

Piner-Olivet Union School District

2019-2020 District Budget



June 19, 2019

Felicia Koha
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**PINER-OLIVET UNION SCHOOL DISTRICT
2019-2020 BUDGET**

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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:

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 GANN Limit	CBO	School Board to approve			Comply with California Constitution Article XIII B (Added by Prop. 4)
September meeting	Hold public hearing regarding the sufficiency of instructional materials and publicly post notice 10 days prior to public hearing	Director of Curriculum Assistant	School Board to hold public hearing			Comply with Ed Code 60119
September meeting	Review final unaudited actuals from prior year budget	CBO	School Board to review any discrepancies between current year budget and prior year budget			Ending balance is no longer estimated, will know true numbers
September meeting Moved to February	Review updated schools-Comprehensive Safety-Plans	Superintendent Site-Admin.	School Board to review and adopt			Update of Comprehensive Safety Plans by March 1 st as required by law
September meeting	Resolution for Expenditure Plan for the Education Protection Account (EPA)	CBO	School Board			Comply with Proposition 30 requirement
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)	School Board			Review the maintenance/construction projects from the prior summer
October	Annual progress report for prior year and updated plan for current year for Title 1, GATE, and ELL Programs presented to Site Councils	Superintendent Site Admin	Superintendent or Designee Site Councils			Give information to Site Council to be used in updating Single Plans for Student Achievement
October	School Site Councils have two meetings to revise Single Plan for Student Achievement District Office Staff review Single Plans for Student Achievement and return to Site Councils with suggested changes	Site Councils Superintendent Site Admin	Site Councils Superintendent or Designee			Update Single Plans for Student Achievement to concur with revised District Areas of Focus
November	Report out to LCAP stakeholders – prior year progress made toward LCAP goals Begin LCAP revision process	Superintendent Site Admin LCAP Stakeholders CBO (Budget info to site Admin only)	Superintendent or Designee			Comply with state laws regarding LCAP
November meeting	School Site Councils present revised Single Plan for Student Achievement, include updated budget for current year, annual progress report for prior year	Superintendent Site Admin CBO (Budget info to Site Admin only)	School Board to approve or request modifications			Updated Single Plans for Student Achievement approved in a timely manner so that staff can begin working on achieving District Areas of Focus and LCAP goals
November meeting	Review new programs approved by State for current year budget if applicable	Superintendent CBO	Superintendent and CBO to approve expenditure procedures for each new program			Give direction to staff and site councils
November	Review Developer Fee Justification Report – must be updated every five years 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 Comply with law regarding annual audit
January meeting	Audit Report and audit findings corrections reviewed	CBO	School Board to accept audit report and approve audit findings corrections, if any	
January & February	Continue stakeholder engagement and LCAP revision process	Superintendent Site Admin/LCAP stakeholders	Superintendent or Designee LCAP Stakeholders	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	Begin to determine summer projects, funding for projects, bid
February meeting	Report to Board on LCAP engagement and revision process	Superintendent Site Admin	School Board 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 Continue work aligning budgets to LCAPs and District Areas of Focus
April meeting	Finalize discussion of summer maintenance/construction projects	CBO (Dir of Facilities)	CBO School Board	Review summer projects, funding for projects, and approve bids if available.
April meeting	Approve Budget Development and Operations Calendar for budget year	Superintendent CBO	School Board to approve	Use document to build budget and manage multi-year projects
May	School Site Councils develop budget and preliminary revisions to Single Plan for Student Achievement; include staff development plans and support services. District Office Staff review SPSA and return to Site Councils with suggested changes	Superintendent Site Councils	Site Councils Superintendent or Designee	Plan for next year and prepare to give input to Governing Board. Early enough to be incorporated into the District LCAP and budget
May meeting	Adopt resolution allowing year end budget updates	N/A	School Board	Comply with Ed Code allowing Board resolution authorizing year end budget updates
June – 1 st meeting	Public Hearing on LCAP and draft budget	Superintendent Site Admin CBO	School Board and stakeholders to review LCAP and draft budget at public hearing	Comply with laws regarding LCAP and budget public hearing – must be held at a meeting prior to the meeting at which the LCAP and budget are adopted
June – 1st meeting	Approved the Consolidated Application process for the following budget year	Superintendent	School Board to Approve Process	Consolidated Application process must be approved by June 30th
June – 1 st meeting	Review report of summer maintenance/construction projects	CBO (Dir of Facilities)	CBO School Board	Review summer projects, funding for projects, and approve bids if needed
June – 1 st meeting	Adopt resolution for negative cash balances if needed	CBO	School Board to adopt resolution if needed	Resolution must be adopted and submitted to SCOE by mid-June
June – 2 nd meeting	Adopt LCAP and final budget year for District and all charters	N/A	School Board to adopt LCAP and final budget	Final LCAP and budget must be adopted by July 1

PINER-OLIVET UNION SCHOOL DISTRICT
STAFFING STANDARDS – K-6 PROGRAM
EFFECTIVE 07-01-2018

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 Special Education/Intervention 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)
- ◆ 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 – .8 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

PINER-OLIVET ENROLLMENT TO P2 ADA TREND

School Year CBEDS Date	2001-02 Oct. 2001	2002-03 Oct. 2002	2003-04 Oct. 2003	2004-05 Oct. 2004	2005-06 Oct. 2005	2006-07 Oct. 2006	2007-08 Oct. 2007	2008-09 Oct. 2008	2009-10 Oct. 2009	2010-11 Oct. 2010	2011-12 Oct. 2011	2012-13 Oct. 2012	2013-14 Oct. 2013	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
Piner-Olivet K-6																					
K	241	219	188	175	182	191	200	189	193	160	188	49	44	42	48	48	29	36	29	24	24
1	207	231	218	203	192	176	172	215	191	177	157	74	45	39	43	48	44	33	36	33	33
2	222	204	221	218	203	192	192	203	201	169	171	43	69	42	37	48	42	47	33	36	36
3	238	218	204	218	222	184	187	174	184	190	160	57	46	68	42	36	48	45	47	33	33
4	214	251	211	205	222	203	220	197	179	176	189	40	56	54	71	42	36	47	45	47	47
5	242	223	248	204	206	205	168	193	182	163	175	60	37	57	61	70	41	32	47	45	45
6	214	225	211	236	194	181	194	205	174	143	129	41	48	31	28	53	59	40	32	47	47
Homestudy/SDC - SDC Only beginning in 12/13						28	22	19		28	20	8	13	14	10	12	15	Inc	Inc	Inc	Inc
RCSS/CRPUSD/NPS						5							11	6	5	5	0	4	3	2	2
Total CBEDS	1,578	1,571	1,501	1,459	1,421	1,360	1,355	1,376	1,323	1,206	1,189	372	369	353	345	362	314	284	272	267	267
Total P2 ADA	1,527.41	1,522.57	1,457.32	1,410.27	1,370.02	1,317.26	1,320.04	1,339.15	1,273.15	1,159.56	1,161.28	364.27	360.30	340.37	327.69	341.91	301.32	267.00	255.00	250.00	250.00
Percentage of	0.968	0.969	0.971	0.967	0.964	0.969	0.974	0.973	0.962	0.961	0.977	0.979	0.976	0.964	0.950	0.945	0.960	0.940	0.938	0.936	0.936
																	2nd Int-305				
Piner-Olivet K-6																					
Jack London (2003)			230	263	270	281	295	292	305	359	367	372	369	353	345	362	314	284	272	267	267
Piner (1957)	521	523	451	411	400	367	334	356	302	0	0	0	0	0	0	0	0	0	0	0	0
Olivet (1969)	469	460	373	367	348	313	319	325	300	413	377	362	348	318	313	309	317	320	329	333	333
Schaefer (1998)	588	588	447	418	403	399	407	403	416	434	445	448	446	444	448	436	414	344	344	347	347
Total CBEDS	1,578	1,571	1,501	1,459	1,421	1,360	1,355	1,376	1,323	1,206	1,189	1,182	1,163	1,115	1,106	1,107	1,045	948	945	947	947
Total P2 ADA	1,527.41	1,522.57	1,457.32	1,410.27	1,370.02	1,317.26	1,320.04	1,339.15	1,273.15	1,159.56	1,161.28	1,149.93	1,121.36	1,066.44	1,056.02	1,036.75	968.03	890.00	889.00	888.00	888.00
Percentage of	0.968	0.969	0.971	0.967	0.964	0.969	0.974	0.973	0.962	0.961	0.977	0.973	0.964	0.956	0.955	0.937	0.926	0.939	0.941	0.938	0.938
Olivet Charter K-6																					
K												42	63	73	68	66	60	66	60	60	60
1												49	24	35	46	47	48	44	48	46	46
2												40	48	23	37	50	47	46	44	48	48
3												59	38	47	24	37	48	47	46	44	48
4												71	53	30	53	30	38	44	47	46	46
5												42	56	54	30	54	30	43	44	47	47
6												5	6	9	4	6	46	30	40	42	42
Homestudy												362	348	318	313	309	Inc	320	329	333	333
Total CBEDS	0	0	0	0	0	0	0	0	0	0	0	354.92	329.58	301.78	298.94	277.96	300.41	300.00	312.00	316.00	316.00
Total P2 ADA												0.980	0.947	0.949	0.955	0.900	0.948	0.938	0.948	0.949	0.949
Percentage of ADA to CBEDS																	2nd Int-301				

PINER-OLIVET UNION SCHOOL DISTRICT

K-6 Program

BUDGET ASSUMPTIONS

2019-2020 Budget

Based on the Governor's 2019-2020 May Revise 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 (FD 01 funded at target)	100.00%	100.00%	100.00%	100.00%
Basic Aid Supplement	\$2,000,000	\$1,650,000	\$1,650,000	\$1,650,000
ADA (funded from P2)	Estimated Funded: 939 Estimated Actual: 909	Estimated Funded: 905 Estimated Actual: 892	Estimated Funded: 896 Estimated Actual: 891	Estimated Funded: 891 Estimated Actual: 891
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%	51.11%	50.37%	50.06%
Olivet	52.82%	52.75%	50.36%	50.25%
Schaefer	62.01%	65.86%	65.05%	65.12%
Other Revenue Changes				
Federal	No Significant Changes			
State				
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 (includes Admin)	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 (includes Management & Confidential)	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

Expenditures continued	2018-2019	2019-2020	2020-2021	2021-2022
Benefits				
STRS-Standard Rates	16.28%	16.70%	18.10%	17.80%
Other Cert	3.58%	3.58%	3.58%	3.58%
PERS-Standard Rates	18.06%	20.70%	23.60%	24.90%
Other Classified	9.78%	9.78%	9.78%	9.78%
Health/Welfare Benefits				
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	\$ 29,098	\$ 29,098
Retirement Incentive	\$ 97,500.00	\$ 30,000.00	\$ -	\$ -
Other Expenditures				
Books & Supplies	No special purchases budgeted	No special purchases budgeted	No special purchases 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	No Significant Changes	No Significant Changes	No Significant Changes
Capital Outlay	None	None	None	None
Special Ed Encroachment	\$1,468,778	\$1,234,001	\$1,099,833	\$1,066,892
Transfers In	To/From Charters, Cafe \$675,000	To/From Charters, Cafe \$675,000	To/From Charters, Cafe \$400,000	To/From Charters, Cafe \$100,000
Transfer Out	To/From Charters, Cafe \$728,200	To/From Charters, Cafe \$728,200	To/From Charters, Cafe \$453,200	To/From Charters, Cafe \$153,200

LCFF Calculator Universal Assumptions

Piner-Olivet Union Elementary (70870) -

5/24/2019

Summary of Funding

	2018-19	2019-20	2020-21	2021-22	2022-23
Target Components:					
COLA & Augmentation	3.70%	3.26%	3.00%	2.80%	0.00%
Base Grant	2,326,237	2,102,871	2,060,749	2,078,337	2,054,248
Grade Span Adjustment	126,620	123,185	111,375	105,152	105,152
Supplemental Grant	237,388	227,548	218,820	218,611	-
Concentration Grant	-	-	-	-	-
Add-ons	222,400	222,400	222,400	222,400	222,400
Total Target	2,912,645	2,676,004	2,613,344	2,624,500	2,381,800

Transition Components:

Target	\$ 2,912,645	\$ 2,676,004	\$ 2,613,344	\$ 2,624,500	\$ 2,381,800
Funded Based on Target Formula (PY P-2)	TRUE	TRUE	TRUE	TRUE	TRUE
Floor	2,905,938	2,710,788	2,642,959	2,617,556	2,602,771
<i>Remaining Need after Gap (informational only)</i>	-	-	-	-	-
Gap %	100%	100%	100%	100%	100%
Current Year Gap Funding	-	-	-	-	-
Miscellaneous Adjustments	-	-	-	-	-
Economic Recovery Target	43,492	57,989	57,989	57,989	57,989
Additional State Aid	-	-	-	-	146,285
Total LCFF Entitlement	\$ 2,956,137	\$ 2,733,993	\$ 2,671,333	\$ 2,682,489	\$ 2,586,074

Components of LCFF By Object Code

	2018-19	2019-20	2020-21	2021-22	2022-23
8011 - State Aid	\$ 1,403,470	\$ 1,373,911	\$ 1,378,188	\$ 1,414,413	\$ 2,228,047
8011 - Fair Share	-	-	-	-	-
8311 & 8590 - Categoricals	-	-	-	-	-
EPA (for LCFF Calculation purposes)	282,939	194,239	154,291	146,585	358,027
<i>Local Revenue Sources:</i>					
8021 to 8089 - Property Taxes	5,054,286	5,154,286	5,254,286	5,254,286	-
8096 - In-Lieu of Property Taxes	(3,784,558)	(3,988,443)	(4,115,432)	(4,132,795)	-
<i>Property Taxes net of in-lieu</i>	<i>1,269,728</i>	<i>1,165,843</i>	<i>1,138,854</i>	<i>1,121,491</i>	<i>-</i>
TOTAL FUNDING	\$ 2,956,137	\$ 2,733,993	\$ 2,671,333	\$ 2,682,489	\$ 2,586,074

<i>Basic Aid Status</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -
Total Phase-In Entitlement	\$ 2,956,137	\$ 2,733,993	\$ 2,671,333	\$ 2,682,489	\$ 2,586,074

EPA Details

% of Adjusted Revenue Limit - Annual	28.56249995%	28.56249995%	28.56249995%	28.56249995%	28.56249995%
% of Adjusted Revenue Limit - P-2	28.56249995%	28.56249995%	28.56249995%	28.56249995%	28.56249995%
EPA (for LCFF Calculation purposes)	\$ 282,939	\$ 194,239	\$ 154,291	\$ 146,585	\$ 358,027
8012 - EPA, Current Year Receipt					
(P-2 plus Current Year Accrual)	282,939	194,239	154,291	146,585	358,027
8019 - EPA, Prior Year Adjustment					
(P-A less Prior Year Accrual)	(44,973)	-	-	-	-
Accrual (from Assumptions)	-	-	-	-	-

LCFF Calculator Universal Assumptions

Piner-Olivet Union Elementary (70870) -

5/24/2019

Summary of Student Population

	2018-19	2019-20	2020-21	2021-22	2022-23
Unduplicated Pupil Population					
Enrollment	279	269	264	264	-
COE Enrollment	2	-	-	-	-
<i>Total Enrollment</i>	<i>281</i>	<i>269</i>	<i>264</i>	<i>264</i>	<i>-</i>
Unduplicated Pupil Count	143	135	132	132	-
COE Unduplicated Pupil Count	-	-	-	-	-
<i>Total Unduplicated Pupil Count</i>	<i>143</i>	<i>135</i>	<i>132</i>	<i>132</i>	<i>-</i>
Rolling %, Supplemental Grant	48.3900%	51.1100%	50.3700%	50.0600%	0.0000%
Rolling %, Concentration Grant	48.3900%	51.1100%	50.3700%	50.0600%	0.0000%

FUNDED ADA

Adjusted Base Grant ADA					
	<i>Prior Year</i>	<i>Prior Year</i>	<i>Prior Year</i>	<i>Current Year</i>	<i>Prior Year</i>
Grades TK-3	163.17	153.79	135.00	124.00	124.00
Grades 4-6	146.50	117.47	122.91	128.91	126.00
Grades 7-8	-	-	-	-	-
Grades 9-12	-	-	-	-	-
Total Adjusted Base Grant ADA	309.67	271.26	257.91	252.91	250.00
Necessary Small School ADA					
	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>
Grades TK-3	-	-	-	-	-
Grades 4-6	-	-	-	-	-
Grades 7-8	-	-	-	-	-
Grades 9-12	-	-	-	-	-
Total Necessary Small School ADA	-	-	-	-	-
Total Funded ADA	309.67	271.26	257.91	252.91	250.00
ACTUAL ADA (Current Year Only)					
Grades TK-3	157.22	135.00	124.00	124.00	-
Grades 4-6	118.43	122.91	128.91	128.91	-
Grades 7-8	-	-	-	-	-
Grades 9-12	-	-	-	-	-
Total Actual ADA	275.65	257.91	252.91	252.91	-
<i>Funded Difference (Funded ADA less Actual ADA)</i>	<i>34.02</i>	<i>13.35</i>	<i>5.00</i>	<i>-</i>	<i>250.00</i>

LCAP Percentage to Increase or Improve Services

	2018-19	2019-20	2020-21	2021-22	2022-23
Current year estimated supplemental and concent \$	237,388 \$	227,548 \$	218,820 \$	218,611 \$	-
Current year Percentage to Increase or Improve Services	9.51%	9.96%	9.81%	9.75%	0.00%

LCFF Calculator Universal Assumptions					
Olivet Elementary Charter (6066344) - 2C					5/24/2019
Summary of Funding					
	2018-19	2019-20	2020-21	2021-22	2022-23
Target Components:					
COLA & Augmentation	3.70%	3.26%	3.00%	2.80%	0.00%
Base Grant	2,272,521	2,417,524	2,522,188	2,592,724	-
Grade Span Adjustment	149,434	149,787	155,100	159,424	-
Supplemental Grant	255,855	270,851	269,657	276,591	-
Concentration Grant	-	-	-	-	-
Add-ons	-	-	-	-	-
Total Target	2,677,810	2,838,162	2,946,945	3,028,739	-
Transition Components:					
Target	\$ 2,677,810	\$ 2,838,162	\$ 2,946,945	\$ 3,028,739	\$ -
Funded Based on Target Formula (PY P-2)	FALSE	TRUE	TRUE	TRUE	-
Floor	2,506,426	2,757,260	2,792,609	2,792,609	-
<i>Remaining Need after Gap (informational only)</i>					
Gap %	100%	100%	100%	100%	100%
Current Year Gap Funding	171,384	-	-	-	-
Miscellaneous Adjustments	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-
Additional State Aid	-	-	-	-	-
Total LCFF Entitlement	\$ 2,677,810	\$ 2,838,162	\$ 2,946,945	\$ 3,028,739	\$ -
Components of LCFF By Object Code					
	2018-19	2019-20	2020-21	2021-22	2022-23
8011 - State Aid	\$ 1,119,087	\$ 1,233,193	\$ 1,321,400	\$ 1,403,194	\$ -
8011 - Fair Share	-	-	-	-	-
8311 & 8590 - Categoricals	-	-	-	-	-
EPA (for LCFF Calculation purposes)	326,951	264,027	230,184	224,297	-
<i>Local Revenue Sources:</i>					
8021 to 8089 - Property Taxes	-	-	-	-	-
8096 - In-Lieu of Property Taxes	1,231,772	1,340,942	1,395,361	1,401,248	-
<i>Property Taxes net of in-lieu</i>	-	-	-	-	-
TOTAL FUNDING	\$ 2,677,810	\$ 2,838,162	\$ 2,946,945	\$ 3,028,739	\$ -
<i>Basic Aid Status</i>					
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -
Total Phase-In Entitlement	\$ 2,677,810	\$ 2,838,162	\$ 2,946,945	\$ 3,028,739	\$ -
EPA Details					
% of Adjusted Revenue Limit - Annual	28.56249995%	28.56249995%	28.56249995%	28.56249995%	28.56249995%
% of Adjusted Revenue Limit - P-2	28.56249995%	28.56249995%	28.56249995%	28.56249995%	28.56249995%
EPA (for LCFF Calculation purposes)	\$ 326,951	\$ 264,027	\$ 230,184	\$ 224,297	\$ -
8012 - EPA, Current Year Receipt (P-2 plus Current Year Accrual)	326,951	264,027	230,184	224,297	-
8019 - EPA, Prior Year Adjustment (P-A less Prior Year Accrual)	(39,603)	-	-	-	-
Accrual (from Assumptions)	-	-	-	-	-

LCFF Calculator Universal Assumptions

Olivet Elementary Charter (6066344) - 2C

5/24/2019

Summary of Student Population

	2018-19	2019-20	2020-21	2021-22	2022-23
Unduplicated Pupil Population					
Enrollment	319	329	333	333	-
COE Enrollment	-	-	-	-	-
<i>Total Enrollment</i>	<i>319</i>	<i>329</i>	<i>333</i>	<i>333</i>	<i>-</i>
Unduplicated Pupil Count	161	166	167	167	-
COE Unduplicated Pupil Count	-	-	-	-	-
<i>Total Unduplicated Pupil Count</i>	<i>161</i>	<i>166</i>	<i>167</i>	<i>167</i>	<i>-</i>
Rolling %, Supplemental Grant	52.8200%	52.7500%	50.3600%	50.2500%	0.0000%
Rolling %, Concentration Grant	48.3900%	51.1100%	50.3600%	50.0600%	0.0000%

FUNDED ADA

Adjusted Base Grant ADA

	Current Year	Current Year	Current Year	Current Year	Current Year
Grades TK-3	192.57	187.00	188.00	188.00	-
Grades 4-6	110.44	125.00	128.00	128.00	-
Grades 7-8	-	-	-	-	-
Grades 9-12	-	-	-	-	-
Total Adjusted Base Grant ADA	303.01	312.00	316.00	316.00	-

Necessary Small School ADA

	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

	303.01	312.00	316.00	316.00	0.00
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ACTUAL ADA (Current Year Only)

Grades TK-3	192.57	187.00	188.00	188.00	-
Grades 4-6	110.44	125.00	128.00	128.00	-
Grades 7-8	-	-	-	-	-
Grades 9-12	-	-	-	-	-
Total Actual ADA	303.01	312.00	316.00	316.00	-

Funded Difference (Funded ADA less Actual ADA)

	-	-	-	-	-
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LCAP Percentage to Increase or Improve

Services

	2018-19	2019-20	2020-21	2021-22	2022-23
Current year estimated supplemental and concent \$	255,855 \$	270,851 \$	269,657 \$	276,591 \$	-
Current year Percentage to Increase or Improve Sc	10.56%	10.55%	10.07%	10.05%	0.00%

LCFF Calculator Universal Assumptions					
Morrice Schaefer Charter (6109144) - 20:					5/24/2019
Summary of Funding					
	2018-19	2019-20	2020-21	2021-22	2022-23
Target Components:					
COLA & Augmentation	3.70%	3.26%	3.00%	2.80%	0.00%
Base Grant	2,459,170	2,496,748	2,573,266	2,645,221	-
Grade Span Adjustment	150,319	142,578	136,125	139,920	-
Supplemental Grant	323,629	347,652	352,492	362,737	-
Concentration Grant	-	-	-	-	-
Add-ons	-	-	-	-	-
Total Target	2,933,118	2,986,978	3,061,883	3,147,878	-
Transition Components:					
Target	\$ 2,933,118	\$ 2,986,978	\$ 3,061,883	\$ 3,147,878	\$ -
Funded Based on Target Formula (PY P-2)	FALSE	TRUE	TRUE	TRUE	-
Floor	2,734,165	2,882,276	2,882,276	2,882,276	-
<i>Remaining Need after Gap (informational only)</i>					
Gap %	100%	100%	100%	100%	100%
Current Year Gap Funding	198,953	-	-	-	-
Miscellaneous Adjustments	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-
Additional State Aid	-	-	-	-	-
Total LCFF Entitlement	\$ 2,933,118	\$ 2,986,978	\$ 3,061,883	\$ 3,147,878	\$ -
Components of LCFF By Object Code					
	2018-19	2019-20	2020-21	2021-22	2022-23
8011 - State Aid	\$ 1,248,964	\$ 1,332,017	\$ 1,406,922	\$ 1,492,917	\$ -
8011 - Fair Share	-	-	-	-	-
8311 & 8590 - Categoricals	-	-	-	-	-
EPA (for LCFF Calculation purposes)	352,095	271,040	233,106	227,107	-
<i>Local Revenue Sources:</i>					
8021 to 8089 - Property Taxes	-	-	-	-	-
8096 - In-Lieu of Property Taxes	1,332,059	1,383,921	1,421,855	1,427,854	-
<i>Property Taxes net of in-lieu</i>	-	-	-	-	-
TOTAL FUNDING	\$ 2,933,118	\$ 2,986,978	\$ 3,061,883	\$ 3,147,878	\$ -
<i>Basic Aid Status</i>					
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -
Total Phase-In Entitlement	\$ 2,933,118	\$ 2,986,978	\$ 3,061,883	\$ 3,147,878	\$ -
EPA Details					
% of Adjusted Revenue Limit - Annual	28.56249995%	28.56249995%	28.56249995%	28.56249995%	28.56249995%
% of Adjusted Revenue Limit - P-2	28.56249995%	28.56249995%	28.56249995%	28.56249995%	28.56249995%
EPA (for LCFF Calculation purposes)	\$ 352,095	\$ 271,040	\$ 233,106	\$ 227,107	\$ -
8012 - EPA, Current Year Receipt (P-2 plus Current Year Accrual)	352,095	271,040	233,106	227,107	-
8019 - EPA, Prior Year Adjustment (P-A less Prior Year Accrual)	(48,289)	-	-	-	-
Accrual (from Assumptions)	-	-	-	-	-

LCFF Calculator Universal Assumptions

Morrice Schaefer Charter (6109144) - 20:

5/24/2019

Summary of Student Population

	2018-19	2019-20	2020-21	2021-22	2022-23
Unduplicated Pupil Population					
Enrollment	345	344	344	347	-
COE Enrollment	-	-	-	-	-
<i>Total Enrollment</i>	<i>345</i>	<i>344</i>	<i>344</i>	<i>347</i>	<i>-</i>
Unduplicated Pupil Count	224	224	224	226	-
COE Unduplicated Pupil Count	-	-	-	-	-
<i>Total Unduplicated Pupil Count</i>	<i>224</i>	<i>224</i>	<i>224</i>	<i>226</i>	<i>-</i>
Rolling %, Supplemental Grant	62.0100%	65.8600%	65.0500%	65.1200%	0.0000%
Rolling %, Concentration Grant	48.3900%	51.1100%	50.3700%	50.0600%	0.0000%

FUNDED ADA

Adjusted Base Grant ADA					
	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>
Grades TK-3	193.71	178.00	165.00	165.00	-
Grades 4-6	133.97	144.00	157.00	157.00	-
Grades 7-8	-	-	-	-	-
Grades 9-12	-	-	-	-	-
Total Adjusted Base Grant ADA	327.68	322.00	322.00	322.00	-
Necessary Small School ADA					
	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>
Grades TK-3	-	-	-	-	-
Grades 4-6	-	-	-	-	-
Grades 7-8	-	-	-	-	-
Grades 9-12	-	-	-	-	-
Total Necessary Small School ADA	-	-	-	-	-
Total Funded ADA	327.68	322.00	322.00	322.00	0.00

ACTUAL ADA (Current Year Only)

Grades TK-3	193.71	178.00	165.00	165.00	-
Grades 4-6	133.97	144.00	157.00	157.00	-
Grades 7-8	-	-	-	-	-
Grades 9-12	-	-	-	-	-
Total Actual ADA	327.68	322.00	322.00	322.00	-
<i>Funded Difference (Funded ADA less Actual ADA)</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
Current year estimated supplemental and concent \$	323,629 \$	347,652 \$	352,492 \$	362,737 \$	-
Current year Percentage to Increase or Improve S€	12.40%	13.17%	13.01%	13.02%	0.00%

BUDGET SUMMARY

PINER-OLIVET UNION SCHOOL DISTRICT

To: The Governing Board

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

Subject: The Budget 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. This type of process was applied to all district funds. The budget that is being presented to you is the most current financial plan for 2019-2020 that fulfills the District's goals and objectives as detailed in the LCAPs within available dollars.

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

Overall Condition of the District

Funding for California's public education system changed dramatically with the approval of the Local Control Funding Formula (LCFF) and the Local Control Accountability Plan (LCAP). The LCFF began with the 2013-2014 fiscal year and the LCAP began in 2014-2015. The Governing Board, District staff, students and community were included in developing the LCAP which was used to generate the 2019-2020 budget.

The financial condition of the District's General Fund for 2019-2020 is projected to decrease primarily due to facilities projects beginning in summer of 2019. The District is still experiencing declining enrollment, however, expenditures have been reduced to assist in countering this loss in enrollment. The multi-year projection shows deficit spending in the 2019-2020 year due to facilities projects previously mentioned and deficit spending in the 2020-2021 year by \$9,301. The multi-year projection for 2021-2022 shows an excess of revenue of \$95,275 due to an increase in LCFF revenue and reductions in contracted services and the completion of projects performed by retired staff that began in the 2019-2020 year. The District will continue to refine the budget over the next two years through the LCAP process. The District currently has sufficient reserves to maintain a positive financial status even with projected deficit spending.

The Governor's May Revise Budget for 2019-2020 funds LCFF at 100%. The LCFF calculation generates funding for each district based on ADA, grade level and the percentage of EL, low SES, and foster youth students. In addition, this budget is based on receiving COLAs of 3.26% in 2019-2020, 3.00% in 2020-2021 and 2.80% in 2021-2022.

Piner-Olivet receives Basic Aid Supplement Funding based on the number of students attending District charter schools who would not otherwise be served by the District and based on the amount of property taxes the District must share with the charter schools. This calculation includes students who live outside of the District boundaries and students attending grades 7 – 12. The District is projected to receive \$2,000,000 for Basic Aid Supplement Funding in 2018-2019 based on P1 information. The amount budgeted for 2019-2020 and subsequent years is \$1,650,000. The budgeted amounts have been decreased because the number of students that the District receives this funding for has decreased at the K-6 level while remaining stable at grades 7-12.

Enrollment/ADA Trends

The District receives the majority of its funding based on average daily attendance which is typically 95% of enrollment. The projected enrollment for 2019-2020 is 945 and is budgeted to remain steady over the upcoming subsequent years. Part of the LCFF formula is based on classes in grades K-3 being at 24 or less; all of Piner-Olivet's K-3 classes have 24 or less students.

Status of Negotiations

Negotiations for 2019-2020 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 (16) retirees on this plan at a cost of \$68,054. 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. The current retiree incentive program will be fully paid at the conclusion of the 2019-2020 year.

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 \$1,234,001. The cafeteria program is anticipated to have an encroachment this year of \$53,200.

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.

Local Control Funding Formula (LCFF)

The District's LCFF funding estimate for 2019-2020 is based on State budget information from the current School Services of California (SSC) Dartboard, which is used State-wide and is a County Office directive. The factors that drive the LCFF is enrollment multiplied by average daily attendance, the grade span of the student, K-3 class size, and students who are English Learners, low socio economic status, and foster youth. Basic Aid Supplement funding is fairly uncertain, however \$1,650,000 is budgeted in 2019-2020, which is a \$350,000 decrease from 2018-2019.

Other Revenues

Federal revenue is being decreased by \$302,620 when comparing 2018-2019 to 2019-2020. Other State revenue has been decreased by \$331,553 in 2019-2020 due to the large amount of one-time funding received in 2018-2019. The SSC Dartboard was used to project lottery revenues for the budget and subsequent years. Local Revenue is being increased by \$75,492, for many reasons including 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. In developing the LCAPs for the District's K-6 schools, some changes in personnel were made for the 2019-2020 budget. Those changes have been included in the projected expenditures for 2019-2020 and the two subsequent years if those changes were intended to be on-going. 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 2019-2020 are approximately \$284,000 less than 2018-2019. This is mainly due to retirements within the District and expenditures made from one-time funding in 2018-2019.

Fund Balance – At this point the budgeted year-end balance is \$3,086,082. 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/Restricted	\$	12,302
Designated for Technology & Special Education	\$	283,160
Designated for Economic Uncertainties (4.00%)	\$	549,894
Designated for Cash Flow (11.00%)	\$	1,351,527
Unassigned, Unrestricted	\$	887,198

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.

Summary

At this time in the fiscal year, the District is in a satisfactory financial condition for 2019-2020 and the two subsequent years. It is recommended that the Governing Board hold the Public Hearing.

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 SSC May Revise Dartboard. 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 projected to decrease from \$100,000 to \$56,000 as a result of deficit spending in 2019-2020. Piner-Olivet Charter School plans to not fill a currently vacant .50 FTE position and will be able to use the savings to bring the cash flow reserve back up to \$100,000 over the next couple of years.

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 SSC May Revise Dartboard. 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 \$50,000.

Cafeteria Fund (Fund 13)

The Cafeteria Fund is utilized for depositing and expending funds related to the Food Service Program. Total revenue budgeted for 2019-2020 is \$314,175, total expenditures budgeted for 2019-2020 are \$367,375, with a projected transfer in from the General Fund of \$53,200 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 2019-2020 and the two subsequent years. For 2019-2020, the projected fund balance is \$315,000.

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 2019-2020, the projected fund balance is \$9,303.

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 2019-2020 is projected at \$629,000.

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 2018-2019 is \$0, total expenditures \$0 with a projected fund balance of \$874. It is projected that there will be no expenses made from this fund during 2019-2020.

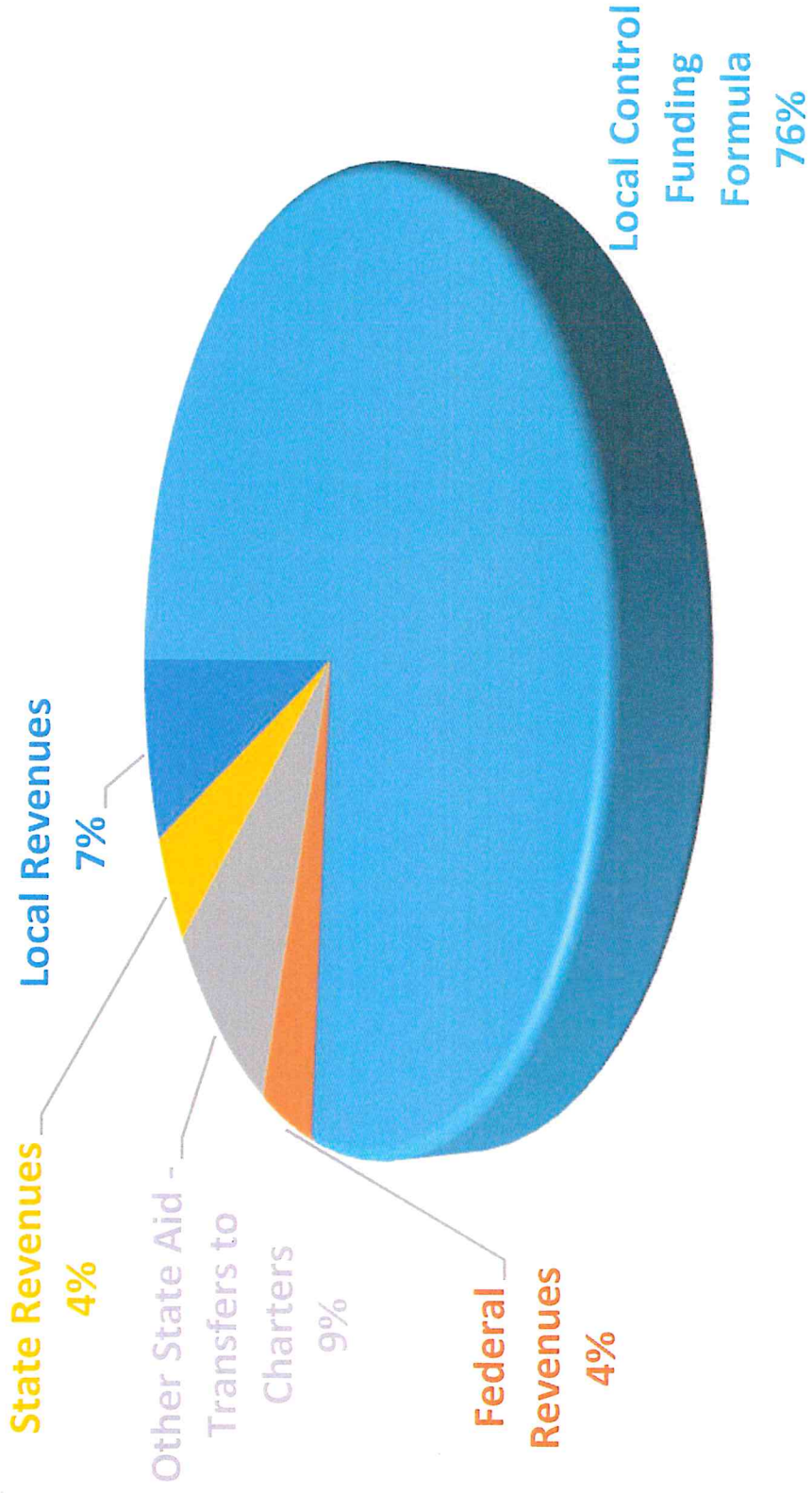
Capital Facilities Account Fund (Fund 25)

The Capital Facilities Account Fund is utilized for depositing and expending developer fees. Total revenue budgeted for 2019-2020 is \$0, total expenditures budgeted for 2019-2020 are \$500,000 with a projected fund balance of \$1.3 million. Developer fees are not budgeted until they are received. It is anticipated that there will be developer fees collected and spent during 2019-2020 and that the budget would be updated periodically throughout the year to reflect those revenues and expenditures.

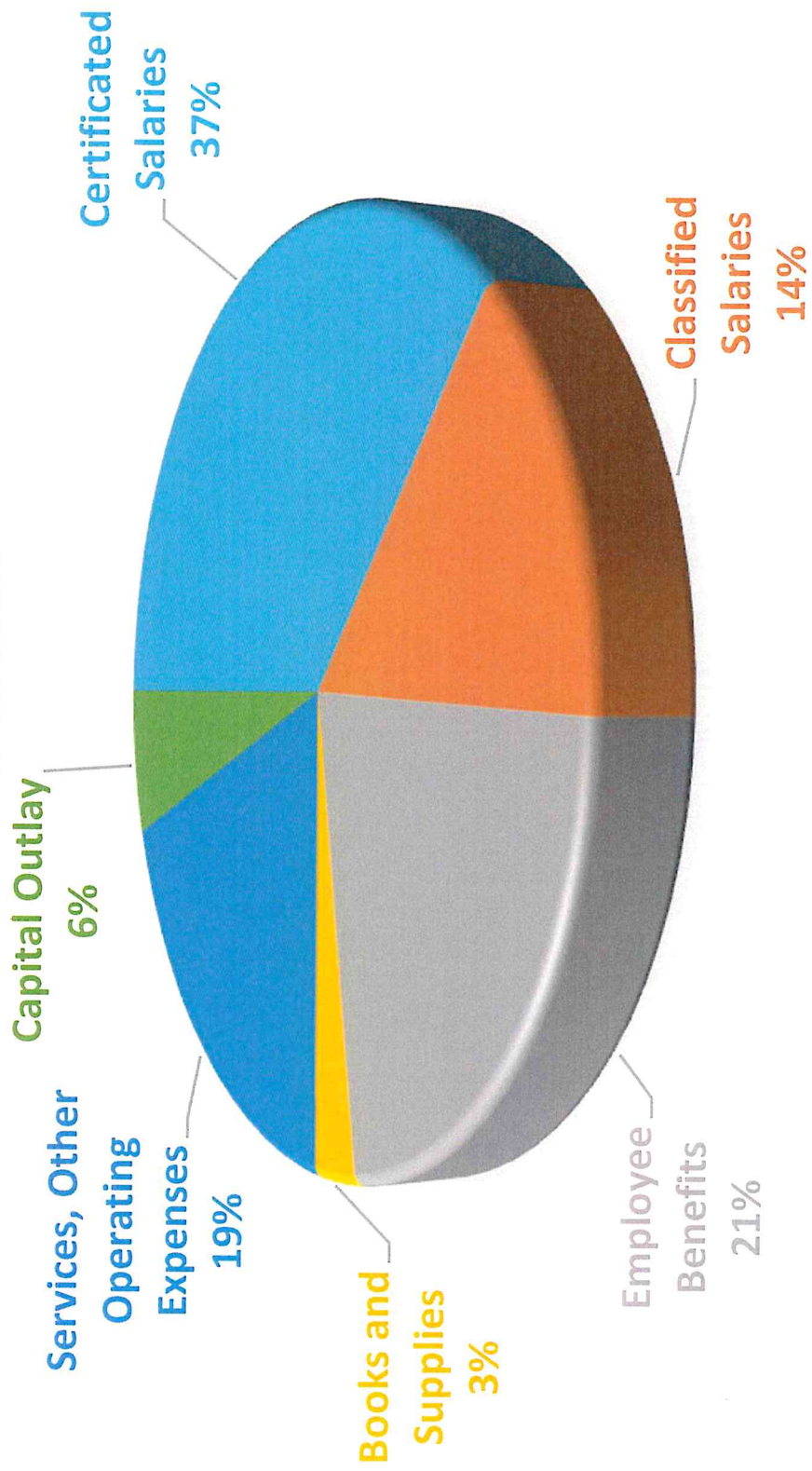
PINER-OLIVET UNION SCHOOL DISTRICT
DISTRICT INCLUDING OLIVET AND SCHAEFER CHARTER SCHOOLS
 MULTI-YEAR PROJECTION FOR BUDGET YEAR 2019-2020
 BASED ON GOVERNOR'S MAY REVISE BUDGET FOR 2019-2020 & BASIC LCFF CALCULATOR
 BASIC AID SUPP FUNDING @ \$2,000,000 IN 2018-2019; \$1,650,000 IN 2019-2020, 2020-2021 AND 2021-2022

13-Jun-19	Actuals 2018-2019 All K-6 Schls	Budget 2019-2020 Unrestricted	Budget 2019-2020 Restricted	Budget 2019-2020 Total	Difference Between Totals	Budget 2020-2021 Unrestricted	Budget 2020-2021 Restricted	Budget 2020-2021 Total	Difference Between Totals	Budget 2021-2022 Unrestricted	Budget 2021-2022 Restricted	Budget 2021-2022 Total	Difference Between Totals
A. REVENUE													
8000-8089	10,375,984	11,374,136	0	11,374,136	998,151	11,528,377	0	11,528,377	154,241	11,712,800	0	11,712,800	184,423
8090-8099	112,034	-1,265,003	112,034	-1,152,969	-1,265,003	-1,298,216	112,034	-1,186,182	-33,213	-1,303,693	112,034	-1,191,659	-5,477
8100-8299	819,173	516,553	516,553	1,032,726	-302,620	0	516,553	516,553	0	0	516,553	516,553	0
8300-8599	902,976	162,189	409,234	571,423	-331,553	161,469	409,219	570,687	-736	161,469	409,219	570,687	0
8600-8799	879,416	455,756	499,152	954,908	75,492	455,755	499,152	954,907	-1	455,755	499,152	954,907	0
8800-8979	675,000	675,000	0	675,000	0	400,000	0	400,000	-275,000	100,000	0	100,000	-300,000
Total Revenue	13,764,583	11,402,078	1,536,973	12,939,051	-825,532	11,247,385	1,536,957	12,784,342	-154,708	11,126,331	1,536,957	12,663,288	-121,054
B. EXPENDITURES													
1000-1999	4,885,720	4,370,481	396,405	4,766,886	-118,835	4,458,340	390,082	4,848,421	81,536	4,498,256	398,222	4,896,478	48,057
2000-2999	1,936,441	1,339,934	482,957	1,822,891	-113,550	1,355,936	496,486	1,852,422	29,531	1,378,391	505,197	1,883,588	31,166
3000-3999	2,853,475	2,129,926	671,375	2,801,301	-52,173	2,205,194	686,773	2,891,967	90,666	2,238,370	707,217	2,945,587	53,620
4000-4999	1,040,207	262,046	106,285	368,330	-671,876	274,824	103,300	378,124	9,793	274,824	103,041	377,865	-259
5000-5999	2,909,935	1,112,580	1,414,618	2,527,197	-382,738	1,067,248	1,302,263	2,369,511	-157,687	1,067,248	1,242,908	2,310,155	-59,355
6000-6999	28,990	732,546	0	732,546	703,556	0	0	0	-732,546	0	0	0	0
7000-7599	0	-158,570	158,570	0	-1	-152,666	152,665	-1	0	-149,567	150,707	1,140	1,141
7600-7699	728,200	675,000	53,200	728,200	0	400,000	53,200	453,200	-275,000	100,000	53,200	153,200	-300,000
Total Expenditures	14,382,968	10,463,942	3,283,408	13,747,351	-635,617	9,608,876	3,184,768	12,793,644	-953,707	9,407,522	3,160,491	12,568,013	-225,631
C. Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses	-618,385	938,135	-1,746,435	-808,300		1,638,510	-1,647,811	-9,301		1,718,809	-1,623,534	95,275	
D. Other Financing Sources and Uses													
8980-8999		-1,746,435	1,746,435	0		-1,647,811	1,647,811	0		-1,623,533	1,623,533	0	
D. FUND BALANCE, RESERVES													
D1. Beginning Balance	4,512,767	3,894,382	0	3,894,382	-618,386	3,086,082	0	3,086,082	-808,300	3,076,780	0	3,076,780	-9,301
D2. Ending Balance	3,894,382	3,086,082	0	3,086,082	-808,300	3,076,780	0	3,076,780	-9,301	3,172,057	0	3,172,056	95,276
<i>Components of Ending Balance</i>													
Revolving Cash	2,000	2,000	0	2,000	0	2,000	0	2,000	0	2,000	0	2,000	0
Reserve for Economic Uncertainties (4%)	575,319	549,894	511,746	1,351,527	-25,424	1,357,449	0	1,357,449	-38,149	502,721	511,746	502,721	-9,025
Reserves for Cash Flow (11% of 1000-5999)	1,498,836	1,351,527	1,351,527	1,351,527	-147,308	1,357,449	0	1,357,449	5,922	1,365,504	0	1,365,504	8,055
Reserves for Restricted, Lottery, IMF	8,948	12,302	0	12,302	3,354	8,017	0	8,017	-4,285	7,133	0	7,133	-884
Reserves for Technology, Special Education	283,160	283,160	283,160	283,160	0	283,160	0	283,160	0	283,160	0	283,160	0
Unassigned/Unrestricted Reserve	1,526,647	887,198	0	887,198	-639,449	914,409	0	914,409	27,210	1,011,539	0	1,011,539	97,130

REVENUE



EXPENSES



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

OBJECT CODE	BEGINNING BALANCE	JULY ESTIMATE	AUG ESTIMATE	SEPT ESTIMATE	OCT ESTIMATE	NOV ESTIMATE	DEC ESTIMATE	JAN ESTIMATE	FEB ESTIMATE	MAR ESTIMATE	APR ESTIMATE	MAY ESTIMATE	JUNE ESTIMATE	TOTALS	BUDGETED AMOUNT
1. BEGINNING CASH		4,000,000.00	4,022,500.00	3,490,000.00	2,932,500.00	2,332,000.00	1,810,200.00	4,273,986.00	3,077,940.00	2,523,440.00	2,208,940.00	3,697,440.00	3,097,940.00		
3. RECEIPTS															
REVENUE LIMIT														0.00	
STATE AID		400,000.00	510,000.00	510,000.00	610,000.00	510,000.00	610,000.00	510,000.00	510,000.00	510,000.00	510,000.00	510,000.00	519,850.00	6,219,850.00	6,219,849.72
PROPERTY TAXES		-97,000.00	-97,000.00	-97,000.00	22,000.00	-97,000.00	2,760,286.00	18,000.00	18,000.00	18,000.00	2,000,000.00	18,000.00	300,000.00	5,154,286.00	5,154,286.00
IN LIEU TAXES														-1,152,969.00	-1,152,969.00
FEDERAL REVENUES		20,000.00	60,000.00		20,000.00	15,700.00	100,000.00	130,000.00	40,000.00	90,000.00	40,000.00	50,000.00	40,853.00	516,553.00	516,553.00
OTHER STATE APPORTIONMENTS		10,000.00	40,000.00	35,000.00	50,000.00	100,000.00	115,000.00	50,000.00	30,000.00	30,000.00	100,000.00	50,000.00	36,424.00	571,424.00	571,422.99
OTHER LOCAL REVENUES					50,000.00	30,000.00	90,000.00	40,000.00	30,000.00	200,000.00	50,000.00	175,000.00	879,907.00	1,629,907.00	1,629,908.07
TOTAL RECEIPTS		333,000.00	513,000.00	448,000.00	655,000.00	558,700.00	3,578,286.00	651,000.00	501,000.00	751,000.00	2,603,000.00	656,000.00	1,691,065.00	12,939,051.00	12,939,050.78
2. DISBURSEMENTS															
CERTIFICATED SALARIES		75,000.00	460,000.00	460,000.00	460,000.00	460,000.00	460,000.00	460,000.00	460,000.00	460,000.00	460,000.00	460,000.00	91,886.00	4,766,886.00	4,766,885.61
CLASSIFIED SALARIES		80,000.00	160,000.00	160,000.00	160,000.00	160,000.00	160,000.00	160,000.00	160,000.00	160,000.00	160,000.00	160,000.00	142,891.00	1,822,891.00	1,822,890.81
EMPLOYEE BENEFITS		65,000.00	255,000.00	255,000.00	255,000.00	255,000.00	255,000.00	255,000.00	255,000.00	255,000.00	255,000.00	255,000.00	186,305.00	2,801,305.00	2,801,301.37
SUPPLIES		30,500.00	30,500.00	30,500.00	30,500.00	30,500.00	30,500.00	30,500.00	30,500.00	30,500.00	30,500.00	30,500.00	32,829.00	368,330.20	368,330.20
SERVICES		60,000.00	140,000.00	100,000.00	350,000.00	175,000.00	209,000.00	209,000.00	150,000.00	160,000.00	209,000.00	350,000.00	405,200.00	2,517,200.00	2,527,197.17
CAPITAL OUTLAY		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	732,546.00	732,546.00
OTHER OUTGO		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-0.38
INTERFUND TRANSFERS OUT		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	728,200.00	728,200.00	728,200.00
TOTAL DISBURSEMENTS		310,500.00	1,045,500.00	1,005,500.00	1,255,500.00	1,080,500.00	1,114,500.00	1,847,046.00	1,055,500.00	1,065,500.00	1,114,500.00	1,255,500.00	1,587,311.00	13,737,357.00	13,747,350.78

1. PRIOR YEAR TRANSACTIONS & CLEARING ACCOUNT TRANSACTIONS

ACCOUNTS RECEIVABLE	-1,369,927.76														0.00
ACCOUNTS PAYABLE & CLEARING	1,246,243.43														0.00
ACCOUNT TRANSACTIONS															
TOTAL PRIOR YEAR & CLEARING ACCOUNTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	123,684.33
NET INCREASE/DECREASE		22,500.00	-532,500.00	-557,500.00	-600,500.00	-521,800.00	2,463,786.00	-1,196,046.00	-554,500.00	-314,500.00	1,488,500.00	-599,500.00	103,754.00		
ENDING CASH BALANCE		4,022,500.00	3,490,000.00	2,932,500.00	2,332,000.00	1,810,200.00	4,273,986.00	3,077,940.00	2,523,440.00	2,208,940.00	3,697,440.00	3,097,940.00	3,201,694.00		

BUDGET DETAIL

PINER-OLIVET UNION SCHOOL DISTRICT - COMPARATIVE BUDGET

A. GENERAL FUND - REVENUE	2018-2019	2019-2020	Difference	Explanation
I. REVENUE LIMIT SOURCES				
8011 State Aid Entitlement (Block Grant)	3,568,014	3,939,121	371,107	Gap Funding Increase, Reduced ADA
8011 Basic Aid Supplement	2,000,000	1,650,000	-350,000	Reduced Property Taxes, Reduced ADA
8011 Revenue Transferred to Deferred Maint. Fund	-100,000	0	-165,000	
8011 Transportation Revenue	165,000	0	-192,060	
8012 Education Protection Act (EPA - Prop 30)	921,366	729,306	0	Gap Funding Increase, Reduced ADA
8019 State Aid/Basic Aid Supp - Prior Year	0	0	0	Schaefer one time money related to fire
8041 Secured Taxes	4,216,704	4,316,704	100,000	
8042 Unsecured Taxes	132,106	132,106	0	
8043 Prior Year's Taxes	0	0	0	
8044 Supplemental & Misc. Taxes	193,094	193,094	0	
8045 ERAF	512,382	512,382	0	
8096 In Lieu Taxes to Charters - NWP & POCS	-1,232,683	-1,263,579	-30,897	Gap Funding Increase, Reduced ADA
8097 SCOE Property Taxes	112,034	112,034	0	Current Estimate
TOTAL LCFF REVENUE SOURCES	10,488,017	10,221,168	-266,850	
	10,488,017	10,221,168		
II. FEDERAL REVENUES				
8181 Special Education - Federal	174,319	152,210	-22,109	
8290 ESEA Title I	297,351	247,317	-50,034	Current Estimate, Reduced ADA
8290 Preschool Revenue	44,120	44,120	0	
8290 Title II-Staff Development	47,106	44,479	-2,627	
8290 Title III - LEP, Immigrant	33,352	28,427	-4,925	
8290 Medi-Cal, MAA	20,483	0	-20,483	
8290 Title IV	30,000	0	-30,000	No Anticipated Funding at This Time
TOTAL FEDERAL REVENUES	646,731	516,553	-130,178	
	819,173	516,553		
III. OTHER STATE REVENUES				
8550 Mandated Costs	18,907	19,418	511	Increased One-Time Funding for 2018-2019
8560 Lottery	143,362	142,772	-590	
8560 Lottery IMF	50,319	50,112	-207	
8590 Low Performing Students	164,010	0	-164,010	No Anticipated Funding at This Time
8590 One-Time State Revenue	167,256	0	-167,256	No Anticipated Funding at This Time
8590 Mental Health	16,000	16,000	0	
8590 STRS On-Behalf	343,121	343,121	0	
8590 Testing	0	0	0	
TOTAL OTHER STATE REVENUES	902,975	571,423	-331,552	
	902,976	571,423		

A. GENERAL FUND - REVENUE	2018-2019	2019-2020	Difference	Explanation
IV. OTHER LOCAL REVENUES				
8631 Sale of Furniture/Equipment	300	0	-300	
8650 Rentals and Leases	138,960	138,960	0	
8660 Interest	41,000	35,000	-6,000	
8677 Interagency Contracted Services	324,692	324,692	0	
8699 Miscellaneous	46,623	4,882	-41,741	Most Budgeted When Received
8792 Special Education - State	327,841	451,373	123,532	Current Estimate
8919 Transfer in - From Fund 05	675,000	675,000	0	
TOTAL OTHER LOCAL REVENUES	1,554,416	1,629,907	75,491	
	1,554,416	1,629,907		
V. BEGINNING BALANCE				
Designated - Cash Revolving Fund	2,000	2,000	0	
Designated - Lottery	30,551	8,948	-21,603	Carryover not included
Designated - Prin. Disc.	4,813	0	-4,813	
Designated - Instructional Materials	35,965	0	-35,965	
Restricted - Routine Restricted Maintenance Acct	48,629	0	-48,629	
Restricted - Lottery IMF, RESIG	220,068	0	-220,068	Restricted Fund Balances not Budgeted at this time
Restricted - Prop 39 Energy Program	256	0	-256	
Designated for Cash Flow	1,464,759	1,498,836	34,076	Decreased to Equal Board Policy Required 11%
Designated for Technology & Special Education	283,160	283,160	0	Decreased for Projectors & Servers in 17-18
Designated for Economic Uncertainties	581,107	575,319	-5,788	Decreased to Equal State Required 4%
Unrestricted - Undesignated	1,504,179	1,188,839	-315,340	Increased to Balance Budget
TOTAL BEGINNING BALANCE	4,175,487	3,557,102	-618,386	
	4,175,487	3,557,102		
TOTAL GENERAL FUND	17,767,627	16,496,152	-1,271,475	

EXPENDITURES

Budget Classifications	Budget 2018-2019	Budget 2019-2020	Difference	Explanation
1000 CERTIFICATED SALARIES				
1100 TEACHERS' SALARIES				
1100 Classroom Teachers (38-18/19: 38-19/20)	3,236,307	3,161,631	-74,676	Step/Column Increase
1100 Special Education Teachers	197,042	182,925	-14,117	Step/Column Increase, Reduction of Staff
1100 Home Schooling & Home Teaching	131,608	135,438	3,830	Step/Column Increase
1100 Professional Development Coach	89,926	89,926	0	
1100 Music Teacher	66,179	68,094	1,915	Step/Column Increase
1130 Extra Duty (Extended Day, OST Grant, etc.)	107,295	97,180	-10,115	Less Anticipated at This Time
1144 Substitute Teachers	86,775	82,075	-4,700	
TOTAL 1100	3,915,132	3,817,270	-97,863	
1200 PUPIL SERVICE SALARIES				
1200 Psychologist, Counselor, Nurse, Speech/Language	244,878	192,278	-52,600	Reduction in Staff
TOTAL 1200	244,878	192,278	-52,600	
1300 ADMINISTRATIVE SALARIES				
1300 Superintendent, Principals, Directors	725,709	757,340	31,631	Step Increases, Staff Changes
TOTAL 1300	725,709	757,340	31,631	
TOTAL 1000	4,885,719	4,766,888	-118,832	
	4,885,719	4,766,888	-118,832	

2000 CLASSIFIED SALARIES						
2100 INSTRUCTIONAL ASSISTANTS						
2100 Instructional Assistants, Yard Supervision	200,848	138,270	-62,579			Step Increases, Staff Changes
2100 " (Categ)	208,207	216,445	8,238			Step Increases, Staff Changes
2100 Special Ed Assistants	102,217	97,570	-4,647			Step Increases, Staff Changes
2100 PE Technicians	58,264	58,689	425			Step Increases, Staff Changes
2100 Outreach Workers (Non Categ)	49,120	51,272	2,152			Step Increases
2100 Extra Duty	2,010	2,010	0			
TOTAL 2100	620,666	564,255	-56,411			
2200 PUPIL SUPPORT SALARIES						
2200 Food Service, Health Technicians, LVN's Maintenance, Custodians	638,208	632,905	-5,304			Step Increases, Staff Change, Full Staffing All Year
2240 Pupil Support Extra Duty & Substitutes	35,359	34,459	-900			
TOTAL 2200	673,568	667,364	-6,204			
2300 CLASSIFIED ADMINISTRATION SALARIES						
2300 Director of Business Services	144,750	90,831	-53,919			Personnel Change, Extra Time for Training in 18-19 Full-Time Position Began in May, 2018
TOTAL 2300	144,750	90,831	-53,919			
2400 CLERICAL SALARIES						
2400 Clerical	392,507	398,612	6,105			Personnel Tech Change, Extra Time in for Training
2440 Clerical Substitutes for School Office Managers	19,280	10,769	-8,511			Ofc Mgr on Leave in 18-19
TOTAL 2400	411,787	409,380	-2,407			
2900 OTHER CLASSIFIED SALARIES						
2900 Network Technician, District Mail	85,672	85,717	45			
TOTAL 2900	85,672	85,717	45			
TOTAL 2000	1,936,442	1,817,547	-118,895			
	1,936,442	1,822,890	-118,895			

Budget Classifications	Budget 2018-2019	Budget 2019-2020	Difference	Explanation
3000 BENEFITS				
3100 STRS	1,122,294	1,130,250	7,956	Step/Column Increases, Rate Increase
3200 PERS	325,318	359,680	34,362	Step/Column Increases, Rate Increase
3300 OASDI & MEDICARE	218,890	211,189	-7,701	Step/Column Increases
3400 HEALTH & WELFARE INSURANCE	822,543	875,062	52,518	Rate Increases
3500 UNEMPLOYMENT INSURANCE	3,395	3,308	-87	Step/Column Increases, Personnel Changes
3600 WORKERS' COMPENSATION INSURANCE	141,752	137,231	-4,521	Step/Column Increases, Personnel Changes
3700 RETIREE BENEFITS	219,282	84,586	-134,696	Reduced Number of Employees on Retiree H/W & Retiree Incentive Program
TOTAL 3000	2,853,475	2,801,305	-52,169	
	2,853,475	2,801,305	-52,169	
4000 BOOKS, SUPPLIES				
4100/4200 TEXTBOOKS/LIBRARY BOOKS	273,252	51,676	-221,576	No Carry-Over Budgeted, Math Series in 18-19
4300 INSTRUCTIONAL SUPPLIES				
4310 Instructional Supplies	517,160	124,764	-392,396	Low Performing Students, Title IV in 18-19 - One Time Funds
4311 Standard Supplies	42,126	34,640	-7,486	Reduced # of Students
4313 Teacher Allowance	19,061	18,860	-201	
4340 Computer Software	29,435	18,195	-11,240	
4350 Office Supplies	13,700	11,500	-2,200	Back to Original Budgets
4370 Custodial Supplies	38,355	41,800	3,445	
4380 Maintenance Supplies	67,372	42,195	-25,177	No Carry-Over Budgeted in 2019-2020
4390 Other Supplies - First Aid	19,300	11,300	-8,000	
4400 Equipment Under \$5,000	20,447	13,400	-7,047	Less Need Anticipated at This Time
TOTAL 4300	766,956	316,654	-450,302	
TOTAL 4000	1,040,208	368,329	-671,878	
	1,040,208	368,329	-671,878	
5000 CONTRACTED SERVICES				
Budget Classifications	Budget 2018-2019	Budget 2019-2020	Difference	Explanation

6000 CAPITAL OUTLAY									
6100 SITES & IMPROVEMENT OF SITES	0								
6200 BLDGS & IMPROVEMENT OF BLDGS	0	732,546						732,546	Prop 39 and Energy Efficiency Project in 19-20
6400 EQUIPMENT	0							0	
6500 EQUIPMENT REPLACEMENT	28,990	0						-28,990	None Anticipated at This Time
TOTAL 6000	28,990	732,546						703,556	
7000 OTHER OUTGO									
7100 OUTGOING TUITION									
7130 Outgoing Tuition-Special Ed	0	0						0	
7143 Special Education-Excess Costs, Housing Costs, Transportation Costs	0	0						0	
7200-7600 TRANSFERS									
7612 Transfer to OPEB Fund 20	0	0						0	
7616 Transfer to Cafeteria Fund	53,200	53,200						0	
7619 Transfer to/from Charters (Olivet & Schaefer)	675,000	675,000						0	
TOTAL 7000	728,200	728,200						0	
	728,199	728,201							
TOTAL - EXPENDITURES	14,382,965	13,742,011						-640,954	
	14,382,968	13,742,014							
9700 FUND BALANCE									
9711 Cash Revolving Fund	2,000	2,000						0	
9770 Assigned for Economic Uncertainties	575,319	549,894						-25,424	4% as Required by State To Balance Lottery
9781 Assigned - Lottery	8,948	10,563						1,615	
97xx Assigned - Special Ed, Technology	283,160	283,160						0	
97xx Assigned - IMFRP, Prin Disc, Stan Sup	0	0						0	
97xx Committed - Cash Flow	1,498,836	1,351,527						-147,308	Decreased to Equal 11%
97xx Restricted	0	0						0	
9790 Unassigned	1,188,839	551,650						-637,190	Increased to Balance Budget
TOTAL 9700	3,557,102	2,748,794						-808,307	
GRAND TOTAL - EXPENDITURES & FUND BALANC	17,940,067	16,490,805						-1,449,262	

NORTHWEST
PREP

2019-2020
BUDGET

**NORTHWEST PREP CHARTER SCHOOL
BUDGET ASSUMPTIONS**

2019-2020 Budget

Based on the Governor's 2019-2020 May Revise 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: 116	Estimated: 110	Estimated: 110
ADA	Actual: 107	Estimated: 101	Estimated: 101	Estimated: 101
Supplemental Grant % - 3-Year Rolling %	52.38%	55.06%	51.90%	51.90%
Concentration Grant % - District's % applies for Charter Schools	48.39%	51.11%	50.37%	50.06%
<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	5.7	5.7	5.7
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
<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%	16.70%	18.10%	17.80%
Other Cert	3.58%	3.58%	3.58%	3.58%
PERS-Standard Rates	18.062%	20.70%	23.60%	24.90%
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 POUSD: \$11,728	Repay Rent to POUSD: \$10,000	Repay Rent to POUSD: \$10,000	Repay Rent to POUSD: \$10,000
Capital Outlay	None	None	None	None
Special Ed Encroachment	\$10,000	\$10,000	\$10,000	\$10,000

LCFF Calculator Universal Assumptions

Northwest Prep Charter (106344) - 2019-

5/24/2019

Summary of Funding

	2018-19	2019-20	2020-21	2021-22	2022-23
Target Components:					
COLA & Augmentation	3.70%	3.26%	3.00%	2.80%	0.00%
Base Grant	929,541	888,511	919,146	944,872	-
Grade Span Adjustment	14,995	14,337	15,500	15,934	-
Supplemental Grant	98,950	99,422	97,017	98,368	-
Concentration Grant	-	-	-	-	-
Add-ons	-	-	-	-	-
Total Target	1,043,486	1,002,270	1,031,663	1,059,174	-

Transition Components:

Target	\$ 1,043,486	\$ 1,002,270	\$ 1,031,663	\$ 1,059,174	\$ -
Funded Based on Target Formula (PY P-2)	FALSE	TRUE	TRUE	TRUE	-
Floor	989,607	967,876	967,876	967,876	25,076
<i>Remaining Need after Gap (informational only)</i>					
Gap %	100%	100%	100%	100%	100%
Current Year Gap Funding	53,879	-	-	-	-
Miscellaneous Adjustments	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-
Additional State Aid	-	-	-	-	25,076

Total LCFF Entitlement	\$ 1,043,486	\$ 1,002,270	\$ 1,031,663	\$ 1,059,174	\$ 25,076
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Components of LCFF By Object Code

	2018-19	2019-20	2020-21	2021-22	2022-23
8011 - State Aid	\$ 416,122	\$ 406,355	\$ 435,748	\$ 463,259	\$ 25,076
8011 - Fair Share	-	-	-	-	-
8311 & 8590 - Categoricals	-	-	-	-	-
EPA (for LCFF Calculation purposes)	183,859	161,828	149,929	148,048	-
<i>Local Revenue Sources:</i>					
8021 to 8089 - Property Taxes	-	-	-	-	-
8096 - In-Lieu of Property Taxes	443,505	434,087	445,986	447,867	-
Property Taxes net of in-lieu	-	-	-	-	-
TOTAL FUNDING	\$ 1,043,486	\$ 1,002,270	\$ 1,031,663	\$ 1,059,174	\$ 25,076

Basic Aid Status	-	-	-	-	-
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -

Total Phase-In Entitlement	\$ 1,043,486	\$ 1,002,270	\$ 1,031,663	\$ 1,059,174	\$ 25,076
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EPA Details

% of Adjusted Revenue Limit - Annual	28.56249995%	28.56249995%	28.56249995%	28.56249995%	28.56249995%
% of Adjusted Revenue Limit - P-2	28.56249995%	28.56249995%	28.56249995%	28.56249995%	28.56249995%
EPA (for LCFF Calculation purposes)	\$ 183,859	\$ 161,828	\$ 149,929	\$ 148,048	\$ -
8012 - EPA, Current Year Receipt (P-2 plus Current Year Accrual)	183,859	161,828	149,929	148,048	-
8019 - EPA, Prior Year Adjustment (P-A less Prior Year Accrual)	-	-	-	-	-
Accrual (from Assumptions)	-	-	-	-	-

LCFF Calculator Universal Assumptions

Northwest Prep Charter (106344) - 2019-

5/24/2019

Summary of Student Population

	2018-19	2019-20	2020-21	2021-22	2022-23
Unduplicated Pupil Population					
Enrollment	117	116	110	110	-
COE Enrollment	-	-	-	-	-
<i>Total Enrollment</i>	<i>117</i>	<i>116</i>	<i>110</i>	<i>110</i>	<i>-</i>
Unduplicated Pupil Count	62	60	56	56	-
COE Unduplicated Pupil Count	-	-	-	-	-
<i>Total Unduplicated Pupil Count</i>	<i>62</i>	<i>60</i>	<i>56</i>	<i>56</i>	<i>-</i>
Rolling %, Supplemental Grant	52.3800%	55.0600%	51.9000%	51.1900%	0.0000%
Rolling %, Concentration Grant	48.3900%	51.1100%	50.3700%	50.0600%	0.0000%

FUNDED ADA

Adjusted Base Grant ADA

	Current Year	Current Year	Current Year	Current Year	Current Year
Grades TK-3	-	-	-	-	-
Grades 4-6	-	-	-	-	-
Grades 7-8	45.29	42.00	39.00	39.00	-
Grades 9-12	63.81	59.00	62.00	62.00	-
Total Adjusted Base Grant ADA	109.10	101.00	101.00	101.00	-

Necessary Small School ADA

	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	109.10	101.00	101.00	101.00	0.00
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ACTUAL ADA (Current Year Only)

Grades TK-3	-	-	-	-	-
Grades 4-6	-	-	-	-	-
Grades 7-8	45.29	42.00	39.00	39.00	-
Grades 9-12	63.81	59.00	62.00	62.00	-
Total Actual ADA	109.10	101.00	101.00	101.00	-

<i>Funded Difference (Funded ADA less Actual ADA)</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
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LCAP Percentage to Increase or Improve Services

	2018-19	2019-20	2020-21	2021-22	2022-23
Current year estimated supplemental and concent \$	98,950 \$	99,422 \$	97,017 \$	98,368 \$	-
Current year Percentage to Increase or Improve Se	10.48%	11.01%	10.38%	10.24%	0.00%

NORTHWEST PREP CHARTER SCHOOL
 MULTI-YEAR PROJECTION FOR BUDGET YEAR 2019-2020 - BUDGET
 BASED ON BASC LCFF CALCULATOR AND GOVERNOR'S MAY REVISED BUDGET
 GAP FUNDING - 100% 18-19; 100% 19-20, 20-21 & 21-22

06/13/19	Account Codes	Budget 2018-2019	Budget 2019-2020	Difference	Budget 2020-2021	Difference	Budget 2021-2022	Difference
	REVENUE							
	General State Aid - LCFF	1,023,802	1,002,270	(21,532)	1,031,663	29,393	1,059,174	27,511
	Federal Revenue	36,901	24,415	(12,486)	21,310	(3,105)	21,310	-
	Other State Revenue	95,749	54,240	(41,509)	54,098	(141)	54,098	-
	Local Revenue	11,500	8,500	(3,000)	8,500	-	8,500	-
	Total Revenue	1,167,952	1,089,425	(78,527)	1,115,571	26,147	1,143,082	27,511
	EXPENDITURES							
	Salaries - Certificated	443,949	467,890	23,941	469,936	2,046	471,392	1,456
	Salaries - Classified	97,742	96,951	(791)	107,902	10,952	110,627	2,725
	Benefits	223,038	233,777	10,739	257,022	23,245	258,722	1,700
	Supplies	150,314	57,914	(92,400)	58,314	400	58,314	-
	Contracted Services	240,708	234,675	(6,033)	239,925	5,250	244,925	5,000
	Sites, Buildings, Equipment	122,552	-	(122,552)	-	-	-	-
	Other Outgo (Includes Transfers Out)	10,000	10,000	-	10,000	-	10,000	-
	Total Expenditures	1,288,303	1,101,207	(187,097)	1,143,099	41,892	1,153,980	10,881
	Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses	(120,351)	(11,782)		(27,528)		(10,898)	
	FUND BALANCE, RESERVES							
	Beginning Balance	487,629	367,278	(120,351)	355,496	(11,782)	327,968	(27,528)
	Ending Balance	367,278	355,496	(11,783)	327,968	(27,528)	317,071	(10,898)
	<i>Components of Ending Balance</i>							
	Revolving Cash	1,250	1,250	-	1,250	-	1,250	-
	Reserve for Economic Uncertainties	50,000	50,000	-	50,000	-	50,000	-
	Reserve for Cash Flow	50,000	50,000	-	50,000	-	50,000	-
	Reserve for Safety Grant	-	-	-	-	-	-	-
	Reserve for Restricted Accounts	266,028	254,246	(11,782)	226,718	(27,528)	215,821	(10,898)
	Undesignated/Unrestricted Reserve	367,278	355,496	-	327,968	-	317,071	-
	Check Balance							

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	1,023,802.00	1,002,270.00	-2.1%
2) Federal Revenue		8100-8299	36,901.00	24,415.00	-33.8%
3) Other State Revenue		8300-8599	95,749.00	54,240.00	-43.4%
4) Other Local Revenue		8600-8799	11,500.00	8,500.00	-26.1%
5) TOTAL, REVENUES			1,167,952.00	1,089,425.00	-6.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	443,949.00	467,891.00	5.4%
2) Classified Salaries		2000-2999	97,742.00	96,950.00	-0.8%
3) Employee Benefits		3000-3999	223,038.00	233,775.00	4.8%
4) Books and Supplies		4000-4999	177,529.00	57,914.00	-67.4%
5) Services and Other Operating Expenditures		5000-5999	215,898.00	234,675.00	8.7%
6) Capital Outlay		6000-6999	122,552.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,280,708.00	1,091,205.00	-14.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(112,756.00)	(1,780.00)	-98.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	10,000.00	10,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(10,000.00)	(10,000.00)	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(122,756.00)	(11,780.00)	-90.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	487,630.00	364,874.00	-25.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			487,630.00	364,874.00	-25.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			487,630.00	364,874.00	-25.2%
2) Ending Balance, June 30 (E + F1e)			364,874.00	353,094.00	-3.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,250.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	346.00	346.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	363,278.00	352,748.00	-2.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

A. BEGINNING CASH		330,000.00	401,000.00	396,100.00	396,200.00	396,600.00	401,700.00	408,800.00	436,215.00	385,315.00	384,715.00	366,815.00			
OBJECT CODE	BEGINNING BALANCE	JULY ESTIMATE	AUG ESTIMATE	SEPT ESTIMATE	OCT ESTIMATE	NOV ESTIMATE	DEC ESTIMATE	JAN ESTIMATE	FEB ESTIMATE	MAR ESTIMATE	APR ESTIMATE	MAY ESTIMATE	JUNE ESTIMATE	TOTALS	BUDGETED AMOUNT
B. RECEIPTS															
8010-8019	REVENUE LIMIT	47,000.00	47,000.00	47,000.00	47,000.00	47,000.00	47,000.00	47,000.00	47,000.00	47,000.00	47,000.00	47,000.00	47,000.00	588,183.00	588,183.00
8096	STATE AID IN LIEU TAXES	36,000.00	36,000.00	36,000.00	36,000.00	36,000.00	36,000.00	36,000.00	36,000.00	36,000.00	36,000.00	36,000.00	36,000.00	434,087.00	434,087.00
8100-8299	FEDERAL REVENUES	7,000.00	7,000.00	7,000.00	7,000.00	8,000.00	16,500.00	7,915.00	10,000.00	10,000.00	8,000.00	8,000.00	4,235.79	24,415.00	24,415.00
8300-8599	OTHER STATE APPORTIONMENTS			2,300.00	2,300.00			2,300.00			2,300.00		1,600.00	54,239.79	54,239.79
8600-8899	OTHER LOCAL REVENUES													8,500.00	8,500.00
	TOTAL RECEIPTS	90,000.00	85,000.00	83,000.00	92,300.00	91,000.00	99,500.00	103,215.00	83,000.00	83,000.00	83,300.00	83,000.00	95,109.79	1,089,424.79	1,089,424.79
C. DISBURSEMENTS															
1000-1999	CERTIFICATED SALARIES	5,000.00	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00	467,889.81	467,889.81
2000-2999	CLASSIFIED SALARIES	6,000.00	7,900.00	7,900.00	7,900.00	7,900.00	7,900.00	7,900.00	7,900.00	7,900.00	7,900.00	7,900.00	7,900.00	96,950.78	96,950.78
3000-3999	EMPLOYEE BENEFITS	6,000.00	21,000.00	21,000.00	21,000.00	21,000.00	21,000.00	21,000.00	21,000.00	21,000.00	21,000.00	21,000.00	17,777.08	233,777.08	233,777.08
4000-4999	SUPPLIES	1,000.00	4,000.00	5,000.00	3,000.00	3,000.00	3,500.00	3,000.00	3,000.00	10,000.00	10,000.00	7,000.00	5,414.00	57,914.00	57,914.00
5000-5999	SERVICES	1,000.00	10,000.00	4,000.00	15,000.00	9,000.00	15,000.00	10,000.00	5,000.00	50,000.00	10,000.00	20,000.00	85,675.00	234,675.00	234,675.00
6000-6599	CAPITAL OUTLAY														
70007499	OTHER OUTGO												10,000.00	10,000.00	10,000.00
	TOTAL DISBURSEMENTS	19,000.00	87,900.00	82,900.00	91,900.00	85,900.00	92,400.00	86,900.00	81,900.00	133,900.00	93,900.00	100,900.00	143,706.67	1,101,206.67	1,101,206.67
D. PRIOR YEAR TRANSACTIONS & CLEARING ACCOUNT TRANSACTIONS															
	ACCOUNTS RECEIVABLE														28,518.00
	ACCOUNTS PAYABLE & CLEARING ACCOUNT TRANSACTIONS														(50,000.00)
	TOTAL PRIOR YEAR & CLEARING ACCOUNTS														(21,482.00)
E. NET INCREASE/DECREASE		71,000.00	(4,900.00)	100.00	400.00	5,100.00	7,100.00	16,315.00	11,100.00	(50,900.00)	(600.00)	(17,900.00)	(48,596.88)		
F. ENDING CASH BALANCE		401,000.00	396,100.00	396,200.00	396,600.00	401,700.00	408,800.00	425,115.00	436,215.00	385,315.00	384,715.00	366,815.00	318,218.12		

Budget20_NWPP

NORTHWEST PREP AT PINER-OLIVET
BUDGET - 2019-2020

Assumptions: 2019-2020

- One site of enrollment of 112 students; average daily attendance of 101 (Inc. 27 ADA Homestudy)
- Director - 0.60 FTE, Office Manager - 1.00 FTE, Yard Supervision/Instr Asst - 4.23 Hrs/Day
- Teachers - 5.00 FTE, Counselor - .40 FTE

ADA Instructional Days	Object Code	2018-19		2019-20		2020-21		2021-2022	
		Budget	Difference	Budget	Difference	Budget	Difference	Budget	Difference
		101 177		101 177		101 177		101 177	
REVENUE									
Beginning Balance		487,629	(120,351)	367,278	(120,351)	355,496	(11,782)	327,968	(27,528)
LCFF Revenue	8011	420,697	(14,342)	406,355	(14,342)	435,748	29,393	463,259	27,511
Educational Protection Act (EPA)	8012	163,448	(1,620)	161,828	(1,620)	149,929	(11,899)	148,048	(1,881)
In-Lieu Property Taxes	8096	439,657	(5,570)	434,087	(5,570)	445,986	11,899	447,867	1,881
Federal Rev - Title I - Resource 3010	8290	20,643	(819)	19,824	(819)	19,824	-	19,824	-
Federal Rev - Title II - Professional Dev. RS 4035	8290	4,772	(1,667)	3,105	(1,667)	1,486	(3,105)	-	-
Federal Rev - Title III - EL RS 4203	8290	1,486	-	1,486	-	1,486	-	1,486	-
Federal Rev - Title IV - Student Support RS 4127	8290	10,000	(10,000)	-	(10,000)	-	-	-	-
Water Reclamation Grant	8290	-	-	-	-	-	-	-	-
Mandated Costs	8550	22,027	(18,549)	3,478	(18,549)	3,336	(141)	3,336	-
Lottery (Unrestricted) - \$151.00/ADA +/- py adj	8560	16,157	(906)	15,251	(906)	15,251	-	15,251	-
Lottery (Restricted) - \$53.00/ADA +/- py adj	8560	5,671	(318)	5,353	(318)	5,353	-	5,353	-
Other State Revenue	8590	-	-	-	-	-	-	-	-
STRS On Behalf	8590	30,158	-	30,158	-	30,158	-	30,158	-
California Clean Energy (Prop 39)	8590	-	-	-	-	-	-	-	-
Low Performing Student Block Grant - RS 7510	8590	21,736	(21,736)	-	(21,736)	-	-	-	-
Local Revenue/Yearbook/Other	8699	7,500	(6,000)	1,500	(6,000)	1,500	-	1,500	-
Interest	8660	4,000	3,000	7,000	3,000	7,000	-	7,000	-
Total Revenue		1,655,581	(198,878)	1,456,703	(198,878)	1,471,067	14,365	1,471,051	(17)
		1,167,952	(198,878)	1,089,425	(198,878)	1,115,571		1,143,082	
EXPENDITURES									
Salaries - Certificated									
Teachers (See Above for FTE) & \$1,000 TIC	1100	306,093	23,123	329,216	23,123	337,944	8,728	346,340	8,396

Budget20_NWP

	1130	25,377	24,895	(482)	14,645	(10,250)	14,645	
Teachers - Extra Duty - Staff Dev/Curr Dev/BTSA	114x	3,500	4,400	900	3,500	(900)	3,500	
Substitute Teachers	1200	33,991	42,488	8,498	44,963	2,475	35,970	(8,993)
Counselor	1300	74,989	66,890	(8,098)	68,883	1,993	70,936	2,053
Total Certificated Salaries		443,949	467,890	23,941	469,936	2,046	471,392	1,456
Northwest Prep Budget - Page 2								
		2018-19	2019-20	Difference	2020-21	Difference	2021-2022	Difference
Salaries - Classified								
Yard Supervision/Program Assistants	2100	33,635	30,816	(2,819)	38,981	8,164	38,981	-
Custodial Staff	2200	27,138	26,169	(969)	26,983	814	27,636	653
Clerical Staff - 1.0 FTE NWP Ofc Mgr & Subs	2400	36,969	39,965	2,996	41,938	1,973	44,010	2,072
Total Classified Salaries		97,742	96,951	(791)	107,902	10,952	110,627	2,725
Benefits								
STRS	3101	102,077	108,003	5,926	116,416	8,412	115,245	(1,170)
PERS	3202	17,652	20,073	2,421	25,465	5,392	27,546	2,081
FICA - Cert	3311	137	136	(1)	136	-	136	-
FICA - Class	3312	6,048	6,011	(37)	6,690	679	6,859	169
Medicare - Cert	3331	6,167	6,784	617	6,936	151	6,957	21
Medicare - Class	3332	1,416	1,406	(11)	1,565	159	1,604	40
Health & Welfare - Cert	3401	60,890	61,967	1,077	68,686	6,719	69,128	442
Health & Welfare - Class	3402	17,118	17,365	247	18,643	1,278	18,671	28
Unemployment - Cert	3501	207	234	27	239	5	240	1
Unemployment - Class	3502	52	48	(3)	54	5	55	1
Workers' Comp - Cert	3601	9,236	9,732	496	9,949	217	9,979	30
Workers' Comp - Class	3602	2,037	2,017	(21)	2,244	228	2,301	57
Total Benefits		223,038	233,777	10,739	257,022	23,245	258,722	1,700
Supplies								
Textbooks	4110	25,440	5,353	(20,087)	5,353	-	5,353	-
Instructional Supplies & Materials	4310	-	-	-	-	-	-	-
Instructional Supplies & Materials-Lottery	4310	8,951	7,811	(1,140)	8,211	400	8,211	-
Standard Supplies - Lottery	4311	2,000	2,500	500	2,500	-	2,500	-
Career Readiness Grant Supplies - RS 7338	4310	10,000	-	(10,000)	-	-	-	-
Furniture (1110-1000-4310-BG01)	4310	10,000	-	(10,000)	-	-	-	-
Supplies for Exhibitions (1110-1000-4310-BG04)	4310	500	500	-	500	-	500	-
Title I Supplies	4310	20,643	19,824	(819)	19,824	-	19,824	-
Title III Supplies	4310	1,486	1,486	-	1,486	-	1,486	-
Title IV Supplies	4310	10,000	-	(10,000)	-	-	-	-

Budget20_NWP

	4310	2018-19	2019-20	Difference	2020-21	Difference	2021-2022	Difference
Low Performing Students Block Grant RS 7510	4310	21,736	-	-	-	-	-	-
Technology & Related Supplies	4310	-	-	-	-	-	-	-
Technology & Related Supplies - Lottery	4310	2,400	2,400	-	2,400	-	2,400	-
Teacher Allowance - Lottery	4313	1,500	2,040	540	2,040	-	2,040	-
Software - Lottery (Weebly - \$60 - BG04)	4340	1,500	1,500	-	1,500	-	1,500	-
Office Supplies	4350	1,000	2,000	1,000	2,000	-	2,000	-
Custodial Supplies	4370	5,500	5,500	-	5,500	-	5,500	-
Maintenance Supplies	4380	4,000	4,000	-	4,000	-	4,000	-
First Aid Supplies	4390	100	100	-	100	-	100	-
Other Supplies	4390	2,400	2,400	-	2,400	-	2,400	-
Refreshments for Community Forums (SG01)	4390	5,500	500	-	500	-	500	-
Picnic Tables/Canopy Replacements	4400	18,058	-	-	-	-	-	-
Technology Equipment	4400	-	-	-	-	-	-	-
Total Supplies		150,314	57,914	(92,400)	58,314	400	58,314	-
Services								
Conferences	5202	5,272	3,605	(1,667)	3,605	-	3,605	-
Dues & Membership	5300	1,200	2,620	1,420	2,620	-	2,620	-
Property/Liability Insurance	5450	8,559	8,750	191	9,000	250	9,000	-
Utilities	5500	4,500	10,000	5,500	10,000	-	10,000	-
Rentals	5600	-	-	-	-	-	-	-
Northwest Prep Budget - Page 3		2018-19	2019-20	Difference	2020-21	Difference	2021-2022	Difference
Services (Continued)								
Repairs/Well Maintenance	5830/5880	9,450	6,000	(3,450)	6,000	-	6,000	-
Contracted Services - Copier Maintenance- Lottery	5632	400	400	-	400	-	400	-
Computer Set-Up, Repairs, Software Licenses	5640/5840	4,000	4,000	-	4,000	-	4,000	-
Field Trips (1110-1000-5806-FT01)	5806/5808	1,500	1,500	-	1,500	-	1,500	-
Contracted Services - SCOE - Data Processing	5817	650	650	-	650	-	650	-
Contracted Services - SCOE - Internet/Dark Fiber Audit	5816	11,000	650	(10,350)	650	-	650	-
Legal Services	5821	4,300	4,300	-	4,300	-	4,300	-
Crossing Guard	5823	500	500	-	500	-	500	-
Graphics	5880	11,000	11,000	-	11,000	-	11,000	-
Contracted Services - Business/DP/Personnel/Recru	5828	500	2,000	1,500	2,000	-	2,000	-
Contracted Services - Ed Svs(CPR, Sports, Art)	5830	9,000	9,000	-	9,000	-	9,000	-
Contracted Services - LCAP Infographic - BG04	5830	1,000	1,000	-	1,000	-	1,000	-
Contracted Services - Clean Energy	5830	3,000	3,000	-	3,000	-	3,000	-
Contracted Services - Prof Dev - ELD - SGPD	5830	-	-	-	-	-	-	-
Contracted Services - Full-Time Independent Study F	5830	600	600	-	600	-	600	-
		145,000	150,000	5,000	155,000	5,000	160,000	5,000

Budget20_NWP

College Readiness Grant - RS 7338	5830	4,177	-	-	-	-	-	-	-
Excess Costs - Special Education	5830	10,000	10,000	-	-	-	-	10,000	-
Advertising for Personnel/Marketing	5865	100	100	-	-	-	-	100	-
Communications (Phone/Postage)	5900	3,000	3,000	-	-	-	-	3,000	-
Other Administrative Expenses (My Voice-\$400-SGO	5880	2,000	2,000	-	-	-	-	2,000	-
Repay POUUSD for Rent Paid from Dev Fees in Prior	7619	10,000	10,000	-	-	-	-	10,000	-
Total to be Repaid - \$141,727.58 (50% of \$283,455.16-Determined by Board action - 01/19/11) - \$10,000 Paid in 15-16, \$11,728 Paid in 17-18 - \$110,000.00 balance as of 01/19/11		122,552	-	(122,552)	-	-	-	-	-
California Clean Energy	6200	-	-	-	-	-	-	-	-
Equipment Replacement	6500	-	-	-	-	-	-	-	-
Total Services		373,260	244,675	(128,585)	5,250	249,925	5,250	254,925	5,000
Total Expenditures		1,288,303	1,101,207	(187,097)	41,892	1,143,099	41,892	1,153,980	10,881
Balance		367,278	355,496	(11,782)	(27,528)	327,968	(27,528)	317,071	(10,898)
Reserve for Economic Certainties/Cash Revolving		51,250	51,250	-	-	51,250	-	51,250	-
Reserve for Cash Flow		50,000	50,000	-	-	50,000	-	50,000	-
Restricted Reserves									
Unappropriated Balance		266,028	254,246	(11,782)	(27,528)	226,718	(27,528)	215,821	(10,898)

PINER-OLIVET
CHARTER SCHOOL
BUDGET

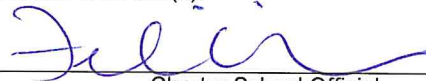
2019-2020

June 19, 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 BUDGET REPORT: This report is hereby filed by the charter school pursuant to Education Code Section 47604.33(a).

Signed: 
Charter School Official
(Original signature required)

Date: 6/12/19

Printed
Name: Felicia Koha

Title: CBO

For additional information on the budget 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 Budget

Based on the Governor's 2019-2020 May Revise 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: 200	Estimated: 200	Estimated: 200
ADA	Actual: 193	Estimated: 193	Estimated: 193	Estimated: 193
Supplemental Grant % - 3-Year Rolling %	50.49%	56.84%	56.74%	56.50%
Concentration Grant % - District's % applies for Charter Schools	48.39%	51.11%	50.37%	50.06%
<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	6.00	6.00	6.00
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%	16.70%	18.10%	17.80%
Other Cert	2.72%	2.72%	2.72%	2.72%
PERS-Standard Rates	18.062%	20.70%	23.60%	24.90%
Other Classified	8.92%	8.92%	8.92%	8.92%

**PINER-OLIVET CHARTER SCHOOL
BUDGET ASSUMPTIONS**

<i>Expenditures continued</i>	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	\$ 8,144	\$ 8,144	\$ 8,144
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					5/24/2019
Summary of Funding					
	2018-19	2019-20	2020-21	2021-22	2022-23
Target Components:					
COLA & Augmentation	3.70%	3.26%	3.00%	2.80%	0.00%
Base Grant	1,511,411	1,553,650	1,600,356	1,645,132	-
Grade Span Adjustment	-	-	-	-	-
Supplemental Grant	152,622	176,619	181,608	185,900	-
Concentration Grant	-	-	-	-	-
Add-ons	-	-	-	-	-
Total Target	1,664,033	1,730,269	1,781,964	1,831,032	-
Transition Components:					
Target	\$ 1,664,033	\$ 1,730,269	\$ 1,781,964	\$ 1,831,032	\$ -
Funded Based on Target Formula (PY P-2)	FALSE	TRUE	TRUE	TRUE	-
Floor	1,550,477	1,656,635	1,656,635	1,656,635	15,345
<i>Remaining Need after Gap (informational only)</i>					
Gap %	100%	100%	100%	100%	100%
Current Year Gap Funding	113,556	-	-	-	-
Miscellaneous Adjustments	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-
Additional State Aid	-	-	-	-	15,345
Total LCFF Entitlement	\$ 1,664,033	\$ 1,730,269	\$ 1,781,964	\$ 1,831,032	\$ 15,345
Components of LCFF By Object Code					
	2018-19	2019-20	2020-21	2021-22	2022-23
8011 - State Aid	\$ 628,186	\$ 699,070	\$ 750,765	\$ 799,833	\$ 15,345
8011 - Fair Share	-	-	-	-	-
8311 & 8590 - Categoricals	-	-	-	-	-
EPA (for LCFF Calculation purposes)	247,742	201,706	178,969	175,373	-
<i>Local Revenue Sources:</i>					
8021 to 8089 - Property Taxes	-	-	-	-	-
8096 - In-Lieu of Property Taxes	788,105	829,493	852,230	855,826	-
<i>Property Taxes net of in-lieu</i>	-	-	-	-	-
TOTAL FUNDING	\$ 1,664,033	\$ 1,730,269	\$ 1,781,964	\$ 1,831,032	\$ 15,345
<i>Basic Aid Status</i>					
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -
Total Phase-In Entitlement	\$ 1,664,033	\$ 1,730,269	\$ 1,781,964	\$ 1,831,032	\$ 15,345
EPA Details					
% of Adjusted Revenue Limit - Annual	28.56249995%	28.56249995%	28.56249995%	28.56249995%	28.56249995%
% of Adjusted Revenue Limit - P-2	28.56249995%	28.56249995%	28.56249995%	28.56249995%	28.56249995%
EPA (for LCFF Calculation purposes)	\$ 247,742	\$ 201,706	\$ 178,969	\$ 175,373	\$ -
8012 - EPA, Current Year Receipt (P-2 plus Current Year Accrual)	247,742	201,706	178,969	175,373	-
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

5/24/2019

Summary of Student Population

	2018-19	2019-20	2020-21	2021-22	2022-23
Unduplicated Pupil Population					
Enrollment	201	200	200	200	-
COE Enrollment	-	-	-	-	-
<i>Total Enrollment</i>	<i>201</i>	<i>200</i>	<i>200</i>	<i>200</i>	<i>-</i>
Unduplicated Pupil Count	115	113	113	113	-
COE Unduplicated Pupil Count	-	-	-	-	-
<i>Total Unduplicated Pupil Count</i>	<i>115</i>	<i>113</i>	<i>113</i>	<i>113</i>	<i>-</i>
Rolling %, Supplemental Grant	50.4900%	56.8400%	56.7400%	56.5000%	0.0000%
Rolling %, Concentration Grant	48.3900%	51.1100%	50.3700%	50.0600%	0.0000%

FUNDED ADA

Adjusted Base Grant ADA					
	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>
Grades TK-3	-	-	-	-	-
Grades 4-6	-	-	-	-	-
Grades 7-8	193.87	193.00	193.00	193.00	-
Grades 9-12	-	-	-	-	-
Total Adjusted Base Grant ADA	193.87	193.00	193.00	193.00	-
Necessary Small School ADA					
	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>
Grades TK-3	-	-	-	-	-
Grades 4-6	-	-	-	-	-
Grades 7-8	-	-	-	-	-
Grades 9-12	-	-	-	-	-
Total Necessary Small School ADA	-	-	-	-	-
Total Funded ADA	193.87	193.00	193.00	193.00	0.00
ACTUAL ADA (Current Year Only)					
Grades TK-3	-	-	-	-	-
Grades 4-6	-	-	-	-	-
Grades 7-8	193.87	193.00	193.00	193.00	-
Grades 9-12	-	-	-	-	-
Total Actual ADA	193.87	193.00	193.00	193.00	-
<i>Funded Difference (Funded ADA less Actual ADA)</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
Current year estimated supplemental and concent \$	152,622 \$	176,619 \$	181,608 \$	185,900 \$	-
Current year Percentage to Increase or Improve S€	10.10%	11.37%	11.35%	11.30%	0.00%

PINER-OLIVET CHARTER SCHOOL
 MULTI-YEAR PROJECTION FOR BUDGET YEAR 2019-2020 - ADOPTED BUDGET
 BASED ON GOVERNOR'S MAY REVISE BUDGET AND BASIC LCFF CALCULATOR
 GAP FUNDING - 100% 18-19, 19-20, 20-21, AND 21-22

06/12/19	Account Codes	Actual 2018-2019	Budget 2019-2020	Difference	Budget 2020-2021	Difference	Budget 2021-2022	Difference
	REVENUE							
	General State Aid - LCFF	1,656,054	1,730,269	74,215	1,781,964	51,695	1,831,032	49,068
	Federal Revenue	59,968	49,202	(10,766)	43,202	(6,000)	43,202	-
	Other State Revenue	191,932	81,441	(110,491)	81,441	-	81,441	-
	Local Revenue	29,035	28,436	(599)	27,136	(1,300)	27,136	-
	Total Revenue	1,936,989	1,889,348	(47,641)	1,933,743	44,395	1,982,811	49,068
	EXPENDITURES							
	Salaries - Certificated	875,814	893,316	17,502	858,753	(34,563)	853,824	(4,929)
	Salaries - Classified	218,732	221,020	2,288	232,518	11,498	233,720	1,203
	Benefits	430,379	456,639	26,260	479,622	22,983	475,493	(4,129)
	Supplies	175,911	84,803	(91,108)	72,265	(12,538)	72,265	-
	Contracted Services	306,695	293,000	(13,695)	298,500	5,500	298,500	-
	Sites, Buildings, Equipment	11,520	-	(11,520)	-	-	-	-
	Other Outgo (Includes Transfers Out)	-	-	-	-	-	-	-
	Total Expenditures	2,019,051	1,948,779	(70,272)	1,941,658	(7,121)	1,933,802	(7,856)
	Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses	(82,062)	(59,431)		(7,915)		49,008	
	FUND BALANCE, RESERVES							
	Beginning Balance	309,901	227,839	(82,062)	168,408	(59,431)	160,493	(7,915)
	Ending Balance	227,839	168,408	(59,432)	160,493	(7,915)	209,501	49,008
	<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	56,000	(44,000)	56,000	-	100,000	44,000
	Reserve for Lottery	-	-	-	-	-	-	-
	Reserve for Restricted Accounts	8,782	8,782	-	-	(8,782)	-	-
	Undesignated/Unrestricted Reserve	16,562	1,129	(15,433)	1,995	866	7,003	5,008
		227,844	168,411		160,495		209,503	

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

		200,000.00	338,000.00	330,000.00	313,000.00	292,000.00	281,000.00	302,440.70	288,642.70	280,642.70	233,942.70	253,942.70	233,942.70			
A. BEGINNING CASH		200,000.00	338,000.00	330,000.00	313,000.00	292,000.00	281,000.00	302,440.70	288,642.70	280,642.70	233,942.70	253,942.70	233,942.70			
	OBJECT CODE	BEGINNING BALANCE	AUG ESTIMATE	SEPT ESTIMATE	OCT ESTIMATE	NOV ESTIMATE	DEC ESTIMATE	JAN ESTIMATE	FEB ESTIMATE	MAR ESTIMATE	APR ESTIMATE	MAY ESTIMATE	JUNE ESTIMATE	TOTALS	BUDGETED AMOUNT	
B. RECEIPTS																
REVENUE LIMIT	8010-8019		75,000.00	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00	75,776.00	900,776.00	900,776.00	
STATE AID IN LIEU TAXES	8096		69,000.00	69,000.00	69,000.00	69,000.00	69,000.00	69,000.00	69,000.00	69,000.00	69,000.00	69,000.00	70,493.00	829,493.00	829,493.00	
FEDERAL REVENUES	8100-8299		15,000.00	1,000.00	5,000.00	10,000.00	15,000.00	14,202.00	10,000.00	1,300.00	10,000.00	3,000.00	6,136.00	49,202.00	49,202.00	
OTHER STATE APPORTIONMENTS	8300-8599				2,000.00	1,000.00	7,000.00	20,000.00	1,000.00		20,000.00			81,440.70	81,440.70	
OTHER LOCAL REVENUES	8600-8999		1,000.00	1,000.00	2,000.00	1,000.00	7,000.00	2,000.00	1,000.00	1,300.00	3,000.00	3,000.00	6,136.00	28,436.00	28,436.00	
TOTAL RECEIPTS			159,000.00	145,000.00	151,000.00	155,000.00	177,440.70	180,202.00	155,000.00	145,300.00	177,000.00	147,000.00	152,405.00	1,889,347.70	1,889,347.70	
C. DISBURSEMENTS																
CERTIFICATED SALARIES	1000-1999		8,000.00	81,000.00	81,000.00	81,000.00	81,000.00	81,000.00	81,000.00	81,000.00	81,000.00	81,000.00	75,316.11	893,316.11	893,316.11	
CLASSIFIED SALARIES	2000-2999		4,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	17,020.05	221,020.05	221,020.05	
EMPLOYEE BENEFITS	3000-3999		7,000.00	41,000.00	41,000.00	41,000.00	41,000.00	41,000.00	41,000.00	41,000.00	41,000.00	41,000.00	39,639.44	456,639.44	456,639.44	
SUPPLIES	4000-4999		1,000.00	5,000.00	20,000.00	4,000.00	2,000.00	2,000.00	15,000.00	10,000.00	5,000.00	5,000.00	5,803.00	84,803.00	84,803.00	
SERVICES	5000-5999		1,000.00	10,000.00	10,000.00	20,000.00	12,000.00	50,000.00	6,000.00	40,000.00	10,000.00	20,000.00	108,000.00	293,000.00	293,000.00	
CAPITAL OUTLAY	6000-6599															
OTHER OUTGO	7000/7499															
TOTAL DISBURSEMENTS			21,000.00	162,000.00	172,000.00	166,000.00	156,000.00	194,000.00	163,000.00	192,000.00	157,000.00	167,000.00	245,780.60	1,948,780.60	1,948,780.60	
D. PRIOR YEAR TRANSACTIONS & CLEARING ACCOUNT TRANSACTIONS																
ACCOUNTS RECEIVABLE																
ACCOUNTS PAYABLE & CLEARING																
ACCOUNT TRANSACTIONS																
TOTAL PRIOR YEAR & CLEARING ACCOUNTS																
E. NET INCREASE/DECREASE			138,000.00	(17,000.00)	(21,000.00)	(11,000.00)	21,440.70	(13,798.00)	(8,000.00)	(46,700.00)	20,000.00	(20,000.00)	(93,375.60)			
F. ENDING CASH BALANCE			338,000.00	313,000.00	292,000.00	281,000.00	302,440.70	288,642.70	280,642.70	233,942.70	253,942.70	233,942.70	140,567.10			

**PINER-OLIVET CHARTER SCHOOL - BUDGET
2019-2020**

Acct. Code	REVENUES	2018-2019 Projected	2019-2020			12-Jun-19 Total Budget	Difference Between 18-19 & 19-20
			Unrestricted Budget	Restricted Budget			
8000	Beginning Balance	309,901	219,062	8,782	227,844	-82,057	
8012	Education Protection Act (EPA)	238,174	201,706		201,706		
8011	General State Aid (LCFF): 73.6% Gap Increase, 1.11% COLA, 204 ADA	624,855	699,070		1,528,563	74,215	
8096	In Lieu Property Tax	793,025	829,493			36,468	
8290	Title I Part A (Res 3010)	40,064		40,000	40,000	-64	
8290	Title II-Teacher Training (Res 4035)	6,239		6,000	6,000	-239	
8290	Title III - EL (Res 4203)	3,665		3,202	3,202	-463	
8290	Title IV - Student Support (Res 4127)	10,000		0	0	-10,000	
8792	Special Ed	0			0	0	
8560	Lottery	29,143	29,143		29,143	0	
8560	Lottery IMF	10,229		10,229	10,229	0	
8590	Other State Revenue - Inc STRS On-Behalf	38,807	0	38,807	38,807	0	
8590	California Clean Energy Act	0	0	0	0	0	
8590	Low Performing Students (7510)	75,089		0	0		
8550	Mandated Costs	38,664	3,262		3,262	-35,402	
8660	Interest	7,500	7,000		7,000	-500	
8699	Other Local Revenue	735	4,500	636	636	-99	
	Donations/Fundraising	4,500	4,500		4,500	0	
	Student Leadership	0	0		0	0	
	Field Trips	15,000	15,000		15,000	0	
	Sports/Yearbook	1,300	1,300		1,300	0	
	RESIG Prop/Liability Dividend	0	0		0	0	
	TOTAL REVENUES	2,246,890	2,009,535	107,656	2,117,191	-129,698	
	Total Revenue Minus Beginning Balance	1,936,989			1,889,348		

EXPENDITURES		18-19 Projected	19-20 Unrestricted	19-20 Restricted	19-20 Total	Difference
1100	Teachers' Salaries Classroom Teachers	721,173	707,775		707,775	-13,397
1130	Teachers' Sals/Extra Assi; Adjunct/Buy Back/Extra Summer School	30,660 0	30,660 0		30,660 0	0 0
1144/1149	Sub Teachers' Sal 70 Days @ \$150 per day	14,500	14,500		14,500	0
1300	Cert Suprs/Admin Sal Principal	109,481	140,383		140,383	30,901
2100	Program Assistants Classroom Program Assistants/Yard PE PE Technician/Volleyball/Basketball Outreach Worker 4760 & SG04	128,338 37,081 5,377	99,954 34,568 5,577	29,053	169,152	3,732 -2,513 201
2200	Instructional Support Sala Library Technician	0	0		0	0
2400	Office Salaries School Office Manager & Office Clerks	47,936	51,868		51,868	3,933
3101	STRS (Inc. STRS On-Bel Classroom Teachers Principal	163,634 23,812	121,961 20,940	32,819 5,988	181,708	-8,853 3,116
3202	PERS Instructional Assistants Program Assistants PE Technician/Volleyt Library Technician Outreach Worker Office Mgr/Clerks	23,161 6,698 0 972 8,658	20,690 7,156 0 1,154 10,737	6,014	45,751	3,544 458 0 2,079
3311	FICA - Certificated Sub Teachers Summer School	450 0	450 0		450	450 0
3312	FICA - Classified Instructional Assistants Program Assistants PE Technician/Volleyt Library Technician Outreach Worker Office Mgr/Clerks/Sub	7,846 2,278 0 334 2,972	6,197 2,143 0 346 3,216	1,801	13,703	152 -135 0 244
Acct. Code	EXPENDITURES (Continued)	18-19 Projected	19-20 Unrestricted	19-20 Restricted	19-20 Total	Difference

3331	Medicare - Certificated	Classroom Teachers Principal	0.0145 0.0145	10,807 1,456	10,918 2,036		12,953	111 579
3332	Medicare - Classified	Instructional Assistants Program Assistants PE Technician/Volleyt Library Technician Outreach Worker Office Mgr/Clerks/Sub	0.0145 0.0145 0.0145 0.0145 0.0145	1,836 533 0 78 695	1,449 501 0 81 752	421	3,205	35 -31 0 57
3401	Health/Welfare	Classroom Teachers Principal	104,447 11,717	103,710 13,264			116,974	-737 1,547
3402	Health/Welfare	Classroom Program Assistants/Yard PE Technician/Volleyball/Basketball Library Technician Outreach Worker School Office Manager & Office Clerks	23,084 7,155 0 53 5,675	24,839 7,250 0 56 10,290	5,296		47,731	7,051 95 0 4,615
3501	Unemployment Ins	Classroom Teachers Principal	376 58	376 70			447	0 12
3502	Unemployment Ins	Instructional Assistants Traffic Monitor PE Technician/Volleyt Library Technician Outreach Worker Office Mgr/Clerks/Sub	61 20 0 3 25	50 17 0 3 26	15		111	3 -2 0 1
3601	Workers' Comp Ins	Classroom Teachers Principal	9,350 1,335	9,186 1,723			10,908	-164 388
3602	Workers' Comp Ins	Instructional Assistants Traffic PE Technician/Volleyt Library Technician Outreach Worker Office Mgr/Clerks/Sub	1,544 451 0 66 593	1,219 422 0 68 633	354		2,696	-324 -30 40
3701	Retiree Benefits	Classroom Teachers/Admin	0	11,859			11,859	11,859
3702	Retiree Benefits	Classified Staff	8,144	8,144			8,144	8,144

Acct. Code	EXPENDITURES (Continued)	18-19 Projected	19-20 Unrestricted	19-20 Restricted	19-20 Total	Difference
4110	Textbooks - General Budget/Lottery Restricted Lottery	0 25,627	0	10,229	10,229	-15,398
4310	Instructional Supplies Art (\$500)/ Community Art (\$1,500) (Enrichment) (1130-BG01/SG01) Computer Mobile Devices & Printers (0000/1100-1230-1000-4310-BG01) Computer Supplies - Lottery Culinary (Enrichment) (1110-1000-4310-CUL-BG01) Drama (Enrichment) (1275-1000-4310-BG01) Furniture (4310-FURN) General Math Enrichment Class - Forensics, Robotics & Maker (4310-NRCH) PE (1530-1000-4310-PE00) Science (1110-1000-4310-OSCI) Social-Emotional Curriculum-LCAP Goal 1 (BG01), Recognition (SG01) Sports - After School Program (1110-1000-4310-SPRT) Lottery - Unrestricted (1100-0-1110-1000-4310-000-0000) Lottery - Restricted (Instructional Materials/Textbooks) LPSBG - Restricted Title I Title III/ELD (SG03) Writer's Workshop Supplies Yearbook (1110-1000-4310-YRBK)	2,300 10,000 0 1,500 200 0 2,643 0 4,000 1,500 3,000 700 2,000 6,780 0 75,089 3,274 300 3,000 1,900	2,000 10,000 0 1,500 200 14,000 0 0 4,000 1,500 500 700 2,000 8,500 0 0 0 300 0 1,900	10,229	47,638	-300 0 0 0 0 14,000 -2,643 0 0 0 -2,500 0 0 1,720 0 -75,089 -3,274 0 -3,000 0
4311	Standard Supplies - Lottery (1100-0-1110-1000-4311-000-0000)	7,400	7,400		7,400	0
4313	Teacher Allowance - Lottery (1100-0-1110-1000-4313-000-0000)	3,400	3,400		3,400	0
4340	Software - Lottery (1100-0-1230-1000-4340-000-0000)	5,016	3,000		3,000	-2,016
4350	Office Supplies - Lottery (1100-0-0000-2700-4350-000-0000)	2,547	3,000		3,000	453
4370	Custodial Supplies	4,500	4,500		4,500	0
4380	Maintenance Supplies	5,000	5,000		5,000	0
4400	Equipment Less Than \$5,000 Equipment Less Than \$5,000 Equipment Less Than \$5,000	0 3,500 0	0 0 0		636	0 -3,500

Acct. Code	Equipment Less Than \$5,000	RESIG Safety Credit	735	19-20 Unrestricted	19-20 Restricted	636	19-20 Total	-99
	EXPENDITURES (Continued)		18-19 Projected					Difference
5201	Mileage		800	800			800	0
5202	Conferences & Workshops (Social-Emotional - \$1,500 (BGPD)), (Restorative Practices - \$2,500 (BG02)) (Suicide Prevention PD for Counselor - \$500 (3110-1000-BG02)) (SCOE & Other Workshops - \$3,000 (4035-1110-(Title II)) (SCOE - ELL - \$2,000 (4760-SGPD), (Targeted Inst - \$1,500 (SGPD)))		27,739	8,000	6,000		14,000	-13,739
5300	Dues		1,500	1,500			1,500	0
5450	Insurance		12,000	10,000			10,000	-2,000
5500	Utilities		19,500	25,000			25,000	5,500
5600	Rentals	(1 Classroom & Chairs for Graduation)	4,600	4,600			14,100	0
5630	Repairs		5,000	5,000				0
5632	Copier/Duplicator Leases & Copier Maintenance		2,000	2,500				500
5640	Computer Repair		2,000	2,000				0
5800	Administrative Svs							
5806/5808	Field Trips-Community Building, Incentive, ROPES, Challenge Day-FT01 Career Exploration - FT03		34,500	34,500			224,500	0
5816	SCOE Consortium Fees Network		1,200	1,200				0
5816	SCOE Dark Fiber		0	0				1,200
5817	Contract w/Data Processing		1,510	1,500				-10
5821	Audit		4,700	4,700				0
5823	Legal Svs		500	500				0
5828	Graphics		1,500	1,500				0
5830	Counseling (SG01) Music (SG01)		25,000	25,000	0			0
	Fiscal Svs/Tech Svs from District		2,500	2,500				0
	Personnel Tech		14,500	18,000				3,500
	Custodial Services		14,000	15,000				1,000
	Maintenance/Gardening Services		67,000	70,000				3,000
	Director of Special Ed/Intervention (1110-1000-5830-BG03)		2,500	2,500				0
	Other - Assemblies, Dances, Student Leadership (SL00), Grants		3,300	3,300				0
	Other - SAM - \$1,000 (Item 1.9 - SG01), Prof. Dev. - \$2,000 (Item 2.3.d - SGPD)		1,500	1,500				0
	SCOE - Units of Math - \$1,000 (Item 2.4.c - 1460-BG02), Instruction		4,000	3,000				-1,000
	Other Admin, CA Clean Energy		1,796	0				-1,796
5840	Computer/Tech Related Services - Software Subscriptions (Benchmark - STAR Renaissance, Illuminate - \$2,500 - BG03)		4,000	4,000				0

Acct. Code	(WeVideo Editing Tool - \$500 - SG03), (Weebly, Bright Arrow - \$1,000 - BG04)	18-19 Projected	19-20 Unrestricted	19-20 Restricted	19-20 Total	Difference
5865	Advertising for Employees	500	500			0
5880	Crossing Guard Services (8310-5880)	5,800	5,800			0
	Special Education - Encroachment (1110-1000-5880-SPED)	30,000	20,000	0		-10,000
	After School Sports (1110-1000-5880-SPRT)	5,500	5,500			0
	Other Admin Charges - My Voice - LCAP Goal 1 (SG01 - \$800)	4,000	4,000			0
	EXPENDITURES (Continued)					
5900	Telephone	1,500	2,400		3,100	900
5950	Postage	250	700			450
6100	Sites/Improv of Sites	11,520	0		0	-11,520
6200	Bldg Upgrades - Prop 39 CA Clean Energy	0	0	0	0	0
6500	Equipment Replacement	0	0		0	0
	TOTAL EXPENDITURES	2,019,046	1,849,617	99,164	1,948,781	-70,265
					1,948,781	
	FUND BALANCE					
9770	Reserve for Economic Uncertainties/Cash Revolving Fund	102,500	102,500		167,282	0
9780	Reserve for Cash Flow	100,000	56,000	0		-44,000
9780	RESIG	0	0	0		0
9781	Lottery	0	0			0
9782	Restricted Reserve	8,782	0	8,782		-8,782
9790	Undesignated Reserve	16,562	1,419	-290	1,129	-15,143
	TOTAL FUND BALANCE	227,844	159,919	8,492	168,411	-59,433

APPROVED:

Description	2018-19 Estimated Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
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	193.07	193.07	193.07	193.00	193.00	193.00
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
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	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	193.07	193.07	193.07	193.00	193.00	193.00
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						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
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	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	193.07	193.07	193.07	193.00	193.00	193.00

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	1,656,054.00	0.00	1,656,054.00	1,730,269.00	0.00	1,730,269.00	4.5%
2) Federal Revenue		8100-8299	0.00	59,968.00	59,968.00	0.00	49,202.00	49,202.00	-18.0%
3) Other State Revenue		8300-8599	67,807.00	124,125.00	191,932.00	32,405.00	49,036.00	81,441.00	-57.6%
4) Other Local Revenue		8600-8799	28,300.00	735.00	29,035.00	27,800.00	636.00	28,436.00	-2.1%
5) TOTAL, REVENUES			1,752,161.00	184,828.00	1,936,989.00	1,790,474.00	98,874.00	1,889,348.00	-2.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	875,814.00	0.00	875,814.00	893,317.00	0.00	893,317.00	2.0%
2) Classified Salaries		2000-2999	189,584.00	29,148.00	218,732.00	191,967.00	29,053.00	221,020.00	1.0%
3) Employee Benefits		3000-3999	378,301.00	52,078.00	430,379.00	403,931.00	52,708.00	456,639.00	6.1%
4) Books and Supplies		4000-4999	73,150.00	102,761.00	175,911.00	73,400.00	11,403.00	84,803.00	-51.8%
5) Services and Other Operating Expenditures		5000-5999	288,660.00	18,035.00	306,695.00	287,000.00	6,000.00	293,000.00	-4.5%
6) Capital Outlay		6000-6999	11,520.00	0.00	11,520.00	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	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	0.00	0.0%
9) TOTAL, EXPENDITURES			1,817,029.00	202,022.00	2,019,051.00	1,849,615.00	99,164.00	1,948,779.00	-3.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			(64,868.00)	(17,194.00)	(82,062.00)	(59,141.00)	(290.00)	(59,431.00)	-27.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	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	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	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	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	(290.00)	290.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	(290.00)	290.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F	
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)										
F. FUND BALANCE, RESERVES										
1) Beginning Fund Balance										
a) As of July 1 - Unaudited		9791	280,818.00	29,083.00	309,901.00	215,950.00	11,889.00	227,839.00		-26.5%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00		0.0%
c) As of July 1 - Audited (F1a + F1b)			280,818.00	29,083.00	309,901.00	215,950.00	11,889.00	227,839.00		-26.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00		0.0%
e) Adjusted Beginning Balance (F1c + F1d)			280,818.00	29,083.00	309,901.00	215,950.00	11,889.00	227,839.00		-26.5%
2) Ending Balance, June 30 (E + F1e)			215,950.00	11,889.00	227,839.00	156,519.00	11,889.00	168,408.00		-26.1%
Components of Ending Fund Balance										
a) Nonspendable										
Revolving Cash		9711	2,500.00	0.00	2,500.00	2,500.00	0.00	2,500.00		0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00		0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00		0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00		0.0%
b) Restricted		9740	0.00	11,889.00	11,889.00	0.00	11,889.00	11,889.00		0.0%
c) Committed										
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00		0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00		0.0%
d) Assigned										
Other Assignments		9780	96,889.00	0.00	96,889.00	52,891.00	0.00	52,891.00		-45.4%
e) Unassigned/Unappropriated										
Reserve for Economic Uncertainties		9789	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00		0.0%
Unassigned/Unappropriated Amount		9790	16,561.00	0.00	16,561.00	1,128.00	0.00	1,128.00		-93.2%

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July 1 Budget
2019-20 Budget
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

ANNUAL BUDGET REPORT:
July 1, 2019 Budget Adoption

Insert "X" in applicable boxes:

This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Public Hearing:

Place: POUSD District Office
Date: May 29, 2019

Place: Schaefer Charter School
Date: June 05, 2019
Time: 7:00 p.m.

Adoption Date: June 19, 2019

Signed: _____
Clerk/Secretary of the Governing Board
(Original signature required)

Contact person for additional information on the budget reports:

Name: Felicia Koha
Title: CBO

Telephone: 707-522-3008
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 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.		X

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		X
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget 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 by more than the standard for the budget 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 budget or two subsequent fiscal years increased over prior year's (2018-19) annual payment?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:		Jun 19, 2019
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget 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 fiscal year and budget year?		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 fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget 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	

ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
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	2018-19 Estimated Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
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)	273.74	273.74	309.67	257.91	257.91	271.26
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)						
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)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	273.74	273.74	309.67	257.91	257.91	271.26
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	273.74	273.74	309.67	257.91	257.91	271.26
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2018-19 Estimated Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
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	630.89	630.89	630.89	634.00	634.00	634.00
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
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	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	630.89	630.89	630.89	634.00	634.00	634.00
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	107.20	107.20	107.20	101.00	101.00	101.00
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
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	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	107.20	107.20	107.20	101.00	101.00	101.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	738.09	738.09	738.09	735.00	735.00	735.00

July 1 Budget
2019-20 Budget
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	2.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation					675,000.00	728,200.00		
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation					0.00	10,000.00		
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation					53,200.00	0.00		
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation						0.00		
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					10,000.00	0.00		
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation						0.00		
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		

July 1 Budget
2019-20 Budget
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation					0.00			
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00			
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	2.00	0.00	0.00	0.00	738,200.00	738,200.00		

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to EC Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

- Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:	\$ _____
Less: Amount of total liabilities reserved in budget:	\$ _____
Estimated accrued but unfunded liabilities:	\$ _____ 0.00

- This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:
RESIG

- This school district is not self-insured for workers' compensation claims.

Signed _____
Clerk/Secretary of the Governing Board
(Original signature required)

Date of Meeting: _____

For additional information on this certification, please contact:

Name: Felicia Koha

Title: CBO

Telephone: (707) 522-3008

E-mail: fkoha@pousd.org

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	10,375,984.00	112,034.00	10,488,018.00	10,109,133.00	112,034.00	10,221,167.00	-2.5%
2) Federal Revenue		8100-8299	20,483.00	798,690.00	819,173.00	0.00	516,553.00	516,553.00	-36.9%
3) Other State Revenue		8300-8599	329,525.00	573,451.00	902,976.00	162,190.00	409,233.00	571,423.00	-36.7%
4) Other Local Revenue		8600-8799	503,796.00	375,620.00	879,416.00	455,755.00	499,153.00	954,908.00	8.6%
5) TOTAL REVENUES			11,229,788.00	1,859,795.00	13,089,583.00	10,727,078.00	1,536,973.00	12,264,051.00	-6.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	4,446,051.00	439,669.00	4,885,720.00	4,370,479.00	396,407.00	4,766,886.00	-2.4%
2) Classified Salaries		2000-2999	1,479,355.00	457,086.00	1,936,441.00	1,339,934.00	482,957.00	1,822,891.00	-5.9%
3) Employee Benefits		3000-3999	2,185,646.00	667,829.00	2,853,475.00	2,129,929.00	671,372.00	2,801,301.00	-1.8%
4) Books and Supplies		4000-4999	444,685.00	595,522.00	1,040,207.00	262,045.00	106,285.00	368,330.00	-64.6%
5) Services and Other Operating Expenditures		5000-5999	1,242,345.00	1,667,590.00	2,909,935.00	1,112,579.00	1,414,618.00	2,527,197.00	-13.2%
6) Capital Outlay		6000-6999	28,990.00	0.00	28,990.00	732,546.00	0.00	732,546.00	2426.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7400-7499			(169,518.00)	169,518.00	0.00	(158,569.00)	158,569.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	9,657,554.00	3,997,214.00	13,654,768.00	9,788,943.00	3,230,208.00	13,019,151.00	-4.7%
9) TOTAL EXPENDITURES			1,572,234.00	(2,137,419.00)	(565,185.00)	938,135.00	(1,693,235.00)	(755,100.00)	33.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	675,000.00	0.00	675,000.00	675,000.00	0.00	675,000.00	0.0%
b) Transfers Out		7600-7629	675,000.00	53,200.00	728,200.00	675,000.00	53,200.00	728,200.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	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	0.00	0.0%
3) Contributions		8980-8999	(1,921,666.00)	1,921,666.00	0.00	(1,746,435.00)	1,746,435.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(1,921,666.00)	1,868,466.00	(53,200.00)	(1,746,435.00)	1,693,235.00	(53,200.00)	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(349,432.00)	(268,953.00)	(618,385.00)	(808,300.00)	0.00	(808,300.00)	30.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,906,535.00	268,953.00	4,175,488.00	3,894,382.00	0.00	3,894,382.00	-6.7%
b) Audit Adjustments		9793	337,279.00	0.00	337,279.00	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			4,243,814.00	268,953.00	4,512,767.00	3,894,382.00	0.00	3,894,382.00	-13.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,243,814.00	268,953.00	4,512,767.00	3,894,382.00	0.00	3,894,382.00	-13.7%
2) Ending Balance, June 30 (E + F1e)			3,894,382.00	0.00	3,894,382.00	3,086,082.00	0.00	3,086,082.00	-20.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,000.00	0.00	2,000.00	2,000.00	0.00	2,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	1,498,836.00	0.00	1,498,836.00	1,351,527.00	0.00	1,351,527.00	-9.8%
d) Assigned									
Other Assignments		9780	298,337.00	0.00	298,337.00	297,367.00	0.00	297,367.00	-0.3%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	575,319.00	0.00	575,319.00	549,894.00	0.00	549,894.00	-4.4%
Unassigned/Unappropriated Amount		9790	1,519,890.00	0.00	1,519,890.00	885,294.00	0.00	885,294.00	-41.8%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	230,000.00	230,000.00	0.0%
3) Other State Revenue		8300-8599	18,000.00	18,000.00	0.0%
4) Other Local Revenue		8600-8799	58,450.00	66,175.00	13.2%
5) TOTAL, REVENUES			306,450.00	314,175.00	2.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	60,451.00	64,746.00	7.1%
3) Employee Benefits		3000-3999	16,169.00	21,329.00	31.9%
4) Books and Supplies		4000-4999	274,430.00	274,000.00	-0.2%
5) Services and Other Operating Expenditures		5000-5999	8,600.00	7,300.00	-15.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			359,650.00	367,375.00	2.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(53,200.00)	(53,200.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	53,200.00	53,200.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			53,200.00	53,200.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	2,590.00	2,590.00	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			2,590.00	2,590.00	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			2,590.00	2,590.00	0.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	2,000.00	0.00	-100.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	590.00	2,590.00	339.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	100,000.00	100,000.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			100,000.00	100,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			100,000.00	100,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			100,000.00	100,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	215,319.00	315,319.00	46.4%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			215,319.00	315,319.00	46.4%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			215,319.00	315,319.00	46.4%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	315,319.00	415,319.00	31.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	9,432.00	9,432.00	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			9,432.00	9,432.00	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			9,432.00	9,432.00	0.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	9,432.00	9,432.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	620,333.00	620,333.00	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			620,333.00	620,333.00	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			620,333.00	620,333.00	0.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	620,333.00	620,333.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	896.00	896.00	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			896.00	896.00	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			896.00	896.00	0.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	896.00	896.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	81,000.00	20,000.00	-75.3%
5) TOTAL, REVENUES			81,000.00	20,000.00	-75.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	500,000.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	500,000.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			81,000.00	(480,000.00)	-692.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	10,000.00	10,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			10,000.00	10,000.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			91,000.00	(470,000.00)	-616.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,778,312.00	1,869,312.00	5.1%
b) Audit Adjustments			0.00	0.00	0.0%
		9793			
c) As of July 1 - Audited (F1a + F1b)			1,778,312.00	1,869,312.00	5.1%
d) Other Restatements			0.00	0.00	0.0%
		9795			
e) Adjusted Beginning Balance (F1c + F1d)			1,778,312.00	1,869,312.00	5.1%
2) Ending Balance, June 30 (E + F1e)			1,869,312.00	1,399,312.00	-25.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	1,869,312.00	1,399,312.00	-25.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

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 approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA
3.0%	0 to 300
2.0%	301 to 1,000
1.0%	1,001 and over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

DATA ENTRY: For the Third, Second, and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Third, Second, and First Prior Years. All other data are extracted.

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2016-17)				
District Regular	338	341		
Charter School	711	704		
Total ADA	1,049	1,045	0.4%	Met
Second Prior Year (2017-18)				
District Regular	341	344		
Charter School	702	667		
Total ADA	1,043	1,011	3.1%	Not Met
First Prior Year (2018-19)				
District Regular	309	310		
Charter School	664	631		
Total ADA	973	941	3.3%	Not Met
Budget Year (2019-20)				
District Regular	271			
Charter School	634			
Total ADA	905			

1B. Comparison of District ADA to the Standard

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

1a. STANDARD NOT MET - Funded ADA was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

Enrollment has been decreasing, due to the October 2017 wildfires, since the 2017-2018 year and is continuing to trend that way through the 2018-2019 and 2019-2020 years. Enrollment and attendance are being tracked to better estimate ADA.

1b. STANDARD NOT MET - Funded ADA was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

Enrollment has been decreasing, due to the October 2017 wildfires, since the 2017-2018 year and is continuing to trend that way through the 2018-2019 and 2019-2020 years. Enrollment and attendance are being tracked to better estimate ADA.

2. CRITERION: Enrollment

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA
3.0%	0 to 300
2.0%	301 to 1,000
1.0%	1,001 and over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CBEDS Actual column for the First Prior Year; all other data are extracted or calculated. CBEDS Actual enrollment data preloaded in the District Regular lines will include both District Regular and Charter School enrollment. Districts will need to adjust the District Regular enrollment lines and the Charter School enrollment lines accordingly. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2016-17)				
District Regular	348	1,422		
Charter School	953			
Total Enrollment	1,301	1,422	N/A	Met
Second Prior Year (2017-18)				
District Regular	340	1,358		
Charter School	955			
Total Enrollment	1,295	1,358	N/A	Met
First Prior Year (2018-19)				
District Regular	284	284		
Charter School	1,007	985		
Total Enrollment	1,291	1,269	1.7%	Met
Budget Year (2019-20)				
District Regular	272			
Charter School	989			
Total Enrollment	1,261			

2B. Comparison of District Enrollment to the Standard

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

1a. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

1b. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three 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 budget 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: All data are extracted or calculated. 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 Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2016-17)			
District Regular	341	1,422	
Charter School	704	0	
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	274	284	
Charter School	631	985	
Total ADA/Enrollment	905	1,269	71.3%
		Historical Average Ratio:	72.2%
	District's ADA to Enrollment Standard (historical average ratio plus 0.5%):		72.7%

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent 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 or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2019-20)				
District Regular	258	272		
Charter School	634	989		
Total ADA/Enrollment	892	1,261	70.7%	Met
1st Subsequent Year (2020-21)				
District Regular	250	267		
Charter School	638	990		
Total ADA/Enrollment	888	1,257	70.6%	Met
2nd Subsequent Year (2021-22)				
District Regular	250	267		
Charter School	638	990		
Total ADA/Enrollment	888	1,257	70.6%	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 budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's cost-of-living adjustment (COLA) and its economic recovery target payment, plus or minus one percent.

For basic aid districts, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's COLA and its economic recovery target payment, plus or minus one percent.

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

DATA ENTRY: Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated. Enter data for Steps 2a through 2c. All other data is calculated.

Note: Enter data for the Economic Recovery Target Funding (current year increment), Step 2c, for the current year only (not applicable in the two subsequent fiscal years).

Projected LCFF Revenue

	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	940.56	905.26	895.91	890.91
b. Prior Year ADA (Funded)		940.56	905.26	895.91
c. Difference (Step 1a minus Step 1b)		(35.30)	(9.35)	(5.00)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-3.75%	-1.03%	-0.56%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		8,567,065.00	8,559,133.00	8,680,161.00
b1. COLA percentage		3.26%	3.00%	2.80%
b2. COLA amount (proxy for purposes of this criterion)		279,286.32	256,773.99	243,044.51
c. Economic Recovery Target Funding (current year increment)		57,989.00	N/A	N/A
d. Total (Lines 2b2 plus Line 2c)		337,275.32	256,773.99	243,044.51
e. Percent Change Due to Funding Level (Step 2d divided by Step 2a)		3.94%	3.00%	2.80%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2e)		0.19%	1.97%	2.24%
LCFF Revenue Standard (Step 3, plus/minus 1%):		-0.81% to 1.19%	.97% to 2.97%	1.24% to 3.24%

4A2. Alternate LCFF Revenue Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

Basic Aid District Projected LCFF Revenue

	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	5,054,286.00	5,154,286.00	5,254,286.00	5,254,286.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Necessary Small School Standard (COLA plus Economic Recovery Target Payment, Step 2e, plus/minus 1%):	N/A	N/A	N/A

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

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	11,708,666.00	11,472,713.00	11,528,377.00	11,712,800.00
District's Projected Change in LCFF Revenue:		-2.02%	0.49%	1.60%
LCFF Revenue Standard:		-0.81% to 1.19%	.97% to 2.97%	1.24% to 3.24%
Status:		Not Met	Not Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

Projections for the 19-20 and 20-21 years are outside of the standard due to the continuing projected decrease in ADA and are based on current enrollment.

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the budget 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: All data are extracted or calculated.

Fiscal Year	Estimated/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)	8,111,052.00	9,657,554.00	84.0%
Historical Average Ratio:			78.5%

District's Reserve Standard Percentage (Criterion 10B, Line 4): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
		4.0%	4.0%
	74.5% to 82.5%	74.5% to 82.5%	74.5% to 82.5%

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2019-20)	7,840,342.00	9,788,943.00	80.1%	Met
1st Subsequent Year (2020-21)	8,019,470.00	9,208,876.00	87.1%	Not Met
2nd Subsequent Year (2021-22)	8,091,411.00	9,307,522.00	86.9%	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(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

Construction costs in 16-17 are lowering the historical average ratio and elimination of one time expenditures insubsequent years.

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 budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	0.19%	1.97%	2.24%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-9.81% to 10.19%	-8.03% to 11.97%	-7.76% to 12.24%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-4.81% to 5.19%	-3.03% to 6.97%	-2.76% to 7.24%

6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

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	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2018-19)	819,173.00		
Budget Year (2019-20)	516,553.00	-36.94%	Yes
1st Subsequent Year (2020-21)	516,533.00	0.00%	No
2nd Subsequent Year (2021-22)	516,533.00	0.00%	No

Explanation:
(required if Yes)

Reduction of federal revenue from prior year 18-19.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)

First Prior Year (2018-19)	902,976.00		
Budget Year (2019-20)	571,423.00	-36.72%	Yes
1st Subsequent Year (2020-21)	570,687.00	-0.13%	No
2nd Subsequent Year (2021-22)	570,687.00	0.00%	No

Explanation:
(required if Yes)

Reduction of state revenue from prior year 18-19.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)

First Prior Year (2018-19)	879,416.00		
Budget Year (2019-20)	954,908.00	8.58%	Yes
1st Subsequent Year (2020-21)	954,907.00	0.00%	No
2nd Subsequent Year (2021-22)	954,907.00	0.00%	No

Explanation:
(required if Yes)

Increase in local revenues and SCOE classes.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)

First Prior Year (2018-19)	1,040,207.00		
Budget Year (2019-20)	368,330.00	-64.59%	Yes
1st Subsequent Year (2020-21)	378,124.00	2.66%	No
2nd Subsequent Year (2021-22)	377,865.00	-0.07%	No

Explanation:
(required if Yes)

Decrease due to a reduction of one-time revenue sources.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5)

First Prior Year (2018-19)	2,909,935.00		
Budget Year (2019-20)	2,527,197.00	-13.15%	Yes
1st Subsequent Year (2020-21)	2,369,511.00	-6.24%	Yes
2nd Subsequent Year (2021-22)	2,310,155.00	-2.50%	No

Explanation:
(required if Yes)

Decrease due to reduction of one-time revenue sources and fewer students in SCOE and RVP Special Ed Program.

6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2018-19)	2,601,565.00		
Budget Year (2019-20)	2,042,884.00	-21.47%	Not Met
1st Subsequent Year (2020-21)	2,042,127.00	-0.04%	Met
2nd Subsequent Year (2021-22)	2,042,127.00	0.00%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2018-19)	3,950,142.00		
Budget Year (2019-20)	2,895,527.00	-26.70%	Not Met
1st Subsequent Year (2020-21)	2,747,635.00	-5.11%	Met
2nd Subsequent Year (2021-22)	2,688,020.00	-2.17%	Met

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

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

- 1a. STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget 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 6B
if NOT met)

Reduction of federal revenue from prior year 18-19.

Explanation:

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

Reduction of state revenue from prior year 18-19.

Explanation:

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

Increase in local revenues and SCOE classes.

- 1b. STANDARD NOT MET - Projected total operating expenditures have changed by more than the standard in one or more of the budget 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 expenditures 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 6B
if NOT met)

Decrease due to a reduction of one-time revenue sources.

Explanation:

Services and Other Exps
(linked from 6B
if NOT met)

Decrease due to reduction of one-time revenue sources and fewer students in SCOE and RVP Special Ed Program.

7. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that 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: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? No
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223) 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	13,747,351.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution' to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	13,747,351.00	412,420.53	415,026.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

If standard 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 two out of three prior fiscal years.

8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2016-17)	Second Prior Year (2017-18)	First Prior Year (2018-19)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	584,753.00	567,296.00	575,319.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	564,928.41	1,585,521.93	1,519,890.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	1,149,681.41	2,152,817.93	2,095,209.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	14,618,816.37	14,182,398.96	14,382,968.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	14,618,816.37	14,182,398.96	14,382,968.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	7.9%	15.2%	14.6%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	2.6%	5.1%	4.9%

¹Available reserves are the unrestricted amounts in the Stabilization Arrangement, 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.

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2016-17)	(956,563.60)	11,569,651.34	8.3%	Not Met
Second Prior Year (2017-18)	592,148.46	10,549,889.76	N/A	Met
First Prior Year (2018-19)	(349,432.00)	10,332,554.00	3.4%	Met
Budget Year (2019-20) (Information only)	(808,300.00)	10,463,943.00		

8C. Comparison of District Deficit Spending to the Standard

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

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level ¹	District ADA			
1.7%	0	to	300	
1.3%	301	to	1,000	
1.0%	1,001	to	30,000	
0.7%	30,001	to	400,000	
0.3%	400,001	and	over	

¹ Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District Estimated P-2 ADA (Form A, Lines A6 and C4):

District's Fund Balance Standard Percentage Level:

9A. Calculating the District's Unrestricted General Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2016-17)	3,809,591.00	4,270,949.01	N/A	Met
Second Prior Year (2017-18)	3,314,385.00	3,314,385.41	N/A	Met
First Prior Year (2018-19)	3,056,667.00	4,243,814.00	N/A	Met
Budget Year (2019-20) (Information only)	3,894,382.00			

² Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

9B. Comparison of District Unrestricted Beginning Fund Balance to the Standard

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

1a. **STANDARD MET** - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the budget 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: Budget Year data are extracted. If Form MYP 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 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.

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.

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	892	896	891
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 MYP 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; Budget Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYP, 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): _____

	Budget Year (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 MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	13,747,351.00	12,793,644.00	12,568,013.00
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)	13,747,351.00	12,793,644.00	12,568,013.00
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	549,894.04	511,745.76	502,720.52
6. Reserve Standard - by Amount (\$69,000 for districts with 0 to 1,000 ADA, else 0)	69,000.00	69,000.00	69,000.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	549,894.04	511,745.76	502,720.52

10C. Calculating the District's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.
All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	549,894.00	511,746.00	502,721.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	885,294.00	914,409.00	1,011,539.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00		
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	1,435,188.00	1,426,155.00	1,514,260.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	10.44%	11.15%	12.05%
District's Reserve Standard (Section 10B, Line 7):	549,894.04	511,745.76	502,720.52
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 - Projected available reserves have met the standard for the budget 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 may impact the budget?

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

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

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. Use of Ongoing Revenues for One-time Expenditures

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

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

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard: -10.0% to +10.0%
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: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year will be extracted. For Transfers In and Transfers Out, enter data in the First Prior Year. If Form MYP exists, the data will be extracted for the Budget Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Budget Year, 1st and 2nd subsequent Years. Click the appropriate button for item 1d; all other data will be calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2018-19)	(1,921,666.00)			
Budget Year (2019-20)	(1,746,435.00)	(175,231.00)	-9.1%	Met
1st Subsequent Year (2020-21)	(1,572,756.00)	(173,679.00)	-9.9%	Met
2nd Subsequent Year (2021-22)	(1,541,386.00)	(31,370.00)	-2.0%	Met
1b. Transfers In, General Fund *				
First Prior Year (2018-19)	478,200.00			
Budget Year (2019-20)	675,000.00	196,800.00	41.2%	Not Met
1st Subsequent Year (2020-21)	400,000.00	(275,000.00)	-40.7%	Not Met
2nd Subsequent Year (2021-22)	100,000.00	(300,000.00)	-75.0%	Not Met
1c. Transfers Out, General Fund *				
First Prior Year (2018-19)	478,200.00			
Budget Year (2019-20)	675,000.00	196,800.00	41.2%	Not Met
1st Subsequent Year (2020-21)	400,000.00	(275,000.00)	-40.7%	Not Met
2nd Subsequent Year (2021-22)	100,000.00	(300,000.00)	-75.0%	Not Met

1d. **Impact of Capital Projects**
Do you have any capital projects that may impact the general fund operational budget? Yes

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

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

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

1a. MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

1b. NOT MET - The projected transfers in to the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timelines, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

Transfers into the General Fund are transfers between Fund 01 and Funds 04 and 05 which all roll up into Fund 01. There are corresponding transfers out.

- 1c. NOT MET - The projected transfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) 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)

Transfers into the General Fund are transfers between Fund 01 and Funds 04 and 05 which all roll up into Fund 01. There are corresponding transfers in.

- 1d. YES - Capital projects exist that may impact the general fund operational budget. Identify each project, including a description of the project, estimated completion date, original project budget, original source of funding, and estimated fiscal impact on the general fund.

Project Information:
(required if YES)

Completion of Prop 39 project and Energy Efficiency Projects will commence summer of 2019 and will be completed by June 2020.
The project budget is \$1,304,258; \$71,712 will come from Prop 39 funds, \$500,000 will come from Fund 25, and \$732,546 will come from
Fund 01 unrestricted fund balance. The amount of this project funded from Fund 01 is budgeted for the 19-2020 year.

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payments for the budget 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: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your district have long-term (multiyear) commitments?
(If No, skip item 2 and Sections S6B and S6C)

2. If Yes to item 1, list 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)	Budget 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				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Total Annual Payments:	503,150	503,150	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 budget 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 annual payments.

Explanation:
(required if Yes)

S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the actuarially determined contribution (if available); and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other than Pensions (OPEB)

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

2. For the district's OPEB:
a. Are they lifetime benefits?

b. Do benefits continue past age 65?

c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

Employees must have worked in the District for the prior 14 consecutive years to participate in the District's retiree health benefit program. The District provides the amount of the premium, or cap, at the time of retirement for a single person only until the age of 65. The retiree pays any difference between what the District provides and the premium. The amount the District provides is a percentage based on the age of the employee at retirement. The percentage ranges from 75% to 100%.

3. a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

	Self-Insurance Fund	Governmental Fund
	620,333	

4. OPEB Liabilities

a. Total OPEB liability	1,177,930.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	1,177,930.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the date of the OPEB valuation	Sep 17, 2018

Data must be entered.

5. OPEB Contributions

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method			
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	54,584.00	54,584.00	54,584.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	105,797.00	105,797.00	105,797.00
d. Number of retirees receiving OPEB benefits	9	4	4

S7B. Identification of the District's Unfunded Liability for Self-Insurance Programs

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1. 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 2-4)

No

2. Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

--

3. Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs
b. Unfunded liability for self-insurance programs

4. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
b. Amount contributed (funded) for self-insurance programs

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

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements, 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 at budget adoption, 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: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of certificated (non-management) full-time-equivalent (FTE) positions	49.0	49.0	49.0	49.0

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

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, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

There have been no finalized agreements for the budget years.

Negotiations Settled

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

[]

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

No

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 agreement?

No

If Yes, date of budget revision board adoption:

[]

4. Period covered by the agreement:

Begin Date:

[]

End Date:

[]

5. Salary settlement:

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Is the cost of salary settlement included in the budget 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

48,000

7. Amount included for any tentative salary schedule increases

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

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

1. Are costs of H&W benefit changes included in the budget 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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
679,445	742,597	805,198
82.3%	78.0%	72.6%
5.0%	5.0%	5.0%

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?
If Yes, amount of new costs included in the budget and MYPs
If Yes, explain the nature of the new costs:

No		
----	--	--

Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
56,000	56,000	56,000
1.1%	1.1%	1.1%

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

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

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

Certificated (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of classified (non-management) FTE positions	43.0	42.2	42.2	42.2

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

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, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations Settled

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

2b. Per Government Code Section 3547.5(b), was the 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 agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

Is the cost of salary settlement included in the budget 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

16,000

7. Amount included for any tentative salary schedule increases

	Budget 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 budget 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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
222,528	249,776	268,844
95.9%	87.1%	83.8%
5.0%	5.0%	5.0%

Classified (Non-management) Prior Year Settlements

- Are any new costs from prior year settlements included in the budget?
If Yes, amount of new costs included in the budget and MYPs
If Yes, explain the nature of the new costs:

No		
----	--	--

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
18,700	18,700	18,700
1.1%	1.1%	1.1%

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

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

Budget 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 and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of management, supervisor, and confidential FTE positions	9.3	9.4	9.4	9.4

Management/Supervisor/Confidential Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

	Budget 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

14,000

4. Amount included for any tentative salary schedule increases

	Budget 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 budget 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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits	131,391	130,397	142,478
Percent of H&W cost paid by employer	85.6%	86.2%	86.8%
Percent projected change in H&W cost over prior year	5.0%	5.0%	5.0%

Management/Supervisor/Confidential Step and Column Adjustments

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step and column adjustments	13,200	13,200	13,200
Percent change in step & 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 budget and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Are costs of other benefits included in the budget 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. Local Control and Accountability Plan (LCAP)

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?

2. Approval date for adoption of the LCAP or approval of an update to the LCAP.

S10. LCAP Expenditures

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services and Expenditures?

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 A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

- A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?

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

- A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)

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

- A5. Has the district entered into a bargaining agreement where any of the budget or subsequent 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 Budget Criteria and Standards Review

SACS2019 Financial Reporting Software - 2019.1.0
6/13/2019 2:09:10 PM

49-70870-0000000

July 1 Budget
2019-20 Budget
Technical Review Checks

Piner-Olivet Union Elementary

Sonoma County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

MYP-PROVIDE - (W) - A Multiyear Projection Worksheet must be provided with your Budget. (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: District will provide it's own MYP.

Checks Completed.

Acronyms

AB	Assembly Bill
ACA	Assembly Concurrent Amendment
ACR	Assembly Concurrent Resolution
ACSA	Association of California School Administrators
ADA	Average Daily Attendance
AFSCME	American Federation of State, County, and Municipal Employees
AMO	Annual Measurable Objective
AP	Advanced Placement
API	Academic Performance Index
ARRA	American Recovery and Reinvestment Act
ASES	After School Education and Safety Program
AU	Administrative Unit of a SELPA
AYP	Adequate Yearly Progress
BCLAD	Bilingual, Crosscultural, Language, and Academic Development
BRL	Base Revenue Limit
BTSA	Beginning Teacher Support and Assessment
CAHSEE	California High School Exit Examination
CALPADS	California Longitudinal Pupil Achievement Data System
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
HOUSSSE	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