

2019-2020 Unaudited Actual Report

September 9, 2020

Felicia Koha Chief Business Official

Dr. Steve Charbonneau
Superintendent

Unaudited Actuals FINANCIAL REPORTS 2019-20 Unaudited Actuals School District Certification

49 70870 0000000 Form CA

UNAUDITED ACTUAL FINANCIAL REPORT:	
To the County Superintendent of Schools:	
2019-20 UNAUDITED ACTUAL FINANCIAL REPORT with Education Code Section 41010 and is hereby app the school district pursuant to Education Code Section Signed: Clerk/Secretary of the Governing Board (Original signature required)	proved and filed by the governing board of
To the Superintendent of Public Instruction:	
2019-20 UNAUDITED ACTUAL FINANCIAL REPORT by the County Superintendent of Schools pursuant to E	. This report has been verified for accuracy Education Code Section 42100.
Signed:	Date:
County Superintendent/Designee	
(Original signature required)	
(Original signature required) For additional information on the unaudited actual repo	rts, please contact:
	orts, please contact: For School District:
For additional information on the unaudited actual repo	
For additional information on the unaudited actual reportant For County Office of Education: Shelley Stiles Name	For School District: Felicia Koha Name
For additional information on the unaudited actual reportant For County Office of Education: Shelley Stiles Name Director External Fiscal Services	For School District: Felicia Koha Name CBO
For additional information on the unaudited actual reportant For County Office of Education: Shelley Stiles Name Director External Fiscal Services Title	For School District: Felicia Koha Name CBO Title
For additional information on the unaudited actual reportant For County Office of Education: Shelley Stiles Name Director External Fiscal Services Title (707) 524-2635	For School District: Felicia Koha Name CBO Title (707) 522-3008
For additional information on the unaudited actual reportant For County Office of Education: Shelley Stiles Name Director External Fiscal Services Title	For School District: Felicia Koha Name CBO Title (707) 522-3008 Telephone
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Piner-Olivet Union Elementary Sonoma County

Unaudited Actuals FINANCIAL REPORTS 2019-20 Unaudited Actuals Summary of Unaudited Actual Data Submission

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Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation	57.22%
	Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school	
	districts or future apportionments may be affected. (EC 41372)	
	CEA Deficiency Amount	\$319,559.83
	Applicable to districts not exempt from the requirement and not meeting the minimum classroom	\$5.0,000.00
	compensation percentage - see Form CEA for further details.	
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	
LOWICE		MOE Met
	If MOE Not Met, the 2021-22 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures	
	MOE Deficiency Percentage - Based on Frotal Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	
	MOL Delibering Fellochtage - based on Experialities Fell ADA	
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of	
	Finance must be notified of increases within 45 days of budget adoption.	
	Adjusted Appropriations Limit	07.045.440.
	Appropriations Subject to Limit	\$7,315,498.73
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to	\$7,315,498.73
	Limit pursuant to Government Code Section 7906 and EC 42132.	
	, and the second	
ICR	Preliminary Proposed Indirect Cost Rate	6.07%
	Fixed-with-carry-forward indirect cost rate for use in 2021-22, subject to CDE approval.	

PINER-OLIVET UNION SCHOOL DISTRICT

To: The Governing Board

From: Dr. Steve Charbonneau, Superintendent

Felicia Koha, Chief Business Official

Subject: The 2019-2020 Unaudited Actuals

Unaudited Actuals are a series of reports that reflect the actual revenues and expenditures made in each of the District's funds. They are called Unaudited Actuals because the District's outside auditor has not yet reviewed them. This narrative is a summarization of the information contained within the Unaudited Actual reports.

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

Schaefer and Olivet Charters are maintained as separate and self-balancing funds during the year. Only in the year end closing are they combined for reporting purposes into the General Fund, Fund 01. During the year Fund 01 includes only district wide services (district administration, maintenance and special education) and Jack London School

Fund Balance – The final fund balance for the District's General Fund is \$4,877,109. The breakdown of Fund Balance is as follows:

Revolving Cash	\$	3,000
Lottery/Restricted	\$	155,526
Designated for Curriculum Adoption	\$	350,000
Designated for Facilities Improvements	\$	995,074
Designated for Technology & Special Education	\$1	,250,000
Designated for Economic Uncertainties (4.00%)	\$	587,529
Designated for Cash Flow (11.00%)	\$1	,535,980
Unassigned, Unrestricted	\$	0

Revenue Limit

Revenue limit funds received were higher than budgeted for as were funds for Basic Aid Supplemental for a combined increase of about \$1,179,378. There were several changes in State revenue for many programs resulting in a net increase of \$162,954. The largest change in this category is related to the GASB requirement for districts to show the amount being paid by the State on Behalf of districts for CalSTRS. There is a corresponding expenditure in the benefit section in the exact same amount. Other Local Revenue experienced a net increase of \$391,482. Significant changes in this category included increases in Interagency, Rentals and Leases, and Miscellaneous revenues.

Other Revenues

Federal revenues were higher than projected due to an increase in entitlements of \$187,387.

Expenditures

Expenditures for employees' salaries and benefits were approximately \$460,000 more than projected. Most of this was related to the salary increase that was approved in April 8, 2020. Expenditures for supplies were approximately \$616,316 more than budgeted. Much of this amount is restricted or designated for specific purposes in the fund balance such as purchasing new curriculum. Expenditures for contracted services was \$599,705 more than budgeted; the majority of this was related to the special education program. Capital Outlay expenditures were \$692,646 less than budgeted for due to the utilization of Fund 25 for modernization of facilities.

Encroachments

The Special Education encroachment was \$2,003,927 compared to the 2018-2019 encroachment of \$1,902,009.

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

The Piner-Olivet Charter School ended the year with a fund balance of \$445,195. This is \$153,615 more than the projected fund balance of \$291,580. Approximately \$110,000 of original budgeted restricted resources was not spent during 2019-20. Additionally, the COVID-19 pandemic impact to the school resulted in a decrease in payroll, utility, and other expenditures.

Northwest Prep Charter School Fund (District 43) (Fund 09)

Northwest Prep at Piner-Olivet ended the year with a fund balance of \$347,269. This is \$5,825 less than the projected fund balance of \$353,094. The District transferred \$200,000 into the NWP fund in 2014-2015 in order for that fund to have a positive ending balance; this transfer is being repaid at \$10,000 per year.

Cafeteria Fund (Fund 13)

The Cafeteria Fund is utilized for depositing and expending funds related to the Food Service Program. During 2019-20, the COVID-19 pandemic resulted in a shut-down of the sites and a move to distance learning. During this time, the District's food vendor assisted with providing meals to all students. The impact to the Cafeteria Fund was a loss of revenue necessitating an increase to the contribution from the General Fund totaling \$106,830. The Cafeteria Fund ended the year with a fund balance of \$2,590.

Deferred Maintenance Fund (Fund 14)

The Deferred Maintenance Fund is used for maintenance or upgrades in facilities over 20 years old. During 2013-2014, the Board took action to transfer \$100,000 from the District's General Fund to the Deferred Maintenance Fund, and that practice has been continued up through 2018-19. During the 2019-20 year, the Board took action to pause the \$100,000 transfer to this fund until the District realizes fiscal improvement. The Deferred Maintenance Fund ended the year with a fund balance of \$327,600.

Special Reserve Fund (Fund 17)

The Special Reserve Fund was initiated in 2009-2010. \$300,000 was transferred into this fund from the Deferred Maintenance Fund. Along with transferring these funds, the Board took action to designate these funds to be spent only on deferred maintenance items and only if necessary. The Special Reserve Fund ended the year with a fund balance of \$9,821.

Special Reserve Fund (OPEB) (Fund 20)

The 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 approximate \$1.1 million unfunded OPEB liability. Fund 20, Special Reserve Fund ended the year with a fund balance of \$645,902.

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. During 2019-20, the only activity occurring was the generation of interest income. The Bond Fund ended the year with a fund balance of \$933.

Capital Facilities Account Fund (Fund 25)

The Capital Facilities Account Fund is utilized for depositing and expending developer fees. The Capital Facilities Account Fund ended the year with a fund balance of \$768,256.

Bond Interest and Redemption Fund (Fund 51)

This fund is maintained at the County Treasury and is not on the district's books. However, it is included in the unaudited actuals and in the audit. The data is transferred from the County. In 2019-20 \$2,764,705 of revenue was received from property taxes, from state funds for homeowners' exemptions and from interest revenue. Bond principal and interest of \$2,375,375 was paid.

Piner-Olivet Union Elementary Sonoma County

Unaudited Actuals General Fund Unrestricted and Restricted Expenditures by Object

				A					
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B	Unrestricted	Restricted	Total Fund col. D + E	% Diff Column
A. REVENUES								(5)	د د د
1) LCFF Sources		8010-8099	11,222,578.05	177,967.00	11,400,545.05	10,200,426.00	155.304.00	10.355 730 00	%6 6-
2) Federal Revenue		8100-8299	33,518.33	670,422.14	703,940.47	0.00	573,234.00	573.234.00	-18 6%
3) Other State Revenue		8300-8599	390,723.76	675,206.60	1,065,930.36	124,889.00	527,594.00	652.483.00	-38 8%
4) Other Local Revenue		8600-8799	1,063,060.34	283,330.00	1,346,390.34	589,462.00	293.681.00	883 143 00	-34 4%
5) TOTAL, REVENUES			12,709,880.48	1,806,925.74	14,516,806.22	10,914,777.00	1,549,813.00	12 464 590 00	-14 1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	4,452,714.13	422,833.39	4,875,547.52	4,569,735.00	483,593.00	5,053,328.00	3.6%
2) Classified Salaries		2000-2999	1,410,311.49	502,453.41	1,912,764.90	1,259,728.00	496,384.00	1,756,112.00	-8.2%
3) Employee Benefits		3000-3999	2,140,482.37	923,114.82	3,063,597.19	2,081,963.00	827,168.00	2,909,131.00	-5.0%
4) Books and Supplies		4000-4999	641,762.58	342,883.62	984,646.20	265,529.00	119,904.00	385,433.00	%6.09-
5) Services and Other Operating Expenditures	es	5000-5999	1,037,147.84	2,089,755.12	3,126,902.96	997,980.00	1,924,012.00	2,921,992.00	%9.9-
6) Capital Outlay		6669-0009	39,900.37	00.00	39,900.37	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	ect	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	(153,723.00)	153,723.00	0.00	(192,390.00)	192,390.00	0.00	0.0%
9) TOTAL, EXPENDITURES			9,568,595.78	4,434,763.36	14,003,359.14	8,982,545.00	4,043,451.00	13.025.996.00	%0'-
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (45 - B9)	39)		3,141,284.70	(2.627.837.62)	513.447.08	1 932 232 00	(0 403 638 00)	(561.406.00)	%c 00c
D. OTHER FINANCING SOURCES/USES									203.370
1) Interfund Transfers a) Transfers In		8900-8929	578,030.29	0:00	578,030.29	675,000.00	00.00	675.000.00	16.8%
b) Transfers Out		7600-7629	578,030.29	106,830.45	684,860.74	675,000.00	64,667.00	739,667.00	8.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	00.00	%0.0
b) Uses		7630-7699	00.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(2,551,404.39)	2,551,404.39	0.00	(2,489,013.00)	2,489,013.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES	USES		(2,551,404.39)	2,444,573.94	(106,830.45)	(2,489,013.00)	2,424,346.00	(64,667.00)	-39.5%

Piner-Olivet Union Elementary Sonoma County

Unaudited Actuals General Fund Unrestricted and Restricted Expenditures by Object

			201	2019-20 Unaudited Actuals	<u>v</u>		2020 24 Budget		
Description	Resource Codes	Object	Unrestricted	Restricted	Total Fund col. A + B	Unrestricted	Restricted	Total Fund col. D + E	% Diff Column
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			589.880.31	(183.263.68)	406 616 63	(D)	(E)	(F)	
F. FUND BALANCE, RESERVES						(00.107,000)	(00.282,00)	(bzb,0/3.00)	-254.0%
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	4,133,392.07	337,100.69	4,470,492.76	4.723.272.38	153 837 01	4 877 100 30	9
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	00.0	0.00	%1.6
c) As of July 1 - Audited (F1a + F1b)			4,133,392.07	337,100.69	4,470,492.76	4,723,272.38	153,837.01	4,877,109.39	9.1%
d) Other Restatements		9795	0.00	00.00	0.00	0.00	0.00	00:00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,133,392.07	337,100.69	4,470,492.76	4,723,272.38	153,837.01	4,877,109.39	9.1%
2) Ending Balance, June 30 (E + F1e)			4,723,272.38	153,837.01	4,877,109.39	4,166,491.38	84,545.01	4,251,036.39	-12.8%
Components of Ending Fund Balance a) Nonspendable Revolving Cash		9711	00 000 8:		000	6	C		
Stores		9712	0.00	0.00	0.00	00.00	00.0	3,000.00	0.0%
Prepaid Items		9713	0.00	00.00	0.00	0.00	0.00	0.00	%0.0
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	155,525.68	155,525.68	0.00	86,805.30	86.805.30	-44.2%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0:00	0.00	%0.0
Other Commitments		0926	1,535,980.00	00.00	1,535,980.00	1,432,860.00	0.00	1,432,860.00	-6.7%
d) Assigned									
Other Assignments		9780	2,596,763.38	0.00	2,596,763.38	2,180,004.38	0.00	2,180,004.38	-16.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	587,529.00	0.00	587,529.00	550,627.00	0.00	550,627.00	-6.3%
Unassigned/Unappropriated Amount		9790	0.00	(1,688.67)	(1,688.67)	00.00	(2,260.29)	(2,260.29)	33.9%

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Unaudited Actuals Cafeteria Special Revenue Fund Expenditures by Object

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	153,948.54	230,000.00	49.4%
3) Other State Revenue		8300-8599	10,474.91	18,000.00	71.89
4) Other Local Revenue		8600-8799	45,962.92	66,000.00	43.6%
5) TOTAL, REVENUES			210,386.37	314,000.00	49.2%
3. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00		
Classified Salaries			0.00	0.00	0.0%
Employee Benefits		3000-3999	79,202.69	84,994.00	7.3%
4) Books and Supplies			25,600.85	29,973.00	17.1%
5) Services and Other Operating Expenditures		4000-4999	206,233.41	257,500.00	24.9%
6) Capital Outlay		5000-5999	6,179.87	6,200.00	0.3%
7) Other Outgo (excluding Transfers of Indirect		6000-6999	0.00	0.00	0.0%
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			317,216.82	378,667.00	19.4%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B9)			(106,830.45)	(64,667.00)	-39.5%
OTHER FINANCING SOURCES/USES					
Interfund Transfers Transfers In					
THE 11 Section Control (1990)		8900-8929	106,830.45	64,667.00	-39.5%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Usesa) 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			106,830.45	64,667.00	-39.5%

Unaudited Actuals Cafeteria Special Revenue Fund Expenditures by Object

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Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES				0.00	0.07
Beginning Fund Balance As of July 1 - Unaudited		9791	2,589.81	2,589.81	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		8 W 2 17	2,589.81	2,589.81	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,589.81	2,589.81	0.0%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable			2,589.81	2,589.81	0.0%
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	589.81	2,589.81	339.1%
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	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%

Unaudited Actuals Deferred Maintenance Fund Expenditures by Object

Description	Resource Codes Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES				
1) LCFF Sources	8010-8099	0.00	0.00	0.0%
2) Federal Revenue	8100-8299	0.00	0.00	0.0%
3) Other State Revenue	8300-8599	0.00	0.00	0.0%
4) Other Local Revenue	8600-8799	6,462.17	0.00	-100.0%
5) TOTAL, REVENUES		6,462.17	0.00	-100.0%
B. EXPENDITURES				
1) Certificated Salaries	1000-1999	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	0.00	0.00	0.0%
3) Employee Benefits	3000-3999	0.00	0.00	0.0%
4) Books and Supplies	4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999	0.00	0.00	0.0%
6) Capital Outlay	6000-6999	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		6,462.17	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES				
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%

Unaudited Actuals Deferred Maintenance Fund Expenditures by Object

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Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,462.17	0.00	-100.0%
F. FUND BALANCE, RESERVES					100.070
Beginning Fund Balance a) As of July 1 - Unaudited		9791	321,137.71	327,599.88	2.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			321,137.71	327,599.88	2.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			321,137.71	327,599.88	2.0%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable			327,599.88	327,599.88	0.0%
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	327,599.88	327,599.88	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%

Unaudited Actuals Special Reserve Fund for Other Than Capital Outlay Projects Expenditures by Object

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A. REVENUES 1) LCFF Sources 2) Federal Revenue 3) Other State Revenue 4) Other Local Revenue 5) TOTAL, REVENUES B. EXPENDITURES 1) Certificated Salaries 2) Classified Salaries 3) Employee Benefits 4) Books and Supplies 5) Services and Other Operating Expenditures 6) Capital Outlay 7) Other Outgo (excluding Transfers of Indirect Costs)	ource Codes Object Codes	2019-20 Unaudited Actuals	2020-21	
1) LCFF Sources 2) Federal Revenue 3) Other State Revenue 4) Other Local Revenue 5) TOTAL, REVENUES B. EXPENDITURES 1) Certificated Salaries 2) Classified Salaries 3) Employee Benefits 4) Books and Supplies 5) Services and Other Operating Expenditures 6) Capital Outlay 7) Other Outgo (excluding Transfers of Indirect			Budget	Percent Difference
2) Federal Revenue 3) Other State Revenue 4) Other Local Revenue 5) TOTAL, REVENUES B. EXPENDITURES 1) Certificated Salaries 2) Classified Salaries 3) Employee Benefits 4) Books and Supplies 5) Services and Other Operating Expenditures 6) Capital Outlay 7) Other Outgo (excluding Transfers of Indirect				
2) Federal Revenue 3) Other State Revenue 4) Other Local Revenue 5) TOTAL, REVENUES B. EXPENDITURES 1) Certificated Salaries 2) Classified Salaries 3) Employee Benefits 4) Books and Supplies 5) Services and Other Operating Expenditures 6) Capital Outlay 7) Other Outgo (excluding Transfers of Indirect				
3) Other State Revenue 4) Other Local Revenue 5) TOTAL, REVENUES B. EXPENDITURES 1) Certificated Salaries 2) Classified Salaries 3) Employee Benefits 4) Books and Supplies 5) Services and Other Operating Expenditures 6) Capital Outlay 7) Other Outgo (excluding Transfers of Indirect	8010-8099	0.00	0.00	0.0%
4) Other Local Revenue 5) TOTAL, REVENUES B. EXPENDITURES 1) Certificated Salaries 2) Classified Salaries 3) Employee Benefits 4) Books and Supplies 5) Services and Other Operating Expenditures 6) Capital Outlay 7) Other Outgo (excluding Transfers of Indirect	8100-8299	0.00	0.00	0.0%
5) TOTAL, REVENUES B. EXPENDITURES 1) Certificated Salaries 2) Classified Salaries 3) Employee Benefits 4) Books and Supplies 5) Services and Other Operating Expenditures 6) Capital Outlay 7) Other Outgo (excluding Transfers of Indirect	8300-8599	0.00	0.00	0.0%
B. EXPENDITURES 1) Certificated Salaries 2) Classified Salaries 3) Employee Benefits 4) Books and Supplies 5) Services and Other Operating Expenditures 6) Capital Outlay 7) Other Outgo (excluding Transfers of Indirect	8600-8799	193.72	0.00	-100.0%
1) Certificated Salaries 2) Classified Salaries 3) Employee Benefits 4) Books and Supplies 5) Services and Other Operating Expenditures 6) Capital Outlay 7) Other Outgo (excluding Transfers of Indirect		193.72	0.00	-100.0%
2) Classified Salaries 3) Employee Benefits 4) Books and Supplies 5) Services and Other Operating Expenditures 6) Capital Outlay 7) Other Outgo (excluding Transfers of Indirect				
3) Employee Benefits 4) Books and Supplies 5) Services and Other Operating Expenditures 6) Capital Outlay 7) Other Outgo (excluding Transfers of Indirect	1000-1999	0.00	0.00	0.0%
4) Books and Supplies5) Services and Other Operating Expenditures6) Capital Outlay7) Other Outgo (excluding Transfers of Indirect	2000-2999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures6) Capital Outlay7) Other Outgo (excluding Transfers of Indirect	3000-3999	0.00	0.00	0.0%
Capital Outlay Other Outgo (excluding Transfers of Indirect	4000-4999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect	5000-5999	0.00	0.00	0.0%
	6000-6999	0.00	0.00	0.0%
Costs)	7100-7299,			
	7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER				
FINANCING SOURCES AND USES (A5 - B9)		193.72	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES				
1) Interfund Transfers				
a) Transfers In	8900-8929	0.00	0.00	0.0%
b) Transfers Out	7600-7629	0.00	0.00	0.0%
Other Sources/Uses a) Sources	8930-8979	0.00	0.00	0.0%
b) Uses	7630-7699	0.00	0.00	
3) Contributions	8980-8999	0.00		0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES	0900-0999	0.00	0.00	0.0%

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Unaudited Actuals Special Reserve Fund for Other Than Capital Outlay Projects Expenditures by Object

49 70870 0000000 Form 17

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND				<u> </u>	
BALANCE (C + D4)			193.72	0.00	-100.09
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,627.14	9,820.86	2.09
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,627.14	9,820.86	2.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,627.14	9,820.86	2.0%
 Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance 			9,820.86	9,820.86	0.0%
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					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	9,820.86	9,820.86	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%

Unaudited Actuals Special Reserve Fund for Postemployment Benefits Expenditures by Object

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	12,740.90	0.00	-100.0%
5) TOTAL, REVENUES			12,740.90	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies	*	4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			40.740.00		
D. OTHER FINANCING SOURCES/USES		0	12,740.90	0.00	-100.0%
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%
Other Sources/Uses 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		5555 5555	0.00	0.00	0.0%

Unaudited Actuals Special Reserve Fund for Postemployment Benefits Expenditures by Object

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Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			12,740.90	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	633,160.63	645,901.53	2.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			633,160.63	645,901.53	2.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			633,160.63	645,901.53	2.0%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable			645,901.53	645,901.53	0.0%
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	645,901.53	645,901.53	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 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES		n			
1) LCFF Sources		8010-8099	0.00	0.00	0.09
2) Federal Revenue		8100-8299	0.00	0.00	0.09
3) Other State Revenue		8300-8599	0.00	0.00	0.09
4) Other Local Revenue		8600-8799	18.40	0.00	-100.0%
5) TOTAL, REVENUES			18.40	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			18.40	0.00	-100.0%
). OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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%

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Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			18.40	0.00	-100.0%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance a) As of July 1 - Unaudited		9791	915.01	933.41	2.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			915.01	933.41	2.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			915.01	933.41	2.0%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable			933.41	933.41	0.0%
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	933.41	933.41	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 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	71,799.90	5,000.00	-93.0%
5) TOTAL, REVENUES			71,799.90	5,000.00	-93.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,766.00	12,658.00	616.8%
3) Employee Benefits		3000-3999	688.00	5,039.00	632.4%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	17,899.14	0.00	-100.0%
6) Capital Outlay		6000-6999	1,192,645.63	0.00	-100.0%
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			1,212,998.77	17,697.00	-98.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,141,198.87)		
D. OTHER FINANCING SOURCES/USES			(1,141,198.87)	(12,697.00)	-98.9%
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%
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 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)			(1,131,198.87)	(2,697.00)	-99.8%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,899,455.13	768,256.26	-59.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		-	1,899,455.13	768,256.26	-59.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,899,455.13	768,256.26	-59.6%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable		-	768,256.26	765,559.26	-0.4%
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	768,256.26	760,559.26	-1.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					2.070
Other Assignments		9780	0.00	5,000.00	New
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		0700			
and appropriate the state of th		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Unaudited Actuals Bond Interest and Redemption Fund Expenditures by Object

49 70870 0000000 Form 51

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	20,005.10	0.00	-100.0%
4) Other Local Revenue		8600-8799	2,744,699.84	0.00	-100.0%
5) TOTAL, REVENUES	N .		2,764,704.94	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,375,375.00	2,575,675.00	8.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,375,375.00	2,575,675.00	8.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			389,329.94	(2.575.675.00)	704.00/
O. OTHER FINANCING SOURCES/USES			303,323.34	(2,575,675.00)	-761.6%
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
Other Sources/Uses 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%

Unaudited Actuals Bond Interest and Redemption Fund Expenditures by Object

49 70870 0000000 Form 51

D.-1-1 0000000 121011

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			389,329,94	(2,575,675.00)	-761.6%
F. FUND BALANCE, RESERVES			000,020.04	(2,373,073.00)	-/61.69
Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,451,966.67	2,841,296.61	15.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,451,966.67	2,841,296.61	15.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,451,966.67	2,841,296.61	15.9%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			2,841,296.61	265,621.61	-90.7%
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	2,841,296.61	265,621.61	-90.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

	2019-	20 Unaudited	Actuals	2	020-21 Budge	et
		х		Estimated P-2	Estimated	Estimated
Description	P-2 ADA	Annual ADA	Funded ADA	ADA	Annual ADA	Funded AD
A. DISTRICT	•					
Total District Regular ADA						
Includes Opportunity Classes, Home &						
Hospital, Special Day Class, Continuation						
Education, Special Education NPS/LCI			}			
and Extended Year, and Community Day						
School (includes Necessary Small School						
ADA)	267.90	267.90	272.60	257.65	257.65	271.5
2. Total Basic Aid Choice/Court Ordered						
Voluntary Pupil Transfer Regular ADA						
Includes Opportunity Classes, Home &						
Hospital, Special Day Class, Continuation						
Education, Special Education NPS/LCI						
and Extended Year, and Community Day						
School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA						
Includes Opportunity Classes, Home &				1		
Hospital, Special Day Class, Continuation						
Education, Special Education NPS/LCI and Extended Year, and Community Day						
School (ADA not included in Line A1 above)						
4. Total, District Regular ADA						
(Sum of Lines A1 through A3)	267.90	267.90	272.00	057.05	057.05	
5. District Funded County Program ADA	207.90	207.90	272.60	257.65	257.65	271.5
a. County Community Schools						
b. Special Education-Special Day Class	5.13	5.13	5.13			
c. Special Education-NPS/LCI	0.10	3.13	3.13			
d. Special Education Extended Year	0.32	0.32	0.32			
e. Other County Operated Programs:		0.02	0.02			
Opportunity Schools and Full Day						
Opportunity Classes, Specialized Secondary						
Schools						
f. County School Tuition Fund						
(Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA						
(Sum of Lines A5a through A5f)	5.45	5.45	5.45	0.00	0.00	0.00
S. TOTAL DISTRICT ADA			1980/1001			
(Sum of Line A4 and Line A5g)	273.35	273.35	278.05	257.65	257.65	271.58
. Adults in Correctional Facilities . Charter School ADA						
(Enter Charter School ADA using						
Tab C. Charter School ADA						
Tab G. Charter School ADA)	Mark the Control of the Control		10 Y 2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			

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,	2019-	20 Unaudited	Actuals	2	020-21 Budg	et
Description	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial Charter schools reporting SACS financial data separately	data in their Fur from their author	id 01, 09, or 62 u rizing LEAs in Fu	se this workshee nd 01 or Fund 62	t to report ADA fo	or those charter seet to report their	schools. ADA.
FUND 01: Charter School ADA corresponding to SA						
Total Charter School Regular ADA	642.67					
2. Charter School County Program Alternative	042.07	642.67	643.49	644.00	644.00	644.00
Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps c. Probation Referred, On Probation or Parole,						
Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program						
Alternative Education ADA	-					
(Sum of Lines C2a through C2c) 3. Charter School Funded County Program ADA	0.00	0.00	0.00	0.00	0.00	0.00
a. County Community Schools		ī				
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
Other County Operated Programs: Opportunity Schools and Full Day						
Opportunity Classes, Specialized Secondary				1		
Schools						
f. Total, Charter School Funded County						
Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	2.22			
4. TOTAL CHARTER SCHOOL ADA	0.00	0.00	0.00	0.00	0.00	0.00
(Sum of Lines C1, C2d, and C3f)	642.67	642.67	643.49	644.00	644.00	644.00
ELIND 00 or 62. Charter Sahari ADA	0.100 //				3,1100	011.00
FUND 09 or 62: Charter School ADA corresponding t	O SACS financi	al data reported	in Fund 09 or F	und 62.		
5. Total Charter School Regular ADA 6. Charter School County Program Alternative	102.79	102.79	102.79	102.00	102.00	102.00
Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole,						
Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] d. Total, Charter School County Program						
Alternative Education ADA			1			ı
(Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
County Community Schools 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 Specialized Secondary	}					
f. Total, Charter School Funded County						
Program ADA	S 5 5					
(Sum of Lines C7a through C7e) 8. TOTAL CHARTER SCHOOL ADA	0.00	0.00	0.00	0.00	0.00	0.00
(Sum of Lines C5, C6d, and C7f)	102.79	102.79	102.79	102.00	102.00	100.00
9. TOTAL CHARTER SCHOOL ADA	102.13	102.73	102.19	102.00	102.00	102.00
Reported in Fund 01, 09, or 62						
(Sum of Lines C4 and C8)	745.46	745 46	746 28	746.00	746.00	746.00

Unaudited Actuals 2019-20 Unaudited Actuals GENERAL FUND

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated								1		(6)	110.
Salaries	4,875,547.52	301	0.00	303	4,875,547.52	305	12,575.00	12,575.00	307	4,862,972.52	309
2000 - Classified Salaries	1,912,764.90	311	0.00	313	1,912,764.90	315	102,576.25	102,576.25	317	1,810,188.65	319
3000 - Employee Benefits	3,063,597.19	321	48,943.42	323	3,014,653.77	325	44,301.25	44.301.25	327	2,970,352.52	329
4000 - Books, Supplies Equip Replace. (6500)	984,646.20	331	0.00	333	984,646.20	335	190,026.17	190,026,17	337	794,620.03	339
5000 - Services & 7300 - Indirect Costs	3,126,902.96	341	0.00	343	3,126,902.96	345	605,570.37	2,070,078,83			
				DTAL	13,914,515.35		003,370.37		OTAL	1,056,824.13 11,494,957.85	349 369

- Note 1 In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).
- Note 2 In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.
- * If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

				EDP
PA	RT II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		No.
1.	Teacher Salaries as Per EC 41011	1100	3,924,570.57	
2.	Salaries of Instructional Aides Per EC 41011.	2100	567,218,85	1
3.	STRS	3101 & 3102	1,135,915,58	
4.	PERS	3201 & 3202	119,930.06	
5.	OASDI - Regular, Medicare and Alternative	3301 & 3302	105,935.57	-
6.	Health & Welfare Benefits (EC 41372)		100,000.01	1 504
1	(Include Health, Dental, Vision, Pharmaceutical, and			
	Annuity Plans)	3401 & 3402	628,845.43	385
7.	Unemployment Insurance.	3501 & 3502	2,266.59	1
8.	Workers' Compensation Insurance		63,233.32	1
9.	OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	332
10.	Other Benefits (EC 22310).	3901 & 3902	30.000.00	393
11.	SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).	0001 0 0002	6.577.915.97	
12.	Less: Teacher and Instructional Aide Salaries and		0,011,010.01	333
	Benefits deducted in Column 2.		0.00	
13a	Less: Teacher and Instructional Aide Salaries and		0.00	
	Benefits (other than Lottery) deducted in Column 4a (Extracted).		275.29	396
b	Less: Teacher and Instructional Aide Salaries and		215.29	396
	Benefits (other than Lottery) deducted in Column 4b (Overrides)*		0.00	396
14.	TOTAL SALARIES AND BENEFITS		6,577,915.97	397
15.	Percent of Current Cost of Education Expended for Classroom		0,077,010.07	007
	Compensation (EDP 397 divided by EDP 369) Line 15 must			
1	equal or exceed 60% for elementary, 55% for unified and 50%			
	for high school districts to avoid penalty under provisions of EC 41372.		57.22%	i
16.	District is exempt from EC 41372 because it meets the provisions		01.22/0	
	of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exercising at 50,44374	mnt under the
OVISIONS OF EC 41374.	inprunder the
Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
Percentage spent by this district (Part II, Line 15)	
Percentage spent by this district (Part II, Line 15)	57.22%
Percentage spent by this district (Part II, Line 15) Percentage below the minimum (Part III, Line 1 minus Line 2)	57.22% 2.78%
Percentage spent by this district (Part II, Line 15)	57.22%

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)	
Costs to County Office of Ed and Rincon Valley Partners for education of special ed students.	
a special of other control.	

Piner-Olivet Union Elementary Sonoma County

Unaudited Actuals 2019-20 Unaudited Actuals GENERAL FUND Current Expense Formula/Minimum Classroom Compensation

49 70870 0000000 Form CEA

California Dept of Education SACS Financial Reporting Software - 2020.2.0 File: cea (Rev 03/24/2020)

AMOUNT AVAILABLE FOR THIS FISCA	Object Codes	(Resource 1100)	Other Resources for Expenditure	Materials (Resource 6300)*	Totals
		(1100001001100)	101 Expenditure	(Nesource 0500)	Totals
1. Adjusted Beginning Fund Balance	9791-9795	34,371.73		135,995.27	170,367.00
2. State Lottery Revenue	8560	159,618.45		58,301.73	217,920.18
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of		0.00		0.00	0.00
Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
Contributions from Unrestricted					0.00
Resources (Total must be zero)	8980	0.00			0.00
6. Total Available					0.00
(Sum Lines A1 through A5)		193,990.18	0.00	194,297.00	388,287.18
EXPENDITURES AND OTHER FINANCE	INC HEES				10
Certificated Salaries	1000-1999	0.00		1	
Classified Salaries Classified Salaries	2000-1999	0.00			0.00
Employee Benefits	3000-3999	99,413.85			99,413.85
Books and Supplies	4000-4999	39,731.56		100.055.01	39,731.56
a. Services and Other Operating	4000-4999	17,275.88		180,855.81	198,131.69
Expenditures (Resource 1100)	5000-5999	4,254.49			4,254.49
 b. Services and Other Operating Expenditures (Resource 6300) 	5000-5999, except 5100, 5710, 5800	4.			
 c. Duplicating Costs for Instructional Materials (Resource 6300) 	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
Interagency Transfers Out a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
Transfers of Indirect Costs	7300-7399				
Debt Service	7400-7499	0.00			0.00
All Other Financing Uses	7630-7699	0.00			0.00
2. Total Expenditures and Other Financin	ng Uses				
(Sum Lines B1 through B11)		160,675.78	0.00	180,855.81	341,531.59
ENDING BALANCE	979Z	33,314.40	0.00	13,441.19	46,755.59

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Unaudited Actuals 2019-20 Unaudited Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

49 70870 0000000 Form ESMOE

Continue L. François de la constante de la con	Fur	nds 01, 09, an	d 62	2019-20
Section I - Expenditures	Goals	Functions	Objects	Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	15,893,457.17
 B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385) 	All	All	1000-7999	815,432.91
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B) 1. Community Services	All	5000 5000	1000 7000	0.00
Capital Outlay	All except 7100-7199	5000-5999 All except 5000-5999	1000-7999 6000-6999	0.00 111,612.37
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	588,030.29
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
costs of services for which fulfion is received)	All	All	8710	0.00
 Supplemental expenditures made as a result of a Presidentially declared disaster 	Manually e expenditures	entered. Must r s in lines B, C1 D2.	not include I-C8, D1, or	8,639.97
 Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9) 				708,282.63
D. Plus additional MOE expenditures:1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	106,830.45
Expenditures to cover deficits for student body activities		ntered. Must n tures in lines A		0.00
Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				14,476,572.08

Piner-Olivet Union Elementary Sonoma County

Unaudited Actuals 2019-20 Unaudited Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

49 70870 0000000 Form ESMOE

Section II - Expenditures Per ADA		2019-20 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		
B. Expenditures per ADA (Line I.E divided by Line II.A)		1,018.81
Experiorates per ADA (Line i.e. divided by Line ii.A)		14,209.30
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)		
A Advantage of the Land of the	14,648,547.42	14,429.79
Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
Total adjusted base expenditure amounts (Line A plus Line A.1)	14,648,547.42	14,429.79
B. Required effort (Line A.2 times 90%)	13,183,692.68	12,986.81
C. Current year expenditures (Line I.E and Line II.B)	14,476,572.08	14,209.30
D. MOE deficiency amount, if any (Line B minus Line C)		
(If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE	Met
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2021-22 may be reduced by the lower of the two percentages)	0.00%	0.00%

Piner-Olivet Union Elementary Sonoma County

Unaudited Actuals 2019-20 Unaudited Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

49 70870 0000000 Form ESMOE

escription of Adjustments	Total Expenditures	Expenditures Per ADA
•		
,		
tal adjustments to base expenditures		

Unaudited Actuals 2019-20 Unaudited Actuals Indirect Cost Rate Worksheet

49 70870 0000000 Form ICR

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indi-

cos calc usir	that the general administrative costs in the indirect cost pool may include that portion of the maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative off culation of the plant services costs attributed to general administration and included in the pool is standardized and autong the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footal upied by general administration.	ices. The
A.	 Salaries and Benefits - Other General Administration and Centralized Data Processing Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000) Contracted general administrative positions not paid through payroll Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. 	530,567.69
	b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.	-
B.	Salaries and Benefits - All Other Activities 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000)	10,112,273.74
C.	Percentage of Plant Services Costs Attributable to General Administration (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6)	5.25%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separ	ation Costs	(optional)
-----------------	-------------	------------

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. Retain supporting documentation.

Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero.

-		-	-
U	١.	U	ι

		Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)	
Α.		direct Costs	
	1.	Other General Administration, less portion charged to restricted resources or specific goals	
		(Functions 7200-7600, objects 1000-5999, minus Line B9)	723,814.61
	2.	Centralized Data Processing, less portion charged to restricted resources or specific goals	-
		(Function 7700, objects 1000-5999, minus Line B10)	4,715.00
	3.		1,7 10.00
		goals 0000 and 9000, objects 5000-5999)	04.044.0=
	4.	Staff Relations and Negotiations (Function 7120, resources 0000-1999,	21,041.35
		goals 0000 and 9000, objects 1000-5999)	
	5.		0.00
	٥.	Plant Maintenance and Operations (portion relating to general administrative offices only)	
	6.	(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	65,274.71
	0.	the same and a second for the second	
	7.	(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C) Adjustment for Employment Separation Costs	0.00
	,	a. Plus: Normal Separation Costs (Part II, Line A)	
			0.00
	8.	 b. Less: Abnormal or Mass Separation Costs (Part II, Line B) Total Indirect Costs (Lines A1 through A7a, minus Line A7b) 	0.00
	9.	Carry-Forward Adjustment (Part IV, Line F)	814,845.67
	10.		31,472.32
В.		se Costs	846,317.99
D.			
	1.	Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	9,875,905.91
	2.	Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	1,506,028.80
	3.	Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	970,489.44
	4.	Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
	5.	Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
	6.	Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
	7.	Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	
	0		294,573.18
	8.	External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	
	•		0.00
	9.	Other General Administration (portion charged to restricted resources or specific goals only)	
		(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600,	
		resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	1,781.66
	10.	Centralized Data Processing (portion charged to restricted resources or specific goals only)	
		(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals	
	4.4	except 0000 and 9000, objects 1000-5999)	0.00
	11.	Plant Maintenance and Operations (all except portion relating to general administrative offices)	
		(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	1,178,053.11
	12.	Facilities Rents and Leases (all except portion relating to general administrative offices)	
		(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
	13.	Adjustment for Employment Separation Costs	
		a. Less: Normal Separation Costs (Part II, Line A)	0.00
	4.4	b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
	14.	Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
	15.	Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
	16.	Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
	17.	Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	112,997.39
	18.	Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
	19.	Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	13,939,829.49
C.	Stra	ight Indirect Cost Percentage Before Carry-Forward Adjustment	1
	(For	information only - not for use when claiming/recovering indirect costs)	
	(Line	e A8 divided by Line B19)	5.85%
D.	Preli	minary Proposed Indirect Cost Rate	2,522.12
		final approved fixed-with-carry-forward rate for use in 2021-22 see www.cde.ca.gov/fg/ac/ic)	
		e A10 divided by Line B19)	6.07%
_	0	• •	0.07 70

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A.	Indire	ct costs incurred in the current year (Part III, Line A8)	814,845.67
В.	Carry	forward adjustment from prior year(s)	
	1. C	arry-forward adjustment from the second prior year	(5,530.86)
	2. C	arry-forward adjustment amount deferred from prior year(s), if any	0.00
C.	Carry-	forward adjustment for under- or over-recovery in the current year	
	1. U	nder-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect strate (5.58%) times Part III, Line B19); zero if negative	31,472.32
	(a	ver-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of pproved indirect cost rate (5.58%) times Part III, Line B19) or (the highest rate used to cover costs from any program (5.58%) times Part III, Line B19); zero if positive	0.00
D.	Prelim	inary carry-forward adjustment (Line C1 or C2)	31,472.32
E.	Option	al allocation of negative carry-forward adjustment over more than one year	
	the LE	a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce to A could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA many-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward address not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish	nay request that
	Option	 Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation: 	not applicable
	Option	Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
	Option	 Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: 	not applicable
	LEA re	quest for Option 1, Option 2, or Option 3	
			1
F.	Carry-fo	orward adjustment used in Part III, Line A9 (Line D minus amount deferred if 2 or Option 3 is selected)	31,472.32

Piner-Olivet Union Elementary Sonoma County

Unaudited Actuals 2019-20 Unaudited Actuals Exhibit A: Indirect Cost Rates Charged to Programs

49 70870 0000000 Form ICR

Printed: 9/8/2020 10:08 AM

Approved indirect cost rate: 5.58% Highest rate used in any program: 5.58%

			Eligible Expenditures (Objects 1000-5999	Indirect Costs Charged	Rate
-	Fund	Resource	except Object 5100)	(Objects 7310 and 7350)	Used
					-
	01	3010	241,207.00	11,415.00	4.73%
	01	3310	174,251.00	8,707.00	5.00%
	01	4035	68,257.07	2,267.00	3.32%
	01	4127	28,414.00	1,586.00	5.58%
	01	4203	32,463.00	649.00	2.00%
	01	6500	1,908,367.05	106,487.00	5.58%
	01	8150	405,238.32	22 612 00	5.58%

49 70870 0000000 Form PCR

Unaudited Actuals 2019-20 General Fund and Charter Schools Funds Program Cost Report

Piner-Olivet Union Elementary Sonoma County

			Direct Costs		Central Admin		Total Costs by
		Direct Charged	Allocated	Subtotal	Costs	Other Costs	Program
Goal	Program/Activity	Column 1	(Schedule AC) Column 2	(col. I + 2) Column 3	(col. 3 x Sch. CAC line E) Column 4	(Schedule OC)	(col. 3 + 4 + 5)
Instructional						Cililin	Column
Goals 0001	Pre-Kindergarten	00.0	00 0	00 0	G C		c c
1110	Regular Education, K-12	8.186.254.43	2 478 811 89	10 665 066 32	17 804 77		0.00
3100	Alternative Schools	0.00	0.00	0.00	0000		11,441,961.03
3200	Continuation Schools	0.00	00:00	000	00.0		0.00
3300	Independent Study Centers	239,015.75	64,299.01	303.314.76	22.094.91		325 409 67
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	00.00		00.0
3700	Specialized Secondary Programs	0.00	00.00	0.00	0.00		00.0
3800	Career Technical Education	0.00	0.00	0.00	0.00		0.00
4110	Regular Education, Adult	0.00	00.00	0.00	0.00		00.0
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	00.0	0.00		00.0
4630	Adult Career Technical Education	0.00	00.0	0.00	0.00		000
4760	Bilingual	97,956.80	00.00	97,956.80	7,135.64		105 092 44
4850	Migrant Education	0.00	00.0	0.00	0.00		0.00
5000-5999	Special Education	2,791,235.17	183,485.21	2,974,720.38	216,692.94		3 191 413 32
0009	Regional Occupational Ctr/Prg (ROC/P)	0.00	00.00	0.00	0.00		000
Other Goals	9						
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		000
7150	Nonagency - Other	0.00	00:00	0.00	0.00		00.0
8100	Community Services	0.00	00.00	0.00	0.00		00.0
8500	Child Care and Development Services	0.00	00.00	0.00	0.00		000
Other Costs	17						
	Food Services					0.00	000
1	Enterprise					0.00	0.00
	Facilities Acquisition & Construction					111.612.37	111 612 37
	Other Outgo					694.860.74	694.860.74
Other	Adult Education, Child Development,						
Funds	Cafeteria, Foundation ([Column 3 +		0	o o			
	Indirect Cost Transfers to Other Funds		00.0	00.00	73,107.00		23,107.60
	(Net of Funds 01, 09, 62, Function 7210,	Y					
1	Object 7350)				0.00		0.00
	Total General Fund and Charter Schools Funds Expenditures	11 314 462 15	776 596 11	14 041 058 26	00 200 500 1	11 227 700	
		21:20:4:10:11	2,720,211	07.000,1+0,+1	1,043,923.80	\$00,473.11	15,893,457.17

California Dept of Education SACS Financial Reporting Software - 2020.2.0 File: pcr (Rev 05/05/2016)

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Unaudited Actuals

Piner-Olivet Union Elementary Sonoma County

		Instruction	Instructional Supervision and Administration	Library, Media, Technology and Other Instructional Resources	School Administration	Pupil Support Services	Pupil Transportation	Ancillary Services	Pupil Transportation Ancillary Services Community Services	General Administration	Plant Maintenance and Operations	Facilities Rents and Leases	
Goal	Type of Program	(Functions 1000- 1999)	(Functions 2100- 2200)	(Functions 2420- 2495)	(Function 2700)	(Functions 3110-	(Finction 3600)	(Functions 4000-	(Functions 5000-	(Functions 7000-	(Functions 8100-	9000000000	
Instructional Goals	-						(0000 100000000000000000000000000000000	(222)	200	1999, except /210)*	8400)	(Function 8700)	Total
1000	Pre-Kindergarten	0.00	0.00	0.00	00.00	00.00	00.00	00:00			0.00	00 0	00 0
1110	Regular Education, K-12	7,844,254,51	146,122.98	101,072.06	9,325.10	85,479.78	00.00	00.00			00.00	00 0	8 186 254 43
3100	Alternative Schools	00.00	00.00	0.00	00.0	0.00	0.00	0.00			00 0		0000
3200	Continuation Schools	00.00	00.00	0.00	00.0	0.00	00:00	0.00			000	0 0	00.0
3300	Independent Study Centers	239,015.75	00.00	0.00	00.00	00.0	0.00	0.00			000	00.0	25 210 010
3400	Opportunity Schools	00'0	00.00	0.00	0.00	0.00	0.00	0.00		/ Sar	00 0	000	000
3550	Community Day Schools	00'0	00.00	0.00	0.00	0.00	0.00	0.00			000		
3700	Specialized Secondary Programs	00.00	00.00	00.00	0.00	0.00	0.00	0.00			000	00.0	00.0
3800	Career Technical Education	00:00	00.00	00.00	00.00	0.00	00.0	0.00			00.0	00 0	000
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	00.0	00 0	000					000
4610	Adult Independent Study Centers	0.00	0.00	0.00	00.00	000	000	00.0			0.00	00.00	0.00
4620	Adult Correctional Education	00.00	00.0	00 0	000	000	0				00.0	00.0	0.00
4630	Adult Career Technical Education	0.00	0.00	00.0	000	00.00	00.0	00.0			00.00	0.00	0.00
4760	Bilingual	97,956.80	00.00	00.00	00 0	000					00.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	00.00	00 0	000			00.0	0.00	97,956.80
5000-5999	Special Education	2,139,985.14	162,836.81	0.00	00.00	299.616.39	188 796 83	000			000	00.0	00.00
0009	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	00.00			8.0	00.0	2,791,235.17
Other Goals											000	00.0	00.0
7110	Nonagency - Educational	0.00	0.00	00.00	0.00	0.00	0.00	0.00	0.00	0.00	00.00	00 0	000
7150	Nonagency - Other	00.0	00.0	00.00	00.00	00:00	00'0		00 0	000			
8100	Community Services		0.00	00 0	00 0	000	000				000	00.0	0.00
8500	Child Care and Development Services	0.00	0.00	00.00	00.00	00.0	000		00.0	00.00	0.00	00.00	0.00
Fotal Direct	Total Direct Charged Costs	10,321,212.20	308,959.79	101.072.06	9 325 10	385 096 17	188 706 83	900		00.0	00.0	0.00	0.00
								00.0	• 00.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 r goals 8100 and 8500	00.00	11,314,462.15

Piner-Olivet Union Elementary Sonoma County

Unaudited Actuals
2019-20
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocated Support Costs (AC)

		Allocated Support Cos	Allocated Support Costs (Based on factors input on Form PCRAF)	out on Form PCRAF)	
702	T, may of Days and the	r r	;	į	
Instructional Goals	1ype of Flogram	ruil-1 ime Equivalents	Classroom Units	Pupils Transported	Total
0001	Pre-Kindergarten	00:00	0.00	000	000
1110	Regular Education, K-12	1,122,470.14	1,165,219.31	191.122.44	2 478 811 89
3100	Alternative Schools	00.00	0.00	00:0	000
3200	Continuation Schools	0.00	0.00	00.00	00.0
3300	Independent Study Centers	52,207.91	12,091.10	00'0	64 299 01
3400	Opportunity Schools	00.00	0.00	00:00	0.00
3550	Community Day Schools	0.00	0.00	00.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	00.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	00.0
4110	Regular Education, Adult	0.00	00.0	00.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	00.00	00.0
4620	Adult Correctional Education	0.00	00.00	0.00	00.00
4630	Adult Career Technical Education	0.00	0.00	0.00	000
4760	Bilingual	0.00	0.00	0.00	00.0
4850	Migrant Education	0.00	00.00	0.00	000
5000-5999	Special Education (allocated to 5001)	117,467.80	66,017.41	0.00	183,485,21
0009	ROC/P	0.00	0.00	000	0.00
Other Goals	-	3			
7110	Nonagency - Educational	0.00	00:00	00.0	000
7150	Nonagency - Other	0.00	00.00	0.00	00.0
8100	Community Services	0.00	00.00	0.00	000
8500	Child Care and Development Svcs.	0.00	0.00	000	00:0
Other Funds					00.0
	Adult Education (Fund 11)		00.00		0.00
1	Child Development (Fund 12)	00.00	0.00	0.00	0.00
1	Cafeteria (Funds 13 and 61)		00.00		0.00
Total Allocated Support Costs	ipport Costs	1,292,145.85	1,243,327.82	191,122.44	2,726,596,11
,					-31-07-07-1

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Piner-Olivet Union Elementary Sonoma County

Unaudited Actuals 2019-20 Program Cost Report Schedule of Central Administration Costs (CAC)

Ą.	Central Administration Costs in General Fund and Charter Schools Funds	
•	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and	
-	your, Objects 1000-7999)	294,573.18
7	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	21 041 35
33	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	CC.140,112
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	123,330.27
5	Total Central Administration Costs in General Fund and Charter Schools Funds	1 045 925 80
B.	Direct Charged and Allocated Costs in General Fund and Charter Schools Funds Total Direct Charged Costs (from Form PCR, Column 1, Total)	11,314,462,15
2	Total Allocated Costs (from Form PCR, Column 2, Total)	2,726,596.11
6	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	14,041,058.26
	Direct Charged Costs in Other Funds Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	317,216.82
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	317,216.82
D.	Total Direct Charged and Allocated Costs (B3 + C5)	14,358,275.08
편	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	7.28%

Unaudited Actuals
2019-20
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Other Costs (OC)

Piner-Olivet Union Elementary Sonoma County

	Food Services	Enterprise	Facilities Acquisition & Construction	Other Outgo	
Type of Activity	(Function 3700)	(Function 6000)	(Function 8500)	(Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	0.00				. 000
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			000
Facilities Acquisition & Construction (Objects 1000-6500)			111.612.37		111 612 27
Other Outgo (Objects 1000-7999)				694.860.74	694 860 74
Total Other Costs	0.00	0.00	111,612.37	694,860.74	806,473.11

Piner-Olivet Union Elementary Sonoma County

Unaudited Actuals
2019-20
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

A Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)		rvision Technology and Other Ition Instructional Resources School Admini (Functions 2420-2495) (Function 2					t upits i ransported
of Undistributed Expenditures, Funds 01, 09, and 62, 00 and 9000 (will be allocated based on factors input) Iocation Factor(s) by Goal: te: Allocation factors are only needed for a column if re are undistributed expenditures in line A.) It Goals Description Pre-Kindergarten Regular Education, K-12 Alternative Schools Continuation Schools Continuation Schools Continuation Schools Community Day Schools Specialized Secondary Programs Career Technical Education Regular Education, Adult Adult Independent Study Centers Adult Correctional Education Bilingual Migrant Education (allocated to 5001) ROC/P Description Nonagency - Educational Nonagency - Educational Nonagency - Cother Community Services Child Care and Development Services Child Care and Development Services	FTE Fac		School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
re are undistributed expenditures in line A.) It Goals Description Pre-Kindergarten Regular Education, K-12 Alternative Schools Continuation Schools Community Day Schools Community Day Schools Community Day Schools Correct Technical Education Regular Education, Adult Adult Independent Study Centers Adult Independent Study Centers Adult Correctional Education Adult Career Technical Education Bilingual Migrant Education (allocated to 5001) ROC/P Description Nonagency - Other Community Services Community Services Charter Technical Education Bilingual Migrant Education (allocated to 5001) ROC/P Description Nonagency - Other Community Services Child Care and Development Services	ures in line A.)		1,046,786.72	205,474.00	1 243 377 82	000	101
te: Allocation factors are only needed for a column if re are undistributed expenditures in line A.) Il Goals Description Pre-Kindergarten Regular Education, K-12 Alternative Schools Continuation Schools Independent Study Centers Opportunity Schools Community Day Schools Specialized Secondary Programs Career Technical Education Regular Education, Adult Adult Independent Study Centers Adult Correctional Education Bilingual Migrant Education Adult Career Technical Education Bilingual Migrant Education Special Education Obserription Nonagency - Educational Nonagency - Other Community Services Child Care and Development Services Child Care and Development Services	lly needed for a column if ures in line A.)	בידה ה		0000	70.126,642,1	0.00	191,122.44
Pre-Kindergarten Regular Education, K-12 Alternative Schools Continuation Schools Independent Study Centers Opportunity Schools Community Day Schools Specialized Secondary Programs Career Technical Education Regular Education, Adult Adult Independent Study Centers Adult Correctional Education Bilingual Migrant Education Bilingual Migrant Education Opportunity Services Adult Correctional Education Bilingual Migrant Education Opportunity Services Community Services Child Care and Development Services Child Care and Development Services	on rgarten	rie ractor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Regular Education, K–12 Alternative Schools Continuation Schools Independent Study Centers Opportunity Schools Community Day Schools Specialized Secondary Programs Career Technical Education Regular Education Adult Correctional Education Adult Correctional Education Bilingual Migrant Education Adult Career Technical Education Bilingual Migrant Education Opsecial Education Adult Carear Technical Education Boseription Nonagency - Educational Nonagency - Educational Nonagency - Educational Special Education (allocated to 5001) ROC/P Description Nonagency - Other Community Services Child Care and Development Services	rgarten						
Regular Education, K-12 Alternative Schools Continuation Schools Independent Study Centers Opportunity Schools Community Day Schools Specialized Secondary Programs Career Technical Education Regular Education, Adult Adult Correctional Education Adult Correctional Education Bilingual Migrant Education Adult Career Technical Education Bilingual Migrant Education Opportunity Schools Special Education Adult Career Technical Education Bilingual Migrant Education Opportunity Schools Community Scrvices Community Scrvices Child Care and Development Services Child Care and Development Services							
Alternative Schools Continuation Schools Independent Study Centers Opportunity Schools Community Day Schools Specialized Secondary Programs Career Technical Education Regular Education, Adult Adult Independent Study Centers Adult Correctional Education Bilingual Migrant Education Adult Career Technical Education Bilingual Migrant Education Special Education Opportunity Services Community Services Child Care and Development Services Child Care and Development Services	ducation, K-12	43.00	43.00	43.00	70		
Continuation Schools Independent Study Centers Opportunity Schools Community Day Schools Specialized Secondary Programs Career Technical Education Regular Education, Adult Adult Correctional Education Adult Correctional Education Bilingual Migrant Education Bilingual Migrant Education (allocated to 5001) ROC/P Description Nonagency - Educational Nonagency - Other Community Services Child Care and Development Services Child Care and Development Services	e Schools			00:01	16.37		100.00
Independent Study Centers Opportunity Schools Community Day Schools Specialized Secondary Programs Career Technical Education Regular Education, Adult Adult Independent Study Centers Adult Correctional Education Adult Career Technical Education Bilingual Migrant Education (allocated to 5001) ROC/P Description Nonagency - Educational Nonagency - Other Community Services Child Care and Development Services Child Care and Development Services	ion Schools						
Opportunity Schools Community Day Schools Specialized Secondary Programs Career Technical Education Regular Education, Adult Adult Independent Study Centers Adult Correctional Education Bilingual Migrant Education Migrant Education Special Education Nonagency - Educational Nonagency - Other Community Services Child Care and Development Services Child Care and Development Services	ent Study Centers	2.00	2 00	2 00	00-		
Community Day Schools Specialized Secondary Programs Career Technical Education Regular Education, Adult Adult Independent Study Centers Adult Correctional Education Adult Career Technical Education Bilingual Migrant Education By Special Education Nonagency - Educational Nonagency - Educational Nonagency - Other Community Services Child Care and Development Services Child Care and Development Services	ty Schools				00.1		
Specialized Secondary Programs Carcer Technical Education Regular Education, Adult Adult Independent Study Centers Adult Correctional Education Adult Career Technical Education Bilingual Migrant Education Migrant Education Special Education (allocated to 5001) ROC/P Description Nonagency - Educational Nonagency - Other Community Services Child Care and Development Services Child Care and Development Services	y Day Schools						
Career Technical Education Regular Education, Adult Adult Independent Study Centers Adult Correctional Education Adult Career Technical Education Bilingual Migrant Education Special Education (allocated to 5001) ROC/P Description Nonagency - Educational Nonagency - Other Community Services Child Care and Development Services Child Care and Development Services	d Secondary Programs						
Regular Education, Adult Adult Independent Study Centers Adult Correctional Education Adult Career Technical Education Bilingual Migrant Education Special Education (allocated to 5001) ROC/P Description Nonagency - Educational Nonagency - Other Community Services Child Care and Development Services Child Care and Development Services	chnical Education						
Adult Independent Study Centers Adult Correctional Education Adult Career Technical Education Bilingual Migrant Education Special Education (allocated to 5001) ROC/P Description Nonagency - Educational Nonagency - Other Community Services Child Care and Development Services Description	ducation, Adult						
Adult Career Technical Education Adult Career Technical Education Bilingual Migrant Education 99 Special Education (allocated to 5001) ROC/P Description Nonagency - Educational Nonagency - Other Community Services Child Care and Development Services Description	pendent Study Centers						
Adult Career Technical Education Bilingual Migrant Education 99 Special Education (allocated to 5001) ROC/P Description Nonagency - Educational Nonagency - Other Community Services Child Care and Development Services Description	rectional Education						
Bilingual Migrant Education 99 Special Education (allocated to 5001) ROC/P Description Nonagency - Educational Nonagency - Other Community Services Child Care and Development Services Description	eer Technical Education						
Migrant Education 99 Special Education (allocated to 5001) ROC/P Description Nonagency - Educational Nonagency - Other Community Services Child Care and Development Services Description							
99 Special Education (allocated to 5001) ROC/P Description Nonagency - Educational Nonagency - Other Community Services Child Care and Development Services Description	ducation						
	lucation (allocated to 5001)	4.50	4.50	4 50	\$ 46		
	u.						
	y - Educational						
	y - Other						
	y Services						
	and Development Services						
	u						
Adult Education (Fund 11)	cation (Fund 11)						
Child Development (Fund 12)	slopment (Fund 12)						
Cafeteria (Funds 13 & 61)	Funds 13 & 61)						
C. Total Allocation Factors 49.50	,	00.00	49 50	49 50	103 63	000	

Piner-Olivet Union Elementary Sonoma County

Unaudited Actuals	2019-20 Unaudited Actuals	Schedule of Capital Assets
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	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance
Governmental Activities: Capital assets not being depreciated: Land	75 000 200 6		700000	,		
Work in Progress	10.001,200,12	7,588.00	7.588.00			2,692,200.37
Total capital assets not being depreciated	2,692,200.37	7,588.00	2,699,788.37	0.00	000	7 699 788 37
Capital assets being depreciated: Land Improvements	6 758 281 32		6 759 391 33			10.00
Buildings	34 833 336 90		34 833 336 00	1 204 259 00		6,758,281.32
Equipment	959,749.00	(11.138.00)	948 611 00	36 730 43		36,137,594.90
Total capital assets being depreciated	42,551,367.22	(11,138.00)	42,540,229.22	1.340.988.43	000	43 881 217 65
Accumulated Depreciation for:						00.713,100,01
Land Improvements	(2,518,938.68)		(2,518,938.68)		217,000.00	(2.735.938.68)
Buildings	(14,032,479.78)		(14,032,479.78)		930,000.00	(14.962.479.78)
Equipment	(638,313.00)	33,459.00	(604,854.00)		67,000.00	(671,854.00)
Total accumulated depreciation	(17,189,731.46)	33,459.00	(17,156,272.46)	0.00	1,214,000.00	(18.370.272.46)
Total capital assets being depreciated, net	25,361,635.76	22,321.00	25,383,956.76	1,340,988.43	1,214,000.00	25.510.945.19
Governmental activity capital assets, net	28,053,836.13	29,909.00	28,083,745.13	1,340,988.43	1,214,000.00	28,210,733.56
Business-Type Activities: Capital assets not being depreciated:						
Land			0.00			0.00
Work III Flogless			0.00			0.00
l otal capital assets not being depreciated	0.00	0.00	0.00	0.00	00:00	00.00
Capital assets being depreciated: Land Improvements			0.00			00 0
Buildings			00:00			0.00
Equipment			00:00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	00:00	00:00	0.00
Accumulated Depreciation for:						
Paridings			0.00			0.00
egi ilipiing			0.00			0.00
Equipment			00:00			0.00
l otal accumulated depreciation	0.00	0.00	00.00	00.00	0.00	0.00
l otal capital assets being depreciated, net	0.00	0.00	0.00	00.00	00.00	00.00
Business-type activity capital assets, net	00.0	0.00	0.00	0.00	00.00	0.00

Unaudited Actuals 2019-20 Unaudited Actuals Schedule of Long-Term Liabilities

Piner-Olivet Union Elementary Sonoma County

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance	Amounts Due Within
Governmental Activities:							200
General Obligation Bonds Payable	15,343,038.00	521,996.00	15,865,034.00		1,800,000.00	14,065,034.00	
State School Building Loans Payable			00:00			0.00	
Certificates of Participation Payable			00.00			0.00	
Capital Leases Payable			00.00			00:00	
Lease Revenue Bonds Payable			00.00			00:00	
Other General Long-Term Debt	153,539.00		153,539.00		36,500.00	117.039.00	
Net Pension Liability	14,062,529.00	142,458.00	14,204,987.00			14,204,987.00	
Total/Net OPEB Liability	1,177,930.00	(82,263.00)	1,095,667.00			1.095.667.00	
Compensated Absences Payable		18,045.00	18,045.00		18,045.00	0.00	
Governmental activities long-term liabilities	30,737,036.00	600,236.00	31,337,272.00	0.00	1,854,545.00	29,482,727.00	0.00
Business-Type Activities:							
7 00 Clarks 2 00 Clarks 2							
General Obligation Bonds Payable			00.00			0.00	
State School Building Loans Payable			00.00			00.00	
Certificates of Participation Payable			00.00			00.00	
Capital Leases Payable			00:00			0.00	
Lease Revenue Bonds Payable			00.00			0.00	
Other General Long-Term Debt			00:00			0.00	
Net Pension Liability			00:00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			00.00			00.00	
Business-type activities long-term liabilities	00.00	0.00	0.00	0.00	00.00	00.0	00 0

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Unaudited Actuals 2019-20 Unaudited Actuals 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)

 Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

GENERAL LEDGER CHECKS

EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them.

FUND	RESOURCE		NEG. EFB
01	3220		-1,688.67
Evnlanat	ion. Don CDD	D 2000	=/000.01

Explanation: Per CDE guidance, Resource 3220 can have a negative balance for 2019-20.

Total of negative resource balances for Fund 01

-1,688.67

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund:

-1				EXCEPTION
FUND	RESOURCE	OBJECT	VALUE	
01	3220	9790	-1,688.67	

Explanation: Per CDE guidance, Resource 3220 can have a negative balance for 2019-20.

13 5310 8660 -1,039.27 Explanation: The Cafeteria Fund generated negtative interest.

SUPPLEMENTAL CHECKS

CURRENT-CALC-EXP - (O) - The Percent of Current Cost of Education Expended for Classroom Compensation (Line 15 in Form CEA) is less than the allowable percentage.

EXCEPTION

Percent of Current Cost of Education Expended for Classroom Compensation (Line 15 in Form CEA) 57.22%

Allowable percentage for Elementary

60.00%

District is exempt from EC Section 41372 as

reported in Current Expense (Line 16 in Form CEA).

No

EXPORT CHECKS

Checks Completed.

	G = General Ledger Data; S = Supplemental Data		
Form	Description	Data Supp 2019-20 Unaudited Actuals	lied For: 2020-21 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund		
09	Charter Schools Special Revenue Fund	G	G
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Development Fund		
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	G
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits	G	G
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects		
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund	-	
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund	-	
95	Student Body Fund		
A	Average Daily Attendance	C	
ASSET	Schedule of Capital Assets	<u> </u>	S
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals	S	
CEA	Current Expense Formula/Minimum Classroom Comp Actuals	00	
CHG	Change Order Form	GS	
DEBT	Schedule of Long-Term Liabilities		
ESMOE	Every Student Succeeds Act Maintenance of Effort	S	
GANN		GS	
ICR	Appropriations Limit Calculations Indirect Cost Rate Worksheet	GS	GS
I		GS	
PCRAF	Lottery Report Program Cost Report Schodule of Allegation Footers	GS	
PCRAF_ PCR	Program Cost Report Schedule of Allocation Factors	GS	
UK	Program Cost Report	GS	

Unaudited Actuals TABLE OF CONTENTS

Piner-Olivet Union Elementary Sonoma County

49 70870 0000000 Form TC

G = General Ledger Data; S = Supplemental Data

_		Data Supp	lied For:
Form	Description	2019-20	2020-21
		Unaudited	Budget
		Actuals	
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals	G	

Northwest Prep Charter School

2019-2020 Unaudited Actuals

September 9, 2020

Unaudited Actuals Charter Schools Special Revenue Fund Expenditures by Object

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	1,011,262.00	931,388.00	-7.9%
2) Federal Revenue		8100-8299	36,491.65	33,498.00	-8.2%
3) Other State Revenue		8300-8599	87,302.94	49,625.00	-43.2%
4) Other Local Revenue		8600-8799	8,567.91	8,500.00	-0.8%
5) TOTAL, REVENUES			1,143,624.50	1,023,011.00	-10.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	475,884.48	482,497.00	1.4%
2) Classified Salaries		2000-2999	96,512.58	94,906.00	-1.7%
3) Employee Benefits		3000-3999	267,478.18	247,000.00	-7.7%
4) Books and Supplies		4000-4999	26,484.06	40,879.00	54.4%
5) Services and Other Operating Expenditures		5000-5999	257,165.99	232,018.00	-9.8%
6) Capital Outlay		6000-6999	71,712.00	0.00	-100.0%
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			1,195,237.29	1,097,300.00	-8.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(51,612.79)	(74,289.00)	43.9%
). OTHER FINANCING SOURCES/USES					
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%
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%

Unaudited Actuals Charter Schools Special Revenue Fund Expenditures by Object

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)	*		(61,612.79)	(84,289.00)	36.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance				1	
a) As of July 1 - Unaudited		9791	408,882.13	347,269.34	-15.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		_	408,882.13	347,269.34	-15.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			408,882.13	347,269.34	-15.1%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable		200	347,269.34	262,980.34	-24.3%
Revolving Cash		9711	2,469.20	3,000.00	21.5%
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	84,620.46	56,995.81	-32.6%
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	260,179.68	203,206.88	-21.9%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(222.35)	New

Dags 3

Piner-Olivet Charter School

2019-2020 Unaudited Actuals

September 9, 2020

Charter Number:	98	
To the entity that	approved the charter school:	
2019-20 CHARTI and filed by the c	ER SCHOOL UNAUDITED ACTUAL FINAL Harter school pursuant to Education Code	1 0
Signed:	Charter School Official (Original signature required)	Date: 9 15 20
Printed Name:	Kirsten Sanft	Title: <u>Principal</u>
To the County Su	perintendent of Schools:	
		NCIAL REPORT: This report has been reviewed ls pursuant to Education Code Section 42100(a).
Signed:	Authorized Representative of Charter Approving Entity (Original signature required)	Date: 9.8.20
Printed Name:	Felicia Koha	Title: CBO
2019-20 CHARTE	accuracy by the County Superintendent of S	ICIAL REPORT: This report has been verified Schools pursuant to Education Code
Signed:	County Superintendent/Designee (Original signature required)	Date:
For additional info	rmation on the unaudited actual financial re	∍port, please contact:
For Appro	ving Entity:	For Charter School:
Felicia Ko	ha	Felicia Koha
Name		Name
CBO Title		CBO Title
707-522-3	3008	707-522-3008
Telephone	****	Telephone
<u>fkoha@po</u> E-mail Add		fkoha@pousd.org
L-IIIaii Au	11622	E-mail Address

Q

Unaudited Actuals General Fund nrestricted and Restricte Expenditures by Object
불투급면

			201	2019-20 Unaudited Actuals	als		2020-21 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted	Total Fund col. D + E	% Diff Column
A. REVENUES									Š D
1) LCFF Sources		8010-8099	1,798,772.00	0.00	1,798,772.00	1,631,106.00	00 0	1 631 106 00	%* 0
2) Federal Revenue		8100-8299	0.00	55,733.24	55,733.24	0.00	55,812.00	55.812.00	
3) Other State Revenue		8300-8599	36,911.15	119,645.01	156,556.16	26,504.00	87,790.00	114.294.00	,,
4) Other Local Revenue		8600-8799	40,587.92	766.00	41,353.92	10,150.00	636.00	10.786.00	
5) TOTAL, REVENUES			1,876,271.07	176,144.25	2,052,415.32	1,667,760.00	144.238.00	1 811 998 00	
B. EXPENDITURES							00.00	0.00	
1) Certificated Salaries		1000-1999	844,945.53	1,500.00	846,445.53	878,089.00	0.00	878.089.00	3.7%
2) Classified Salaries		2000-2999	200,814.21	28,609.09	229,423.30	117,918.00	73,385.00	191.303.00	-16.6%
3) Employee Benefits		3000-3999	382,393.90	115,195.43	497,589.33	354,387.00	113,870.00	468,257.00	-5.9%
4) Books and Supplies		4000-4999	51,377.33	6,836.51	58,213.84	52,527.00	10,832.00	63,359.00	8.8%
5) Services and Other Operating Expenditures	es	5000-5999	306,518.20	20,041.14	326,559.34	221,422.00	17,240.00	238,662.00	-26.9%
6) Capital Outlay		6669-0009	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	ect	7100-7299	0.00	0.00	0.00	0.00	0.00	00.0	
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(170.92)	170.92	0.00	0.00	0.00	0.00	
9) TOTAL, EXPENDITURES			1,785,878.25	172,353.09	1,958,231.34	1,624,343.00	215,327.00	1.839.670.00	-6 1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)	89)		90.392.82	3.791.16	94.183.98	43 417 00	(77,0%0,00)	(00 c72 70)	,
D. OTHER FINANCING SOURCES/USES							(2)	(00.210,12)	
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.00	00.0	000	c	%0
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	00:00	00:0	%0.0
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	00'0	%0.0
b) Uses		7630-7699	00.00	0.00	0.00	0.00	0.00	00.0	%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	USES		0.00	0.00	0.00	0.00	00.00	00.00	0.0%

Unaudited Actuals	General Fund	Jnrestricted and Restricted	Expenditures by Object
ร	U	Unrestri	Exper

			100						
		•	1.07	zulig-zu unaudited Actuals	S		2020-21 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted	Total Fund col. D + E	% Diff Column
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			90,392.82	3.791.16	94.183.98	43 417 00	(71 080 00)	(0) (22 20)	
F. FUND BALANCE, RESERVES							(00.500,17)	(21,012.00)	-129.4%
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	244,068.23	106,942.52	351,010,75	334 461 05	110 733 68	67 101 777	%0 9C
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	00.0	000	70.0%
c) As of July 1 - Audited (F1a + F1b)			244,068.23	106,942.52	351,010.75	334,461.05	110.733.68	445 194 73	26.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	00'0	%0.0
e) Adjusted Beginning Balance (F1c + F1d)			244,068.23	106,942.52	351,010.75	334,461.05	110,733.68	445.194.73	26.8%
2) Ending Balance, June 30 (E + F1e)			334,461.05	110,733.68	445,194.73	377,878.05	39,644.68	417,522.73	-6.2%
Components of Ending Fund Balance a) Nonspendable									
Revolving Cash		9711	2,500.00	0.00	2,500.00	3,000.00	0.00	3,000.00	20.0%
Stores		9712	0.00	00.00	0.00	0.00	0.00	00:00	0.0%
Prepaid Items		9713	0.00	00:00	0.00	0.00	0.00	0.00	%0.0
All Others		9719	0.00	00:00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	110,733.68	110,733.68	0.00	39,868.11	39,868.11	-64.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	00:0	00.0	%00
Other Commitments		0926	203,385.54	00.0	203,385.54	202,364.00	0.00	202.364.00	-0.5%
d) Assigned									
Other Assignments		9780	50,246.51	00.00	50,246.51	38,140.51	0.00	38,140.51	-24.1%
e) Unassigned/Unappropriated			W. 10 P.						
Reserve for Economic Uncertainties		9789	78,329.00	00.00	78,329.00	73,587.00	0.00	73,587.00	-6.1%
Unassigned/Unappropriated Amount		9790	0.00	0.00	00:00	60,786.54	(223.43)	60.563.11	New

2019-20 Unaudited Actuals AVERAGE DAILY ATTENDANCE

49 70870 6113492 Form A

	2019	-20 Unaudited	d Actuals	2	020-21 Budge	ot Form
			Actuals			
Description	P-2 ADA	Annual ADA	Fundad ADA	Estimated P-2	Estimated	Estimated
C. CHARTER SCHOOL ADA	I F-Z ADA	Annual ADA	Funded ADA	ADA	Annual ADA	Funded ADA
Authorizing LEAs reporting charter school SACS financia	l data in their Fur	nd 01. 09. or 62 u	se this workshee	t to report ADA fo	or those charter	schools
Charter schools reporting SACS financial data separately	from their author	rizing LEAs in Fu	nd 01 or Fund 62	use this workshe	et to report their	ADA.
FUND 01: Charter School ADA corresponding to SA						
The second of th						
Total Charter School Regular ADA Charter School County Program Alternative	200.40	200.41	200.40	201.00	201.00	201.00
Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
 c. Probation Referred, On Probation or Parole, 						
Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA						
(Sum of Lines C2a through C2c)	0.00	0.00				
3. Charter School Funded County Program ADA	0.00	0.00	0.00	0.00	0.00	0.00
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				1		
Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County						
Program ADA						
(Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA		0.00	0.00	0.00	0.00	0.00
(Sum of Lines C1, C2d, and C3f)	200.40	200.41	200.40	201.00	201.00	201.00
FUND 09 or 62: Charter School ADA corresponding	to SACS financi	al data ranartad	lin Fund 00 or F		_	
5. Total Charter School Regular ADA	to once imane	ar data reported	I III Pullu 09 OI P	uliu 62.		
6. Charter School County Program Alternative						
Education ADA						
County Group Home and Institution Pupils		T				
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole,						
Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA						
(Sum of Lines C6a through C6c)	0.00	0.00				
7. Charter School Funded County Program ADA	0.00	0.00	0.00	0.00	0.00	0.00
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs:						
Opportunity Schools and Full Day						
Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County						
Program ADA						
(Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA			5.55	0.00	0.00	0.00
(Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA						
Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	200.40	200 44	000.45	624.22		2000 0 0000
(Carried Of and Ob)	200.40	200.41	200.40	201.00	201.00	201.00

74,80	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00	(Resource 6300)* 16,193.73 11,821.01 0.00 0.00 28,014.74	58,471.34 44,351.16 0.00 0.00 102,822.50 0.00 0.00 29,410.47 1,763.86
74,80	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00	11,821.01 0.00 0.00	44,351.16 0.00 0.00 102,822.50 0.00 0.00 29,410.47
74,80	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00	11,821.01 0.00 0.00	44,351.16 0.00 0.00 102,822.50 0.00 0.00 29,410.47
74,80 22,79 1,76	0.00 0.00 0.00 07.76 0.00 0.00 0.00 97.39	0.00	0.00 0.00 28,014.74	0.00 0.00 102,822.50 0.00 0.00 29,410.47
22,79	0.00 0.00 07.76 0.00 0.00 0.00 97.39	0.00	28,014.74	0.00 0.00 102,822.50 0.00 0.00 29,410.47
22,79	0.00 07.76 0.00 0.00 0.00 97.39	0.00	28,014.74	0.00 102,822.50 0.00 0.00 0.00 29,410.47
22,79	0.00 07.76 0.00 0.00 0.00 97.39	0.00	28,014.74	0.00 102,822.50 0.00 0.00 0.00 29,410.47
22,79	07.76 0.00 0.00 0.00 97.39	0.00		0.00 0.00 0.00 0.00 29,410.47
22,79	07.76 0.00 0.00 0.00 97.39	0.00		0.00 0.00 0.00 0.00 29,410.47
22,79	0.00 0.00 0.00 97.39	0.00		0.00 0.00 0.00 29,410.47
22,79	0.00 0.00 0.00 97.39	0.00		0.00 0.00 0.00 29,410.47
1,76	0.00 0.00 97.39		6,613.08	0.00 0.00 29,410.47
1,76	0.00 0.00 97.39		6,613.08	0.00 0.00 29,410.47
1,76	0.00 97.39		6,613.08	0.00 0.00 29,410.47
1,76	97.39		6,613.08	0.00 29,410.47
1,76	97.39		6,613.08	29,410.47
1,76				
ANALYSIS OF THE PARTY OF THE PA				1,703.80
	0.00			0.00
	0.00			0.00
	0.00			0.00
	0.00			0.00
	0.00			
				0.00
	0.00			0.00
24.56	24 25	0.00	0.040.00	04.4-4.00
24,30		0.00		31,174.33 71,648.17
_		0.00 0.00 24,561.25 50,246.51	0.00 24,561.25 0.00	0.00 24,561.25 0.00 6,613.08

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

^{*}Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Unaudited Actuals 2019-20 Unaudited Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

49 70870 6113492 Form ESMOE

	Fu	nds 01, 09, ar	nd 62	2019-20
Section I - Expenditures	Goals	Functions	Objects	Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	1,958,231.34
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	55,733.24
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B) 1. Community Services				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
0 All Oil — 5:		9100	7699	
All Other Financing Uses	All	9200	7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
 Supplemental expenditures made as a result of a Presidentially declared disaster 	Manually e	entered. Must s in lines B, C D2.	not include 1-C8, D1, or	222.43
Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				222.43
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	222.43
 Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero) 	All	All	minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities		ntered. Must r tures in lines A		0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				1,902,275.67

Unaudited Actuals 2019-20 Unaudited Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

49 70870 6113492 Form ESMOE

Section II - Expenditures Per ADA		2019-20 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance		
(Form A, Annual ADA column, Line C9)		200.41
B. Expenditures per ADA (Line I.E divided by Line II.A)		9,491.92
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE Calculation) (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	1 070 527 22	
Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	1,970,527.32	10,209.46
Total adjusted base expenditure amounts (Line A plus Line A.1)	1,970,527.32	10,209.46
B. Required effort (Line A.2 times 90%)	1,773,474.59	9,188.51
C. Current year expenditures (Line I.E and Line II.B)	1,902,275.67	9,491.92
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE	Met
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2021-22 may be reduced by the lower of the two percentages)	0.00%	0.00%

Unaudited Actuals 2019-20 Unaudited Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

49 70870 6113492 Form ESMOE

SECTION IV - Detail of Adjustments to Base Expenditures Description of Adjustments	Total Expenditures	Expenditures Per ADA
otal adjustments to base expenditures		

Actuals	ited Actuals	pital Assets
Unaudited Acti	2019-20 Unaudited	Schedule of Capita

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decresson	Ending Balance
Governmental Activities:						
Capital assets not being depreciated: Land			C			
Work in Progress			00.0			0.00
Total capital assets not being depreciated	0.00	00.00	0.00	0.00	000	0.00
Capital assets being depreciated:						
Buildings			0.00			0.00
Equipment			0.00			00:00
Total capital assets being depreciated	000	000	0.00			0.00
Accumulated Depreciation for:		00.0	00.00	0.00	0.00	0.00
Land Improvements			00:00			o o
Buildings			000			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	00.0	000	00.0
Total capital assets being depreciated, net	00.00	00:00	0.00	0.00	00.0	00.0
Governmental activity capital assets, net	0.00	00.00	00.00	0.00	0.00	00.0
Business-Type Activities: Capital assets not being depreciated:				*		
Land			0.00			00 0
Work in Progress			0.00			0.00
l otal capital assets not being depreciated	0.00	0.00	0.00	0.00	00:00	0.00
Capital assets being depredated: Land Improvements			00.00			o
Buildings			0.00			00.0
Equipment			0.00			000
Total capital assets being depreciated	0.00	0.00	00.00	0.00	00.00	0.00
Land Improvements			c c			,
Buildings			00.0			0.00
Equipment			00.00			0.00
Total accumulated depreciation	00.00	0.00	0.00	0.00	00.0	0.00
Total capital assets being depreciated, net	0.00	00.00	00.00	00:00	0.00	0.00
business-type activity capital assets, net	0.00	0.00	0.00	00:00	0.00	0.00

Unaudited Actuals 2019-20 Unaudited Actuals Schedule of Long-Term Liabilities

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	ncreases	Decreases	Ending Balance	Amounts Due Within
Governmental Activities:							Olle Leal
General Obligation Bonds Payable			0.00		×	000	
State School Building Loans Payable			0.00			00.0	
Certificates of Participation Payable			0.00			00.0	
Capital Leases Payable			00.00			00.0	
Lease Revenue Bonds Payable			00.00			00.00	
Other General Long-Term Debt			0.00	c		00.0	
Net Pension Liability			0.00			00:00	
Total/Net OPEB Liability			0.00			00:0	
Compensated Absences Payable			0.00			0.00	
Governmental activities long-term liabilities	00.00	0.00	0.00	0.00	0.00	0.00	00.00
Business-Type Activities:							
General Obligation Bonds Payable			00 0			o o	
State School Building Loans Payable			0.00			00.0	
Certificates of Participation Payable			0.00			00.00	
Capital Leases Payable			0.00			00.0	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			00.00	
Net Pension Liability			00.00			00.00	
Total/Net OPEB Liability			0.00			00.0	
Compensated Absences Payable			00.00			00.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	00.0	00 0

Unaudited Actuals 2019-20 Unaudited Actuals Indirect Cost Rate Worksheet

49 70870 6113492 Form ICR

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000)

0.00

2. Contracted general administrative positions not paid through payroll

a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.

105,863.53

b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

Administrative costs paid for by the sponsoring District were allocated and charged to Piner-Olivet Charter.

B. Salaries and Benefits - All Other Activities

 Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000)

1,553,455.48

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6)

6.81%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero.

0.00	
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Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 82, unless indicated otherwise) 1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line 18) 2. Centralizad Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line 19) 3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, onde 1000 and 5000, objects 1000-5999) 4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, onde 1000 and 5000, objects 1000-5999) 5. Plant Maintennor and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C) 6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1990, objects 1000-5999 except 5100, times Part I, Line C) 7. Adjustment for Employment Separation Costs (Fart III, Line A) 8. Less: Abnormal or Mass Separation Costs (Fart II, Line A) 9. Less: Abnormal or Mass Separation Costs (Fart II, Line A) 10. Total Adjustment or Cast (Irus A) plus Line A7b 10. Total Adjustment for Lines A Horough A7x, minus Line A7b 10. Total Adjusted Indirect Costs (Line A) plus Line A9 11. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) 11. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) 12. Lines Annual Services (Functions 2000-2999, objects 1000-5999 except 5100) 13. Pupil Services (Functions 2000-3999, objects 1000-5999 except 5100) 14. Double Applications (Functions 2000-3999, objects 1000-5999 except 5100) 15. Community Services (Functions 2000-3999, objects 1000-5999 except 5100) 16. Children's Evention Functions 2000-3999, objects 1000-5999 except 5100) 17. David Adjusted Indirect Costs (Line A) plus Line A9 18. External Financial Audit (Functions 2000-3999, objects 1000-5999 except 5100) 19. Other General Administration (Functions				
Other General Administration, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B9) O.00				
(Functions 7200-7600, objects 1000-5999, minus Line B9) 32.00 2 Centralized Data Processing, less profitor charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10) 0.00 3 External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 1000-5999) 0.00 4 Staff Relations and Nopolipations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999 except 5100, times Part I, Line C) 0.00 5 Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C) 8,661.56 6 Facilities Rents and Leases (portion relating to general administrative offices only) (Functions 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C) 0.00 7 Adjustment for Employment Separation Costs (Part II, Line B) 0.00 8 Plant Normal Separation Costs (Part II, Line A) 0.00 9 Data Indirect Costs (Line A8 plus Line A7) 6,683.55 9 Data Indirect Costs (Line A8 plus Line A9) 1.00 10 Total Agricultural Agricultural Costs (Line A8 plus Line A9) 1.07,788.66 11 Instruction (Functions 1000-1999, objects 1000-5999 except 5100) 1.07,889.67 22 Instruction-Related Services (Functions 2000-2999) objects 1000-5999 except 5100) 0.00 23 Pupil Se	A.			
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line Br10) 3. External Financial Audit. Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 1000-5999) 0.00 4. Staff Relations and Negotiations (Function 710, resources 0000-1999, goals 0000 and 9000, objects 1000-5999 except 5100, times Part I, Line C) 0.00 5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C) 8,651.56 6. Facilities Roths and Lesses (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C) 0.00 7. Adjustment for Employment Separation Costs (Part II, Line A) 0.00 8. Less: Abnormal or Mass Separation Costs (Part II, Line A) 0.00 9. Carry-Forward Adjustment (Part IV, Line F) 2.055.10 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) 10,738.66 10. Base Costs 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) 1.11,014.32.52 1. Instruction (Functions 2000-3999, objects 1000-5999 except 5100) 1.41,18.50 4. Ancillary Services (Functions 2000-3999, objects 1000-5999 except 5100) 1.41,38.60 5. Carry-Frise (Function spool, objects 1000-5999 except 5100 0.00		1.5		
(Function 7700, objects 1000-5999, minus Line B10) S. Extermal Financial Audit - Single Audit (Function 7700, resources 0000-1999, goals 0000 and 9000, objects 5000-5999) 0,000		2		32.00_
External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999) 0,000		۷.	(Function 7700, objects 1000-5999, minus Line R10)	
Satisf Relations and National Spots (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999) See Plant Maintenance and Operations (protion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 100, times Part I, Line C)		3.	External Financial Audit - Single Audit (Function 7190, resources 0000-1999	0.00
Staff Kelations and Negotiations (Function 7120, resources 0000-01999) 0.00			goals 0000 and 9000, objects 5000-5999)	
Sepais 0000 and 9000, objects 1000-5999 Sepais 1000 Sepais 1000 Sepais 1000 Sepais 1000-5999 except 5100, times Part I, Line C) Sepais 100-5999 except 5100, times Part I, Line C) Sepais 100-5999 except 5100, times Part I, Line C) Sepais 100-5999 except 5100, times Part I, Line C) Sepais 100-5999 except 5100, times Part I, Line C) Sepais 100-5999 except 5100, times Part I, Line C) Sepais 100-5999 except 5100, times Part I, Line C) Sepais 100-5999 except 5100, times Part I, Line C) Sepais 100-5999 except 5100, times Part I, Line C) Sepais 100-5999 except 5100, times Part I, Line C) Sepais 100-5999 except 5100, times Part I, Line C) Sepais 100-5999 except 5100, times 100-5999, tim		4.	Staff Relations and Negotiations (Function 7120, resources 0000-1999	0.00
Plant Maintenance and Operations (portion relating to general administrative offices only) Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C) Facilities Rents and Leases (portion relating to general administrative offices only) Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C) Adjustment for Employment Separation Costs Part II, Line A) b. Less: Abnormal or Mass Separation Costs (Part II, Line B) D. O.			goals 0000 and 9000, objects 1000-5999)	
(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C) 8, 651.56 6. Facilities Rents and Leases (portion relating to general administrative offices only) 0.00 7. Adjustment for Employment Separation Costs a. Plus: Normal Separation Costs (Part II, Line A) 0.00 8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b) 8,693.56 9. Carry-Forward Adjustment (Part IV, Line F) 2,055.10 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) 10,738.66 8. Base Costs 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) 1,410,143.25 2. Instruction Functions 1000-1999, objects 1000-5999 except 5100) 1,410,143.25 3. Pupil Services (Functions 2000-3999) objects 1000-5999 except 5100) 1,410,143.25 4. Ancillary Services (Functions 2000-3999) objects 1000-5999 except 4700 and 5100) 1,410,143.50 4. Ancillary Services (Functions 5000-5999), objects 1000-5999 except 5100) 0.00 5. Community Services (Functions 5000-5999), objects 1000-5999 except 5100) 0.00 6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100) 0.00 7. Board and Superintendent (Functions 7107-7180, objects 1000-5999) 0.00 8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999) minus Part		5.	Plant Maintenance and Operations (portion relating to general administrative offices only)	0.00
Facilities Rents and Leases (portion relating to general administrative offices only)			(Functions 8100-8400, objects 1000-5999 except 5100, times Part I. Line C)	8 651 56
(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C) 7. Adjustment for Employment Separation Costs a. Plus: Normal Separation Costs (Part II, Line B) b. Less: Abnormal or Mass Separation Costs (Part II, Line B) 7. Total Indirect Costs (Lines A1 through A7a, minus Line A7b) 8. Total Indirect Costs (Line AA Bi through A7a, minus Line A7b) 9. Carry-Forward Adjustment (Part IV, Line F) 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) 11. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) 12. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) 13. Instruction (Functions 1000-1999, objects 1000-5999 except 4700 and 5100) 14. Annolising Services (Functions 4000-3999), except 5100) 15. Community Services (Functions 4000-3999), except 5100) 16. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) 17. Objects 5000-5999, objects 1000-5999 except 5100) 18. Objects 5000-5999, objects 1000-5999 except 5100) 19. Objects 5000-5999, minus Part III, Line A3) 19. Objects 5000-5999, minus Part III, Line A3) 10. Objects 5000-1999, all goals except 0000 and 9000, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999, Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999 except 5100, minus Part III, Line A6) 10. Centralized Data Processing (portion charged to restricted resources or specific goals only) 11. Plant Maintenance and Operations (all except portion relating to general administrative offices) 12. Facilities Rents and Leasse (all except portion relating to general administrative offices) 13. Adjustment for Employment Separation Costs (Part II, Line A6) 14. Adjustment for Employment Separation Costs (Part		6.	Facilities Rents and Leases (portion relating to general administrative offices only)	0,031.30
a. Plus: Normal Separation Costs (Part II, Line A) b. Less: Ahornaria of Mass Separation Costs (Part II, Line B) c. Do. b. Less: Ahornaria of Mass Separation Costs (Part II, Line B) c. Carry-Forward Adjustment (Part IV, Line F) c. Carry-Forward Adjustment (Part IV, Line F) c. Carry-Forward Adjustment (Part IV, Line F) c. Total Adjusted Indirect Costs (Line A8 plus Line A9) c. Carry-Forward Adjustment (Part IV, Line F) c. Total Adjusted Indirect Costs (Line A8 plus Line A9) c. Linstruction (Functions 1000-1999, objects 1000-5999 except 5100) c. Linstruction (Functions 1000-1999, objects 1000-5999 except 5100) c. Linstruction (Functions 3000-3999, objects 1000-5999 except 5100) c. Linstruction (Functions 4000-4999), objects 1000-5999 except 5100) c. Linstruction (Functions 4000-4999), objects 1000-5999 except 5100) c. Community Services (Functions 4000-4999), objects 1000-5999 except 5100) c. Community Services (Functions 5000-5999), objects 1000-5999 except 5100) c. Enterprise (Function 6000, objects 1000-5999), objects 1000-5999, objects 1000			(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B) 8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b) 8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b) 9. Carry-Forward Adjustment (Part IV, Line F) 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) 8. Base Costs 11. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) 11. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) 12. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) 13. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100) 15. Community Services (Functions 4000-4999, objects 1000-5999 except 5100) 16. Enterprise (Function 6000, objects 1000-5999 except 5100) 17. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) 18. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A4) 19. Other General Administration (portion charged to restricted resources or specific goals only) 10. Centralized Data Processing (portion charged to restricted resources or specific goals only) 11. Plant Maintenance and Operations (all except portion relating to general administrative offices) 12. Facilities Rents and Leases (all except portion relating to general administrative offices) 13. Adjustment for Employment Separation Costs (Part III, Line A6) 14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100) 15. Call test Carbon Single Audit Carbon Single Audit Line A8) 16. Child Development (Functions 1000-5999 except 5100, minus Part III, Line A6) 17. Cafeteria (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A6) 18. Student Activity (Fund 08, functions 1000-6999, objects 1000-5999 except 5100) 19. Carbon Single Advanced Carbon Single Carbon Single Carbo		7.	Adjustment for Employment Separation Costs	
Total Indirect Costs (Lines A1 through A7a, minus Line A7b) S. 883.56 C. Carry-Forward Adjustment (Part IV, Line F) 2,055.10 10. Total Adjustmed Indirect Costs (Line A8 plus Line A9) 1,075.86 E. Base Costs 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) 1,410,143.25 1. Instruction Functions 1000-1999, objects 1000-5999 except 5100) 402,335.27 1. Instruction Related Services (Functions 2000-2999, objects 1000-5999 except 4700 and 5100) 402,335.27 1. Pull Services (Functions 2000-2999, objects 1000-5999 except 5100) 0.00 0.0				0.00
Scarry-Forward Adjustment (Part IV, Line F) 2,055.10 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) 1,410.143.25 10. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) 402.335.27 10. Instruction (Functions 2000-3999, objects 1000-5999 except 5100) 402.335.27 10. Instruction (Functions 3000-3999, objects 1000-5999 except 4700 and 5100) 14.138.50 14.138.50 14.138.50 14.138.50 14.138.50 14.138.50 14.138.50 14.138.50 14.138.50 14.138.50 14.138.50 16.138.50		Ω	D. Less: Abnormal or Mass Separation Costs (Part II, Line B) Total Indirect Costs (Lines A1 through A7s, prince Line A7t)	
Total Adjusted Indirect Costs (Line A8 plus Line A9)			Carry-Forward Adjustment (Part IV Line F)	
Base Costs 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)				
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100) 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) 6. Enterprise (Function 6000, objects 1000-5999 except 5100) 7. Board and Superintendent (Functions 7000-7180, objects 1000-5999, minus Part III, Line A1) 8. External Financial Audit - Single Audit and Other (Functions 7100-7191, objects 5000-5999, minus Part III, Line A3) 9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Functions 7200-7600, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999 except 5100, minus Part III, Line A5) 12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6) 12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6) 13. Adjustment for Employment Separation Costs (Part II, Line B) 14. Student Activity (Fund 08, functions 1	B.	Bas		10,736.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100) 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) 6. Enterprise (Function 6000, objects 1000-5999 except 5100) 7. Board and Superintendent (Functions 7000-7180, objects 1000-5999, minus Part III, Line A1) 8. External Financial Audit - Single Audit and Other (Functions 7100-7191, objects 5000-5999, minus Part III, Line A3) 9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Functions 7200-7600, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999 except 5100, minus Part III, Line A5) 12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6) 12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6) 13. Adjustment for Employment Separation Costs (Part II, Line B) 14. Student Activity (Fund 08, functions 1		1.	Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	1 410 143 25
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100) 14,138.50 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) 0.00 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) 0.00 6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100) 0.00 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) 460.36 8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3) 4,080.00 9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999, Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999, Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999 except 5100, minus Part III, Line A5) 118,390.40 10. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5) 118,390.40 12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6) 0.00 13. Adjustment for Employment Separation Costs (Part II, Line A) <td>•</td> <td>2.</td> <td></td> <td></td>	•	2.		
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) 0.00 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) 0.00 6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100) 0.00 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line Ad) 460.36 8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line Ad) 4,080.00 9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999 except 5100, minus Part III, Line A6) 0.00 11. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6) 0.00 13. Adjustment for Employment Separation Costs (Part II, Line A) 0.00 14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100) 0.00 15. Adult Education (Fund 11, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) <td></td> <td>3.</td> <td></td> <td></td>		3.		
5. Community Services (Functions 5000-5999, objects 1000-5999 except 4700 and 5100) 0.00 6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100) 0.00 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) 460.36 8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3) 4,080.00 9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 2000-1999, all goals except 0000 and 9000, objects 1000-5999) 0,000 10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999, Function 7700, resources 0000-1999, all goals except 1000 and 9000, objects 1000-5999, Function 7700, resources 0000-1999, all goals except 1000 and 9000, objects 1000-5999 except 5100, minus Part III, Line A5) 0.00 11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A6) 0.00 12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Functions 8100-0.00) objects 1000-5999 except 5100, minus Part III, Line A6) 0.00 13. Adjustment for Employment Separation Costs (Part III, Line A) 0.00 14. S		4.		
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100) 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) 8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3) 9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) 10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999 except 5100, minus Part III, Line A5) 12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6) 13. Adjustment for Employment Separation Costs (Part II, Line A) 14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100) 15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 16. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 4700 & 5100) 17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) 18. Foundation (Fund 11, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) 19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a) 1,949,547.78 C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering i		5.	Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	
minus Part III, Line A4) 8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3) 9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-59999) 10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999 except 5100, minus Part III, Line A5) 11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5) 12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6) 13. Adjustment for Employment Separation Costs 14. Less: Normal Separation Costs (Part II, Line A) 15. Pulus: Abnormal or Mass Separation Costs (Part II, Line B) 16. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100) 17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 4700 & 5100) 18. Foundation (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 4700 & 5100) 19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a) 1.949,547.78 1.940,450 digital indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2021-22 see www.cde.ca.gov/fg/ac/ic)			Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3) 9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) 10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999 except 5100, minus Part III, Line A5) 11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A6) 12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Functions 8700, objects 1000-5999 except 5100, minus Part III, Line A6) 13. Adjustment for Employment Separation Costs (Part II, Line A) 14. Department of Employment Separation Costs (Part II, Line A9) 15. Pollusia Abnormal or Mass Separation Costs (Part II, Line A9) 16. Student Activity (Fund 08, functions 4000-5999, 8100-8400, and 8700, objects 1000-5999 except 4700 & 5100) 17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) 18. Foundation (Fund 19, Kinctions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) 1		7.	Board and Superintendent (Functions 7100-7180, objects 1000-5999,	
objects 5000-5999, minus Part III, Line A3) 9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) 10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 1000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 1000 and 9000, objects 1000-5999 except 5100, minus Part III, Line A5) 11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5) 12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6) 13. Adjustment for Employment Separation Costs 14. Adjustment for Employment Separation Costs 15. Adjustment for Employment Separation Costs (Part II, Line A) 16. Plus: Abnormal or Mass Separation Costs (Part II, Line B) 17. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100) 18. Student Activity (Fund 08, functions 4000-5999, 8100-8400, and 8700, objects 1000-5999 except 5100) 19. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) 19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a) 1. 1,949,547.78 19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a) 1. 1,949,547.78 19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a) 1. 1,949,547.78 19. Preliminary Prop		Ω		460.36
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) 10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5) 12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6) 13. Adjustment for Employment Separation Costs (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6) 14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100) 15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 4700 & 5100) 16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) 17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) 18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) 19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a) 1,949,547.78 C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19) 0.45%		0.	objects 5000-5999, minus Part III, Line A3)	4 000 00
(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) 10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999 Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999 except 5100, minus Part III, Line A5) 11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5) 12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6) 13. Adjustment for Employment Separation Costs a. Less: Normal Separation Costs (Part II, Line A) b. Plus: Abnormal or Mass Separation Costs (Part II, Line B) 14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100) 15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) 17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) 18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) 19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a) 1.949,547.78 C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19) 0.45% D. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2021-22 see www.cde.ca.gov/fg/ac/ic)		9		4,080.00
resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) 10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) 11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5) 12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6) 13. Adjustment for Employment Separation Costs a. Less: Normal Separation Costs (Part II, Line A) b. Plus: Abnormal or Mass Separation Costs (Part II, Line B) b. Plus: Abnormal or Mass Separation Costs (Part II, Line B) c. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100) 15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) 17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) 18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) 19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a) 1,949,547.78 C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19) 0,45% D. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2021-22 see www.cde.ca.gov/fg/ac/ic)		•		
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) 11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5) 12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6) 13. Adjustment for Employment Separation Costs a. Less: Normal Separation Costs (Part II, Line A6) b. Plus: Abnormal or Mass Separation Costs (Part II, Line B) 14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100) 15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) 17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) 19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a) 1,949,547.78 C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19) 0.400			resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999 to portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5) 12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6) 13. Adjustment for Employment Separation Costs a. Less: Normal Separation Costs (Part II, Line A) b. Plus: Abnormal or Mass Separation Costs (Part II, Line B) 14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100) 15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) 17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) 19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a) 1.949,547.78 C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For Information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19) 0.45% D. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2021-22 see www.cde.ca.gov/fg/ac/ic)		10.		0.00
except 0000 and 9000, objects 1000-5999) 11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5) 12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6) 13. Adjustment for Employment Separation Costs a. Less: Normal Separation Costs (Part II, Line A) b. Plus: Abnormal or Mass Separation Costs (Part II, Line B) 14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100) 15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) 17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) 18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) 19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a) 1.949,547.78 10. Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19) 10. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2021-22 see www.cde.ca.gov/fg/ac/ic)				
(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5) 12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6) 13. Adjustment for Employment Separation Costs a. Less: Normal Separation Costs (Part II, Line A) b. Plus: Abnormal or Mass Separation Costs (Part II, Line B) 14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100) 15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) 17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) 18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) 19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a) 1.949,547.78 C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19) D. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2021-22 see www.cde.ca.gov/fg/ac/ic)			except 0000 and 9000, objects 1000-5999)	0.00
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13. Adjustment for Employment Separation Costs a. Less: Normal Separation Costs (Part II, Line A) b. Plus: Abnormal or Mass Separation Costs (Part II, Line B) 14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100) 15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) 17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) 18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) 19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a) 1,949,547.78 C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19) D. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2021-22 see www.cde.ca.gov/fg/ac/ic)		12.		
a. Less: Normal Separation Costs (Part II, Line A) b. Plus: Abnormal or Mass Separation Costs (Part II, Line B) 14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100) 15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) 17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) 18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) 19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a) 1,949,547.78 C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19) D. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2021-22 see www.cde.ca.gov/fg/ac/ic)		40		0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B) 14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100) 15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) 17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) 18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) 19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a) 1,949,547.78 C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19) D. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2021-22 see www.cde.ca.gov/fg/ac/ic)		13.		
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(Line A8 divided by Line B19) D. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2021-22 see www.cde.ca.gov/fg/ac/ic)	C.	Strai	ght Indirect Cost Percentage Before Carry-Forward Adjustment	
D. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2021-22 see www.cde.ca.gov/fg/ac/ic)				
(For final approved fixed-with-carry-forward rate for use in 2021-22 see www.cde.ca.gov/fg/ac/ic)	_		-	0.45%
(Line Add all ideal by Line BdO)	D.			
(Line A to divided by Line B19)0.55%				
		(LINE	TATO divided by Little D (a)	0.55%

Unaudited Actuals 2019-20 Unaudited Actuals Indirect Cost Rate Worksheet

49 70870 6113492 Form ICR

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A.	Indire	ct costs incurred in the current year (Part III, Line A8)	8,683.56
В.	Carry	forward adjustment from prior year(s)	
	1. C	arry-forward adjustment from the second prior year	0.00
	2. C	arry-forward adjustment amount deferred from prior year(s), if any	0.00
C.	Carry-	forward adjustment for under- or over-recovery in the current year	
	1. U	nder-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect st rate (0.34%) times Part III, Line B19); zero if negative	2,055.10
	(a	ver-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of opproved indirect cost rate (0.34%) times Part III, Line B19) or (the highest rate used to cover costs from any program (0.34%) times Part III, Line B19); zero if positive	0.00
D.	Prelim	inary carry-forward adjustment (Line C1 or C2)	2,055.10
E.	Option	al allocation of negative carry-forward adjustment over more than one year	
	the LE	a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may ry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish	ay request that justment over more
	Option	 Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation: 	not applicable
	Option	 Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: 	not applicable
	Option	 Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: 	not applicable
	LEA re	quest for Option 1, Option 2, or Option 3	
			1
F.	Carry-f Option	orward adjustment used in Part III, Line A9 (Line D minus amount deferred if 2 or Option 3 is selected)	2,055.10

Unaudited Actuals 2019-20 Unaudited Actuals Exhibit A: Indirect Cost Rates Charged to Programs

49 70870 6113492 Form ICR

Printed: 9/8/2020 10:38 AM

Approved indirect cost rate: 0.34% Highest rate used in any program: 0.34%

_	Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
				•	
	01	3010	40,019.54	118.46	0.30%
	01	4035	5,576.28	18.96	0.34%
	01	4127	9,966.50	33.50	0.34%

49 70870 6113492 Form PCR

Unaudited Actuals 2019-20 General Fund and Charter Schools Funds Program Cost Report

Piner-Olivet Charter Piner-Olivet Union Elementary Sonoma County

Total Coete by	Program	(col. 3 + 4 + 5)	Colulini	c c	0.00	1,933,706.80	0.00	0.00	00.0	00.0	00.0	0.00	0.00	0.00	0.00	00.0	00.0	4,724.34	0.00	0.00	00.00		0.00	00.0	0.00	00.0	000	0.00	0.00	0.00	0.00		0.00		00.0	1 050	1,938,251.34
	Other Costs	(Schedule OC)	Cumpio																								000	00.0	00:0	00.0	00.0						0.00
Central Admin	Costs	(col. 3 x Sch. CAC line E)		00 0	4 561 80	000	00.0	00.0	0.00	0.00	0.00	000	00.0	00.0	000	00.0	10.56	00.0	00.0	0.00		00 0	000	0.00	000								0.00		0.00	35 CT 3 A	J. 21.4.00
		(col. 1 + 2) (o Column 3		00 0	1.949.145.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.513.98	0.00	0.00	0.00		00.00	0.00	0.00	0.00							(00.00			1.953 658 98	01.0000000000
Direct Costs	Allocated	Column 2		00:0	335.189.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00							C C	0.00			335.189.47	
	Direct Charged	Column 1		0.00	1,613,955.53	00.00	00.00	0.00	00.0	00.00	00.00	00'0	00.0	00.00	00.00	0.00	4,513.98	0.00	0.00	0.00		0.00	0.00	0.00	0.00											1,618,469.51	
		Program/Activity		Pre-Kindergarten	Regular Education, K-12	Alternative Schools	Continuation Schools	Independent Study Centers	Opportunity Schools	Community Day Schools	Specialized Secondary Programs	Career Technical Education	Regular Education, Adult	Adult Independent Study Centers	Adult Correctional Education	Adult Career Technical Education	Bilingual	Migrant Education	Special Education	Regional Occupational Ctr/Prg (ROC/P)		Nonagency - Educational	Nonagency - Other	Community Services	Child Care and Development Services		Food Services	Enterprise	Facilities Acquisition & Construction	Other Outgo	Adult Education, Child Development,	Cafeteria, Foundation ([Column 3 +	Indirect Cost Transfers to Other Funds	(Net of Funds 01, 09, 62, Function 7210,	Object 7350)	Total General Fund and Charter Schools Funds Expenditures	
		Goal	Instructional Goals		1110	3100	3200		3400						4620		4760		66	0009	Other Goals	7110			8500	Other Costs		1	-		Other	Funds					

California Dept of Education SACS Financial Reporting Software - 2020.2.0 File: pcr (Rev 05/05/2016)

Unaudited Actuals

Piner-Olivet Charter Piner-Olivet Union Elementary Sonoma County

Original Actuals 2019-20	General Fund and Charter Schools Funds	Program Cost Report	Schedule of Direct Charged Costs (DCC)
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Goal				Library, Media,									
Goal		Instruction	Supervision and Administration	Technology and Other Instructional Resources	School Administration	Pupil Support Services	Pupil Transportation	Ancillary Services	Pupil Transportation Ancillary Services Community Services	General Administration	Plant Maintenance and Operations	Facilities Rents and Leases	
	Type of Program	(Functions 1000- 1999)	(Functions 2100- 2200)	(Functions 2420-	(Function 2700)	(Functions 3110-	(Function 3600)	(Functions 4000-	(Functions 5000-	(Functions 7000-	(Functions 8100-		
Instructional Goals							(poor lionally)	4999)	(6665	1999, except 7210)*		(Function 8700)	Total
0001 P	Pre-Kindergarten	00'0	0.00	0.00	00.00	00.00	00.0	0.00			00.00	00 0	0
1110 R	Regular Education, K-12	1,405,629.27	00.00	00.00	194,187.76	14,138.50	00.00	00:00			00.0	00 0	1 613 955 53
3100 A	Altemative Schools	00.00	00.00	00.00	00.00	0.00	0.00	0.00			00 0	00 0	
3200 C	Continuation Schools	00.00	00.00	00.00	00:00	0.00	00.0	0.00			00.0	000	
3300 II	Independent Study Centers	00.00	00'0	00:00	00:00	0.00	00'0	0.00			00.0	00 0	
3400 C	Opportunity Schools	00.00	00.00	00.00	00.00	00'0	00.00	00.0			0.00	00.0	000
3550 C	Community Day Schools	00.0	00.00	00.00	00.0	0.00	0.00	00'0			000		
3700 P	Specialized Secondary Programs	00.00	00.00	00.00	00.00	0.00	0.00	0.00			00.0	00.0	00.0
3800 C	Career Technical Education	00.00	00.00	00.00	00.00	0.00	0.00	0.00			000		8
4110 R	Regular Education, Adult	0.00	0.00	0.00	00 0	00 0	00 0	000				000	0.00
4610 C	Adult Independent Study Centers	0.00	0.00	00.00	00.0	00 0	000	00.0			0.00	00.00	0.00
4620 A	Adult Correctional Education	0.00	0.00	00'0	00 0	000	000	000			00.0	00.0	0.00
4630 E	Adult Career Technical Education	0.00	0.00	0.00	0.00	00.00	00 0	00.0			00.0	0.00	0.00
4760 B	Bilingual	4,513.98	0.00	0.00	0.00	0.00	0.00	00:00			00.0	00.00	0.00
4850 N	Migrant Education	0.00	0.00	0.00	00.00	0.00	0.00	00.0			00.00	00.0	000
8 6665-0005	Special Education	0.00	0.00	0.00	00.00	00.00	0.00	0.00			00.00	00 0	000
6000 R	ROC/P	0.00	0.00	0.00	0.00	00.00	0.00	0.00			00:00	00 0	
Other Goals			X										
7110 N	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	00:00	0.00
7150 N	Nonagency - Other	0.00	0.00	0.00	0.00	00.00	0.00		0.00	0.00	0.00	00'0	00.00
8100 C	Community Services		0.00	0.00	0.00	00:00	0.00		00.00	00 0	00 0	000	000
8500 Sc	Child Care and Development Services	0.00	0.00	0.00	00.00	00.00	0.00		0.00	0.00	00.0	0000	00.0
Total Direct Charged Costs	arged Costs	1,410,143.25	0.00	00.00	194,187.76	14,138.50	00.00	0.00		00.00	00.0	00 0	1 618 460 51
									1	 Functions 7100-7199 for goals 8100 and 8500 	or goals 8100 and 8500		

Unaudited Actuals
2019-20
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocated Support Costs (AC)

		Allocated Support Co.	Allocated Support Costs (Based on factors input on Form PCR AF)	Int on Form PCRAFY	
Goal	Type of Program	Full-Time Equivalents	Classroom Units	Pupils Transported	Total
0001	Pre-Kindergarten	0.00	00.0	00 0	000
1110	Regular Education, K-12	208,147.51	127,041.96	0.00	335 189 47
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	00.0	0.00	00.0
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	00.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	00:00	0.00	0.00	0.00
4610	Adult Independent Study Centers	00:00	0.00	0.00	0.00
4620	Adult Correctional Education	00:00	00.00	0.00	0.00
4630	Adult Career Technical Education	00:00	00.00	0.00	0.00
4760	Bilingual	00:00	00.00	0.00	0.00
4850	Migrant Education	00.00	00.00	0.00	0.00
2000-2999	Special Education (allocated to 5001)	00.00	0.00	0.00	0.00
0009	ROC/P	0.00	00.00	0.00	000
Other Goals	-				
7110	Nonagency - Educational	0.00	00.00	0.00	00.0
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	00.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	000
Other Funds					
r c	Adult Education (Fund 11)		0.00		0.00
i i	Child Development (Fund 12)	00.00	0.00	0.00	0.00
:	Cafeteria (Funds 13 and 61)		00.00		0.00
Total Allocated Support Costs	pport Costs	208,147.51	127,041.96	0.00	335.189.47

49 70870 6113492 Form PCR

Piner-Olivet Charter Piner-Olivet Union Elementary Sonoma County

Unaudited Actuals
2019-20
Program Cost Report
Schedule of Central Administration Costs (CAC)

Ą.	Central Administration Costs in General Fund and Charter Schools Funds	
-	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	460 36
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	4 080 00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	32.00
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	00.00
5	Total Central Administration Costs in General Fund and Charter Schools Funds	4,572.36
B	Direct Charged and Allocated Costs in General Fund and Charter Schools Funds Total Direct Charged Costs (from Form PCR, Column 1, Total)	1,618,469.51
2	Total Allocated Costs (from Form PCR, Column 2, Total)	335,189.47
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	1,953,658.98
ت - ت	Direct Charged Costs in Other Funds Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	0.00
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
S	Total Direct Charged Costs in Other Funds	0.00
D.	Total Direct Charged and Allocated Costs (B3 + C5)	1,953,658.98
편	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	0.23%

49 7087		Total				
	Other Outgo	(Functions 9000-9999)				00.00
ools Funds (OC)	Facilities Acquisition & Construction	(Function 8500)			0.00	
Unaudited Actuals 2019-20 General Fund and Charter Schools Funds Program Cost Report Schedule of Other Costs (OC)	Enterprise	(Function 6000)		0.00		
General	Food Services	(Function 3700)	0.00			
Piner-Olivet Charter Piner-Olivet Union Elementary Sonoma County		Type of Activity	Food Services (Objects 1000-5999, 6400, and 6500)	Enterprise (Objects 1000-5999, 6400, and 6500)	Facilities Acquisition & Construction (Objects 1000-6500)	Other Outgo (Objects 1000-7999)

0.00

0.00

0.00

0.00

0.00

0.00

0.00

0.00

0.00

Total Other Costs

Unaudited Actuals
2019-20
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

		Teacher Full-Time Equivalents -	uivalents		Classroom Units	m Units	Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	0.00	00.0	208.147.51	00 0	127 041 96	000	
B. Enter Allocation Factor(s) by Goal:	FTE Factor(e)	CTE Coston(a)	ייייי יייייי יייייי	00.0	127,041.90	00:00	00.00
(Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	1151401(5)	r i E racioi(s)	FIE FACTOR(S)	FIE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals Description							
0001 Pre-Kindergarten							
1110 Regular Education, K-12			8.50		7 00		
3100 Alternative Schools							
3200 Continuation Schools							
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)							
6000 ROC/P							
Other Goals Description							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds Description							
Adult Education (Fund 11)							
Child Development (Fund 12)							
Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	000	000	0				

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Unaudited Actuals 2019-20 Unaudited Actuals 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)
- Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

GENERAL LEDGER CHECKS

EXP-POSITIVE - (W) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.)

EXCEPTION

FUND	RESOURCE	FUNCTION	VALUE	
01	0000	7200-7600	-138 92	

Explanation: Per CSAM, this balances by fund by function by object. Indirect costs have been applied to applicabe resources; function 7210 and object 7310 balance.

SUPPLEMENTAL CHECKS

IC-PCT - (W) - The straight indirect cost percentage (i.e., WITHOUT the carry-forward adjustment) is less than 2% or exceeds 9%. LEAs, regardless of their size or type, with rates outside of these guidelines have usually incorrectly coded general administrative costs (e.g., fiscal services, personnel/human services, central support, and centralized data processing). Please review the Indirect Cost Rate Worksheet (Form ICR) paying special attention that costs coded to the indirect cost functions are consistent with the definitions in the California School Accounting Manual. Also, to help with your review, the Indirect Cost Rate Worksheet section of the SACS Software User Guide contains a list of common problem areas. If general administration costs are incorrectly coded, make the necessary data corrections; if costs are correct, please provide an explanation identifying the major contributing factors to the rate.

Straight indirect cost percentage before carry-forward adjustment (Form ICR, Part III, Line C) is 0.45%

Explanation: The Charter School has been treated as a descendant above treated ab

Explanation: The Charter School has been treated as a dependent charter school of the district and had not generated general administrative costs in the past. The intent going forward is to charge general administrative costs to the charter school for their proportionate share.

EXPORT CHECKS

Checks Completed.

	G = General Ledger Data; S = Supplemental Data				
Form	Description	Data Supplied For: 2019-20 2020-21			
	2000	Unaudited			
		Actuals	Budget		
01	General Fund/County School Service Fund	GS	GS		
08	Student Activity Special Revenue Fund		<u> </u>		
11	Adult Education Fund				
12	Child Development Fund				
13	Cafeteria Special Revenue Fund				
14	Deferred Maintenance Fund				
15	Pupil Transportation Equipment Fund				
17	Special Reserve Fund for Other Than Capital Outlay Projects	-	-		
18	School Bus Emissions Reduction Fund				
19	Foundation Special Revenue Fund				
20	Special Reserve Fund for Postemployment Benefits				
21	Building Fund	-	-		
25	Capital Facilities Fund				
30	State School Building Lease-Purchase Fund				
35	County School Facilities Fund				
40	Special Reserve Fund for Capital Outlay Projects				
49	Capital Project Fund for Blended Component Units				
51	Bond Interest and Redemption Fund	7-7-7-1			
52	Debt Service Fund for Blended Component Units				
53	Tax Override Fund				
56	Debt Service Fund				
57	Foundation Permanent Fund				
61	Cafeteria Enterprise Fund				
62	Charter Schools Enterprise Fund				
63	Other Enterprise Fund				
66	Warehouse Revolving Fund				
67	Self-Insurance Fund				
71	Retiree Benefit Fund				
73	Foundation Private-Purpose Trust Fund				
76	Warrant/Pass-Through Fund				
95	Student Body Fund				
A	Average Daily Attendance	S	S		
ASSET	Schedule of Capital Assets	S			
CA	Unaudited Actuals Certification	S			
CAT	Schedule for Categoricals				
CHG	Change Order Form				
DEBT	Schedule of Long-Term Liabilities	S			
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS			
ICR	Indirect Cost Rate Worksheet	GS			
_	Lottery Report	GS			
PCRAF	Program Cost Report Schedule of Allocation Factors	GS			
PCR	Program Cost Report	GS			
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)				
SIAA	Summary of Interfund Activities - Actuals				