

Piner-Olivet Union School District

2019-2020 1st Interim Financial Report



December 16, 2019

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PINER-OLIVET UNION SCHOOL DISTRICT
2019-2020
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.

Piner-Olivet Union School District – Student Outcomes

Reflective Learning

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

Citizenship and Global Responsibility

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

Resiliency and Drive

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

BUDGET DEVELOPMENT

Piner-Olivet Union School District
2019-2020 Budget Development and Operations Calendar
 Board Adopted: April 3, 2019

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	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
September meeting	Approve resolution for Adopting the CANN 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 and publicly post notice 10 days prior to public hearing	Director of Curriculum	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	Resolution for Expenditure Plan for the Education Protection Account (EPA)	CBO	School Board			Comply with Proposition 30
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 Due 8/1/2021	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, CATE, 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
November	Report out to LCAP stakeholders – prior year progress made toward LCAP goals Begin LCAP revision process	Superintendent Site Admin LCAP Stakeholders CBO (Budget info to Site Admin only)	Superintendent or Designee			Comply with State laws regarding LCAP
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 Due July 2023	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
February meeting	Review and approve School Safety Plans	Principals	School Board	School Safety Plans due by March 1
March meeting	2nd Interim Financial Report and budget updates for current year budget for District and all charters	CBO	School Board to adopt	Update of financial status as required by State and monitor financial status of charter schools
March meeting	Review preliminary budget for next budget year for District and all charters to check for alignment with LCAPs	Superintendent Site Admin 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
April meeting	Continue to review preliminary budget for next budget year for District and all charters	Superintendent Site Admin CBO	School Board and Stakeholders continue process of aligning budgets to LCAPs	Comply with LCAP law regarding responding to comments in writing
April meeting	Finalize discussion of summer maintenance/construction projects	CBO (Dir of Facilities)	CBO School Board	Continue work aligning budgets to LCAPs and District Areas of Focus
April meeting	Approve Budget Development and Operations Calendar for budget year	Superintendent CBO	School Board to approve	Review summer projects, funding for projects, and approve bids if available.
May meeting	Adopt resolution allowing year end budget updates	N/A	School Board	Use document to build budget and manage multi-year projects
June - 1st meeting	Public Hearing on LCAP and draft budget	Superintendent Site Admin CBO	School Board and stakeholders to review LCAP and draft budget at public hearing	Comply with Ed Code allowing Board resolution authorizing year end budget updates
June - 1st meeting	Approved the Consolidated Application process for the following budget year	Superintendent	School Board to Approve Process	Comply with laws regarding LCAP and budget public hearing – must be held at a meeting prior to the meeting at which the LCAP and budget are adopted
June - 1st meeting	Review report of summer maintenance/construction projects	CBO (Dir of Facilities)	CBO School Board	Consolidated Application process must be approved by June 30th
June - 1st meeting	Adopt Resolution for negative cash balances if needed	CBO	School Board to adopt resolution if needed	Review summer projects, funding for projects, and approve bids if needed
June - 2nd 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	Resolution must be adopted and submitted to SCOE by mid-June
August	Resolution Designing the District's Agent for Non-State due by August 2021			Final LCAP and budget must be adopted by July 1
August	Resolution POU, State of California, Adoption a Conflict of Interest Code Due by August 2020			

PINER-OLIVET UNION SCHOOL DISTRICT
STAFFING STANDARDS – K-6 PROGRAM
EFFECTIVE 07-01-2019

The purpose of these staffing standards is to provide Board approved guidelines for administration to make staffing decisions. These staffing decisions make up approximately 85% 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
 - .5 FTE Director of Innovative Learning per District (210 Days)
- ◆ District Administrators – 1.0 FTE CBO per District (260 Days)
- ◆ District Office Classified – 1.0 FTE Executive Secretary per District (260 Days)
 - .25 FTE Receptionist (192 Days)
 - 2.0 FTE Account Technicians per District (260 Days)
 - 1.0 FTE Personnel Technician per District (260 Days)
- ◆ Supervisor of Food Services – 1.0 FTE per District
- ◆ 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

- ◆ Custodial - 7.4 FTE District-wide (Includes time for Village Charter School)
- ◆ Maintenance - 1.0 FTE District-wide
- ◆ Grounds – 1.0 FTE District-wide

Approved by Governing Board: June 5, 2019

Revised for June 5, 2019 Board Meeting

Revised to include Supervisor of Food Services: December 02, 2019

PINER-OLIVET USD ENROLLMENT TO P2 ADA TREND

School Year CBEDS Date Piner-Olivet K-6	2014-15 Oct. 2014	2015-16 Oct. 2015	2016-17 Oct. 2016	2017-18 Oct. 2017	2018-19 Oct. 2018	2019-20 Oct. 2019	2020-21 Oct. 2020	2020-22 Oct. 2021
Jack London (2003) Olivet (1969) Schaefer (1990)	353 318 444	345 313 448	362 303 436	314 317 414	279 320 344	277 337 348	273 338 347	258 338 343
Total CBEDS (enrollment)	1,115	1,106	1,101	1,045	943	962	958	939
Total P2 ADA	1,066.44	1,055.61	1,036.75	1,002.25	904.63	909.00	906.00	889.00
Percentage of ADA to CBEDS	0.956	0.954	0.942	0.959	0.959	0.945	0.946	0.947
Jack London K-6 K 1 2 3 4 5 6 Homestudy/SDC - SDC Only be RCSS/CRPUSD/NPS	42 39 42 68 54 57 31 14 6	48 43 37 42 71 61 28 10 5	48 48 48 36 42 70 53 12 5	29 44 42 48 36 41 59 15 0	36 33 47 45 47 32 40 Inc 4	33 35 35 46 43 49 33 Inc 3	33 33 35 34 45 43 47 Inc 3	33 32 33 35 34 45 43 Inc 3
Total CBEDS (enrollment)	353	345	362	314	279	277	273	258
Total P2 ADA	340.37	327.69	341.91	301.32	273.74	264.00	260.00	247.00
Percentage of ADA to CBEDS	0.964	0.950	0.945	0.960	0.981	0.953	0.952	0.957

School Year	2014/2015	2015/2016	2016/2017	2017-18	2018-19	2019-20	2020-21	2020-22
CBEDS Date	Oct. 2014	Oct. 2015	Oct. 2016	Oct. 2017	Oct. 2018	Oct. 2019	Oct. 2020	Oct. 2021
Olivet Charter K-6								
K	73	68	66	60	66	68	65	65
1	35	46	47	48	44	46	48	48
2	23	37	50	47	46	45	45	48
3	47	24	37	48	47	50	44	44
4	30	53	30	38	44	48	47	43
5	54	30	54	30	43	43	47	47
6	47	51	19	46	30	37	42	43
Homestudy	9	4	6		Inc	Inc	Inc	Inc
Total CBEDS (enrollment)	318	313	303	317	320	337	338	338
Total P2 ADA	301.78	298.94	277.96	300.41	303.71	318.00	319.00	319.00
Percentage of ADA to CBEDS	0.949	0.955	0.917	0.948	0.949	0.944	0.944	0.944
Schaefer Charter K-6								
K	65	65	69	50	45	45	43	44
1	65	70	66	65	43	48	45	45
2	69	63	70	66	57	45	45	47
3	71	71	53	70	58	57	43	46
4	62	60	68	53	54	62	57	44
5	60	61	57	61	42	58	59	59
6	52	58	53	49	45	33	55	58
Total CBEDS (enrollment)	444	448	436	414	344	348	347	343
Total P2 ADA	424.29	428.98	416.88	400.52	327.18	327.00	327.00	323.00
Percentage of ADA to CBEDS	0.956	0.958	0.956	0.967	0.951	0.940	0.942	0.942

School Year	014/2015	015/2016	016/2017	2017-18	2018-19	2019-20	2020-21	2020-22
CBEDS Date	Oct. 2014	Oct. 2015	Oct. 2016	Oct. 2017	Oct. 2018	Oct. 2019	Oct. 2020	Oct. 2021
Piner-Olivet Charter (1996)								
6	0	0	0	0	0	0	0	0
7	109	98	98	105	104	100	100	100
8	100	108	103	95	99	108	108	108
Homestudy	7	12	6					
Total CBEDS (enrollment)	216	218	207	200	203	208	208	208
Total P2 ADA	209.95	210.52	203.27	187.68	193.07	198.00	198.00	198.00
Percentage of ADA to CBEDS	0.972	0.966	0.982	0.938	0.951	0.952	0.952	0.952
Northwest Prep at Piner-Olivet (2004)								
7	13	16	19	21	28	18	21	21
8	13	13	23	17	19	26	19	21
9	16	23	24	18	16	18	23	20
10	16	16	21	16	18	16	15	15
11	13	12	19	20	20	17	15	15
12	14	15	10	17	17	14	16	16
Total CBEDS (enrollment)	85	95	116	109	118	109	109	108
Total P2 ADA	69.98	94.13	105.01	100.94	107.20	101.00	101.00	101.00
Percentage of ADA to CBEDS	0.823	0.991	0.905	0.926	0.908	0.927	0.927	0.935
Grand Total CBEDS	654	658	685	623	600	594	590	574
Grand Total P2 ADA	1,346.37	1,360.26	1,345.03	1,290.87	1,204.90	1,208.00	1,205.00	1,188.00
Grand Total Enrollment	1,416	1,419	1,424	1,354	1,264	1,279	1,275	1,255

LCFF Calculator Universal Assumptions
Piner-Olivet Union Elementary (70870) - 12/3/2019
Summary of Funding

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Target Components:						
COLA & Augmentation	3.70%	3.26%	3.00%	2.80%	3.16%	3.20%
Base Grant	2,329,884	2,105,273	2,108,950	2,136,548	2,068,699	-
Grade Span Adjustment	126,527	123,338	117,159	109,028	111,414	-
Supplemental Grant	237,731	220,544	209,476	202,326	-	-
Concentration Grant	-	-	-	-	-	-
Add-ons	222,400	222,400	222,400	222,400	222,400	222,400
Total Target	2,916,542	2,671,555	2,657,985	2,670,302	2,402,513	2,224,400
Transition Components:						
Target	\$ 2,916,542	\$ 2,671,555	\$ 2,657,985	\$ 2,670,302	\$ 2,402,513	\$ 2,224,400
Funded Based on Target Formula (PP-P-2)	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE
Floor	2,908,377	2,712,362	2,673,901	2,653,629	2,572,947	1,332,591
<i>Remaining Need after Gap (informational only)</i>						
Gap %	100%	100%	100%	100%	100%	0%
Current Year Gap Funding	-	-	-	-	-	-
Miscellaneous Adjustments	-	-	-	-	-	-
Economic Recovery Target	43,492	57,989	57,989	57,989	57,989	57,989
Additional State Aid	-	-	-	-	96,140	1,052,202
Total LCFF Entitlement	\$ 2,960,034	\$ 2,729,544	\$ 2,715,974	\$ 2,728,291	\$ 2,556,642	\$ 1,332,591
Components of LCFF By Object Code						
8011 - State Aid	\$ 1,404,960	\$ 1,367,908	\$ 1,392,294	\$ 1,424,616	\$ 2,183,211	\$ 1,332,591
8011 - Fair Share	-	-	-	-	-	-
8311 & 8590 - Categoricals	282,702	127,564	95,646	86,158	373,431	-
EPA (for LCFF Calculation purposes)	-	-	-	-	-	-
Local Revenue Sources:						
8021 to 8089 - Property Taxes	5,058,906	5,523,825	5,623,825	5,623,825	-	-
8096 - In-Lieu of Property Taxes	(3,786,534)	(4,289,753)	(4,395,791)	(4,406,308)	-	-
Property Taxes net of in-lieu	1,272,372	1,234,072	1,228,034	1,217,517	-	-
TOTAL FUNDING	\$ 2,960,034	\$ 2,729,544	\$ 2,715,974	\$ 2,728,291	\$ 2,556,642	\$ 1,332,591
Basic Aid Status	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Phase-In Entitlement	\$ 2,960,034	\$ 2,729,544	\$ 2,715,974	\$ 2,728,291	\$ 2,556,642	\$ 1,332,591
EPA Details						
% of Adjusted Revenue Limit - Annual	30.50770954%	30.50770954%	30.50770954%	30.50770954%	30.50770954%	30.50770954%
% of Adjusted Revenue Limit - P-2	30.50770954%	30.50770954%	30.50770954%	30.50770954%	30.50770954%	30.50770954%
EPA (for LCFF Calculation purposes)	\$ 282,702	\$ 127,564	\$ 95,646	\$ 86,158	\$ 373,431	\$ -
8012 - EPA, Current Year Receipt	-	-	-	-	-	-
(P-2 plus Current Year Accrual)	291,064	127,564	95,646	86,158	373,431	-
8019 - EPA, Prior Year Adjustment	(44,973)	(8,362)	-	-	-	(0)
(P-A less Prior Year Accrual)	-	-	-	-	-	-
Accrual (from Assumptions)	-	-	-	-	-	-

LCFF Calculator Universal Assumptions		12/3/2019					
Piner-Olivet Union Elementary (70870) -							
Summary of Student Population		2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Unduplicated Pupil Population							
Enrollment		279	277	273	258	-	-
COE Enrollment		2	-	-	-	-	-
Total Enrollment		281	277	273	258	-	-
Unduplicated Pupil Count		143	125	123	116	-	-
COE Unduplicated Pupil Count		-	-	-	-	-	-
Total Unduplicated Pupil Count		143	125	123	116	-	-
Rolling %, Supplemental Grant		48.3900%	49.4800%	47.0500%	45.0500%	0.0000%	0.0000%
Rolling %, Concentration Grant		48.3900%	49.4800%	47.0500%	45.0500%	0.0000%	0.0000%
FUNDED ADA							
Adjusted Base Grant ADA							
Grades TK-3		163.05	153.98	142.01	128.57	127.33	-
Grades 4-6		147.10	117.59	121.99	131.44	116.80	-
Grades 7-8		-	-	-	-	-	-
Grades 9-12		-	-	-	-	-	-
Total Adjusted Base Grant ADA		310.15	271.57	264.00	260.01	244.13	-
Necessary Small School ADA							
Grades TK-3		-	-	-	-	-	-
Grades 4-6		-	-	-	-	-	-
Grades 7-8		-	-	-	-	-	-
Grades 9-12		-	-	-	-	-	-
Total Necessary Small School ADA		-	-	-	-	-	-
Total Funded ADA		310.15	271.57	264.00	260.01	244.13	0.00
ACTUAL ADA (Current Year Only)							
Grades TK-3		157.29	142.01	128.57	127.33	-	-
Grades 4-6		119.20	121.99	131.43	119.67	-	-
Grades 7-8		-	-	-	-	-	-
Grades 9-12		-	-	-	-	-	-
Total Actual ADA		276.49	264.00	260.00	247.00	-	-
Funded Difference (Funded ADA less Actual ADA)		33.66	7.57	4.00	13.01	244.13	-
LCAP Percentage to Increase or Improve Services							
		2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Current year estimated supplemental and concert \$		237,731 \$	220,544 \$	209,476 \$	202,326 \$	- \$	-
Current year Percentage to Increase or Improve St		9.51%	9.65%	9.17%	8.78%	0.00%	0.00%

PINER-OLIVET UNION SCHOOL DISTRICT

K-6 Program

BUDGET ASSUMPTIONS

2019-2020 1st Interim

Based on the State Adopted Budget and BASC LCFF Calculator

District 43 General Funds (01, 04, 05)

	Prior Year	Budget Year	Subsequent Year #1	Subsequent Year #2
Revenue	2018-2019	2019-2020	2020-2021	2021-2022
LCFF Target COLA	3.70%	3.26%	3.00%	2.80%
LCFF Gap Funding Rate <i>(FD 01 funded at target)</i>	100.00%	100.00%	100.00%	100.00%
Basic Aid Supplement	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000
ADA <i>(funded from P2)</i>	<i>Estimated Funded: 939 Estimated Actual: 909</i>	<i>Estimated Funded: 916.26 Estimated Actual: 909</i>	<i>Estimated Funded: 910 Estimated Actual: 906</i>	<i>Estimated Funded: 902.01 Estimated Actual: 889</i>
Class Size Reduction	K-3 @ 24	K-3 @ 24	K-3 @ 24	K-3 @ 24
Supplemental Grant %				
Jack London/District - also used for Concentration Grant % for Charter Schools	48.39%	49.48%	47.05%	45.00%
Olivet	52.82%	52.42%	49.70%	49.26%
Schaefer	62.01%	62.15%	57.02%	52.99%
Other Revenue Changes				
Federal	CSI funding for Schaefer Charter - \$1745,545 in 2019/20			
State	One time Preschool Special Education funding of \$225,249 in 2019/20			
1X Mandated Cost Funding	\$151/ADA	\$0	\$0	\$0
Transportation	0% Adjustment	0% Adjustment	0% Adjustment	0% Adjustment
Restricted Programs	Prop 39 Energy	None	None	None
Local	PG&E Solar Rebates, RESIG Rebate	No Rebates Included	No Significant Changes	No Significant Changes
Expenditures	2018-2019	2019-2020	2020-2021	2021-2022
Certificated Salaries				
Staffing: FTE <i>(includes Admin)</i>	53.3	52.7	53.7	53.7
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 <i>(includes Management & Confidential)</i>	48.0	47.2	46.2	46.2
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>	2018-2019	2019-2020	2020-2021	2021-2022
<i>Benefits</i>				
STRS-Standard Rates	16.28%	17.10%	18.40%	18.10%
Other Cert	3.58%	3.58%	3.58%	3.58%
PERS-Standard Rates	18.06%	19.72%	22.70%	24.60%
Other Classified	9.78%	9.78%	9.78%	9.78%
<i>Health/Welfare Benefits</i>				
Medical	Caps are \$730 single, \$830 double, \$930 family beginning 10/1/18	Caps are \$800 single, \$950 double, \$1,100 family beginning 10/1/19	Caps are \$800 single, \$950 double, \$1,100 family	Caps are \$800 single, \$950 double, \$1,100 family
Dental/Vision/Life	No cap - 5.0% increase reflected	No cap - 5.0% increase reflected	No cap - 5.0% increase reflected	No cap - 5.0% increase reflected
Retiree Health Benefits	\$ 82,423	\$ 54,585	\$ 39,074	\$ 29,369
Retirement Incentive	\$ 97,500.00	\$ 30,000.00	\$ -	\$ -
<i>Other Expenditures</i>				
Books & Supplies	No special purchases budgeted	\$110,000 curriculum budgeted	\$250,000 curriculum budgeted	No special purchases budgeted
Services & Other Operating Expenses	Same # of Students in NPS, SCOE and RVP Classes, Settlement with Sp. Ed. Student Ended in 2017-2018, Capital Outlay Svs Fees Ended in 2017-2018	Increases in special education expenses; Increases in STRS/PERS	No Significant Changes	No Significant Changes
Capital Outlay	None	\$730,000	None	None
Special Ed Encroachment	\$1,468,778	\$1,952,123	\$1,820,186	\$1,786,632
Transfers In	To/From Charters, Cafe \$675,000	To/From Charters, Cafe \$675,000	To/From Charters, Cafe \$675,000	To/From Charters, Cafe \$250,000
Transfer Out	To/From Charters, Cafe \$728,200	To/From Charters, Cafe \$770,020	To/From Charters, Cafe \$770,020	To/From Charters, Cafe \$345,020

BUDGET SUMMARY

PINER-OLIVET UNION SCHOOL DISTRICT

To: The Governing Board

From: Carmen Diaz-French, Superintendent
Felicia Koha, Chief Business Official

Subject: The First Interim Financial Report for 2019-2020

The District's budget is a financial plan reflecting the District's Local Control Accountability Plan (LCAP) and Board designated essential services. The budget is not meant to be static. It is a fluid document that is updated several times each year to reflect changes in legislation, personnel, electricity costs, etc. as updated information is received on actual costs and revenues. It is important to remember that a budget is a best estimate at any given time as it was developed with the facts known at that specific 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), cost of living adjustment (COLA), and Local Control Funding Formula (LCFF) gap closure estimates were used when planning and developing the budget. It is also important to note that the current budget is based on LCFF revenues increasing by COLA only as we have reached 100% funding and are no longer receiving gap closure funding. Increasing pension costs and increasing special education costs are far outpacing the COLA increases in our LCFF funding. The ADA used to project current and future revenues are conservative in nature as enrollment is trending to smaller counts of Kindergarteners year over year causing each grade cohort to decrease as 6 grade cohorts complete their education in our district. Increasing costs combined with decreasing revenues are causing deficit spending in the current and future projected years which will reduce the General Fund balance. Due to these factors, the district will need to begin looking at ways to reduce spending in order to maintain sufficient reserves in the General Fund.

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

Overall Condition of the District

The financial condition of the District's General Fund for 2019-2020 is projected to deficit spend by approximately \$1,366,000 due to budgeting for prior year carryover, restricted funding that is in the fund balance, completion of capital outlay project, and increasing special education encroachments. The multi-year projection shows deficit spending of \$694,464 and \$375,317 in 2020-21 and 2021-22, respectively. The District currently has sufficient reserves to maintain a positive financial status even with this projected deficit.

The approval of the LCFF had given hope to public education that revenues would increase over many years and it has; however, as we have reached the targeted funding the increases have plateaued. The LCFF calculation generates funding for each district based on ADA, grade level and the percentage of EL, low SES and foster youth students. This budget is based on full funding of the LCFF and on receiving COLAs of 3.26% in 2019-2020, 3.0% in 2020-21 and 2.8% in 2021-22.

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 amount budgeted for 2019-20 and subsequent years is \$2,000,000.

Enrollment/ADA Trends

The projected enrollment for 2019-20 at 962 is 19 students more than last year at CBEDS with further slight reductions in the subsequent years. The total 2019-20 ADA for the K-6 program is now projected at 909. Part of the LCFF formula is based on classes in grades K-3 being at 24 or less by 2019-20. All of Piner-Olivet's K-3 classes have 24 or less students.

Status of Negotiations

Negotiations for 2019-20 have not begun yet.

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 currently has seventeen (13) retirees on this plan at a cost of \$54,585. The District budgets and expends a similar amount each year. The District also offered a retirement incentive program for 2016-2017. Eight retirees are participating in that program at a cost of \$97,500 in 2018-2019 and \$30,000 in 2019-2020. All retiree costs are charged to object codes 3700 and 3900 in the General Fund.

Encroachments

Some restricted programs have higher expenditures than revenues. This is called an encroachment. There are two programs that have an encroachment at this time, Special Education and Cafeteria. The encroachment for special education is estimated to be \$1,952,123. The cafeteria program is anticipated to have an encroachment this year of \$95,020.

Multiyear Commitments

The District passed a General Obligation Bond measure in 1995 for \$10 million. Approximately half of those bonds were sold in 1995 and the remainder in 1998. The bonds were then refunded in 2003 when interest rates were lower. The bonds are being repaid from property taxes levied for that purpose. The bonds will be fully repaid in 2022. The District passed a second General Obligation Bond measure in 2010 for \$20 million. Approximately \$8.6 million of those bonds were sold in 2011, leaving approximately \$12 million in bonding authority. The bonds will be repaid from property taxes levied for that purpose.

Other Revenues

Federal revenue is being increased by approximately \$127,000 when compared to 2018-19 due to CSI funding received by one site. Other State revenue has been decreased by about \$500,000 in 2019-20 because there was a large amount of one-time funding received in 2018-19 in addition to extra STRS On Behalf contributions. Local Revenue is being reduced by about \$140,000 for many reasons including conservative estimates for rental income, interagency revenues, special education funding and other categories as much local revenue is budgeted as it is received.

Expenditures

Salaries and benefits make up the majority of any educational agency’s budget. Changes in number of employees, statutory benefit rates and changes in costs for health benefits packages are detailed on the Budget Assumption page. Overall, the expenditures budgeted for 2019-20 are approximately \$800,000 less than 2018-19. This is mainly because of additional STRS On Behalf contributions and one time off-schedule salary increases per 2018-19 negotiations.

Fund Balance – At this point the budgeted year-end balance \$3,104,328. Some portions of this balance are reserved or designated for specific purposes. A breakdown of the projected ending balance is as follows:

Revolving Cash	\$	2,000
Lottery and Restricted Sources	\$	136,216
Designated for Technology & Special Education	\$	283,643
Designated for Curriculum	\$	250,000
Designated for Facilities	\$	350,163
Designated for Economic Uncertainties (4.00%)	\$	611,357
Designated for Cash Flow (11.00%)	\$	1,515,949
Unassigned, Unrestricted	\$	0

Cash Position

A cash flow analysis projected through this fiscal year-end has been completed and is attached. We anticipate that the District will have a positive cash position at that time.

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

The District sponsors the Piner-Olivet Charter School. The Piner-Olivet Charter School’s first year of operation was 1996-1997. 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 State Approved Budget. The budget reflects that the Charter School’s required reserve is met and a positive cash flow will be maintained in the budget and two subsequent years. A cash flow reserve was instituted in 2010-2011 and is now at an amount of \$100,000 for the 2019-20 year, but is decreased to \$87,695 in 2020-21, and \$60,790 in 2021-22.

Northwest Prep at Piner-Olivet Fund (District 43) (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. It is the only school in the District with a high school population. The Budget for Northwest Prep at Piner-Olivet is included in this packet. The budget is based on the State Approved Budget. The budget reflects that the Charter School's required reserve is met and a positive cash flow will be maintained in the budget and two subsequent years. A cash flow reserve was instituted in 2010-2011 and is now at an amount of \$100,000.

Cafeteria Fund (Fund 13)

The Cafeteria Fund is utilized for depositing and expending funds related to the Food Service Program. Total revenue budgeted for 2019-20 is \$314,175, total expenditures budgeted at \$409,195, with a projected transfer in from the General Fund of \$95,020 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, and that practice has been continued in the District's budgets for 2019-20 and the two subsequent years. For 2019-20, the projected fund balance is \$421,137.

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 advantages of moving the funds from the Deferred Maintenance Fund to the Special Reserve Funds were that this could only be done in 2009-2010 and would not be possible in future years and that the funds could be used in the calculation of the District's Reserve for Economic Uncertainty. Most of the funds have been used for deferred maintenance projects. The fund was almost totally depleted in 2013-2014. For 2019-20, the projected fund balance is \$9,432.

Special Reserve Fund (OPEB) (Fund 20)

Fund 20, Special Reserve Fund for Other Post-Employment Benefits (OPEB), was created in 2014-2015. \$600,000 was transferred into the fund from the General Fund's unassigned reserve to begin to fund the District's \$1.1 million unfunded OPEB liability. The fund balance in 2019-20 is projected at \$633,160.

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 2019-20 is \$0, total expenditures \$0 with a projected fund balance of \$896. It is projected that there will be no expenses made from this fund during 2019-20.

Capital Facilities Account Fund (Fund 25)

The Capital Facilities Account Fund is utilized for depositing and expending developer fees. Total revenue budgeted for 2019-20 is \$49,541, total expenditures budgeted for 2019-20 are \$500,000 with a projected fund balance of \$1.44 million. Developer fees are not budgeted until they are received. It is anticipated that there will be developer fees collected and spent during 2019-20 and that the budget would be updated periodically throughout the year to reflect those revenues and expenditures.

District:

Multi-Year Projection

Reporting Period:

Piner-Olivet Union School District Object Codes	Base Year -- Prior Fiscal Year -- 2018-19			Year 1 -- Budget Year -- 2019-20			Year 2 -- Projection -- 2020-21			Year 3 -- Projection -- 2021-22		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	enter in "Total" column	enter in "Total" column	enter in "Total" column	enter in "Total" column	enter in "Total" column	enter in "Total" column	enter in "Total" column	enter in "Total" column	enter in "Total" column	enter in "Total" column	enter in "Total" column	enter in "Total" column
COA (enter percentage)			3.70%			3.26%			3.00%			2.80%
Gap Funding Rate (enter percentage)			0.00%			0.00%			0.00%			0.00%
Revenue												
Local Control Funding Formula	9,967,395	975,207	10,942,602	10,540,944	112,034	10,652,978	10,651,894	112,034	10,763,928	10,777,816	112,034	10,889,850
Federal Revenues	37,348	593,438	630,786	-	758,165	758,165	-	543,267	543,267	-	543,267	543,267
State Revenues	199,815	1,254,205	1,454,020	391,332	539,913	931,245	165,137	537,718	702,855	164,471	537,267	701,738
Local Revenues	791,213	257,052	1,048,265	456,082	444,286	900,368	455,755	444,612	900,367	456,082	444,285	900,367
Total Revenue	10,995,771	3,079,902	14,075,673	11,388,358	1,854,398	13,242,756	11,272,786	1,637,631	12,910,417	11,398,369	1,636,853	13,035,222
Expenditures												
Certificated Salaries	3,877,061	1,087,749	4,964,810	4,267,975	434,149	4,702,124	4,349,059	443,437	4,792,496	4,398,940	450,671	4,849,611
Classified Salaries	1,440,756	591,063	2,031,819	1,353,453	493,847	1,847,300	1,388,542	509,516	1,898,058	1,392,637	518,892	1,911,529
Employee Benefits	1,889,413	1,419,638	3,309,051	2,102,230	811,139	2,913,369	2,206,033	841,993	3,048,026	2,246,069	860,490	3,106,559
Books and Supplies	302,481	266,913	569,394	561,092	390,424	951,516	661,923	187,550	849,473	395,750	176,725	572,455
Services, Other Operating Expenses	1,100,076	1,946,257	3,046,333	1,177,503	2,189,545	3,367,048	1,129,760	1,792,048	2,921,808	1,132,760	1,742,605	2,875,365
Capital Outlay	39,738	93,200	132,938	732,546	-	732,546	-	-	-	-	-	-
Other Outgo	(52,840)	52,840	-	(185,507)	185,507	-	(175,164)	175,164	-	(173,391)	173,391	-
Total Expenditures	8,596,685	5,457,660	14,054,345	10,009,292	4,504,611	14,513,903	9,560,153	3,949,708	13,509,861	9,392,745	3,922,774	13,315,519
Excess (Deficiency)	2,399,086	(2,377,758)	21,328	1,379,066	(2,650,213)	(1,271,147)	1,712,633	(2,312,077)	(599,444)	2,005,624	(2,285,921)	(280,297)
* Transfers In	1,070,000		1,070,000	675,000		675,000	675,000		675,000	250,000		250,000
* Transfers Out (enter as negative)	(1,080,400)	(53,200)	(1,133,600)	(675,000)	(95,020)	(770,020)	(675,000)	(95,020)	(770,020)	(250,000)	(95,020)	(345,020)
Contribution	(2,479,775)	2,479,775	-	(2,544,347)	2,544,347	-	(2,270,881)	2,270,881	-	(2,380,941)	2,380,941	-
Total Transfers/Other Uses	(2,490,175)	2,426,575	(63,600)	(2,544,347)	2,449,327	(95,020)	(2,270,881)	2,175,861	(95,020)	(2,380,941)	2,285,921	(95,020)
Net Increase (Decrease)	(91,089)	48,817	(42,272)	(1,165,281)	(200,886)	(1,366,167)	(558,248)	(136,216)	(694,464)	(375,317)	-	(375,317)
Fund Balance												
Beginning Balance	3,887,203	288,285	4,175,488	4,133,393	337,102	4,470,495	2,968,112	136,216	3,104,328	2,409,864	-	2,409,864
Audit Adjustments(s)	337,279		337,279	2,968,112		2,968,112	2,409,864		2,409,864	2,034,547		2,034,547
Net Ending Balance	4,133,393	337,102	4,470,495	2,000	136,216	3,104,328	2,000	136,216	2,000	2,000	2,000	2,000
Components of Ending Balance:												
Revolving Cash (nonspendable)			2,000			2,000			2,000			2,000
Restricted			337,102			337,102						
Assigned - Curriculum Adoption			250,000			250,000						
Assigned - Special Ed., Technology			283,160			283,160						
Assigned - Facilities			1,000,000			1,000,000						
Reserve for Cash Flow (1% of Obj 1-5)			1,531,355			1,531,355						
Reserve for Economic Uncert.			607,518			607,518						
Unassigned/Unappropriated Amount			459,360			459,360						
Net Ending Balance	4,133,393	337,102	4,470,495	2,968,112	136,216	3,104,328	2,409,864	136,216	2,409,864	2,034,547	-	2,034,547
enter EUR												
percentage in the box below			4%									
District Reserve for Economic Uncertainties:			607,518			611,357			571,195			546,422
enter EUR												
percentage in the box below			4%									
District Reserve for Economic Uncertainties:			607,518			611,357			571,195			546,422

2019-2020 CASH FLOW PROJECTION - Piner-Olivet Union School District
(District/Jack London, Olivet Charter and Schaefer-Funds 01, 04, 05)

		5,309,719.00	5,002,263.12	3,826,426.79	3,294,745.22	1,900,817.22	2,086,568.22	5,053,195.22	4,778,303.22	4,097,303.22	3,570,089.22	5,013,420.00	4,273,420.00	
		JULY ACTUAL	AUG ACTUAL	SEPT ACTUAL	OCT ACTUAL	NOV ACTUAL	DEC ESTIMATE	JAN ESTIMATE	FEB ESTIMATE	MAR ESTIMATE	APR ESTIMATE	MAY ESTIMATE	JUNE ESTIMATE	
OBJECT CODE	EGINNIN BALANC.													
A. BEGINNING CASH														
B. RECEIPTS														
REVENUE LIMIT	8010-8019	317,954	140,461	813,269		1,144,632	652,600	652,600	550,000	550,000	550,000	550,000	554,328	6,475,844
STATE AID	8020-8079	-1,287	12,519	-480			2,900,000	18,000	18,000	18,000	2,041,073	18,000	500,000	5,523,825
PROPERTY TAXES	8096	-88,639	63,421	-146,849	-97,899	-97,899	-115,000	-115,000	-115,000	-213,826	-115,000	-115,000	-190,000	-1,346,691
IN LIEU TAXES														
FEDERAL REVENUES	8100-8299	-228,264	42,933		58,871	228,374	70,000	260,000	241,612	30,000	30,000	30,000	54,639	758,165
OTHER STATE APPORTIONMENTS	8300-8599	-24,474	-20,317	42,808	55,453	19,446	110,000	50,000	80,000	30,000	100,000	50,000	481,137	931,245
OTHER LOCAL REVENUES	8600-8999	21,507	20,176		79,793	43,395	80,000	40,000	30,000	20,000	50,000	175,000	972,689	1,575,368
TOTAL RECEIPTS		-3,203	259,193	708,748	96,218	1,337,948	3,697,600	905,600	563,000	645,786	2,656,073	678,000	2,372,793	13,917,756
C. DISBURSEMENTS														
CERTIFICATED SALARIES	1000-1999	53,308	438,335	451,835	457,814	444,897	455,000	455,000	455,000	455,000	455,000	455,000	125,935	4,702,124
CLASSIFIED SALARIES	2000-2999	86,457	129,335	172,416	167,355	161,686	165,000	165,000	165,000	165,000	165,000	165,000	140,051	1,847,300
EMPLOYEE BENEFITS	3000-3999	55,952	197,504	208,432	215,841	213,549	213,000	213,000	213,000	213,000	213,000	213,000	744,091	2,913,369
SUPPLIES	4000-4999		47,635	177,139	35,173	136,404	60,423	20,000	60,000	25,000	64,742	25,000	300,000	951,516
SERVICES	5000-5999	62,451	73,258	204,493	315,362	215,882	315,000	315,000	315,000	315,000	315,000	560,000	360,602	3,367,048
CAPITAL OUTLAY	6000-6599		506,252	129,296	256,495	199,013	-476,712	82,202	36,000					732,546
OTHER OUTGO	7000-7499													0
INTERFUND TRANSFERS OUT	7600-7629												770,020	770,020
TOTAL DISBURSEMENTS		258,168	1,392,319	1,343,611	1,448,040	1,371,431	731,711	1,250,202	1,244,000	1,173,000	1,212,742	1,418,000	2,440,699	15,283,923
D. PRIOR YEAR TRANSACTIONS & CLEARING ACCOUNT TRANSACTIONS														
ACCOUNTS RECEIVABLE	#####	388,042.00	822,584.00	120,156.00	428.00	283,319.00	738.00	69,710.00						1,684,239.00
ACCOUNTS PAYABLE & CLEARING ACCOUNT TRANSACTIONS	#####	-434,127.00	-865,294.00	-16,975.00	-42,534.00	-64,085.00								-1,422,277.00
TOTAL PRIOR YEAR & CLEARING ACCOUNTS		-46,085	-42,710	103,181	-42,106	219,234	738	69,710	0	0	0	0	0	261,962
E. NET INCREASE/DECREASE														
		-307,456	-1,175,836	-531,682	-1,393,928	185,751	2,966,627	-274,892	-681,000	-527,214	1,443,331	-740,000	-67,906	
F. ENDING CASH BALANCE														
		5,002,263	3,826,427	3,294,745	1,900,817	2,086,568	5,053,195	4,778,303	4,097,303	3,570,089	5,013,420	4,273,420	4,205,514	

NORTHWEST PREP

2019-2020
1st Interim Report

**NORTHWEST PREP CHARTER SCHOOL
BUDGET ASSUMPTIONS**

2019-2020 1st Interim

Based on the State Adopted Budget and BASC LCFF Calculator

	Prior Year	Budget Year	Subsequent Year #1	Subsequent Year #2
Revenue	2018-2019	2019-2020	2020-2021	2021-2022
LCFF Target COLA	3.70%	3.26%	3.00%	2.80%
LCFF Gap Funding Rate	100.00%	100.00%	100.00%	100.00%
<i>Enrollment/ADA (funded from P2)</i>				
Enrollment	Actual: 118 @ CBEDS	Estimated: 109	Estimated: 108	Estimated: 108
ADA	Actual: 107	Estimated: 101	Estimated: 101	Estimated: 101
Supplemental Grant % - 3-Year Rolling %	52.38%	53.19%	48.36%	46.01%
Concentration Grant % - District's % applies for Charter Schools	48.39%	49.48%	47.05%	45.00%
<i>Other Revenue Changes</i>				
Federal	No Significant Changes			
<i>State-Unrestricted</i>				
1X Mandated Cost Funding	\$151/ADA	\$0	\$0	\$0
Transportation	0% Adjustment	0% Adjustment	0% Adjustment	0% Adjustment
Restricted Programs	Prop 39 Energy	No Restricted State Revenue	No Restricted State Revenue	No Restricted State Revenue
Local	No Significant Changes			
Expenditures	2018-2019	2019-2020	2020-2021	2021-2022
<i>Certificated Salaries</i>				
Staffing: FTE (includes Admin)	5.6	6.1	6.1	6.1
Step & Column	Actual expected costs are reflected	Actual expected costs are reflected	Actual expected costs are reflected	Actual expected costs are reflected
Contract Days - POEA	185	185	185	185
<i>Classified Salaries</i>				
Staffing: FTE (includes Management & Confidential)	2.62	2.61	2.61	2.61
Step & Column	Actual expected costs are reflected	Actual expected costs are reflected	Actual expected costs are reflected	Actual expected costs are reflected
<i>Benefits</i>				
STRS-Standard Rates	16.28%	17.10%	18.40%	18.10%
Other Cert	3.58%	3.58%	3.58%	3.58%
PERS-Standard Rates	18.062%	19.72%	22.70%	24.60%
Other Classified	9.78%	9.78%	9.78%	9.78%

**NORTHWEST PREP CHARTER SCHOOL
BUDGET ASSUMPTIONS**

<i>Expenditures continued</i>	2018-2019	2019-2020	2020-2021	2021-2022
<i>Health/Welfare Benefits</i>				
Medical	Caps are \$688 through 9/30/17, beginning 10/1/17 caps are \$700 single, \$800 double, \$900 family	Caps are \$800 single, \$950 double, \$1,100 family	Caps are \$800 single, \$950 double, \$1,100 family	Caps are \$800 single, \$950 double, \$1,100 family
Dental/Vision/Life	No cap - 6.5% decrease	No cap - 5.0% increase reflected	No cap - 5.0% increase reflected	No cap - 5.0% increase reflected
Retiree Health Benefits	\$ -	\$ -	\$ -	\$ -
Retirement Incentive	\$ -	\$ -	\$ -	\$ -
<i>Other Expenditures</i>				
Books & Supplies	Minimal Changes			
Services & Other Operating Expenses	Repay Rent to POUUSD: \$11,728	Repay Rent to POUUSD: \$10,000	Repay Rent to POUUSD: \$10,000	Repay Rent to POUUSD: \$10,000
Capital Outlay	None	\$71,712	None	None
Special Ed Encroachment	\$10,000	\$10,000	\$10,000	\$10,000

LCFF Calculator Universal Assumptions
Northwest Prep Charter (106344) - 2019-
Summary of Funding

12/3/2019

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Target Components:						
COLA & Augmentation	3.70%	3.26%	3.00%	2.80%	3.16%	3.20%
Base Grant	914,691	890,085	921,701	944,493	-	-
Grade Span Adjustment	14,988	14,636	15,985	15,862	-	-
Supplemental Grant	97,393	96,244	90,693	88,371	-	-
Concentration Grant	-	-	-	-	-	-
Add-ons	-	-	-	-	-	-
Total Target	1,027,072	1,000,965	1,028,379	1,048,726		
Transition Components:						
Target	\$ 1,027,072	\$ 1,000,965	\$ 1,028,379	\$ 1,048,726	\$ -	\$ -
Funded Based on Target Formula (PY P-2)	FALSE	TRUE	TRUE	TRUE	-	-
Floor	972,051	969,121	969,121	969,121	25,076	25,076
<i>Remaining Need after Gap (informational only)</i>						
Gap %	100%	100%	100%	100%	100%	0%
Current Year Gap Funding	55,021	-	-	-	-	-
Miscellaneous Adjustments	-	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	-
Total LCFF Entitlement	\$ 1,027,072	\$ 1,000,965	\$ 1,028,379	\$ 1,048,726	\$ -	\$ -
Components of LCFF By Object Code						
8011 - State Aid	397,224	405,050	432,464	452,811	-	-
8011 - Fair Share	-	-	-	-	-	-
8311 & 8590 - Categoricals	-	-	-	-	-	-
EPA (for LCFF Calculation purposes)	192,960	136,948	126,100	122,974	-	-
<i>Local Revenue Sources:</i>						
8021 to 8089 - Property Taxes	-	-	-	-	-	-
8096 - In-Lieu of Property Taxes	436,888	458,967	469,815	472,941	-	-
<i>Property Taxes net of in-lieu</i>						
TOTAL FUNDING	\$ 1,027,072	\$ 1,000,965	\$ 1,028,379	\$ 1,048,726	\$ -	\$ -
Basic Aid Status	-	-	-	-	-	\$ -
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Phase-In Entitlement	\$ 1,027,072	\$ 1,000,965	\$ 1,028,379	\$ 1,048,726	\$ -	\$ -
EPA Details						
% of Adjusted Revenue Limit - Annual	30.50770954%	30.50770954%	30.50770954%	30.50770954%	30.50770954%	30.50770954%
% of Adjusted Revenue Limit - P-2	30.50770954%	30.50770954%	30.50770954%	30.50770954%	30.50770954%	30.50770954%
EPA (for LCFF Calculation purposes)	192,960	136,948	126,100	122,974	-	-
8012 - EPA, Current Year Receipt						
(P-2 plus Current Year Accrual)	192,960	136,948	126,100	122,974	-	-
8019 - EPA, Prior Year Adjustment						
(P-A less Prior Year Accrual)	333	-	-	-	-	-
Accrual (from Assumptions)	-	-	-	-	-	-

LCFF Calculator Universal Assumptions
Northwest Prep Charter (106344) - 2019-

12/3/2019

Summary of Student Population

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Unduplicated Pupil Population						
Enrollment	117	109	109	108	-	-
COE Enrollment	-	-	-	-	-	-
<i>Total Enrollment</i>	117	109	109	108	-	-
Unduplicated Pupil Count	62	50	50	50	-	-
COE Unduplicated Pupil Count	-	-	-	-	-	-
<i>Total Unduplicated Pupil Count</i>	62	50	50	50	-	-
Rolling %, Supplemental Grant	52.3800%	53.1900%	48.3600%	46.0100%	0.0000%	0.0000%
Rolling %, Concentration Grant	48.3900%	49.4800%	47.0500%	45.0500%	0.0000%	0.0000%

FUNDED ADA

Adjusted Base Grant ADA

	Current Year	Current Year	Current Year	Current Year	Current Year	Current Year
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	43.42	40.77	37.06	39.28	-	-
Grades 9-12	63.78	60.23	63.94	61.72	-	-
Total Adjusted Base Grant ADA	107.20	101.00	101.00	101.00	-	-

Necessary Small School ADA

	Current year	Current year	Current year	Current year	Current year	Current year
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
Total Necessary Small School ADA	-	-	-	-	-	-
Total Funded ADA	107.20	101.00	101.00	101.00	0.00	0.00

ACTUAL ADA (Current Year Only)

	Current Year	Current Year	Current Year	Current Year	Current Year	Current Year
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	43.42	40.77	37.06	39.28	-	-
Grades 9-12	63.78	60.23	63.94	61.72	-	-
Total Actual ADA	107.20	101.00	101.00	101.00	-	-
<i>Funded Difference (Funded ADA less Actual ADA)</i>	-	-	-	-	-	-

LCAP Percentage to Increase or Improve Services

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Current year estimated supplemental and concert \$	97,393 \$	96,244 \$	90,693 \$	88,371 \$	- \$	-
Current year Percentage to Increase or Improve St	10.48%	10.64%	9.67%	9.20%	0.00%	0.00%

PINER-OLIVET CHARTER SCHOOL
 MULTI-YEAR PROJECTION FOR BUDGET YEAR 2019-2020 - 1ST INTERIM
 BASED ON STATE ADOPTED BUDGET AND BASIC LCFF CALCULATOR
 GAP FUNDING - 100% 18-19, 19-20, 20-21, AND 21-22

12/12/19	Account Codes	Actual 2018-2019	Budget 2019-2020	Difference	Budget 2020-2021	Difference	Budget 2021-2022	Difference
	REVENUE							
	8000-8099 General State Aid - LCFF	1,676,075	1,757,689	81,614	1,792,436	34,747	1,824,055	31,619
	8100-8299 Federal Revenue	59,793	61,704	1,911	61,704	-	61,704	-
	8300-8599 Other State Revenue	300,256	124,910	(175,346)	124,175	(735)	124,272	97
	8600-8799 Local Revenue	51,126	28,436	(22,690)	28,436	-	28,436	-
	Total Revenue	2,087,250	1,972,739	(114,511)	2,006,751	34,012	2,038,467	31,716
	EXPENDITURES							
	1000-1999 Salaries - Certificated	909,863	889,873	(19,990)	902,367	12,495	891,090	(11,278)
	2000-2999 Salaries - Classified	238,923	218,830	(20,093)	219,389	559	221,439	2,050
	3000-3999 Benefits	513,337	502,348	(10,989)	526,581	24,233	535,796	9,215
	4000-4999 Supplies	64,379	125,978	61,599	102,817	(23,161)	102,817	-
	5000-5999 Contracted Services	303,819	343,895	40,076	308,230	(35,665)	314,230	6,000
	6000-6999 Sites, Buildings, Equipment	15,819	-	(15,819)	-	-	-	-
	7000-7999 Other Outgo (Includes Transfers Out)	-	-	-	-	-	-	-
	Total Expenditures	2,046,140	2,080,923	34,783	2,059,384	(21,539)	2,065,372	5,988
	Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses	41,110	(108,184)		(52,633)		(26,905)	
	FUND BALANCE, RESERVES							
	Beginning Balance	309,901	351,011	41,110	242,827	(108,184)	190,195	(52,633)
	Ending Balance	351,011	242,827	(108,185)	190,195	(52,633)	163,290	(26,905)
	<i>Components of Ending Balance</i>							
	Revolving Cash	2,500	2,500	-	2,500	-	2,500	-
	Reserve for Economic Uncertainties	100,000	100,000	-	100,000	-	100,000	-
	Reserve for Cash Flow	100,000	100,000	-	87,695	(12,305)	60,790	(26,905)
	Reserve for Lottery	-	-	-	-	-	-	-
	Reserve for Restricted Accounts	8,782	10,851	2,069	-	(10,851)	-	-
	Undesignated/Unrestricted Reserve	139,729	29,476	(110,253)	(0)	(29,477)	(0)	0

2019-2020 CASH FLOW PROJECTION - NORTHWEST PREF AT PINER-OLIVET

		406,140.58	412,365.18	398,503.59	465,141.73	427,190.71	427,150.92	388,227.41	421,059.41	349,111.58	339,948.58	341,285.58	335,122.58					
		JULY ACTUAL	AUG ACTUAL	SEPT ACTUAL	OCT ACTUAL	NOV ACTUAL	DEC ESTIMATE	JAN ESTIMATE	FEB ESTIMATE	MAR ESTIMATE	APR ESTIMATE	MAY ESTIMATE	JUNE ESTIMATE					
OBJECT CODE	BEGINNING BALANCE													TOTALS	BUDGETED AMOUNT			
A. BEGINNING CASH																		
B. RECEIPTS																		
8010-8019	REVENUE LIMIT																	
8096	STATE AID IN LIEU TAXES	21,403.00	38,613.00	87,247.00	34,951.00	77,050.00	65,000.00	65,000.00	37,537.00	37,537.00	37,537.00	37,537.00	37,537.00	37,537.00	458,967.00	541,998.00	458,967.00	
8100-8299	FEDERAL REVENUES	29,265.00	(20,262.00)	54,427.00		34,951.00	46,000.00	46,000.00	46,000.00	46,000.00	46,000.00	46,000.00	49,635.00	49,635.00	35,146.00	35,146.00	54,817.00	
8300-8599	OTHER STATE APPORTIONMENTS	(15,725.00)	(1,007.35)		5,665.12	3,721.00	5,500.00	20,732.00			6,000.00		23,646.35	23,646.35	8,500.00	8,500.00	8,500.00	
8600-8999	OTHER LOCAL REVENUES	(4,677.62)	(184.06)		2,284.83			4,800.00	1,715.17		4,500.00		45,452.56	45,452.56				
TOTAL RECEIPTS		26,265.38	17,159.59	141,674.00	42,900.95	115,722.00	116,500.00	136,532.00	85,252.17	83,537.00	94,037.00	83,537.00	156,310.91	156,310.91	1,099,428.00	1,099,428.00		
C. DISBURSEMENTS																		
1000-1999	CERTIFICATED SALARIES	5,628.37	39,987.21	42,713.01	45,560.67	46,022.24	46,200.00	46,200.00	46,200.00	46,200.00	46,200.00	46,200.00	10,778.31	10,778.31	467,889.81	467,889.81	467,889.81	
2000-2999	CLASSIFIED SALARIES	5,077.91	6,713.11	8,492.96	8,688.31	8,191.76	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	5,766.71	5,766.71	96,950.78	96,950.78	96,950.78	
3000-3999	EMPLOYEE BENEFITS	4,581.35	17,316.50	14,807.68	20,246.81	20,361.37	21,000.00	21,000.00	21,000.00	21,000.00	21,000.00	21,000.00	30,463.37	30,463.37	233,777.08	233,777.08	233,777.08	
4000-4999	SUPPLIES		3,369.87	3,012.67	1,833.46	787.29	1,000.00	21,000.00	1,000.00	9,000.00	9,000.00	6,000.00	1,900.71	1,900.71	57,914.00	57,914.00	57,914.00	
5000-5999	SERVICES		4,741.25	4,984.21	4,522.72	6,563.89	6,500.00	6,500.00	80,000.00	7,500.00	7,500.00	7,500.00	98,362.93	98,362.93	234,675.00	234,675.00	234,675.00	
6000-6999	CAPITAL OUTLAY					71,712.00	71,712.00						10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	
7000/7499	OTHER OUTGO																	
TOTAL DISBURSEMENTS		15,287.63	72,127.94	74,010.53	80,851.97	81,936.57	155,412.00	103,700.00	157,200.00	92,700.00	92,700.00	89,700.00	157,292.03	157,292.03	1,172,918.67	1,172,918.67		
D. PRIOR YEAR TRANSACTIONS & CLEARING ACCOUNT TRANSACTIONS																		
	ACCOUNTS RECEIVABLE	39,645.00	61,013.06												100,658.06	100,658.06		
	ACCOUNTS PAYABLE & CLEARING ACCOUNT TRANSACTIONS	(44,398.15)	(19,906.30)	(1,025.33)	(33,825.22)	(39.79)	(11.51)								(99,166.51)	(99,166.51)		
TOTAL PRIOR YEAR & CLEARING ACCOUNTS		(4,753.15)	41,106.76	(1,025.33)	(33,825.22)	(39.79)	(11.51)								1,491.55	1,491.55		
E. NET INCREASE/DECREASE		6,224.60	(13,861.59)	66,638.14	(37,951.02)	(39.79)	(98,923.51)	32,832.00	(71,947.83)	(9,163.00)	1,337.00	(6,163.00)	(981.12)	(981.12)				
F. ENDING CASH BALANCE		412,365.18	398,503.59	465,141.73	427,190.71	427,150.92	388,227.41	421,059.41	349,111.58	339,948.58	341,285.58	335,122.58	334,141.46	334,141.46				

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	1,002,270.00	1,000,965.00	243,824.00	1,000,965.00	0.00	0.0%
2) Federal Revenue		8100-8299	24,415.00	35,146.00	(20,732.35)	35,146.00	0.00	0.0%
3) Other State Revenue		8300-8599	54,240.00	54,817.00	803.44	54,817.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,500.00	8,500.00	2,284.83	8,500.00	0.00	0.0%
5) TOTAL, REVENUES			1,089,425.00	1,099,428.00	226,179.92	1,099,428.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	467,891.00	469,222.00	133,889.26	469,222.00	0.00	0.0%
2) Classified Salaries		2000-2999	96,950.00	96,516.00	28,972.29	96,516.00	0.00	0.0%
3) Employee Benefits		3000-3999	233,775.00	249,326.00	56,952.34	249,326.00	0.00	0.0%
4) Books and Supplies		4000-4999	57,914.00	82,146.00	8,216.00	82,146.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	234,875.00	247,238.00	14,248.18	247,238.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	71,712.00	0.00	71,712.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,091,205.00	1,216,160.00	242,278.07	1,216,160.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,780.00)	(116,732.00)	(16,098.15)	(116,732.00)		
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)			(11,780.00)	(126,732.00)	(16,096.15)	(126,732.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	364,874.00	408,883.00		408,883.00	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)			364,874.00	408,883.00		408,883.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			364,874.00	408,883.00		408,883.00		
2) Ending Balance, June 30 (E + F1e)			353,094.00	282,151.00		282,151.00		
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	352,748.00	223,244.00		223,244.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

PINER-OLIVET
CHARTER SCHOOL

2019-20

1ST Interim Report

December 16, 2019

Charter Number: 98

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

2019-20 CHARTER SCHOOL INTERIM REPORT: This report is hereby filed by the charter school pursuant to Education Code Section 47604.33(a).

Signed: _____ Date: _____
Charter School Official
(Original signature required)

Printed Name: Kirsten Sanft Title: Principal

For additional information on the interim report, please contact:

Charter School Contact:

Felicia Koha
Name

CBO
Title

707-522-3008
Telephone

fkoha@pousd.org
E-mail Address

**PINER-OLIVET CHARTER SCHOOL
BUDGET ASSUMPTIONS**

2019-2020 1st Interim

Based on the State Adopted Budget and BASC LCFF Calculator

	Prior Year	Budget Year	Subsequent Year #1	Subsequent Year #2
Revenue	2018-2019	2019-2020	2020-2021	2021-2022
LCFF Target COLA	3.70%	3.26%	3.00%	2.80%
LCFF Gap Funding Rate	100.00%	100.00%	100.00%	100.00%
<i>Enrollment/ADA (funded from P2)</i>				
Enrollment	Actual: 203	Estimated: 208	Estimated: 208	Estimated: 208
ADA	Actual: 193	Estimated: 198	Estimated: 198	Estimated: 198
Supplemental Grant % - 3-Year Rolling %	50.49%	51.38%	45.87%	40.38%
Concentration Grant % - District's % applies for Charter Schools	48.39%	49.48%	47.05%	45.00%
<i>Other Revenue Changes</i>				
Federal	No Significant Changes			
<i>State-Unrestricted</i>				
1X Mandated Cost Funding	\$151/ADA	\$0	\$0	\$0
Transportation	0% Adjustment	0% Adjustment	0% Adjustment	0% Adjustment
Restricted Programs	No Restricted State Revenue	No Restricted State Revenue	No Restricted State Revenue	No Restricted State Revenue
Local	No Significant Changes			
Expenditures	2018-2019	2019-2020	2020-2021	2021-2022
<i>Certificated Salaries</i>				
Staffing: FTE (includes Admin)	9.50	9.50	9.00	9.00
Step & Column	Actual expected costs are reflected	Actual expected costs are reflected	Actual expected costs are reflected	Actual expected costs are reflected
Contract Days - POEA	183	185	185	185
<i>Classified Salaries</i>				
Staffing: FTE (includes Management & Confidential)	5.66	5.91	5.91	5.91
Step & Column	Actual expected costs are reflected	Actual expected costs are reflected	Actual expected costs are reflected	Actual expected costs are reflected
<i>Benefits</i>				
STRS-Standard Rates	16.28%	17.10%	18.40%	18.10%
Other Cert	2.72%	2.72%	2.72%	2.72%
PERS-Standard Rates	18.062%	19.72%	22.70%	24.60%
Other Classified	8.92%	8.92%	8.92%	8.92%

**PINER-OLIVET CHARTER SCHOOL
BUDGET ASSUMPTIONS**

Expenditures continued	2018-2019	2019-2020	2020-2021	2021-2022
<i>Health/Welfare Benefits</i>				
Medical	Caps are \$730 single, \$830 double, \$930 family beginning 10/1/18	Caps are \$800 single, \$950 double, \$1,100 family beginning 10/1/19	Caps are \$800 single, \$950 double, \$1,100 family	Caps are \$800 single, \$950 double, \$1,100 family
Dental/Vision/Life	No cap - 6.5% decrease	No cap - 5.0% increase reflected	No cap - 5.0% increase reflected	No cap - 5.0% increase reflected
Retiree Health Benefits	\$ 8,144	\$ 13,469	\$ 14,534	\$ 7,173
Retirement Incentive	\$ -	\$ -	\$ -	\$ -
<i>Other Expenditures</i>				
Books & Supplies	Decrease from 1x spending	Decrease from 1x spending	Decrease from 1x spending	Minimal Changes
Services & Other Operating Expenses	(\$23,000)-Projected no need for LVN	Minimal Changes	Minimal Changes	Minimal Changes
Capital Outlay	Prop 39	None	None	None
Special Ed Encroachment	\$20,000	\$20,000	\$20,000	\$20,000

LCFF Calculator Universal Assumptions
Piner-Olivet Charter (6113492) - 2019-20
Summary of Funding

12/3/2019

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Target Components:						
COLA & Augmentation	3.70%	3.26%	3.00%	2.80%	3.16%	3.20%
Base Grant	1,505,174	1,593,900	1,641,816	1,687,752	-	-
Grade Span Adjustment	-	-	-	-	-	-
Supplemental Grant	151,992	163,789	150,620	136,303	-	-
Concentration Grant	-	-	-	-	-	-
Add-ons	-	-	-	-	-	-
Total Target	1,657,166	1,757,689	1,792,436	1,824,055		
Transition Components:						
Target	\$	\$	\$	\$	\$	\$
Funded Based on Target Formula (PYP-2)	FALSE	TRUE	TRUE	TRUE	-	-
Floor	1,544,143	1,699,089	1,699,089	1,699,089	15,345	15,345
<i>Remaining Need after Gap (informational only)</i>						
Gap %	100%	100%	100%	100%	100%	0%
Current Year Gap Funding	113,023	-	-	-	-	-
Miscellaneous Adjustments	-	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	-
Total LCFF Entitlement	\$ 1,657,166	\$ 1,757,689	\$ 1,792,436	\$ 1,824,055	\$	\$
Components of LCFF By Object Code						
8011 - State Aid	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
8011 - Fair Share	\$ 625,593	\$ 699,775	\$ 734,522	\$ 766,141	\$	\$
8311 & 8590 - Categoricals	-	-	-	-	-	-
EPA (for LCFF Calculation purposes)	244,726	158,156	136,891	130,763	-	-
Local Revenue Sources:						
8021 to 8089 - Property Taxes	-	-	-	-	-	-
8096 - In-Lieu of Property Taxes	786,847	899,758	921,023	927,151	-	-
<i>Property Taxes net of in-lieu</i>						
TOTAL FUNDING	\$ 1,657,166	\$ 1,757,689	\$ 1,792,436	\$ 1,824,055	\$	\$
<i>Basic Aid Status</i>						
Less: Excess Taxes	\$	\$	\$	\$	\$	\$
Less: EPA in Excess to LCFF Funding	\$	\$	\$	\$	\$	\$
Total Phase-In Entitlement	\$ 1,657,166	\$ 1,757,689	\$ 1,792,436	\$ 1,824,055	\$	\$
EPA Details						
% of Adjusted Revenue Limit - Annual	30.50770954%	30.50770954%	30.50770954%	30.50770954%	30.50770954%	30.50770954%
% of Adjusted Revenue Limit - P-2	30.50770954%	30.50770954%	30.50770954%	30.50770954%	30.50770954%	30.50770954%
EPA (for LCFF Calculation purposes)	\$ 244,726	\$ 158,156	\$ 136,891	\$ 130,763	\$	\$
8012 - EPA, Current Year Receipt						
(P-2 plus Current Year Accrual)	244,726	158,156	136,891	130,763	-	-
8019 - EPA, Prior Year Adjustment						
(P-A less Prior Year Accrual)	(13,164)	-	-	-	-	-
Accrual (from Assumptions)	-	-	-	-	-	-

LCFF Calculator Universal Assumptions
 Piner-Olivet Charter (6113492) - 2019-20

12/3/2019

Summary of Student Population

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Unduplicated Pupil Population						
Enrollment	201	208	208	208	-	-
COE Enrollment	-	-	-	-	-	-
<i>Total Enrollment</i>	201	208	208	208	-	-
Unduplicated Pupil Count	115	84	84	84	-	-
COE Unduplicated Pupil Count	-	-	-	-	-	-
<i>Total Unduplicated Pupil Count</i>	115	84	84	84	-	-
Rolling %, Supplemental Grant	50.4900%	51.3800%	45.8700%	40.3800%	0.0000%	0.0000%
Rolling %, Concentration Grant	48.3900%	49.4800%	45.8700%	40.3800%	0.0000%	0.0000%

FUNDED ADA

Adjusted Base Grant ADA

	Current Year	Current Year	Current Year	Current Year	Current Year	Current Year
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	193.07	198.00	198.00	198.00	-	-
Grades 9-12	-	-	-	-	-	-
Total Adjusted Base Grant ADA	193.07	198.00	198.00	198.00	-	-

Necessary Small School ADA

	Current year	Current year	Current year	Current year	Current year	Current year
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
Total Necessary Small School ADA	-	-	-	-	-	-
Total Funded ADA	193.07	198.00	198.00	198.00	0.00	0.00

ACTUAL ADA (Current Year Only)

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	193.07	198.00	198.00	198.00	-	-
Grades 9-12	-	-	-	-	-	-
Total Actual ADA	193.07	198.00	198.00	198.00	-	-
<i>Funded Difference (Funded ADA less Actual ADA)</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>

LCAP Percentage to Increase or Improve Services

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Current year estimated supplemental and concentr \$	151,992 \$	163,789 \$	150,620 \$	136,303 \$	- \$	-
Current year Percentage to Increase or Improve Sr	10.10%	10.28%	9.17%	8.08%	0.00%	0.00%

PINER-OLIVET CHARTER SCHOOL
 MULTI-YEAR PROJECTION FOR BUDGET YEAR 2019-2020 - 1ST INTERIM
 BASED ON STATE ADOPTED BUDGET AND BASIC LCFF CALCULATOR
 GAP FUNDING - 100% 18-19, 19-20, 20-21, AND 21-22

12/12/19	Account Codes	Actual 2018-2019	Budget 2019-2020	Difference	Budget 2020-2021	Difference	Budget 2021-2022	Difference
	REVENUE							
	General State Aid - LCFF	1,676,075	1,757,689	81,614	1,792,436	34,747	1,824,055	31,619
	Federal Revenue	59,793	61,704	1,911	61,704	-	61,704	-
	Other State Revenue	300,256	124,910	(175,346)	124,175	(735)	124,272	97
	Local Revenue	51,126	28,436	(22,690)	28,436	-	28,436	-
	Total Revenue	2,087,250	1,972,739	(114,511)	2,006,751	34,012	2,038,467	31,716
	EXPENDITURES							
	Salaries - Certificated	909,863	889,873	(19,990)	902,367	12,495	891,090	(11,278)
	Salaries - Classified	238,923	218,830	(20,093)	219,389	559	221,439	2,050
	Benefits	513,337	502,348	(10,989)	526,581	24,233	535,796	9,215
	Supplies	64,379	125,978	61,599	102,817	(23,161)	102,817	-
	Contracted Services	303,819	343,895	40,076	308,230	(35,665)	314,230	6,000
	Sites, Buildings, Equipment	15,819	-	(15,819)	-	-	-	-
	Other Outgo (Includes Transfers Out)	-	-	-	-	-	-	-
	Total Expenditures	2,046,140	2,080,923	34,783	2,059,384	(21,539)	2,065,372	5,988
	Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses	41,110	(108,184)		(52,633)		(26,905)	
	FUND BALANCE, RESERVES							
	Beginning Balance	309,901	351,011	41,110	242,827	(108,184)	190,195	(52,633)
	Ending Balance	351,011	242,827	(108,185)	190,195	(52,633)	163,290	(26,905)
	<i>Components of Ending Balance</i>							
	Revolving Cash	2,500	2,500	-	2,500	-	2,500	-
	Reserve for Economic Uncertainties	100,000	100,000	-	100,000	-	100,000	-
	Reserve for Cash Flow	100,000	100,000	-	87,695	(12,305)	60,790	(26,905)
	Reserve for Lottery	-	-	-	-	-	-	-
	Reserve for Restricted Accounts	8,782	10,851	2,069	-	(10,851)	-	-
	Undesignated/Unrestricted Reserve	139,729	29,476	(110,253)	(0)	(29,477)	(0)	0

2019-2020 CASH FLOW PROJECTION - PINER-OLIVET CHARTER SCHOOL

A. BEGINNING CASH		259,288.30	342,371.02	333,095.03	406,993.16	360,037.53	421,254.42	497,254.42	495,254.42	514,254.42	495,254.42	488,898.98				
B. RECEIPTS													TOTALS	BUDGETED AMOUNT	DIFFERENCE	
OBJECT CODE	BEGINNING BALANCE	JULY ACTUALS	AUG ACTUALS	SEPT ACTUALS	OCT ACTUALS	NOV ACTUALS	DEC ESTIMATE	JAN ESTIMATE	FEB ESTIMATE	MAR ESTIMATE	APR ESTIMATE	MAY ESTIMATE	JUNE ESTIMATE	TOTALS	BUDGETED AMOUNT	DIFFERENCE
REVENUE LIMIT																
STATE AID																
IN LIEU TAXES		33,981.00	64,877.00	122,348.00	62,946.00	122,332.00	130,000.00	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00	9,275.00	857,913.00	857,913.00	-
		59,374.00	(43,159.00)	94,422.00	19,630.00	62,946.00	94,000.00	94,000.00	94,000.00	94,000.00	94,000.00	94,000.00	99,243.00	899,776.00	899,776.00	-
FEDERAL REVENUES		(26,149.00)	1,365.00		19,630.00	3.00	25,000.00						47,657.00	61,704.00	61,704.00	-
OTHER STATE AFFORTIONMENTS		(25,937.02)	17,493.11	514.25	10,622.12	12,870.25							89,476.79	124,910.00	124,910.00	-
OTHER LOCAL REVENUES					2,406.94				5,000.00			12,644.56		28,436.00	28,436.00	-
TOTAL RECEIPTS		41,268.98	40,674.11	217,284.25	95,607.06	201,408.25	249,000.00	169,000.00	174,000.00	189,000.00	169,000.00	181,644.56	245,851.79	1,972,739.00	1,972,739.00	-
C. DISBURSEMENTS																
CERTIFICATED SALARIES																
CLASSIFIED SALARIES		10,477.67	75,982.87	77,488.55	79,820.37	77,895.27	81,000.00	81,000.00	81,000.00	81,000.00	81,000.00	81,000.00	82,118.27	889,873.00	889,873.00	-
EMPLOYEE BENEFITS		3,754.59	15,428.15	20,234.42	20,501.93	22,975.16	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	15,937.75	218,830.00	218,830.00	-
		5,068.69	32,972.93	34,795.59	34,871.19	35,141.25	51,000.00	51,000.00	51,000.00	51,000.00	51,000.00	51,000.00	53,494.35	502,348.00	502,348.00	-
SERVICES		(1,703.42)	1,510.72	11,990.92	11,416.68	9,838.22	10,000.00	8,000.00	8,000.00	9,000.00	25,000.00	25,000.00	6,121.46	125,978.00	125,978.00	-
CAPITAL OUTLAY			15,670.72	18,270.63	6,958.38	13,061.22	11,000.00	11,000.00	11,000.00	11,000.00	11,000.00	11,000.00	223,637.47	343,895.00	343,895.00	-
OTHER OUTGO																
TOTAL DISBURSEMENTS		17,597.53	141,983.39	162,764.11	155,568.55	159,101.12	173,000.00	171,000.00	171,000.00	172,000.00	188,000.00	188,000.00	381,309.30	2,080,924.00	2,080,924.00	-
D. PRIOR YEAR TRANSACTIONS & CLEARING ACCOUNT TRANSACTIONS																
ACCOUNTS RECEIVABLE		85,864.50	111,557.89	19,387.99	13,015.86	18,909.76								197,422.39	90,177.22	(107,245.17)
ACCOUNTS PAYABLE & CLEARING		(106,179.94)	(19,944.50)											4,935.78	(82,634.94)	(87,570.72)
ACCOUNT TRANSACTIONS																
TOTAL PRIOR YEAR & CLEARING ACCOUNTS		59,431.27	91,613.29	19,387.99	13,015.86	18,909.76								202,358.17	7,542.28	(194,815.89)
E. NET INCREASE/DECREASE																
		83,102.72	(9,275.99)	73,888.13	(46,945.63)	61,216.89	76,000.00	(2,000.00)	3,000.00	16,000.00	(19,000.00)	(6,355.44)	(135,457.51)			
F. ENDING CASH BALANCE		342,371.02	333,095.03	406,883.16	360,037.53	421,254.42	497,254.42	495,254.42	498,254.42	514,254.42	495,254.42	488,898.98	353,441.47			

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	193.00	193.00	198.00	198.00	5.00	3%
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)	193.00	193.00	198.00	198.00	5.00	3%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	193.00	193.00	198.00	198.00	5.00	3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	1,730,269.00	1,757,689.00	394,891.00	1,757,689.00	0.00	0.0%
2) Federal Revenue		8100-8299	49,202.00	61,704.00	(5,156.00)	61,704.00	0.00	0.0%
3) Other State Revenue		8300-8599	81,441.00	124,910.00	2,178.21	124,910.00	0.00	0.0%
4) Other Local Revenue		8600-8799	28,436.00	28,436.00	2,921.19	28,436.00	0.00	0.0%
5) TOTAL, REVENUES			1,889,348.00	1,972,739.00	394,834.40	1,972,739.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	893,317.00	889,875.00	243,769.46	889,875.00	0.00	0.0%
2) Classified Salaries		2000-2999	221,020.00	218,830.00	59,917.09	218,830.00	0.00	0.0%
3) Employee Benefits		3000-3999	456,639.00	502,348.00	107,712.40	502,348.00	0.00	0.0%
4) Books and Supplies		4000-4999	84,803.00	125,978.00	24,918.32	125,978.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	293,000.00	343,895.00	41,196.31	343,895.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,948,779.00	2,080,926.00	477,513.58	2,080,926.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(59,431.00)	(108,187.00)	(82,679.18)	(108,187.00)		
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 (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(59,431.00)	(108,187.00)	(82,679.18)	(108,187.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	227,839.00	351,012.00		351,012.00	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)			227,839.00	351,012.00		351,012.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			227,839.00	351,012.00		351,012.00		
2) Ending Balance, June 30 (E + F1e)			168,408.00	242,825.00		242,825.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,500.00	2,500.00		2,500.00		
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	11,889.00	30,614.00		30,614.00		
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	123,542.00	141,725.00		109,711.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		100,000.00		
Unassigned/Unappropriated Amount		9790	30,477.00	67,986.00		0.00		

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First Interim
2019-20 Projected Totals
Technical Review Checks

Piner-Olivet Charter
Piner-Olivet Union Elementary

Sonoma County

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

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

DISTRICT K-6
PROGRAM
SACS REPORTS

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)

Signed: _____ 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 16, 2019 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Felicia Koha Telephone: 707-522-3008
Title: CBO E-mail: fkoha@pousd.org

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since 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 (2018-19) 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
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)	271.26	271.26	264.00	271.57	0.31	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)	271.26	271.26	264.00	271.57	0.31	0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	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)	0.00	0.00	0.00	0.00	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	271.26	271.26	264.00	271.57	0.31	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	634.00	634.00	645.00	645.00	11.00	2%
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)	634.00	634.00	645.00	645.00	11.00	2%
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	101.00	101.00	101.00	101.00	0.00	0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	101.00	101.00	101.00	101.00	0.00	0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	735.00	735.00	746.00	746.00	11.00	1%

2019-20 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	10,221,167.00	10,652,978.00	1,012,470.22	10,652,978.00	0.00	0.0%
2) Federal Revenue		8100-8299	516,553.00	758,165.00	(126,460.40)	758,165.00	0.00	0.0%
3) Other State Revenue		8300-8599	571,423.00	931,245.00	10,662.24	931,245.00	0.00	0.0%
4) Other Local Revenue		8600-8799	954,908.00	900,368.00	164,283.21	900,368.00	0.00	0.0%
5) TOTAL, REVENUES			12,264,051.00	13,242,756.00	1,060,955.27	13,242,756.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	4,766,886.00	4,702,124.00	1,401,292.17	4,702,124.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,822,891.00	1,847,300.00	555,562.19	1,847,300.00	0.00	0.0%
3) Employee Benefits		3000-3999	2,801,301.00	2,913,369.00	677,728.55	2,913,369.00	0.00	0.0%
4) Books and Supplies		4000-4999	368,330.00	951,516.00	259,947.70	951,516.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,527,197.00	3,367,048.00	655,564.02	3,367,048.00	0.00	0.0%
6) Capital Outlay		6000-6999	732,546.00	732,546.00	892,042.23	732,546.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			13,019,151.00	14,513,903.00	4,442,136.86	14,513,903.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(755,100.00)	(1,271,147.00)	(3,381,181.59)	(1,271,147.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	675,000.00	675,000.00	0.00	675,000.00	0.00	0.0%
b) Transfers Out		7600-7629	728,200.00	770,020.00	0.00	770,020.00	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			(53,200.00)	(95,020.00)	0.00	(95,020.00)		

2019-20 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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(608,300.00)	(1,366,167.00)	(3,381,181.59)	(1,366,167.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,894,382.00	4,470,495.00		4,470,495.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,894,382.00	4,470,495.00		4,470,495.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,894,382.00	4,470,495.00		4,470,495.00		
2) Ending Balance, June 30 (E + F1e)			3,086,082.00	3,104,328.00		3,104,328.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,000.00	2,000.00		2,000.00		
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			0.00	136,216.00		136,216.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	1,351,527.00	1,351,527.00		1,515,949.00		
d) Assigned								
Other Assignments		9780	297,367.00	297,351.00		838,806.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	549,894.00	549,894.00		611,357.00		
Unassigned/Unappropriated Amount			885,294.00	767,340.00		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 (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	10,109,133.00	10,540,944.00	1,012,470.22	10,540,944.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	23,476.63	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	162,190.00	391,332.00	4,945.45	391,332.00	0.00	0.0%
4) Other Local Revenue		8600-8799	455,755.00	456,082.00	109,046.21	456,082.00	0.00	0.0%
5) TOTAL, REVENUES			10,727,078.00	11,388,358.00	1,149,938.51	11,388,358.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	4,370,479.00	4,267,975.00	1,289,721.65	4,267,975.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,339,934.00	1,353,453.00	405,067.49	1,353,453.00	0.00	0.0%
3) Employee Benefits		3000-3999	2,129,929.00	2,102,230.00	586,732.95	2,102,230.00	0.00	0.0%
4) Books and Supplies		4000-4999	262,045.00	561,092.00	140,904.04	561,092.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,112,579.00	1,177,503.00	367,418.75	1,177,503.00	0.00	0.0%
6) Capital Outlay		6000-6999	732,546.00	732,546.00	892,042.23	732,546.00	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	(158,569.00)	(185,507.00)	0.00	(185,507.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			9,788,943.00	10,009,292.00	3,681,887.11	10,009,292.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			938,135.00	1,379,066.00	(2,531,948.60)	1,379,066.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	675,000.00	675,000.00	0.00	675,000.00	0.00	0.0%
b) Transfers Out		7600-7629	675,000.00	675,000.00	0.00	675,000.00	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	(1,746,435.00)	(2,544,347.00)	0.00	(2,544,347.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,746,435.00)	(2,544,347.00)	0.00	(2,544,347.00)		

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)			(808,300.00)	(1,165,281.00)	(2,531,948.60)	(1,165,281.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	3,894,382.00	4,133,393.00		4,133,393.00	0.00	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,894,382.00	4,133,393.00		4,133,393.00		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,894,382.00	4,133,393.00		4,133,393.00		
2) Ending Balance, June 30 (E + F1e)			3,086,082.00	2,968,112.00		2,968,112.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	2,000.00	2,000.00		2,000.00		
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	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	1,351,527.00	1,351,527.00		1,515,949.00		
d) Assigned								
Other Assignments								
		9780	297,367.00	297,351.00		838,806.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	549,894.00	549,894.00		611,357.00		
Unassigned/Unappropriated Amount								
		9790	885,294.00	767,340.00		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 (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	112,034.00	112,034.00	0.00	112,034.00	0.00	0.0%
2) Federal Revenue		8100-8299	516,553.00	758,165.00	(149,937.03)	758,165.00	0.00	0.0%
3) Other State Revenue		8300-8599	409,233.00	539,913.00	5,716.79	539,913.00	0.00	0.0%
4) Other Local Revenue		8600-8799	499,153.00	444,286.00	55,237.00	444,286.00	0.00	0.0%
5) TOTAL, REVENUES			1,536,973.00	1,854,398.00	(88,983.24)	1,854,398.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	396,407.00	434,149.00	111,570.52	434,149.00	0.00	0.0%
2) Classified Salaries		2000-2999	482,957.00	493,847.00	150,494.70	493,847.00	0.00	0.0%
3) Employee Benefits		3000-3999	671,372.00	811,139.00	90,995.60	811,139.00	0.00	0.0%
4) Books and Supplies		4000-4999	106,285.00	390,424.00	119,043.66	390,424.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,414,618.00	2,189,545.00	288,145.27	2,189,545.00	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	158,569.00	185,507.00	0.00	185,507.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,230,208.00	4,504,611.00	760,249.75	4,504,611.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(1,693,235.00)	(2,650,213.00)	(849,232.99)	(2,650,213.00)		
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	53,200.00	95,020.00	0.00	95,020.00	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	1,746,435.00	2,544,347.00	0.00	2,544,347.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,693,235.00	2,449,327.00	0.00	2,449,327.00		

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)			0.00	(200,886.00)	(849,232.99)	(200,886.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	337,102.00		337,102.00	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)			0.00	337,102.00		337,102.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	337,102.00		337,102.00		
2) Ending Balance, June 30 (E + F1e)			0.00	136,216.00		136,216.00		
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		9740	0.00	136,216.00		136,216.00		
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		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	230,000.00	230,000.00	(38,040.29)	230,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	18,000.00	18,000.00	(2,878.07)	18,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	66,175.00	66,175.00	651.50	66,175.00	0.00	0.0%
5) TOTAL REVENUES			314,175.00	314,175.00	(40,266.86)	314,175.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	64,746.00	100,382.00	22,033.71	100,382.00	0.00	0.0%
3) Employee Benefits		3000-3999	21,329.00	43,194.00	7,100.51	43,194.00	0.00	0.0%
4) Books and Supplies		4000-4999	274,000.00	257,989.00	24,318.75	257,989.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	7,300.00	7,630.00	5,729.87	7,630.00	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			367,375.00	409,195.00	59,182.84	409,195.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(53,200.00)	(95,020.00)	(99,449.70)	(95,020.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	53,200.00	95,020.00	0.00	95,020.00	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			53,200.00	95,020.00	0.00	95,020.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(99,449.70)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,590.00	2,590.00		2,590.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,590.00	2,590.00		2,590.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,590.00	2,590.00		2,590.00		
2) Ending Balance, June 30 (E + F1e)			2,590.00	2,590.00		2,590.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,590.00	2,590.00		2,590.00		
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		

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	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	1,792.00	1,791.60	1,792.00	0.00	0.0%
5) TOTAL, REVENUES			100,000.00	101,792.00	1,791.60	101,792.00		
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)			100,000.00	101,792.00	1,791.60	101,792.00		
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		

2019-20 First Interim
Deferred Maintenance Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			100,000.00	101,792.00	1,791.60	101,792.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	315,319.00	321,138.00		321,138.00	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)			315,319.00	321,138.00		321,138.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			315,319.00	321,138.00		321,138.00		
2) Ending Balance, June 30 (E + F1e)			415,319.00	422,930.00		422,930.00		
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								
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	415,319.00	422,930.00		422,930.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	53.71	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	53.71	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	53.71	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	53.71	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,432.00	9,627.00		9,627.00	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)			9,432.00	9,627.00		9,627.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,432.00	9,627.00		9,627.00		
2) Ending Balance, June 30 (E + F1e)			9,432.00	9,627.00		9,627.00		
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								
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	9,432.00	9,627.00		9,627.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	3,532.00	3,532.34	3,532.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	3,532.00	3,532.34	3,532.00		
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	3,532.00	3,532.34	3,532.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	3,532.00	3,532.34	3,532.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	620,333.00	633,161.00		633,161.00	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)			620,333.00	633,161.00		633,161.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			620,333.00	633,161.00		633,161.00		
2) Ending Balance, June 30 (E + F1e)			620,333.00	636,693.00		636,693.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	620,333.00	636,693.00		636,693.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	5.10	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	5.10	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	5.10	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	5.10	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	896.00	915.00		915.00	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)								
			896.00	915.00		915.00		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)								
			896.00	915.00		915.00		
2) Ending Balance, June 30 (E + F1e)								
			896.00	915.00		915.00		
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								
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	896.00	915.00		915.00		
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	20,000.00	39,541.00	24,428.41	39,541.00	0.00	0.0%
5) TOTAL, REVENUES			20,000.00	39,541.00	24,428.41	39,541.00		
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	500,000.00	500,000.00	0.00	500,000.00	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			500,000.00	500,000.00	0.00	500,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(480,000.00)	(460,459.00)	24,428.41	(460,459.00)		
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		

2019-20 First Interim
Capital Facilities Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(470,000.00)	(450,459.00)	24,428.41	(450,459.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	1,869,312.00	1,899,455.00		1,899,455.00	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)			1,869,312.00	1,899,455.00		1,899,455.00		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,869,312.00	1,899,455.00		1,899,455.00		
2) Ending Balance, June 30 (E + F1e)			1,399,312.00	1,448,996.00		1,448,996.00		
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								
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	1,399,312.00	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 (2019-20)				
District Regular	271.00	271.57		
Charter School	634.00	645.00		
Total ADA	905.00	916.57	1.3%	Met
1st Subsequent Year (2020-21)				
District Regular	257.91	264.00		
Charter School	638.00	645.00		
Total ADA	895.91	909.00	1.5%	Met
2nd Subsequent Year (2021-22)				
District Regular	252.91	260.01		
Charter School	638.00	642.00		
Total ADA	890.91	902.01	1.2%	Met

1B. Comparison of District ADA to the Standard

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

- 1a. STANDARD MET - Funded ADA has not changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

STANDARD: Projected enrollment for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since 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 (2019-20)				
District Regular	272	277		
Charter School	989	1,002		
Total Enrollment	1,261	1,279	1.4%	Met
1st Subsequent Year (2020-21)				
District Regular	267	273		
Charter School	990	1,002		
Total Enrollment	1,257	1,275	1.4%	Met
2nd Subsequent Year (2021-22)				
District Regular	267	258		
Charter School	990	998		
Total Enrollment	1,257	1,256	-0.1%	Met

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD MET - Enrollment projections have not changed since budget adoption by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the current fiscal year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. 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 (2016-17)			
District Regular	341	1,422	
Charter School	704		
Total ADA/Enrollment	1,045	1,422	73.5%
Second Prior Year (2017-18)			
District Regular	307	1,358	
Charter School	667		
Total ADA/Enrollment	974	1,358	71.7%
First Prior Year (2018-19)			
District Regular	272	284	
Charter School	631	985	
Total ADA/Enrollment	903	1,269	71.2%
		Historical Average Ratio:	72.1%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			72.6%

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 (2019-20)				
District Regular	264	277		
Charter School	645	1,002		
Total ADA/Enrollment	909	1,279	71.1%	Met
1st Subsequent Year (2020-21)				
District Regular	260	273		
Charter School	645	1,002		
Total ADA/Enrollment	905	1,275	71.0%	Met
2nd Subsequent Year (2021-22)				
District Regular	247	258		
Charter School	642	998		
Total ADA/Enrollment	889	1,256	70.8%	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 MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

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:

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 (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2019-20)	11,472,713.00		
1st Subsequent Year (2020-21)	11,528,377.00	12,142,731.00	5.3%	Not Met
2nd Subsequent Year (2021-22)	11,712,800.00	12,277,908.00	4.8%	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)

1st Interim included an additional \$500,000 is property tax revenue that was unknown at Budget Adoption, 1st Interim also included an increase in enrollment of 18 students that was unknown at Budget Adoption. Basic Aid Supplemental was also increased by \$350,000 for 1st Interim.

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 (2016-17)	7,948,326.15	11,523,651.34	69.0%
Second Prior Year (2017-18)	8,092,150.44	9,799,889.76	82.6%
First Prior Year (2018-19)	8,176,855.71	9,604,118.70	85.1%
Historical Average Ratio:			78.9%

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
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):	74.9% to 82.9%	74.9% to 82.9%	74.9% to 82.9%

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 (2019-20)	7,723,658.00	10,009,292.00	77.2%	Met
1st Subsequent Year (2020-21)	7,943,634.00	9,560,153.00	83.1%	Not Met
2nd Subsequent Year (2021-22)	8,037,646.00	9,392,745.00	85.6%	Not Met

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

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

- 1a. STANDARD NOT MET - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

Explanation:
(required if NOT met)

An increase in budgeted curriculum costs and facility costs occurred in the 2021-22 year causing a decrease in the ratio in the 2019-20 year. 2020-21 and 2021-22 budgets do not include curriculum adoption or budget for books and supplies due to a decrease in restricted funding and no carryover.

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 (2019-20)	516,553.00	758,165.00	46.8%	Yes
1st Subsequent Year (2020-21)	516,533.00	543,267.00	5.2%	Yes
2nd Subsequent Year (2021-22)	516,533.00	543,267.00	5.2%	Yes

Explanation:
(required if Yes)

The 2019-20 1st Interim includes \$174,000 of CSI funding that was not included in the Budget Adoption. The 2020-21 and 2021-22 1st interim includes \$40,000 in Title IV funding that was not included in Budget Adoption.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2019-20)	571,423.00	931,245.00	63.0%	Yes
1st Subsequent Year (2020-21)	570,687.00	702,855.00	23.2%	Yes
2nd Subsequent Year (2021-22)	570,687.00	701,738.00	23.0%	Yes

Explanation:
(required if Yes)

The 2019-20 1st Interim includes the Special Ed Pre School funding of approximately \$225,000 that was unknown at Budget Adoption. The 2020-21 and 2021-22 1st Interim includes an increase to the STRS On Behalf funding that was not included in Budget Adoption.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2019-20)	954,908.00	900,368.00	-5.7%	Yes
1st Subsequent Year (2020-21)	954,907.00	900,367.00	-5.7%	Yes
2nd Subsequent Year (2021-22)	954,907.00	900,367.00	-5.7%	Yes

Explanation:
(required if Yes)

1st Interim for all periods reflect a decrease in miscellaneous revenue that will be budgeted for as it is received.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2019-20)	368,330.00	951,516.00	158.3%	Yes
1st Subsequent Year (2020-21)	378,124.00	849,473.00	124.7%	Yes
2nd Subsequent Year (2021-22)	377,865.00	572,455.00	51.5%	Yes

Explanation:
(required if Yes)

For all reporting periods, additional books and supplies were budgeted for as additional restricted revenues were budgeted for. Curriculum is budgeted for the 2019-20 and 2020-21 years while no curriculum adoption is budgeted for in the 2021-22 year.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2019-20)	2,527,197.00	3,367,048.00	33.2%	Yes
1st Subsequent Year (2020-21)	2,369,511.00	2,921,808.00	23.3%	Yes
2nd Subsequent Year (2021-22)	2,310,155.00	2,875,365.00	24.5%	Yes

Explanation:
(required if Yes)

For all reporting periods, services have been increased due to an increase in enrollment of special education students.

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 (2019-20)	2,042,884.00	2,589,778.00	26.8%	Not Met
1st Subsequent Year (2020-21)	2,042,127.00	2,146,489.00	5.1%	Not Met
2nd Subsequent Year (2021-22)	2,042,127.00	2,145,372.00	5.1%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2019-20)	2,895,527.00	4,318,564.00	49.1%	Not Met
1st Subsequent Year (2020-21)	2,747,635.00	3,771,281.00	37.3%	Not Met
2nd Subsequent Year (2021-22)	2,688,020.00	3,447,820.00	28.3%	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)

The 2019-20 1st Interim includes \$174,000 of CSI funding that was not included in the Budget Adoption. The 2020-21 and 2021-22 1st interim includes \$40,000 in Title IV funding that was not included in Budget Adoption.

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

The 2019-20 1st Interim includes the Special Ed Pre School funding of approximately \$225,000 that was unknown at Budget Adoption. The 2020-21 and 2021-22 1st Interim includes an increase to the STRS On Behalf funding that was not included in Budget Adoption.

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

1st Interim for all periods reflect a decrease in miscellaneous revenue that will be budgeted for as it is received.

- 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)

For all reporting periods, additional books and supplies were budgeted for as additional restricted revenues were budgeted for. Curriculum is budgeted for the 2019-20 and 2020-21 years while no curriculum adoption is budgeted for in the 2021-22 year.

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

For all reporting periods, services have been increased due to an increase in enrollment of special education students.

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.

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	412,420.53	459,740.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		415,026.00	

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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District's Available Reserve Percentages (Criterion 10C, Line 9)	4.0%	16.9%	14.9%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.3%	5.6%	5.0%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)			
Current Year (2019-20)	(1,165,281.00)	10,684,292.00		10.9%	Not Met
1st Subsequent Year (2020-21)	(558,248.00)	10,235,153.00		5.5%	Met
2nd Subsequent Year (2021-22)	(375,371.00)	9,642,745.00		3.9%	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

Decreasing enrollment has produced decreased unrestricted revenues while the cost of salaries, benefits, and pension costs are increasing. The District is currently looking as options for decreasing expenditures in the 2020-21 and 2021-22 and 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 (Form 011, Line F2) (Form MYPI, Line D2)		Status
Current Year (2019-20)	3,104,328.00		Met
1st Subsequent Year (2020-21)	2,409,864.00		Met
2nd Subsequent Year (2021-22)	2,034,547.00		Met

9A-2. Comparison of the District's Ending Fund Balance to the Standard

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

1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:
(required if NOT met)

B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.

9B-1. Determining if the District's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)		Status
Current Year (2019-20)	4,205,514.00		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 \$69,000 (greater of)	0	to	300
4% or \$69,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

¹ Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

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

³ A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	909	906	889
District's Reserve Standard Percentage Level:	4%	4%	4%

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYPI exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Current Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYPI, Lines F1a, F1b1, and F1b2):

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

	Current Year Projected Year Totals (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00		

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYPI exists, all data will be extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

	Current Year Projected Year Totals (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	15,283,923.00	14,279,881.00	13,660,539.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	15,283,923.00	14,279,881.00	13,660,539.00
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	611,356.92	571,195.24	546,421.56
6. Reserve Standard - by Amount (\$69,000 for districts with less than 1,001 ADA, else 0)	69,000.00	69,000.00	69,000.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	611,356.92	571,195.24	546,421.56

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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	611,357.00	571,195.00	546,422.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	1,838,669.00	1,488,125.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00		
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	611,357.00	2,409,864.00	2,034,547.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	4.00%	16.88%	14.89%
District's Reserve Standard (Section 10B, Line 7):	611,356.92	571,195.24	546,421.56
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?

No

1b. If Yes, identify the liabilities and how they may impact the budget:

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?

No

1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

S3. Temporary Interfund Borrowings

1a. Does your district have projected temporary borrowings between funds?
(Refer to Education Code Section 42603)

No

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

1a. Does your district have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

No

1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since 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, if Form MYP exists, the data will be extracted into the First Interim column for the Current Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Current Year, and 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 (2019-20)	(1,746,435.00)	(2,544,347.00)	45.7%	797,912.00	Not Met
1st Subsequent Year (2020-21)	(1,572,756.00)	(2,270,881.00)	44.4%	698,125.00	Not Met
2nd Subsequent Year (2021-22)	(1,541,386.00)	(2,380,941.00)	54.5%	839,555.00	Not Met
1b. Transfers In, General Fund *					
Current Year (2019-20)	675,000.00	675,000.00	0.0%	0.00	Met
1st Subsequent Year (2020-21)	400,000.00	675,000.00	68.8%	275,000.00	Not Met
2nd Subsequent Year (2021-22)	100,000.00	250,000.00	150.0%	150,000.00	Not Met
1c. Transfers Out, General Fund *					
Current Year (2019-20)	675,000.00	770,020.00	14.1%	95,020.00	Not Met
1st Subsequent Year (2020-21)	400,000.00	770,020.00	92.5%	370,020.00	Not Met
2nd Subsequent Year (2021-22)	100,000.00	250,000.00	150.0%	150,000.00	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)

Unrestricted contributions have increased due to an increase in restricted special education costs.

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)

The District transfers funds between Fund 05 and 05 and Fund 01 to maintain a positive cash balance in Fund 04 and 05.

- 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)

The District transfers funds between Fund 05 and 05 and Fund 01 to maintain a positive cash balance in Fund 04 and 05.

- 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, 2019
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds	17	50 - 8000	50 -7400	19,000,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2019
TOTAL:				19,000,000

Type of Commitment (continued)	Prior Year (2018-19)	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	503,150	503,150	503,150	503,150
Supp Early Retirement Program	97,500	30,000		
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2018-19)	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Total Annual Payments:	600,650	533,150	503,150	503,150
Has total annual payment increased over prior year (2018-19)?		No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in Item 1; if Yes, an explanation is required in Item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment.

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since 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)
- b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?
- c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. Total OPEB liability	1,177,930.00	1,095,667.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	1,177,930.00	1,095,667.00
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 date of the OPEB valuation.	Sep 17, 2018	Nov 21, 2019

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 (2019-20)		100,696.00
1st Subsequent Year (2020-21)		100,696.00
2nd Subsequent Year (2021-22)		100,696.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2019-20)	54,584.00	54,584.00
1st Subsequent Year (2020-21)	54,584.00	54,584.00
2nd Subsequent Year (2021-22)	54,584.00	54,584.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2019-20)	105,797.00	103,567.00
1st Subsequent Year (2020-21)	105,797.00	103,567.00
2nd Subsequent Year (2021-22)	105,797.00	103,567.00
d. Number of retirees receiving OPEB benefits		
Current Year (2019-20)	9	13
1st Subsequent Year (2020-21)	4	7
2nd Subsequent Year (2021-22)	4	6

Data must be entered.
Data must be entered.
Data must be entered.

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

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 (2019-20)
 - 1st Subsequent Year (2020-21)
 - 2nd Subsequent Year (2021-22)
- b. Amount contributed (funded) for self-insurance programs
 - Current Year (2019-20)
 - 1st Subsequent Year (2020-21)
 - 2nd Subsequent Year (2021-22)

	Budget Adoption (Form 01CS, Item S7B)		First Interim

4. Comments:

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since 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?

No

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) (2018-19)	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of certificated (non-management) full-time-equivalent (FTE) positions	46.9	47.1	47.2	47.2

1a. Have any salary and benefit negotiations been settled since budget adoption?

No

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?

Yes

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?

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: [] End Date: []

5. Salary settlement:

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	[]	[]	[]

One Year Agreement

Total cost of salary settlement	[]	[]	[]
% change in salary schedule from prior year	[]	[]	[]

or

Multiyear Agreement

Total cost of salary settlement	[]	[]	[]
% change in salary schedule from prior year (may enter text, such as "Reopener")	[]	[]	[]

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

[]

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits	47,037		
	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
7. Amount included for any tentative salary schedule increases	0	0	0

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

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	643,380	677,703	729,098
3. Percent of H&W cost paid by employer	82.1%	80.4%	77.8%
4. Percent projected change in H&W cost over prior year	-0.6%	5.1%	7.1%

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?	No		
If Yes, amount of new costs included in the interim and MYPs			
If Yes, explain the nature of the new costs:			

Certificated (Non-management) Step and Column Adjustments

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	60,000	60,000	60,000
3. Percent change in step & column over prior year	1.1%	1.1%	1.1%

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

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Are savings from attrition included in the interim and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	Yes	Yes	Yes

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.):

None

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) (2018-19)	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of classified (non-management) FTE positions	42.2	42.8	42.8	42.8

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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	No	No	No

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
	0	0	0

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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
233,416	245,678	263,247
94.2%	93.7%	92.5%
7.5%	5.0%	7.2%

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?

No		
----	--	--

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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
11,000	11,000	11,000
1.1%	1.1%	1.1%

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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
Yes	Yes	Yes

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.):

none

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.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2018-19)	Current Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of management, supervisor, and confidential FTE positions	9.3	9.5	9.5	9.5

1a. Have any salary and benefit negotiations been settled since budget adoption?

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

Negotiations Settled Since 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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Amount included for any tentative salary schedule increases	0	0	0

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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits	130,489	138,074	148,940
Percent of H&W cost paid by employer	86.7%	87.5%	88.4%
Percent projected change in H&W cost over prior year	12.2%	5.5%	7.3%

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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
Cost of step & column adjustments	5,000	5,000	5,000
Percent change in step and column over prior year	1.1%	1.1%	1.1%

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 (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Are costs of other benefits included in the interim and MYPs?	Yes	Yes	Yes
Total cost of other benefits	1,800	1,800	1,800
Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

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

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatically completed based on data from Criterion 9.

- A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)

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

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

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

- A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

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

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

- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)

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

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

SACS2019ALL Financial Reporting Software - 2019.2.0
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49-70870-0000000

First Interim
2019-20 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

SUPPLEMENTAL CHECKS

EXPORT CHECKS

CASHFLOW-PROVIDE - (W) - A Cashflow Worksheet (Form CASH) must be provided with your Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.) EXCEPTION

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

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

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

Checks Completed.

Acronyms

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

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

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

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