actuaries, LLC Demsey, Filliger & Assoc. LLC	01-5830	GASB 75 Valuation		13,657.53
1868683	12/01/2021	Everyday ASL Productions, Ltd.	09-4310	ASL Support Curriculum		4,750.00
1868684	12/01/2021	Fishman Supply	04-4370	Custodial Supplies 2021 - 2022 Olivet	176.72	
1868685	12/01/2021	Friedman's Home Improvement	05-4370	Custodial Supplies 2021 - 2022 Schaefer	177.95	354.67
			01-4380	JL	74.22	
				OLIVET		
				SCH	123.84	
				SCH/V/C/JL	505.83	
1868686	12/01/2021	Hitmen Termite & Pest Control	09-4380	NWP	93.94	
1868687	12/01/2021	Kenwood Lumber & Hardware	01-5630	JL/POCS	82.39	880.22
				SCH	214.00	
			01-4380	SCH	65.40	279.40
			07-4380	SCH	16.09	
1868688	12/01/2021	KYOCERA Document Solutions Northern California, Inc	01-4311	JL/POCS - Supplies for Risograph	4.53	20.62
1868689	12/01/2021	LTP Inc.	01-5860	SR-Rolling Livescan		200.00
1868690	12/01/2021	McLea's Tire & Automotive Svcs	01-4380	Yemane Truck	229.40	182.00
1868691	12/01/2021	Mead Clark	01-5630	Yemane Truck	268.57	497.97
			01-4380	JL/MAINT.	49.35	
				SCH	20.96	
			07-5630	JL/MAINT.	11.53	
				SCH	4.89	

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

ESCAPE ONLINE

Checks Dated 12/01/2021 through 12/31/2021

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
1868691	12/01/2021	Mead Clark	09-5630	JL/MAINT.	10.81	
1869233	12/03/2021	Napoleon, Adam W	07-5202	SCH	4.59	102.13
1869234	12/03/2021	Aaction Rents	09-4380	Course based Ind. Study & Communications Webinar		50.00
1869235	12/03/2021	Anova Center of Education	01-5810	Supplies - 2021 - 2022		331.00
1869236	12/03/2021	AT&T Mobility	01-5900	SPED/ NPS 2021/2022 - LJ	5,095.20	
1869237	12/03/2021	City of Santa Rosa Alarm Prgrm	01-5880	SPED/ NPS 2021/2022 - TS	5,259.12	10,354.32
1869238	12/03/2021	City Of Santa Rosa	05-5530	Mobile Phone for Maint. Supervisor		93.30
1869239	12/03/2021	Clover Stornetta Farms Inc	13-4700	Alarm Permit Renewal & Services		15.00
1869240	12/03/2021	Friedman's Home Improvement	01-4380	City Water Acct# 026852 2021 - 2022 SCH		669.47
1869241	12/03/2021	KYOCERA Document Solutions Northern California, Inc	01-4380	District Wide Milk - 2021-22		1,384.60
1869242	12/03/2021	Office Depot	07-4380	Olivet	372.62	
1869243	12/03/2021	PACE Supply Corp.	07-4380	Olivet	48.70	
1869244	12/03/2021	T-Mobile USA Inc.	09-4380	Olivet	26.14	
1870691	12/10/2021	Strasser, Jules A	01-4311	JL/POCS - Supplies for Risograph		447.46
1870692	12/10/2021	Wiggins, Kristy J	01-4310	Teacher Supplies	66.85	
1870693	12/10/2021	AT&T	01-4350	Office Supplies	121.86	
1870694	12/10/2021	Barnes & Noble Inc	05-4350	Office Supplies - DO 2021 - 2022	37.02	
1870695	12/10/2021	Becoming Independent	07-4310	OFFICE/SCHOOL WIDE SUPPLIES	56.81	
1870696	12/10/2021	City Electric Supply	07-4310	Classroom supplies, workroom supplies, ink	26.73	
1870697	12/10/2021	Fishman Supply	09-4350	Office Supplies	361.60	670.87
1870698	12/10/2021	Fulwider Outdoor Power Equip	01-4380	Toilet for SCH		951.79
1870699	12/10/2021	Hitmen Termite & Pest Control	01-4380	Mobile Hotspots		100.00
				Reimb. Perfect Attendance Incentive		40.50
				Reimbursement Mileage November 2021	95.54	
				Reimbursement Mileage October 2021	105.39	200.93
				Calnet3 Billing / AT&T		154.32
				English Books		2,466.13
				Shredding Services 20/21		50.00
				JL Supplies	257.50	
				NWP Supplies	16.04	273.54
				JL	177.95	
				JL	630.92	
				JL	192.91	1,001.78
				Repair and Services for Maintenance Department		142.00
				Rodent & Yellow Jacket Control @ JL		214.00

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

ESCAPE

ONLINE



Checks Dated 12/01/2021 through 12/31/2021

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
1870700	12/10/2021	John Deere Financial	01-5630	Maintenance 2021 - 2022		782.90
1870701	12/10/2021	Mead Clark	01-4380	NWP Supplies	198.36	
			07-5630	NWP Supplies	46.33	
1870702	12/10/2021	Office Depot	09-5630	NWP Supplies	43.47	288.16
			05-4350	OFFICE/SCHOOL WIDE SUPPLIES	121.26	
			07-4310	Classroom supplies, workroom supplies, ink	172.44	293.70
1870703	12/10/2021	Pacific Gas & Electric	01-5510	Acct # 0532988800-1	234.56	
			01-5520	Olivet/NWP/VC/DO/SCH	357.13	
			04-5510	Acct # 0532988800-1	421.24	
			04-5520	Olivet/NWP/VC/DO/SCH	1,509.77	
			05-5510	Acct # 0532988800-1	889.99	
			05-5520	Olivet/NWP/VC/DO/SCH	1,331.10	
			09-5510	Acct # 0532988800-1	126.30	
			09-5520	Olivet/NWP/VC/DO/SCH	31.06	4,901.15
1870704	12/10/2021	Recology Sonoma Marin	01-5560	Waste Bin - NWP	593.92	
1870705	12/10/2021	Recology Sonoma Marin	09-5560	Waste Bin - NWP	319.80	913.72
			01-5560	Waste Bin - JL/POCS	550.77	
1870706	12/10/2021	Recology Sonoma Marin	07-5560	Waste Bin - JL/POCS	367.17	917.94
1870707	12/10/2021	Recology Sonoma Marin	04-5560	Waste Bin - Olivet	91.79	917.94
			01-5560	Waste Bin - Schaefer	826.15	917.94
1870708	12/10/2021	Soliant Health, LLC	05-5560	Waste Bin - Schaefer	1,021.75	917.94
1870709	12/10/2021	Van Pelt Construction Services	01-5830	1:1 LVN Services for S.M	16,791.00	1,021.75
			21-5830	Bond Program/Construction Management		16,791.00
1872197	12/17/2021	Alpha Analytical Labs, Inc.	01-5830	21/22 & 22/23	53.30	
				Well Water Testing - NWP 2021 - 2022	82.00	
1872198	12/17/2021	Christy White Accountancy Corp	09-5830	Well Water Testing - Olivet 2021 - 2022	28.70	164.00
			01-5821	Well Water Testing - NWP 2021 - 2022	2,329.00	
1872199	12/17/2021	Fishman Supply	07-5821	District Audit 2020 - 2021	71.00	2,400.00
			05-4370	District Audit 2020 - 2021		393.30
				Custodial Supplies 2021 - 2022 Schaefer		

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

ESCAPE ONLINE

Checks Dated 12/01/2021 through 12/31/2021

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
1872200	12/17/2021	Gopher Sport	09-4310	PE Equipment		188.20
1872201	12/17/2021	KYOCERA Document Solutions Northern California, Inc	04-4311	Olivet - Supplies for Risograph	87.31	
			04-5632	Olivet - Riso Maintenance	33.04	120.35
1872202	12/17/2021	Maria E Khaleck	01-5830	Consultant Fee		560.00
1872203	12/17/2021	Office Depot	01-4350	Office Supplies	132.90	
			05-4350	OFFICE/SCHOOL WIDE SUPPLIES	243.87	
			07-4310	Classroom supplies, workroom supplies, ink	527.39	
			09-4350	Office Supplies	77.42	981.58
1872204	12/17/2021	PresenceLearning, Inc.	01-5830	Assessments Contracted 2021 - 2022		8,651.00
1872205	12/17/2021	Quadient Leasing USA, Inc Dept 3682	01-4350	Postage Meter Lease & Supplies	137.08	
1872206	12/17/2021	STLR Corporation dba Ryland School Consult.	01-5950	Postage Meter Lease & Supplies	328.78	465.86
1872207	12/17/2021	Santa Rosa Computers	01-5830	Fiscal Services Support		28,532.50
			01-4310	Karen @ POCS	21.78	
1872208	12/17/2021	The Standard Insurance Co.	01-9576	Supplies 2021 - 2022	27.24	49.02
				Coverage for December 2021	198.36	
				Coverage for November 2021	203.58	
1872209	12/17/2021	Weeks Drilling & Pump Co Inc	01-4380	Coverage for October 2021	203.58	605.52
			01-5630	NWP Water System Service	350.00	
				Olivet Water System Service	359.23	709.23
<b>Total Number of Checks</b>					<b>63</b>	<b>123,758.19</b>

Fund Summary

Fund	Description	Check Count	Expensed Amount
01	General Fund	47	82,951.55
04	Olivet Charter School	4	3,146.02
05	Schaefer Charter School	11	9,458.21
07	Piner Olivet Charter School	12	2,226.61
09	Charter School Fund	17	5,800.20
13	Cafeteria	1	1,384.60
21	Building Fund	1	16,791.00
25	Capital Facilities Fund	1	2,000.00

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.



Checks Dated 12/01/2021 through 12/31/2021

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
		Total Number of Checks	63			123,758.19
		Less Unpaid Sales Tax Liability				.00
		<b>Net (Check Amount)</b>				<b>123,758.19</b>

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

Account	JE #	Trans Date	JE Posted	Description	From	To
01-3213-0-1110-1000-4310-104-0000	BR22-00581	12/01/2021	12/01/2021	Instructional M, Instruction, Regular Educati, Not Required	3,000.00	DR
01-3213-0-1110-1000-5830-600-0000				Professional/co, Instruction, Regular Educati, Not Required		CR 3,000.00
<hr/>						
05-3210-0-1110-1000-4370-000-0000	BR22-00582	12/06/2021	12/06/2021	Custodial Suppl, Operations, Undistributed, Not Required	1,000.00	DR
05-3210-0-1110-1000-1140-000-SUBS				Teacher Substit, Instruction, Regular Educati, Substitutes		CR 829.00
05-3210-0-1110-1000-3101-000-SUBS				Benefits - Strs, Instruction, Regular Educati, Substitutes		CR 140.00
05-3210-0-1110-1000-3331-000-SUBS				Benefits - Medi, Instruction, Regular Educati, Substitutes		CR 12.00
05-3210-0-1110-1000-3501-000-SUBS				Benefits - Sui, Instruction, Regular Educati, Substitutes		CR 4.00
05-3210-0-1110-1000-3601-000-SUBS				Benefits - Wcom, Instruction, Regular Educati, Substitutes		CR 15.00
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					3,000.00	3,000.00
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01-3212-0-1110-1000-4310-600-0000	BR22-00583	12/07/2021	12/07/2021	Instructional M, Instruction, Regular Educati, Not Required	686.00	DR
01-3212-0-0000-7200-2430-600-XTRA				Clerical extra, Other General A, Undistributed, Extra work		CR 515.00
01-3212-0-0000-7200-3202-600-XTRA				Benefits - Pers, Other General A, Undistributed, Extra work		CR 118.00
01-3212-0-0000-7200-3312-600-XTRA				Benefits - Oasd, Other General A, Undistributed, Extra work		CR 32.00
01-3212-0-0000-7200-3332-600-XTRA				Benefits - Medi, Other General A, Undistributed, Extra work		CR 8.00
01-3212-0-0000-7200-3502-600-XTRA				Benefits - Sui, Other General A, Undistributed, Extra work		CR 3.00
01-3212-0-0000-7200-3602-600-XTRA				Benefits - Wcom, Other General A, Undistributed, Extra work		CR 10.00
<hr/>						
					686.00	686.00
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01-3212-0-1110-1000-4310-600-0000	BR22-00584	12/07/2021	12/07/2021	Instructional M, Instruction, Regular Educati, Not Required	2,000.00	DR
01-3212-0-0000-8110-5630-104-0000				Repairs, Maintenance, Undistributed, Not Required		CR 2,000.00
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					2,000.00	2,000.00
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05-3010-0-1570-1000-4310-000-0000	BR22-00585	12/08/2021	12/08/2021	Instructional M, Instruction, Reading, Not Required	1,630.00	DR
05-3010-0-1570-1000-3202-000-0000				Benefits - Pers, Instruction, Reading, Not Required		CR 1,630.00
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					1,630.00	1,630.00
<hr/>						
05-3010-0-1570-1000-4310-000-0000	BR22-00586	12/08/2021	12/08/2021	Instructional M, Instruction, Reading, Not Required	1,630.00	DR
05-3010-0-1570-1000-3202-000-0000				Benefits - Pers, Instruction, Reading, Not Required		CR 1,630.00
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					1,630.00	1,630.00
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Account	JE #	Trans Date	JE Posted	Description	From	To
(continued)	JE # BR22-00586	12/08/2021	12/08/2021	Comment F07 RS3010 Balance Budget		
07-3010-0-1110-1000-3312-000-0000				Benefits - Oasd,Instruction,Regular Educati,Not Required	CR	1.00
07-3010-0-1110-1000-3332-000-0000				Benefits - Medi,Instruction,Regular Educati,Not Required	CR	10.00
07-3010-0-1110-1000-2100-000-0000				Instructional A,Instruction,Regular Educati,Not Required	CR	6.00
07-3010-0-1110-1000-3502-000-0000				Benefits - Sui,Instruction,Regular Educati,Not Required	CR	3.00
07-3010-0-1110-1000-3422-000-0000				H & W Benefits,Instruction,Regular Educati,Not Required	DR	20.00
					<b>20.00</b>	<b>20.00</b>
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	JE # BR22-00587	12/14/2021	12/14/2021	Comment F01 Increase Consulting Budget		
01-0000-0-0000-8210-4370-104-0000				Custodial Suppl,Operations,Undistributed,Not Required	DR	3,360.00
01-0000-0-1110-1000-4390-104-SG03				Other Supplies,Instruction,Regular Educati,Supp Grnt-G3	DR	2,000.00
01-0000-0-0000-7200-5830-600-0000				Professional/co,Other General A,Undistributed,Not Required	CR	5,360.00
					<b>5,360.00</b>	<b>5,360.00</b>
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	JE # BR22-00588	12/14/2021	12/14/2021	Comment F21 Bond Projects		
21-0000-0-0000-8500-6100-000-0000				Sites & Improve,Facilities Acq,Undistributed,Not Required	CR	312,475.00
21-0000-0-0000-8500-6150-000-0000				Site Support Co,Facilities Acq,Undistributed,Not Required	CR	16,447.00
21-0000-0-0000-8500-6100-209-0000				Sites & Improve,Facilities Acq,Undistributed,Not Required	CR	131,667.00
21-0000-0-0000-8500-6150-209-0000				Site Support Co,Facilities Acq,Undistributed,Not Required	CR	6,930.00
21-0000-0-0000-8500-6100-103-0000				Sites & Improve,Facilities Acq,Undistributed,Not Required	CR	74,046.00
21-0000-0-0000-8500-6150-103-0000				Site Support Co,Facilities Acq,Undistributed,Not Required	CR	3,897.00
					<b>.00</b>	<b>545,462.00</b>
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					<b>Net increase to Appropriations</b>	<b>1.00</b>
<hr/>						
	JE # BR22-00589	12/14/2021	12/14/2021	Comment F21 Bond Project		
21-0000-0-0000-8500-6150-103-0000				Site Support Co,Facilities Acq,Undistributed,Not Required	CR	1.00
					<b>.00</b>	<b>1.00</b>
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					<b>Net increase to Appropriations</b>	<b>1.00</b>
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	JE # BR22-00590	12/28/2021	12/28/2021	Comment F01 RS3212 Bilingual Psych Services		
01-3212-0-1230-1000-4310-600-0000				Instructional M,Instruction,Computer Instru,Not Required	DR	440.00
01-3212-0-1110-3120-5830-600-0000				Professional/co,Psychological S,Regular Educati,Not Required	CR	440.00
					<b>440.00</b>	<b>440.00</b>
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	JE # BR22-00591	12/28/2021	12/28/2021	Comment F07 - Bill's Lock		
07-0000-0-0000-8110-4380-000-0000				Maintenance Sup,Maintenance,Undistributed,Not Required	DR	500.00
07-0000-0-0000-8110-5630-000-0000				Repairs,Maintenance,Undistributed,Not Required	CR	500.00
					<b>500.00</b>	<b>500.00</b>



Account	Description	From	To
JE # <b>BR22-00592</b> JE Trans Date 12/28/2021 JE Posted 12/28/2021 Comment F04 RS3212 Freezer			
04- 3212- 0- 1110- 1000- 4310- 000- 0000	Instructional M, Instruction, Regular Educati, Not Required	500.00	500.00
04- 3212- 0- 0000- 3700- 5630- 000- 0000	Repairs, Food Services, Undistributed, Not Required	1,267.00	1,267.00
JE # <b>BR22-00593</b> JE Trans Date 12/28/2021 JE Posted 12/28/2021 Comment F01 RS3212 Freezer			
01- 3212- 0- 1110- 1000- 4310- 600- 0000	Instructional M, Instruction, Regular Educati, Not Required	1,500.00	1,500.00
01- 3212- 0- 0000- 3700- 5630- 104- 0000	Repairs, Food Services, Undistributed, Not Required	1,500.00	1,500.00
Org 043 Net <Decrease> in Estimated Fund Balance		17,403.00	562,866.00
		Net increase to Appropriations	

**Piner-Olivet Union School District**  
**Williams Settlement**  
 Quarterly Uniform Complaint Report Summary

Education Code §35186(d): A school district shall report summarized data on the nature and resolution of all complaints on a quarterly basis to the county superintendent of schools and the governing board of the school district. The summaries shall be publicly reported on a quarterly basis at a regularly scheduled meeting of the governing board of the school district. The report shall include the number of complaints by general subject area with the number of resolved and unresolved complaints. The complaints and written responses shall be available as public records.

**Reporting Period:**

- January 1 – March 31, 20       April 1 – June 30, 20  
 July 1 – September 30, 20       October 1 – December 31, 2021

**No complaints were received during the above time period.**

*If you received any complaints during the above time period, please complete the following table. Enter "0" in any cell that does not apply.*

General Subject Area	Complaints Received	Complaints Resolved	Unresolved Complaints
Instructional Materials	0	0	0
Facilities	0	0	0
Teacher Vacancy and/or Mis-assignment	0	0	0
CAHSEE Intensive Instruction and Services	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>

Board meeting date: 1/12/2022  
 Date sent to County Superintendent of Schools: 1/13/2022  
 Sonoma County Office of Education  
 5340 Skylane Blvd.  
 Santa Rosa, CA 95403