



2020-2021  
District Budget

June 17, 2020

**Felicia Koha**  
*Chief Business Official*

**Dr. Tina Rasori**  
*Interim Superintendent*

**PINER-OLIVET UNION SCHOOL DISTRICT  
2020-2021  
BUDGET**

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## **Piner-Olivet Union School District -- Student Outcomes**

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

### **Personal Integrity**

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

### **Productive Collaboration**

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

### **Critical and Creative Thinking**

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

### **Effective Communication**

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

### **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

Pliner-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	CBO	Prepares and/or Presents	School Board adopts	Discusses and/or Approves	Update of financial status as required by State
September meeting	Annual reports from School-Connected Organizations	Site Admin. School-Connected Org	Prepares and/or Presents	School Board to review and approve requests for recognition as School-Connected Organizations	Discusses and/or Approves	Comply with Board Policy 1230
September meeting	Approve resolution for Adopting the GANN Limit	CBO	Prepares and/or Presents	School Board to approve	Discusses and/or Approves	Comply with California Constitution Article XIII B (Added by Prop. 4)
September meeting	Hold public hearing regarding the sufficiency of instructional materials and publicly post notice 10 days prior to public hearing	Director of Curriculum	Prepares and/or Presents	School Board to hold public hearing	Discusses and/or Approves	Comply with Ed Code 60119
September meeting	Review final unaudited actuals from prior year budget	CBO	Prepares and/or Presents	School Board to review any discrepancies between current year budget and prior year budget	Discusses and/or Approves	Ending balance is no longer estimated, will know true numbers
September meeting	Resolution for Expenditure Plan for the Education Protection Account (EPA)	CBO	Prepares and/or Presents	School Board	Discusses and/or Approves	Comply with Proposition 30 requirement
September	Review GASB 75 Actuarial Report – must be updated every two years	CBO	Prepares and/or Presents	CBO to review and have report renewed if needed	Discusses and/or Approves	Comply with GASB 75 requirement
September	Review Asbestos Management Plan – must have re-inspection every three years Due 8/1/2021	CBO	Prepares and/or Presents	CBO to review and have inspection completed if needed	Discusses and/or Approves	Comply with AHERA regulations
October meeting	Adopt resolution regarding the sufficiency of instructional materials	N/A	Prepares and/or Presents	School Board to adopt resolution	Discusses and/or Approves	Comply with Ed Code 60119
October meeting	Review progress towards goals outlined in LCAPs	Superintendent Site Admin.	Prepares and/or Presents	School Board Superintendent	Discusses and/or Approves	Update Board on progress toward LCAP goals
October meeting	Review status of prior year summer maintenance/construction projects	CBO	Prepares and/or Presents	CBO School Board	Discusses and/or Approves	Review the maintenance/construction projects from the prior summer
October	Annual progress report for prior year and updated plan for current year for Title 1, and ELL Programs presented to Site Councils	Superintendent Site Admin	Prepares and/or Presents	Superintendent or Designee Site Councils	Discusses and/or Approves	Give information to Site Council to be used in updating Single Plans for Student Achievement
November	Report out to LCAP stakeholders – prior year progress made toward LCAP goals	Superintendent Site Admin LCAP Stakeholders CBO (Budget info to site Admin only)	Prepares and/or Presents	Superintendent or Designee	Discusses and/or Approves	Comply with State laws regarding LCAP
November meeting	Review new programs approved by State for current year budget if applicable	Superintendent CBO	Prepares and/or Presents	Superintendent and CBO to approve expenditure procedures for each new program	Discusses and/or Approves	Give direction to staff and site councils
November	Review Developer Fee Justification Report – must be updated every five years Due July 2023	CBO	Prepares and/or Presents	CBO to review and have report renewed if needed	Discusses and/or Approves	Comply with developer fee regulations
December	Continue stakeholder engagement and LCAP revision process	Superintendent Site Admin LCAP Stakeholders	Prepares and/or Presents	Superintendent or Designee	Discusses and/or Approves	Comply with State laws regarding LCAP that LCAP revision is an ongoing process
December meeting	1 <sup>st</sup> Interim Financial Report and budget updates for current year budget for District and all charter schools	CBO	Prepares and/or Presents	School Board to adopt	Discusses and/or Approves	Update of financial status as required by State and monitor financial status of charter schools
January meeting	Audit Report and audit findings corrections reviewed	CBO	Prepares and/or Presents	School Board to accept audit report and approve audit findings corrections, if any	Discusses and/or Approves	Comply with law regarding annual audit
January & February	Continue stakeholder engagement and LCAP revision process	Superintendent Site Admin/LCAP Stakeholders	Prepares and/or Presents	Superintendent or Designee LCAP Stakeholders	Discusses and/or Approves	Comply with State laws regarding LCAP that LCAP revision is an ongoing process
January meeting	Begin discussion of summer maintenance/construction projects	CBO	Prepares and/or Presents	CBO School Board	Discusses and/or Approves	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	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	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	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	CBO School Board	Consolidated Application process must be approved by June 30 <sup>th</sup>
June - 1st meeting	Adopt Resolution for negative cash balances if needed	CBO	School Board to adopt resolution if needed	Review summer projects, funding for projects, and approve bids if needed
June - 2nd meeting	Adopt LCAP and final budget for next budget year for District and all charters	N/A	School Board to adopt LCAP and final budget	Resolution must be adopted and submitted to SCOE by mid-June
August	Resolution Designing the District's Agent for Non-State due by August 2021			Final LCAP and budget must be adopted by July 1
August	Resolution POUSD, 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
  - .50 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

**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
<b>Piner-Olivet K-6</b>									
Jack London (2003)	353	345	362	314	279	277	261	239	217
Olivet (1969)	318	313	303	317	320	337	338	338	338
Schaefer (1990)	444	448	436	414	344	348	347	343	343
<b>Total CBEDS (enrollment)</b>	<b>1,115</b>	<b>1,106</b>	<b>1,101</b>	<b>1,045</b>	<b>943</b>	<b>962</b>	<b>946</b>	<b>920</b>	<b>898</b>
<b>Total P2 ADA</b>	<b>1,066.44</b>	<b>1,055.61</b>	<b>1,036.75</b>	<b>1,002.25</b>	<b>904.63</b>	<b>910.98</b>	<b>897.00</b>	<b>871.00</b>	<b>850.00</b>
<b>Percentage of ADA to CBEDS</b>	<b>0.956</b>	<b>0.954</b>	<b>0.942</b>	<b>0.959</b>	<b>0.959</b>	<b>0.947</b>	<b>0.948</b>	<b>0.947</b>	<b>0.947</b>
<b>Jack London K-6</b>									
K	42	48	48	29	36	33	26	24	24
1	39	43	48	44	33	35	32	24	23
2	42	37	48	42	47	35	38	31	22
3	68	42	36	48	45	46	35	37	31
4	54	71	42	36	47	43	45	35	37
5	57	61	70	41	32	49	41	45	34
6	31	28	53	59	40	33	40	40	43
Homestudy/SDC - SDC Only beg	14	10	12	15	Inc	Inc	Inc	Inc	Inc
RCSS/CRPUSD/NPS	6	5	5	0	4	3	4	3	3
<b>Total CBEDS (enrollment)</b>	<b>353</b>	<b>345</b>	<b>362</b>	<b>314</b>	<b>279</b>	<b>277</b>	<b>261</b>	<b>239</b>	<b>217</b>
<b>Total P2 ADA</b>	<b>340.37</b>	<b>327.69</b>	<b>341.91</b>	<b>301.32</b>	<b>273.74</b>	<b>267.49</b>	<b>253.00</b>	<b>231.00</b>	<b>210.00</b>
<b>Percentage of ADA to CBEDS</b>	<b>0.964</b>	<b>0.950</b>	<b>0.945</b>	<b>0.960</b>	<b>0.981</b>	<b>0.966</b>	<b>0.969</b>	<b>0.967</b>	<b>0.968</b>

School Year CBEDS Date	2014/2015 Oct. 2014	2015/2016 Oct. 2015	2016/2017 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
<b>Olivet Charter K-6</b>									
K	73	68	66	60	66	68	65	65	65
1	35	46	47	48	44	46	48	48	48
2	23	37	50	47	46	45	45	48	48
3	47	24	37	48	47	50	44	44	44
4	30	53	30	38	44	48	47	43	43
5	54	30	54	30	43	43	47	47	47
6	47	51	19	46	30	37	42	43	43
Homestudy	9	4	6		Inc	Inc	Inc	Inc	Inc
<b>Total CBEDS (enrollment)</b>	<b>318</b>	<b>313</b>	<b>303</b>	<b>317</b>	<b>320</b>	<b>337</b>	<b>338</b>	<b>338</b>	<b>338</b>
<b>Total P2 ADA</b>	<b>301.78</b>	<b>298.94</b>	<b>277.96</b>	<b>300.41</b>	<b>303.71</b>	<b>316.67</b>	<b>317.00</b>	<b>317.00</b>	<b>317.00</b>
<b>Percentage of ADA to CBEDS</b>	<b>0.949</b>	<b>0.955</b>	<b>0.917</b>	<b>0.948</b>	<b>0.949</b>	<b>0.940</b>	<b>0.938</b>	<b>0.938</b>	<b>0.938</b>
<b>Schaefer Charter K-6</b>									
K	65	65	69	50	45	45	43	44	44
1	65	70	66	65	43	48	45	45	45
2	69	63	70	66	57	45	45	47	47
3	71	71	53	70	58	57	43	46	46
4	62	60	68	53	54	62	57	44	44
5	60	61	57	61	42	58	59	59	59
6	52	58	53	49	45	33	55	58	58
<b>Total CBEDS (enrollment)</b>	<b>444</b>	<b>448</b>	<b>436</b>	<b>414</b>	<b>344</b>	<b>348</b>	<b>347</b>	<b>343</b>	<b>343</b>
<b>Total P2 ADA</b>	<b>424.29</b>	<b>428.98</b>	<b>416.88</b>	<b>400.52</b>	<b>327.18</b>	<b>326.82</b>	<b>327.00</b>	<b>323.00</b>	<b>323.00</b>
<b>Percentage of ADA to CBEDS</b>	<b>0.956</b>	<b>0.958</b>	<b>0.956</b>	<b>0.967</b>	<b>0.951</b>	<b>0.939</b>	<b>0.942</b>	<b>0.942</b>	<b>0.942</b>

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
<b>Piner-Olivet Charter (1996)</b>									
6	0	0	0	0	0	0	0	0	0
7	109	98	98	105	104	100	102	102	102
8	100	108	103	95	99	108	108	108	108
Homestudy	7	12	6						
<b>Total CBEDS (enrollment)</b>	<b>216</b>	<b>218</b>	<b>207</b>	<b>200</b>	<b>203</b>	<b>208</b>	<b>210</b>	<b>210</b>	<b>210</b>
<b>Total P2 ADA</b>	<b>209.95</b>	<b>210.52</b>	<b>203.27</b>	<b>187.68</b>	<b>193.07</b>	<b>200.40</b>	<b>201.00</b>	<b>201.00</b>	<b>201.00</b>
<b>Percentage of ADA to CBEDS</b>	<b>0.972</b>	<b>0.966</b>	<b>0.982</b>	<b>0.938</b>	<b>0.951</b>	<b>0.963</b>	<b>0.957</b>	<b>0.957</b>	<b>0.957</b>
<b>Northwest Prep at Piner-Olivet (2004)</b>									
7	13	16	19	21	28	18	21	21	21
8	13	13	23	17	19	26	19	21	21
9	16	23	24	18	16	18	23	20	20
10	16	16	21	16	18	16	15	15	15
11	13	12	19	20	20	17	15	15	15
12	14	15	10	17	17	14	16	16	16
<b>Total CBEDS (enrollment)</b>	<b>85</b>	<b>95</b>	<b>116</b>	<b>109</b>	<b>118</b>	<b>109</b>	<b>109</b>	<b>108</b>	<b>108</b>
<b>Total P2 ADA</b>	<b>69.98</b>	<b>94.13</b>	<b>105.01</b>	<b>100.94</b>	<b>107.20</b>	<b>102.79</b>	<b>102.00</b>	<b>101.00</b>	<b>101.00</b>
<b>Percentage of ADA to CBEDS</b>	<b>0.823</b>	<b>0.991</b>	<b>0.905</b>	<b>0.926</b>	<b>0.908</b>	<b>0.943</b>	<b>0.936</b>	<b>0.935</b>	<b>0.935</b>
<b>Grand Total CBEDS</b>	<b>1,416</b>	<b>1,419</b>	<b>1,424</b>	<b>1,354</b>	<b>1,264</b>	<b>1,279</b>	<b>1,265</b>	<b>1,238</b>	<b>1,216</b>
<b>Grand Total P2 ADA</b>	<b>1,346.37</b>	<b>1,360.26</b>	<b>1,345.03</b>	<b>1,290.87</b>	<b>1,204.90</b>	<b>1,214.17</b>	<b>1,200.00</b>	<b>1,173.00</b>	<b>1,152.00</b>
<b>Grand Total Enrollment</b>	<b>1,416</b>	<b>1,419</b>	<b>1,424</b>	<b>1,354</b>	<b>1,264</b>	<b>1,279</b>	<b>1,265</b>	<b>1,238</b>	<b>1,216</b>

**PINER-OLIVET UNION SCHOOL DISTRICT**

**K-6 Program**

**BUDGET ASSUMPTIONS**

**2020-2021 Budget**

Based on the Governor's 2020-21 May Revise Budget and BASC LCFF Calculator  
District 43 General Funds (01, 04, 05)

	<b>Prior Year</b>	<b>Budget Year</b>	<b>Subsequent Year #1</b>	<b>Subsequent Year #2</b>
<b>Revenue</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>2022-2023</b>
LCFF Target COLA	3.26%	-7.92%	0.00%	0.00%
LCFF Gap Funding Rate (FD 01 funded at target)	100.00%	100.00%	100.00%	100.00%
Basic Aid Supplement	\$2,300,000	\$2,300,000	\$2,300,000	\$2,300,000
ADA (funded from P2)	Estimated Funded: 922.1 Estimated Actual: 916.5	Estimated Funded: 915.58 Estimated Actual: 901.65	Estimated Funded: 896.67 Estimated Actual: 875.65	Estimated Funded: 874.11 Estimated Actual: 853.1
Class Size Reduction	K-3 @ 24	K-3 @ 24	K-3 @ 24	K-3 @ 24
<b>Supplemental Grant %</b>				
Jack London/District - also used for Concentration Grant % for Charter Schools	50.75%	49.70%	49.06%	48.98%
Olivet	51.40%	47.83%	46.54%	46.45%
Schaefer	61.89%	56.44%	52.22%	52.18%
<b>Other Revenue Changes</b>				
Federal	reduction of revenue after 2019-20 for CSI (\$174,545)			
State	reduction of revenue after 2019-20 for special education preschool grant (\$225,249), 25% reduction of lottery funding			
1X Mandated Cost Funding	\$0	\$0	\$0	\$0
Transportation	0% Adjustment	0% Adjustment	0% Adjustment	0% Adjustment
Restricted Programs	None	None	None	None
Local	No Significant Changes	No Significant Changes	No Significant Changes	No Significant Changes
<b>Expenditures</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>2022-2023</b>
<b>Certificated Salaries</b>				
Staffing: FTE (includes Admin)	53.5	52.1	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
<b>Classified Salaries</b>				
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>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>2022-2023</b>
<i>Benefits</i>				
STRS-Standard Rates	17.10%	16.15%	16.02%	18.10%
Other Cert	3.58%	3.58%	3.58%	3.58%
PERS-Standard Rates	19.72%	20.70%	22.84%	25.50%
Other Classified	9.78%	9.78%	9.78%	9.78%
<i>Health/ Welfare Benefits</i>				
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 - 5.0% increase 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	\$ -	\$ -	\$ -
<i>Other Expenditures</i>	reduction of certificated 1.5 FTE, reduction of 3 library tech positions, 3 PE positions, 3 PA positions, and 1 custodial position in all budget years			
Books & Supplies	\$250,000 curriculum purchased	No special purchases budgeted, 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 special education expenses; Increases in STRS/PERS
Capital Outlay	None	None	None	None
Special Ed Encroachment	\$2,072,834	\$2,003,025	\$2,006,460	\$2,041,544
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 \$739,667	To/From Charters, Cafe \$739,667	To/From Charters, Cafe \$739,667

LCFF Calculator Universal Assumptions						
Piner-Olivet Union Elementary (70870) -			6/1/2020			
Summary of Funding						
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
<b>Target Components:</b>						
COLA & Augmentation	3.26%	0.00%	2.48%	3.26%	1.80%	0.00%
Base Grant Proration Factor	-	-7.92%	-12.18%	-14.95%	-16.45%	-16.45%
Add-on, ERT & MSA Proration Factor	-	-10.00%	-10.00%	-10.00%	-10.00%	-10.00%
Base Grant	2,159,873	1,939,351	1,833,776	1,673,045	1,480,487	-
Grade Span Adjustment	126,198	108,656	96,370	84,807	71,319	-
Supplemental Grant	232,036	203,571	189,399	172,211	-	-
Concentration Grant	-	-	-	-	-	-
Add-ons	222,400	200,160	200,160	200,160	200,160	200,160
<b>Total Target</b>	<b>2,740,507</b>	<b>2,451,738</b>	<b>2,319,705</b>	<b>2,130,223</b>	<b>1,751,966</b>	<b>200,160</b>
<b>Transition Components:</b>						
Target	\$ 2,740,507	\$ 2,451,738	\$ 2,319,705	\$ 2,130,223	\$ 1,751,966	\$ 200,160
Funded Based on Target Formula (PY P-2)	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE
Floor	2,748,080	2,712,413	2,636,659	2,522,039	2,384,757	1,332,591
<i>Remaining Need after Gap (informational only)</i>						
Gap %	100%	100%	100%	100%	100%	100%
Current Year Gap Funding	-	-	-	-	-	-
Miscellaneous Adjustments	-	-	-	-	-	-
Economic Recovery Target	57,989	52,190	52,190	52,190	52,190	52,190
Additional State Aid	-	28,861	89,380	169,758	329,677	946,982
<b>Total LCFF Entitlement</b>	<b>\$ 2,798,496</b>	<b>\$ 2,532,789</b>	<b>\$ 2,461,275</b>	<b>\$ 2,352,171</b>	<b>\$ 2,133,833</b>	<b>\$ 1,199,332</b>
<b>Components of LCFF By Object Code</b>						
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
8011 - State Aid	\$ 1,401,612	\$ 1,199,332	\$ 1,199,332	\$ 1,199,332	\$ 1,910,652	\$ 1,199,332
8011 - Fair Share	-	-	-	-	-	-
8311 & 8590 - Categoricals	-	-	-	-	-	-
EPA (for LCFF Calculation purposes)	154,680	282,258	249,819	209,718	247,979	-
<i>Local Revenue Sources:</i>						
8021 to 8089 - Property Taxes	5,463,194	4,843,383	4,843,383	4,843,383	-	-
8096 - In-Lieu of Property Taxes	(4,220,990)	(3,763,955)	(3,806,274)	(3,879,287)	-	-
<i>Property Taxes net of in-lieu</i>	<i>1,242,204</i>	<i>1,079,428</i>	<i>1,037,109</i>	<i>964,096</i>	-	-
<b>TOTAL FUNDING</b>	<b>\$ 2,798,496</b>	<b>\$ 2,561,018</b>	<b>\$ 2,486,260</b>	<b>\$ 2,373,146</b>	<b>\$ 2,158,631</b>	<b>\$ 1,199,332</b>
<i>Basic Aid Status</i>						
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$ -	\$ 28,229	\$ 24,985	\$ 20,975	\$ 24,798	\$ -
<b>Total Phase-In Entitlement</b>	<b>\$ 2,798,496</b>	<b>\$ 2,532,789</b>	<b>\$ 2,461,275</b>	<b>\$ 2,352,171</b>	<b>\$ 2,133,833</b>	<b>\$ 1,199,332</b>
<b>EPA Details</b>						
% of Adjusted Revenue Limit - Annual	23.88234575%	23.88234575%	23.88234575%	23.88234575%	23.88234575%	23.88234575%
% of Adjusted Revenue Limit - P-2	23.88234575%	23.88234575%	23.88234575%	23.88234575%	23.88234575%	23.88234575%
EPA (for LCFF Calculation purposes)	\$ 154,680	\$ 282,258	\$ 249,819	\$ 209,718	\$ 247,979	\$ -
8012 - EPA, Current Year Receipt (P-2 plus Current Year Accrual)	154,680	282,258	249,819	209,718	247,979	-
8019 - EPA, Prior Year Adjustment (P-A less Prior Year Accrual)	(51,968)	-	-	-	-	0
Accrual (from Assumptions)	-	-	-	-	-	-

**LCFF Calculator Universal Assumptions**  
Piner-Olivet Union Elementary (70870) - 6/1/2020

<b>Summary of Student Population</b>						
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
<b>Unduplicated Pupil Population</b>						
Enrollment	278	261	239	217	-	-
COE Enrollment	7	6	6	4	-	-
<i>Total Enrollment</i>	<i>285</i>	<i>267</i>	<i>245</i>	<i>221</i>	<i>-</i>	<i>-</i>
Unduplicated Pupil Count	136	127	117	105	-	-
COE Unduplicated Pupil Count	4	4	3	3	-	-
<i>Total Unduplicated Pupil Count</i>	<i>140</i>	<i>131</i>	<i>120</i>	<i>108</i>	<i>-</i>	<i>-</i>
Rolling %, Supplemental Grant	50.7500%	49.7000%	49.0600%	48.9800%	0.0000%	0.0000%
Rolling %, Concentration Grant	50.7500%	49.7000%	49.0600%	48.9800%	0.0000%	0.0000%
<b>FUNDED ADA</b>						
<b>Adjusted Base Grant ADA</b>	<i>Prior Year</i>	<i>Prior Year</i>	<i>Prior Year</i>	<i>Prior Year</i>	<i>Prior Year</i>	<i>Current Year</i>
Grades TK-3	157.55	147.23	130.76	115.07	96.77	-
Grades 4-6	120.82	124.35	125.91	119.04	110.32	-
Grades 7-8	0.23	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
<b>Total Adjusted Base Grant ADA</b>	<b>278.60</b>	<b>271.58</b>	<b>256.67</b>	<b>234.11</b>	<b>207.09</b>	<b>-</b>
<b>Necessary Small School ADA</b>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
<b>Total Necessary Small School ADA</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Funded ADA</b>	<b>278.60</b>	<b>271.58</b>	<b>256.67</b>	<b>234.11</b>	<b>207.09</b>	<b>0.00</b>
<b>ACTUAL ADA (Current Year Only)</b>						
Grades TK-3	147.02	130.76	115.90	99.72	-	-
Grades 4-6	125.69	126.89	119.75	113.38	-	-
Grades 7-8	0.23	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
<b>Total Actual ADA</b>	<b>272.94</b>	<b>257.65</b>	<b>235.65</b>	<b>213.10</b>	<b>-</b>	<b>-</b>
<b>Funded Difference (Funded ADA less Actual ADA)</b>	<b>5.66</b>	<b>13.93</b>	<b>21.02</b>	<b>21.01</b>	<b>207.09</b>	<b>-</b>

<b>LCAP Percentage to Increase or Improve Services</b>						
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Current year estimated supplemental and concen \$	232,036 \$	203,571 \$	189,399 \$	172,211 \$	- \$	-
Current year Percentage to Increase or Improve Si	9.90%	9.56%	9.14%	8.70%	0.00%	0.00%



LCFF Calculator Universal Assumptions						
Olivet Elementary Charter (6066344) - 2C			6/1/2020			
Summary of Funding						
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
<b>Target Components:</b>						
COLA & Augmentation	3.26%	0.00%	2.48%	3.26%	1.80%	0.00%
Base Grant Proration Factor	-	-7.92%	-12.18%	-14.95%	-16.45%	-16.45%
Add-on, ERT & MSA Proration Factor	-	-10.00%	-10.00%	-10.00%	-10.00%	-10.00%
Base Grant	2,452,882	2,261,811	2,261,511	2,261,511	-	-
Grade Span Adjustment	157,741	139,815	141,696	141,696	-	-
Supplemental Grant	268,581	229,739	223,708	223,275	-	-
Concentration Grant	-	-	-	-	-	-
Add-ons	-	-	-	-	-	-
<b>Total Target</b>	<b>2,879,204</b>	<b>2,631,365</b>	<b>2,626,915</b>	<b>2,626,482</b>	<b>-</b>	<b>-</b>
<b>Transition Components:</b>						
Target	\$ 2,879,204	\$ 2,631,365	\$ 2,626,915	\$ 2,626,482	\$ -	\$ -
Funded Based on Target Formula (PY P-2)	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE
Floor	2,798,840	2,801,757	2,801,757	2,801,757	-	-
<i>Remaining Need after Gap (informational only)</i>						
Gap %	100%	100%	100%	100%	100%	100%
Current Year Gap Funding	-	-	-	-	-	-
Miscellaneous Adjustments	-	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	-
<b>Total LCFF Entitlement</b>	<b>\$ 2,879,204</b>	<b>\$ 2,631,365</b>	<b>\$ 2,626,915</b>	<b>\$ 2,626,482</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Components of LCFF By Object Code</b>						
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
8011 - State Aid	\$ 1,250,212	\$ 1,000,676	\$ 996,226	\$ 995,793	\$ -	\$ -
8011 - Fair Share	-	-	-	-	-	-
8311 & 8590 - Category	-	-	-	-	-	-
EPA (for LCFF Calculation purposes)	217,046	370,738	349,809	325,239	-	-
<i>Local Revenue Sources:</i>						
8021 to 8089 - Property Taxes	-	-	-	-	-	-
8096 - In-Lieu of Property Taxes	1,411,946	1,259,951	1,280,880	1,305,450	-	-
<i>Property Taxes net of in-lieu</i>	-	-	-	-	-	-
<b>TOTAL FUNDING</b>	<b>\$ 2,879,204</b>	<b>\$ 2,631,365</b>	<b>\$ 2,626,915</b>	<b>\$ 2,626,482</b>	<b>\$ -</b>	<b>\$ -</b>
<i>Basic Aid Status</i>	-	-	-	-	\$-	\$-
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Phase-In Entitlement</b>	<b>\$ 2,879,204</b>	<b>\$ 2,631,365</b>	<b>\$ 2,626,915</b>	<b>\$ 2,626,482</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EPA Details</b>						
% of Adjusted Revenue Limit - Annual	23.88234575%	23.88234575%	23.88234575%	23.88234575%	23.88234575%	23.88234575%
% of Adjusted Revenue Limit - P-2	23.88234575%	23.88234575%	23.88234575%	23.88234575%	23.88234575%	23.88234575%
EPA (for LCFF Calculation purposes)	\$ 217,046	\$ 370,738	\$ 349,809	\$ 325,239	\$ -	\$ -
8012 - EPA, Current Year Receipt	-	-	-	-	-	-
(P-2 plus Current Year Accrual)	217,046	370,738	349,809	325,239	-	-
8019 - EPA, Prior Year Adjustment	-	-	-	-	-	-
(P-A less Prior Year Accrual)	(49,981)	-	-	-	-	-
Accrual (from Assumptions)	-	-	-	-	-	-

**LCFF Calculator Universal Assumptions**  
**Olivet Elementary Charter (6066344) - 2C** **6/1/2020**

<b>Summary of Student Population</b>						
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
<b>Unduplicated Pupil Population</b>						
Enrollment	336	338	338	338	-	-
COE Enrollment	-	-	-	-	-	-
<i>Total Enrollment</i>	<i>336</i>	<i>338</i>	<i>338</i>	<i>338</i>	<i>-</i>	<i>-</i>
Unduplicated Pupil Count	157	157	157	157	-	-
COE Unduplicated Pupil Count	-	-	-	-	-	-
<i>Total Unduplicated Pupil Count</i>	<i>157</i>	<i>157</i>	<i>157</i>	<i>157</i>	<i>-</i>	<i>-</i>
Rolling %, Supplemental Grant	51.4400%	47.8300%	46.5400%	46.4500%	0.0000%	0.0000%
Rolling %, Concentration Grant	50.7500%	47.8300%	46.5400%	46.4500%	0.0000%	0.0000%
<b>FUNDED ADA</b>						
<b>Adjusted Base Grant ADA</b>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>
Grades TK-3	196.93	189.45	192.26	192.26	-	-
Grades 4-6	119.74	127.55	124.74	124.74	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
<b>Total Adjusted Base Grant ADA</b>	<b>316.67</b>	<b>317.00</b>	<b>317.00</b>	<b>317.00</b>	<b>-</b>	<b>-</b>
<b>Necessary Small School ADA</b>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
<b>Total Necessary Small School ADA</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Funded ADA</b>	<b>316.67</b>	<b>317.00</b>	<b>317.00</b>	<b>317.00</b>	<b>0.00</b>	<b>0.00</b>
<b>ACTUAL ADA (Current Year Only)</b>						
Grades TK-3	196.93	189.45	192.26	192.26	-	-
Grades 4-6	119.74	127.55	124.74	124.74	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
<b>Total Actual ADA</b>	<b>316.67</b>	<b>317.00</b>	<b>317.00</b>	<b>317.00</b>	<b>-</b>	<b>-</b>
<i>Funded Difference (Funded ADA less Actual ADA)</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>

<b>LCAP Percentage to Increase or Improve Services</b>						
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Current year estimated supplemental and concen \$	268,581 \$	229,739 \$	223,708 \$	223,275 \$	- \$	-
Current year Percentage to Increase or Improve Si	10.29%	9.57%	9.31%	9.29%	0.00%	0.00%

LCFF Calculator Universal Assumptions						
Morrice Schaefer Charter (6109144) - 20:			6/1/2020			
Summary of Funding						
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
<b>Target Components:</b>						
COLA & Augmentation	3.26%	0.00%	2.48%	3.26%	1.80%	0.00%
Base Grant Proration Factor	-	-7.92%	-12.18%	-14.95%	-16.45%	-16.45%
Add-on, ERT & MSA Proration Factor	-	-10.00%	-10.00%	-10.00%	-10.00%	-10.00%
Base Grant	2,533,700	2,336,326	2,306,938	2,306,938	-	-
Grade Span Adjustment	147,624	122,405	126,314	126,314	-	-
Supplemental Grant	331,894	277,541	254,147	253,952	-	-
Concentration Grant	-	-	-	-	-	-
Add-ons	-	-	-	-	-	-
<b>Total Target</b>	<b>3,013,218</b>	<b>2,736,272</b>	<b>2,687,399</b>	<b>2,687,204</b>	<b>-</b>	<b>-</b>
<b>Transition Components:</b>						
Target	\$ 3,013,218	\$ 2,736,272	\$ 2,687,399	\$ 2,687,204	\$ -	\$ -
Funded Based on Target Formula (PY P-2)	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE
Floor	2,926,392	2,928,004	2,892,187	2,892,187	-	-
<i>Remaining Need after Gap (informational only)</i>						
Gap %	100%	100%	100%	100%	100%	100%
Current Year Gap Funding	-	-	-	-	-	-
Miscellaneous Adjustments	-	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	-
<b>Total LCFF Entitlement</b>	<b>\$ 3,013,218</b>	<b>\$ 2,736,272</b>	<b>\$ 2,687,399</b>	<b>\$ 2,687,204</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Components of LCFF By Object Code</b>						
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
8011 - State Aid	\$ 1,333,484	\$ 1,055,613	\$ 1,027,299	\$ 1,027,104	\$ -	\$ -
8011 - Fair Share	-	-	-	-	-	-
8311 & 8590 - Categoricals	-	-	-	-	-	-
EPA (for LCFF Calculation purposes)	222,532	380,962	354,977	329,941	-	-
<i>Local Revenue Sources:</i>						
8021 to 8089 - Property Taxes	-	-	-	-	-	-
8096 - In-Lieu of Property Taxes	1,457,202	1,299,697	1,305,123	1,330,159	-	-
<i>Property Taxes net of in-lieu</i>	-	-	-	-	-	-
<b>TOTAL FUNDING</b>	<b>\$ 3,013,218</b>	<b>\$ 2,736,272</b>	<b>\$ 2,687,399</b>	<b>\$ 2,687,204</b>	<b>\$ -</b>	<b>\$ -</b>
<i>Basic Aid Status</i>	-	-	-	-	\$-	\$-
<i>Less: Excess Taxes</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Less: EPA in Excess to LCFF Funding</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Phase-In Entitlement</b>	<b>\$ 3,013,218</b>	<b>\$ 2,736,272</b>	<b>\$ 2,687,399</b>	<b>\$ 2,687,204</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EPA Details</b>						
% of Adjusted Revenue Limit - Annual	23.88234575%	23.88234575%	23.88234575%	23.88234575%	23.88234575%	23.88234575%
% of Adjusted Revenue Limit - P-2	23.88234575%	23.88234575%	23.88234575%	23.88234575%	23.88234575%	23.88234575%
EPA (for LCFF Calculation purposes)	\$ 222,532	\$ 380,962	\$ 354,977	\$ 329,941	\$ -	\$ -
8012 - EPA, Current Year Receipt	-	-	-	-	-	-
(P-2 plus Current Year Accrual)	222,532	380,962	354,977	329,941	-	-
8019 - EPA, Prior Year Adjustment	-	-	-	-	-	-
(P-A less Prior Year Accrual)	(53,844)	-	-	-	-	-
Accrual (from Assumptions)	-	-	-	-	-	-

**LCFF Calculator Universal Assumptions**

Morrice Schaefer Charter (6109144) - 20:

6/1/2020

**Summary of Student Population**

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
<b>Unduplicated Pupil Population</b>						
Enrollment	348	347	343	343	-	-
COE Enrollment	-	-	-	-	-	-
<i>Total Enrollment</i>	<i>348</i>	<i>347</i>	<i>343</i>	<i>343</i>	<i>-</i>	<i>-</i>
Unduplicated Pupil Count	182	181	179	179	-	-
COE Unduplicated Pupil Count	-	-	-	-	-	-
<i>Total Unduplicated Pupil Count</i>	<i>182</i>	<i>181</i>	<i>179</i>	<i>179</i>	<i>-</i>	<i>-</i>
Rolling %, Supplemental Grant	61.8900%	56.4400%	52.2200%	52.1800%	0.0000%	0.0000%
Rolling %, Concentration Grant	50.7500%	49.7000%	49.0600%	48.9800%	0.0000%	0.0000%
<b>FUNDED ADA</b>						
<b>Adjusted Base Grant ADA</b>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>
Grades TK-3	184.30	165.86	171.39	171.39	-	-
Grades 4-6	142.52	161.14	151.61	151.61	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
<b>Total Adjusted Base Grant ADA</b>	<b>326.82</b>	<b>327.00</b>	<b>323.00</b>	<b>323.00</b>	<b>-</b>	<b>-</b>
<b>Necessary Small School ADA</b>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
<b>Total Necessary Small School ADA</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Funded ADA</b>	<b>326.82</b>	<b>327.00</b>	<b>323.00</b>	<b>323.00</b>	<b>0.00</b>	<b>0.00</b>
<b>ACTUAL ADA (Current Year Only)</b>						
Grades TK-3	184.30	165.86	171.39	171.39	-	-
Grades 4-6	142.52	161.14	151.61	151.61	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
<b>Total Actual ADA</b>	<b>326.82</b>	<b>327.00</b>	<b>323.00</b>	<b>323.00</b>	<b>-</b>	<b>-</b>
<i>Funded Difference (Funded ADA less Actual ADA)</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>

**LCAP Percentage to Increase or Improve Services**

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Current year estimated supplemental and concen \$	331,894 \$	277,541 \$	254,147 \$	253,952 \$	- \$	-
Current year Percentage to Increase or Improve Si	12.38%	11.29%	10.44%	10.44%	0.00%	0.00%

# BUDGET SUMMARY

# PINER-OLIVET UNION SCHOOL DISTRICT

To: The Governing Board  
From: Felicia Koha, Chief Business Official  
Subject: The Budget for 2020-2021

The District's budget is a financial plan reflecting the District's Local Control Accountability Plan (LCAP) and Board designated essential services. The budget is not meant to be static, rather it is a fluid document that is updated several times each year to reflect changes in legislation, personnel, utility costs, etc. as new information is received on actual costs and revenues. It is important to remember that a budget is a best estimate at any given time as it was developed with the facts known at that specific time. This budget was developed using a technical process that included revenue forecasts, expenditure projections and identification of known carryovers. Reasonable average daily attendance (ADA), and cost of living adjustment (COLA) were used when planning and developing the budget. This process was applied to all district funds.

The financial outlook for the State of California is currently in an economic downturn due in large part to the COVID-19 pandemic. On May 14, 2020 Governor Newsom presented the May Revised Budget, a budget that is very different from his January Proposed Budget. From those two points in time, the State went from a budget surplus of \$5.6 billion to a budget deficit of \$54 billion. The State's main revenue sources (personal income tax, sales and use tax, and corporation tax) have decreased and projections are reduced in budget years by 25.5%, 27.2% and 22.7%, respectively; these revenue sources account for approximately 90% of State revenue.

The State of California is required to pass a balanced budget; in order to accomplish this, the State has made many adjustments that affect all Local Educational Authorities. The most significant changes that impact the District budget is a net decline of 7.92% to the cost of living adjustment (COLA) in the 2020-21 fiscal year and 0% COLA in the 2021-22 and 2022-23 years. The impact of a negative COLA in the budget year is a reduction of State Aid Revenue of approximately \$460,000 with no increase in the 2021-22 and 2022-23 years. An additional significant change that impacts the District budget is the deferral of the 2020-21 apportionment for April, May, and June to 2021-22. The impact will be no revenue received for those months of about \$2 million until some point in the next year.

The District has made reductions that have been incorporated into the 2020-21 budget and subsequent two years. These reductions have helped to lessen the negative impact of the State's May Revised Budget on our own budget but have not eliminated deficit spending in all budget years. As the budget sits now, the ending fund balance in the 2022-23 fiscal year is \$402,469 and the legally required reserve for economic uncertainty of 4% is not met. The District will need to continue to look for ways to reduce expenditures, maintain a positive fund balance, and retain a 4% reserve for economic uncertainty until the state is able to recover economically and the effects of State recovery are realized in the District.

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

### ***Overall Condition of the District***

The multi-year projection shows deficit spending in the 2020-2021, 2021-22, and 2022-23 fiscal years of \$626,073, \$1,190,531, and \$1,551,213, respectively. The District currently has sufficient reserves to maintain a positive financial status in the 2020-21 and 2021-22 fiscal years. In the 2022-23 fiscal year, while the fund balance is positive, the required reserve for economic uncertainty of 4% is not met, this reserve is currently at 2.42%. The ending fund balance in the 2020-2021, 2021-22, and 2022-23 fiscal years is \$3,144,213, \$1,953,682, and \$402,469, respectively.

The local control funding formula (LCFF) calculation generates funding for each district based on ADA, grade level and the percentage of EL, low SES, and foster youth students. This budget is based on receiving COLAs of -7.92% in 2020-2021, 0% in 2021-2022 and 0% in 2022-2023.

Piner-Olivet receives Basic Aid Supplement Funding based on the number of students attending District charter schools who would not otherwise be served by the District and based on the amount of property taxes the District must share with the charter schools. This calculation includes students who live outside of the District boundaries and students attending grades 7 – 12. The District is projected to receive \$2,300,000 for Basic Aid Supplement Funding in 2020-21, this amount is budgeted in the 2021-22 and 2022-23 fiscal years as well.

***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 946 and is budgeted to decline over the subsequent years to 920 and 898. The decline is due to a reduced enrollment from past years and the impact that has as each grade level decreases year over year. Part of the LCFF formula is based on classes in grades K-3 being at 24 or less; all of Piner-Olivet’s K-3 classes have 24 or less students.

***Status of Negotiations***

Negotiations for 2020-21 have settled. The impact of settlement has 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 for 2016-2017. The retiree incentive program was fully paid during the 2019-2020 year.

***Encroachments***

Some restricted programs have higher expenditures than revenues. This is called an encroachment. There are two programs that have an encroachment at this time, Special Education and Cafeteria. The encroachment for special education is estimated to be \$2,003,025. The cafeteria program is anticipated to have an encroachment this year of \$64,667.

***Multiyear Commitments***

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

***Local Control Funding Formula (LCFF)***

The District’s LCFF funding estimate for 2020-2021 is based on State budget information from the current School Services of California (SSC) Dartboard, which is used State-wide and is a County Office directive. The factors that drive the LCFF is enrollment multiplied by average daily attendance, the grade span of the student, K-3 class size, and students who are English Learners, low socio economic status, and foster youth.

***Other Revenues***

Federal revenue is being decreased by \$236,290 when comparing 2019-2020 to 2020-2021 due to one-time funding that has been spent as well as prior year carryover spent in the 2019-20 year. Other State revenue has been decreased by \$288,573 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 SSC Dartboard was used to project lottery revenues for the budget and subsequent years. Local Revenue has remained comparative to prior year.

***Expenditures***

Salaries and benefits make up the majority of any educational agency’s budget. In developing the LCAPs for the District’s K-6 schools, some changes in personnel were made for the 2020-2021 budget. Those changes have been included in the projected expenditures for 2020-2021 and the two subsequent years. 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 2020-2021 are approximately \$1,000,000 less than 2019-2020. This is primarily due to Board approved budget reductions that took place May 21, 2020.

***Fund Balance*** – At this point the budgeted year-end balance is \$3,144,213. Some portions of this balance are reserved or designated for specific purposes. A breakdown of the projected ending balance is as follows:

Revolving Cash	\$	3,000
Lottery/Restricted	\$	48,971
Designated for Technology & Special Education	\$	1,108,936
Designated for Economic Uncertainties (4.00%)	\$	550,627

Designated for Cash Flow (11.00%)	\$ 1,432,860
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 negative cash flow at various times during the 2020-21 year. The District is securing a line of credit with the County Treasury to operate in a negative cash balance as well as looking into tax revenue anticipation notes to assist with deferral of the April, May, and June apportionments.

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

The District sponsors the Piner-Olivet Charter School. The Piner-Olivet Charter School’s first year of operation was 1996-1997. The school serves students in grades 6 - 8. The Budget for the Piner-Olivet Charter School is included as part of this packet. The budget is based on the SSC May Revise Dartboard. The budget reflects that the Charter School will have sufficient reserves and a positive cash flow will be maintained in the 2020-21 and 2021-22 year. During the 2022-23 year, the ending fund balance is projected to be \$18,785. A cash flow reserve was instituted in 2010-2011 and is projected to decrease from \$100,000 to \$15,785 as a result of deficit spending during all budget years. Piner-Olivet Charter School is actively looking for way to reduce deficit spending and will continue to monitor the budget as new information is received from the State.

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

The District sponsors another charter school, Northwest Prep at Piner-Olivet. Northwest Prep’s first year of operation was 2004-2005. The school serves students in grades 7 – 12. It is the only school in the District with a high school population. The Budget for Northwest Prep at Piner-Olivet is included in this packet. The budget is based on the SSC May Revise Dartboard. The budget reflects that the Charter School’s reserve for economic uncertainty is \$44,292, \$44,788, and \$0 in the 2020-21, 2021-22, and 2022-23 years. A cash flow reserve was instituted in 2010-2011 and is now at an amount of \$100,000, \$0, and \$0 in in the 2020-21, 2021-22, and 2022-23 years. Cash flow is project to be negative at times during the 2020-21 year. Northwest Prep Charter School is actively looking for way to reduce deficit spending 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 2020-2021 is \$314,000, total expenditures are \$378,667, with a projected transfer in from the General Fund of \$64,667 to balance the fund. The program is projected to require a contribution every year in the future.

**Deferred Maintenance Fund (Fund 14)**

The Deferred Maintenance Fund is utilized for maintenance or upgrades in facilities that are twenty years old or older. Until 2008-2009, the District would transfer ½ of 1% of the General Fund expenditures to the Deferred Maintenance Fund each year with the State matching that amount most years. The 2009 State Budget Act affected this program by allowing this revenue to be used for any educational purpose for 2008-2009 through 2012-2013 (extended to 2014-2015) as well as allowing districts to not make a contribution. For those years through 2012-2013, the District did not make a transfer to the Deferred Maintenance Fund and any revenue received from the State for the Deferred Maintenance Program was used to balance the District’s General Fund or was added to the District’s Cash Flow Reserve. For 2013-2014, the Board took action to transfer \$100,000 from the District’s General Fund to the Deferred Maintenance Fund. During the 2019-20 year the Board took action to not make the transfer to the Deferred Maintenance fund for the 2020-21 through 2022-23 budget years in order to alleviate the stress on the General Fund balance and address deficit spending. For 2020-2021, the projected fund balance is \$322,930.

**Special Reserve Fund (Fund 17)**

The Special Reserve Fund was initiated in 2009-2010. \$300,000 was transferred into this fund from the Deferred Maintenance Fund. Along with transferring these funds, the Board took action to designate these funds to be spent only on deferred maintenance items and only if necessary. The advantages of moving the funds from the Deferred Maintenance Fund to the Special Reserve Funds were that this could only be done in 2009-2010 and would not be possible in future years and that the funds could be used in the calculation of the District’s Reserve for Economic



Uncertainty. Most of the funds have been used for deferred maintenance projects. The fund was almost totally depleted in 2013-2014. For 2020-2021, the projected fund balance is \$9,627.

### **Special Reserve Fund (OPEB) (Fund 20)**

Fund 20, Special Reserve Fund for Other Post Employment Benefits (OPEB), was created in 2014-2015. \$600,000 was transferred into the fund from the General Fund's unassigned reserve to begin to fund the District's \$1.1 million unfunded OPEB liability. The fund balance in 2020-2021 is projected at \$639,999.

### **Bond Fund (Fund 21)**

The Bond Fund was re-established in 2010-2011. \$8,033,000 was initially deposited into this fund from the sale of general obligation bonds. Bond funds may only be spent on items included in the Measure L language that was included on the November, 2010 ballot. Total revenue budgeted for 2020-2021 is \$0, total expenditures \$0 with a projected fund balance of \$915. It is projected that there will be no expenses made from this fund during 2020-2021.

### **Capital Facilities Account Fund (Fund 25)**

The Capital Facilities Account Fund is utilized for depositing and expending developer fees. Total revenue budgeted for 2020-2021 is \$5,000, total expenditures budgeted are \$17,697 with a projected fund balance of \$728,225. Developer fees are not budgeted until they are received. It is anticipated that there will be developer fees collected and spent during 2020-2021 and that the budget would be updated periodically throughout the year to reflect those revenues and expenditures.

PINER-OLIVET UNION SCHOOL DISTRICT  
**DISTRICT INCLUDING OLIVET AND SCHAEFER CHARTER SCHOOLS**  
 MULTI-YEAR PROJECTION FOR BUDGET YEAR 2020-2021  
 BASED ON GOVERNOR'S MAY REVISE BUDGET FOR 2020-2021 UPDATED FOR -7.92% COLA  
 BASIC AID SUPP FUNDING @ \$2,300,000 IN 2020-2021, 2021-2022 AND 2022-2023

	Budget 2019-2020 All K-6 Schls	Budget 2020-2021		Budget 2021-2022		Budget 2022-2023		Difference Between Totals	Difference Between Totals
		Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted		
<b>A. REVENUE</b>									
State Aid Revenue - LCFF	10,659,939	10,200,426	0	10,075,588	0	9,965,857	0	-124,838	-109,731
Other State Aid Revenue/Tsf to Charters	155,304	0	155,304	0	155,304	0	155,304	0	0
Federal Revenue	809,524	0	573,234	0	573,234	0	573,234	0	0
Other State Revenue	941,056	124,889	527,594	156,241	691,054	152,063	533,595	38,571	-5,396
Local Revenue	883,393	589,462	293,680	589,462	881,861	589,462	292,399	-1,282	0
Transfers In	675,000	675,000	0	675,000	0	675,000	0	0	0
<b>Total Revenue</b>	<b>14,124,216</b>	<b>11,589,777</b>	<b>1,549,813</b>	<b>11,496,291</b>	<b>13,052,041</b>	<b>11,382,382</b>	<b>1,554,532</b>	<b>-87,549</b>	<b>-115,127</b>
<b>B. EXPENDITURES</b>									
Salaries - Certificated	4,866,862	4,569,737	483,592	4,843,021	5,359,999	4,882,634	529,282	306,671	51,918
Salaries - Classified	1,902,823	1,259,727	496,385	1,361,554	1,870,628	1,378,300	510,653	114,515	18,326
Benefits	2,933,969	2,081,961	827,170	2,198,915	3,057,227	2,355,396	890,220	148,095	188,389
Supplies	1,113,698	265,528	119,905	257,865	380,766	251,930	115,898	-4,668	-12,938
Contracted Services	3,279,309	997,979	1,924,011	1,012,616	2,834,286	1,012,616	1,821,529	-87,704	-140
Sites, Buildings, Equipment	0	0	0	0	0	0	0	0	0
Other Outgo	727,764	-192,389	192,388	-194,995	194,995	-197,399	197,399	0	0
Transfers Out	0	675,000	64,667	675,000	739,667	675,000	64,667	0	0
<b>Total Expenditures</b>	<b>14,824,425</b>	<b>9,657,544</b>	<b>4,108,119</b>	<b>10,153,976</b>	<b>14,242,572</b>	<b>10,358,478</b>	<b>4,129,649</b>	<b>476,909</b>	<b>245,555</b>
<b>C. Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses</b>	<b>-700,209</b>	<b>1,932,233</b>	<b>-2,558,306</b>	<b>1,342,315</b>	<b>-1,190,531</b>	<b>1,023,904</b>	<b>-2,575,117</b>		<b>-1,551,213</b>
<b>D. Other Financing Sources and Uses</b>									
Transfers between Restricted/Unrestricted		-2,489,013	2,489,013	-2,532,846	2,532,846	-2,575,117	2,575,117	0	0
<b>D. FUND BALANCE, RESERVES</b>									
<b>D1. Beginning Balance</b>	4,470,495	3,652,202	118,084	3,095,422	3,144,213	1,904,891	48,791	-626,073	-1,190,531
<b>D2. Ending Balance</b>	3,770,286	3,095,422	48,791	1,904,891	1,953,682	353,678	48,791	-1,190,531	-1,551,213
<i>Components of Ending Balance</i>									
Revolving Cash	3,000	3,000	0	3,000	3,000	3,000	3,000	0	0
Reserve for Economic Uncertainties (4%)	607,518	550,627	550,627	569,703	569,703	350,613	350,613	19,076	-219,090
Reserves for Cash Flow (11% of 1000-5999)	1,531,355	1,432,860	1,432,860	1,331,386	1,331,386	0	0	-101,473	-1,331,386
Reserves for Restricted, Lottery, IMF	337,102	0	48,791	0	48,791	0	0	0	0
Reserves for Special Education, Technology	1,291,311	1,108,936	1,108,936	802	802	0	0	-1,108,936	0
Unassigned/Unrestricted Reserve	0	0	0	0	0	65	65	801	-737

**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		1,793,489	1,070,060	326,141	-118,121	-646,815	-2,397,509	-271,771	-240,465	-806,159	-1,210,763	-40,463	-1,116,195				
OBJECT CODE	EGININ BALANC	JULY ESTIMATED	AUG ESTIMATED	SEPT ESTIMATED	OCT ESTIMATED	NOV ESTIMATED	DEC ESTIMATED	JAN ESTIMATED	FEB ESTIMATED	MAR ESTIMATED	APR ESTIMATED	MAY ESTIMATE	JUNE ESTIMATE	ACCURALS ESTIMATE	TOTALS	BUDGETED AMOUNT	
<b>B. RECEIPTS</b>																	
REVENUE LIMIT															0		
STATE AID	8010-8019	277,781	277,781	751,438	500,006	500,006	751,438	500,006	500,006	500,006	2,000,000		13,383	2,002,882	6,561,350	6,561,350.00	
PROPERTY TAXES	8020-8079	-85,000	-85,000	-100,000	-85,000	-85,000	-85,000	-85,000	-85,000	-100,000	-85,000	-85,000	-84,003		4,843,383	4,843,383.00	
IN LIEU TAXES	8096														-1,049,003	-1,049,003.00	
FEDERAL REVENUES	8100-8299				160,000	195,000	20,000	195,000	195,000	26,090	195,000	38,268	23,234	218,439	573,234	573,234.00	
OTHER STATE APPORTIONMENTS	8300-8599	20,000	23,300	38,300	40,000	38,300	38,300	40,000	40,000	158,300	49,300		267,954		652,483	652,483.00	
OTHER LOCAL REVENUES	8600-8999				50,300	38,300	38,300	50,300	38,300				1,015,175		1,558,143	1,558,143.00	
TOTAL RECEIPTS		212,781	216,081	689,738	665,306	453,306	3,174,738	1,050,306	453,306	614,396	2,199,300	-46,732	1,235,743		13,139,590	13,139,590.00	
<b>C. DISBURSEMENTS</b>																	
CERTIFICATED SALARIES	1000-1999	70,000	475,000	475,000	475,000	475,000	475,000	475,000	475,000	475,000	475,000	475,000	233,328		5,053,328	5,053,328.00	
CLASSIFIED SALARIES	2000-2999	86,000	140,000	160,000	160,000	160,000	160,000	160,000	160,000	160,000	160,000	160,000	90,112		1,756,112	1,756,112.00	
EMPLOYEE BENEFITS	3000-3999	57,000	200,000	224,000	224,000	224,000	224,000	224,000	224,000	224,000	224,000	224,000	636,131		2,909,131	2,909,131.00	
SUPPLIES	4000-4999	60,000	30,000	70,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	45,433		385,433	385,433.00	
SERVICES	5000-5999		115,000	205,000	305,000	1,315,000	160,000	130,000	130,000	130,000	140,000	140,000	61,992	30,000	2,921,992	2,921,992.00	
CAPITAL OUTLAY	6000-6599														0	0.00	
OTHER OUTGO	7000-7499												739,667		0	0.00	
INTERFUND TRANSFERS OUT	7600-7629														739,667	739,667.00	
TOTAL DISBURSEMENTS		273,000	960,000	1,134,000	1,194,000	2,204,000	1,049,000	1,019,000	1,019,000	1,019,000	1,029,000	1,029,000	1,806,663		13,765,663	13,765,663.00	

**D. PRIOR YEAR TRANSACTIONS & CLEARING ACCOUNT TRANSACTIONS**

ACCOUNTS RECEIVABLE	#####	482,790															
ACCOUNTS PAYABLE & CLEARING	#####	-1,146,000															
ACCOUNT TRANSACTIONS																	
TOTAL PRIOR YEAR & CLEARING ACCOUNTS		-663,210	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
E. NET INCREASE/DECREASE		-723,429	-743,919	-444,262	-528,694	-1,750,694	2,125,738	31,306	-565,694	-404,604	1,170,300	-1,075,732	-570,920		0	0	0

**NORTHWEST  
PREP**

**2020-2021  
BUDGET**

**NORTHWEST PREP CHARTER SCHOOL  
BUDGET ASSUMPTIONS**

**2020-2021 Budget**

Based on the Governor's 2020-21 May Revise Budget and BASC LCFF Calculator

	<b>Prior Year</b>	<b>Budget Year</b>	<b>Subsequent Year #1</b>	<b>Subsequent Year #2</b>
<b>Revenue</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>2022-2023</b>
LCFF Target COLA	3.26%	-7.92%	0.00%	0.00%
LCFF Gap Funding Rate	100.00%	100.00%	100.00%	100.00%
<b>Enrollment/ADA (funded from P2)</b>				
Enrollment	Actual: 109 @ CBEDS	Estimated: 109	Estimated: 108	Estimated: 108
ADA	Actual: 102.79	Estimated: 102	Estimated: 101	Estimated: 101
Supplemental Grant % - 3-Year Rolling %	54.10%	50.15%	48.47%	48.31%
Concentration Grant % - District's % applies for Charter Schools	50.75%	49.70%	49.06%	48.98%
<b>Other Revenue Changes</b>				
Federal	No Significant Changes			
<b>State-Unrestricted</b>				
1X Mandated Cost Funding	\$0	\$0	\$0	\$0
Transportation	0% Adjustment	0% Adjustment	0% Adjustment	0% Adjustment
Restricted Programs	No Restricted State Revenue	No Restricted State Revenue	No Restricted State Revenue	No Restricted State Revenue
Local	No Significant Changes			
<b>Expenditures</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>2022-2023</b>
<b>Certificated Salaries</b>				
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
<b>Classified Salaries</b>				
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
<b>Benefits</b>				
STRS-Standard Rates	17.10%	16.15%	16.02%	18.10%
Other Cert	3.58%	3.58%	3.58%	3.58%
PERS-Standard Rates	19.720%	20.70%	22.84%	25.50%
Other Classified	9.78%	9.78%	9.78%	9.78%

**NORTHWEST PREP CHARTER SCHOOL  
BUDGET ASSUMPTIONS**

<b>Expenditures continued</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>2022-2023</b>
<i>Health/Welfare Benefits</i>				
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 - 5.0% increase reflected	No cap - 5.0% increase reflected	No cap - 5.0% increase reflected
Retiree Health Benefits	\$ -	\$ -	\$ -	\$ -
Retirement Incentive	\$ -	\$ -	\$ -	\$ -
<i>Other Expenditures</i>	reduction of .1 FTE counselor, reduction of .21 FTE custodial, reduction of extra duty time			
Books & Supplies	Minimal Changes			
Services & Other Operating Expenses	Repay Rent to POUSD: \$11,728	Repay Rent to POUSD: \$10,000	Repay Rent to POUSD: \$10,000	Repay Rent to POUSD: \$10,000
Capital Outlay	\$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-

6/1/2020

**Summary of Funding**

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
<b>Target Components:</b>						
COLA & Augmentation	3.26%	0.00%	2.48%	3.26%	1.80%	0.00%
Base Grant Proration Factor	-	-7.92%	-12.18%	-14.95%	-16.45%	-16.45%
Add-on, ERT & MSA Proration Factor	-	-10.00%	-10.00%	-10.00%	-10.00%	-10.00%
Base Grant	906,540	832,087	821,318	821,318	-	-
Grade Span Adjustment	15,025	14,399	13,763	13,763	-	-
Supplemental Grant	99,714	84,902	80,952	80,685	-	-
Concentration Grant	-	-	-	-	-	-
Add-ons	-	-	-	-	-	-
<b>Total Target</b>	<b>1,021,279</b>	<b>931,388</b>	<b>916,033</b>	<b>915,766</b>	<b>-</b>	<b>-</b>

**Transition Components:**

Target	\$ 1,021,279	\$ 931,388	\$ 916,033	\$ 915,766	\$ -	\$ -
Funded Based on Target Formula (PY P-2)	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE
Floor	985,851	978,468	969,121	969,121	25,076	25,076
<i>Remaining Need after Gap (informational only)</i>						
Gap %	100%	100%	100%	100%	100%	100%
Current Year Gap Funding	-	-	-	-	-	-
Miscellaneous Adjustments	-	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	-
<b>Total LCFF Entitlement</b>	<b>\$ 1,021,279</b>	<b>\$ 931,388</b>	<b>\$ 916,033</b>	<b>\$ 915,766</b>	<b>\$ -</b>	<b>\$ -</b>

**Components of LCFF By Object Code**

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
8011 - State Aid	\$ 418,125	\$ 382,250	\$ 365,611	\$ 357,516	\$ -	\$ -
8011 - Fair Share	-	-	-	-	-	-
8311 & 8590 - Categoricals	-	-	-	-	-	-
EPA (for LCFF Calculation purposes)	144,841	143,728	142,318	142,318	-	-
<i>Local Revenue Sources:</i>						
8021 to 8089 - Property Taxes	-	-	-	-	-	-
8096 - In-Lieu of Property Taxes	458,313	405,410	408,104	415,932	-	-
<i>Property Taxes net of in-lieu</i>	-	-	-	-	-	-
<b>TOTAL FUNDING</b>	<b>\$ 1,021,279</b>	<b>\$ 931,388</b>	<b>\$ 916,033</b>	<b>\$ 915,766</b>	<b>\$ -</b>	<b>\$ -</b>

Basic Aid Status	-	-	-	-	\$ -	\$ -
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Phase-In Entitlement</b>	<b>\$ 1,021,279</b>	<b>\$ 931,388</b>	<b>\$ 916,033</b>	<b>\$ 915,766</b>	<b>\$ -</b>	<b>\$ -</b>

**EPA Details**

% of Adjusted Revenue Limit - Annual	23.88234575%	23.88234575%	23.88234575%	23.88234575%	23.88234575%	23.88234575%
% of Adjusted Revenue Limit - P-2	23.88234575%	23.88234575%	23.88234575%	23.88234575%	23.88234575%	23.88234575%
EPA (for LCFF Calculation purposes)	\$ 144,841	\$ 143,728	\$ 142,318	\$ 142,318	\$ -	\$ -
8012 - EPA, Current Year Receipt (P-2 plus Current Year Accrual)	144,841	143,728	142,318	142,318	-	-
8019 - EPA, Prior Year Adjustment (P-A less Prior Year Accrual)	(14,994)	(0)	(0)	0	0	-
Accrual (from Assumptions)	-	-	-	-	-	-

**LCFF Calculator Universal Assumptions**

Northwest Prep Charter (106344) - 2020-

6/1/2020

**Summary of Student Population**

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
<b>Unduplicated Pupil Population</b>						
Enrollment	109	109	108	108	-	-
COE Enrollment	-	-	-	-	-	-
<i>Total Enrollment</i>	<i>109</i>	<i>109</i>	<i>108</i>	<i>108</i>	-	-
Unduplicated Pupil Count	53	53	52	52	-	-
COE Unduplicated Pupil Count	-	-	-	-	-	-
<i>Total Unduplicated Pupil Count</i>	<i>53</i>	<i>53</i>	<i>52</i>	<i>52</i>	-	-
Rolling %, Supplemental Grant	54.1000%	50.1500%	48.4700%	48.3100%	0.0000%	0.0000%
Rolling %, Concentration Grant	50.7500%	49.7000%	48.4700%	48.3100%	0.0000%	0.0000%
<b>FUNDED ADA</b>						
<b>Adjusted Base Grant ADA</b>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	40.96	37.43	39.28	39.28	-	-
Grades 9-12	61.83	64.57	61.72	61.72	-	-
<b>Total Adjusted Base Grant ADA</b>	<b>102.79</b>	<b>102.00</b>	<b>101.00</b>	<b>101.00</b>	-	-
<b>Necessary Small School ADA</b>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
<b>Total Necessary Small School ADA</b>	-	-	-	-	-	-
<b>Total Funded ADA</b>	<b>102.79</b>	<b>102.00</b>	<b>101.00</b>	<b>101.00</b>	<b>0.00</b>	<b>0.00</b>
<b>ACTUAL ADA (Current Year Only)</b>						
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	40.96	37.43	39.28	39.28	-	-
Grades 9-12	61.83	64.57	61.72	61.72	-	-
<b>Total Actual ADA</b>	<b>102.79</b>	<b>102.00</b>	<b>101.00</b>	<b>101.00</b>	-	-
<i>Funded Difference (Funded ADA less Actual ADA)</i>	-	-	-	-	-	-

**LCAP Percentage to Increase or Improve Services**

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Current year estimated supplemental and concen \$	99,714 \$	84,902 \$	80,952 \$	80,685 \$	- \$	-
Current year Percentage to Increase or Improve Si	10.82%	10.03%	9.69%	9.66%	0.00%	0.00%



**NORTHWEST PREP CHARTER SCHOOL**  
**MULTI-YEAR PROJECTION FOR BUDGET YEAR 2020-2021**  
**BASED ON GOVERNOR'S MAY REVISE BUDGET AND BASIC LCFF CALCULATOR**  
**GAP FUNDING - 100%**

Account Codes	Budget 2019-2020	Budget 2020-2021	Difference	Budget 2021-2022	Difference	Budget 2022-2023	Difference
<b>REVENUE</b>							
General State Aid - LCFF	1,014,093	931,388	(82,705)	916,033	(15,355)	915,766	(267)
Federal Revenue	34,801	33,498	(1,303)	33,498	-	33,498	-
Other State Revenue	56,336	49,625	(6,711)	49,368	(257)	49,368	-
Local Revenue	8,500	8,500	-	8,500	-	8,500	-
<b>Total Revenue</b>	<b>1,113,730</b>	<b>1,023,011</b>	<b>(90,719)</b>	<b>1,007,399</b>	<b>(15,612)</b>	<b>1,007,132</b>	<b>(267)</b>
<b>EXPENDITURES</b>							
Salaries - Certificated	474,722	482,497	7,775	513,746	31,249	525,190	11,444
Salaries - Classified	98,065	94,906	(3,159)	102,485	7,579	105,247	2,762
Benefits	249,331	247,000	(2,331)	263,164	16,164	281,103	17,939
Supplies	71,159	40,879	(30,280)	27,269	(13,610)	27,269	-
Contracted Services	235,902	232,018	(3,884)	219,540	(12,478)	219,540	-
Sites, Buildings, Equipment	122,552	-	(122,552)	-	-	-	-
Other Outgo (Includes Transfers Out)	10,000	10,000	-	10,000	-	10,000	-
<b>Total Expenditures</b>	<b>1,261,731</b>	<b>1,107,300</b>	<b>(154,431)</b>	<b>1,136,204</b>	<b>28,904</b>	<b>1,168,349</b>	<b>32,145</b>
<b>Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses</b>	<b>(148,001)</b>	<b>(84,289)</b>		<b>(128,805)</b>		<b>(161,217)</b>	
<b>FUND BALANCE, RESERVES</b>							
<b>Beginning Balance</b>	<b>408,883</b>	<b>260,882</b>	<b>(148,001)</b>	<b>176,593</b>	<b>(84,289)</b>	<b>47,788</b>	<b>(128,805)</b>
<b>Ending Balance</b>	<b>260,882</b>	<b>176,593</b>	<b>(84,290)</b>	<b>47,788</b>	<b>(128,805)</b>	<b>(113,429)</b>	<b>(161,217)</b>
<i>Components of Ending Balance</i>							
Revolving Cash	3,000	3,000	-	3,000	-	3,000	-
Reserve for Economic Uncertainties	50,469	44,292	(6,177)	44,788	496	-	(44,788)
Reserve for Cash Flow	100,000	100,000	-	-	(100,000)	-	-
Reserve for Safety Grant	-	-	-	-	-	-	-
Reserve for Restricted Accounts	-	-	-	-	-	-	-
Undesignated/Unrestricted Reserve	107,413	29,301	(78,112)	-	(29,301)	(116,429)	(116,429)

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	1,014,093.00	931,388.00	-8.2%
2) Federal Revenue		8100-8299	34,801.00	33,498.00	-3.7%
3) Other State Revenue		8300-8599	56,336.00	49,625.00	-11.9%
4) Other Local Revenue		8600-8799	8,500.00	8,500.00	0.0%
5) TOTAL, REVENUES			1,113,730.00	1,023,011.00	-8.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	474,722.00	482,497.00	1.6%
2) Classified Salaries		2000-2999	98,065.00	94,906.00	-3.2%
3) Employee Benefits		3000-3999	249,331.00	247,000.00	-0.9%
4) Books and Supplies		4000-4999	71,159.00	40,879.00	-42.6%
5) Services and Other Operating Expenditures		5000-5999	235,902.00	232,018.00	-1.6%
6) Capital Outlay		6000-6999	122,552.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,251,731.00	1,097,300.00	-12.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(138,001.00)	(74,289.00)	-46.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	10,000.00	10,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(10,000.00)	(10,000.00)	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(148,001.00)	(84,289.00)	-43.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	408,883.00	260,882.00	-36.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			408,883.00	260,882.00	-36.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			408,883.00	260,882.00	-36.2%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	3,000.00	3,000.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	226,560.00	170,118.00	-24.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



PINER-OLIVET  
CHARTER SCHOOL

2020-2021  
BUDGET

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 BUDGET 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: \_\_\_\_\_ Title: \_\_\_\_\_

For additional information on the budget report, please contact:

Charter School Contact:

Felicia Koha  
Name

CBO  
Title

707-522-3008  
Telephone

fkoha@pousd.org  
E-mail Address

**PINER-OLIVET CHARTER SCHOOL  
BUDGET ASSUMPTIONS**

**2020-2021 Budget**

Based on the Governor's 2020-21 May Revise Budget and BASC LCFE Calculator

	<b>Prior Year</b>	<b>Budget Year</b>	<b>Subsequent Year #1</b>	<b>Subsequent Year #2</b>
<b>Revenue</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>2022-2023</b>
LCFF Target COLA	3.26%	-7.92%	0.00%	0.00%
LCFF Gap Funding Rate	100.00%	100.00%	100.00%	100.00%
<i>Enrollment/ADA (funded from P2)</i>				
Enrollment	Actual: 209	Estimated: 210	Estimated: 210	Estimated: 210
ADA	Actual: 200.40	Estimated: 201	Estimated: 201	Estimated: 201
Supplemental Grant % - 3-Year Rolling %	52.11%	47.42%	42.77%	42.86%
Concentration Grant % - District's % applies for Charter Schools	50.75%	49.70%	49.06%	48.98%
<i>Other Revenue Changes</i>				
Federal	No Significant Changes			
<i>State-Unrestricted</i>				
1X Mandated Cost Funding	\$0	\$0	\$0	\$0
Transportation	0% Adjustment	0% Adjustment	0% Adjustment	0% Adjustment
Restricted Programs	No Restricted State Revenue	No Restricted State Revenue	No Restricted State Revenue	No Restricted State Revenue
Local	No Significant Changes			
<b>Expenditures</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>2022-2023</b>
<i>Certificated Salaries</i>				
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
<i>Classified Salaries</i>				
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
<i>Benefits</i>				
STRS-Standard Rates	16.28%	16.15%	16.02%	18.10%
Other Cert	2.72%	2.72%	2.72%	2.72%
PERS-Standard Rates	18.062%	20.70%	22.84%	25.50%
Other Classified	8.92%	8.92%	8.92%	8.92%

**PINER-OLIVET CHARTER SCHOOL  
BUDGET ASSUMPTIONS**

<b>Expenditures continued</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>2022-2023</b>
<i>Health/Welfare Benefits</i>				
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 - 5.0% increase 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	\$ -	\$ -	\$ -	\$ -
<i>Other Expenditures</i>	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	Decrease from 1x spending	Minimal Changes	Minimal Changes
Services & Other Operating Expenses	Minimal Changes	Minimal Changes	Minimal Changes	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

6/1/2020

**Summary of Funding**

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
<b>Target Components:</b>						
COLA & Augmentation	3.26%	0.00%	2.48%	3.26%	1.80%	0.00%
Base Grant Proration Factor	-	-7.92%	-12.18%	-14.95%	-16.45%	-16.45%
Add-on, ERT & MSA Proration Factor	-	-10.00%	-10.00%	-10.00%	-10.00%	-10.00%
Base Grant	1,613,220	1,489,812	1,489,812	1,489,812	-	-
Grade Span Adjustment	-	-	-	-	-	-
Supplemental Grant	168,130	141,294	127,439	127,707	-	-
Concentration Grant	-	-	-	-	-	-
Add-ons	-	-	-	-	-	-
<b>Total Target</b>	<b>1,781,350</b>	<b>1,631,106</b>	<b>1,617,251</b>	<b>1,617,519</b>	<b>-</b>	<b>-</b>

**Transition Components:**

Target	\$ 1,781,350	\$ 1,631,106	\$ 1,617,251	\$ 1,617,519	\$ -	\$ -
Funded Based on Target Formula (PY P-2)	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE
Floor	1,719,498	1,724,601	1,724,601	1,724,601	15,345	15,345
<i>Remaining Need after Gap (informational only)</i>						
Gap %	100%	100%	100%	100%	100%	100%
Current Year Gap Funding	-	-	-	-	-	-
Miscellaneous Adjustments	-	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	-
<b>Total LCFF Entitlement</b>	<b>\$ 1,781,350</b>	<b>\$ 1,631,106</b>	<b>\$ 1,617,251</b>	<b>\$ 1,617,519</b>	<b>\$ -</b>	<b>\$ -</b>

**Components of LCFF By Object Code**

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
8011 - State Aid	\$ 710,613	\$ 575,726	\$ 548,601	\$ 543,576	\$ -	\$ -
8011 - Fair Share	-	-	-	-	-	-
8311 & 8590 - Categoricals	-	-	-	-	-	-
EPA (for LCFF Calculation purposes)	177,208	256,483	256,483	246,197	-	-
<i>Local Revenue Sources:</i>						
8021 to 8089 - Property Taxes	-	-	-	-	-	-
8096 - In-Lieu of Property Taxes	893,529	798,897	812,167	827,746	-	-
<i>Property Taxes net of in-lieu</i>	-	-	-	-	-	-
<b>TOTAL FUNDING</b>	<b>\$ 1,781,350</b>	<b>\$ 1,631,106</b>	<b>\$ 1,617,251</b>	<b>\$ 1,617,519</b>	<b>\$ -</b>	<b>\$ -</b>

<i>Basic Aid Status</i>	-	-	-	-	\$ -	\$ -
<i>Less: Excess Taxes</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Less: EPA in Excess to LCFF Funding</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Phase-In Entitlement</b>	<b>\$ 1,781,350</b>	<b>\$ 1,631,106</b>	<b>\$ 1,617,251</b>	<b>\$ 1,617,519</b>	<b>\$ -</b>	<b>\$ -</b>

**EPA Details**

% of Adjusted Revenue Limit - Annual	23.88234575%	23.88234575%	23.88234575%	23.88234575%	23.88234575%	23.88234575%
% of Adjusted Revenue Limit - P-2	23.88234575%	23.88234575%	23.88234575%	23.88234575%	23.88234575%	23.88234575%
EPA (for LCFF Calculation purposes)	\$ 177,208	\$ 256,483	\$ 256,483	\$ 246,197	\$ -	\$ -
8012 - EPA, Current Year Receipt (P-2 plus Current Year Accrual)	177,208	256,483	256,483	246,197	-	-
8019 - EPA, Prior Year Adjustment (P-A less Prior Year Accrual)	(31,774)	-	(0)	(0)	-	-
Accrual (from Assumptions)	-	-	-	-	-	-

**LCFF Calculator Universal Assumptions**

Piner-Olivet Charter (6113492) - 2020-21

6/1/2020

**Summary of Student Population**

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
<b>Unduplicated Pupil Population</b>						
Enrollment	209	210	210	210	-	-
COE Enrollment	-	-	-	-	-	-
<i>Total Enrollment</i>	<i>209</i>	<i>210</i>	<i>210</i>	<i>210</i>	<i>-</i>	<i>-</i>
Unduplicated Pupil Count	89	90	90	90	-	-
COE Unduplicated Pupil Count	-	-	-	-	-	-
<i>Total Unduplicated Pupil Count</i>	<i>89</i>	<i>90</i>	<i>90</i>	<i>90</i>	<i>-</i>	<i>-</i>
Rolling %, Supplemental Grant	52.1100%	47.4200%	42.7700%	42.8600%	0.0000%	0.0000%
Rolling %, Concentration Grant	50.7500%	47.4200%	42.7700%	42.8600%	0.0000%	0.0000%

**FUNDED ADA**

<b>Adjusted Base Grant ADA</b>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	200.40	201.00	201.00	201.00	-	-
Grades 9-12	-	-	-	-	-	-
<b>Total Adjusted Base Grant ADA</b>	<b>200.40</b>	<b>201.00</b>	<b>201.00</b>	<b>201.00</b>	<b>-</b>	<b>-</b>
<b>Necessary Small School ADA</b>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
<b>Total Necessary Small School ADA</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Funded ADA</b>	<b>200.40</b>	<b>201.00</b>	<b>201.00</b>	<b>201.00</b>	<b>0.00</b>	<b>0.00</b>

**ACTUAL ADA (Current Year Only)**

Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	200.40	201.00	201.00	201.00	-	-
Grades 9-12	-	-	-	-	-	-
<b>Total Actual ADA</b>	<b>200.40</b>	<b>201.00</b>	<b>201.00</b>	<b>201.00</b>	<b>-</b>	<b>-</b>
<i>Funded Difference (Funded ADA less Actual ADA)</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>

**LCAP Percentage to Increase or Improve**

Services	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Current year estimated supplemental and concen \$	168,130 \$	141,294 \$	127,439 \$	127,707 \$	- \$	-
Current year Percentage to Increase or Improve Si	10.42%	9.48%	8.55%	8.57%	0.00%	0.00%

**PINER-OLIVET CHARTER SCHOOL**  
**MULTI-YEAR PROJECTION FOR BUDGET YEAR 2020-2021**  
**BASED ON GOVERNOR'S MAY REVISE BUDGET AND BASC LCFF CALCULATOR**  
**GAP FUNDING - 100%**

Account Codes	Budget 2019-2020	Budget 2020-2021	Difference	Budget 2021-2022	Difference	Budget 2022-2023	Difference
<b>REVENUE</b>							
General State Aid - LCFF	1,781,350	1,631,106	(150,244)	1,617,251	(13,855)	1,617,519	268
Federal Revenue	55,812	55,812	-	55,812	-	55,812	-
Other State Revenue	125,358	114,294	(11,064)	114,294	-	114,294	(0)
Local Revenue	35,248	10,786	(24,462)	10,786	-	10,786	-
<b>Total Revenue</b>	<b>1,997,768</b>	<b>1,811,998</b>	<b>(185,770)</b>	<b>1,798,143</b>	<b>(13,855)</b>	<b>1,798,411</b>	<b>268</b>
<b>EXPENDITURES</b>							
Salaries - Certificated	922,048	878,089	(43,959)	949,990	71,901	948,921	(1,069)
Salaries - Classified	232,842	191,303	(41,539)	173,285	(18,018)	175,135	1,850
Benefits	507,206	468,257	(38,949)	473,580	5,323	504,578	30,998
Supplies	72,000	63,359	(8,641)	59,157	(4,202)	59,157	-
Contracted Services	336,095	238,662	(97,433)	237,152	(1,510)	237,152	-
Sites, Buildings, Equipment	10,578	-	(10,578)	-	-	-	-
Other Outgo (Includes Transfers Out)	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>2,080,769</b>	<b>1,839,670</b>	<b>(241,099)</b>	<b>1,893,164</b>	<b>53,494</b>	<b>1,924,943</b>	<b>31,779</b>
<b>Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses</b>	<b>(83,001)</b>	<b>(27,672)</b>		<b>(95,021)</b>		<b>(126,532)</b>	
<b>FUND BALANCE, RESERVES</b>							
<b>Beginning Balance</b>	<b>351,011</b>	<b>268,010</b>	<b>(83,001)</b>	<b>240,338</b>	<b>(27,672)</b>	<b>145,317</b>	<b>(95,021)</b>
<b>Ending Balance</b>	<b>268,010</b>	<b>240,338</b>	<b>(27,672)</b>	<b>145,317</b>	<b>(95,021)</b>	<b>18,785</b>	<b>(126,532)</b>
<i>Components of Ending Balance</i>							
Revolving Cash	3,000	3,000	-	3,000	-	3,000	-
Reserve for Economic Uncertainties	100,000	100,000	-	100,000	-	15,785	(84,215)
Reserve for Cash Flow	100,000	100,000	-	42,317	(57,683)	-	(42,317)
Reserve for Lottery	-	-	-	-	-	-	-
Reserve for Restricted Accounts	273	-	(273)	-	-	-	-
Undesignated/Unrestricted Reserve	64,737	37,338	(27,399)	(0)	(37,338)	(0)	(0)

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

A. BEGINNING CASH		277,707.84	410,851.84	402,137.84	412,073.84	389,888.84	340,703.84	363,639.84	357,954.84	316,269.84	339,981.84	281,337.84	193,337.84		
B. RECEIPTS															
OBJECT CODE	BEGINNING BALANCE	JULY ESTIMATE	AUG ESTIMATE	SEPT ESTIMATE	OCT ESTIMATE	NOV ESTIMATE	DEC ESTIMATE	JAN ESTIMATE	FEB ESTIMATE	MAR ESTIMATE	APR ESTIMATE	MAY ESTIMATE	JUNE ESTIMATE	ACCURALS ESTIMATE	TOTALS
8010-8019		120,144	28,786	115,936	51,815	51,815	115,936	51,815	51,815	51,815	64,000	64,000	64,000	283,690	639,877
8096		39,000	81,000	59,500	59,500	59,500	59,500	60,000	60,000	128,697	64,000	64,000	64,000		798,697
8100-8299			9,000	19,000	7,000	21,000	7,000	9,000	15,812	15,812	2,000	2,000	79,750		55,812
8300-8599				2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	4,786		114,284
8600-8999															10,786
TOTAL RECEIPTS		159,144	118,786	175,436	139,315	111,315	175,436	143,815	111,815	180,712	91,356	64,000	148,538		1,619,666
C. DISBURSEMENTS															
1000-1999		12,000	83,500	83,500	83,500	83,500	83,500	83,500	83,500	83,500	83,500	83,500	31,089		878,089
2000-2999		4,000	14,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	11,303		191,303
3000-3999		8,000	20,000	39,000	39,000	39,000	39,000	39,000	39,000	39,000	39,000	39,000	89,257		468,257
4000-4999		1,000	1,000	12,000	12,000	10,000	4,000	2,000	3,500	3,500	1,500	3,500	9,859		63,359
5000-5999		1,000	9,000	13,000	9,000	10,000	8,000	7,000	10,000	13,000	8,000	8,000	142,662		238,662
6000-6599															-
7000/7499															-
TOTAL DISBURSEMENTS		26,000	127,500	165,500	161,500	160,500	152,500	149,500	153,500	157,000	150,000	152,000	284,170		1,839,670
D. PRIOR YEAR TRANSACTIONS & CLEARING ACCOUNT TRANSACTIONS															
ACCOUNTS RECEIVABLE															
ACCOUNTS PAYABLE & CLEARING ACCOUNT TRANSACTIONS		133,144.00	(8,714.00)	9,936.00	(22,185.00)	(49,185.00)	22,936.00	(5,685.00)	(41,685.00)	23,712.00	(58,644.00)	(88,000.00)	(135,634.00)		-
TOTAL PRIOR YEAR & CLEARING ACCOUNTS															
E. NET INCREASE/DECREASE															
F. ENDING CASH BALANCE		410,851.84	402,137.84	412,073.84	389,888.84	340,703.84	363,639.84	357,954.84	316,269.84	339,981.84	281,337.84	193,337.84	57,703.84		

Description	2019-20 Estimated Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
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.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>	200.40	200.40	200.40	201.00	201.00	201.00
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA  (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA  (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA  (Sum of Lines C1, C2d, and C3f)</b>	200.40	200.40	200.40	201.00	201.00	201.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>						
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA  (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA  (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA  (Sum of Lines C5, C6d, and C7f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>9. TOTAL CHARTER SCHOOL ADA  Reported in Fund 01, 09, or 62  (Sum of Lines C4 and C8)</b>	200.40	200.40	200.40	201.00	201.00	201.00

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	1,781,350.00	0.00	1,781,350.00	1,631,106.00	0.00	1,631,106.00	-8.4%
2) Federal Revenue		8100-8299	0.00	55,812.00	55,812.00	0.00	55,812.00	55,812.00	0.0%
3) Other State Revenue		8300-8599	33,972.00	94,891.00	128,863.00	26,504.00	87,790.00	114,294.00	-11.3%
4) Other Local Revenue		8600-8799	34,612.00	766.00	35,378.00	10,150.00	636.00	10,786.00	-69.5%
5) TOTAL, REVENUES			1,849,934.00	151,469.00	2,001,403.00	1,667,760.00	144,238.00	1,811,998.00	-9.5%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	846,625.00	250.00	846,875.00	878,089.00	0.00	878,089.00	3.7%
2) Classified Salaries		2000-2999	204,553.00	26,636.00	231,189.00	117,918.00	73,385.00	191,303.00	-17.3%
3) Employee Benefits		3000-3999	407,901.00	93,247.00	501,148.00	354,387.00	113,870.00	468,257.00	-6.6%
4) Books and Supplies		4000-4999	56,150.00	11,259.00	67,409.00	52,927.00	10,932.00	63,359.00	-6.0%
5) Services and Other Operating Expenditures		5000-5999	275,800.00	37,315.00	313,115.00	221,422.00	17,240.00	238,662.00	-23.8%
6) Capital Outlay		6000-6999	0.00	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	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,791,029.00	168,707.00	1,959,736.00	1,624,343.00	215,327.00	1,839,670.00	-6.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			58,905.00	(17,238.00)	41,667.00	43,417.00	(71,089.00)	(27,672.00)	-166.4%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			58,905.00	(17,238.00)	41,667.00	43,417.00	(71,089.00)	(27,672.00)	-166.4%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance		9791	244,069.00	106,943.00	351,012.00	302,974.00	89,705.00	392,679.00	11.9%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments			244,069.00	106,943.00	351,012.00	302,974.00	89,705.00	392,679.00	11.9%
c) As of July 1 - Audited (F1a + F1b)		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Other Restatements			244,069.00	106,943.00	351,012.00	302,974.00	89,705.00	392,679.00	11.9%
e) Adjusted Beginning Balance (F1c + F1d)			302,974.00	89,705.00	392,679.00	346,391.00	18,616.00	365,007.00	-7.0%
2) Ending Balance, June 30 (E + F1e)									
Components of Ending Fund Balance									
a) Nonspendable		9711	2,500.00	0.00	2,500.00	0.00	0.00	0.00	-100.0%
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	89,705.00	89,705.00	0.00	18,616.00	18,616.00	-79.2%
b) Restricted									
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9790	300,474.00	0.00	300,474.00	346,391.00	0.00	346,391.00	15.3%
Unassigned/Unappropriated Amount									

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July 1 Budget  
2020-21 Budget  
Technical Review Checks

Piner-Olivet Charter  
Piner-Olivet Union Elementary

Sonoma County

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

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

**IMPORT CHECKS**

**GENERAL LEDGER CHECKS**

**SUPPLEMENTAL CHECKS**

**EXPORT CHECKS**

Checks Completed.



DISTRICT K-6  
PROGRAM  
SACS REPORTS

ANNUAL BUDGET REPORT:  
July 1, 2020 Budget Adoption

Insert "X" in applicable boxes:

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

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

Budget available for inspection at:

Public Hearing:

Place: www.pousd.org  
Date: June 11, 2020

Place: www.pousd.org see board agenda  
Date: June 17, 2020  
Time: 07:00 PM

Adoption Date: June 17, 2020

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

Contact person for additional information on the budget reports:

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

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

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

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?	X	

<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?  • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2019-20) annual payment?		X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?  • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
			X	
			X	
				X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:  • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)	X	
			X	
			X	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X
				NA
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?	X	

<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?		X
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?		X

<b>ADDITIONAL FISCAL INDICATORS (continued)</b>			<b>No</b>	<b>Yes</b>
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	2019-20 Estimated Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> 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	263.05	268.71	253.00	253.00	263.05
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> 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)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> 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)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	263.05	263.05	268.71	253.00	253.00	263.05
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI	3.49	3.49	3.49			3.88
d. Special Education Extended Year	0.95	0.95	0.95			
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	5.45	5.45	5.45			4.65
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	9.89	9.89	9.89	0.00	0.00	8.53
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	272.94	272.94	278.60	253.00	253.00	271.58
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2019-20 Estimated Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
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.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>	643.49	643.49	643.49	644.00	644.00	644.00
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA     (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA     (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	643.49	643.49	643.49	644.00	644.00	644.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>	102.79	102.79	102.79	102.00	102.00	102.00
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA     (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA     (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	102.79	102.79	102.79	102.00	102.00	102.00
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	746.28	746.28	746.28	746.00	746.00	746.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					675,000.00	739,667.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	10,000.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					64,667.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					10,000.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation						0.00		



July 1 Budget  
2020-21 Budget  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail					0.00			
Other Sources/Uses Detail								
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
<b>TOTALS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>749,667.00</b>	<b>749,667.00</b>		

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

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

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

Date of Meeting: \_\_\_\_\_

For additional information on this certification, please contact:

Name: Felicia Koha

Title: CBO

Telephone: 707-522-3008

E-mail: fkoha@pousd.org

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	10,659,939.00	155,304.00	10,815,243.00	10,200,426.00	155,304.00	10,355,730.00	-4.2%
2) Federal Revenue		8100-8299	29,000.00	780,524.00	809,524.00	0.00	573,234.00	573,234.00	-29.2%
3) Other State Revenue		8300-8599	386,806.00	554,250.00	941,056.00	124,889.00	527,594.00	652,483.00	-30.7%
4) Other Local Revenue		8600-8799	583,044.00	300,349.00	883,393.00	589,462.00	293,661.00	883,143.00	0.0%
5) TOTAL REVENUES			11,658,789.00	1,790,427.00	13,449,216.00	10,914,777.00	1,549,813.00	12,464,590.00	-7.3%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	4,433,170.00	433,692.00	4,866,862.00	4,569,735.00	483,593.00	5,053,328.00	3.8%
2) Classified Salaries		2000-2999	1,428,453.00	474,370.00	1,902,823.00	1,259,728.00	496,384.00	1,756,112.00	-7.7%
3) Employee Benefits		3000-3999	2,130,905.00	803,064.00	2,933,969.00	2,081,963.00	827,168.00	2,909,131.00	-0.8%
4) Books and Supplies		4000-4999	684,429.00	429,269.00	1,113,698.00	265,529.00	119,904.00	385,433.00	-65.4%
5) Services and Other Operating Expenditures		5000-5999	1,141,349.00	2,137,960.00	3,279,309.00	997,980.00	1,924,012.00	2,921,992.00	-10.9%
6) Capital Outlay		6000-6999	0.00	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	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(185,742.00)	185,742.00	0.00	(192,390.00)	192,390.00	0.00	0.0%
9) TOTAL EXPENDITURES			9,632,564.00	4,464,097.00	14,096,661.00	8,982,545.00	4,043,451.00	13,025,996.00	-7.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			2,026,225.00	(2,673,670.00)	(647,445.00)	1,932,232.00	(2,493,638.00)	(561,406.00)	-13.3%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	675,000.00	0.00	675,000.00	675,000.00	0.00	675,000.00	0.0%
b) Transfers Out		7600-7629	675,000.00	52,764.00	727,764.00	675,000.00	64,667.00	739,667.00	1.6%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(2,556,045.00)	2,556,045.00	0.00	(2,489,013.00)	2,489,013.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(2,556,045.00)	2,503,281.00	(52,764.00)	(2,489,013.00)	2,424,346.00	(64,667.00)	22.6%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(529,820.00)	(170,389.00)	(700,209.00)	(556,781.00)	(69,292.00)	(626,073.00)	-10.6%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance		9791	4,133,393.00	337,102.00	4,470,495.00	3,603,573.00	166,713.00	3,770,286.00	-15.7%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments									
c) As of July 1 - Audited (F1a + F1b)			4,133,393.00	337,102.00	4,470,495.00	3,603,573.00	166,713.00	3,770,286.00	-15.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,133,393.00	337,102.00	4,470,495.00	3,603,573.00	166,713.00	3,770,286.00	-15.7%
2) Ending Balance, June 30 (E + F1e)			3,603,573.00	166,713.00	3,770,286.00	3,046,792.00	97,421.00	3,144,213.00	-16.6%
Components of Ending Fund Balance									
a) Nonspendable		9711	3,000.00	0.00	3,000.00	3,000.00	0.00	3,000.00	0.0%
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	166,713.00	166,713.00	0.00	97,421.00	97,421.00	-41.6%
b) Restricted									
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	1,531,355.00	0.00	1,531,355.00	1,432,860.00	0.00	1,432,860.00	-6.4%
Other Commitments									
d) Assigned		9780	1,461,700.00	0.00	1,461,700.00	1,060,305.00	0.00	1,060,305.00	-27.5%
Other Assignments									
e) Unassigned/Unappropriated		9789	607,518.00	0.00	607,518.00	550,627.00	0.00	550,627.00	-9.4%
Reserve for Economic Uncertainties									
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	230,000.00	230,000.00	0.0%
3) Other State Revenue		8300-8599	18,000.00	18,000.00	0.0%
4) Other Local Revenue		8600-8799	66,175.00	66,000.00	-0.3%
5) TOTAL REVENUES			314,175.00	314,000.00	-0.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	76,450.00	84,994.00	11.2%
3) Employee Benefits		3000-3999	24,870.00	29,973.00	20.5%
4) Books and Supplies		4000-4999	257,989.00	257,500.00	-0.2%
5) Services and Other Operating Expenditures		5000-5999	7,630.00	6,200.00	-18.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			366,939.00	378,667.00	3.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(52,764.00)	(64,667.00)	22.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	52,764.00	64,667.00	22.6%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			52,764.00	64,667.00	22.6%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	2,590.00	2,590.00	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			2,590.00	2,590.00	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			2,590.00	2,590.00	0.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	2,000.00	0.00	-100.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	590.00	2,590.00	339.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,792.00	0.00	-100.0%
5) TOTAL, REVENUES			1,792.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,792.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,792.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	321,138.00	322,930.00	0.6%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			321,138.00	322,930.00	0.6%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			321,138.00	322,930.00	0.6%
2) Ending Balance, June 30 (E + F1e)					
			322,930.00	322,930.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	322,930.00	322,930.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,627.00	9,627.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,627.00	9,627.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,627.00	9,627.00	0.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	9,627.00	9,627.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,838.00	0.00	-100.0%
5) TOTAL, REVENUES			6,838.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			6,838.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			6,838.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	633,161.00	639,999.00	1.1%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			633,161.00	639,999.00	1.1%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			633,161.00	639,999.00	1.1%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	639,999.00	639,999.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	915.00	915.00	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			915.00	915.00	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			915.00	915.00	0.0%
2) Ending Balance, June 30 (E + F1e)			915.00	915.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	915.00	915.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	54,013.00	5,000.00	-90.7%
5) TOTAL, REVENUES			54,013.00	5,000.00	-90.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	12,658.00	New
3) Employee Benefits		3000-3999	0.00	5,039.00	New
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,232,546.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,232,546.00	17,697.00	-98.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,178,533.00)	(12,697.00)	-98.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	10,000.00	10,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			10,000.00	10,000.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,168,533.00)	(2,697.00)	-99.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,899,455.00	730,922.00	-61.5%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			1,899,455.00	730,922.00	-61.5%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			1,899,455.00	730,922.00	-61.5%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	730,922.00	723,225.00	-1.1%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	5,000.00	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%



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

Deviations from the standards must be explained and may affect the approval of the budget.

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

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

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

District's ADA Standard Percentage Level:

**1A. Calculating the District's ADA Variances**

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2017-18)				
District Regular	341	344		
Charter School	702	667		
<b>Total ADA</b>	<b>1,043</b>	<b>1,011</b>	<b>3.1%</b>	<b>Not Met</b>
Second Prior Year (2018-19)				
District Regular	309	305		
Charter School	664	631		
<b>Total ADA</b>	<b>973</b>	<b>936</b>	<b>3.8%</b>	<b>Not Met</b>
First Prior Year (2019-20)				
District Regular	271	269		
Charter School	634	643		
<b>Total ADA</b>	<b>905</b>	<b>912</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2020-21)				
District Regular	263			
Charter School	644			
<b>Total ADA</b>	<b>907</b>			

**1B. Comparison of District ADA to the Standard**

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

Enrollment decreases are due to the October 2017 wildfires, enrollment and attendance tracking as well as two years of actual data have resulted in better enrollment projections.

**2. CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

**2A. Calculating the District's Enrollment Variances**

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2017-18)				
District Regular	340	1,358		
Charter School	955			
<b>Total Enrollment</b>	<b>1,295</b>	<b>1,358</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2018-19)				
District Regular	284	1,261		
Charter School	1,007			
<b>Total Enrollment</b>	<b>1,291</b>	<b>1,261</b>	<b>2.3%</b>	<b>Not Met</b>
First Prior Year (2019-20)				
District Regular	272	1,280		
Charter School	989			
<b>Total Enrollment</b>	<b>1,261</b>	<b>1,280</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2020-21)				
District Regular	261			
Charter School	1,004			
<b>Total Enrollment</b>	<b>1,265</b>			

**2B. Comparison of District Enrollment to the Standard**

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

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

**Explanation:**  
(required if NOT met)

1b. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three years.

**Explanation:**  
(required if NOT met)

**3. CRITERION: ADA to Enrollment**

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

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

DATA ENTRY: All data are extracted or calculated. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2017-18)			
District Regular	307	1,358	
Charter School	667	0	
<b>Total ADA/Enrollment</b>	<b>974</b>	<b>1,358</b>	<b>71.7%</b>
Second Prior Year (2018-19)			
District Regular	272	1,261	
Charter School	631		
<b>Total ADA/Enrollment</b>	<b>903</b>	<b>1,261</b>	<b>71.6%</b>
First Prior Year (2019-20)			
District Regular	263	1,280	
Charter School	643		
<b>Total ADA/Enrollment</b>	<b>906</b>	<b>1,280</b>	<b>70.8%</b>
Historical Average Ratio:			71.4%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>71.9%</b>

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

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund only, for all fiscal years. All other data are extracted or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2020-21)				
District Regular	253	261		
Charter School	644	1,004		
<b>Total ADA/Enrollment</b>	<b>897</b>	<b>1,265</b>	<b>70.9%</b>	<b>Met</b>
1st Subsequent Year (2021-22)				
District Regular	231	239		
Charter School	640	999		
<b>Total ADA/Enrollment</b>	<b>871</b>	<b>1,238</b>	<b>70.4%</b>	<b>Met</b>
2nd Subsequent Year (2022-23)				
District Regular	210	217		
Charter School	640	999		
<b>Total ADA/Enrollment</b>	<b>850</b>	<b>1,216</b>	<b>69.9%</b>	<b>Met</b>

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

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

1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:  
(required if NOT met)

**4. CRITERION: LCFF Revenue**

**STANDARD:** Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's gap funding or cost-of-living adjustment (COLA)<sup>1</sup> and its economic recovery target payment, plus or minus one percent.

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

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA<sup>1</sup> and its economic recovery target payment, plus or minus one percent.

<sup>1</sup> Districts that are already at or above their LCFF target funding as described in Education Code Section 42238.03(d) receive no gap funding. These districts have a COLA applied to their LCFF target, but their year-over-year revenue increase might be less than the statutory COLA due to certain local factors and components of the funding formula.

**4A. District's LCFF Revenue Standard**

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

**4A1. Calculating the District's LCFF Revenue Standard**

DATA ENTRY: Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated. Enter data for Steps 2a through 2b1. All other data is calculated.

Note: Due to the full implementation of LCFF, gap funding and the economic recovery target increment payment amounts are no longer applicable.

**Projected LCFF Revenue**

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
<b>Step 1 - Change in Population</b>				
a. ADA (Funded) (Form A, lines A6 and C4)	922.09	915.58	896.67	874.11
b. Prior Year ADA (Funded)		922.09	915.58	896.67
c. Difference (Step 1a minus Step 1b)		(6.51)	(18.91)	(22.56)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-0.71%	-2.07%	-2.52%
<b>Step 2 - Change in Funding Level</b>				
a. Prior Year LCFF Funding		7,900,426.00	7,775,589.00	7,665,857.00
b1. COLA percentage		-7.92%	0.00%	0.00%
b2. COLA amount (proxy for purposes of this criterion)		(625,713.74)	0.00	0.00
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		-7.92%	0.00%	0.00%
<b>Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)</b>		-8.63%	-2.07%	-2.52%
<b>LCFF Revenue Standard (Step 3, plus/minus 1%):</b>		<b>-9.63% to -7.63%</b>	<b>-3.07% to -1.07%</b>	<b>-3.52% to -1.52%</b>

**4A2. Alternate LCFF Revenue Standard - Basic Aid**

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

**Basic Aid District Projected LCFF Revenue**

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	5,523,825.00	4,843,383.00	4,843,383.00	4,843,383.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

**4A3. Alternate LCFF Revenue Standard - Necessary Small School**

DATA ENTRY: All data are extracted or calculated.

**Necessary Small School District Projected LCFF Revenue**

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	N/A	N/A	N/A

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

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

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	12,032,296.00	11,404,733.00	11,295,860.00	11,364,838.00
District's Projected Change in LCFF Revenue:		-5.22%	-0.95%	0.61%
LCFF Revenue Standard:		-9.63% to -7.63%	-3.07% to -1.07%	-3.52% to -1.52%
Status:		Not Met	Not Met	Not Met

**4C. Comparison of District LCFF Revenue to the Standard**

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

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

**Explanation:**  
(required if NOT met)

Declining enrollment and a discount factor applied to COLA funding has resulted in substantially decreased LCFF revenue due to the State's current economic crisis due to COVID-19.

**5. CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (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)	7,992,528.00	9,632,564.00	83.0%
	Historical Average Ratio:		83.6%

  

	Budget 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):	79.6% to 87.6%	79.6% to 87.6%	79.6% to 87.6%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2020-21)	7,911,426.00	8,982,545.00	88.1%	Not Met
1st Subsequent Year (2021-22)	8,403,490.00	9,478,976.00	88.7%	Not Met
2nd Subsequent Year (2022-23)	8,616,331.00	9,683,478.00	89.0%	Not Met

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

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

- 1a. **STANDARD NOT MET** - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

**Explanation:**  
(required if NOT met)

Salaries and benefits have increased outside of historical averages due to recent significant salary increases as well as reductions in supplies and services in budget years to move towards a balanced budget.

**6. CRITERION: Other Revenues and Expenditures**

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	-8.63%	-2.07%	-2.52%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-18.63% to 1.37%	-12.07% to 7.93%	-12.52% to 7.48%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-13.63% to -3.63%	-7.07% to 2.93%	-7.52% to 2.48%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2019-20)	809,524.00		
Budget Year (2020-21)	573,234.00	-29.19%	Yes
1st Subsequent Year (2021-22)	573,234.00	0.00%	No
2nd Subsequent Year (2022-23)	573,234.00	0.00%	No

**Explanation:**  
(required if Yes)

First Prior Year reflects funding for CSI (\$174,545) that is not budgeted in subsequent years, with the remaining difference due largely to carryover being spent in 2019-20.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2019-20)	941,056.00		
Budget Year (2020-21)	652,483.00	-30.66%	Yes
1st Subsequent Year (2021-22)	691,054.00	5.91%	Yes
2nd Subsequent Year (2022-23)	685,658.00	-0.78%	No

**Explanation:**  
(required if Yes)

STRS On Behalf was reduced by approximately \$240,000 in 2020-21 and subsequent years, reduced Lottery funding was budgeted in 2020-21 due to the recession and anticipating a loss of Lottery funding; at this time, Lottery was budgeted at a higher rate in the out years.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2019-20)	883,393.00		
Budget Year (2020-21)	883,143.00	-0.03%	Yes
1st Subsequent Year (2021-22)	881,861.00	-0.15%	No
2nd Subsequent Year (2022-23)	881,861.00	0.00%	No

**Explanation:**  
(required if Yes)

Budget Year is in line with the prior year and does not appear to be outside of established ranges. Local revenue is dependent on interest that can be earned and donations.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2019-20)	1,113,698.00		
Budget Year (2020-21)	385,433.00	-65.39%	Yes
1st Subsequent Year (2021-22)	380,766.00	-1.21%	No
2nd Subsequent Year (2022-23)	367,828.00	-3.40%	No

**Explanation:**  
(required if Yes)

The 2019-20 year uses some federal and state funding for instructional supplies (CSI, LPSBG, Lottery), this funding level is spent out and not budgeted in subsequent years. Curriculum adoption also took place in 2019-20 as well as the purchase of additional books for programs for approximately \$600,000, this is not budgeted in subsequent years.

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

First Prior Year (2019-20)	3,279,309.00		
Budget Year (2020-21)	2,921,992.00	-10.90%	No
1st Subsequent Year (2021-22)	2,834,286.00	-3.00%	No
2nd Subsequent Year (2022-23)	2,834,146.00	0.00%	No

**Explanation:**  
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
<b>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</b>			
First Prior Year (2019-20)	2,633,973.00		
Budget Year (2020-21)	2,108,860.00	-19.94%	Not Met
1st Subsequent Year (2021-22)	2,146,149.00	1.77%	Met
2nd Subsequent Year (2022-23)	2,140,753.00	-0.25%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2019-20)	4,393,007.00		
Budget Year (2020-21)	3,307,425.00	-24.71%	Not Met
1st Subsequent Year (2021-22)	3,215,052.00	-2.79%	Met
2nd Subsequent Year (2022-23)	3,201,974.00	-0.41%	Met

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

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

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

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

First Prior Year reflects funding for CSI (\$174,545) that is not budgeted in subsequent years, with the remaining difference due largely to carryover being spent in 2019-20.

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

STRS On Behalf was reduced by approximately \$240,000 in 2020-21 and subsequent years, reduced Lottery funding was budgeted in 2020-21 due to the recession and anticipating a loss of Lottery funding; at this time, Lottery was budgeted at a higher rate in the out years.

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

Budget Year is in line with the prior year and does not appear to be outside of established ranges. Local revenue is dependent on interest that can be earned and donations.

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

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

The 2019-20 year uses some federal and state funding for instructional supplies (CSI, LPSBG, Lottery), this funding level is spent out and not budgeted in subsequent years. Curriculum adoption also took place in 2019-20 as well as the purchase of additional books for programs for approximately \$600,000, this is not budgeted in subsequent years.

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



**7. CRITERION: Facilities Maintenance**

**STANDARD:** Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

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

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

**DATA ENTRY:** Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	13,765,663.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	13,765,663.00	412,969.89	421,321.00	Met

<sup>1</sup> Fund 01, Resource 8150, Objects 8900-8999

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

- |                          |   |
|--------------------------|---|
| <input type="checkbox"/> | Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998) |
| <input type="checkbox"/> | Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])                               |
| <input type="checkbox"/> | 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 reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2017-18)	Second Prior Year (2018-19)	First Prior Year (2019-20)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	567,296.00	607,518.00	607,518.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	1,585,521.93	448,140.18	0.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	2,152,817.93	1,055,658.18	607,518.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	14,182,398.96	15,187,943.58	14,824,425.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	14,182,398.96	15,187,943.58	14,824,425.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	15.2%	7.0%	4.1%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>5.1%</b>	<b>2.3%</b>	<b>1.4%</b>

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

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

**8B. Calculating the District's Deficit Spending Percentages**

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2017-18)	592,148.46	10,549,889.76	N/A	Met
Second Prior Year (2018-19)	(110,420.80)	10,684,518.82	1.0%	Met
First Prior Year (2019-20)	(529,820.00)	10,307,564.00	5.1%	Not Met
Budget Year (2020-21) (Information only)	(556,781.00)	9,657,545.00		

**8C. Comparison of District Deficit Spending to the Standard**

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

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

**Explanation:**  
(required if NOT met)

**9. CRITERION: Fund Balance**

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2017-18)	3,314,385.00	3,314,385.41	N/A	Met
Second Prior Year (2018-19)	3,056,667.00	4,243,812.87	N/A	Met
First Prior Year (2019-20)	3,894,382.00	4,133,393.00	N/A	Met
Budget Year (2020-21) (Information only)	3,603,573.00			

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

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

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

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

Explanation:  
(required if NOT met)

**10. CRITERION: Reserves**

**STANDARD:** Available reserves<sup>1</sup> for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

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

Percentage Level	District ADA		
5% or \$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

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

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

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	897	871	850
<b>District's Reserve Standard Percentage Level:</b>	<b>4%</b>	<b>4%</b>	<b>4%</b>

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

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

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

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

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	13,765,663.00	14,242,572.00	14,488,127.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	13,765,663.00	14,242,572.00	14,488,127.00
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	550,626.52	569,702.88	579,525.08
6. Reserve Standard - by Amount (\$71,000 for districts with 0 to 1,000 ADA, else 0)	71,000.00	71,000.00	71,000.00
7. <b>District's Reserve Standard (Greater of Line B5 or Line B6)</b>	<b>550,626.52</b>	<b>569,702.88</b>	<b>579,525.08</b>

**10C. Calculating the District's Budgeted Reserve Amount**

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	550,627.00	569,703.00	350,613.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	1,331,386.00	
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00		
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	550,627.00	1,901,089.00	350,613.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	4.00%	13.35%	2.42%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>550,626.52</b>	<b>569,702.88</b>	<b>579,525.08</b>
Status:	Met	Met	Not 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 - Projected available reserves are below the standard in one or more of the budget or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to be taken to increase reserves to, or above, the standard.

**Explanation:**  
(required if NOT met)

The deficit factor applied to the 2020-21 and subsequent years has reduced LCFF revenues far below District expenditures which are increasing year over year. The District has begun the budget reduction process and has been able to reduce the budget beginning in 2020-21. Further reductions will be considered by the District to be implemented in the 2021-22 through 2022-23 budget years in order to move toward a balanced budget and preserve reserves.

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

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

**S2. Use of One-time Revenues for Ongoing Expenditures**

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

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

**S3. Use of Ongoing Revenues for One-time Expenditures**

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

1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

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

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

**S5. Contributions**

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

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

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

District's Contributions and Transfers Standard: -10.0% to +10.0%  
or -\$20,000 to +\$20,000

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

DATA ENTRY: If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the 1st and 2nd Subsequent Years. Click the appropriate button for Item 1d. All other data are extracted or calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2019-20)	(2,556,045.00)			
Budget Year (2020-21)	(2,489,013.00)	(67,032.00)	-2.6%	Met
1st Subsequent Year (2021-22)	(2,532,846.00)	43,833.00	1.8%	Met
2nd Subsequent Year (2022-23)	(2,575,117.00)	42,271.00	1.7%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2019-20)	675,000.00			
Budget Year (2020-21)	675,000.00	0.00	0.0%	Met
1st Subsequent Year (2021-22)	675,000.00	0.00	0.0%	Met
2nd Subsequent Year (2022-23)	675,000.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2019-20)	727,764.00			
Budget Year (2020-21)	739,667.00	11,903.00	1.6%	Met
1st Subsequent Year (2021-22)	739,667.00	0.00	0.0%	Met
2nd Subsequent Year (2022-23)	739,667.00	0.00	0.0%	Met

**1d. Impact of Capital Projects**

Do you have any capital projects 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. MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years.

**Explanation:**  
(required if NOT met)

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

**Explanation:**  
(required if NOT met)

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

**Explanation:**  
(required if NOT met)

1d. NO - There are no capital projects that may impact the general fund operational budget.

**Project Information:**  
(required if YES)

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**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payments for the budget year and two subsequent fiscal years.

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

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

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 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
<b>TOTAL:</b>				15,865,034

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

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
<b>Total Annual Payments:</b>	503,150	503,150	503,150	503,150
<b>Has total annual payment increased over prior year (2019-20)?</b>	No	No	No	No

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

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DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

- 2.

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

**Explanation:**  
(required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

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

Yes

2. For the district's OPEB:

a. Are they lifetime benefits?

No

b. Do benefits continue past age 65?

No

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

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

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

Pay-as-you-go

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

	Self-Insurance Fund	Governmental Fund
	0	630,400

4. OPEB Liabilities

a. Total OPEB liability

1,128,558.00
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b. OPEB plan(s) fiduciary net position (if applicable)

0.00
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c. Total/Net OPEB liability (Line 4a minus Line 4b)

1,128,558.00
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d. Is total OPEB liability based on the district's estimate or an actuarial valuation?

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

Nov 21, 2019
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5. OPEB Contributions

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
	100,696.00	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)	49,756.00	54,854.00	54,854.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	103,567.00	103,567.00	103,567.00
d. Number of retirees receiving OPEB benefits	7	6	6

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

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

1. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)

No
----

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

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3. Self-Insurance Liabilities

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


4. Self-Insurance Contributions

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

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

**S8. Status of Labor Agreements**

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

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

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

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

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

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

	Prior Year (2nd Interim) (2019-20)	Budget 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

**Certificated (Non-management) Salary and Benefit Negotiations**

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

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

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**Negotiations Settled**

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

Apr 08, 2020
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2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

Yes
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If Yes, date of Superintendent and CBO certification:

Apr 03, 2020
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3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

Yes
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If Yes, date of budget revision board adoption:

May 21, 2020
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4. Period covered by the agreement:

Begin Date:  End Date:

5. Salary settlement:

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			

**One Year Agreement**

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

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**Multiyear Agreement**

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

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

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**Negotiations Not Settled**

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

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7. Amount included for any tentative salary schedule increases

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

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

1. Are costs of H&W benefit changes included in the budget and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
675,254	703,861	733,898
84.2%	83.3%	81.9%
4.1%	4.2%	4.3%

**Certificated (Non-management) Prior Year Settlements**

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

No		

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**Certificated (Non-management) Step and Column Adjustments**

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
60,000	60,000	60,000
1.1%	1.1%	1.1%

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

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

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

**Certificated (Non-management) - Other**

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

None

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

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

	Prior Year (2nd Interim) (2019-20)	Budget 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

**Classified (Non-management) Salary and Benefit Negotiations**

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

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations Settled

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

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?   
If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?   
If Yes, date of budget revision board adoption:

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

5. Salary settlement:

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			

**One Year Agreement**

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

**Multiyear Agreement**

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

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

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

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

1. Are costs of H&W benefit changes included in the budget and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
240,837	250,528	252,866
91.4%	90.8%	89.8%
3.2%	4.0%	0.9%

**Classified (Non-management) Prior Year Settlements**

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

No		
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**Classified (Non-management) Step and Column Adjustments**

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
11,000	11,000	11,000
1.1%	1.1%	1.1%

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

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

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

**Classified (Non-management) - Other**

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

none

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

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

	Prior Year (2nd Interim) (2019-20)	Budget 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

**Management/Supervisor/Confidential Salary and Benefit Negotiations**

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

Yes

If Yes, complete question 2.

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

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

**Negotiations Settled**

2. Salary settlement:

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

Total cost of salary settlement

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	Yes	Yes	No
Total cost of salary settlement	67,000	83,200	0
% change in salary schedule from prior year (may enter text, such as "Reopener")	5.0%	5.0%	0.0%

**Negotiations Not Settled**

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

4. Amount included for any tentative salary schedule increases

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Amount included for any tentative salary schedule increases			

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

1. Are costs of H&W benefit changes included in the budget and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits	137,176	143,169	149,463
Percent of H&W cost paid by employer	87.4%	87.9%	88.4%
Percent projected change in H&W cost over prior year	5.1%	4.4%	4.4%

**Management/Supervisor/Confidential Step and Column Adjustments**

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step and column adjustments	5,000	5,000	5,000
Percent change in step & column over prior year	0.0%	0.0%	0.0%

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

1. Are costs of other benefits included in the budget and MYPs?
2. Total cost of other benefits
3. Percent change in cost of other benefits over prior year

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Are costs of other benefits included in the budget and MYPs?	Yes	Yes	Yes
Total cost of other benefits	3,600	3,600	3,600
Percent change in cost of other benefits over prior year	100.0%	0.0%	0.0%

**S9. Local Control and Accountability Plan (LCAP)**

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

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

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

2. Adoption date of the LCAP or an update to the LCAP.

**S10. LCAP Expenditures**

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

DATA ENTRY: Click the appropriate Yes or No button.

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

**ADDITIONAL FISCAL INDICATORS**

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

DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

- A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?
- A2. Is the system of personnel position control independent from the payroll system?
- A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)
- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?
- A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?
- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
- A7. Is the district's financial system independent of the county office system?
- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)
- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

**Comments:**  
(optional)

A1: Cash flow projected to be negative at times during the 2020-21 FY dues to negative COLA and revenue deferrals in April through June. A5: Negotiated salary increases exceed the project COLA as the COLA does not increase in the 2020-21 and 2021-22 FY.

**End of School District Budget Criteria and Standards Review**

SACS2020 Financial Reporting Software - 2020.1.0  
6/10/2020 5:53:25 PM

49-70870-0000000

July 1 Budget  
2020-21 Budget  
Technical Review Checks

Piner-Olivet Union Elementary

Sonoma County

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

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

**IMPORT CHECKS**

**GENERAL LEDGER CHECKS**

**SUPPLEMENTAL CHECKS**

**EXPORT CHECKS**

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

**EXCEPTION**

Explanation: District will provide it's own MYP.

Checks Completed.

# Acronyms

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

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

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

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