



PINER-OLIVET
UNION SCHOOL DISTRICT

2021-2022
1st Interim Financial Report

December 13, 2021

Dr. Kay Vang
Chief Business Official

Dr. Steve Charbonneau
Superintendent

PINER-OLIVET UNION SCHOOL DISTRICT
2021-2022
1st 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	132.48	124.08	116.62
Percentage of ADA to CBEDS	0.786	0.991	0.905	0.971	0.916	0.943	1.018	0.933	0.933	0.933
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	1,156.65	1,118.86	1,074.42
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 1st Interim		11/2/2021			
	2020-21	2021-22	2022-23	2023-24	
SUMMARY OF FUNDING					
General Assumptions					
COLA & Augmentation	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	\$2,121,144	\$2,217,270	\$2,146,928	\$2,097,980	
Grade Span Adjustment	117,763	122,746	116,263	116,361	
Supplemental Grant	221,204	250,382	256,012	257,882	
Concentration Grant	-	-	22,949	46,490	
Add-ons: Targeted Instructional Improvement Block Grant	57,400	57,400	57,400	57,400	
Add-ons: Home-to-School Transportation	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	\$2,682,511	\$2,812,798	\$2,764,552	\$2,741,113	
Miscellaneous Adjustments	-	-	-	-	
Economic Recovery Target	57,989	57,989	57,989	57,989	
Additional State Aid	-	-	-	-	
Total LCFF Entitlement	2,740,500	2,870,787	2,822,541	2,799,102	
LCFF Entitlement Per ADA	\$ 10,020	\$ 10,552	\$ 10,982	\$ 11,490	
Components of LCFF By Object Code					
State Aid (Object Code 8011)	\$ 1,332,591	\$ 1,446,852	\$ 1,432,554	\$ 1,435,691	
EPA (for LCFF Calculation purposes)	\$ 54,698	\$ 54,414	\$ 51,402	\$ 48,724	
<i>Local Revenue Sources:</i>					
Property Taxes (Object 8021 to 8089)	\$ 5,926,933	\$ 5,926,933	\$ 5,926,933	\$ 5,926,933	
In-Lieu of Property Taxes (Object Code 8096)	(4,522,925)	(4,557,412)	(4,588,348)	(4,612,246)	
<i>Property Taxes net of In-Lieu</i>	<i>\$ 1,404,008</i>	<i>\$ 1,369,521</i>	<i>\$ 1,338,585</i>	<i>\$ 1,314,687</i>	
TOTAL FUNDING	2,791,297	2,870,787	2,822,541	2,799,102	
Basic Aid Status	<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	\$ 50,797	\$ -	\$ -	\$ -	
Total LCFF Entitlement	2,740,500	2,870,787	2,822,541	2,799,102	
SUMMARY OF EPA					
% of Adjusted Revenue Limit - Annual	70.06785065%	70.06785065%	70.06785065%	70.06785065%	
% of Adjusted Revenue Limit - P-2	70.06785065%	70.06785065%	70.06785065%	70.06785065%	
EPA (for LCFF Calculation purposes)	\$ 54,698	\$ 54,414	\$ 51,402	\$ 48,724	
EPA, Current Year (Object Code 8012) (P-2 plus Current Year Accrual)	\$ 54,698	\$ 54,414	\$ 51,402	\$ 48,724	
EPA, Prior Year Adjustment (Object Code 8019) (P-A less Prior Year Accrual)	\$ (50,901.00)	\$ (9,794.00)	\$ -	\$ -	
Accrual (from Data Entry tab)	-	-	-	-	

Piner-Olivet Union Elementary (70870) - FY21/22 1st Interim		11/2/2021			
	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>	\$ 2,296,896	\$ 2,398,005	\$ 2,321,180	\$ 2,272,330	
Supplemental and Concentration Grant funding in the LCAP year	\$ 221,204	\$ 250,382	\$ 278,961	\$ 304,372	
Percentage to Increase or Improve Services	9.63%	10.44%	12.02%	13.39%	
SUMMARY OF STUDENT POPULATION					
Unduplicated Pupil Population					
Enrollment	267	263	249	230	
COE Enrollment	7	6	6	6	
Total Enrollment	274	269	255	236	
Unduplicated Pupil Count					
Unduplicated Pupil Count	143	154	145	134	
COE Unduplicated Pupil Count	3	3	3	3	
Total Unduplicated Pupil Count	146	157	148	137	
Rolling %, Supplemental Grant	49.4000%	53.5000%	56.5600%	58.2300%	
Rolling %, Concentration Grant	49.4000%	53.5000%	56.5600%	58.2300%	
SUMMARY OF LCFF ADA					
Prior Year ADA for the Hold Harmless - (net of current year charter shift)					
Grades TK-3	143.45	143.86	131.85	128.02	
Grades 4-6	120.15	119.60	116.56	107.00	
Grades 7-8	-	-	-	-	
Grades 9-12	-	-	-	-	
LCFF Subtotal	263.60	263.46	248.41	235.02	
NSS	-	-	-	-	
Combined Subtotal	263.60	263.46	248.41	235.02	
Current Year ADA					
Grades TK-3	143.86	131.85	128.02	125.16	
Grades 4-6	119.60	116.56	107.00	91.72	
Grades 7-8	-	-	-	-	
Grades 9-12	-	-	-	-	
LCFF Subtotal	263.46	248.41	235.02	216.88	
NSS	-	-	-	-	
Combined Subtotal	263.46	248.41	235.02	216.88	
Change in LCFF ADA (excludes NSS ADA)	(0.14)	(15.05)	(13.39)	(18.14)	
	Decline	Decline	Decline	Decline	
Funded LCFF ADA for the Hold Harmless					
Grades TK-3	143.45	143.86	131.85	128.02	
Grades 4-6	120.15	119.60	116.56	107.00	
Grades 7-8	-	-	-	-	
Grades 9-12	-	-	-	-	
Subtotal	263.60	263.46	248.41	235.02	
	<i>Prior</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>	
NPS, CDS, & COE Operated					
Grades TK-3	3.57	1.92	2.87	2.87	
Grades 4-6	6.09	6.69	5.73	5.73	
Grades 7-8	0.23	-	-	-	
Grades 9-12	-	-	-	-	
Subtotal	9.89	8.61	8.60	8.60	
ACTUAL ADA (Current Year Only)					
Grades TK-3	147.43	133.77	130.89	128.03	
Grades 4-6	125.69	123.25	112.73	97.45	
Grades 7-8	0.23	-	-	-	
Grades 9-12	-	-	-	-	
Total Actual ADA	273.35	257.02	243.62	225.48	
TOTAL FUNDED ADA					
Grades TK-3	147.02	145.78	134.72	130.89	
Grades 4-6	126.24	126.29	122.29	112.73	
Grades 7-8	0.23	-	-	-	
Grades 9-12	-	-	-	-	
Total	273.49	272.07	257.01	243.62	
<i>Funded Difference (Funded ADA less Actual ADA)</i>	<i>0.14</i>	<i>15.05</i>	<i>13.39</i>	<i>18.14</i>	

Olivet Elementary Charter (6066344) - FY21/22 1st Interim		11/2/2021			
	2020-21	2021-22	2022-23	2023-24	
SUMMARY OF FUNDING					
General Assumptions					
COLA & Augmentation	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	\$2,445,221	\$2,268,564	\$2,325,813	\$2,357,357	
Grade Span Adjustment	157,741	152,007	150,093	152,934	
Supplemental Grant	238,587	238,233	259,079	280,801	
Concentration Grant	-	-	-	15,175	
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	\$2,841,549	\$2,658,804	\$2,734,985	\$2,806,267	
Miscellaneous Adjustments	-	-	-	-	
Economic Recovery Target	-	-	-	-	
Additional State Aid	-	-	-	-	
Total LCFF Entitlement	2,841,549	2,658,804	2,734,985	2,806,267	
LCFF Entitlement Per ADA	\$ 9,001	\$ 9,536	\$ 9,808	\$ 10,238	
Components of LCFF By Object Code					
State Aid (Object Code 8011)	\$ 1,167,460	\$ 1,199,491	\$ 1,226,937	\$ 1,272,221	
EPA (for LCFF Calculation purposes)	\$ 161,144	\$ 55,766	\$ 55,768	\$ 54,822	
<i>Local Revenue Sources:</i>					
Property Taxes (Object 8021 to 8089)	\$ -	\$ -	\$ -	\$ -	
In-Lieu of Property Taxes (Object Code 8096)	1,512,945	1,403,547	1,452,280	1,479,224	
Property Taxes net of In-Lieu	\$ -	\$ -	\$ -	\$ -	
TOTAL FUNDING	2,841,549	2,658,804	2,734,985	2,806,267	
Basic Aid Status	\$ -	\$ -	\$ -	\$ -	
Excess Taxes	\$ -	\$ -	\$ -	\$ -	
EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	
Total LCFF Entitlement	2,841,549	2,658,804	2,734,985	2,806,267	
SUMMARY OF EPA					
% of Adjusted Revenue Limit - Annual	70.06785065%	70.06785065%	70.06785065%	70.06785065%	
% of Adjusted Revenue Limit - P-2	70.06785065%	70.06785065%	70.06785065%	70.06785065%	
EPA (for LCFF Calculation purposes)	\$ 161,144	\$ 55,766	\$ 55,768	\$ 54,822	
EPA, Current Year (Object Code 8012)	\$ 161,144	\$ 55,766	\$ 55,768	\$ 54,822	
(P-2 plus Current Year Accrual)					
EPA, Prior Year Adjustment (Object Code 8019)	\$ (57,979.00)	\$ (5,041.60)	\$ -	\$ -	
(P-A less Prior Year Accrual)					
Accrual (from Data Entry tab)	-	-	-	-	

Olivet Elementary Charter (6066344) - FY21/22 1st Interim		11/2/2021			
	2020-21	2021-22	2022-23	2023-24	
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES					
Base Grant (Excludes add-ons for TIIG and Transportation)	\$ 2,602,962	\$ 2,420,571	\$ 2,475,906	\$ 2,510,291	
Supplemental and Concentration Grant funding in the LCAP year	\$ 238,587	\$ 238,233	\$ 259,079	\$ 295,976	
Percentage to Increase or Improve Services	9.17%	9.84%	10.46%	11.79%	
SUMMARY OF STUDENT POPULATION					
Unduplicated Pupil Population					
Enrollment	316	295	295	290	
COE Enrollment	-	-	-	-	
Total Enrollment	316	295	295	290	
Unduplicated Pupil Count	144	165	165	162	
COE Unduplicated Pupil Count	-	-	-	-	
Total Unduplicated Pupil Count	144	165	165	162	
Rolling %, Supplemental Grant	45.8300%	49.2100%	52.3200%	55.9300%	
Rolling %, Concentration Grant	45.8300%	49.2100%	52.3200%	55.9300%	
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	180.53	173.92	172.03	
Grades 4-6	118.76	98.30	104.92	102.08	
Grades 7-8	-	-	-	-	
Grades 9-12	-	-	-	-	
LCFF Subtotal	315.69	278.83	278.84	274.11	
NSS	-	-	-	-	
Combined Subtotal	315.69	278.83	278.84	274.11	
Change in LCFF ADA (excludes NSS ADA)	315.69	278.83	278.84	274.11	
	Increase	Increase	Increase	Increase	
Funded LCFF ADA for the Hold Harmless					
Grades TK-3	196.93	180.53	173.92	172.03	
Grades 4-6	118.76	98.30	104.92	102.08	
Grades 7-8	-	-	-	-	
Grades 9-12	-	-	-	-	
Subtotal	315.69	278.83	278.84	274.11	
	Current	Current	Current	Current	
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	196.93	180.53	173.92	172.03	
Grades 4-6	118.76	98.30	104.92	102.08	
Grades 7-8	-	-	-	-	
Grades 9-12	-	-	-	-	
Total Actual ADA	315.69	278.83	278.84	274.11	
TOTAL FUNDED ADA					
Grades TK-3	196.93	180.53	173.92	172.03	
Grades 4-6	118.76	98.30	104.92	102.08	
Grades 7-8	-	-	-	-	
Grades 9-12	-	-	-	-	
Total	315.69	278.83	278.84	274.11	
<i>Funded Difference (Funded ADA less Actual ADA)</i>					
	-	-	-	-	

Morrice Schaefer Charter (6109144) - FY21/22 1st Interim		11/2/2021			
	2020-21	2021-22	2022-23	2023-24	
SUMMARY OF FUNDING					
General Assumptions					
COLA & Augmentation	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	\$2,534,936	\$2,498,266	\$2,433,015	\$2,402,994	
Grade Span Adjustment	147,728	137,759	145,252	147,121	
Supplemental Grant	293,376	298,714	306,144	308,207	
Concentration Grant	-	-	26,144	53,539	
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	\$2,976,040	\$2,934,739	\$2,910,555	\$2,911,861	
Miscellaneous Adjustments	-	-	-	-	
Economic Recovery Target	-	-	-	-	
Additional State Aid	-	-	-	-	
Total LCFF Entitlement	2,976,040	2,934,739	2,910,555	2,911,861	
LCFF Entitlement Per ADA	\$ 9,102	\$ 9,574	\$ 9,985	\$ 10,427	
Components of LCFF By Object Code					
State Aid (Object Code 8011)	\$ 1,243,004	\$ 1,330,401	\$ 1,334,093	\$ 1,348,938	
EPA (for LCFF Calculation purposes)	\$ 171,598	\$ 61,308	\$ 58,298	\$ 55,854	
<i>Local Revenue Sources:</i>					
Property Taxes (Object 8021 to 8089)	\$ -	\$ -	\$ -	\$ -	
In-Lieu of Property Taxes (Object Code 8096)	1,561,438	1,543,030	1,518,164	1,507,069	
<i>Property Taxes net of In-Lieu</i>	\$ -	\$ -	\$ -	\$ -	
TOTAL FUNDING	2,976,040	2,934,739	2,910,555	2,911,861	
Basic Aid Status	\$ -	\$ -	\$ -	\$ -	
Excess Taxes	\$ -	\$ -	\$ -	\$ -	
EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	
Total LCFF Entitlement	2,976,040	2,934,739	2,910,555	2,911,861	
SUMMARY OF EPA					
% of Adjusted Revenue Limit - Annual	70.06785065%	70.06785065%	70.06785065%	70.06785065%	
% of Adjusted Revenue Limit - P-2	70.06785065%	70.06785065%	70.06785065%	70.06785065%	
EPA (for LCFF Calculation purposes)	\$ 171,598	\$ 61,308	\$ 58,298	\$ 55,854	
EPA, Current Year (Object Code 8012)	\$ 171,598	\$ 61,308	\$ 58,298	\$ 55,854	
(P-2 plus Current Year Accrual)					
EPA, Prior Year Adjustment (Object Code 8019)	\$ (59,837.00)	\$ 822.22	\$ -	\$ -	
(P-A less Prior Year Accrual)					
Accrual (from Data Entry tab)	-	-	-	-	

Morrice Schaefer Charter (6109144) - FY21/22 1st Interim		11/2/2021						
		2020-21	2021-22	2022-23	2023-24			
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES								
Base Grant (Excludes add-ons for TIIG and Transportation)	\$	2,682,664	\$	2,636,025	\$	2,578,267	\$	2,550,115
Supplemental and Concentration Grant funding in the LCAP year	\$	293,376	\$	298,714	\$	332,288	\$	361,746
Percentage to Increase or Improve Services		10.94%		11.33%		12.89%		14.19%
SUMMARY OF STUDENT POPULATION								
Unduplicated Pupil Population								
Enrollment		355		326		310		297
COE Enrollment		-		-		-		-
Total Enrollment		355		326		310		297
Unduplicated Pupil Count		204		197		187		179
COE Unduplicated Pupil Count		-		-		-		-
Total Unduplicated Pupil Count		204		197		187		179
Rolling %, Supplemental Grant		54.6800%		56.6600%		59.3700%		60.4300%
Rolling %, Concentration Grant		49.4000%		53.5000%		56.5600%		58.2300%
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		184.43		163.61		168.31		165.49
Grades 4-6		142.55		142.93		123.18		113.78
Grades 7-8		-		-		-		-
Grades 9-12		-		-		-		-
LCFF Subtotal		326.98		306.54		291.49		279.27
NSS		-		-		-		-
Combined Subtotal		326.98		306.54		291.49		279.27
Change in LCFF ADA (excludes NSS ADA)		326.98		306.54		291.49		279.27
		Increase		Increase		Increase		Increase
Funded LCFF ADA for the Hold Harmless								
Grades TK-3		184.43		163.61		168.31		165.49
Grades 4-6		142.55		142.93		123.18		113.78
Grades 7-8		-		-		-		-
Grades 9-12		-		-		-		-
Subtotal		326.98		306.54		291.49		279.27
		Current		Current		Current		Current
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		184.43		163.61		168.31		165.49
Grades 4-6		142.55		142.93		123.18		113.78
Grades 7-8		-		-		-		-
Grades 9-12		-		-		-		-
Total Actual ADA		326.98		306.54		291.49		279.27
TOTAL FUNDED ADA								
Grades TK-3		184.43		163.61		168.31		165.49
Grades 4-6		142.55		142.93		123.18		113.78
Grades 7-8		-		-		-		-
Grades 9-12		-		-		-		-
Total		326.98		306.54		291.49		279.27
<i>Funded Difference (Funded ADA less Actual ADA)</i>		-		-		-		-

PINER-OLIVET UNION SCHOOL DISTRICT

K-6 Program

BUDGET ASSUMPTIONS

2021-2022 1st Interim

Based on the May Revise and BASC LCFF Calculator

District 43 General Funds (01, 04, 05)

	Prior Year	Budget Year	Subsequent Year #1	Subsequent Year #2
Revenue	2020-2021	2021-2022	2022-2023	2023-2024
LCFF Target COLA	0.00%	5.07%	2.48%	3.11%
Basic Aid Supplement	\$2,500,000	\$2,500,000	\$2,400,000	\$2,400,000
ADA (funded from P2)	Funded: 916.16 Actual: 916.02	Estimated Funded: 857.44 Estimated Actual: 842.39	Estimated Funded: 827.34 Estimated Actual: 813.95	Estimated Funded: 843.85 Estimated Actual: 833.73
Class Size Maximum	K-3 @ 24 students 4-6 @ 32 students	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		K-3 @ 500 students 4-6 @ 367 students	K-3 @ 497 students 4-6 @ 354 students	K-3 @ 489 students 4-6 @ 325 students
Class Size Average		K-3 @ 21.74 students 4-6 @ 24.47 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	49.40%	53.50%	56.56%	58.23%
Olivet	45.83%	49.21%	52.32%	55.93%
Schaefer	54.68%	55.66%	59.37%	60.43%
Other Revenue Changes				
Federal	FY21-22 has increased revenues and corresponding expenditure increases due to COVID funds = \$2,694,935			
State	FY21-22 has increased revenues and corresponding expenditure increases due to COVID funds = \$568,033			
Local	No Significant Changes	No Significant Changes	No Significant Changes	No Significant Changes
Expenditures	2020-2021	2021-2022	2022-2023	2023-2024
Certificated Salaries				
Staffing: FTE (includes Admin)	52.5	51.2	46.2	44.2
Step & Column	Actual expected costs are reflected	Actual expected costs are reflected	Actual expected costs are reflected	Actual expected costs are reflected
Contract Days - POEA	185	185	185	185
Classified Salaries				
Staffing: FTE (includes Management & Confidential)	36.6	39.9	37.9	37.9
Step & Column	Actual expected costs are reflected	Actual expected costs are reflected	Actual expected costs are reflected	Actual expected costs are reflected

PINER-OLIVET UNION SCHOOL DISTRICT

K-6 Program

BUDGET ASSUMPTIONS

<i>Expenditures continued</i>	2020-2021	2021-2022	2022-2023	2023-2024
Benefits				
STRS (State Teachers' Retirement System)	16.15%	16.92%	19.10%	19.10%
PERS (Public Employees' Retirement System)	20.70%	22.91%	26.10%	27.10%
FICA (Social Security)	6.20%	6.20%	6.20%	6.20%
Medicare	1.45%	1.45%	1.45%	1.45%
SUI (State Unemployment Insurance)	0.05%	0.50%	0.50%	0.20%
WCI (Worker's Compensation Insurance)	2.07%	1.79%	1.79%	1.79%
Health/Welfare Benefits				
Medical	Caps are \$850 single, \$1,000 double, \$1,200 family beginning 10/1/20	Caps are \$850 single, \$1,000 double, \$1,200 family	Caps are \$850 single, \$1,000 double, \$1,200 family	Caps are \$850 single, \$1,000 double, \$1,200 family
Dental/Vision/Life	No cap - Actual expected costs are reflected	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	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	Increases due to CARES Act funding	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 PERS	Increases in STRS/PERS	Increases in STRS/PERS	Increases in PERS
Capital Outlay	\$69,934	None	None	None
Routine Maintenance (RS8150)	\$ 429,896.00	\$ 535,212.00	\$ 537,653.00	\$ 548,402.53
Special Ed Contribution	\$1,684,906	\$2,217,628	\$2,338,273	\$ 2,407,620.00
Transfers In (Obj 761X)	\$675,000	\$0	\$0	\$0
Transfer Out (Obj 891X)	\$785,167	\$1,098,349	\$98,349	\$98,349

BUDGET SUMMARY

PINER-OLIVET UNION SCHOOL DISTRICT

To: The Governing Board

From: Dr. Kay Vang, Chief Business Official

Subject: The First 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.

On June 28, 2021, the Governor signed an on-time budget. During the preparation of the enacted state budget, there were components of the May Revision budget that either remained the same, were changed, or removed, or not included in the Enacted State Budget. Since districts' budgets are prepared based on the May Revision, the First Interim incorporates the applicable provisions from the enacted state budget.

Illustrated below are the primary budget items contained in the Governor's May Revision that were maintained in the enacted state budget:

- 5.07% Cost of Living Adjustment (COLA) to the Local Control Funding Formula (LCFF)
- 4.05% COLA to Special Education
- 1.7 % to state categorical programs
- Contributions to the Public School System Stabilization Account and rainy day funds
- Legislative workaround to limit spending and maximize exceptions to maintain the constitutional appropriation Gann Limit.

Other Enacted State Budget Components:

Illustrated below is a summary of the major budget components contained in the enacted state budget impacting the First Interim for the District:

Budget Component	Description
Unemployment Insurance	<ul style="list-style-type: none"> AB 138 was amended to provide unemployment insurance rate relief for the School Employees Fund, setting the annual contribution rate at 0.5%, instead of the anticipated 1.23%
Deferrals	<ul style="list-style-type: none"> Instead of reducing the cash deferrals as presented in the May Revision, the enacted budget provides \$11 billion of funding to eliminate the deferrals
Special Education	<ul style="list-style-type: none"> An additional \$396.8M of on-going funds to the base grant above the 4.05% cost of living adjustment \$260M of on-going funds relating to the Special Education Early Intervention Grant \$450M for learning recovery supports \$100M for alternative dispute resolution and prevention
Educator Effectiveness Block Grant	<ul style="list-style-type: none"> \$1.5B of one-time funding to provide professional development for teachers, administrators, paraprofessionals who work / interact with pupils

General Planning Factors:

Illustrated below are the latest factors that districts are expected to utilize as planning factors:

<i>Planning Factor</i>	2021-22	2022-23	2023-24
Dept of Finance Statutory COLA	1.70%	2.48%	3.11%
Local Control Funding Formula COLA	5.07%	2.48%	3.11%
STRS Employer Rates	16.92%	19.10%	19.10%
PERS Employer Rates	22.91%	26.10%	27.10%
SUI Employer Rates	0.50%	0.50%	0.20%
Lottery – Unrestricted per ADA	\$163	\$163	\$163
Lottery – Prop. 20 per ADA	\$65	\$65	\$65
Mandate Block Grant for Districts: K-8 per ADA	\$32.79	\$33.60	\$34.64
Mandate Block Grant for Districts: 9-12 per ADA	\$63.17	\$64.74	\$66.75
Mandate Block Grant for Charters: K-8 per ADA	\$17.21	\$17.64	\$18.19
Mandate Block Grant for Charters: 9-12 per ADA	\$47.84	\$49.03	\$50.55
State Preschool Full-Day Reimbursement Rate	\$51.87	\$53.16	\$54.81
State Preschool Part-Day Reimbursement Rate	\$32.12	\$32.92	\$33.94
Routine Restricted Maintenance Account (refer to the provisions discussed above)	3% of total GF expend & outgo	3% of total GF expend & outgo	3% of total GF expend & outgo

Significant Statutory Changes Since Budget Adoption

On June 30, 2021, the statutes that established distance learning in Senate Bill (SB) 98 became inoperative. The instructional time and attendance accounting requirements that were effective in 2019-20 and prior years are again in effect for FY 2021-22. As in years prior to FY 2020-21, LEAs must meet the requirements of independent study to generate average daily attendance (ADA) for students not scheduled for physical in-person instruction. While AB 130 did not change the method used to generate a day of attendance for apportionment purposes in independent study, both temporary changes for 2021-22 and permanent changes to independent study program requirements were made and are conditions of apportionment.

Another 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

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 \$1,165,284, \$756,911, and \$866,186 respectively.

	2021-22	2022-23	2023-24
REVENUES	\$ 16,880,865.00	\$ 13,497,862.72	\$ 13,549,624.86
EXPENDITURES	\$ 18,046,149.00	\$ 14,254,773.49	\$ 14,415,810.46
NET INCREASE (DECREASE) IN FUND BALANCE	\$ (1,165,284.00)	\$ (756,910.77)	\$ (866,185.60)

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	4%	4%	4%
Reserve Standard - by Percent (Line B3 times Line B4)	721,845.96	570,190.94	576,632.42
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
District's Reserve Standard (Greater of Line B5 or Line B6)	721,845.96	570,190.94	576,632.42

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 typically 95% of enrollment. 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 21.74 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:

<i>Expenditures</i>	2021-2022	2022-2023	2023-2024
Routine Maintenance	\$535,212.00	\$537,653.00	\$548,402.53
Special Ed Contribution	\$2,217,628	\$2,338,273	\$2,407,620.00

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. Per enrollment trends, the District continues to anticipate a decline in its enrollment. Revenue projected at Budget Adoption included a higher average daily attendance rate (ADA) assumption for the two elementary charter schools; whereas the ADA assumption at First Interim was much lower; thus lowering the LCFF revenue projections for current and out years.

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		
	Budget Adoption (Form 01CS, Item 4B)	First Interim	Percent Change
	Projected Year Totals		
Current Year (2021-22)	12,705,364.00	12,475,170.00	-1.8%
1st Subsequent Year (2022-23)	12,522,568.00	12,385,990.00	-1.1%
2nd Subsequent Year (2023-24)	12,881,947.00	12,443,188.00	-3.4%

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.

In the current year, federal revenue significantly increased when comparing Budget Adoption to First Interim due to one-time COVID funds, such as ESSER III. First Interim fully budgeted these additional funds approximating \$2,694,935, including ESSER III entitlements at \$1,711,412.

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)		
Current Year (2021-22)	528,949.00	3,256,260.00
1st Subsequent Year (2022-23)	528,949.00	505,336.00
2nd Subsequent Year (2023-24)	528,949.00	505,336.00

Other State Revenues

Other State revenue increased when comparing Budget Adoption to First Interim due to one-time state COVID funds such as In-Person Grant (Resource 7422). First Interim fully budgeted these additional funds; thus increasing state revenues such as In-Person Grant revenue for elementary schools by approximately \$238,451 in the current year.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)		
Current Year (2021-22)	899,149.00	1,278,817.00
1st Subsequent Year (2022-23)	692,981.00	736,324.17
2nd Subsequent Year (2023-24)	694,119.00	737,488.71

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)	7,494,335.00	8,687,024.00	86.3%
1st Subsequent Year (2022-23)	7,930,087.78	9,360,641.49	84.7%
2nd Subsequent Year (2023-24)	7,970,127.54	9,429,496.82	84.5%

Fund Balance

The ending fund balance in the 2021-22, 2022-23 and 2023-24 fiscal years are:

Ending Fund Balance [Sum lines D2a-D2e2]	\$5,121,866.00	\$4,364,955.23	\$3,498,769.63
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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 Technology & Special Education	\$	2,382,205
Designated for Economic Uncertainties (4.00%)	\$	721,846
Designated for Cash Flow (11.00%)	\$	1,985,076
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 May Revise 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. For example, in 2023-24, Piner-Olivet Charter School is projected to barely meet its cash flow reserve of 11%. Below is the ending fund balance for 2021-22, 2022-23 and 2023-24:

Ending Fund Balance [Sum lines D2a-D2e2]	\$485,380.00	\$400,083.44	\$327,505.18
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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 Homestudy 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 May Revise 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]	\$566,481.00	\$465,906.79	\$377,692.59
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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 \$397,200, total expenditures are \$436,566, with a projected transfer in from the General Fund of \$98,349 to balance the fund. The program is projected to require a contribution every year in the future.

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 \$8,000, total expenditures \$746,723 with a projected fund balance of \$5,133,507. 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 \$20,000, total expenditures budgeted are \$102,595 with a projected fund balance of \$752,452. 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.

PINER-OLIVET
CHARTER SCHOOL

2021-2022
1st Interim Report

**PINER-OLIVET CHARTER SCHOOL
BUDGET ASSUMPTIONS**

2021-2022 1st Interim

Based on the May Revise and BASC LCFF Calculator
District 43 Fund 07

	Prior Year	Budget Year	Subsequent Year #1	Subsequent Year #2
Revenue	2020-2021	2021-2022	2022-2023	2023-2024
LCFF Target COLA	0.00%	5.07%	2.48%	3.11%
<i>Enrollment/ADA (funded)</i>				
Enrollment	201	198	Estimated: 197	Estimated: 195
ADA	200.41	Estimated: 187.53	Estimated: 186.56	Estimated: 184.68
Supplemental Grant % - 3-Year Rolling %	45.66%	47.04%	50.25%	52.02%
Concentration Grant % - District's % applies for Charter Schools	49.40%	53.50%	56.56%	58.23%
<i>Other Revenue Changes</i>				
Federal	FY21-22 has increased revenues and corresponding expenditure increases due to COVID funds = \$422,198			
State	FY21-22 has increased revenues and corresponding expenditure increases due to COVID funds = \$68,174			
Local				
Expenditures	2020-2021	2021-2022	2022-2023	2023-2024
Certificated Salaries				
Staffing: FTE (includes Admin)	9.00	9.00	8.00	8.00
Step & Column	Actual expected costs are reflected	Actual expected costs are reflected	Actual expected costs are reflected	Actual expected costs are reflected
Contract Days - POEA	185	185	185	185
Classified Salaries				
Staffing: FTE (includes Management & Confidential)	5.06	5.11	5.11	5.11
Step & Column	Actual expected costs are reflected	Actual expected costs are reflected	Actual expected costs are reflected	Actual expected costs are reflected
Benefits				
STRS (State Teachers' Retirement System)	16.15%	16.92%	19.10%	19.10%
PERS (Public Employees' Retirement System)	20.70%	22.91%	26.10%	27.10%
FICA (Social Security)	6.20%	6.20%	6.20%	6.20%
Medicare	1.45%	1.45%	1.45%	1.45%
SUI (State Unemployment Insurance)	0.05%	0.50%	0.50%	0.20%

**PINER-OLIVET CHARTER SCHOOL
BUDGET ASSUMPTIONS**

WCI (Worker's Compensation Insurance)	1.29%	1.79%	1.79%	1.79%
Expenditures continued	2020-2021	2021-2022	2022-2023	2023-2024
Health/Welfare Benefits				
Medical	Caps are \$850 single, \$1,000 double, \$1,200 family beginning 10/1/20	Caps are \$850 single, \$1,000 double, \$1,200 family	Caps are \$850 single, \$1,000 double, \$1,200 family	Caps are \$850 single, \$1,000 double, \$1,200 family
Dental/Vision/Life	No cap - Actual expected costs are reflected	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	Caps vary according to contract
Retirement Incentive	\$ -	\$ -	\$ -	\$ -
Other Expenditures				
Books & Supplies	Increases due to CARES Act funding	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	Increases due to CARES Act funding	RESIG Property/Liabilty increase rate from \$1.14 to \$1.79	Minimal Changes	Minimal Changes
Capital Outlay	None	None	None	None
Special Ed Contribution	\$20,000	\$20,000	\$20,000	\$20,000

Piner-Olivet Charter (6113492) - FY21/22 1st Interim		11/2/2021			
	2020-21	2021-22	2022-23	2023-24	
SUMMARY OF FUNDING					
General Assumptions					
COLA & Augmentation	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	\$1,613,301	\$1,586,129	\$1,617,102	\$1,650,670	
Grade Span Adjustment	-	-	-	-	
Supplemental Grant	147,327	149,223	162,519	171,736	
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	\$1,760,628	\$1,735,352	\$1,779,621	\$1,822,406	
Miscellaneous Adjustments	-	-	-	-	
Economic Recovery Target	-	-	-	-	
Additional State Aid	-	-	-	-	
Total LCFF Entitlement	1,760,628	1,735,352	1,779,621	1,822,406	
LCFF Entitlement Per ADA	\$ 8,785	\$ 9,254	\$ 9,539	\$ 9,868	
Components of LCFF By Object Code					
State Aid (Object Code 8011)	\$ 682,591	\$ 733,379	\$ 770,650	\$ 788,852	
EPA (for LCFF Calculation purposes)	\$ 120,592	\$ 58,003	\$ 37,312	\$ 36,936	
<i>Local Revenue Sources:</i>					
Property Taxes (Object 8021 to 8089)	\$ -	\$ -	\$ -	\$ -	
In-Lieu of Property Taxes (Object Code 8096)	957,445	943,970	971,659	996,618	
Property Taxes net of In-Lieu	\$ -	\$ -	\$ -	\$ -	
TOTAL FUNDING	1,760,628	1,735,352	1,779,621	1,822,406	
Basic Aid Status	\$ -	\$ -	\$ -	\$ -	
Excess Taxes	\$ -	\$ -	\$ -	\$ -	
EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	
Total LCFF Entitlement	1,760,628	1,735,352	1,779,621	1,822,406	
SUMMARY OF EPA					
% of Adjusted Revenue Limit - Annual	70.06785065%	70.06785065%	70.06785065%	70.06785065%	
% of Adjusted Revenue Limit - P-2	70.06785065%	70.06785065%	70.06785065%	70.06785065%	
EPA (for LCFF Calculation purposes)	\$ 120,592	\$ 58,003	\$ 37,312	\$ 36,936	
EPA, Current Year (Object Code 8012)	\$ 120,592	\$ 58,003	\$ 37,312	\$ 36,936	
(P-2 plus Current Year Accrual)					
EPA, Prior Year Adjustment (Object Code 8019)	\$ (32,134.00)	\$ 53.63	\$ -	\$ -	
(P-A less Prior Year Accrual)					
Accrual (from Data Entry tab)	-	-	-	-	

Piner-Olivet Charter (6113492) - FY21/22 1st Interim		11/2/2021			
	2020-21	2021-22	2022-23	2023-24	
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES					
Base Grant (Excludes add-ons for TIIG and Transportation)	\$ 1,613,301	\$ 1,586,129	\$ 1,617,102	\$ 1,650,670	
Supplemental and Concentration Grant funding in the LCAP year	\$ 147,327	\$ 149,223	\$ 162,519	\$ 171,736	
Percentage to Increase or Improve Services	9.13%	9.41%	10.05%	10.40%	
SUMMARY OF STUDENT POPULATION					
Unduplicated Pupil Population					
Enrollment	201	198	197	195	
COE Enrollment	-	-	-	-	
Total Enrollment	201	198	197	195	
Unduplicated Pupil Count	94	103	102	101	
COE Unduplicated Pupil Count	-	-	-	-	
Total Unduplicated Pupil Count	94	103	102	101	
Rolling %, Supplemental Grant	45.6600%	47.0400%	50.2500%	52.0200%	
Rolling %, Concentration Grant	45.6600%	47.0400%	50.2500%	52.0200%	
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	200.41	187.53	186.56	184.68	
Grades 9-12	-	-	-	-	
LCFF Subtotal	200.41	187.53	186.56	184.68	
NSS	-	-	-	-	
Combined Subtotal	200.41	187.53	186.56	184.68	
Change in LCFF ADA (excludes NSS ADA)	200.41	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	200.41	187.53	186.56	184.68	
Grades 9-12	-	-	-	-	
Subtotal	200.41	187.53	186.56	184.68	
	Current	Current	Current	Current	
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	200.41	187.53	186.56	184.68	
Grades 9-12	-	-	-	-	
Total Actual ADA	200.41	187.53	186.56	184.68	
TOTAL FUNDED ADA					
Grades TK-3	-	-	-	-	
Grades 4-6	-	-	-	-	
Grades 7-8	200.41	187.53	186.56	184.68	
Grades 9-12	-	-	-	-	
Total	200.41	187.53	186.56	184.68	
<i>Funded Difference (Funded ADA less Actual ADA)</i>	-	-	-	-	

Object Range	Budget/Ref. Balance	2021												2022		Accruals	Adjustments	TOTAL
		July	August	September	October	November	December	January	February	March	April	May	June					
A. BEGINNING CASH																		
	349,177	349,177	591,104	797,105	845,274	776,897	745,105	800,391	740,672	633,853	711,139	656,085	547,233					
B. RECEIPTS																		
LCF Sources																		
Principal Apportionment	8010-8019	791,382	106,408	(12,073)	98,436	70,113	66,004	80,505	66,004	71,897	57,397	57,397	71,897					
Property Taxes	8020-8079	0	—	—	—	—	—	—	—	—	—	—	—					
Miscellaneous Funds & LCF Transfers	8080-8099	943,970	(16,431)	57,447	114,893	76,596	76,596	75,518	75,518	130,628	65,314	65,314	65,314					
Federal Revenue	8100-8299	477,979	—	19,531	5,402	9,534	4,430	119,495	26,688	105,550	60,243	60,243	127,007					
Other State Revenue	8300-8599	167,051	—	8,063	(28,997)	—	—	15,313	3,382	11,931	1,691	8,455	102,443					
Other Local Revenue	8600-8799	2,486	163	—	—	896	—	781	129	429	163	64	494					
Interfund Transfers In	8910-8929	0	—	—	—	—	—	—	—	—	—	—	—					
All Other Financing Sources	8930-8999	0	—	—	—	—	—	—	—	—	—	—	—					
TOTAL RECEIPTS		2,382,868	90,140	73,068	189,734	169,756	147,030	291,611	171,720	330,435	184,807	131,230	240,148					
C. DISBURSEMENTS																		
Certified Salaries	1000-1999	975,990	11,003	80,891	84,414	83,029	84,166	90,355	90,335	90,335	90,335	90,455	90,335					
Employee Benefits	2000-2999	226,878	4,761	12,697	11,773	12,846	16,055	22,688	24,957	24,957	24,957	24,957	21,275					
Books and Supplies	3000-3999	565,012	4,983	11,713	33,740	39,667	36,307	62,658	62,658	62,658	62,658	62,658	62,658					
Services	4000-4999	328,793	3,200	71,657	5,555	1,820	30,982	29,591	29,591	36,167	32,879	32,879	21,592					
Capital Outlay	5000-5999	414,755	—	2,415	5,732	55,620	11,311	29,033	29,033	29,033	29,033	29,033	162,218					
Other Outgo	6000-6999	0	—	—	—	—	—	—	—	—	—	—	—					
Interfund Transfers Out	7000-7499	0	—	—	—	—	—	—	—	—	—	—	—					
All Other Financing Uses	7600-7629	0	—	—	—	—	—	—	—	—	—	—	—					
Other Financing Uses	7630-7699	0	—	—	—	—	—	—	—	—	—	—	—					
TOTAL DISBURSEMENTS		2,511,428	27,208	179,373	141,214	192,981	176,822	234,325	236,574	243,150	239,862	239,982	359,078					
D. BALANCE SHEET ITEMS																		
Assets and Deferred Outflows																		
Cash Not in Treasury	9111-9199	0	—	—	—	—	—	—	—	—	—	—	—					
Accounts Receivable	9200-9299	359,944	110,485	249,459	—	—	—	—	—	—	—	—	—					
Due From Other Funds	9310	0	—	—	—	—	—	—	—	—	—	—	—					
Stores	9320	0	—	—	—	—	—	—	—	—	—	—	—					
Prepaid Expenditures	9330	0	—	—	—	—	—	—	—	—	—	—	—					
Other Current Assets	9340	0	—	—	—	—	—	—	—	—	—	—	—					
Deferred Outflows of Resources	9490	0	—	—	—	—	—	—	—	—	—	—	—					
SUBTOTAL		359,944	110,485	249,459	—	—	—	—	—	—	—	—	—					
Liabilities and Deferred Inflows																		
Accounts Payable	9500-9599	(88,988)	(68,510)	(62,847)	351	45,153	—	—	(3,134)	—	—	—	—					
Due to Other Funds	9610	0	—	—	—	—	—	—	—	—	—	—	—					
Current Loans	9640	0	—	—	—	—	—	—	—	—	—	—	—					
Unearned Revenues	9650	0	—	—	—	—	—	—	—	—	—	—	—					
Deferred Inflows of Resources	9690	0	(68,510)	(62,847)	351	45,153	—	—	(3,134)	—	—	—	—					
SUBTOTAL		(88,988)	(68,510)	(62,847)	351	45,153	—	—	(3,134)	—	—	—	—					
Nonoperating																		
Suspense Clearing	9910	0	—	—	—	—	—	—	—	—	—	—	—					
TOTAL BALANCE SHEET ITEMS		448,932	178,995	312,306	(331)	(45,133)	—	—	3,134	—	—	—	—					
E. NET INCREASE/DECREASE (B - C + D)																		
	320,372	241,927	206,001	48,169	(68,378)	(31,792)	(106,819)	(61,719)	633,853	77,286	(55,054)	(108,752)	(117,930)	240,146				
F. ENDING CASH (A + E)																		
	591,104	797,105	845,274	776,897	745,105	800,391	740,672	633,853	711,139	656,085	547,233	429,402	—	320,372				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS																		
														659,548				

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	3,080,385.00	777,594.00	3,080,385.00	0.00	0.0%
2) Federal Revenue		8100-8299	79,563.00	727,283.00	39,429.97	727,283.00	0.00	0.0%
3) Other State Revenue		8300-8599	298,330.00	249,750.00	(20,674.62)	249,750.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,786.00	5,986.00	682.49	5,986.00	0.00	0.0%
5) TOTAL, REVENUES			3,142,362.00	4,063,404.00	797,031.84	4,063,404.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,494,704.00	1,746,817.00	455,373.69	1,746,817.00	0.00	0.0%
2) Classified Salaries		2000-2999	339,190.00	348,285.00	76,159.28	348,285.00	0.00	0.0%
3) Employee Benefits		3000-3999	780,843.00	924,927.00	197,821.31	924,927.00	0.00	0.0%
4) Books and Supplies		4000-4999	439,881.00	525,032.00	144,074.97	525,032.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	304,879.00	608,291.00	92,283.14	608,291.00	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	4,153,352.00	965,712.39	4,153,352.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(217,135.00)	(89,948.00)	(168,680.55)	(89,948.00)		
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)	(99,948.00)	(168,680.55)	(99,948.00)		
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	1,051,861.00		1,051,861.00		
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			109,285.00	72,937.00		72,937.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	456,868.72		0.00		
Reserve for Cash Flow	0000	9760		456,868.72				
d) Assigned								
Other Assignments			718,660.00	516,055.28		972,924.00		
Reserve for Charters	0000	9780	255,474.00					
Reserve for POCS and NWP	0000	9780	370,191.00					
Instructional Materials and Supplies	1100	9780	39,409.00					
Materials for POCS	1100	9780	53,586.00					
Reserve for charters	0000	9780		166,134.08				
Materials and supplies	0000	9780		349,921.20				
Reserve for Cash Flow	0000	9780				456,868.72		
Reserve for POCS and NWP	0000	9780				166,134.08		
Materials and Supplies	0000	9780				349,921.20		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Resource	Description	2021/22 Projected Year Totals
6230	California Clean Energy Jobs Act	61,418.00
7311	Classified School Employee Professional Development Block	26.00
9010	Other Restricted Local	11,493.00
Total, Restricted Balance		<u>72,937.00</u>

NORTHWEST PREP

2021-2022
1st Interim Report

**NORTHWEST PREP CHARTER SCHOOL
BUDGET ASSUMPTIONS**

2021-2022 1st Interim

Based on the May Revise and BASC LCFF Calculator
District 43 Fund 09

	Prior Year	Budget Year	Subsequent Year #1	Subsequent Year #2
Revenue	2020-2021	2021-2022	2022-2023	2023-2024
LCFF Target COLA	0.00%	5.07%	2.48%	3.11%
<i>Enrollment/ADA (funded from</i>				
Enrollment	101	142	Estimated: 133	Estimated: 125
ADA	102.79	Estimated: 132.48	Estimated: 124.08	Estimated: 116.62
<i>Supplemental Grant % - 3-Year Rolling %</i>	44.95%	44.03%	42.32%	42.96%
<i>Concentration Grant % - District's % applies for Charter Schools</i>	49.40%	53.50%	56.56%	58.23%
<i>Other Revenue Changes</i>				
Federal	FY21-22 has increased revenues and corresponding expenditure increases due to COVID funds = \$231,031			
State	FY21-22 has increased revenues and corresponding expenditure increases due to COVID funds = \$38,895			
Local				
Expenditures	2020-2021	2021-2022	2022-2023	2023-2024
Certificated Salaries				
Staffing: FTE (includes Admin)	6	7.6	7.6	7
Step & Column	Actual expected costs are reflected	Actual expected costs are reflected	Actual expected costs are reflected	Actual expected costs are reflected
Contract Days - POEA	185	185	185	185
Classified Salaries				
Staffing: FTE (includes Management & Confidential)	2.59	3.12	3.12	2.85
Step & Column	Actual expected costs are reflected	Actual expected costs are reflected	Actual expected costs are reflected	Actual expected costs are reflected
Benefits				
STRS (State Teachers' Retirement System)	16.15%	16.92%	19.10%	19.10%
PERS (Public Employees' Retirement System)	20.70%	22.91%	26.10%	27.10%
FICA (Social Security)	6.20%	6.20%	6.20%	6.20%
Medicare	1.45%	1.45%	1.45%	1.45%
SUI (State Unemployment Insurance)	0.05%	0.50%	0.50%	0.20%

**NORTHWEST PREP CHARTER SCHOOL
BUDGET ASSUMPTIONS**

WCI (Worker's Compensation Insurance)	2.07%	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	Caps are \$850 single, \$1,000 double, \$1,200 family
Dental/Vision/Life	No cap - Actual expected costs are reflected	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	Caps vary according to contract
Retirement Incentive	\$ -	\$ -	\$ -	\$ -
Other Expenditures				
Books & Supplies	Increases due to CARES Act funding	Minimal Changes	Minimal Changes	Minimal Changes
Services & Other Operating Expenses	Repay Rent to POUSD: \$10,000	Repay Rent to POUSD: \$10,000	Repay Rent to POUSD: \$10,000	Repay Rent to POUSD: \$10,000
Capital Outlay	None	None	None	None
Special Ed Contribution	\$10,000	\$10,000	\$10,000	\$10,000

Northwest Prep Charter (106344) - FY21/22 1st Interim		11/2/2021			
	2020-21	2021-22	2022-23	2023-24	
SUMMARY OF FUNDING					
General Assumptions					
COLA & Augmentation	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	\$1,202,075	\$1,156,859	\$1,118,213	
Grade Span Adjustment	15,025	34,100	33,635	33,154	
Supplemental Grant	82,849	108,858	100,762	98,925	
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	\$1,004,414	\$1,345,033	\$1,291,256	\$1,250,292	
Miscellaneous Adjustments	-	-	-	-	
Economic Recovery Target	-	-	-	-	
Additional State Aid	-	-	-	-	
Total LCFF Entitlement	1,004,414	1,345,033	1,291,256	1,250,292	
LCFF Entitlement Per ADA	\$ 9,772	\$ 10,153	\$ 10,407	\$ 10,721	
Components of LCFF By Object Code					
State Aid (Object Code 8011)	\$ 397,938	\$ 563,381	\$ 559,165	\$ 562,217	
EPA (for LCFF Calculation purposes)	\$ 115,379	\$ 114,787	\$ 85,846	\$ 58,740	
<i>Local Revenue Sources:</i>					
Property Taxes (Object 8021 to 8089)	\$ -	\$ -	\$ -	\$ -	
In-Lieu of Property Taxes (Object Code 8096)	491,097	666,865	646,245	629,335	
Property Taxes net of In-Lieu	\$ -	\$ -	\$ -	\$ -	
TOTAL FUNDING	1,004,414	1,345,033	1,291,256	1,250,292	
Basic Aid Status	\$ -	\$ -	\$ -	\$ -	
Excess Taxes	\$ -	\$ -	\$ -	\$ -	
EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	
Total LCFF Entitlement	1,004,414	1,345,033	1,291,256	1,250,292	
SUMMARY OF EPA					
% of Adjusted Revenue Limit - Annual	70.06785065%	70.06785065%	70.06785065%	70.06785065%	
% of Adjusted Revenue Limit - P-2	70.06785065%	70.06785065%	70.06785065%	70.06785065%	
EPA (for LCFF Calculation purposes)	\$ 115,379	\$ 114,787	\$ 85,846	\$ 58,740	
EPA, Current Year (Object Code 8012)	\$ 115,379	\$ 114,787	\$ 85,846	\$ 58,740	
(P-2 plus Current Year Accrual)					
EPA, Prior Year Adjustment (Object Code 8019)	\$ 309.00	\$ 0.42	\$ -	\$ -	
(P-A less Prior Year Accrual)					
Accrual (from Data Entry tab)	-	-	-	-	

Northwest Prep Charter (106344) - FY21/22 1st Interim		11/2/2021			
	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	\$ 1,236,175	\$ 1,190,494	\$ 1,151,367	
Supplemental and Concentration Grant funding in the LCAP year	\$ 82,849	\$ 108,858	\$ 100,762	\$ 98,925	
Percentage to Increase or Improve Services	8.99%	8.81%	8.46%	8.59%	
SUMMARY OF STUDENT POPULATION					
Unduplicated Pupil Population					
Enrollment	101	142	133	125	
COE Enrollment	-	-	-	-	
Total Enrollment	101	142	133	125	
Unduplicated Pupil Count	41	61	57	54	
COE Unduplicated Pupil Count	-	-	-	-	
Total Unduplicated Pupil Count	41	61	57	54	
Rolling %, Supplemental Grant	44.9500%	44.0300%	42.3200%	42.9600%	
Rolling %, Concentration Grant	44.9500%	44.0300%	42.3200%	42.9600%	
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	-	19.59	18.66	18.66	
Grades 4-6	-	16.79	16.79	16.79	
Grades 7-8	40.96	27.06	21.46	19.59	
Grades 9-12	61.83	69.04	67.17	61.58	
LCFF Subtotal	102.79	132.48	124.08	116.62	
NSS	-	-	-	-	
Combined Subtotal	102.79	132.48	124.08	116.62	
Change in LCFF ADA (excludes NSS ADA)	102.79	132.48	124.08	116.62	
	Increase	Increase	Increase	Increase	
Funded LCFF ADA for the Hold Harmless					
Grades TK-3	-	19.59	18.66	18.66	
Grades 4-6	-	16.79	16.79	16.79	
Grades 7-8	40.96	27.06	21.46	19.59	
Grades 9-12	61.83	69.04	67.17	61.58	
Subtotal	102.79	132.48	124.08	116.62	
	Current	Current	Current	Current	
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	-	19.59	18.66	18.66	
Grades 4-6	-	16.79	16.79	16.79	
Grades 7-8	40.96	27.06	21.46	19.59	
Grades 9-12	61.83	69.04	67.17	61.58	
Total Actual ADA	102.79	132.48	124.08	116.62	
TOTAL FUNDED ADA					
Grades TK-3	-	19.59	18.66	18.66	
Grades 4-6	-	16.79	16.79	16.79	
Grades 7-8	40.96	27.06	21.46	19.59	
Grades 9-12	61.83	69.04	67.17	61.58	
Total	102.79	132.48	124.08	116.62	
<i>Funded Difference (Funded ADA less Actual ADA)</i>	-	-	-	-	

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	3,080,385.00	777,594.00	3,080,385.00	0.00	0.0%
2) Federal Revenue		8100-8299	79,563.00	727,283.00	39,429.97	727,283.00	0.00	0.0%
3) Other State Revenue		8300-8599	298,330.00	249,750.00	(20,674.62)	249,750.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,786.00	5,986.00	682.49	5,986.00	0.00	0.0%
5) TOTAL, REVENUES			3,142,362.00	4,063,404.00	797,031.84	4,063,404.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,494,704.00	1,746,817.00	455,373.69	1,746,817.00	0.00	0.0%
2) Classified Salaries		2000-2999	339,190.00	348,285.00	76,159.28	348,285.00	0.00	0.0%
3) Employee Benefits		3000-3999	780,843.00	924,927.00	197,821.31	924,927.00	0.00	0.0%
4) Books and Supplies		4000-4999	439,881.00	525,032.00	144,074.97	525,032.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	304,879.00	608,291.00	92,283.14	608,291.00	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	4,153,352.00	965,712.39	4,153,352.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(217,135.00)	(89,948.00)	(168,680.55)	(89,948.00)		
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)	(99,948.00)	(168,680.55)	(99,948.00)		
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	1,051,861.00		1,051,861.00		
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	72,937.00		72,937.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	456,868.72		0.00		
Reserve for Cash Flow	0000	9760		456,868.72				
d) Assigned								
Other Assignments								
Reserve for Charters	0000	9780	718,660.00	516,055.28		972,924.00		
Reserve for POCS and NWP	0000	9780	255,474.00					
Instructional Materials and Supplies	1100	9780	370,191.00					
Materials for POCS	1100	9780	39,409.00					
Reserve for charters	0000	9780	53,586.00	166,134.08				
Materials and supplies	0000	9780		349,921.20				
Reserve for Cash Flow	0000	9780				456,868.72		
Reserve for POCS and NWP	0000	9780				166,134.08		
Materials and Supplies	0000	9780				349,921.20		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Resource	Description	2021/22 Projected Year Totals
6230	California Clean Energy Jobs Act	61,418.00
7311	Classified School Employee Professional Development Block	26.00
9010	Other Restricted Local	11,493.00
Total, Restricted Balance		<u>72,937.00</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: December 13, 2021 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

QUALIFIED CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

NEGATIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: 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 budget adoption.		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 budget adoption.		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 budget adoption.		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 budget adoption.		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 budget adoption.		X
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption 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 budget adoption 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 budget adoption 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 budget adoption 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 budget adoption 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 budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, 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	263.46	263.46	0.00	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	264.01	263.46	263.46	263.46	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	2.89	2.87	2.87	2.87	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	6.75	5.74	5.74	5.74	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	9.64	8.61	8.61	8.61	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	273.65	272.07	272.07	272.07	0.00	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	624.00	585.37	585.37	585.37	0.00	0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0%
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	624.00	585.37	585.37	585.37	0.00	0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	287.00	320.01	320.01	320.01	0.00	0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	287.00	320.01	320.01	320.01	0.00	0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	911.00	905.38	905.38	905.38	0.00	0%

2021-22 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	11,512,166.00	11,112,843.00	1,748,741.78	11,112,843.00	0.00	0.0%
2) Federal Revenue		8100-8299	528,949.00	3,256,260.00	(14,868.77)	3,256,260.00	0.00	0.0%
3) Other State Revenue		8300-8599	899,149.00	1,278,817.00	175,280.41	1,278,817.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,005,419.00	1,232,945.00	319,878.78	1,232,945.00	0.00	0.0%
5) TOTAL, REVENUES			13,945,683.00	16,880,865.00	2,229,032.20	16,880,865.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	5,194,124.00	5,537,383.00	1,468,931.37	5,537,383.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,928,208.00	2,407,529.00	623,140.49	2,407,529.00	0.00	0.0%
3) Employee Benefits		3000-3999	3,116,185.00	3,396,805.00	769,676.54	3,396,805.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,704,455.00	1,589,921.00	211,992.64	1,589,921.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,875,317.00	4,000,910.00	715,018.81	4,000,910.00	0.00	0.0%
6) Capital Outlay		6000-6999	69,934.00	15,252.00	0.00	15,252.00	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	16,947,800.00	3,788,759.85	16,947,800.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(942,540.00)	(66,935.00)	(1,559,727.65)	(66,935.00)		
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	1,098,349.00	0.00	1,098,349.00	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)	(1,098,349.00)	0.00	(1,098,349.00)		

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)	(1,165,284.00)	(1,559,727.65)	(1,165,284.00)		
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	5,121,866.00		5,121,866.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	3,000.00	3,000.00		3,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	17,583.00	29,739.00		29,739.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	1,707,877.00	1,985,076.39		1,985,076.39		
11% Cash Flow	0000	9760	1,707,877.00					
11% Cash Flow	0000	9760		1,985,076.39				
11% Cash Flow	0000	9760				1,985,076.39		
d) Assigned								
Other Assignments		9780	2,892,794.00	2,382,204.65		2,382,204.65		
Special Education and Facilities	0000	9780	2,873,511.00					
Instructional Curriculum and Materials	1100	9780	19,283.00					
Special Education, Facilities	0000	9780		2,382,204.65				
Special Education and Facilities	0000	9780				2,382,204.65		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	626,464.00	721,845.96		721,845.96		
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	70,000.00	370,000.00	32,249.77	370,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	18,000.00	27,000.00	2,072.65	27,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	200.00	60.08	200.00	0.00	0.0%
5) TOTAL, REVENUES			88,000.00	397,200.00	34,382.50	397,200.00		
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	68,380.00	19,816.11	68,380.00	0.00	0.0%
3) Employee Benefits		3000-3999	26,531.00	22,175.00	6,003.68	22,175.00	0.00	0.0%
4) Books and Supplies		4000-4999	79,000.00	332,172.00	11,972.10	332,172.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	4,200.00	13,839.00	7,452.83	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	436,566.00	45,244.72	436,566.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(98,349.00)	(39,366.00)	(10,862.22)	(39,366.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	98,349.00	98,349.00	0.00	98,349.00	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	98,349.00	0.00	98,349.00		

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	58,983.00	(10,862.22)	58,983.00		
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	161,234.00		161,234.00		
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	161,234.00		161,234.00		
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	361.85	1,000.00	0.00	0.0%
5) TOTAL, REVENUES			1,000.00	1,000.00	361.85	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	361.85	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	361.85	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								
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 Projects	0000	9780	269,324.00					
Reserve for Projects	0000	9780		280,552.00				
Reserve for 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	100.00	0.02	100.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	100.00	0.02	100.00		
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	100.00	0.02	100.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	500,000.00	0.00	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	0.00	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	500,100.00	0.02	500,100.00		
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	500,100.00		500,100.00		
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								
Reserve for Projects	0000	9780	9,821.00					
Reserve for Technology	0000	9780		500,100.00				
Reserve for Technology	0000	9780				500,100.00		
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	4,000.00	4,000.00	842.56	4,000.00	0.00	0.0%
5) TOTAL, REVENUES			4,000.00	4,000.00	842.56	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	842.56	4,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	500,000.00	0.00	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	0.00	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	842.56	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								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
Reserve for OPEB	0000	9780	651,760.00	1,154,910.00		1,154,910.00		
Reserve for OPEB	0000	9780		1,154,910.00				
Reserve for OPEB	0000	9780				1,154,910.00		
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	5,000.00	8,000.00	7,493.43	8,000.00	0.00	0.0%
5) TOTAL, REVENUES			5,000.00	8,000.00	7,493.43	8,000.00		
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	746,723.00	298,854.32	746,723.00	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			25,000.00	746,723.00	298,854.32	746,723.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(20,000.00)	(738,723.00)	(291,360.89)	(738,723.00)		
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	1,332.00	1,331.09	1,332.00	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	1,332.00	1,331.09	1,332.00		

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)	(737,391.00)	(290,029.80)	(737,391.00)		
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	5,133,507.00		5,133,507.00		
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	5,133,507.00		5,133,507.00		
Reserve for BOND Projects	0000	9780	5,834,941.00					
Reserve for BOND Projects	0000	9780		5,133,507.00				
Reserve for BOND Projects	0000	9780				5,133,507.00		
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	20,000.00	11,655.51	20,000.00	0.00	0.0%
5) TOTAL, REVENUES			5,000.00	20,000.00	11,655.51	20,000.00		
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	6,500.00	6,097.00	6,500.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	96,095.00	0.00	96,095.00	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	102,595.00	6,097.00	102,595.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,000.00	(82,595.00)	5,558.51	(82,595.00)		
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	(72,595.00)	5,558.51	(72,595.00)		
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	752,452.00		752,452.00		
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	752,452.00		752,452.00		
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 budget adoption.

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

1A. Calculating the District's ADA Variances

DATA ENTRY: Budget Adoption data that exist for the current year will be extracted; otherwise, enter data into the first column for all fiscal years. First 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	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2021-22)				
District Regular	264.00	263.46		
Charter School	624.00	585.37		
Total ADA	888.00	848.83	-4.4%	Not Met
1st Subsequent Year (2022-23)				
District Regular	242.11	248.41		
Charter School	611.00	570.33		
Total ADA	853.11	818.74	-4.0%	Not Met
2nd Subsequent Year (2023-24)				
District Regular	232.12	235.02		
Charter School	604.00	553.38		
Total ADA	836.12	788.40	-5.7%	Not Met

1B. Comparison of District ADA to the Standard

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

- 1a. STANDARD NOT MET - The projected change since budget adoption for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

Actual enrollment in the current year came in lower than had been estimated at Budget Adoption for elementary charters. At First Interim, CALPADS data was used to project enrollment based on Census Day enrollment. The COVID-19 pandemic has impacted our enrollment and the full effect of the impact was unknown during Budget Adoption.

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 budget adoption.

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

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Budget Adoption 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
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2021-22)				
District Regular	254	263		
Charter School	661	621		
Total Enrollment	915	884	-3.4%	Not Met
1st Subsequent Year (2022-23)				
District Regular	244	249		
Charter School	650	605		
Total Enrollment	894	854	-4.5%	Not Met
2nd Subsequent Year (2023-24)				
District Regular	230	230		
Charter School	638	587		
Total Enrollment	868	817	-5.9%	Not Met

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD NOT MET - Enrollment projections have changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

Enrollment projections for the two elementary charters at Budget Adoption was much higher than Census Day enrollment numbers for First Interim. The COVID -19 pandemic has impacted our enrollment. The full effect of the impact was unknown during Budget Adoption.

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. Budget Adoption 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 01CS, Item 2A)	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	263	263		
Charter School	585	621		
Total ADA/Enrollment	848	884	95.9%	Not Met
1st Subsequent Year (2022-23)				
District Regular	248	249		
Charter School	570	605		
Total ADA/Enrollment	818	854	95.8%	Not Met
2nd Subsequent Year (2023-24)				
District Regular	235	230		
Charter School	553	587		
Total ADA/Enrollment	788	817	96.5%	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 charter enrollment numbers that do not roll up to the General Fund. The First 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 budget adoption.

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

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

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. In the First 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
	Budget Adoption	First Interim		
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2021-22)	12,705,364.00	12,475,170.00	-1.8%	Met
1st Subsequent Year (2022-23)	12,522,568.00	12,385,990.00	-1.1%	Met
2nd Subsequent Year (2023-24)	12,881,947.00	12,443,188.00	-3.4%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

- 1a. **STANDARD NOT MET** - Projected LCFF revenue has changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

Revenue projected at Budget Adoption included a higher ADA assumption of 604.00 for the two elementary charters; whereas the ADA assumption at First Interim was 553.38; thus lowering the LCFF revenue projections. This ADA difference was a 5.9% change.

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)	7,494,335.00	8,687,024.00	86.3%	Met
1st Subsequent Year (2022-23)	7,930,087.78	9,360,641.49	84.7%	Met
2nd Subsequent Year (2023-24)	7,970,127.54	9,429,496.82	84.5%	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 budget adoption.

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: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. First Interim data for the Current Year are extracted. If First 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	Budget Adoption Budget (Form 01CS, Item 6B)	First 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)	528,949.00	3,256,260.00	515.6%	Yes
1st Subsequent Year (2022-23)	528,949.00	505,336.00	-4.5%	No
2nd Subsequent Year (2023-24)	528,949.00	505,336.00	-4.5%	No

Explanation:
(required if Yes)
Budget Adoption did not include one-time COVID funds such as ESSER III. First Interim fully budgeted these additional funds; thus increasing federal revenues approximating \$2,694,935 with ESSER III (Resource 3213 & 3214) revenue entitlements at \$1,711,412

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2021-22)	899,149.00	1,278,817.00	42.2%	Yes
1st Subsequent Year (2022-23)	692,981.00	736,324.17	6.3%	Yes
2nd Subsequent Year (2023-24)	694,119.00	737,488.71	6.2%	Yes

Explanation:
(required if Yes)
Budget Adoption did not include one-time state COVID funds such as In-Person Grant. First Interim fully budgeted these additional funds; thus increasing state revenues such as In-Person Grant (Resource 7422) revenue for elementary sites by approximately \$238,451.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2021-22)	1,005,419.00	1,232,945.00	22.6%	Yes
1st Subsequent Year (2022-23)	1,009,285.00	1,239,608.55	22.8%	Yes
2nd Subsequent Year (2023-24)	1,007,853.00	1,241,057.15	23.1%	Yes

Explanation:
(required if Yes)
Budget Adoption did not accurately reflect charters' fair share. First Interim revenue included an increased transfers from Northwest Prep and POCS to District for expenses originally paid for by District to accurately reflect their fair share; thus increasing the interagency (obj 8677) revenue from \$250,000 at Budget Adoption to \$475,280 at 1st Interim. Additionally, Special Ed Resource 6500 obj 8792 for FY2021-22 increased its revenue projection by \$118,064 per SELPA.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2021-22)	1,704,455.00	1,589,921.00	-6.7%	Yes
1st Subsequent Year (2022-23)	351,151.00	569,712.31	62.2%	Yes
2nd Subsequent Year (2023-24)	354,220.00	577,257.53	63.0%	Yes

Explanation:
(required if Yes)
At Budget Adoption, obj 4310 was used as a "holding" place for COVID funds that came in FY20/21 but expensed in FY21/22 as appropriate. In the out years, books and supplies that were paid for using one-time COVID funds were shifted back to the Gene

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2021-22)	2,875,317.00	4,000,910.00	39.1%	Yes
1st Subsequent Year (2022-23)	2,938,309.00	3,719,729.33	26.6%	Yes
2nd Subsequent Year (2023-24)	3,002,798.00	3,805,338.75	26.7%	Yes

Explanation:
(required if Yes)
First Interim revised budget included an increase projection in Special Ed services (RS6500 obj 5830/5809) along with services using one-time COVID resources. Projected increases in Resource 8150 also increased service expenses in out years.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2021-22)	2,433,517.00	5,768,022.00	137.0%	Not Met
1st Subsequent Year (2022-23)	2,231,215.00	2,481,268.72	11.2%	Not Met
2nd Subsequent Year (2023-24)	2,230,921.00	2,483,881.86	11.3%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2021-22)	4,579,772.00	5,590,831.00	22.1%	Not Met
1st Subsequent Year (2022-23)	3,289,460.00	4,289,441.64	30.4%	Not Met
2nd Subsequent Year (2023-24)	3,357,018.00	4,382,596.28	30.6%	Not 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 budget adoption 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)

Budget Adoption did not include one-time COVID funds such as ESSER III. First Interim fully budgeted these additional funds; thus increasing federal revenues approximating \$2,694,935 with ESSER III (Resource 3213 & 3214) revenue entitlements at \$1,711,412

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

Budget Adoption did not include one-time state COVID funds such as In-Person Grant. First Interim fully budgeted these additional funds; thus increasing state revenues such as In-Person Grant (Resource 7422) revenue for elementary sites by approximately \$238,451.

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

Budget Adoption did not accurately reflect charters' fair share. First Interim revenue included an increased transfers from Northwest Prep and POCS to District for expenses originally paid for by District to accurately reflect their fair share; thus increasing the interagency (obj 8677) revenue from \$250,000 at Budget Adoption to \$475,280 at 1st Interim. Additionally, Special Ed Resource 6500 obj 8792 for FY2021-22 increased its revenue projection by \$118,064 per SELPA.

- 1b. STANDARD NOT MET - One or more total operating expenditures have changed since budget adoption by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

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

At Budget Adoption, obj 4310 was used as a "holding" place for COVID funds that came in FY20/21 but expensed in FY21/22 as appropriate. In the out years, books and supplies that were paid for using one-time COVID funds were shifted back to the Gene

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

First Interim revised budget included an increase projection in Special Ed services (RS6500 obj 5830/5809) along with services using one-time COVID resources. Projected increases in Resource 8150 also increased service expenses in out years.

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since budget adoption 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 Budget data does not exist. Budget data that exist will be extracted; otherwise, enter budget data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	449,651.22	535,212.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		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)	(790,645.00)	9,687,024.00	8.2%	Not Met
1st Subsequent Year (2022-23)	(727,171.77)	9,360,641.49	7.8%	Not Met
2nd Subsequent Year (2023-24)	(866,185.60)	9,429,496.82	9.2%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

- 1a. **STANDARD NOT MET** - Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

Explanation:
(required if NOT met)

One time dollars from previous year spent in current year. Deficit spending has been noted in several resources. The District is reviewing funding, expenditures, and enrollment projections to identify reductions for future years.

9. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years.

9A-1. Determining if the District's General Fund Ending Balance is Positive

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals		Status
	(Form 011, Line F2)	(Form MYPI, Line D2)	
Current Year (2021-22)		5,121,866.00	Met
1st Subsequent Year (2022-23)		4,364,955.23	Met
2nd Subsequent Year (2023-24)		3,498,769.63	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)		6,734,966.00	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.)	849	819	788
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):

- Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
- If you are the SELPA AU and are excluding special education pass-through funds:
 - Enter the name(s) of the SELPA(s): _____

	Current Year Projected Year Totals (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)	18,046,149.00	14,254,773.49	14,415,810.46
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)	18,046,149.00	14,254,773.49	14,415,810.46
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	721,845.96	570,190.94	576,632.42
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)	721,845.96	570,190.94	576,632.42

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)	721,845.96	570,190.94	576,632.42
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)	721,845.96	570,190.94	576,632.42
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):	721,845.96	570,190.94	576,632.42
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 budget adoption 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 budget adoption 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 budget adoption.

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 budget adoption.

Identify capital project cost overruns that have occurred since budget adoption 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: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the First Interim's Current Year data will be extracted. Enter First Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the First Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the First 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	Budget Adoption (Form 01CS, Item S5A)	First 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)	(2,434,717.00)	(2,851,188.00)	17.1%	416,471.00	Not Met
1st Subsequent Year (2022-23)	(2,477,217.00)	(2,875,925.99)	16.1%	398,708.99	Not Met
2nd Subsequent Year (2023-24)	(2,538,602.00)	(2,956,022.53)	16.4%	417,420.53	Not Met
1b. Transfers In, General Fund *					
Current Year (2021-22)	675,000.00	0.00	-100.0%	(675,000.00)	Not Met
1st Subsequent Year (2022-23)	675,000.00	0.00	-100.0%	(675,000.00)	Not Met
2nd Subsequent Year (2023-24)	675,000.00	0.00	-100.0%	(675,000.00)	Not Met
1c. Transfers Out, General Fund *					
Current Year (2021-22)	773,349.00	1,098,349.00	42.0%	325,000.00	Not Met
1st Subsequent Year (2022-23)	773,349.00	98,349.00	-87.3%	(675,000.00)	Not Met
2nd Subsequent Year (2023-24)	773,349.00	98,349.00	-87.3%	(675,000.00)	Not Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since budget adoption 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 budget adoption 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)

Increased Special Ed contribution from General Fund from \$1,801,156 at Budget Adoption to \$2,217,627 at First Interim.

1b. NOT MET - The projected transfers in to the general fund have changed since budget adoption 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)

Transfer to elementary charters that was budgeted at Budget Adoption but was not needed.

- 1c. NOT MET - The projected transfers out of the general fund have changed since budget adoption 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)

Interfund transfers (obj 761X) from General Fund to Fund 17 and Fund 20 at \$500,000 each, as well as the decrease of \$675,000 included in the transfers in.

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the current fiscal year and two subsequent fiscal years.

Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

¹ Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

S6A. Identification of the District's Long-term Commitments

DATA ENTRY: If Budget Adoption data exist (Form 01CS, Item S6A), long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in Item 2, as applicable. If no Budget Adoption data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

1. a. Does your district have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C)

b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption?

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2021
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation				
General Obligation Bonds	15	51-8000	51-7400	17,951,618
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	N/A	Fund 01: General Fund	Obj 2XXX	158,336

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2021
Net Pension Liability	N/A	Fund 01: General Fund	Object 3XXX	16,078,696
TOTAL:				34,188,650

Type of Commitment (continued)	Prior Year (2020-21) Annual Payment (P & I)	Current Year (2021-22) Annual Payment (P & I)	1st Subsequent Year (2022-23) Annual Payment (P & I)	2nd Subsequent Year (2023-24) Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	2,575,675	2,746,528	3,015,500	620,600
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	100,708	158,336	0	0

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2020-21) Annual Payment (P & I)	Current Year (2021-22) Annual Payment (P & I)	1st Subsequent Year (2022-23) Annual Payment (P & I)	2nd Subsequent Year (2023-24) Annual Payment (P & I)
Net Pension Liability				
Total Annual Payments:	2,676,383	2,904,864	3,015,500	620,600
Has total annual payment increased over prior year (2020-21)?		Yes	Yes	No

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 budget adoption, 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. Budget Adoption data that exist (Form 01CS, Item S7A) will be extracted; otherwise, enter Budget Adoption and First 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 budget adoption in OPEB liabilities?

Yes

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

Yes

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. Total OPEB liability	1,102,120.00	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)	1,102,120.00	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, 2020	Jun 30, 2021

3. OPEB Contributions

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2021-22)	135,665.00	118,048.00
1st Subsequent Year (2022-23)	135,665.00	118,048.00
2nd Subsequent Year (2023-24)	135,665.00	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)	0.00	66,689.00
1st Subsequent Year (2022-23)	0.00	55,539.06
2nd Subsequent Year (2023-24)	0.00	55,473.16
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2021-22)	103,567.00	66,689.00
1st Subsequent Year (2022-23)	103,567.00	55,539.06
2nd Subsequent Year (2023-24)	103,567.00	55,473.16
d. Number of retirees receiving OPEB benefits		
Current Year (2021-22)	6	9
1st Subsequent Year (2022-23)	6	9
2nd Subsequent Year (2023-24)	6	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. Budget Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and First 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 budget adoption in self-insurance liabilities?

n/a

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

n/a

	Budget Adoption (Form 01CS, Item S7B)	First Interim
2. Self-Insurance Liabilities		
a. Accrued liability for self-insurance programs		
b. Unfunded liability for self-insurance programs		

	Budget Adoption (Form 01CS, Item S7B)	First 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 budget adoption, 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 budget adoption?

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 budget adoption?

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 Budget Adoption

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"/>
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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"/>

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

--	--	--

Current Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

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

Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption 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:

--

Current Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

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?

Certificated (Non-management) - Other

List other significant contract changes that have occurred since budget adoption 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 budget adoption?
 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 budget adoption?
 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 Budget Adoption

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

7. Amount included for any tentative salary schedule increases

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

Are any new costs negotiated since budget adoption 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 budget adoption 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 budget adoption?
If Yes or n/a, complete number of FTEs, then skip to S9.
If No, continue with section S8C.

Yes

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 budget adoption?

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

No

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

Total cost of salary settlement

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

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

4. Amount included for any tentative salary schedule increases

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

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

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

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

Management/Supervisor/Confidential Step and Column Adjustments

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Are step & column adjustments included in the interim and MYPs?			
Cost of step & column adjustments			
Percent change in step and column over prior year			

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

- Are costs of other benefits included in the interim and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Are costs of other benefits included in the interim and MYPs?			
Total cost of other benefits			
Percent change in cost of other benefits over prior year			

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 First Interim Criteria and Standards Review

SACS2021ALL Financial Reporting Software - 2021.2.0
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49-70870-0000000

First 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 FD - RS - PY - GO - FN - OB	FUND	FUNCTION	VALUE
09-0000-0-0000-7191-5800	09	7191	4,000.00
Explanation:Combination has been utilized 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 FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
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 that had an ending balance at FY20/21 that carried into this 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 that had an ending balance at FY20/21 that carried into this 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 that had an ending balance at FY20/21 that carried into this 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

**First 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:

- 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

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

<u>FUND</u>	<u>RESOURCE</u>	<u>FUNCTION</u>	<u>VALUE</u>
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
12/6/2021 4:44:18 PM

49-70870-0000000

First 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.

SACS2021ALL Financial Reporting Software - 2021.2.0
12/6/2021 4:54:49 PM

49-70870-0000000

First 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:

- 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

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 cost 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.

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data exist in the following form(s) that should be corrected before an official export is completed. Please view the form(s) on screen and clear any "Unbalanced" or similar messages displayed in red. Note that forms GANN, SEMA, SEMB, and SEMAI request contact information.

EXCEPTION

Form SEMAI

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data exist in the following form(s) that must be corrected before an official export can be

completed. Please view the form(s) on screen and clear any "Unbalanced" or similar messages displayed in red. (Note: During the unaudited actual and interim periods, although not required reports, the special education maintenance of effort reports (SEMA, SEMB, and SEMAI) are included in this check to ensure their accuracy.) EXCEPTION

Form SEMAI

CHK-DEPENDENCY - (F) - Data have been changed that may affect other forms. To ensure their accuracy, the form(s) in the left column must be opened and saved before an official export can occur. (Note: During the interim periods, open and save Form 01CSI and Form CI, in this order, after all other forms. See Attachment F of the SACS Software User Guide for additional information on clearing form dependencies. Also, although not a required report, to help ensure its accuracy the SEMAI report is included in this check.) EXCEPTION

<u>FORM</u>	<u>DEPENDENT ON FORM/GL</u>
SEMAI	01GL
SEMAI	09GL

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