



2020-2021
1st Interim Financial Report

December 15, 2020

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**PINER-OLIVET UNION SCHOOL DISTRICT
2020-2021
1ST INTERIM FINANCIAL REPORT**

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Piner-Olivet Union School District -- Student Outcomes

Mastery of the following competencies is the cornerstone of the Piner-Olivet District program. In addition to the knowledge described in the California Content Standards, these competencies are the foundation of our culture and academic goals. We believe that students proficient in these skills and behaviors will be successful on any path they choose.

Personal Integrity

Students handle themselves with confidence and act with honesty and courage. They commit to their developing beliefs and are willing to assume roles as inquiring observers, active participants, and dynamic leaders. They demonstrate positive working relationships across diverse groups, accept personal responsibility for their actions, and remain open to learning from the feedback and guidance of others.

Productive Collaboration

Students develop and use the skills necessary to plan and engage in group projects. They work to resolve social and logistical conflicts and devise solutions to meet diverse needs. They collectively set goals and develop strategies to meet those goals. They evaluate the effectiveness of their approach and constructively adapt to new understandings as they arise.

Critical and Creative Thinking

Students identify problems and pursue opportunities from multiple perspectives. They locate, organize, analyze, and apply key information in inventive and imaginative ways. They design, evaluate, and employ a variety of strategies, tools, and skills to achieve innovative results. Students are independent, creative, and critical thinkers who question and connect to the world around them from both big picture and focused perspectives.

Effective Communication

Students understand and practice effective communication using verbal and nonverbal language with intent, awareness, and accuracy. They are empathetic, emotionally intelligent, persuasive, and articulate. They are skillful self-advocates who effectively communicate their needs. Students internalize and present their understandings and ideas with confidence and clarity. Employing a variety of media, they use practical, academic, and artistic abilities to convey meaning in a clear and engaging fashion.

Reflective Learning

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

Citizenship and Global Responsibility

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

Resiliency and Drive

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

BUDGET DEVELOPMENT

**Piner-Olivet Union School District
2020-2021 Budget Development and Operations Calendar
Board Adopted:
June 3, 2020**

DATE	ACTIVITY	Whose Responsibility	PURPOSE
Within 45 days of State Budget Adoption	Budget updates	Prepares and/or Presents CBO	Discusses and/or Approves School Board adopts
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
September meeting	Approve resolution for Adopting the GANN Limit	CBO	School Board to approve
September meeting	Hold public hearing regarding the sufficiency of instructional materials and publicly post notice 10 days prior to public hearing	Director of Curriculum	School Board to hold public hearing
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
September meeting	Resolution for Expenditure Plan for the Education Protection Account (EPA)	CBO	School Board
September	Review GASB 75 Actuarial Report – must be updated every two years	CBO	CBO to review and have report renewed if needed
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
October meeting	Adopt resolution regarding the sufficiency of instructional materials	N/A	School Board to adopt resolution
October meeting	Review progress towards goals outlined in LCAPS	Superintendent Site Admin.	School Board Superintendent
October meeting	Review status of prior year summer maintenance/construction projects	CBO	CBO School Board
October	Annual progress report for prior year and updated plan for current year for Title 1, and ELL Programs presented to Site Councils	Superintendent Site Admin	Superintendent or Designee Site Councils
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
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
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
December	Continue stakeholder engagement and LCAP revision process	Superintendent Site Admin LCAP Stakeholders	Superintendent or Designee
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
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
January meeting	Begin discussion of summer maintenance/construction projects	CBO	CBO School Board
			Ending balance is no longer estimated, will know true numbers
			Comply with Proposition 30 requirement
			Comply with GASB 75 requirement
			Comply with AHERA regulations
			Comply with Ed Code 60119
			Update Board on progress toward LCAP goals
			Review the maintenance/construction projects from the prior summer
			Give information to site Council to be used in updating single plans for Student Achievement
			Comply with state laws regarding LCAP
			Give direction to staff and site councils
			Comply with developer fee regulations
			Comply with state laws regarding LCAP that LCAP revision is an ongoing process
			Update of financial status as required by state and monitor financial status of charter schools
			Comply with law regarding annual audit
			Comply with state laws regarding LCAP that LCAP revision is an ongoing process
			Begin to determine summer projects, funding for projects, bid

February meeting	Report to Board on LCAP engagement and revision process	Superintendent Site Admin	Superintendent School Board	Continue with LCAP engagement and revision process
February meeting	Continue discussion of summer maintenance/construction projects	CBO	CBO School Board	Continue to determine summer projects, funding for projects, bid timelines if needed
February meeting	Review and approve School Safety Plans	Principals	School Board	School Safety Plans due by March 1
March meeting	2nd Interim Financial Report and budget updates for current year budget for District and all charters	CBO	School Board to adopt	Update of financial status as required by state and monitor financial status of charter schools
March meeting	Review preliminary budget for next budget year for District and all charters to check for alignment with LCAPs	Superintendent Site Admin CBO	School Board and Stakeholders begin process of aligning budgets to LCAPs	Begin to match budget expenditures to LCAPs and District Areas of Focus
April	Finalize LCAP work with stakeholders Respond to LCAP comments in writing	Superintendent Site Admin	Superintendent or Designee Stakeholders	Complete work with LCAP stakeholders so that LCAP can be finalized for public hearing at May meeting
April meeting	Continue to review preliminary budget for next budget year for District and all charters	Superintendent Site Admin CBO	School Board and Stakeholders continue process of aligning budgets to LCAPs	Comply with LCAP law regarding responding to comments in writing
April meeting	Finalize discussion of summer maintenance/construction projects	CBO	CBO School Board	Continue work aligning budgets to LCAPs and District Areas of Focus
April meeting	Approve Budget Development and Operations Calendar for budget year	Superintendent CBO	School Board to approve	Review summer projects, funding for projects, and approve bids if available.
May meeting	Adopt resolution allowing year end budget updates	N/A	School Board	Use document to build budget and manage multi-year projects
June - 1st meeting	Public Hearing on LCAP and draft budget	Superintendent Site Admin CBO	School Board and stakeholders to review LCAP and draft budget at public hearing	Comply with Ed Code allowing Board resolution authorizing year end budget updates
June - 1st meeting	Approved the Consolidated Application process for the following budget year	Superintendent	School Board to Approve Process	Comply with laws regarding LCAP and budget public hearing – must be held at a meeting prior to the meeting at which the LCAP and budget are adopted
June - 1st meeting	Review report of summer maintenance/construction projects	CBO	School Board to Approve Process	Consolidated Application process must be approved by June 30 th
June - 1st meeting	Adopt Resolution for negative cash balances if needed	CBO	CBO School Board	Review summer projects, funding for projects, and approve bids if needed
June - 2nd meeting	Adopt LCAP and final budget for next budget year for District and all charters	N/A	School Board to adopt resolution if needed	Resolution must be adopted and submitted to SCOE by mid-June
August	Resolution Designing the District's Agent for Non-State due by August 2021		School Board to adopt LCAP and final budget	Final LCAP and budget must be adopted by July 1
August	Resolution POUUSD, State of California, Adoption a Conflict of Interest Code Due by August 2020			

PINER-OLIVET UNION SCHOOL DISTRICT
STAFFING STANDARDS – K-6 PROGRAM
EFFECTIVE 07-01-2020

The purpose of these staffing standards is to provide Board approved guidelines for administration to make staffing decisions. These staffing decisions make up approximately 80% of the District's budget.

INSTRUCTIONAL PERSONNEL – GENERAL EDUCATION

- ◆ Classroom Teachers – K-3 – Maximum of 24 students per class
- ◆ Classroom Teachers – 4-6 – Maximum of District-wide average of 1 Teacher per 32 students; Average does not include home study or special education
- ◆ Combination Classes – K-6 – 3 Less than the established grade level average
- ◆ Home Study Teacher – 1-2 Students – 10%, 3-4 Students – 20%, 5-7 Students – 30%, 8-9 Students – 40%, 10-11 Students – 50%, 12-13 Students – 60%, 14-15 Students – 70%, 16-18 Students – 80%, 19-20 Students – 90%, 21-22 Students – 100%

- ◆ Program Assistants – Reading – The number of hours to be based on student need with the total cost to be within the categorical funds available unless unrestricted funding is available to allow increased time as identified in the LCAP
- ◆ Lead Program Assistants – 1 per each site that employs 4 or more Program Assistants
- ◆ ELD Assistants – The number of hours to be based on student need with the total cost to be within the categorical funds available unless unrestricted funding is available to allow increased time as identified in the LCAP
- ◆ Program Assistants – Kindercare – Based on student need

- ◆ Support for Classroom Use for Summer School – Upon the request of a teacher whose room will be utilized for summer school, a total of three (3) hours of additional time for an instructional assistant shall be given. These hours will be utilized for both the preparation of said room for summer school use and preparation of it for the following school year upon the conclusion of summer school.

INSTRUCTIONAL PERSONNEL -- SPECIAL EDUCATION

- ◆ Resource Specialist – Per State Law – currently a maximum of 28 students per 1 FTE specialist
- ◆ RSP Specialized Assistant – Based on student need
- ◆ Special Day Class Teacher – District will make all reasonable efforts not to exceed 18 students per FTE
- ◆ Special Day Class Specialized Assistant – 5.75 to 6 hrs/day per SDC, 12-15 students, add 3-4 hrs/day, 16+ students, add 5-6 hrs/day (to the original 5.75 to 6 hrs/day)
- ◆ Full Inclusion Teacher – 1 Teacher per 9 students
- ◆ Full Inclusion Temporary Support Assistant – As specified in IEP
- ◆ Speech/Language Therapist – Per State and SELPA Guidelines – currently a maximum of 55 students per 1 FTE therapist

INSTRUCTIONAL PERSONNEL – CLASSROOM EXTENSION

- Classroom Extension: Certificated or classified personnel, prepares lessons, teaches students and evaluates student progress

- ◆ Music Teacher - 1.0 FTE per District
- ◆ Motor Perception/PE Technician – 30 min/week – TK-3; 80 min/week – 4-6
- ◆ Library/Media Access Program – 6 hours/day per District K-6 Site of Library Technician time

SUPPORT STAFF – SITE

- ◆ Site Administrator per site (206 Days)
- ◆ Site Office Manager per site (229 Days)
- ◆ Health Technician – 1.25 Hour/Day/Site – may be increased based on student need
- ◆ One yard duty supervisor goal of 80 students (Grades 1 – 6)
- ◆ One yard duty supervisor goal of 50 students (Grade K) on the yard
- ◆ Traffic/Student Safety Monitors, minimum of 1 for 20 to 30 minutes at each site, morning and afternoon, may be increased at Jack London
- ◆ Food Service – Based on need per site
- ◆ Outreach Workers – Based on need per site – Formula to determine number of hours per site is 1 hour per week for every 5 EL students

PINER-OLIVET UNION SCHOOL DISTRICT

STAFFING STANDARDS – DISTRICT-WIDE PROGRAM

INCLUDES THE K-6 PROGRAM, NORTHWEST PREP AND PINER-OLIVET CHARTER SCHOOL

SUPPORT STAFF – DISTRICT

- ◆ District Administrators – 1.0 FTE Superintendent per District (224 Days)
 - 1.0 FTE Director of Student Support Services per District
 - .40 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)
 - 1.0 FTE Account Technician per District (260 Days)
 - 1.0 FTE Payroll Account Technician per District (260 Days)
 - 1.0 FTE Personnel Technician per District (260 Days)
- ◆ Technology Coordinator – 1.0 FTE per District (260 Days)
- ◆ Technology Services Technician - .25 FTE per District (260 Days)
- ◆ School Nurse – 1.0 FTE per District – may be increased based on student need
- ◆ LVN – Based on student need
- ◆ Psychologist/Counselor – 1.0 FTE per District
- ◆ Behavior Specialist - .2 FTE per District
- ◆ Counselor – 1.0 FTE per K-12, .4 7-12, .60 K-6
- ◆ Technology Integration Coach – 1.0 FTE per 3 K-6 Campuses
- ◆ Teacher on Special Assignment – 1.0 FTE per 3 K-6 Campuses

SUPPORT STAFF – CUSTODIAL, MAINTENANCE AND GROUNDS

- ◆ Supervisor of Buildings and Grounds - 1.0 FTE District-wide
- ◆ Custodial - 7.4 FTE District-wide (Includes time for Village Charter School)
- ◆ Grounds – 1.0 FTE District-wide

Approved by Governing Board: 05/13/20

Revised for Board approved reduction of Director of Innovative Learning to 0.40 FTE

PINER-OLIVET USD ENROLLMENT TO P2 ADA TREND

School Year CBEDS Date	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	2021-22 Oct. 2021	2022-23 Oct. 2022
Piner-Olivet K-6									
Jack London (2003)	336	331	345	302	279	278	262	254	244
Olivet (1969)	332	323	305	317	319	336	320	318	318
Schaefer (1990)	444	448	449	430	345	348	350	343	328
Total CBEDS (enrollment)	1,112	1,102	1,099	1,049	943	962	932	915	890
Total P2 ADA	1,066.57	1,058.54	1,045.84	1,008.44	903.45	910.98	916.37	869.00	846.00
Percentage of ADA to CBEDS	0.959	0.961	0.952	0.961	0.958	0.947	0.983	0.950	0.951
Jack London K-6									
K	42	48	47	29	36	33	33	33	33
1	39	43	48	44	33	35	32	32	32
2	42	36	48	42	46	35	35	31	31
3	68	41	35	48	44	46	35	35	31
4	53	70	41	36	46	44	45	35	37
5	57	60	69	44	32	49	42	45	34
6	29	28	52	59	38	33	36	40	43
SDC	Inc	Inc	Inc	Inc	Inc	Inc	Inc	Inc	Inc
NPS	6	5	5	0	4	3	4	3	3
Total CBEDS (enrollment)	336	331	345	302	279	278	262	254	244
Total P2 ADA	340.50	329.66	342.07	307.51	272.56	267.49	272.88	245.00	235.00
Percentage of ADA to CBEDS	1.013	0.996	0.992	1.018	0.977	0.962	1.042	0.965	0.963

School Year CBEDS Date	014/2015 Oct. 2014	015/2016 Oct. 2015	016/2017 Oct. 2016	2017-18 Oct. 2017	2018-19 Oct. 2018	2019-20 Oct. 2019	2020-21 Oct. 2020	2021-22 Oct. 2021	2022-23 Oct. 2022
Olivet Charter K-6									
K	73	68	64	60	67	68	62	61	61
1	39	49	47	48	43	46	46	46	46
2	23	39	50	47	46	45	46	45	45
3	55	29	37	48	47	50	46	45	45
4	32	53	30	38	44	48	42	44	43
5	54	30	52	30	43	42	45	41	42
6	47	51	19	46	29	37	33	36	36
Homestudy	9	4	6						
Total CBEDS (enrollment)	332	323	305	317	319	336	320	318	318
Total P2 ADA	301.78	299.90	286.89	300.41	303.71	316.67	316.67	301.00	301.00
Percentage of ADA to CBEDS	0.909	0.928	0.941	0.948	0.952	0.942	0.990	0.947	0.947
Schaefer Charter K-6									
K	65	65	69	50	45	45	43	44	44
1	65	70	66	65	45	48	44	45	45
2	69	63	73	67	57	45	47	47	47
3	71	71	56	73	58	57	45	46	46
4	62	60	71	58	53	62	60	44	44
5	60	61	59	66	42	58	58	59	44
6	52	58	55	51	45	33	53	58	58
Total CBEDS (enrollment)	444	448	449	430	345	348	350	343	328
Total P2 ADA	424.29	428.98	416.88	400.52	327.18	326.82	326.82	323.00	310.00
Percentage of ADA to CBEDS	0.956	0.958	0.928	0.931	0.948	0.939	0.934	0.942	0.945

School Year CBEDS Date	01/4/2015 Oct. 2014	01/5/2016 Oct. 2015	01/6/2017 Oct. 2016	2017-18 Oct. 2017	2018-19 Oct. 2018	2019-20 Oct. 2019	2020-21 Oct. 2020	2021-22 Oct. 2021	2022-23 Oct. 2022
Piner-Olivet Charter (1996)									
6	0	0	0	0	0	0	0	0	0
7	109	98	98	106	104	100	100	100	100
8	102	108	103	100	97	109	101	101	101
Homestudy	7	12	6						
Total CBEDS (enrollment)	218	218	207	206	201	209	201	201	201
Total P2 ADA	209.95	210.52	203.27	187.68	193.07	200.40	200.40	193.00	193.00
Percentage of ADA to CBEDS	0.963	0.966	0.982	0.911	0.961	0.959	0.997	0.960	0.960
Northwest Prep at Piner-Olivet (2004)									
7	13	16	19	18	28	18	14	14	14
8	14	13	23	14	19	26	21	18	17
9	17	23	24	18	16	18	16	20	18
10	18	16	21	16	18	16	17	15	20
11	13	12	19	20	19	17	18	15	15
12	14	15	10	17	17	14	15	17	15
Total CBEDS (enrollment)	89	95	116	103	117	109	101	99	99
Total P2 ADA	69.98	94.12	105.01	100.06	107.20	102.79	102.79	94.00	94.00
Percentage of ADA to CBEDS	0.786	0.991	0.905	0.971	0.916	0.943	1.018	0.949	0.949
Grand Total CBEDS	1,419	1,415	1,422	1,358	1,261	1,280	1,234	1,215	1,190
Grand Total P2 ADA	1,346.50	1,363.18	1,354.12	1,296.18	1,203.72	1,214.17	1,219.56	1,156.00	1,133.00
Grand Total Enrollment	1,419	1,415	1,422	1,358	1,261	1,280	1,234	1,215	1,190

LCFF Calculator Universal Assumptions				
Piner-Olivet Union Elementary (70870) -				12/4/2020
Summary of Funding				
	2019-20	2020-21	2021-22	2022-23
Target Components:				
COLA & Augmentation	3.26%	0.00%	0.00%	0.00%
Base Grant Proration Factor	-	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%
Base Grant	2,155,573	2,116,547	2,111,486	1,930,595
Grade Span Adjustment	126,198	116,578	118,764	103,529
Supplemental Grant	224,253	202,188	193,987	164,927
Concentration Grant	-	-	-	-
Add-ons	222,400	222,400	222,400	222,400
Total Target	2,728,424	2,657,713	2,646,637	2,421,451
Transition Components:				
Target	\$ 2,728,424	\$ 2,657,713	\$ 2,646,637	\$ 2,421,451
Funded Based on Target Formula (PY P-2)	TRUE	TRUE	TRUE	TRUE
Floor	2,745,285	2,719,018	2,715,969	2,596,979
<i>Remaining Need after Gap (informational only)</i>				
Gap %	100%	100%	100%	100%
Current Year Gap Funding	-	-	-	-
Miscellaneous Adjustments	-	-	-	-
Economic Recovery Target	57,989	57,989	57,989	57,989
Additional State Aid	-	-	-	100,918
Total LCFF Entitlement	\$ 2,786,413	\$ 2,715,702	\$ 2,704,626	\$ 2,580,358
Components of LCFF By Object Code				
	2019-20	2020-21	2021-22	2022-23
8011 - State Aid	\$ 1,392,287	\$ 1,347,498	\$ 1,332,591	\$ 1,332,591
8011 - Fair Share	-	-	-	-
8311 & 8590 - Categoricals	-	-	-	-
EPA (for LCFF Calculation purposes)	153,815	73,215	54,456	140,236
<i>Local Revenue Sources:</i>				
8021 to 8089 - Property Taxes	5,463,194	5,787,572	5,787,572	5,104,001
8096 - In-Lieu of Property Taxes	(4,222,883)	(4,492,583)	(4,455,819)	(3,996,468)
<i>Property Taxes net of in-lieu</i>	<i>1,240,311</i>	<i>1,294,989</i>	<i>1,331,753</i>	<i>1,107,533</i>
TOTAL FUNDING	\$ 2,786,413	\$ 2,715,702	\$ 2,718,800	\$ 2,580,360
<i>Basic Aid Status</i>				
<i>Less: Excess Taxes</i>	\$ -	\$ -	\$ -	\$ -
<i>Less: EPA in Excess to LCFF Funding</i>	\$ -	\$ -	\$ 14,174	\$ 2
Total Phase-In Entitlement	\$ 2,786,413	\$ 2,715,702	\$ 2,704,626	\$ 2,580,358
EPA Details				
% of Adjusted Revenue Limit - Annual	16.08698870%	36.47280930%	19.00000000%	19.00000000%
% of Adjusted Revenue Limit - P-2	16.08698870%	36.47280930%	19.00000000%	19.00000000%
EPA (for LCFF Calculation purposes)	\$ 153,815	\$ 73,215	\$ 54,456	\$ 140,236
8012 - EPA, Current Year Receipt				
<i>(P-2 plus Current Year Accrual)</i>	153,815	73,215	54,456	140,236
8019 - EPA, Prior Year Adjustment				
<i>(P-A less Prior Year Accrual)</i>	(51,968)	-	-	-
Accrual (from Assumptions)	-	-	-	-

LCFF Calculator Universal Assumptions				
Piner-Olivet Union Elementary (70870) -				12/4/2020
Summary of Student Population				
	2019-20	2020-21	2021-22	2022-23
Unduplicated Pupil Population				
Enrollment	278	262	254	244
COE Enrollment	7	7	6	4
<i>Total Enrollment</i>	<u>285</u>	<u>269</u>	<u>260</u>	<u>248</u>
Unduplicated Pupil Count	136	105	102	98
COE Unduplicated Pupil Count	4	4	3	3
<i>Total Unduplicated Pupil Count</i>	<u>140</u>	<u>109</u>	<u>105</u>	<u>101</u>
Rolling %, Supplemental Grant	49.1400%	45.2700%	43.4900%	40.5400%
Rolling %, Concentration Grant	49.1400%	45.2700%	43.4900%	40.5400%
FUNDED ADA				
Adjusted Base Grant ADA	<i>Prior Year</i>	<i>Current Year</i>	<i>Prior Year</i>	<i>Prior Year</i>
Grades TK-3	157.55	145.54	148.27	129.25
Grades 4-6	120.27	127.11	124.01	119.61
Grades 7-8	0.23	0.23	-	-
Grades 9-12	-	-	-	-
Total Adjusted Base Grant ADA	<u>278.05</u>	<u>272.88</u>	<u>272.28</u>	<u>248.86</u>
Necessary Small School ADA	<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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Funded ADA	<u>278.05</u>	<u>272.88</u>	<u>272.28</u>	<u>248.86</u>
ACTUAL ADA (Current Year Only)				
Grades TK-3	147.02	145.54	131.18	125.21
Grades 4-6	125.69	127.11	119.61	113.66
Grades 7-8	0.23	0.23	-	-
Grades 9-12	-	-	-	-
Total Actual ADA	<u>272.94</u>	<u>272.88</u>	<u>250.79</u>	<u>238.87</u>
<i>Funded Difference (Funded ADA less Actual ADA)</i>	5.11	-	21.49	9.99
LCAP Percentage to Increase or Improve Services				
	2019-20	2020-21	2021-22	2022-23
Current year estimated supplemental and concen \$	224,253 \$	202,188 \$	193,987 \$	164,927
Current year Percentage to Increase or Improve Si	9.58%	8.82%	8.48%	7.52%

LCFF Calculator Universal Assumptions				
Olivet Elementary Charter (6066344) - 2C				12/4/2020
Summary of Funding				
	2019-20	2020-21	2021-22	2022-23
Target Components:				
COLA & Augmentation	3.26%	0.00%	0.00%	0.00%
Base Grant Proration Factor	-	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%
Base Grant	2,452,882	2,452,882	2,331,588	2,331,588
Grade Span Adjustment	157,741	157,741	149,362	149,362
Supplemental Grant	259,443	223,312	197,682	179,571
Concentration Grant	-	-	-	-
Add-ons	-	-	-	-
Total Target	2,870,066	2,833,935	2,678,632	2,660,521
Transition Components:				
Target	\$ 2,870,066	\$ 2,833,935	\$ 2,678,632	\$ 2,660,521
Funded Based on Target Formula (PY P-2)	TRUE	TRUE	TRUE	TRUE
Floor	2,789,676	2,789,676	2,651,632	2,651,632
<i>Remaining Need after Gap (informational only)</i>				
Gap %	100%	100%	100%	100%
Current Year Gap Funding	-	-	-	-
Miscellaneous Adjustments	-	-	-	-
Economic Recovery Target	-	-	-	-
Additional State Aid	-	-	-	-
Total LCFF Entitlement	\$ 2,870,066	\$ 2,833,935	\$ 2,678,632	\$ 2,660,521
Components of LCFF By Object Code				
	2019-20	2020-21	2021-22	2022-23
8011 - State Aid	\$ 1,241,074	\$ 1,204,943	\$ 1,130,249	\$ 1,112,138
8011 - Fair Share	-	-	-	-
8311 & 8590 - Categoricals	-	-	-	-
EPA (for LCFF Calculation purposes)	216,413	126,197	76,153	208,810
<i>Local Revenue Sources:</i>				
8021 to 8089 - Property Taxes	-	-	-	-
8096 - In-Lieu of Property Taxes	1,412,579	1,502,795	1,472,230	1,339,573
<i>Property Taxes net of in-lieu</i>	-	-	-	-
TOTAL FUNDING	\$ 2,870,066	\$ 2,833,935	\$ 2,678,632	\$ 2,660,521
<i>Basic Aid Status</i>	-	-	-	-
<i>Less: Excess Taxes</i>	\$ -	\$ -	\$ -	\$ -
<i>Less: EPA in Excess to LCFF Funding</i>	\$ -	\$ -	\$ -	\$ -
Total Phase-In Entitlement	\$ 2,870,066	\$ 2,833,935	\$ 2,678,632	\$ 2,660,521
EPA Details				
% of Adjusted Revenue Limit - Annual	16.08698870%	36.47280930%	19.00000000%	19.00000000%
% of Adjusted Revenue Limit - P-2	16.08698870%	36.47280930%	19.00000000%	19.00000000%
EPA (for LCFF Calculation purposes)	\$ 216,413	\$ 126,197	\$ 76,153	\$ 208,810
8012 - EPA, Current Year Receipt				
<i>(P-2 plus Current Year Accrual)</i>	216,413	126,197	76,153	208,810
8019 - EPA, Prior Year Adjustment				
<i>(P-A less Prior Year Accrual)</i>	(49,981)	-	-	-
Accrual (from Assumptions)	-	-	-	-

LCFF Calculator Universal Assumptions				
Olivet Elementary Charter (6066344) - 2C				12/4/2020
Summary of Student Population				
	2019-20	2020-21	2021-22	2022-23
Unduplicated Pupil Population				
Enrollment	336	320	318	318
COE Enrollment	-	-	-	-
<i>Total Enrollment</i>	<i>336</i>	<i>320</i>	<i>318</i>	<i>318</i>
Unduplicated Pupil Count	157	116	115	115
COE Unduplicated Pupil Count	-	-	-	-
<i>Total Unduplicated Pupil Count</i>	<i>157</i>	<i>116</i>	<i>115</i>	<i>115</i>
Rolling %, Supplemental Grant	49.6900%	42.7700%	39.8400%	36.1900%
Rolling %, Concentration Grant	49.1400%	42.7700%	39.8400%	36.1900%
FUNDED ADA				
Adjusted Base Grant ADA	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>
Grades TK-3	196.93	196.93	186.47	186.47
Grades 4-6	119.74	119.74	114.53	114.53
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Total Adjusted Base Grant ADA	316.67	316.67	301.00	301.00
Necessary Small School ADA	<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	316.67	316.67	301.00	301.00
ACTUAL ADA (Current Year Only)				
Grades TK-3	196.93	196.93	186.47	186.47
Grades 4-6	119.74	119.74	114.53	114.53
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Total Actual ADA	316.67	316.67	301.00	301.00
<i>Funded Difference (Funded ADA less Actual ADA)</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
LCAP Percentage to Increase or Improve Services				
	2019-20	2020-21	2021-22	2022-23
Current year estimated supplemental and concen \$	259,443 \$	223,312 \$	197,682 \$	179,571
Current year Percentage to Increase or Improve Sr	9.94%	8.55%	7.97%	7.24%

LCFF Calculator Universal Assumptions				
Morrice Schaefer Charter (6109144) - 20:				12/4/2020
Summary of Funding				
	2019-20	2020-21	2021-22	2022-23
Target Components:				
COLA & Augmentation	3.26%	0.00%	0.00%	0.00%
Base Grant Proration Factor	-	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%
Base Grant	2,533,700	2,533,700	2,505,333	2,403,627
Grade Span Adjustment	147,624	147,624	137,283	137,780
Supplemental Grant	314,197	279,180	267,538	252,921
Concentration Grant	-	-	-	-
Add-ons	-	-	-	-
Total Target	2,995,521	2,960,504	2,910,154	2,794,328
Transition Components:				
Target	\$ 2,995,521	\$ 2,960,504	\$ 2,910,154	\$ 2,794,328
Funded Based on Target Formula (PY P-2)	TRUE	TRUE	TRUE	TRUE
Floor	2,910,669	2,910,669	2,876,647	2,760,869
<i>Remaining Need after Gap (informational only)</i>				
Gap %	100%	100%	100%	100%
Current Year Gap Funding	-	-	-	-
Miscellaneous Adjustments	-	-	-	-
Economic Recovery Target	-	-	-	-
Additional State Aid	-	-	-	-
Total LCFF Entitlement	\$ 2,995,521	\$ 2,960,504	\$ 2,910,154	\$ 2,794,328
Components of LCFF By Object Code				
	2019-20	2020-21	2021-22	2022-23
8011 - State Aid	\$ 1,315,787	\$ 1,280,770	\$ 1,250,054	\$ 1,201,043
8011 - Fair Share	-	-	-	-
8311 & 8590 - Categoricals	-	-	-	-
EPA (for LCFF Calculation purposes)	221,878	128,770	80,265	213,658
<i>Local Revenue Sources:</i>				
8021 to 8089 - Property Taxes	-	-	-	-
8096 - In-Lieu of Property Taxes	1,457,856	1,550,964	1,579,835	1,379,627
<i>Property Taxes net of in-lieu</i>	-	-	-	-
TOTAL FUNDING	\$ 2,995,521	\$ 2,960,504	\$ 2,910,154	\$ 2,794,328
<i>Basic Aid Status</i>	-	-	-	-
<i>Less: Excess Taxes</i>	\$ -	\$ -	\$ -	\$ -
<i>Less: EPA in Excess to LCFF Funding</i>	\$ -	\$ -	\$ -	\$ -
Total Phase-In Entitlement	\$ 2,995,521	\$ 2,960,504	\$ 2,910,154	\$ 2,794,328
EPA Details				
% of Adjusted Revenue Limit - Annual	16.08698870%	36.47280930%	19.00000000%	19.00000000%
% of Adjusted Revenue Limit - P-2	16.08698870%	36.47280930%	19.00000000%	19.00000000%
EPA (for LCFF Calculation purposes)	\$ 221,878	\$ 128,770	\$ 80,265	\$ 213,658
8012 - EPA, Current Year Receipt <i>(P-2 plus Current Year Accrual)</i>	221,878	128,770	80,265	213,658
8019 - EPA, Prior Year Adjustment <i>(P-A less Prior Year Accrual)</i>	(53,844)	-	-	-
Accrual (from Assumptions)	-	-	-	-

LCFF Calculator Universal Assumptions				
Morrice Schaefer Charter (6109144) - 20:				12/4/2020
Summary of Student Population				
	2019-20	2020-21	2021-22	2022-23
Unduplicated Pupil Population				
Enrollment	348	350	343	328
COE Enrollment	-	-	-	-
<i>Total Enrollment</i>	<i>348</i>	<i>350</i>	<i>343</i>	<i>328</i>
Unduplicated Pupil Count	182	174	171	163
COE Unduplicated Pupil Count	-	-	-	-
<i>Total Unduplicated Pupil Count</i>	<i>182</i>	<i>174</i>	<i>171</i>	<i>163</i>
Rolling %, Supplemental Grant	58.5900%	52.0600%	50.6200%	49.7600%
Rolling %, Concentration Grant	49.1400%	45.2700%	43.4900%	40.5400%
FUNDED ADA				
Adjusted Base Grant ADA	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>
Grades TK-3	184.30	184.30	171.39	172.01
Grades 4-6	142.52	142.52	151.61	137.99
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Total Adjusted Base Grant ADA	326.82	326.82	323.00	310.00
Necessary Small School ADA	<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	326.82	326.82	323.00	310.00
ACTUAL ADA (Current Year Only)				
Grades TK-3	184.30	184.30	171.39	172.01
Grades 4-6	142.52	142.52	151.61	137.99
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Total Actual ADA	326.82	326.82	323.00	310.00
<i>Funded Difference (Funded ADA less Actual ADA)</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
LCAP Percentage to Increase or Improve Services				
	2019-20	2020-21	2021-22	2022-23
Current year estimated supplemental and concen \$	314,197 \$	279,180 \$	267,538 \$	252,921
Current year Percentage to Increase or Improve Si	11.72%	10.41%	10.12%	9.95%

PINER-OLIVET UNION SCHOOL DISTRICT

K-6 Program

BUDGET ASSUMPTIONS

2020-2021 1st Interim

Based on the 2020-21 State Adopted Budget and BASC LCFF Calculator

District 43 General Funds (01, 04, 05)

	Prior Year	Budget Year	Subsequent Year #1	Subsequent Year #2
Revenue	2019-2020	2020-2021	2021-2022	2022-2023
LCFF Target COLA	3.26%	0.00%	0.00%	0.00%
Basic Aid Supplement	\$2,500,000	\$2,400,000	\$2,400,000	\$2,400,000
<i>ADA (funded from P2)</i>	<i>Estimated Funded: 91.57</i> <i>Estimated Actual: 916.5</i>	<i>Estimated Funded: 916.37</i> <i>Estimated Actual: 916.37</i>	<i>Estimated Funded: 896.28</i> <i>Estimated Actual: 874.79</i>	<i>Estimated Funded: 859.86</i> <i>Estimated Actual: 849.87</i>
Class Size Reduction	K-3 @ 24	K-3 @ 24	K-3 @ 24	K-3 @ 24
Supplemental Grant %				
Jack London/District - also used for Concentration Grant % for Charter Schools	49.14%	45.27%	43.49%	40.54%
Olivet	49.69%	42.77%	39.84%	36.19%
Schaefer	58.59%	52.06%	50.62%	49.76%
Other Revenue Changes				
Federal	reduction of revenue after 2019-20 for CSI (\$174,545), FY 20-21 has increased revenues and corresponding expenditures increases due to CARES Act (~\$645,000).			
State	reduction of revenue after 2019-20 for special education preschool grant (\$225,249), 25% reduction of lottery funding, FY 20-21 has increased revenue and corresponding expenditures increased due to CARES Act (~\$74,000)			
Local	No Significant Changes	No Significant Changes	No Significant Changes	No Significant Changes
Expenditures	2019-2020	2020-2021	2021-2022	2022-2023
Certificated Salaries				
Staffing: FTE (includes Admin)	53.5	52.5	52.1	52.1
Step & Column	Actual expected costs are reflected	Actual expected costs are reflected	Actual expected costs are reflected	Actual expected costs are reflected
Contract Days - POEA	185	185	185	185
Classified Salaries				
Staffing: FTE (includes Management & Confidential)	44.0	36.6	36.6	36.6
Step & Column	Actual expected costs are reflected	Actual expected costs are reflected	Actual expected costs are reflected	Actual expected costs are reflected

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

<i>Expenditures continued</i>	2019-2020	2020-2021	2021-2022	2022-2023
Benefits				
STRS-Standard Rates	17.10%	16.15%	16.00%	18.10%
Other Cert	3.58%	3.58%	3.58%	3.58%
PERS-Standard Rates	19.72%	20.70%	23.00%	26.30%
Other Classified	9.78%	9.78%	9.78%	9.78%
Health/Welfare Benefit:				
Medical	Caps are \$800 single, \$950 double, \$1,100 family beginning 10/1/19	Caps are \$850 single, \$1,000 double, \$1,200 family beginning 10/1/20	Caps are \$850 single, \$1,000 double, \$1,200 family	Caps are \$850 single, \$1,000 double, \$1,200 family
Dental/Vision/Life	No cap - 5.0% increase reflected	No cap - Actual expected costs are reflected	No cap - 5.0% increase reflected	No cap - 5.0% increase reflected
Retiree Health Benefits	\$ 54,585	\$ 49,757	\$ 36,491	\$ 19,089
Retirement Incentive	\$ 30,000	\$ -	\$ -	\$ -
Other Expenditures	reduction of 3 library tech positions, 3 PE positions, 3 PA positions in all budget years; reduction of certificated 1.4 FTE in FY 21-22 and 22-23			
Books & Supplies	\$250,000 curriculum purchased	overall reduction in supplies	No special purchases budgeted, overall reduction in supplies	No special purchases budgeted, overall reduction in supplies
Services & Other Operating Expenses	Increases in special education expenses; Increases in STRS/PERS	Increases in PERS	Increases in PERS	Increases in STRS/PERS
Capital Outlay	None	None	None	None
Special Ed Encroachment	\$2,072,834	\$1,871,219	\$1,870,082	\$1,906,094
Transfers In	To/From Charters, Cafe \$675,000	To/From Charters, Cafe \$675,000	To/From Charters, Cafe \$675,000	To/From Charters, Cafe \$675,000
Transfer Out	To/From Charters, Cafe \$727,764	To/From Charters, Cafe \$785,167	To/From Charters, Cafe \$739,667	To/From Charters, Cafe \$739,667

BUDGET SUMMARY

PINER-OLIVET UNION SCHOOL DISTRICT

To: The Governing Board
From: Felicia Koha, Chief Business Official
Subject: The First Interim Financial Report for 2020-21

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 point in time. This budget was developed using a technical process that included revenue forecasts, expenditure projections and identification of known carryovers. Reasonable average daily attendance (ADA), and cost of living adjustment (COLA) were used when planning and developing the budget. This process was applied to all district funds.

At original budget adoption for fiscal year 2020-21, the State of California was entering an economic downturn due to the COVID-19 pandemic. The District adopted budget was based on a 7.92% negative COLA for 2020-21 and 0% COLA for the 2021-22 and 2022-23 fiscal years. This resulted in a reduction of state aid revenues of approximately \$460,000 for the 2020-21 fiscal year and flat funding for the two subsequent years.

At First Interim, we have new information from the Governor's State Adopted budget. We now have a 0% COLA for the 2020-21 budget year and the subsequent two years; this mitigates the \$460,000 revenue reduction from the adopted budget. Additionally, we will be funded on prior year ADA, commonly known as a hold harmless ADA. This hold harmless ADA funding will provide higher revenues for the 2020-21 fiscal year as the district would have received lower revenues due to experiencing some enrollment loss due to the COVID-19 pandemic. The 2021-22 and 2022-23 fiscal years reflect the full effect of enrollment loss on state aid revenues as the hold harmless ADA is not applied during these years.

State Aid apportionment deferrals were incorporated into the original adopted budget and still stand at First Interim. We expect to see a deferral of 53% in February, 82% in March through May, and 100% in June. These deferrals equate to \$2,141,338 and are planned to be returned to the District in July through November of the 2021-22 fiscal year. It is important to note that the State may apply additional State Aid apportionment revenue deferrals for the 2021-22 fiscal year depending on economic, federal, and State budget situations and will be applied to the District budget as new information is received.

ADA used to project current and future revenues are conservative in nature as enrollment is trending to smaller counts of Kindergarteners year over year causing each grade cohort to decrease as 6 grade cohorts complete their education in our district as well as the current impact of the COVID-19 pandemic. Increasing costs around salaries, benefits, and pension costs combined with decreasing enrollment and revenues are causing deficit spending in the future projected years which will reduce the General Fund balance. Due to these factors, the district will need to continue looking at ways to reduce spending to be in alignment with the revenues we expect to receive and to maintain sufficient reserves in the General Fund.

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

Overall Condition of the District

The multi-year projection shows an excess of revenue in 2020-2021 and a deficit of revenue in the 2021-22 and 2022-23 fiscal years of \$87,884, \$(376,318), and \$(1,022,837), respectively. The District currently has sufficient reserves to maintain a positive financial status in the 2020-21 and two subsequent fiscal years. The required reserve for economic uncertainty of 4% is met for the 2020-21 and subsequent two fiscal years as well as the Board approved reserve of 11% for cash flow purposes. The ending fund balance in the 2020-2021, 2021-22, and 2022-23 fiscal years is \$4,964,994, \$4,588,676, and \$3,565,839, respectively.

Piner-Olivet receives Basic Aid Supplemental Funding based on the number of students attending District charter schools who would not otherwise be served by the District and based on the amount of property taxes the District must share with the charter schools. This calculation includes students who live outside of the District boundaries and students attending grades 7 – 12. The amount budgeted for 2020-21 and subsequent years is \$2,400,000.

Although the District has received this funding for many years, it is still considered one-time revenue as there is no guarantee that the revenue will remain. This revenue is also subject to change as the revenue calculation depends on many variables such as other districts falling into and out of Basic Aid status, changes in ADA projections, and any ADA corrections in subsequent years.

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 2020-2021 is 932 and is budgeted to decline over the subsequent years to 915 and 830. The decline is due to a reduced enrollment from past years, smaller cohorts, and the COVID-19 pandemic impact. Part of the Local Control Funding Formula (LCFF) 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

While negotiations for 2020-21 have not begun yet, negotiations for salaries and benefits were settled during the 2019-20 fiscal year and run through the 2021-22 fiscal year. These settlements have been incorporated into all budget years.

Retirement Packages

The retirement packages offered to retirees are specified in the contracts with the bargaining units. Retirees have the dollar amount of the employee-only cost at the time of retirement contributed by the District towards a health premium until the retiree attains the age of 65. At that time, there is no longer any District contribution. The District is projected to have nine (9) retirees on this plan at a cost of \$49,757. The District budgets and expends a similar amount each year. The District also offered a retirement incentive program during 2016-2017; this retiree incentive program was fully paid during the 2019-2020 year.

General Fund Contributions

Some restricted programs have higher expenditures than revenues. When this occurs, a contribution from the General Fund is needed. There are two programs that require a contribution at this time, Special Education and Cafeteria. The General Fund contribution for special education is estimated to be \$1,871,219. The cafeteria program is anticipated to require a contribution this year of \$110,167.

Multiyear Commitments

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

Other Revenues

Federal revenue has increased by \$575,831 when comparing 2019-20 to 2020-21 due primarily to CARES Act funding due to the COVID-19 pandemic. Other State revenue has decreased by \$291,854 in 2020-2021 due to one-time funding that has been spent as well as prior year carryover spent in the 2019-20 year. The School Services of California, Inc. (SSC) Dartboard was used to project lottery revenues for the budget and subsequent years. Local Revenue has decreased by \$279,365 due primarily to additional 2019-20 revenue at year end.

Expenditures

Salaries and benefits make up the majority of any educational agency’s budget. Changes in number of employees, statutory benefit rates and changes in costs for health benefits packages are detailed on the Budget Assumption page. Overall, the expenditures budgeted for 2020-21 are approximately \$350,000 more than 2019-20. This is attributed to an increase in salaries for the 2020-21 fiscal year and a reduction of staff time used during 2019-20 resulting from the shut-down late in the school year.

Fund Balance – At this point the budgeted year-end balance \$4,964,994. Some portions of this balance are reserved or designated for specific purposes. A breakdown of the projected ending balance is as follows:

Revolving Cash	\$	3,000
Lottery and Restricted Sources	\$	47,939
Designated for Technology & Special Education	\$	2,184,408
Designated for Curriculum	\$	250,000
Designated for Facilities	\$	350,000

Designated for Economic Uncertainties (4.00%)	\$	590,937
Designated for Cash Flow (11.00%)	\$	1,538,709
Unassigned, Unrestricted	\$	0

Cash Position

A cash flow analysis projected through this fiscal year-end has been completed and is attached. We anticipate that the District will have a positive cash position at that time. Current cash flow projections show a positive cash balance for each month of the 2020-21 fiscal year. As a precaution, the District has established a line of credit with the County Treasury to operate in a negative cash balance should that occur. The District is also exploring a tax revenue anticipation note to assist with revenue deferrals during April, May, and June as a precaution.

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 1996-97. The school serves students in grades 6 - 8. The Budget for the Piner-Olivet Charter School is included as part of this packet. The budget is based on the State Approved Budget. The budget reflects that the Charter School will have a positive cash flow for 2020-21 and sufficient reserves will be maintained in the 2020-21 and 2021-22 fiscal years. The ending fund balance for 2020-21 and 2021-22 is projected to be \$453,330 and \$314,268, respectively. During the 2022-23 year, the ending fund balance is projected to be \$124,994 as a result of deficit spending during the 2021-22 and 2022-23 budget years. Piner-Olivet Charter School is actively looking for ways to reduce deficit spending and will continue to monitor the budget as new information is received from the State. Piner-Olivet Charter School is subject to the same State Revenue apportionment deferrals that the District is subject to.

Northwest Prep at Piner-Olivet Fund (District 43) (Fund 09)

The District sponsors the Northwest Prep Charter School. Northwest Prep’s first year of operation was 2004-05. 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 is included in this packet and is based on the State Approved Budget. The budget reflects projected ending fund balances of \$320,576, \$149,196, and \$(62,857) for the 2020-21, 2021-22, and 2022-23 fiscal years, respectively. The negative ending fund balance in the 2022-23 fiscal year is a result of deficit spending during all budget years. Cash flow is projected to be positive during the 2020-21 year. Northwest Prep Charter School is actively looking for ways to reduce deficit spending and increase enrollment and will continue to monitor the budget as new information is received from the State.

Cafeteria Fund (Fund 13)

The Cafeteria Fund is utilized for depositing and expending funds related to the Food Service Program. Total revenue budgeted for 2020-21 is \$88,000, total expenditures budgeted at \$198,167, with a projected contribution from the General Fund of \$110,167 to balance the fund. The COVID-19 pandemic has impacted this program as there has been a decrease in meals sold during distance learning. The program is projected to require a contribution subsequent budget years.

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 2008-09, 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 2008-09 through 2012-13 (extended to 2014-15) as well as allowing districts to not make a contribution. For those years through 2012-13, 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 2013-14, the Board took action to transfer \$100,000 from the District’s General Fund to the Deferred Maintenance Fund. During the 2019-20 year the Board took action to not make the transfer to the Deferred Maintenance fund for the 2020-21 through 2022-23 budget years in order to alleviate the stress on the General Fund balance and address deficit spending. For 2020-2021, the projected fund balance is \$268,324.

Special Reserve Fund (Fund 17)

The Special Reserve Fund was initiated in 2009-10. \$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 2009-10 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 2013-14 and will be fully utilized during the 2020-21 fiscal year. For 2020-21, the projected fund balance is \$9,821.

Special Reserve Fund (OPEB) (Fund 20)

Fund 20, Special Reserve Fund for Other Post-Employment Benefits (OPEB), was created in 2014-15. \$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 2020-21 is projected at \$647,760.

Bond Fund (Fund 21)

The Bond Fund was re-established in 2010-11. \$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 2020-21 is \$0, total expenditures \$0 with a projected fund balance of \$933. It is projected that there will be no expenses made from this fund during 2020-21.

Capital Facilities Account Fund (Fund 25)

The Capital Facilities Account Fund is utilized for depositing and expending developer fees. Total revenue budgeted for 2020-21 is \$5,000, total expenditures budgeted are \$17,697 with a projected fund balance of \$765,559. Developer fees are not budgeted until they are received. It is anticipated that there will be developer fees collected and spent during 2020-21 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 SCHAEFFER CHARTER SCHOOLS
MULTI-YEAR PROJECTION FOR BUDGET YEAR 2020-2021 - 1st Interim
BASED ON GOVERNOR'S ADOPTED STATE BUDGET FOR 2020-2021 UPDATED FOR 0% COLA
BASIC AID SUPP FUNDING @ \$2,400,000 IN 2020-2021, 2021-2022 AND 2022-2023

	Actuals		Budget		Budget		Budget		Difference		Budget		Budget		Difference		
	2019-2020	2020-2021	2020-2021	2020-2021	2020-2021	2021-2022	2021-2022	2021-2022	2021-2022	2021-2022	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023	
	All K-6 Schls	Unrestricted	Restricted	Total	Total	Unrestricted	Restricted	Total	Totals	Unrestricted	Restricted	Total	Totals	Unrestricted	Restricted	Totals	
A. REVENUE																	
State Aid Revenue - LCFE	8000-8089	11,322,894	10,910,142	0	10,910,142	10,693,412	0	10,693,412	-216,730	10,433,207	0	10,433,207	-258,205				
Other State Aid Revenue/Tsf to Charters	8090-8099	77,652	0	155,304	155,304	155,304	0	155,304	0	0	155,304	155,304	0				
Federal Revenue	8100-8299	703,940	0	1,279,771	1,279,771	0	546,455	546,455	-733,316	0	546,455	546,455	0				
Other State Revenue	8300-8599	1,065,930	157,086	616,990	774,076	153,725	542,688	696,412	-77,664	147,289	540,903	688,192	-8,220				
Local Revenue	8600-8799	1,346,390	639,742	427,282	1,067,025	639,742	426,001	1,065,743	-1,282	639,742	426,001	1,065,743	0				
Transfers In	8800-8979	578,030	675,000	0	675,000	675,000	0	675,000	0	675,000	0	675,000	0				
Total Revenue		15,094,836	12,381,970	2,479,347	14,861,318	12,161,878	1,670,447	13,832,326	-1,028,991	11,897,238	1,668,663	13,565,900	-266,425				
B. EXPENDITURES																	
Salaries - Certificated	1000-1999	4,875,548	4,710,938	628,605	5,339,542	4,795,213	516,978	5,312,191	-27,352	4,883,134	529,282	5,412,417	100,226				
Salaries - Classified	2000-2999	1,912,765	1,315,212	631,060	1,946,272	1,415,573	491,483	1,907,056	-39,216	1,429,264	496,953	1,926,218	19,162				
Benefits	3000-3999	3,063,597	2,112,158	839,781	2,951,940	2,152,616	866,835	3,019,451	67,512	2,347,227	899,626	3,246,854	227,403				
Supplies	4000-4999	984,646	231,281	475,181	706,462	205,618	116,805	322,423	-384,040	250,084	105,789	355,873	33,451				
Contracted Services	5000-5999	3,126,902	968,505	2,075,545	3,044,051	1,091,146	1,816,710	2,907,856	-136,194	1,091,146	1,816,564	2,907,710	-146				
Sites, Buildings, Equipment	6000-6999	39,900	-192,674	192,674	0	0	0	0	0	-195,607	195,607	0	0				
Other Outgo	7000-7599	0	675,000	110,167	785,167	675,000	64,667	739,667	-45,500	675,000	64,667	739,667	0				
Transfers Out	7600-7699	684,861	0	0	0	0	0	0	0	0	0	0	0				
Total Expenditures		14,688,219	9,820,420	4,953,013	14,773,434	10,142,016	4,066,627	14,208,643	-564,790	10,480,249	4,108,489	14,588,738	380,094				
C. Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses		406,617	2,561,550	-2,473,666	87,884	2,019,862	-2,396,180	-376,318		1,416,988	-2,439,826	-1,022,837					
D. Other Financing Sources and Uses																	
Transfers between Restricted/Unrestricted	8980-8999		-2,403,521	2,403,521	0	-2,396,177	2,396,177	0		-2,439,377	2,439,377	0					
D. FUND BALANCE, RESERVES																	
D1. Beginning Balance		4,470,493	4,759,026	118,084	4,877,110	4,917,055	47,939	4,964,994	87,884	4,540,740	47,937	4,588,676	87,884	4,540,740	47,937	4,588,676	-376,318
D2. Ending Balance		4,877,110	4,917,055	47,939	4,964,994	4,540,740	47,937	4,588,676	-376,318	3,518,351	47,488	3,565,839	-1,022,837				
<i>Components of Ending Balance</i>																	
Revolving Cash		3,000	3,000		3,000	3,000		3,000	0	3,000		3,000	0				
Reserve for Economic Uncertainties (4%)		607,518	590,937		590,937	-16,581	568,346	568,346	-22,592	583,550		583,550	15,204				
Reserves for Cash Flow (1% of 1000-5999)		1,531,355	1,538,709		1,538,709	7,354	1,481,587	1,481,587	-57,122	1,523,398		1,523,398	41,810				
Reserves for Restricted, Lottery, IMF		337,102	0	47,939	47,939	-289,163	47,937	47,937	-3	0	47,488	47,488	-449				
Reserves for Special Education, Technology Curriculum, Facilities		2,398,135	2,784,408	0	2,784,408	2,487,807	2,487,807	2,487,807	-296,601	1,408,404		1,408,404	-1,079,403				
Unassigned/Unrestricted Reserve		0	0	0	0	0	0	0	0	0		0	0				

2020-2021 CASH FLOW PROJECTION - Piner-Olivet Union School District
(District/Jack London, Olivet Charter, and Schaefer Charter - Funds 01, 04, 05)

A. BEGINNING CASH		4,530,677	4,760,861	4,027,942	4,070,175	3,587,241	2,991,216	5,316,116	2,767,901	1,918,334	891,754	2,616,861	1,583,213			
B. RECEIPTS	OBJECT CODE	JULY ACTUAL	AUG ACTUAL	SEPT ACTUAL	OCT ACTUAL	NOV ACTUAL	DEC ESTIMATED	JAN ESTIMATED	FEB ESTIMATED	MAR ESTIMATED	APR ESTIMATED	MAY ESTIMATE	JUNE ESTIMATE	ACCRUALS ESTIMATE	TOTALS	BUDGETED AMOUNT
REVENUE LIMIT	8010-8019	965,862	-479,664	580,266	728,293	580,266	728,293	580,266	283,133	81,820	128,737	128,737	114,046	2,141,338	6,561,393	6,561,393
STATE AID	8020-8079		13,126	-154	20,152	390	2,850,000	350,000	32,000	50,000	2,330,070	-108,000	173,989	184,673	5,819,572	5,787,572
PROPERTY TAXES	8096	-5,243	-25,401	-162,294	-103,186	-108,195	-108,195	-108,000	-108,000	-280,000	-108,000	-108,000	-59,005	97,004	-1,283,519	-1,283,519
SPECIAL ED PROPERTY TAXES														135,000	155,304	155,304
FEDERAL REVENUES	8100-8299		-213,942	417,028	22,667	28,843	15,502	345,000	19,457	19,457	345,000	85,000	35,641	184,673	1,279,771	1,279,771
OTHER STATE APPORTIONMENTS	8300-8599	442	-64,767	73,318	41,215	19,457	85,000	85,000	38,300	158,300	49,300	50,615	832,152	498,770	774,076	774,076
OTHER LOCAL REVENUES	8600-8999	57,932	-198,509	-328,455	38,681	45,109	38,300	50,300						910,000	1,742,025	1,742,025
TOTAL RECEIPTS		1,018,993	-969,157	579,709	747,822	565,870	3,523,900	1,302,566	245,433	68,420	2,890,107	71,352	1,231,823	785,167	15,048,622	15,016,622
C. DISBURSEMENTS																
CERTIFICATED SALARIES	1000-1899	65,151	473,655	476,003	480,720	481,515	518,000	503,000	503,000	503,000	503,000	503,000	327,298	50,000	5,339,542	5,339,542
CLASSIFIED SALARIES	2000-2999	99,965	147,067	157,589	159,849	155,173	176,000	176,000	176,000	176,000	176,000	176,000	170,629	482,075	1,946,272	1,946,272
EMPLOYEE BENEFITS	3000-3999	65,096	215,357	220,488	229,242	228,168	230,000	230,000	230,000	230,000	230,000	230,000	60,293	3,004,051	2,951,940	2,951,940
SUPPLIES	4000-4999	5,622	47,826	77,792	45,872	119,137	80,000	105,920	41,000	41,000	41,000	41,000	224,615	42,249	706,462	706,462
SERVICES	5000-5999	68,204	52,658	134,995	268,795	194,784	195,000	1,255,000	145,000	145,000	155,000	155,000		50,000	3,004,051	3,004,051
CAPITAL OUTLAY	6000-6599			42,249												
OTHER OUTGO	7000-7499															
INTERFUND TRANSFERS OUT	7600-7629			-694,861				694,861						785,167	785,167	785,167
TOTAL DISBURSEMENTS		304,038	938,763	424,254	1,184,479	1,178,778	1,199,000	2,964,781	1,095,000	1,095,000	1,105,000	1,105,000	914,348	14,815,693	14,773,434	
D. PRIOR YEAR TRANSACTIONS & CLEARING ACCOUNT TRANSACTIONS																
ACCOUNTS RECEIVABLE		-2	2,089,439	747,363.97	-7.08	16,883		-1,146,000						3,831,785		
ACCOUNTS PAYABLE & CLEARING		-484,770	-914,438	-860,595	-46,271			250,000						-1,317,242		
ACCOUNT TRANSACTIONS DUE FROM DUE TO																
TOTAL PRIOR YEAR & CLEARING ACCOUNTS		-484,771	1,175,001	-113,222	-46,278	16,883	0	-896,000	0	0	0	0	0	0	0	0
E. NET INCREASE/DECREASE		230,183	-732,919	42,234	-482,935	-596,025	2,324,900	-2,548,215	-849,567	-1,026,580	1,725,107	-1,033,648	317,475			
F. ENDING CASH BALANCE		4,760,861	4,027,942	4,070,175	3,587,241	2,991,216	5,316,116	2,767,901	1,918,334	891,754	2,616,861	1,583,213	1,900,687			

NORTHWEST PREP

2020-2021
1st Interim Report

**NORTHWEST PREP CHARTER SCHOOL
BUDGET ASSUMPTIONS**

2020-2021 1st Interim

Based on the 2020-21 State Adopted Budget and BASC LCFF Calculator
District 43 Fund 09

	Prior Year	Budget Year	Subsequent Year #1	Subsequent Year #2
Revenue	2019-2020	2020-2021	2021-2022	2022-2023
LCFF Target COLA	3.26%	0.00%	0.00%	0.00%
<i>Enrollment/ADA (funded from P2)</i>				
Enrollment	Actual: 109 @ CBEDS	Estimated: 101	Estimated: 99	Estimated: 99
ADA	Actual: 102.79	Estimated: 102.79	Estimated: 94	Estimated: 94
<i>Supplemental Grant % - 3-Year Rolling %</i>	51.37%	41.59%	36.57%	30.10%
<i>Concentration Grant % - District's % applies for Charter Schools</i>	49.14%	45.27%	43.49%	40.54%
<i>Other Revenue Changes</i>				
Federal	Increase in revenue and expenditures due to CARES Act funding in FY 20-21 (~\$118,000)			
State	Increase in revenue and expenditures due to CARES Act funding in FY 20-21 (~\$16,000)			
Local	No Significant Changes			
Expenditures	2019-2020	2020-2021	2021-2022	2022-2023
Certificated Salaries				
Staffing: FTE (includes Admin)	6.1	6	6	6
Step & Column	Actual expected costs are reflected	Actual expected costs are reflected	Actual expected costs are reflected	Actual expected costs are reflected
Contract Days - POEA	185	185	185	185
Classified Salaries				
Staffing: FTE (includes Management & Confidential)	2.62	2.41	2.41	2.41
Step & Column	Actual expected costs are reflected	Actual expected costs are reflected	Actual expected costs are reflected	Actual expected costs are reflected
Benefits				
STRS-Standard Rates	17.10%	16.15%	16.00%	18.10%
Other Cert	3.58%	3.58%	3.58%	3.58%
PERS-Standard Rates	19.720%	20.70%	23.00%	26.30%
Other Classified	9.78%	9.78%	9.78%	9.78%

**NORTHWEST PREP CHARTER SCHOOL
BUDGET ASSUMPTIONS**

<i>Expenditures continued</i>	2019-2020	2020-2021	2021-2022	2022-2023
Health/Welfare Benefit				
Medical	Caps are \$800 single, \$950 double, \$1,100 family beginning 10/1/19	Caps are \$850 single, \$1,000 double, \$1,200 family	Caps are \$850 single, \$1,000 double, \$1,200 family	Caps are \$850 single, \$1,000 double, \$1,200 family
Dental/Vision/Life	No cap - 5.0% increase reflected	No cap - Actual expected costs are reflected	No cap - 5.0% increase reflected	No cap - 5.0% increase reflected
Retiree Health Benefits	\$ -	\$ -	\$ -	\$ -
Retirement Incentive	\$ -	\$ -	\$ -	\$ -
Other Expenditures		reduction of extra duty time	reduction of extra duty time	reduction of extra duty time
Books & Supplies	Minimal Changes	Increases due to CARES Act funding	CARES Act funding is spent in PY and general budget reductions	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	\$71,712	None	None	None
Special Ed Encroachment	\$10,000	\$10,000	\$10,000	\$10,000

LCFF Calculator Universal Assumptions				
Northwest Prep Charter (106344) - 2020-				12/4/2020
Summary of Funding				
	2019-20	2020-21	2021-22	2022-23
Target Components:				
COLA & Augmentation	3.26%	0.00%	0.00%	0.00%
Base Grant Proration Factor	-	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%
Base Grant	906,540	906,540	838,070	839,286
Grade Span Adjustment	15,025	15,025	15,460	15,690
Supplemental Grant	94,681	76,656	62,427	51,469
Concentration Grant	-	-	-	-
Add-ons	-	-	-	-
Total Target	1,016,246	998,221	915,957	906,445
Transition Components:				
Target	\$ 1,016,246	\$ 998,221	\$ 915,957	\$ 906,445
Funded Based on Target Formula (PY P-2)	TRUE	TRUE	TRUE	TRUE
Floor	981,073	981,073	899,322	899,322
<i>Remaining Need after Gap (informational only)</i>				
Gap %	100%	100%	100%	100%
Current Year Gap Funding	-	-	-	-
Miscellaneous Adjustments	-	-	-	-
Economic Recovery Target	-	-	-	-
Additional State Aid	-	-	-	-
Total LCFF Entitlement	\$ 1,016,246	\$ 998,221	\$ 915,957	\$ 906,445
Components of LCFF By Object Code				
	2019-20	2020-21	2021-22	2022-23
8011 - State Aid	\$ 460,164	\$ 391,745	\$ 361,343	\$ 382,729
8011 - Fair Share	-	-	-	-
8311 & 8590 - Categoricals	-	-	-	-
EPA (for LCFF Calculation purposes)	97,564	118,674	94,848	105,377
<i>Local Revenue Sources:</i>				
8021 to 8089 - Property Taxes	-	-	-	-
8096 - In-Lieu of Property Taxes	458,518	487,802	459,766	418,339
<i>Property Taxes net of in-lieu</i>	-	-	-	-
TOTAL FUNDING	\$ 1,016,246	\$ 998,221	\$ 915,957	\$ 906,445
<i>Basic Aid Status</i>	-	-	-	-
<i>Less: Excess Taxes</i>	\$ -	\$ -	\$ -	\$ -
<i>Less: EPA in Excess to LCFF Funding</i>	\$ -	\$ -	\$ -	\$ -
Total Phase-In Entitlement	\$ 1,016,246	\$ 998,221	\$ 915,957	\$ 906,445
EPA Details				
% of Adjusted Revenue Limit - Annual	16.08698870%	36.47280930%	19.00000000%	19.00000000%
% of Adjusted Revenue Limit - P-2	16.08698870%	36.47280930%	19.00000000%	19.00000000%
EPA (for LCFF Calculation purposes)	\$ 97,564	\$ 118,674	\$ 94,848	\$ 105,377
8012 - EPA, Current Year Receipt				
<i>(P-2 plus Current Year Accrual)</i>	97,564	118,674	94,848	105,377
8019 - EPA, Prior Year Adjustment				
<i>(P-A less Prior Year Accrual)</i>	(14,994)	-	-	-
Accrual (from Assumptions)	-	-	-	-

LCFF Calculator Universal Assumptions
 Northwest Prep Charter (106344) - 2020- 12/4/2020

Summary of Student Population				
	2019-20	2020-21	2021-22	2022-23
Unduplicated Pupil Population				
Enrollment	109	101	99	99
COE Enrollment	-	-	-	-
<i>Total Enrollment</i>	<i>109</i>	<i>101</i>	<i>99</i>	<i>99</i>
Unduplicated Pupil Count	53	30	30	30
COE Unduplicated Pupil Count	-	-	-	-
<i>Total Unduplicated Pupil Count</i>	<i>53</i>	<i>30</i>	<i>30</i>	<i>30</i>
Rolling %, Supplemental Grant	51.3700%	41.5900%	36.5700%	30.1000%
Rolling %, Concentration Grant	49.1400%	41.5900%	36.5700%	30.1000%
FUNDED ADA				
Adjusted Base Grant ADA				
	<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	40.96	40.96	30.38	29.43
Grades 9-12	61.83	61.83	63.62	64.57
Total Adjusted Base Grant ADA	102.79	102.79	94.00	94.00
Necessary Small School ADA				
	<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	102.79	102.79	94.00	94.00
ACTUAL ADA (Current Year Only)				
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	40.96	40.96	30.38	29.43
Grades 9-12	61.83	61.83	63.62	64.57
Total Actual ADA	102.79	102.79	94.00	94.00
<i>Funded Difference (Funded ADA less Actual ADA)</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>

LCAP Percentage to Increase or Improve Services				
	2019-20	2020-21	2021-22	2022-23
Current year estimated supplemental and concen \$	94,681 \$	76,656 \$	62,427 \$	51,469
Current year Percentage to Increase or Improve Si	10.27%	8.32%	7.31%	6.02%

NORTHWEST PREP CHARTER SCHOOL
 MULTI-YEAR PROJECTION FOR BUDGET YEAR 2020-2021 - 1st Interim
 BASED ON GOVERNOR'S ADOPTED STATE BUDGET AND BASC LCFE CALCULATOR

	Account Codes	Actuals 2019-2020	Budget 2020-2021	Difference	Budget 2021-2022	Difference	Budget 2022-2023	Difference
REVENUE								
General State Aid - LCFE	8000-8099	1,011,262	998,221	(13,041)	915,957	(82,264)	906,445	(9,512)
Federal Revenue	8100-8299	36,492	55,625	19,133	31,785	(23,840)	31,785	-
Other State Revenue	8300-8599	87,303	62,864	(24,439)	52,358	(10,506)	52,387	29
Local Revenue	8600-8799	8,568	8,500	(68)	8,500	-	8,500	-
Total Revenue		1,143,625	1,125,210	(18,415)	1,008,600	(116,610)	999,117	(9,483)
EXPENDITURES								
Salaries - Certificated	1000-1999	475,884	501,880	25,996	528,676	26,796	538,555	9,879
Salaries - Classified	2000-2999	96,513	95,454	(1,059)	103,647	8,193	106,528	2,881
Benefits	3000-3999	267,478	249,169	(18,309)	265,509	16,340	283,596	18,087
Supplies	4000-4999	26,484	53,059	26,575	27,269	(25,790)	27,835	566
Contracted Services	5000-5999	257,166	242,341	(14,825)	244,879	2,538	244,656	(223)
Sites, Buildings, Equipment	6000-6999	71,712	-	(71,712)	-	-	-	-
Other Outgo (Includes Transfers Out)	7000-7999	10,000	10,000	-	10,000	-	10,000	-
Total Expenditures		1,205,237	1,151,903	(53,334)	1,179,980	28,077	1,211,170	31,190
Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses								
		(61,613)	(26,693)	(171,380)	(212,053)			
FUND BALANCE, RESERVES								
Beginning Balance		408,882	347,269	(61,613)	320,576	(26,693)	149,196	(171,380)
Ending Balance		347,269	320,576	(26,694)	149,196	(171,380)	(62,857)	(212,053)
<i>Components of Ending Balance</i>								
Revolving Cash	9711	3,000	3,000	-	3,000	-	3,000	-
Reserve for Economic Uncertainties	9789	50,469	46,076	(4,393)	47,199	1,123	17,562	(29,637)
Reserve for Cash Flow	978x	124,210	125,609	1,399	98,997	(26,612)	-	(98,997)
Reserve for Safety Grant	978x	-	-	-	-	-	-	-
Reserve for Restricted Accounts	978x	-	-	-	-	-	-	-
Undesignated/Unrestricted Reserve	9790	169,590	145,891	(23,699)	0	(145,891)	(83,419)	(83,419)

2020-2021 CASH FLOW PROJECTION - NORTHWEST PREP

A. BEGINNING CASH		461,256.71	555,782.68	510,681.31	542,094.87	577,048.64	559,831.00	380,877.71	392,137.71	354,393.71	372,173.71	358,270.71	316,895.71					
B. RECEIPTS																		
REVENUE LIMIT	OBJECT CODE	BEGINNING BALANCE	JULY ACTUALS	AUG ACTUALS	SEPT ACTUALS	OCT ACTUALS	NOV ACTUALS	DEC ESTIMATE	JAN ESTIMATE	FEB ESTIMATE	MAR ESTIMATE	APR ESTIMATE	MAY ESTIMATE	JUNE ESTIMATE	ACCURALS ESTIMATE	TOTALS	BUDGETED AMOUNT	
STATE AID	8010-8019	62034	82,523	(22,725)	36,879	73,869	36,879	73,869	36,879	11,875	17,252	2,225	2,225	25,905	132,764	510,419	510,419	
IN LIEU TAXES	8096		34,788	(26,097)	55,022	35,681	36,681	36,681	36,681	36,681	83,328	18,000	36,681	83,994	487,802	487,802	487,802	
FEDERAL REVENUES	8100-8289		53	(5,431)	11,251	4,831	3,589	3,589	18,000	18,000	17,252	18,000	2,000	8,374	30,158	55,625	55,625	
OTHER STATE APPORTIONMENTS	8300-8599				8,661		1,509		9,000	9,000	83,328	8,000	6,000	4,003	62,864	62,864	62,864	
OTHER LOCAL REVENUES	8600-8999								2,500	2,500		2,000		2,491	6,500	6,500	6,500	
TOTAL RECEIPTS			117,364	(54,253)	111,813	115,381	78,658	110,550	103,060	48,556	100,580	66,908	38,906	124,767	1,125,210	1,125,210	1,125,210	
C. DISBURSEMENTS																		
CERTIFICATED SALARIES	1000-1999		6,342	45,441	45,441	45,441	45,441	45,500	45,500	45,500	45,500	45,500	45,500	40,774	501,880	501,880	501,880	
CLASSIFIED SALARIES	2000-2999		5,853	9,373	9,700	9,092	9,156	8,300	8,300	8,300	8,300	8,300	8,300	2,480	95,454	95,454	95,454	
EMPLOYEE BENEFITS	3000-3999		5,724	18,884	19,434	20,688	20,686	20,000	20,000	20,000	20,000	20,000	20,000	13,575	249,169	249,169	249,169	
SUPPLIES	4000-4999			11,827	4,087	2,348	10,146	2,500	8,000	5,000	3,000	2,500	2,000	1,591	53,059	53,059	53,059	
SERVICES	5000-5999		2,445	2,237	1,728	2,858	10,437	2,500	10,000	7,500	6,000	4,500	4,500	187,636	242,341	242,341	242,341	
CAPITAL OUTLAY	6000-6999																	
OTHER OUTGO	7000/7499													10,000	10,000	10,000	10,000	
TOTAL DISBURSEMENTS			20,364	87,223	80,399	80,427	95,876	78,900	91,800	86,300	82,800	80,800	80,300	256,056	1,151,903	1,151,903	1,151,903	
D. PRIOR YEAR TRANSACTIONS & CLEARING ACCOUNT TRANSACTIONS																		
ACCOUNTS RECEIVABLE				142,041											142,041			
ACCOUNTS PAYABLE & CLEARING		239,474	(2,474)	(45,067)				2,229							(30,159)			
ACCOUNT TRANSACTIONS								(212,993)										
TOTAL PRIOR YEAR & CLEARING ACCOUNTS			(2,474)	96,974				(210,763)							162,922			
E. NET INCREASE/DECREASE			94,526	(45,101)	31,414	34,954	(17,218)	(178,953)	11,260	(37,744)	17,780	(13,894)	(41,394)	(131,289)				
F. ENDING CASH BALANCE			555,783	510,681	542,095	577,049	559,831	380,878	392,138	354,394	372,174	358,280	316,886	185,597				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	931,388.00	998,221.00	270,940.00	998,221.00	0.00	0.0%
2) Federal Revenue		8100-8299	33,498.00	55,625.00	11,251.00	55,625.00	0.00	0.0%
3) Other State Revenue		8300-8599	49,625.00	62,864.00	8,113.90	62,864.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,500.00	8,500.00	0.00	8,500.00	0.00	0.0%
5) TOTAL, REVENUES			1,023,011.00	1,125,210.00	290,304.90	1,125,210.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	482,497.00	501,880.00	142,665.41	501,880.00	0.00	0.0%
2) Classified Salaries		2000-2999	94,906.00	95,454.00	34,017.84	95,454.00	0.00	0.0%
3) Employee Benefits		3000-3999	247,000.00	249,169.00	64,740.03	249,169.00	0.00	0.0%
4) Books and Supplies		4000-4999	40,879.00	53,059.00	18,321.94	53,059.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	232,018.00	242,341.00	9,268.23	242,341.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,097,300.00	1,141,903.00	269,013.45	1,141,903.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(74,289.00)	(16,693.00)	21,291.45	(16,693.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(10,000.00)	(10,000.00)	0.00	(10,000.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(84,289.00)	(26,693.00)	21,291.45	(26,693.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	260,882.00	347,269.00		347,269.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			260,882.00	347,269.00		347,269.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			260,882.00	347,269.00		347,269.00		
2) Ending Balance, June 30 (E + F1e)			176,593.00	320,576.00		320,576.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	3,000.00	3,000.00		3,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	170,118.00	260,335.00		260,335.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

PINER-OLIVET
CHARTER SCHOOL

2020-2021
1st Interim Report

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):

2020-21 CHARTER SCHOOL INTERIM REPORT: This report is hereby filed by the charter school pursuant to Education Code Section 47604.33(a).

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

Printed Name: Kirsten Sanft Title: Principal

For additional information on the interim report, please contact:

Charter School Contact:

Felicia Koha
Name

CBO
Title

707-522-3008
Telephone

fkoha@pousd.org
E-mail Address

**PINER-OLIVET CHARTER SCHOOL
BUDGET ASSUMPTIONS**

2020-2021 1st Interim

Based on the 2020-21 State Adopted Budget and BASC LCFF Calculator
District 44 Fund 03

	Prior Year	Budget Year	Subsequent Year #1	Subsequent Year #2
Revenue	2019-2020	2020-2021	2021-2022	2022-2023
LCFF Target COLA	3.26%	0.00%	0.00%	0.00%
Enrollment/ADA (funded from P2)				
Enrollment	Actual: 209	Estimated: 201	Estimated: 201	Estimated: 201
ADA	Actual: 200.40	Estimated: 200.40	Estimated: 193	Estimated: 193
Supplemental Grant % - 3-Year Rolling %	49.03%	41.24%	36.50%	33.33%
Concentration Grant % - District's % applies for Charter Schools	49.14%	45.27%	43.49%	40.54%
Other Revenue Changes				
Federal	Increase in revenue and expenditures due to CARES Act funding in FY 20-21 (~\$118,000)			
State	Increase in revenue and expenditures due to CARES Act funding in FY 20-21 (~\$16,000)			
Local	No Significant Changes			
Expenditures	2019-2020	2020-2021	2021-2022	2022-2023
Certificated Salaries				
Staffing: FTE (includes Admin)	9.50	9.00	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	185	185	185	185
Classified Salaries				
Staffing: FTE (includes Management & Confidential)	5.91	5.01	3.83	3.83
Step & Column	Actual expected costs are reflected	Actual expected costs are reflected	Actual expected costs are reflected	Actual expected costs are reflected
Benefits				
STRS-Standard Rates	16.28%	16.15%	16.00%	18.10%
Other Cert	2.72%	2.79%	2.79%	2.79%
PERS-Standard Rates	18.062%	20.70%	23.00%	26.30%
Other Classified	8.92%	8.99%	8.99%	8.99%

**PINER-OLIVET CHARTER SCHOOL
BUDGET ASSUMPTIONS**

<i>Expenditures continued</i>	2019-2020	2020-2021	2021-2022	2022-2023
Health/Welfare Benefits				
Medical	Caps are \$800 single, \$950 double, \$1,100 family beginning 10/1/19	Caps are \$850 single, \$1,000 double, \$1,200 family beginning 10/1/20	Caps are \$850 single, \$1,000 double, \$1,200 family	Caps are \$850 single, \$1,000 double, \$1,200 family
Dental/Vision/Life	No cap - 5.0% increase reflected	No cap - Actual expected costs are reflected	No cap - 5.0% increase reflected	No cap - 5.0% increase reflected
Retiree Health Benefits	\$ 13,469	\$ 14,534	\$ 14,295	\$ 13,230
Retirement Incentive	\$ -	\$ -	\$ -	\$ -
Other Expenditures	vacancy in PE technician in all budget years, reduction of PA time in year 2 and year 3, certificated vacancy of .5 FTE in all years, reduction of extra duty time and sports activities			
Books & Supplies	Increase in spending restricted LPSBG	Increases due to CARES Act funding	Reductions as CARES Act funding is spent in PY and general budget reductions	Minimal Changes
Services & Other Operating Expenses	Minimal Changes	Increases due to CARES Act funding	Reductions as CARES Act funding is spent in PY and general budget reductions	Minimal Changes
Capital Outlay	Prop 39	None	None	None
Special Ed Encroachment	\$20,000	\$30,000	\$30,000	\$30,000

LCFF Calculator Universal Assumptions				
Piner-Olivet Charter (6113492) - 2020-21				12/4/2020
Summary of Funding				
	2019-20	2020-21	2021-22	2022-23
Target Components:				
COLA & Augmentation	3.26%	0.00%	0.00%	0.00%
Base Grant Proration Factor	-	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%
Base Grant	1,613,220	1,613,220	1,553,650	1,553,650
Grade Span Adjustment	-	-	-	-
Supplemental Grant	158,192	133,058	113,416	103,566
Concentration Grant	-	-	-	-
Add-ons	-	-	-	-
Total Target	1,771,412	1,746,278	1,667,066	1,657,216
Transition Components:				
Target	\$ 1,771,412	\$ 1,746,278	\$ 1,667,066	\$ 1,657,216
Funded Based on Target Formula (PY P-2)	TRUE	TRUE	TRUE	TRUE
Floor	1,709,811	1,709,811	1,647,241	1,647,241
<i>Remaining Need after Gap (informational only)</i>				
Gap %	100%	100%	100%	100%
Current Year Gap Funding	-	-	-	-
Miscellaneous Adjustments	-	-	-	-
Economic Recovery Target	-	-	-	-
Additional State Aid	-	-	-	-
Total LCFF Entitlement	\$ 1,771,412	\$ 1,746,278	\$ 1,667,066	\$ 1,657,216
Components of LCFF By Object Code				
	2019-20	2020-21	2021-22	2022-23
8011 - State Aid	\$ 705,233	\$ 675,541	\$ 635,867	\$ 626,017
8011 - Fair Share	-	-	-	-
8311 & 8590 - Categoricals	-	-	-	-
EPA (for LCFF Calculation purposes)	172,249	119,715	87,211	172,270
<i>Local Revenue Sources:</i>				
8021 to 8089 - Property Taxes	-	-	-	-
8096 - In-Lieu of Property Taxes	893,930	951,022	943,988	858,929
<i>Property Taxes net of in-lieu</i>	-	-	-	-
TOTAL FUNDING	\$ 1,771,412	\$ 1,746,278	\$ 1,667,066	\$ 1,657,216
<i>Basic Aid Status</i>				
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -
Total Phase-In Entitlement	\$ 1,771,412	\$ 1,746,278	\$ 1,667,066	\$ 1,657,216
EPA Details				
% of Adjusted Revenue Limit - Annual	16.08698870%	36.47280930%	19.00000000%	19.00000000%
% of Adjusted Revenue Limit - P-2	16.08698870%	36.47280930%	19.00000000%	19.00000000%
EPA (for LCFF Calculation purposes)	\$ 172,249	\$ 119,715	\$ 87,211	\$ 172,270
8012 - EPA, Current Year Receipt (P-2 plus Current Year Accrual)	172,249	119,715	87,211	172,270
8019 - EPA, Prior Year Adjustment (P-A less Prior Year Accrual)	(31,774)	-	-	-
Accrual (from Assumptions)	-	-	-	-

LCFF Calculator Universal Assumptions				
Piner-Olivet Charter (6113492) - 2020-21				12/4/2020
Summary of Student Population				
	2019-20	2020-21	2021-22	2022-23
Unduplicated Pupil Population				
Enrollment	209	201	201	201
COE Enrollment	-	-	-	-
<i>Total Enrollment</i>	<i>209</i>	<i>201</i>	<i>201</i>	<i>201</i>
Unduplicated Pupil Count	89	67	67	67
COE Unduplicated Pupil Count	-	-	-	-
<i>Total Unduplicated Pupil Count</i>	<i>89</i>	<i>67</i>	<i>67</i>	<i>67</i>
Rolling %, Supplemental Grant	49.0300%	41.2400%	36.5000%	33.3300%
Rolling %, Concentration Grant	49.0300%	41.2400%	36.5000%	33.3300%
FUNDED ADA				
Adjusted Base Grant ADA	<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	200.40	200.40	193.00	193.00
Grades 9-12	-	-	-	-
Total Adjusted Base Grant ADA	200.40	200.40	193.00	193.00
Necessary Small School ADA	<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	200.40	200.40	193.00	193.00
ACTUAL ADA (Current Year Only)				
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	200.40	200.40	193.00	193.00
Grades 9-12	-	-	-	-
Total Actual ADA	200.40	200.40	193.00	193.00
<i>Funded Difference (Funded ADA less Actual ADA)</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
LCAP Percentage to Increase or Improve Services				
	2019-20	2020-21	2021-22	2022-23
Current year estimated supplemental and concen \$	158,192 \$	133,058 \$	113,416 \$	103,566
Current year Percentage to Increase or Improve Si	9.81%	8.25%	7.30%	6.67%

PINER-OLIVET CHARTER SCHOOL
MULTI-YEAR PROJECTION FOR BUDGET YEAR 2020-2021 - 1st Interim
BASED ON GOVERNORS ADOPTED STATE BUDGET AND BASC LCFE CALCULATOR

	Account Codes	Actuals 2019-2020	Budget 2020-2021	Difference	Budget 2021-2022	Difference	Budget 2022-2023	Difference
REVENUE								
General State Aid - LCFE	8000-8099	1,798,772	1,746,278	(52,494)	1,667,066	(79,212)	1,657,216	(9,850)
Federal Revenue	8100-8299	55,733	168,456	112,723	47,778	(120,678)	47,778	-
Other State Revenue	8300-8599	156,556	140,412	(16,144)	123,717	(16,695)	123,717	(0)
Local Revenue	8600-8799	41,354	10,786	(30,568)	10,786	-	10,786	-
Total Revenue		2,052,416	2,065,932	13,516	1,849,347	(216,585)	1,839,497	(9,850)
EXPENDITURES								
Salaries - Certificated	1000-1999	846,446	899,529	53,083	949,990	50,461	948,921	(1,069)
Salaries - Classified	2000-2999	229,423	218,507	(10,916)	185,955	(32,552)	186,416	461
Benefits	3000-3999	497,589	472,699	(24,890)	478,554	5,855	509,524	30,970
Supplies	4000-4999	58,214	97,820	39,606	52,614	(45,206)	62,614	10,000
Contracted Services	5000-5999	326,559	369,244	42,685	321,296	(47,948)	321,296	-
Sites, Buildings, Equipment	6000-6999	-	-	-	-	-	-	-
Other Outgo (Includes Transfers Out)	7000-7999	-	-	-	-	-	-	-
Total Expenditures		1,958,230	2,057,799	99,569	1,988,409	(69,390)	2,028,770	40,361
Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses		94,186	8,133		(139,062)		(189,273)	
FUND BALANCE, RESERVES								
Beginning Balance		351,011	445,197	94,186	453,330	8,133	314,268	(139,062)
Ending Balance		445,197	453,330	8,133	314,268	(139,062)	124,994	(189,273)
<i>Components of Ending Balance</i>								
Revolving Cash	9711	3,000	3,000	-	3,000	-	3,000	-
Reserve for Economic Uncertainties	9789	78,329	82,312	3,983	79,536	(2,776)	81,151	1,614
Reserve for Cash Flow	978x	181,506	185,741	4,235	183,382	(2,359)	40,844	(142,538)
Reserve for Lottery	978x	-	-	-	-	-	-	-
Reserve for Restricted Accounts	978x	-	-	-	-	-	-	-
Undesignated/Unrestricted Reserve	9790	182,361	182,277	(85)	48,349	(133,928)	(0)	(48,349)

2020-2021 CASH FLOW PROJECTION - PINER-OJIVET CHARTER SCHOOL

A. BEGINNING CASH			7/16/661	8/4/580	7/86,132	9/33,412	9/76,968	9/87,916	5/39,573	5/45,148	4/62,599	4/73,457	4/49,387	3/52,508					
B. RECEIPTS		OBJECT CODE	BEGINNING BALANCE	JULY ACTUALS	AUG ACTUALS	SEPT ACTUALS	OCT ACTUALS	NOV ACTUALS	DEC ESTIMATE	JAN ESTIMATE	FEB ESTIMATE	MAR ESTIMATE	APR ESTIMATE	MAY ESTIMATE	JUNE ESTIMATE	ACCURALS ESTIMATE	TOTALS	BUDGETED AMOUNT	
REVENUE LIMIT																			
STATE AID		8010-8019	67,077	102,111	4,649	63,061	107,263	63,061	107,263	63,061	19,938	4,491	3,108	3,108	22,898	231,556	795,256	795,256	
IN LIED TAXES		8096		65,761	(48,817)	107,272	71,514	71,514	71,514	71,514	71,514	183,367	71,514	71,514	142,841	951,022	951,022	951,022	
FEDERAL REVENUES		8100-8299			(18,406)	87,556	8,791	3,379	(15,502)	58,000			56,808		13,574	82,056	168,456	168,456	
OTHER STATE APPORTIONMENTS		8300-8599			(10,581)	15,097		2,375		2,000			14,000		4,105		140,412	140,412	
OTHER LOCAL REVENUES		8600-8999				305							2,000				10,786	10,786	
TOTAL RECEIPTS				167,968	(73,155)	273,291	187,568	140,329	153,275	208,575	91,452	187,858	147,430	74,622	193,107	2,065,932	2,065,932	2,065,932	
C. DISBURSEMENTS																			
CERTIFICATED SALARIES		1000-1999		11,542	84,826	84,826	85,015	86,113	85,600	85,600	85,600	85,600	85,600	85,600	33,606	899,529	899,529	899,529	
CLASSIFIED SALARIES		2000-2999		4,536	19,356	16,772	15,548	15,548	20,400	20,400	20,400	20,400	20,400	20,400	24,548	218,507	218,507	218,507	
EMPLOYEE BENEFITS		3000-3999		5,580	36,072	15,314	35,389	35,601	39,000	39,000	39,000	39,000	39,000	39,000	28,686	472,699	472,699	472,699	
SUPPLIES		4000-4999			5,974	6,693	13,725	3,045	14,000	18,000	6,000	6,000	5,500	5,500	1,393	97,820	97,820	97,820	
SERVICES		5000-5999			(172,101)	(19,344)	7,292	8,936	215,000	40,000	23,000	26,000	21,000	21,000	190,561	369,244	369,244	369,244	
CAPITAL OUTLAY		6000-6599																	
OTHER OUTGO		7000/7499																	
TOTAL DISBURSEMENTS				21,658	(25,872)	104,261	157,068	149,243	374,000	203,000	174,000	177,000	171,500	171,500	298,384	2,057,799	2,057,799	2,057,799	
D. PRIOR YEAR TRANSACTIONS & CLEARING ACCOUNT TRANSACTIONS																			
ACCOUNTS RECEIVABLE					212,596	(21,750.17)	13,055.33	19,862.28	(237,618)							313,612			
ACCOUNTS PAYABLE & CLEARING				(19,390)	(222,761)											(82,056)			
ACCOUNT TRANSACTIONS																			
TOTAL PRIOR YEAR & CLEARING ACCOUNTS				(19,390)	(10,165)	(21,750)	13,055	19,862	(237,618)										
E. NET INCREASE/DECREASE				126,919	(57,448)	147,280	43,556	10,948	(448,343)	5,575	(82,548)	10,858	(24,070)	(96,876)	(115,277)				
F. ENDING CASH BALANCE			843,580	786,132	933,412	976,968	987,916	539,573	545,148	462,599	473,457	449,387	352,508	237,231					

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	201.00	200.40	200.40	200.40	0.00	0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0%
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	201.00	200.40	200.40	200.40	0.00	0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	201.00	200.40	200.40	200.40	0.00	0%

2020-21 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	1,631,106.00	1,746,278.00	472,814.00	1,746,278.00	0.00	0.0%
2) Federal Revenue		8100-8299	55,812.00	168,456.00	69,149.76	168,456.00	0.00	0.0%
3) Other State Revenue		8300-8599	114,294.00	140,412.00	13,403.39	140,412.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,786.00	10,786.00	305.45	10,786.00	0.00	0.0%
5) TOTAL, REVENUES			1,811,998.00	2,065,932.00	555,672.60	2,065,932.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	878,089.00	899,529.00	266,209.66	899,529.00	0.00	0.0%
2) Classified Salaries		2000-2999	191,303.00	218,507.00	56,211.62	218,507.00	0.00	0.0%
3) Employee Benefits		3000-3999	468,257.00	472,699.00	92,355.42	472,699.00	0.00	0.0%
4) Books and Supplies		4000-4999	63,359.00	97,820.00	26,391.81	97,820.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	238,662.00	369,244.00	(184,053.35)	369,244.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,839,670.00	2,057,799.00	257,115.16	2,057,799.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(27,672.00)	8,133.00	298,557.44	8,133.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

2020-21 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(27,672.00)	8,133.00	298,557.44	8,133.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	392,679.00	445,197.00		445,197.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			392,679.00	445,197.00		445,197.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			392,679.00	445,197.00		445,197.00		
2) Ending Balance, June 30 (E + F1e)			365,007.00	453,330.00		453,330.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			18,616.00	46,408.00		46,408.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			346,391.00	406,922.00		406,922.00		

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First Interim
2020-21 Projected Totals
Technical Review Checks

Piner-Olivet Charter
Piner-Olivet Union Elementary

Sonoma County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

DISTRICT K-6
PROGRAM
SACS REPORTS

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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: December 15, 2020 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

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

Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS		Met	Not Met
1	Average Daily Attendance		X
	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		

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

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2019-20) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	• Management/supervisor/confidential? (Section S8C, Line 1b)	X	
		For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	X	
S8	Labor Agreement Budget Revisions	• Classified? (Section S8B, Line 3)	X	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	263.05	263.60	263.60	263.60	0.00	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	263.05	263.60	263.60	263.60	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	3.88	3.89	3.89	3.89	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	4.65	5.39	5.39	5.39	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	8.53	9.28	9.28	9.28	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	271.58	272.88	272.88	272.88	0.00	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	644.00	643.49	643.49	643.49	0.00	0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0%
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	644.00	643.49	643.49	643.49	0.00	0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	102.00	102.79	102.79	102.79	0.00	0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	102.00	102.79	102.79	102.79	0.00	0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	746.00	746.28	746.28	746.28	0.00	0%

2020-21 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	10,355,730.00	11,065,446.00	1,531,756.85	11,065,446.00	0.00	0.0%
2) Federal Revenue		8100-8299	573,234.00	1,279,771.00	225,753.06	1,279,771.00	0.00	0.0%
3) Other State Revenue		8300-8599	652,483.00	774,076.00	50,208.08	774,076.00	0.00	0.0%
4) Other Local Revenue		8600-8799	883,143.00	1,067,025.00	147,679.18	1,067,025.00	0.00	0.0%
5) TOTAL, REVENUES			12,464,590.00	14,186,318.00	1,955,397.17	14,186,318.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	5,053,328.00	5,339,542.00	1,497,728.81	5,339,542.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,756,112.00	1,946,272.00	564,470.28	1,946,272.00	0.00	0.0%
3) Employee Benefits		3000-3999	2,909,131.00	2,951,940.00	730,182.89	2,951,940.00	0.00	0.0%
4) Books and Supplies		4000-4999	385,433.00	706,462.00	177,111.85	706,462.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,921,992.00	3,044,051.00	524,652.08	3,044,051.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	42,248.53	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			13,025,996.00	13,988,267.00	3,536,394.44	13,988,267.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(561,406.00)	198,051.00	(1,580,997.27)	198,051.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	675,000.00	675,000.00	(578,030.29)	675,000.00	0.00	0.0%
b) Transfers Out		7600-7629	739,667.00	785,167.00	(684,860.74)	785,167.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(64,667.00)	(110,167.00)	106,830.45	(110,167.00)		

2020-21 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(626,073.00)	87,884.00	(1,474,166.82)	87,884.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,770,286.00	4,877,110.00		4,877,110.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,770,286.00	4,877,110.00		4,877,110.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,770,286.00	4,877,110.00		4,877,110.00		
2) Ending Balance, June 30 (E + F1e)			3,144,213.00	4,964,994.00		4,964,994.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	3,000.00	3,000.00		3,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			97,421.00	83,694.00		83,694.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	1,432,860.00	1,538,709.00		1,538,709.00		
d) Assigned								
Other Assignments		9780	1,060,305.00	2,748,654.00		2,748,654.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	550,627.00	590,937.00		590,937.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	230,000.00	70,000.00	(38,040.29)	70,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	18,000.00	18,000.00	(2,878.07)	18,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	66,000.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			314,000.00	88,000.00	(40,918.36)	88,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	84,994.00	84,994.00	12,258.06	84,994.00	0.00	0.0%
3) Employee Benefits		3000-3999	29,973.00	29,973.00	4,157.94	29,973.00	0.00	0.0%
4) Books and Supplies		4000-4999	257,500.00	79,000.00	1,988.00	79,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	6,200.00	4,200.00	4,554.00	4,200.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			378,667.00	198,167.00	22,958.00	198,167.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(64,667.00)	(110,167.00)	(63,876.36)	(110,167.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	64,667.00	110,167.00	(106,830.45)	110,167.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			64,667.00	110,167.00	(106,830.45)	110,167.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(170,706.81)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,590.00	2,590.00		2,590.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,590.00	2,590.00		2,590.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,590.00	2,590.00		2,590.00		
2) Ending Balance, June 30 (E + F1e)			2,590.00	2,590.00		2,590.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			2,590.00	2,590.00		2,590.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

2020-21 First Interim
Deferred Maintenance Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	917.00	0.00	917.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	917.00	0.00	917.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	23,500.00	23,500.00	23,500.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	36,693.00	0.00	36,693.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	60,193.00	23,500.00	60,193.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(59,276.00)	(23,500.00)	(59,276.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

2020-21 First Interim
Deferred Maintenance Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(59,276.00)	(23,500.00)	(59,276.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	322,930.00	327,600.00		327,600.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			322,930.00	327,600.00		327,600.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			322,930.00	327,600.00		327,600.00		
2) Ending Balance, June 30 (E + F1e)			322,930.00	268,324.00		268,324.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	322,930.00	268,324.00		268,324.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,627.00	9,821.00		9,821.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,627.00	9,821.00		9,821.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,627.00	9,821.00		9,821.00		
2) Ending Balance, June 30 (E + F1e)			9,627.00	9,821.00		9,821.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements								
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	9,627.00	9,821.00		9,821.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	1,858.00	0.00	1,858.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	1,858.00	0.00	1,858.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	1,858.00	0.00	1,858.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	1,858.00	0.00	1,858.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	639,999.00	645,902.00		645,902.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			639,999.00	645,902.00		645,902.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			639,999.00	645,902.00		645,902.00		
2) Ending Balance, June 30 (E + F1e)			639,999.00	647,760.00		647,760.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	639,999.00	647,760.00		647,760.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

2020-21 First Interim
Building Fund
Revenues, Expenditures, and Changes in Fund Balance

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	915.00	933.00		933.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			915.00	933.00		933.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			915.00	933.00		933.00		
2) Ending Balance, June 30 (E + F1e)			915.00	933.00		933.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance			0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	915.00	933.00		933.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,000.00	5,000.00	21,668.68	5,000.00	0.00	0.0%
5) TOTAL, REVENUES			5,000.00	5,000.00	21,668.68	5,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	12,658.00	12,658.00	4,279.44	12,658.00	0.00	0.0%
3) Employee Benefits		3000-3999	5,039.00	5,039.00	1,672.76	5,039.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			17,697.00	17,697.00	5,952.20	17,697.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(12,697.00)	(12,697.00)	15,716.48	(12,697.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			10,000.00	10,000.00	0.00	10,000.00		

2020-21 First Interim
Capital Facilities Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,697.00)	(2,697.00)	15,716.48	(2,697.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	730,922.00	768,256.00		768,256.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			730,922.00	768,256.00		768,256.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			730,922.00	768,256.00		768,256.00		
2) Ending Balance, June 30 (E + F1e)			728,225.00	765,559.00		765,559.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance			723,225.00	765,559.00		765,559.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	5,000.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the interim certification.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

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

1A. Calculating the District's ADA Variances

DATA ENTRY: Budget Adoption data that exist for the current year will be extracted; otherwise, enter data into the first column for all fiscal years. First Interim Projected Year Totals data that exist for the current year will be extracted; otherwise, enter data for all fiscal years. Enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for all fiscal years.

Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2020-21)	District Regular	263.00		
	Charter School	644.00		
	Total ADA	907.00	907.09	0.0%
1st Subsequent Year (2021-22)	District Regular	256.67		
	Charter School	644.00		
	Total ADA	900.67	869.00	-3.5%
2nd Subsequent Year (2022-23)	District Regular	234.11		
	Charter School	640.00		
	Total ADA	874.11	846.00	-3.2%

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

At Budget Adoption enrollment numbers were unknown. At First Interim, CALPADS data was used to project enrollment based on current enrollment. The COVID-19 pandemic has impacted our enrollment, the full effect of the impact was unknown during Budget Adoption.

2. CRITERION: Enrollment

STANDARD: Projected enrollment for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

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

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Enter data in the second column for all fiscal years. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Budget Adoption (Form 01CS, Item 3B)	Enrollment		Percent Change	Status
		First Interim CBEDS/Projected			
Current Year (2020-21)					
District Regular	261	262			
Charter School	1,004	670			
Total Enrollment	1,265	932		-26.3%	Not Met
1st Subsequent Year (2021-22)					
District Regular	239	254			
Charter School	999	661			
Total Enrollment	1,238	915		-26.1%	Not Met
2nd Subsequent Year (2022-23)					
District Regular	217	244			
Charter School	999	646			
Total Enrollment	1,216	890		-26.8%	Not Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

Prior years entries have included charter enrollment numbers that do not roll up into the General Fund. The First Interim enrollment numbers now included only charters that roll up into the General Fund.

3. CRITERION: ADA to Enrollment

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

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

DATA ENTRY: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. Budget Adoption data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2017-18)			
District Regular	307	1,358	
Charter School	667		
Total ADA/Enrollment	974	1,358	71.7%
Second Prior Year (2018-19)			
District Regular	272	1,261	
Charter School	631		
Total ADA/Enrollment	903	1,261	71.6%
First Prior Year (2019-20)			
District Regular	268	1,280	
Charter School	643		
Total ADA/Enrollment	911	1,280	71.2%
		Historical Average Ratio:	71.5%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	72.0%

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

DATA ENTRY: Estimated P-2 ADA will be extracted into the first column for the Current Year; enter data in the first column for the subsequent fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years. All other data are extracted.

Fiscal Year	Estimated P-2 ADA (Form A1, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2020-21)				
District Regular	264	262		
Charter School	643	670		
Total ADA/Enrollment	907	932	97.3%	Not Met
1st Subsequent Year (2021-22)				
District Regular	245	254		
Charter School	624	661		
Total ADA/Enrollment	869	915	95.0%	Not Met
2nd Subsequent Year (2022-23)				
District Regular	235	244		
Charter School	611	646		
Total ADA/Enrollment	846	890	95.1%	Not Met

3C. Comparison of District ADA to Enrollment Ratio to the Standard

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

- 1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

For the 2020-21 year, hold harmless ADA is used for funding. While our enrollment has decreased in the current year, the hold harmless ADA is higher than the actual ADA we would have received; this is causing an increase in our ratio.

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2020-21)	11,404,733.00		
1st Subsequent Year (2021-22)	11,295,860.00	12,097,166.00	7.1%	Not Met
2nd Subsequent Year (2022-23)	11,364,838.00	11,712,475.00	3.1%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

Revenue projected at Budget Adoption did not include hold harmless ADA. The inclusion of hold harmless ADA at First Interim has resulted in an increase to our LCFF Revenues. Budget Adoption also included a deficit COLA, lowering LCFF revenues while First Interim is based on a 0% COLA and contributes to the increased revenue projections.

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the current fiscal year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter data for the First Prior Year. Unaudited Actuals data for the second and third prior years are preloaded.

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2017-18)	8,092,150.44	9,799,889.76	82.6%
Second Prior Year (2018-19)	8,176,855.71	9,604,118.70	85.1%
First Prior Year (2019-20)	8,003,507.99	9,568,595.78	83.6%
Historical Average Ratio:			83.8%

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	4.0%	4.0%	4.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	79.8% to 87.8%	79.8% to 87.8%	79.8% to 87.8%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2020-21)	8,138,299.00	9,145,421.00	89.0%	Not Met
1st Subsequent Year (2021-22)	8,363,402.00	9,467,016.00	88.3%	Not Met
2nd Subsequent Year (2022-23)	8,659,626.00	9,805,249.00	88.3%	Not Met

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

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

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

Explanation:
(required if NOT met)

Budget reductions for services and supplies due to decreased usage as staff and students are in distance learning has increased this ratio for the 2020-21 fiscal year.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2020-21)	573,234.00	1,279,771.00	123.3%	Yes
1st Subsequent Year (2021-22)	573,234.00	546,455.00	-4.7%	No
2nd Subsequent Year (2022-23)	573,234.00	546,455.00	-4.7%	No

Explanation:
(required if Yes)

Budget Adoption did not include the CARES funding, First Interim fully budgeted this funding.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2020-21)	652,483.00	774,076.00	18.6%	Yes
1st Subsequent Year (2021-22)	691,054.00	696,412.00	0.8%	No
2nd Subsequent Year (2022-23)	685,658.00	688,192.00	0.4%	No

Explanation:
(required if Yes)

Budget Adoption did not include the CARES funding, First Interim fully budgeted this funding.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2020-21)	883,143.00	1,067,025.00	20.8%	Yes
1st Subsequent Year (2021-22)	881,861.00	1,065,025.00	20.8%	Yes
2nd Subsequent Year (2022-23)	881,861.00	1,065,743.00	20.9%	Yes

Explanation:
(required if Yes)

Increases in Special Education revenues was unknown at Budget Adoption. These increases were incorporated into the First Interim and future projections.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2020-21)	385,433.00	706,462.00	83.3%	Yes
1st Subsequent Year (2021-22)	380,766.00	322,423.00	-15.3%	Yes
2nd Subsequent Year (2022-23)	367,828.00	355,873.00	-3.3%	No

Explanation:
(required if Yes)

Increases in books and supplies result from increases in CARES revenues for the 2020-21 fiscal year. The 2021-22 fiscal year was reduced for supplies that are no longer anticipated for that year.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2020-21)	2,921,992.00	3,044,051.00	4.2%	No
1st Subsequent Year (2021-22)	2,834,286.00	2,907,856.00	2.6%	No
2nd Subsequent Year (2022-23)	2,834,146.00	2,907,710.00	2.6%	No

Explanation:
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2020-21)	2,108,860.00	3,120,872.00	48.0%	Not Met
1st Subsequent Year (2021-22)	2,146,149.00	2,307,892.00	7.5%	Not Met
2nd Subsequent Year (2022-23)	2,140,753.00	2,300,390.00	7.5%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2020-21)	3,307,425.00	3,750,513.00	13.4%	Not Met
1st Subsequent Year (2021-22)	3,215,052.00	3,230,279.00	0.5%	Met
2nd Subsequent Year (2022-23)	3,201,974.00	3,263,583.00	1.9%	Met

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

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

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

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

Budget Adoption did not include the CARES funding, First Interim fully budgeted this funding.

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

Budget Adoption did not include the CARES funding, First Interim fully budgeted this funding.

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

Increases in Special Education revenues was unknown at Budget Adoption. These increases were incorporated into the First Interim and future projections.

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

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

Increases in books and supplies result from increases in CARES revenues for the 2020-21 fiscal year. The 2021-22 fiscal year was reduced for supplies that are no longer anticipated for that year.

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

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since budget adoption in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year.

DATA ENTRY: Enter the Required Minimum Contribution if Budget data does not exist. Budget data that exist will be extracted; otherwise, enter budget data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	412,969.89	422,135.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		421,321.00	

If status is not met, enter an X in the box that best describes why the minimum required contribution was not made:

- Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
- Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
- Other (explanation must be provided)

Explanation:
(required if NOT met
and Other is marked)

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

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

²A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Available Reserve Percentages (Criterion 10C, Line 9)	4.0%	4.0%	4.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.3%	1.3%	1.3%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2020-21)	158,028.00	9,820,421.00	N/A	Met
1st Subsequent Year (2021-22)	(376,315.00)	10,142,016.00	3.7%	Not Met
2nd Subsequent Year (2022-23)	(1,022,389.00)	10,480,249.00	9.8%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

Decreasing enrollment and has generated a decrease in unrestricted revenues while the cost of salaries, benefits, and pension costs are increasing. The District is reviewing funding, expenditures, and enrollment projections to identify reductions for future years.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)		Status
	(Form 011, Line F2)	(Form MYPI, Line D2)	
Current Year (2020-21)	4,964,994.00		Met
1st Subsequent Year (2021-22)	4,588,675.00		Met
2nd Subsequent Year (2022-23)	3,565,838.00		Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)		Status
	(Form CASH, Line F, June Column)		
Current Year (2020-21)	1,650,687.00		Met

9B-2. Comparison of the District's Ending Cash Balance to the Standard

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

- 1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA		
5% or \$71,000 (greater of)	0	to	300
4% or \$71,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

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

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

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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	907	869	846
District's Reserve Standard Percentage Level:	4%	4%	4%

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

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

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

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

	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00		

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	14,773,434.00	14,208,643.00	14,588,738.00
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)	14,773,434.00	14,208,643.00	14,588,738.00
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	590,937.36	568,345.72	583,549.52
6. Reserve Standard - by Amount (\$71,000 for districts with less than 1,001 ADA, else 0)	71,000.00	71,000.00	71,000.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	590,937.36	568,345.72	583,549.52

10C. Calculating the District's Available Reserve Amount

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	590,937.00	568,346.00	583,550.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00		
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	590,937.00	568,346.00	583,550.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	4.00%	4.00%	4.00%
District's Reserve Standard (Section 10B, Line 7):	590,937.36	568,345.72	583,549.52
Status:	Not 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 NOT MET - Available reserves are below the standard in one or more of the current year or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to increase reserves to, or above, the standard.

Explanation:
(required if NOT met)

The 2020-21 fiscal year is budgeted to meet the required 4% reserve. This form is not rounding down the \$0.36 and is causing a "not met" status.

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since budget adoption that may impact the budget?

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since budget adoption.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than \$20,000 and more than five percent since budget adoption.

Identify capital project cost overruns that have occurred since budget adoption that may impact the general fund budget.

District's Contributions and Transfers Standard: -5.0% to +5.0%
or -\$20,000 to +\$20,000

S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the First Interim's Current Year data will be extracted. Enter First Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the First Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the First Interim column for the 1st and 2nd Subsequent Years. If Form MYPI does not exist, enter data for 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2020-21)	(2,489,013.00)	(2,403,521.00)	-3.4%	(85,492.00)	Met
1st Subsequent Year (2021-22)	(2,532,846.00)	(2,396,177.00)	-5.4%	(136,669.00)	Not Met
2nd Subsequent Year (2022-23)	(2,575,117.00)	(2,439,377.00)	-5.3%	(135,740.00)	Not Met
1b. Transfers In, General Fund *					
Current Year (2020-21)	675,000.00	675,000.00	0.0%	0.00	Met
1st Subsequent Year (2021-22)	675,000.00	675,000.00	0.0%	0.00	Met
2nd Subsequent Year (2022-23)	675,000.00	675,000.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2020-21)	739,667.00	785,167.00	6.2%	45,500.00	Not Met
1st Subsequent Year (2021-22)	739,667.00	739,667.00	0.0%	0.00	Met
2nd Subsequent Year (2022-23)	739,667.00	739,667.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

Increases in special education revenues combined with reductions in special education costs have resulted in a decrease in contributions to unrestricted resources.

1b. MET - Projected transfers in have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

- 1c. NOT MET - The projected transfers out of the general fund have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

An increase in transfers out to Fund 13 for the 2020-21 fiscal year was required as there was a reduction in revenues resulting from the pandemic that was unknown at Budget Adoption.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2020
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds	16	50-8000	50-7400	15,865,034
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, 2020
TOTAL:				15,865,034

Type of Commitment (continued)	Prior Year (2019-20) Annual Payment (P & I)	Current Year (2020-21) Annual Payment (P & I)	1st Subsequent Year (2021-22) Annual Payment (P & I)	2nd Subsequent Year (2022-23) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	503,150	503,150	503,150	503,150
Supp Early Retirement Program	30,000			
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2019-20) Annual Payment (P & I)	Current Year (2020-21) Annual Payment (P & I)	1st Subsequent Year (2021-22) Annual Payment (P & I)	2nd Subsequent Year (2022-23) Annual Payment (P & I)
Total Annual Payments:	533,150	503,150	503,150	503,150
Has total annual payment increased over prior year (2019-20)?		No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since budget adoption, and indicate whether the changes are the result of a new actuarial valuation.

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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7A) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)

Yes

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

No

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

No

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. Total OPEB liability	1,128,558.00	1,128,558.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	1,128,558.00	1,128,558.00

d. Is total OPEB liability based on the district's estimate or an actuarial valuation?

Actuarial	Actuarial
Nov 21, 2019	Nov 21, 2019

e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.

3. OPEB Contributions

a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method

	Budget Adoption (Form 01CS, Item S7A)	First Interim
Current Year (2020-21)	100,696.00	100,696.00
1st Subsequent Year (2021-22)	100,696.00	100,696.00
2nd Subsequent Year (2022-23)	100,696.00	100,696.00

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)

Current Year (2020-21)	49,756.00	49,756.00
1st Subsequent Year (2021-22)	54,854.00	54,854.00
2nd Subsequent Year (2022-23)	54,854.00	54,854.00

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

Current Year (2020-21)	103,567.00	103,567.00
1st Subsequent Year (2021-22)	103,567.00	103,567.00
2nd Subsequent Year (2022-23)	103,567.00	103,567.00

d. Number of retirees receiving OPEB benefits

Current Year (2020-21)	7	7
1st Subsequent Year (2021-22)	6	6
2nd Subsequent Year (2022-23)	6	6

4. Comments:

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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

1. a. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4)

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

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

3. Self-Insurance Contributions

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2020-21)		
1st Subsequent Year (2021-22)		
2nd Subsequent Year (2022-23)		

b. Amount contributed (funded) for self-insurance programs		
Current Year (2020-21)		
1st Subsequent Year (2021-22)		
2nd Subsequent Year (2022-23)		

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period
Were all certificated labor negotiations settled as of budget adoption?

If Yes, complete number of FTEs, then skip to section S8B.
If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of certificated (non-management) full-time-equivalent (FTE) positions	49.0	48.0	47.1	47.1

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

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.
If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

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

--

Current Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

7. Amount included for any tentative salary schedule increases

--	--	--

Current Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

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

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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1.			
2.			
3.			
4.			

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

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

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

--

Current Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

Certificated (Non-management) Step and Column Adjustments

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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1.			
2.			
3.			

Current Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

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

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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1.			
2.			

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

If Yes, complete number of FTEs, then skip to section S8C.
If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of classified (non-management) FTE positions	40.0	32.6	32.6	32.6

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

Yes

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.
If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

Apr 08, 2020

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

Yes

If Yes, date of Superintendent and CBO certification:

Apr 03, 2020

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

Yes

If Yes, date of budget revision board adoption:

May 21, 2020

4. Period covered by the agreement:

Begin Date: End Date:

5. Salary settlement:

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

One Year Agreement

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

Multiyear Agreement

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

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
---------------------------	----------------------------------	----------------------------------

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

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

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

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

Classified (Non-management) Step and Column Adjustments

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
---------------------------	----------------------------------	----------------------------------

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

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
---------------------------	----------------------------------	----------------------------------

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

Classified (Non-management) - Other

List other significant contract changes that have occurred since budget adoption and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

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

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

Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period

Were all managerial/confidential labor negotiations settled as of budget adoption?
If Yes or n/a, complete number of FTEs, then skip to S9.
If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of management, supervisor, and confidential FTE positions	9.5	9.0	9.0	9.0

- 1a. Have any salary and benefit negotiations been settled since budget adoption?
If Yes, complete question 2.
If No, complete questions 3 and 4.
- 1b. Are any salary and benefit negotiations still unsettled?
If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits
- | | Current Year
(2020-21) | 1st Subsequent Year
(2021-22) | 2nd Subsequent Year
(2022-23) |
|--|---------------------------|----------------------------------|----------------------------------|
| 4. Amount included for any tentative salary schedule increases | | | |

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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential Step and Column Adjustments

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are step & column adjustments included in the interim and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step and column over prior year			

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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are costs of other benefits included in the interim and MYPs?			
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

A3 - enrollment has decreased due to COVID-19 pandemic. A5 - bargained salary increases exceed the COLA as the COLA has been set to 0%.

End of School District First Interim Criteria and Standards Review

SACS2020ALL Financial Reporting Software - 2020.2.0
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49-70870-0000000

First Interim
 2020-21 Projected Totals
 Technical Review Checks

Piner-Olivet Union Elementary

Sonoma County

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

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

IMPORT CHECKS

CHK-RESOURCExOBJECTB - (O) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: EXCEPTION

ACCOUNT	RESOURCE	OBJECT	VALUE
FD - RS - PY - GO - FN - OB			

01-3220-0-0000-0000-9791	3220	9791	-1,689.00
Explanation:CDE has allowed the use of these funds in the prior year and the resulting beginning balance.			

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

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

Explanation:The District will provide it's own cashflow.

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

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

Checks Completed.

Acronyms

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

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

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

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