



PINER-OLIVET UNION SCHOOL DISTRICT

REGULAR MEETING - GOVERNING BOARD

Wednesday, February 9, 2022

Closed Session 5:00 p.m.

Closed Session 5:02 p.m.

Public Session 6:00 p.m.

Adjournment 9:00 p.m.

This meeting will be held virtually via Zoom.

The public may observe and address the meeting by going to:

Join Zoom Meeting

<https://pousd-org.zoom.us/j/82105228243>

Meeting ID: 821 0522 8243

One tap mobile

+17207072699,,82105228243# US (Denver)

+12532158782,,82105228243# US (Tacoma)

AGENDA

A copy of the agenda, complete with backup materials, may be reviewed in the District Office, 3450 Coffey Lane, Santa Rosa, beginning the Monday prior to the Wednesday Board Meeting. Office hours are from 8:00 a.m. to 4:00 p.m. Monday through Friday or as otherwise posted. Agendas are always posted at the District Office, and on our web site at www.pousd.org.

ADA Compliance: In compliance with Government Code § 54954.2(a), the Piner-Olivet Union School District, will, on request, make this agenda available in appropriate alternative formats to persons with a disability, as required by Section 202 of the American with Disabilities Acts of 1990 (42 U.S.C. § 12132), and the federal rules and regulations adopted in implementation thereof. Individuals who need this agenda in an alternative format or who need a disability-related modification or accommodation in order to participate in the meeting should contact Cathy Manno, Executive Secretary to the Superintendent, Piner-Olivet Union School District, 3450 Coffey Lane, Santa Rosa, CA 95403 (707) 522-3000 or email cmanno@pousd.org at least two days before the meeting date.

www.pousd.org

- 1. CALL TO ORDER**
- 2. ROLL CALL**
- 3. PUBLIC COMMENT ON CLOSED SESSION AGENDA**
- 4. ADJOURNMENT TO CLOSED SESSION**
- 5. CLOSED SESSION**

Adjournment to Closed Session during this meeting to consider and/or take action upon any of the following items:

5.1 With respect to every item of business to be discussed in closed session pursuant to

Gov. Code Section 54957:

5.1.1 PUBLIC EMPLOYMENT DISCIPLINE/DISMISSAL/RELEASE

(No additional information required)

5.1.2 PUBLIC EMPLOYMENT EMPLOYMENT/APPOINTMENT

Title: PAII, Lead PAII, Office Manager

5.1.3 PUBLIC EMPLOYEE PERFORMANCE EVALUATION

Title: Superintendent

5.2 With respect to every item of business to be discussed in closed session pursuant to Gov. Code Section 54959.6:

5.2.1 CONFERENCE WITH LABOR NEGOTIATOR

Name of Agency Negotiator: Dr. Steve Charbonneau

Name of organization representing employees: Piner-Olivet Educators' Association, CTA Affiliate

5.2.2 CONFERENCE WITH LABOR NEGOTIATOR

Name of Agency Negotiator: Dr. Steve Charbonneau

Name of organization representing employees: Piner-Olivet Classified Association, CSEA Affiliate.

5.2.3 CONFERENCE WITH LABOR NEGOTIATOR

Name of Agency Negotiator: Dr. Steve Charbonneau

Name of organization representing employees: Confidential, Supervisory, Administrative Staff

6. RECONVENE TO PUBLIC MEETING

7. REPORT OF CLOSED SESSION ACTION, IF ANY

8. FLAG SALUTE (Suspended during virtual meetings)

9. AGENDA MODIFICATION

10. COMMUNICATIONS, PETITIONS AND DELEGATIONS

Persons addressing the Board without giving previous notice should realize that the action upon any request may be delayed. This is a time for members of the audience to address the Board regarding items not on the agenda. Individual speakers will be allowed three minutes to address the Board under this agenda item. The Board will not respond but may place the subject on a future Board Agenda. Anyone desiring an item to be placed on the prepared agenda shall notify the Secretary ten (10) working days prior to the meeting.

11. COMMENTS FROM THE GOVERNING BOARD

12. RECOGNITION OF SERVICE TO THE DISTRICT

None

13. SUPERINTENDENT'S REPORT

13.1 Announcements

14. ASSOCIATION REPORTS

14.1 POEA

14.2 POCA

15. BOARD POLICIES

None

16. DISCUSSION/INFORMATION ITEMS

None

17. ACTION ITEMS

17.1 Approval of AFPlanServ to Provide Administrative Services for 403 (b) Plan

The Board of Trustees will review, discuss and consider approval of AFPlanServ to Provide Administrative Services for 403 (b) Plan. **(Action 1)**

17.2 Acceptance of the 2020-2021 District Audit Report

The Board of Trustees will review, discuss and consider acceptance of the 2020-2021 District Audit Report. **(Action2)**

17.3 Approval of Comprehensive School Safety Plan for Piner-Olivet Union School District (All Schools)

The Board of Trustees will review, discuss and consider approval of the Comprehensive School Safety Plan for Piner-Olivet Union School District (All Schools). **(Action3)**

17.4 Approval of the 2022-2023 School Year Calendar

The Board of Trustees will review, discuss and consider approval of the 2022-2023 School Year Calendar. **(Action 4)**

17.5 Approval of Revised Confidential Salary Schedule

The Board of Trustees will review, discuss and consider approval of the revised Confidential Salary Schedule **(Action 5)**

18. CONSENT ITEMS

All matters listed under "consent items" are considered by the Board to be routine and will be enacted upon in one motion. The public has a right to comment on any consent item. At the request of any member of the Board, during "agenda modifications" any item on the consent agenda shall be removed and given individual consideration for action as a regular agenda item. Members of the public may request the Board to place a "consent item" on the regular agenda during "agenda modifications."

- 18.1 Approval of Minutes of Regular Board Meeting of December 13 2021(Consent 1)**
- 18.2 Approval of Minutes of Regular Board Meeting of January 12, 2022(Consent 2)**
- 18.3 Approval of Personnel Action Report (Consent 3)**
- 18.4 Approval of Vendor Warrants (Consent 4)**
- 18.5 Approval of Routine Budget Updates (Consent 5)**
- 18.6 Approval of Contract between POUSD & Sonoma County MTSS Consortium of Districts (Consent 6)**
- 18.7 Approval to continue with AB 361 Virtual meetings, the public agency must reconsider the circumstances of the emergency every 30 days and determine that either the state of emergency continues to directly impact the ability of the members to meet safely in person; or, state or local officials continue to impose or recommend measures to promote social distancing. These findings must be made by majority vote. Gov. Code 54953 (e) (3).1**

19. ROUND TABLE COMMENTS FROM THE GOVERNING BOARD

20. DATES AND FUTURE AGENDA ITEMS

- 20.1 Next Special Board Meeting (Governance Workshop) – February 17, 2022**
- 20.2 Next Special Board Meeting – February 23, 2022**
- 20.3 Next Regular Board Meeting – March 9, 2022**

21. PUBLIC COMMENT ON CLOSED SESSION AGENDA

22. RECESS TO CLOSED SESSION (If Necessary)

23. RECONVENE TO PUBLIC MEETING

24. REPORT OF CLOSED SESSION ACTION NOT ON THE ACTION AGENDA

25. ADJOURNMENT

Agenda Item Summary

Action Item: **17.1** *Approval of AFPlanServ to Provide Administrative Services for 403(b) Plan.*

Regular Meeting of: February 9, 2022 Item: Action Report Format: Oral

Attachment: Audit Report

Presented by: Dr. Kay Vang, CBO

Background

Currently, POUSD is the administrator for its 403(b) Plan. Plan documents describe the features of the Plan, rules, eligibility, and operational guidelines, and must maintain compliance with Internal Revenue Code Section 403(b) and any other applicable rules or regulations by the IRS. To ensure compliance, POUSD will partner with AFPlanServ as its Third Party Administrator.

Fiscal Impact

A monthly administrative services fee will be assessed by AFPS to the Plan Sponsor for each Participant in the Plan Sponsor's 403(b) Plan. The monthly fee is \$1.00 per Participant if the vendors decline to pay the fee on behalf of the Participant.

Recommendation

Accept AFPlanServ as Third Party Administrator to ensure compliance with IRS rules and regulations.



403(b) and 457(b) Plan Administrative Services

Cedric
Mike W.

Administration Made Easy

The education community is constantly changing. Growing responsibilities and decreasing resources mean your plate is full.

With over 60 years of experience working with education employees, we understand your needs.

That's why we created a division solely focused on 403(b) and 457(b) Plan administration for your industry.

AFPlanServ® stands ready to meet the current and future administration needs of districts. We provide administrative services at a reasonable cost, and our knowledgeable staff can assist you with your Plan's operational compliance.

In addition to the AFPlanServ staff, American Fidelity's representatives are available throughout the year to help with plan maintenance.

Options That Work for You

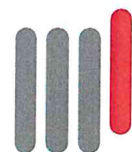
Solutions for Plan Sponsors

AFPlanServ is here to guide you through the essential decisions needed to design and operate your Plan(s). By partnering with us, you can spend your time focusing on what matters to you.

- **Ongoing Support**
Rather than an automated system, you'll speak to a dedicated live team member who can help year-round.
- **Reasonable Cost**
Many of our administrative services are available to you for a minimal fee per Plan participant.
- **Investment Options**
We have established relationships with vendors nationwide, giving you several options to choose from.
- **Additional Resources**
Account managers are available for on-site assistance, educational meetings, and enrollments.

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Plan Documents

403(b) and 457(b) Plan documents consist of all the individual documents that collectively make up your written Plan.

These documents describe the available features of the Plan, rules, eligibility, and operational guidelines, and must maintain compliance with Internal Revenue Code Section 403(b) and/or Code Section 457(b) and any other applicable rules or regulations by the Internal Revenue Service (IRS).

These documents may include, but are not limited to:

- IRS-approved prototype Plan document (for 403(b) plans), Plan document (for 457(b) plans)
- Administrative Services Agreement
- Loan policy, hardship policy (for 403(b) Plans), and unforeseeable emergency policy (for 457(b) Plans)
- Investment contracts and/or mutual fund options

We're happy to help you establish your Plan(s). In addition, we'll provide:

- Provider agreements to be signed by all vendors approved by the Plan(s). These agreements contain information sharing requirements that are required for each vendor to help ensure the Plan(s) stays compliant.
- Materials for distribution to employees to help you meet your compliance requirements and ensure understanding of Plan eligibility and enrollment opportunities
- Compliance updates that reflect changes and other pertinent information affecting your Plan(s)

Monitoring of Plan Limits

We work with you to provide ongoing monitoring of contribution limits for Plan participants across multiple providers to help ensure that contribution amounts, including catch-up contributions, do not exceed allowable limits. This helps lower the risk of excess contributions and allows for corrective action prior to the end of the tax year.

Employee Eligibility

For 403(b) Plans, employees must be notified if they are eligible to participate in the Plan(s) and provided the opportunity to either enroll or change their contribution levels at least once a year. We will provide sample eligibility notification language annually and are available to answer questions.

Transaction Approvals

As part of Treasury regulations, you or your representative must ensure all account transactions are properly documented and that transaction approval is not based solely on information provided by participants. We will review information to determine whether or not approval may be granted on behalf of the Plan(s) for all transactions.

In order to facilitate approval, we provide forms for the following transactions:

- Regular distributions, including rollovers
- Plan-to-plan transfers and exchanges
- Hardship and unforeseeable emergency withdrawals
- Loans





All Contributions in One Place

Consolidated Billing

Common remittance is a service that allows you to remit all Plan contributions in a single payment.

You submit a census file of the Plan participants, a policy file of the consolidated bill from all providers, and a premium deduction file from all participants.

Upon receipt, we will separate contributions among the approved providers and reconcile and forward detail and dollars to each provider to be posted.

What are the benefits?

- One file and process for your payroll department
- Secure, electronic transfer of funds and contribution information
- Provided at no additional cost

Payroll Processes

Simplify your payroll process at no additional charge.

AFPlanServ may work with you on two different service levels, an open architecture or common remitter process. An open architecture system allows you to continue existing payroll processes with minimal disruptions, allowing employers to continue dealing directly with their approved providers.

When processing Plan contributions from payroll, deductions must be in accordance with approved salary reduction agreements. All contributions must be forwarded to providers in a timely manner.

Reporting

AFPlanServ will provide reports of Plan activity to you, as requested, and in the event of an audit.

These include:

- Year-to-date contributions, distribution information, loans, and hardships
- Assets by participant and vendor
- Total participant count
- Any other available information necessary to comply with any IRS audit requests
- Hardship distribution notification (for 403(b) Plans)
This notice is provided upon approval of a hardship distribution so the employer can stop salary reduction contributions for the required period.

Vendors

Plan documents must designate all approved vendors of the Plan(s). Approved vendors are those investment companies to which the employer has decided to permit Plan contributions.

Your responsibilities include, but are not limited to:

- Requiring the vendor to enter into an information sharing agreement with the Plan(s)
- Maintaining a list of approved vendors
- Distributing vendor listing to all eligible employees upon request, or at least annually (usually with Universal Availability notification)

Reasonable Cost

Many of our administrative services are available to you for a minimal fee per Plan participant, which may be paid by the district or the Plan's vendors.

The fee is \$1.00 per Plan participant per month for administrative services including, but not limited to:

- Establishing a written Plan document
- Assistance obtaining properly executed information sharing agreements
- Account transaction monitoring and approval
- Ongoing compliance assistance
- Plan documents and reporting to employer
- Disaster backup of data for all Plans
- Consolidated billing, if selected

If the district chooses to have the fee paid by its vendors, then any vendor that declines to pay the fee will be deselected from the Plan(s). In order to retain the vendor, the district must agree to pay the fee. AFPlanServ has the capability to set up split billing to accommodate such situations.

To learn more about the administrative services available to you, visit afplanserv.com.



866-560-6415 • afplanserv.com

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Investment Provider Agreement Approval Form

School Name Piner-Olivet Union School District State: CA

We approve the use of the Investment Provider Agreement for our Section 403(b) Retirement Plan.

Please indicate below if your Plan will require its Investment Providers to pay administrative services fees as a condition of being an approved Provider of the Plan.

AFPlanServ, on behalf of the Plan Sponsor, SHALL BILL the Provider applicable service fees¹. If a Participant maintains a balance with one or more Provider, the fee will be divided pro-rata between each Provider.

AFPlanServ, on behalf of the Plan Sponsor, SHALL NOT BILL the Provider applicable service fees¹

¹There will be a monthly administrative services fee assessed by AFPS to the Plan Sponsor for each Participant in the Plan Sponsor's 403(b) Plan. This fee is payable for Participants that currently contribute to the Plan and for those that do not currently contribute, but maintain a balance in the Plan. The current monthly fee amount of \$1.00 per Participant will be in effect until completion of the first Plan Year. Prior to the end of each Plan Year, the fee will be reviewed and may change. AFPS will provide the Plan Sponsor or Provider a thirty (30) day advanced written notice of any increase of the service fee, but the change will not require an amendment to this Agreement.

Kay Vang
Plan Sponsor Authorized Signature

Kay Vang
Printed Name

1/20/2022
Date



The completion and submission of this questionnaire will serve as notice of intent to have AFPlanServ® provide administrative services for your 403(b) Plan. Please answer all questions and submit all information requested. The responses to these questions will be reflected in the written Plan and the Administrative Services that will be established for your Plan.

Employer Information

Legal Name of Employer: Piner-Olivet Union School District
 Federal Tax ID #: 37-1737943
 Employer Address: 3450 Coffey Lane
Santa Rosa, CA 95403

Employer Phone Number: 707-522-3000
 Employer Fax Number: 707-522-3007
 Employer E-Mail Address: kvang@pousd.org
 Employer Contact Person: Kay Vang
 Contact Phone Number (including extension): 707-522-3008
 Contact E-Mail Address (if different than Employer): _____

Type of Organization:

K-12 Public School Vocational/Technical College/University Other:

If other, please specify: _____

Classification: Public Private

Related Employer(s): (specify) _____

Plan Information

Name of Plan: Piner-Olivet Union School District 403(b) Plan

Written Plan Status:

New (Initial 403(b) Plan established by the Employer) Requested Effective Date: ASAP
 Amendment of Existing 403(b) Plan Original Plan Effective Date: 1/1/2009

Plan Entry Dates:

Anytime during the Plan year.
 Other: _____

Plan Year:

Calendar Year (January 1 through December 31)
 A 12-consecutive month period commencing on _____ and each anniversary thereafter.

(If no option is selected, Calendar Year shall be deemed to be selected)

Type of Plan:

The Employer is:

- A Governmental Plan within the meaning of section 414(d) of the Internal Revenue Code of a Public School.
- A Governmental Plan of an organization described in section 501(c)(3) of the Internal Revenue Code.
- A Plan (other than a plan described above) of an Employer that is an organization described in section 501(c)(3) of the Internal Revenue Code.

Plan Eligibility

Except as otherwise selected below:

- All employees are immediately eligible to make elective deferral contributions under the Plan.
- The Plan shall not include:
 - Employees eligible to participate under another section 403(b) Plan of the Employer.
 - Employees eligible to participate under a section 457(b) governmental Plan of the Employer.
 - Employees eligible to make a cash or deferral election under a section 401(k) Plan of the Employer.
 - Employees who are students performing services described in section 3121(b)(10) of the Internal Revenue Code.
 - Employees who normally work fewer than ____ hours per week (not to exceed 20). The equivalent of 20 hours per week is approximately 1,000 hours or less in 12-month period. *
 - Employees who are non-resident aliens described in section 410(b)(3)(C) of the Internal Revenue Code.

Our recommendation is that all employees except students performing services be allowed to participate in the Plan. The inclusion of all employees, including substitutes, will prevent an inadvertent violation of the eligibility requirements of Section 403(b) of the Internal Revenue Code (the "Code") and its regulations.

*If the Employer opts to not allow employees working 20 hours or less per week to participate, the Employer must perform two eligibility tests. The first occurs at the time of employment. Does the Employer expect the employee to work less than 1,000 hours during the next 12-month period? If yes, the employee may be excluded from participation in the Plan. The second test occurs each year at the employment anniversary. Did the employee work 1,000 hours or more during the prior 12 months? If yes, they must be eligible for the Plan during the next year. If not, they are not eligible for participation.

Contributions

Limits on Elective Deferrals

The maximum amount of Elective Deferrals (per calendar year) shall not exceed the applicable dollar amount established under IRC Section 402(g)(1)(B), and adjusted for cost-of-living to the extent provided under Section 402(g)(4) for periods after the 2016 tax year.

The **minimum** annual deferral amount will be \$ _____ (the amount indicated can be no more than \$200).

Elective Deferrals Special Effective Date: _____ (may be left blank if effective date for Elective Deferrals is the same as the Plan or Restatement Effective Date; may not be earlier than the date on which the Employer first adopts the Elective Deferral component of the Plan, or January 1, 2009, whichever is later).

In addition to the annual 402(g) contribution limit and the 414(v) catch-up limit for those Participants age 50 or older, the Plan may include the following: (Check all that will be allowed)

- 402(g) Additional Catch-up for Participants with 15 or more years of service.

*Choosing this option will require a worksheet and coordination of the two catch-up contribution limits. For accurate completion of the worksheet, the employer will need to provide the total of an employee's 403(b) salary reduction contributions for all years of employment with the employer.
If this information cannot be provided, this option cannot be permitted under the Plan.

Plan-to-Plan Transfers from another 403(b) Plan to this Plan

Roth 403(b) after-tax contributions

If Yes, effective date: _____

Rollovers into the Plan

If selected, the Plan will accept a direct rollover of an eligible rollover distribution from the following types of retirement plans. (Check each that applies or none.) Rollovers of after-tax contributions will not be accepted unless otherwise indicated.

An annuity contract described in section 403(b) of the Internal Revenue Code,
 including after-tax contributions.

An eligible governmental plan under section 457(b) of the Code which is maintained by a State.

An individual retirement account or annuity (IRA) described in section 408(a) or 408(b) of the Internal Revenue Code that is eligible to be rolled over and would otherwise be includible in gross income.

Direct rollovers from other Roth 403(b) or Roth 401(k) plans are accepted into the Plan.

Not applicable if Roth Contributions are not permitted to the Plan.

A qualified plan described in section 401(a) or 403(a) of the Internal Revenue Code,
 including after-tax contributions.

Employer Contributions (Currently make or intend to make Employer Contributions)

If selected, complete the 403(b) Employer Contribution Questionnaire on page 9 and 10

You made Employer contributions previously, but not currently

If selected, complete the 403(b) Employer Contribution Questionnaire on page 9 and 10

Distributions

Distributions from the Plan are allowed in the event of termination of employment, attaining age 59½, death of the Participant the Participant's total and permanent disability. The Plan may or may not allow distributions in the event of financial hardship.

Allow Financial Hardship Distributions from salary reduction contributions.

If a Plan allows financial hardship distributions, a Participant receiving such a distribution must cease all qualified retirement contributions for six months following the financial hardship distribution.

Allow Plan Loans

Availability of loans is subject to availability and additional conditions that may apply under a Participant's 403(b) investment option(s). AFPlanServ will prohibit any loans to a Participant with an outstanding defaulted loan under any retirement or deferred compensation Plan sponsored by the Employer.

Other Transactions

- The Plan will allow Exchanges to approved providers listed in the final written Plan.
- The Plan will allow Transfers Out of the Plan

Other Employer Plans:

- Do you currently sponsor a Plan under Section 457(b), 401(k), or 401(a)?
 - Other Plans? (If selected, please specify below)
-

Other Services:

Common Remittance:

As indicated below, the Plan hereby selects:

- Option A:** Administrative services *with* Common Remitter Services.
- Option B:** Administrative services *without* Common Remitter Services.

In the event the Plan selects administrative services *with* Common Remitter Services, Plan shall remit elective and non-elective 403(b) contributions directly to AFPlanServ® in an acceptable secure electronic format or by check on a timely basis. The Plan shall also provide complete payroll data and reconciliation files as needed to properly process the contributions. A file format document will be provided.

Other Provisions of the Plan

This section may be used to insert provisions for which there were no acceptable options/alternatives provided. **NOTE:** Any modifications should be carefully reviewed by Employer's legal counsel to ensure that changes do not adversely affect the Plan's qualification under Section 403(b) of the Code. An Employer that amends the Plan, other than to change the choice of options or procedures in the Adoption Agreement or to add certain sample or model amendments published by the Internal Revenue Service which specifically provide that their adoption will not cause the Plan to be treated as individually designed, will no longer participate in this section 403(b) prototype plan and will be considered to have an individually designed 403(b) plan.

Additional information needed:

In order to provide compliant administrative services for your 403(b) Plan, the following additional information and documentation are required as part of the setup process.

- Copies of all salary reduction agreements for employees contributing to the Plan.
- Participating employee list, containing the following information:
 - ✓ Name of employee
 - ✓ Amount of 403(b) salary reduction/deduction per pay period
 - ✓ Name of Investment Provider to whom deductions are remitted
 - ✓ Payroll frequency

EMPLOYER ACKNOWLEDGEMENTS AND SIGNATURES

By signing below, Employer acknowledges that it is an eligible educational organization as defined in Section 170(b)(1)(A)(ii) of the Code and the Plan is a governmental plan as defined in ERISA §3(32), 29. U.S.C.A. §1002(32).

I also certify that to the best of my knowledge and belief, the Plan will continue to qualify as one of the entities listed above and that the Employer will immediately notify (but in no event later than 30 days after the event causing the change in status) AFPlanServ® in writing if the Plan should lose its status as an eligible educational organization.

EMPLOYER:

Kay Vang
Authorized Signature

Kay Vang
Authorized Signer Name

Chief Business Official
Title

1/20/2022
Date

Agenda Item Summary

Action Item: 17.2 <i>Acceptance of the 2020-21 District Audit Report</i>

Regular Meeting of: February 9, 2022	Item Action	Report Format:
: Audit Report		

Presented by: Dr. Kay Vang, CBO

Background

Districts are required to have an outside audit performed each year.

Plan/Discussion/Detail

The 2020-21 audit report has been reviewed by the CBO and the Superintendent. The 2020-21 audit report resulted in an unmodified opinion or “clean opinion” and presents fairly the financial status of the District, including all charter schools. The audit report has a finding related to the Classroom Teacher Salaries, in which the District did not meet the 60% requirement for expenditures. The second finding around School Accountability Report Card noted that several discrepancies between the SARC and FIT forms at Jack London Elementary.

The District is reviewing internal processes and procedures related to the audit findings to incorporate audit recommendations and follow business best practices.

Recommendation

Accept the audit report as presented

January 21, 2022

Board of Education
Piner-Olivet Union School District
Santa Rosa, CA

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Piner-Olivet Union School District (the "District") for the year ended June 30, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated April 6, 2020. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during 2021. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

Management's estimate of depreciation of capital assets is based on historical estimates of each capitalized item's useful life. We evaluated the key factors and assumptions used to develop the depreciation of capital assets in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the net pension liability and related deferred outflows of resources and deferred inflows of resources are based on actuarial valuations and pension contributions made during the year. We evaluated the key factors, assumptions, and proportionate share calculations used to develop the net pension liability and related deferred outflows of resources and deferred inflows of resources in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of total other postemployment benefits (OPEB) obligation is based on an actuarial valuation. We evaluated the key factors and assumptions used to develop the total OPEB obligation in determining that it is reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were:

The disclosure of capital assets in is based on historical information which could differ from actual useful lives of each capitalized item.

The disclosure of the pension plans, net pension liability and related deferred outflows of resources and deferred inflows of resources represents management's estimates based on actuarial valuations and pension contributions made during the year. Actual results could differ depending on the key factors, and assumptions and proportionate share calculations used to develop the net pension liability and related deferred outflows of resources and deferred inflows of resources.

The disclosure of other postemployment benefits and the total OPEB obligation in Note 10 to the financial statements represents management's estimate based on an actuarial valuation. Actual results could differ depending on the key factors and assumptions used for the actuarial valuation.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated January 21, 2022.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to management's discussion and analysis, and the required supplementary information section, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the supplementary information section, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of Board of Education and management of the District and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Christy White, Inc.

Christy White, Inc.

**PINER-OLIVET UNION ELEMENTARY SCHOOL
DISTRICT**

**AUDIT REPORT
JUNE 30, 2021**



PINER-OLIVET
UNION SCHOOL DISTRICT

**PINER-OLIVET UNION ELEMENTARY SCHOOL DISTRICT
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JUNE 30, 2021**

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FINANCIAL SECTION

INDEPENDENT AUDITORS' REPORT

Governing Board
Piner-Olivet Union Elementary School District
Santa Rosa, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Piner-Olivet Union Elementary School District, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Piner-Olivet Union Elementary School District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Piner-Olivet Union Elementary School District, as of June 30, 2021, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the required supplementary information, such as management's discussion and analysis, budgetary comparison information, schedule of changes in total OPEB liability and related ratios, schedules of proportionate share of net pension liability, and schedules of District contributions for pensions be presented to supplement the basic financial statements. Such information, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Piner-Olivet Union Elementary School District's basic financial statements. The supplementary information listed in the table of contents, including the schedule of expenditures of Federal awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The supplementary information listed in the table of contents is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 21, 2022 on our consideration of Piner-Olivet Union Elementary School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Piner-Olivet Union Elementary School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Piner-Olivet Union Elementary School District's internal control over financial reporting and compliance.

Christy White, Inc.

San Diego, California
January 21, 2022

PINER-OLIVET UNION ELEMENTARY SCHOOL DISTRICT MANAGEMENT'S DISCUSSION AND ANALYSIS

INTRODUCTION

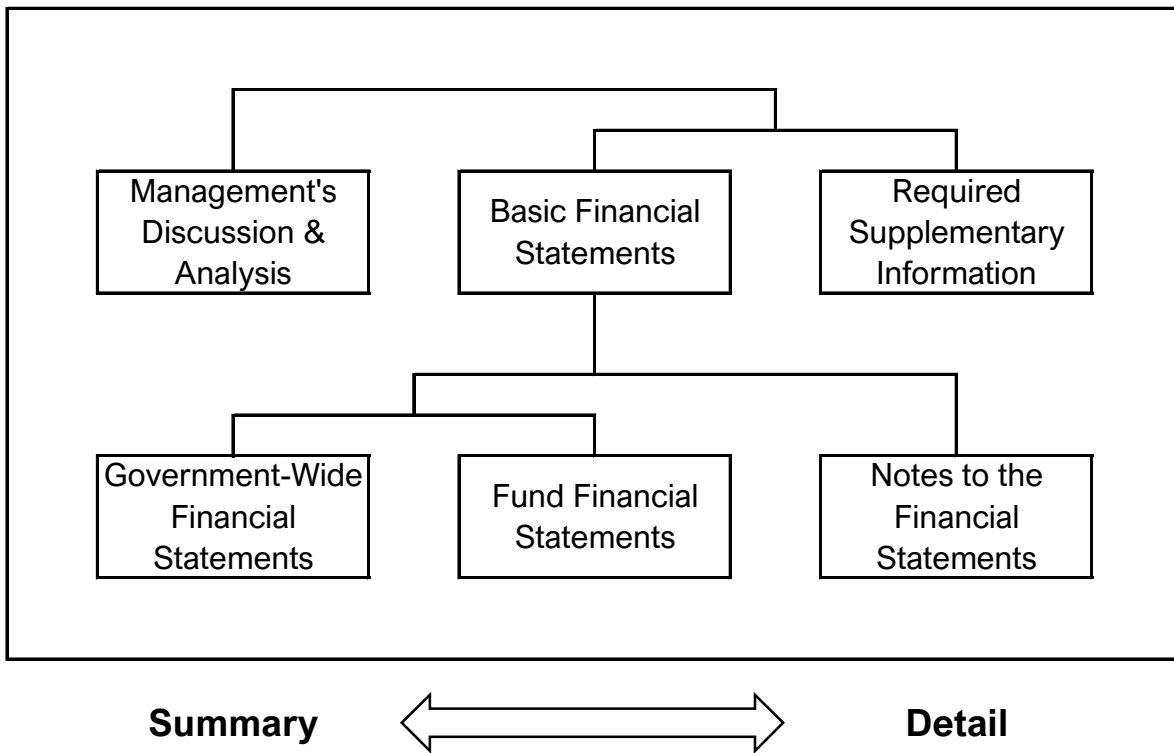
Our discussion and analysis of Piner-Olivet Union Elementary School District's (District) financial performance provides an overview of the District's financial activities for the fiscal year ended June 30, 2021. It should be read in conjunction with the District's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

- ▶ The District's net position was \$11,978,547 at June 30, 2021. This was an increase of \$1,614,836 from the prior year.
- ▶ Overall revenues were \$21,311,752 which exceeded expenses of \$19,696,916.

OVERVIEW OF FINANCIAL STATEMENTS

Components of the Financial Section



**PINER-OLIVET UNION ELEMENTARY SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued
FOR THE YEAR ENDED JUNE 30, 2021**

OVERVIEW OF FINANCIAL STATEMENTS (continued)

Components of the Financial Section (continued)

This annual report consists of three parts – Management's Discussion and Analysis (this section), the basic financial statements, and required supplementary information. The three sections together provide a comprehensive overview of the District. The basic financial statements are comprised of two kinds of statements that present financial information from different perspectives:

- ▶ **Government-wide financial statements**, which comprise the first two statements, provide both short-term and long-term information about the entity's overall financial position.

- ▶ **Fund financial statements** focus on reporting the individual parts of District operations in more detail. The fund financial statements comprise the remaining statements.
 - ▶ **Governmental Funds** provide a detailed *short-term* view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs.

The financial statements also include notes that explain some of the information in the statements and provide more detailed data. The basic financial statements are followed by a section of required and other supplementary information that further explain and support the financial statements.

Government-Wide Statements

The government-wide statements report information about the District as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the government's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities, regardless of when cash is received or paid.

The two government-wide statements report the District's net position and how it has changed. Net position is one way to measure the District's financial health. Over time, increases or decreases in the District's net position are an indicator of whether its financial health is improving or deteriorating, respectively.

The government-wide financial statements of the District include governmental activities. All of the District's basic services are included here, such as regular education, food service, maintenance and general administration. Local control formula funding and federal and state grants finance most of these activities.

**PINER-OLIVET UNION ELEMENTARY SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued
FOR THE YEAR ENDED JUNE 30, 2021**

FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE

Net Position

The District's net position was \$11,978,547 at June 30, 2021, as reflected in the table below. Of this amount, \$(10,811,586) was unrestricted. Restricted net position is reported separately to show legal constraints from debt covenants and enabling legislation that limit the Governing Board's ability to use that net position for day-to-day operations.

	Governmental Activities		
	2021	2020	Net Change
ASSETS			
Current and other assets	\$ 19,951,600	\$ 13,896,554	\$ 6,055,046
Capital assets	26,959,902	28,203,856	(1,243,954)
Total Assets	46,911,502	42,100,410	4,811,092
DEFERRED OUTFLOWS OF RESOURCES	4,205,524	3,596,075	609,449
LIABILITIES			
Current liabilities	2,537,329	4,490,576	(1,953,247)
Long-term liabilities	35,535,750	29,066,295	6,469,455
Total Liabilities	38,073,079	33,556,871	4,516,208
DEFERRED INFLOWS OF RESOURCES	1,065,400	1,775,903	(710,503)
NET POSITION			
Net investment in capital assets	18,005,796	18,908,744	(902,948)
Restricted	4,784,337	3,891,433	892,904
Unrestricted	(10,811,586)	(12,436,466)	1,624,880
Total Net Position	\$ 11,978,547	\$ 10,363,711	\$ 1,614,836

**PINER-OLIVET UNION ELEMENTARY SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued
FOR THE YEAR ENDED JUNE 30, 2021**

FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE (continued)

Changes in Net Position

The results of this year's operations for the District as a whole are reported in the Statement of Activities. The table below takes the information from the Statement and rearranges it slightly, so you can see our total revenues and expenses for the year.

	Governmental Activities		
	2021	2020	Net Change
REVENUES			
Program revenues			
Charges for services	\$ 45,661	\$ 87,544	\$ (41,883)
Operating grants and contributions	2,918,333	1,498,804	1,419,529
General revenues			
Property taxes	9,162,712	8,603,239	559,473
Unrestricted federal and state aid	8,482,617	8,828,575	(345,958)
Other	702,429	1,158,486	(456,057)
Total Revenues	21,311,752	20,176,648	1,135,104
EXPENSES			
Instruction	12,005,832	12,186,204	(180,372)
Instruction-related services	2,140,950	2,023,824	117,126
Pupil services	1,249,932	1,421,864	(171,932)
General administration	1,433,088	1,312,627	120,461
Plant services	1,879,661	1,583,903	295,758
Debt service	867,474	838,018	29,456
Other outgo	119,979	-	119,979
Total Expenses	19,696,916	19,366,440	330,476
Change in net position	1,614,836	810,208	804,628
Net Position - Beginning	10,363,711	9,553,503	810,208
Net Position - Ending	\$ 11,978,547	\$ 10,363,711	\$ 1,614,836

The cost of all our governmental activities this year was \$19,696,916 (refer to the table above). The amount that our taxpayers ultimately financed for these activities through taxes was only \$9,162,712 because a portion of the cost was paid by other governments and organizations who subsidized certain programs with grants and contributions, charges for services, property taxes, unrestricted federal and state aid, and other general revenues.

**PINER-OLIVET UNION ELEMENTARY SCHOOL DISTRICT
MANAGEMENT’S DISCUSSION AND ANALYSIS, continued
FOR THE YEAR ENDED JUNE 30, 2021**

FINANCIAL ANALYSIS OF THE ENTITY AS A WHOLE (continued)

Changes in Net Position (continued)

In the table below, we have presented the net cost of each of the District’s functions. Net cost shows the financial burden that was placed on the District’s taxpayers by each of these functions. Providing this information allows our citizens to consider the cost of each function in comparison to the benefits they believe are provided by that function.

	Net Cost of Services	
	2021	2020
Instruction	\$ 9,713,201	\$ 10,994,444
Instruction-related services	2,035,126	1,974,655
Pupil services	960,075	1,175,007
General administration	1,283,010	1,269,512
Plant services	1,754,057	1,581,458
Debt service	867,474	838,018
Transfers to other agencies	119,979	(53,002)
Total Expenses	\$ 16,732,922	\$ 17,780,092

FINANCIAL ANALYSIS OF THE DISTRICT’S MAJOR FUNDS

The financial performance of the District as a whole is reflected in its governmental funds as well. As the District completed this year, its governmental funds reported a combined fund balance of \$18,446,431, which is more than last year’s ending fund balance of \$10,265,971. The District’s General Fund had \$1,555,088 more in operating revenues than expenditures for the year ended June 30, 2021. The District’s Building Fund had a net increase in fund balance of \$5,869,965 due to a general obligation bond issuance. The District’s Bond Interest and Redemption Fund had \$216,270 more in operating revenues than expenditures for the year ended June 30, 2021.

CURRENT YEAR BUDGET 2020-2021

During the fiscal year, budget revisions and appropriation transfers are presented to the Board for their approval on a regular basis to reflect changes to both revenues and expenditures that become known during the year. In addition, the Board of Education approves financial projections included with the Adopted Budget, First Interim, and Second Interim financial reports. The Unaudited Actuals reflect the District’s financial projections and current budget based on State and local financial information.

**PINER-OLIVET UNION ELEMENTARY SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued
FOR THE YEAR ENDED JUNE 30, 2021**

CAPITAL ASSETS AND LONG-TERM LIABILITIES

Capital Assets

By the end of 2020-2021 the District had invested \$26,959,902 in capital assets, net of accumulated depreciation.

	Governmental Activities		
	2021	2020	Net Change
CAPITAL ASSETS			
Land	\$ 2,692,200	\$ 2,692,200	\$ -
Construction in progress	-	1,310,384	(1,310,384)
Land improvements	6,758,281	6,758,281	-
Buildings & improvements	36,143,721	34,833,337	1,310,384
Furniture & equipment	999,128	985,342	13,786
Accumulated depreciation	(19,633,428)	(18,375,688)	(1,257,740)
Total Capital Assets	\$ 26,959,902	\$ 28,203,856	\$ (1,243,954)

Long-Term Liabilities

At year-end, the District had \$35,535,750 in long-term liabilities, an increase of 22% from last year – as shown in the table below. (More detailed information about the District's long-term liabilities is presented in footnotes to the financial statements.)

	Governmental Activities		
	2021	2020	Net Change
LONG-TERM LIABILITIES			
Total general obligation bonds	\$ 18,918,481	\$ 14,451,713	\$ 4,466,768
Compensated absences	158,336	100,708	57,628
Total OPEB liability	1,353,874	1,102,120	251,754
Net pension liability	16,078,696	14,109,507	1,969,189
Less: current portion of long-term liabilities	(973,637)	(697,753)	(275,884)
Total Long-term Liabilities	\$ 35,535,750	\$ 29,066,295	\$ 6,469,455

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

At the time these financial statements were prepared and audited, the District was aware of several circumstances that could affect its future financial health.

In its March 2021 and June 2021 quarterly reports, the UCLA Anderson Forecast anticipated a robust recovery from the COVID-19-induced recession that began in March 2020. However, in its September 2021 quarterly report, hopes for blockbuster economic growth have been tempered by the spread of the delta variant and stagnating vaccination rates, which in turn have led to consumer caution and supply constraints. As a result, what could have been a couple of years of blockbuster economic performance will now likely feature solid but unspectacular growth. The economy is currently down 5.3 million payroll jobs from its pre-COVID peak, and there is little evidence to suggest that the expiration of enhanced unemployment benefits will lead to a surge in job applications.

**PINER-OLIVET UNION ELEMENTARY SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued
FOR THE YEAR ENDED JUNE 30, 2021**

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET (continued)

Fiscal policy for the funding of public education changes annually based on fluctuations in State revenues. Governor Gavin Newsom's "California Comeback Plan" includes a mix of ongoing and one-time investments of \$100 billion made possible by an unanticipated surge in state revenues and robust federal stimulus funding.

Landmark legislation passed in year 2013 reformed California school district finance by creating the Local Control Funding Formula (LCFF). The LCFF is designed to provide a flexible funding mechanism that links student achievement to state funding levels. The LCFF provides a per-pupil base grant amount, by grade span, that is augmented by supplemental funding for targeted student groups in low-income brackets, those that are English language learners and foster youth.

Factors related to LCFF that the District is monitoring include: (1) estimates of funding in the next budget year and beyond; (2) the Local Control and Accountability Plan (LCAP) that aims to link student accountability measurements to funding allocations; (3) ensuring the integrity of reporting student data through the California Longitudinal Pupil Achievement Data System (CALPADS); and (4) meeting annual compliance and audit requirements.

The May 2021 Budget Revision provides additional funding to further reduce the funding deferrals that were included in the 2020-21 Enacted Budget. The Governor's Budget in January proposed paying down \$9.2 billion of the K-12 deferrals. The May 2021 Budget Revision proposes paying down an additional \$1.1 billion, leaving a balance of \$2.6 billion at the end of the 2021-22 fiscal year.

The District participates in state employee pensions plans, California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) and both are underfunded. The District's proportionate share of the liability is reported in the Statement of Net Position as of June 30, 2021. The amount of the liability is material to the financial position of the District. Beginning in 2021-22, the CalSTRS Board has limited authority to increase or decrease rates by a maximum of 1% annually (not to exceed 20.25% of creditable compensation), the projected employer contribution rate for 2021-22 is 16.92%. The CalPERS Board adopted an employer contribution rate of 22.91% for 2021-22. The projected increased pension costs to school employers remain a significant fiscal factor.

Enrollment can fluctuate due to factors such as population growth, competition from private, parochial, inter-district transfers in or out, economic conditions and housing values. Losses in enrollment will cause a school district to lose operating revenues without necessarily permitting the district to make adjustments in fixed operating costs.

All of these factors were considered in preparing the District's budget for the 2021-22 fiscal year.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, students, and investors and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or need any additional financial information, contact the Piner-Olivet Union Elementary School District, 3450 Coffey Lane, Santa Rosa, California, 95403.

**PINER-OLIVET UNION ELEMENTARY SCHOOL DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2021**

	Governmental Activities
ASSETS	
Cash and investments	\$ 15,570,004
Accounts receivable	4,381,596
Capital assets, not depreciated	2,692,200
Capital assets, net of accumulated depreciation	24,267,702
Total Assets	46,911,502
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pensions	3,893,473
Deferred outflows related to OPEB	243,503
Deferred amount on refunding	68,548
Total Deferred Outflows of Resources	4,205,524
LIABILITIES	
Accrued liabilities	1,398,356
Unearned revenue	165,336
Long-term liabilities, current portion	973,637
Long-term liabilities, non-current portion	35,535,750
Total Liabilities	38,073,079
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows related to pensions	1,026,237
Deferred inflows related to OPEB	39,163
Total Deferred Inflows of Resources	1,065,400
NET POSITION	
Net investment in capital assets	18,005,796
Restricted:	
Capital projects	825,047
Debt service	3,220,294
Educational programs	639,745
Food service	99,251
Unrestricted	(10,811,586)
Total Net Position	\$ 11,978,547

**PINER-OLIVET UNION ELEMENTARY SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2021**

Function/Programs	Expenses	Program Revenues		Net (Expenses)
		Charges for Services	Operating Grants and Contributions	Revenues and Changes in Net Position
				Governmental Activities
GOVERNMENTAL ACTIVITIES				
Instruction	\$ 12,005,832	\$ -	\$ 2,292,631	\$ (9,713,201)
Instruction-related services				
Instructional supervision and administration	495,207	-	33,980	(461,227)
School site administration	1,645,743	4,907	66,937	(1,573,899)
Pupil services				
Home-to-school transportation	353,348	-	-	(353,348)
Food services	199,080	726	145,621	(52,733)
All other pupil services	697,504	-	143,510	(553,994)
General administration				
Centralized data processing	17,359	-	-	(17,359)
All other general administration	1,415,729	39,803	110,275	(1,265,651)
Plant services	1,879,661	225	125,379	(1,754,057)
Interest on long-term debt	867,474	-	-	(867,474)
Other outgo	119,979	-	-	(119,979)
Total Governmental Activities	\$ 19,696,916	\$ 45,661	\$ 2,918,333	(16,732,922)
General revenues				
Taxes and subventions				
Property taxes, levied for general purposes				6,165,156
Property taxes, levied for debt service				2,997,554
Property taxes, levied for other specific purposes				2
Federal and state aid not restricted for specific purposes				8,482,617
Interest and investment earnings				86,487
Interagency revenues				315,239
Miscellaneous				300,703
Subtotal, General Revenue				18,347,758
CHANGE IN NET POSITION				1,614,836
Net Position - Beginning				10,363,711
Net Position - Ending				\$ 11,978,547

**PINER-OLIVET UNION ELEMENTARY SCHOOL DISTRICT
GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2021**

	General Fund	Building Fund	Bond Interest and Redemption Fund	Non-Major Governmental Funds	Total Governmental Funds
ASSETS					
Cash and investments	\$ 4,565,423	\$ 5,870,898	\$ 3,278,817	\$ 1,854,866	\$ 15,570,004
Accounts receivable	3,732,780	-	-	648,816	4,381,596
Due from other funds	1,348	-	-	816	2,164
Total Assets	\$ 8,299,551	\$ 5,870,898	\$ 3,278,817	\$ 2,504,498	\$ 19,953,764
LIABILITIES					
Accrued liabilities	\$ 1,208,869	\$ -	\$ -	\$ 130,964	\$ 1,339,833
Due to other funds	816	-	-	1,348	2,164
Unearned revenue	151,808	-	-	13,528	165,336
Total Liabilities	1,361,493	-	-	145,840	1,507,333
FUND BALANCES					
Nonspendable	3,000	-	-	9,000	12,000
Restricted	404,377	5,870,898	3,278,817	1,159,666	10,713,758
Committed	1,580,829	-	-	279,552	1,860,381
Assigned	4,375,006	-	-	910,440	5,285,446
Unassigned	574,846	-	-	-	574,846
Total Fund Balances	6,938,058	5,870,898	3,278,817	2,358,658	18,446,431
Total Liabilities and Fund Balances	\$ 8,299,551	\$ 5,870,898	\$ 3,278,817	\$ 2,504,498	\$ 19,953,764

**PINER-OLIVET UNION ELEMENTARY SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET
POSITION
JUNE 30, 2021**

Total Fund Balance - Governmental Funds \$ 18,446,431

Amounts reported for assets and liabilities for governmental activities in the statement of net position are different from amounts reported in governmental funds because:

Capital assets:

In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation:

Capital assets	\$ 46,593,330	
Accumulated depreciation	<u>(19,633,428)</u>	26,959,902

Deferred amount on refunding:

In governmental funds, the net effect of refunding bonds is recognized when debt is issued, whereas this amount is deferred and amortized in the government-wide financial statements:

68,548

Unmatured interest on long-term debt:

In governmental funds, interest on long-term debt is not recognized until the period in which it matures and is paid. In the government-wide statement of activities, it is recognized in the period that it is incurred. The additional liability for unmaturing interest owing at the end of the period was:

(58,523)

Long-term liabilities:

In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities, are reported. Long-term liabilities relating to governmental activities consist of:

Total general obligation bonds	\$ 18,918,481	
Compensated absences	158,336	
Total OPEB liability	1,353,874	
Net pension liability	<u>16,078,696</u>	(36,509,387)

Deferred outflows and inflows of resources relating to pensions:

In governmental funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pensions are reported.

Deferred outflows of resources related to pensions	\$ 3,893,473	
Deferred inflows of resources related to pensions	<u>(1,026,237)</u>	2,867,236

Deferred outflows and inflows of resources relating to OPEB:

In governmental funds, deferred outflows and inflows of resources relating to OPEB are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to OPEB are reported.

Deferred outflows of resources related to OPEB	\$ 243,503	
Deferred inflows of resources related to OPEB	<u>(39,163)</u>	204,340

Total Net Position - Governmental Activities \$ 11,978,547

**PINER-OLIVET UNION ELEMENTARY SCHOOL DISTRICT
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2021**

	General Fund	Building Fund	Bond Interest and Redemption Fund	Non-Major Governmental Funds	Total Governmental Funds
REVENUES					
LCFF sources	\$ 11,653,918	\$ -	\$ -	\$ 2,728,261	\$ 14,382,179
Federal sources	1,266,908	-	-	355,777	1,622,685
Other state sources	1,200,314	-	19,715	369,485	1,589,514
Other local sources	1,087,085	15,956	2,989,764	105,794	4,198,599
Total Revenues	15,208,225	15,956	3,009,479	3,559,317	21,792,977
EXPENDITURES					
Current					
Instruction	9,008,514	-	-	2,015,604	11,024,118
Instruction-related services					
Instructional supervision and administration	355,193	-	-	-	355,193
School site administration	912,029	-	-	675,907	1,587,936
Pupil services					
Home-to-school transportation	353,348	-	-	-	353,348
Food services	-	-	-	186,687	186,687
All other pupil services	502,482	-	-	71,072	573,554
General administration					
Centralized data processing	17,359	-	-	-	17,359
All other general administration	1,158,038	-	-	31,258	1,189,296
Plant services	1,285,214	-	-	224,209	1,509,423
Facilities acquisition and maintenance	60,960	25,000	-	36,693	122,653
Debt service					
Principal	-	-	2,190,000	-	2,190,000
Interest and other	-	119,979	603,209	-	723,188
Total Expenditures	13,653,137	144,979	2,793,209	3,241,430	19,832,755
Excess (Deficiency) of Revenues					
Over Expenditures	1,555,088	(129,023)	216,270	317,887	1,960,222
Other Financing Sources (Uses)					
Transfers in	-	-	-	159,863	159,863
Other sources	-	5,998,988	7,181,863	-	13,180,851
Transfers out	(149,863)	-	-	(10,000)	(159,863)
Other uses	-	-	(6,960,613)	-	(6,960,613)
Net Financing Sources (Uses)	(149,863)	5,998,988	221,250	149,863	6,220,238
NET CHANGE IN FUND BALANCE	1,405,225	5,869,965	437,520	467,750	8,180,460
Fund Balance - Beginning	5,532,833	933	2,841,297	1,890,908	10,265,971
Fund Balance - Ending	\$ 6,938,058	\$ 5,870,898	\$ 3,278,817	\$ 2,358,658	\$ 18,446,431

**PINER-OLIVET UNION ELEMENTARY SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2021**

Net Change in Fund Balances - Governmental Funds \$ 8,180,460

Amounts reported for governmental activities in the statement of activities are different from amounts reported in governmental funds because:

Capital outlay:

In governmental funds, the costs of capital assets are reported as expenditures in the period when the assets are acquired. In the statement of activities, costs of capital assets are allocated over their estimated useful lives as depreciation expense. The difference between capital outlay expenditures and depreciation expense for the period is:

Expenditures for capital outlay:	\$	24,216	
Depreciation expense:		<u>(1,266,928)</u>	(1,242,712)

Debt service:

In governmental funds, repayments of long-term debt are reported as expenditures. In the government-wide statements, repayments of long-term debt are reported as reductions of liabilities. Expenditures for repayment of the principal portion of long-term debt were:

8,965,000

Debt proceeds:

In governmental funds, proceeds from debt are recognized as Other Financing Sources. In the government-wide statements, proceeds from debt are reported as increases to liabilities. Amounts recognized in governmental funds as proceeds from debt, net of issue premium or discount, were:

(13,180,851)

Deferred amounts on refunding:

In governmental funds, deferred amounts on refunding are recognized in the period they are incurred. In the government-wide statements, the deferred amounts on refunding are amortized over the life of the debt. The net effect of the deferred amounts on refunding during the period was:

68,548

Gain or loss from the disposal of capital assets:

In governmental funds, the entire proceeds from disposal of capital assets are reported as revenue. In the statement of activities, only the resulting gain or loss is reported. The difference between the proceeds from disposal of capital assets and the resulting gain or loss is:

(1,242)

Unmatured interest on long-term debt:

In governmental funds, interest on long-term debt is recognized in the period that it becomes due. In the government-wide statement of activities, it is recognized in the period it is incurred. Unmatured interest owing at the end of the period, less matured interest paid during the period but owing from the prior period, was:

103,717

Accreted interest on long-term debt:

In governmental funds, accreted interest on capital appreciation bonds is not recorded as an expenditure from current sources. In the government-wide statement of activities, however, this is recorded as interest expense for the period.

(367,982)

(continued on next page)

**PINER-OLIVET UNION ELEMENTARY SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES, continued
FOR THE YEAR ENDED JUNE 30, 2021**

Compensated absences:

In governmental funds, compensated absences are measured by the amounts paid during the period. In the statement of activities, compensated absences are measured by the amount earned. The difference between compensated absences paid and compensated absences earned, was: (57,628)

Postemployment benefits other than pensions (OPEB):

In governmental funds, OPEB expenses are recognized when employer OPEB contributions are made. In the statement of activities, OPEB expenses are recognized on the accrual basis. This year, the difference between OPEB expenses and actual employer OPEB contributions was: (61,461)

Pensions:

In governmental funds, pension costs are recognized when employer contributions are made. In the government-wide statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and employer contributions was: (908,078)

Amortization of debt issuance premium or discount:

In governmental funds, if debt is issued at a premium or at a discount, the premium or discount is recognized as an Other Financing Source or an Other Financing Use in the period it is incurred. In the government-wide statements, the premium or discount is amortized over the life of the debt. Amortization of premium or discount for the period is: 117,065

Change in Net Position of Governmental Activities	<u>\$ 1,614,836</u>
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**PINER-OLIVET UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Financial Reporting Entity

The Piner-Olivet Union Elementary School District (the “District”) accounts for its financial transactions in accordance with the policies and procedures of the Department of Education's California School Accounting Manual. The accounting policies of the District conform to generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants (AICPA).

The District operates under a locally elected Board form of government and provides educational services to grades K-12 as mandated by the state. A reporting entity is comprised of the primary government, component units, and other organizations that are included to ensure the financial statements are not misleading. The primary government of the District consists of all funds, departments and agencies that are not legally separate from the District. For the District, this includes general operations, food service, and student-related activities.

B. Component Units

Component units are legally separate organizations for which the District is financially accountable. Component units may also include organizations that are fiscally dependent on the District in that the District approves their budget, the issuance of their debt or the levying of their taxes. In addition, component units are other legally separate organizations for which the District is not financially accountable but the nature and significance of the organization's relationship with the District is such that exclusion would cause the District's financial statements to be misleading or incomplete.

The District has approved charters for Piner-Olivet Charter School and Northwest Prep Charter School, which are both operated by the District. Since the District is financially accountable for these charter schools, which are both fiscally dependent and share a financial benefit/burden relationship with the District, the charter schools meet the criteria for inclusion within its financial reporting entity. Accordingly, the financial activities of Piner-Olivet Charter School and Northwest Prep Charter School are presented separately in the Piner-Olivet Charter School Fund and Northwest Prep at Piner-Olivet Fund, respectively, using the blended component unit method.

The District has also approved charters for Olivet Elementary Charter School and Morrice Schaefer Charter School, which the District does not consider to be separate legal entities for the financial reporting purposes. Accordingly, the financial activities of each of these charter schools are included in the General Fund of the District.

The District has also reviewed criteria to determine whether other organizations, for which the District is not financially accountable, should be reported within its financial reporting entity, based on the nature and significance of its relationship with the District. The District has determined that there are no organizations, for which the District is not financially accountable, which should be reported within its financial reporting entity.

**PINER-OLIVET UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2021**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Basis of Presentation

Government-Wide Statements. The statement of net position and the statement of activities display information about the primary government (the District). These statements include the financial activities of the overall government. Eliminations have been made to minimize the double-counting of internal activities. Governmental activities generally are financed through taxes, intergovernmental revenue, and other non-exchange transactions.

The statement of activities presents a comparison between direct expenses and program revenue for each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Indirect expense allocations that have been made in the funds have been reserved for the statement of activities. Program revenues include charges paid by the recipients of the goods or services offered by the programs and grants and contributions that are restricted to meeting of operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues. The comparison of program revenues and expenses identifies the extent to which each program or business segment is self-financing or draws from the general revenues of the District.

Fund Financial Statements. The fund financial statements provide information about the District's funds. Separate statements for governmental funds are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as non-major funds.

Governmental funds are used to account for activities that are governmental in nature. Governmental activities are typically tax-supported and include education of pupils, operation of food service and child development programs, construction and maintenance of school facilities, and repayment of long-term debt.

Major Governmental Funds

General Fund: The General Fund is the main operating fund of the District. It is used to account for all activities except those that are required to be accounted for in another fund. In keeping with the minimum number of funds principle, all of the District's activities are reported in the General Fund unless there is a compelling reason to account for an activity in another fund. A District may have only one General Fund.

Building Fund: This fund exists primarily to account separately for proceeds from the sale of bonds (*Education Code Section 15146*) and may not be used for any purposes other than those for which the bonds were issued. Other authorized revenues to the Building Fund are proceeds from the sale or lease-with-option-to-purchase of real property (*Education Code Section 17462*) and revenue from rentals and leases of real property specifically authorized for deposit into the fund by the governing board (*Education Code Section 41003*).

Bond Interest and Redemption Fund: This fund is used for the repayment of bonds issued for the District (*Education Code Sections 15125–15262*). The board of supervisors of the county issues the bonds. The proceeds from the sale of the bonds are deposited in the county treasury to the Building Fund of the District. Any premiums or accrued interest received from the sale of the bonds must be deposited in the Bond Interest and Redemption Fund of the District. The county auditor maintains control over the District's Bond Interest and Redemption Fund. The principal and interest on the bonds must be paid by the county treasurer from taxes levied by the county auditor-controller.

PINER-OLIVET UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Basis of Presentation (continued)

Non-Major Governmental Funds

Special Revenue Funds: Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects. The District maintains the following special revenue funds:

Northwest Prep at Piner-Olivet Fund: This fund is used to account for the revenues and expenditures of Northwest Prep Charter School.

Piner-Olivet Charter School Fund: This fund is used to account for the revenues and expenditures of Piner-Olivet Charter School.

Cafeteria Fund: This fund is used to account separately for federal, state, and local resources to operate the food service program (*Education Code Sections 38090–38093*). The Cafeteria Fund shall be used only for those expenditures authorized by the governing board as necessary for the operation of the District's food service program (*Education Code Sections 38091 and 38100*).

Deferred Maintenance Fund: This fund is used to account separately for state apportionments and the District's contributions for deferred maintenance purposes (*Education Code Sections 17582–17587*). In addition, whenever the state funds provided pursuant to *Education Code Sections 17584 and 17585* (apportionments from the State Allocation Board) are insufficient to fully match the local funds deposited in this fund, the governing board of a school district may transfer the excess local funds deposited in this fund to any other expenditure classifications in other funds of the District (*Education Code Sections 17582 and 17583*).

Capital Project Funds: Capital project funds are established to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

Capital Facilities Fund: This fund is used primarily to account separately for moneys received from fees levied on developers or other agencies as a condition of approving a development (*Education Code Sections 17620–17626*). The authority for these levies may be county/city ordinances (*Government Code Sections 65970–65981*) or private agreements between the District and the developer. Interest earned in the Capital Facilities Fund is restricted to that fund (*Government Code Section 66006*).

**PINER-OLIVET UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2021**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Basis of Accounting – Measurement Focus

Government-Wide Financial Statements

The government-wide financial statements are reported using the economic resources measurement focus. The government-wide financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place.

Net Position equals assets and deferred outflows of resources minus liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. The net position should be reported as restricted when constraints placed on its use are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation. The net position restricted for other activities results from special revenue funds and the restrictions on their use.

Governmental Funds

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Governmental funds use the modified accrual basis of accounting.

Revenues – Exchange and Non-Exchange Transactions

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded under the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. “Available” means the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. Generally, “available” means collectible within the current period or within 60 days after year-end. However, to achieve comparability of reporting among California school districts and so as not to distort normal revenue patterns, with specific respect to reimbursement grants and corrections to State-aid apportionments, the California Department of Education has defined available for school districts as collectible within one year.

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, grants, and entitlements. Under the accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from the grants and entitlements is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Eligibility requirements include timing requirements, which specify the year when the resources are to be used or the fiscal year when use is first permitted; matching requirements, in which the District must provide local resources to be used for a specific purpose; and expenditure requirements, in which the resources are provided to the District on a reimbursement basis. Under the modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

**PINER-OLIVET UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2021**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Basis of Accounting – Measurement Focus (continued)

Unearned Revenue

Unearned revenue arises when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period or when resources are received by the District prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the District has a legal claim to the resources, the liability for unearned revenue is removed from the balance sheet and revenue is recognized.

Certain grants received that have not met eligibility requirements are recorded as unearned revenue. On the governmental fund financial statements, receivables that will not be collected within the available period are also recorded as unearned revenue.

Expenses/Expenditures

On the accrual basis of accounting, expenses are recognized at the time a liability is incurred. On the modified accrual basis of accounting, expenditures are generally recognized in the accounting period in which the related fund liability is incurred, as under the accrual basis of accounting. However, under the modified accrual basis of accounting, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds. When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, Fund Balance and Net Position

Cash and Cash Equivalents

The District's cash and cash equivalents consist of cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition. Cash equivalents also include cash with county treasury balances for purposes of the statement of cash flows.

Investments

Investments with original maturities greater than one year are stated at fair value. Fair value is estimated based on quoted market prices at year-end. All investments not required to be reported at fair value are stated at cost or amortized cost. Fair values of investments in county and State investment pools are determined by the program sponsor.

Inventories

Inventories are recorded using the purchases method in that the cost is recorded as an expenditure at the time the individual inventory items are requisitioned. Inventories are valued at historical cost and consist of expendable supplies held for consumption.

**PINER-OLIVET UNION ELEMENTARY SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS, continued
 JUNE 30, 2021**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, Fund Balance and Net Position (continued)

Capital Assets

The accounting and reporting treatment applied to the capital assets associated with a fund is determined by its measurement focus. Capital assets are reported in the governmental activities column of the government-wide statement of net position but are not reported in the fund financial statements.

Capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated fixed assets are recorded at their acquisition value as of the date received. The District maintains a capitalization threshold of \$5,000. The District does not own any infrastructure as defined in GASB Statement No. 34. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset’s life are not capitalized. All reported capital assets, except for land and construction in progress, are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method over the following estimated useful lives:

<u>Asset Class</u>	<u>Estimated Useful Life</u>
Sites and Improvements	10 to 50 Years
Buildings and Improvements	10 to 50 Years
Furniture and Equipment	5 to 20 Years

Interfund Balances

On fund financial statements, receivables and payables resulting from short-term interfund loans are classified as "Due from other funds/Due to other funds." These amounts are eliminated in the governmental activities columns of the statement of net position.

Compensated Absences

Accumulated unpaid employee vacation benefits are accrued as a liability as the benefits are earned. The entire compensated absence liability is reported on the government-wide financial statements. For governmental funds, the current portion of unpaid compensated absences is recognized upon the occurrence of relevant events such as employee resignations and retirements that occur prior to year-end that have not yet been paid with expendable available financial resource. These amounts are recorded in the fund from which the employees who have accumulated leave are paid.

Accumulated sick leave benefits are not recognized as liabilities of the District. The District's policy is to record sick leave as an operating expense in the period taken because such benefits do not vest, nor is payment probable; however, unused sick leave is added to the creditable service period for calculation of retirement benefits when the employee retires.

Accrued Liabilities and Long-Term Obligations

All payables, accrued liabilities, and long-term obligations are reported in the government-wide financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the funds.

**PINER-OLIVET UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2021**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, Fund Balance and Net Position (continued)

Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measuring the total OPEB liability, deferred outflows of resources related to OPEB and deferred inflows of resources related to OPEB, and OPEB expense have been determined by an independent actuary. For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms.

Generally accepted accounting principles require the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used:

Valuation Date	July 1, 2020
Measurement Date	June 30, 2021
Measurement Period	July 1, 2020 to June 30, 2021

Gains and losses related to changes in total OPEB liability are recognized in OPEB expense systematically over time. The first amortized amounts are recognized in OPEB expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to OPEB and are to be recognized in future OPEB expense. The amortization period differs depending on the source of gain or loss. The difference between projected and actual earnings is amortized on a straight-line basis over five years. All other amounts are amortized on a straight-line basis over the average expected remaining service lives of all members that are provided with benefits (active, inactive, and retired) at the beginning of the measurement period.

Premiums and Discounts

In the government-wide financial statements, long-term obligations are reported as liabilities in statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method.

Deferred Outflows/Deferred Inflows of Resources

In addition to assets, the District will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the District will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time.

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the defined benefit pension plans (the Plans) of the California State Teachers' Retirement System (CalSTRS) and the California Public Employees' Retirement System (CalPERS) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by the Plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

PINER-OLIVET UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, Fund Balance and Net Position (continued)

Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the District is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

Nonspendable - The nonspendable fund balance classification reflects amounts that are not in spendable form. Examples include inventory, prepaid items, the long-term portion of loans receivable, and nonfinancial assets held for resale. This classification also reflects amounts that are in spendable form but that are legally or contractually required to remain intact, such as the principal of a permanent endowment.

Restricted - The restricted fund balance classification reflects amounts subject to externally imposed and legally enforceable constraints. Such constraints may be imposed by creditors, grantors, contributors, or laws or regulations of other governments, or may be imposed by law through constitutional provisions or enabling legislation.

Committed - The committed fund balance classification reflects amounts subject to internal constraints self-imposed by formal action of the Governing Board. The constraints giving rise to committed fund balance must be imposed no later than the end of the reporting period. The actual amounts may be determined subsequent to that date but prior to the issuance of the financial statements. In contrast to restricted fund balance, committed fund balance may be redirected by the government to other purposes as long as the original constraints are removed or modified in the same manner in which they were imposed, that is, by the same formal action of the Governing Board.

Assigned - The assigned fund balance classification reflects amounts that the government *intends* to be used for specific purposes. Assignments may be established either by the Governing Board or by a designee of the governing body and are subject to neither the restricted nor committed levels of constraint. In contrast to the constraints giving rise to committed fund balance, constraints giving rise to assigned fund balance are not required to be imposed, modified, or removed by formal action of the Governing Board. The action does not require the same level of formality and may be delegated to another body or official. Additionally, the assignment need not be made before the end of the reporting period, but rather may be made any time prior to the issuance of the financial statements.

Unassigned - In the General Fund only, the unassigned fund balance classification reflects the residual balance that has not been assigned to other funds and that is not restricted, committed, or assigned to specific purposes. However, deficits in any fund, including the General Fund that cannot be eliminated by reducing or eliminating amounts assigned to other purposes are reported as negative unassigned fund balance.

The District applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

**PINER-OLIVET UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2021**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

F. Interfund Activity

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented in the financial statements. Interfund transfers are eliminated in the governmental activities columns of the statement of activities.

G. Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

H. Budgetary Data

The budgetary process is prescribed by provisions of the California Education Code and requires the governing board to hold a public hearing and adopt an operating budget no later than July 1 of each year. The District governing board satisfied these requirements. The adopted budget is subject to amendment throughout the year to give consideration to unanticipated revenue and expenditures primarily resulting from events unknown at the time of budget adoption with the legal restriction that expenditures cannot exceed appropriations by major object account.

The amounts reported as the original budgeted amounts in the budgetary statements reflect the amounts when the original appropriations were adopted. The amounts reported as the final budgeted amounts in the budgetary statements reflect the amounts after all budget amendments have been accounted for. For purposes of the budget, on-behalf payments have not been included as revenue and expenditures as required under generally accepted accounting principles.

I. Property Tax

Secured property taxes attach as an enforceable lien on property as of January 1. Taxes are payable in two installments on November 1 and February 1 and become delinquent on December 10 and April 10, respectively. Unsecured property taxes are payable in one installment on or before August 31. The County Auditor-Controller bills and collects the taxes on behalf of the District. Local property tax revenues are recorded when received.

J. New Accounting Pronouncements

GASB Statement No. 84 – In January 2017, GASB issued Statement No. 84, *Fiduciary Activities*. This standard's primary objective is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. The statement was postponed by GASB Statement No. 95 and is effective for periods beginning after December 15, 2019. The District has implemented this Statement as of June 30, 2021.

GASB Statement No. 87 – In June 2017, GASB issued Statement No. 87, *Leases*. This standard's primary objective is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. The statement was postponed by GASB Statement No. 95 and is effective for periods beginning after June 15, 2021. The District has not yet determined the impact on the financial statements.

**PINER-OLIVET UNION ELEMENTARY SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS, continued
 JUNE 30, 2021**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

J. New Accounting Pronouncements (continued)

GASB Statement No. 91 – In May 2019, GASB issued Statement No. 91, *Conduit Debt Obligations*. This standard’s primary objectives are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. The statement was postponed by GASB Statement No. 95 and is effective for periods beginning after December 15, 2021. The District has not yet determined the impact on the financial statements.

GASB Statement No. 92 – In January 2020, GASB issued Statement No. 92, *Omnibus 2020*. This standard’s primary objectives are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. A portion of this statement was effective upon issuance, while the majority of this statement was postponed by GASB Statement No. 95 and is effective for periods beginning after June 15, 2021. The District has implemented the requirements that were effective upon issuance but has not yet determined the impact on the financial statements for the requirements of this statement that are not yet effective.

GASB Statement No. 97 – In June 2020, GASB issued Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans* – an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32. This standard’s primary objectives are to increase consistency and comparability related to reporting fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; to mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and to enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans. The statement is effective for periods beginning after June 15, 2021. The District has not yet determined the impact on the financial statements.

NOTE 2 – CASH AND INVESTMENTS

A. Summary of Cash and Investments

	Governmental Activities
Investment in county treasury	\$ 15,558,004
Cash in revolving fund	12,000
Total	\$ 15,570,004

**PINER-OLIVET UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2021**

NOTE 2 – CASH AND INVESTMENTS (continued)

B. Policies and Practices

The District is authorized under California Government Code to make direct investments in local agency bonds, notes, or warrants within the state; U.S. Treasury instruments; registered state warrants or treasury notes; securities of the U.S. Government, or its agencies; bankers acceptances; commercial paper; certificates of deposit placed with commercial banks and/or savings and loan companies; repurchase or reverse repurchase agreements; medium term corporate notes; shares of beneficial interest issued by diversified management companies, certificates of participation, obligations with first priority security; collateralized mortgage obligations; and the County Investment Pool.

Investment in County Treasury – The District maintains substantially all of its cash in the County Treasury in accordance with *Education Code Section 41001*. The Sonoma County Treasurer’s pooled investments are managed by the County Treasurer who reports on a monthly basis to the board of supervisors. In addition, the function of the County Treasury Oversight Committee is to review and monitor the County’s investment policy. The committee membership includes the Treasurer and Tax Collector, the Auditor-Controller, Chief Administrative Officer, Superintendent of Schools Representative, and a public member. The fair value of the District’s investment in the pool is based upon the District’s pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

C. General Authorizations

Except for investments by trustees of debt proceeds, the authority to invest District funds deposited with the county treasury is delegated to the County Treasurer and Tax Collector. Additional information about the investment policy of the County Treasurer and Tax Collector may be obtained from its website. The table below identifies the investment types permitted by California Government Code.

Authorized Investment Type	Maximum Remaining Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Local Agency Bonds, Notes, Warrants	5 years	None	None
Registered State Bonds, Notes, Warrants	5 years	None	None
U. S. Treasury Obligations	5 years	None	None
U. S. Agency Securities	5 years	None	None
Banker’s Acceptance	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements	92 days	20% of base	None
Medium-Term Corporate Notes	5 years	30%	None
Mutual Funds	N/A	20%	10%
Money Market Mutual Funds	N/A	20%	10%
Mortgage Pass-Through Securities	5 years	20%	None
County Pooled Investment Funds	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
Joint Powers Authority Pools	N/A	None	None

PINER-OLIVET UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2021

NOTE 2 – CASH AND INVESTMENTS (continued)

D. Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District manages its exposure to interest rate risk by investing in the County Treasury. The District maintains a pooled investment with the County Treasury with a fair value of approximately \$15,553,337 and an amortized book value of \$15,558,004. The average weighted maturity for this pool is 749 days.

E. Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The investments in the County Treasury are not required to be rated. As of June 30, 2021, the pooled investments in the County Treasury were not rated.

F. Custodial Credit Risk – Deposits

This is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a policy for custodial credit risk for deposits. However, the California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law. The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agencies. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105 percent of the secured deposits. As of June 30, 2021, the District's bank balance was not exposed to custodial credit risk.

**PINER-OLIVET UNION ELEMENTARY SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS, continued
 JUNE 30, 2021**

NOTE 2 – CASH AND INVESTMENTS (continued)

G. Fair Value

The District categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy is based on the valuation inputs used to measure an asset's fair value. The following provides a summary of the hierarchy used to measure fair value:

Level 1 - Quoted prices (unadjusted) in active markets for identical assets.

Level 2 - Observable inputs other than Level 1 prices such as quoted prices for similar assets in active markets, quoted prices for identical or similar assets in markets that are not active, or other inputs that are observable, either directly or indirectly.

Level 3 - Unobservable inputs should be developed using the best information available under the circumstances, which might include the District's own data. The District should adjust that data if reasonable available information indicates that other market participants would use different data or certain circumstances specific to the District are not available to other market participants.

Uncategorized - Investments in the Sonoma County Treasury Investment Pool are not measured using the input levels above because the District's transactions are based on a stable net asset value per share. All contributions and redemptions are transacted at \$1.00 net asset value per share.

The District's fair value measurements at June 30, 2021 were as follows:

	<u>Uncategorized</u>
Investment in county treasury	<u>\$ 15,553,337</u>
Total	<u>\$ 15,553,337</u>

**PINER-OLIVET UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2021**

NOTE 3 – ACCOUNTS RECEIVABLE

Accounts receivable at June 30, 2021 consisted of the following:

	General Fund	Non-Major Governmental Funds	Governmental Activities
Federal Government			
Categorical aid	\$ 561,992	\$ 119,857	\$ 681,849
State Government			
Apportionment	2,794,837	493,017	3,287,854
Categorical aid	34,904	14,956	49,860
Lottery	63,022	20,986	84,008
Local Government			
Other local sources	278,025	-	278,025
Total	\$ 3,732,780	\$ 648,816	\$ 4,381,596

NOTE 4 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2021 was as follows:

	Balance July 01, 2020	Additions	Deletions	Balance June 30, 2021
Governmental Activities				
Capital assets not being depreciated				
Land	\$ 2,692,200	-	-	\$ 2,692,200
Construction in progress	1,310,384	-	1,310,384	-
Total Capital Assets not Being Depreciated	4,002,584	-	1,310,384	2,692,200
Capital assets being depreciated				
Land improvements	6,758,281	-	-	6,758,281
Buildings & improvements	34,833,337	1,310,384	-	36,143,721
Furniture & equipment	985,342	24,216	10,430	999,128
Total Capital Assets Being Depreciated	42,576,960	1,334,600	10,430	43,901,130
Less Accumulated Depreciation				
Land improvements	2,736,190	214,922	-	2,951,112
Buildings & improvements	14,965,996	984,145	-	15,950,141
Furniture & equipment	673,502	67,861	9,188	732,175
Total Accumulated Depreciation	18,375,688	1,266,928	9,188	19,633,428
Governmental Activities Capital Assets, net	\$ 28,203,856	\$ 67,672	\$ 1,311,626	\$ 26,959,902

Depreciation expense was charged to governmental activities as follows:

Instruction	\$ 822,231
Instructional supervision and administration	138,987
All other pupil services	106,651
All other general administration	84,722
Plant services	114,337
Total	\$ 1,266,928

**PINER-OLIVET UNION ELEMENTARY SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS, continued
 JUNE 30, 2021**

NOTE 5 – INTERFUND TRANSACTIONS

A. Interfund Receivables/Payables (Due From/Due To)

Individual interfund receivable and payable balances at June 30, 2021 were as follows:

<u>Due To Other Funds</u>	<u>Due From Other Funds</u>		
	<u>General Fund</u>	<u>Non-Major Governmental Funds</u>	<u>Total</u>
General Fund	-	816	816
Non-Major Governmental Funds	1,348	-	1,348
Total	\$ 1,348	\$ 816	\$ 2,164

Due from the General Fund to Northwest Prep at Piner-Olivet to clear entry.	\$	800
Due from the General Fund to the Deferred Maintenance Fund for Olivet project.		14
Due from the General Fund to the Capital Facilities Fund for RDA Non-Tax portion.		2
Due from the Capital Facilities Fund to the General Fund for the cost of fee collection.		1,348
Total	\$	2,164

B. Interfund Transfers

Interfund transfers for the year ended June 30, 2021 consisted of the following:

<u>Interfund Transfers Out</u>	<u>Interfund Transfers In</u>	
	<u>Non-Major Governmental Funds</u>	<u>Total</u>
General Fund	\$ 149,863	\$ 149,863
Non-Major Governmental Funds	10,000	10,000
Total	\$ 159,863	\$ 159,863

Transfer from the General Fund to the Cafeteria Fund for a contribution to the fund.	\$	140,000
Transfer from the General Fund to the Deferred Maintenance Fund for Olivet projects.		9,863
Transfer from Northwest Prep at Piner-Olivet to the Capital Facilities Fund to repay loan.		10,000
Total	\$	159,863

**PINER-OLIVET UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2021**

NOTE 6 – ACCRUED LIABILITIES

Accrued liabilities at June 30, 2021 consisted of the following:

	General Fund	Non-Major Governmental Funds	District-Wide	Governmental Activities
Payroll	\$ 161,304	\$ 22,142	\$ -	\$ 183,446
Vendors payable	1,047,565	108,822	-	1,156,387
Unmatured interest	-	-	58,523	58,523
Total	\$ 1,208,869	\$ 130,964	\$ 58,523	\$ 1,398,356

NOTE 7 – UNEARNED REVENUE

Unearned revenue at June 30, 2021 consisted of the following:

	General Fund	Non-Major Governmental Funds	Governmental Activities
Federal sources	\$ 11,906	\$ 13,121	\$ 25,027
State categorical sources	139,902	407	140,309
Total	\$ 151,808	\$ 13,528	\$ 165,336

NOTE 8 – LONG-TERM LIABILITIES

A schedule of changes in long-term liabilities for the year ended June 30, 2021 consisted of the following:

	Balance July 01, 2020	Additions	Deductions	Balance June 30, 2021	Balance Due In One Year
Governmental Activities					
General obligation bonds	\$ 14,334,648	\$ 12,581,970	\$ 8,965,000	\$ 17,951,618	\$ 917,694
Unamortized premium	117,065	966,863	117,065	966,863	55,943
Total general obligation bonds	14,451,713	13,548,833	9,082,065	18,918,481	973,637
Compensated absences	100,708	57,628	-	158,336	-
Total OPEB liability	1,102,120	251,754	-	1,353,874	-
Net pension liability	14,109,507	1,969,189	-	16,078,696	-
Total	\$ 29,764,048	\$ 15,827,404	\$ 9,082,065	\$ 36,509,387	\$ 973,637

- Payments for general obligation bonds are made in the Bond Interest and Redemption Fund.
- Payments for compensated absences are typically liquidated in the General Fund and the Non-Major Governmental Funds.

A. Compensated Absences

Total unpaid employee compensated absences as of June 30, 2021 amounted to \$158,336. This amount is included as part of long-term liabilities in the government-wide financial statements.

**PINER-OLIVET UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2021**

NOTE 8 – LONG-TERM LIABILITIES (continued)

B. General Obligation Bonds

The outstanding general obligation bonds of the District as of June 30, 2021 were as follows:

Issue Date	Maturity Date	Interest Rate	Original Issue	Bonds			Bonds Outstanding June 30, 2021
				Outstanding July 01, 2020	Additions	Deductions	
1995	2021	4.40 - 6.15%	\$ 990,764	\$ 875,618	\$ 4,382	\$ 880,000	\$ -
1997	2023	4.40 - 5.65%	4,382,647	5,360,948	248,158	1,125,000	4,484,106
2011	2039	2.30 - 12.00%	8,033,225	8,098,082	110,781	6,960,000	1,248,863
2021	2031	6.00%	150,000	-	150,000	-	150,000
2021	2046	2.45 - 2.74%	5,848,988	-	5,853,649	-	5,853,649
2021	2039	4.00%	6,215,000	-	6,215,000	-	6,215,000
				\$ 14,334,648	\$ 12,581,970	\$ 8,965,000	\$ 17,951,618

2021 Refunding Bonds

The net proceeds received for the 2021 Refunding Bonds were used to purchase U.S. government securities. Those securities were deposited into an irrevocable trust with an escrow agent to provide for future debt service payments on the Election of 2010, Series 2011 General Obligation Bonds that were current refunded. As a result, the refunded bonds are considered to be defeased, and the related liability for the bonds has been removed from the District's financial statements. This refunding reduced total debt service payments by \$2,500,472 and resulted in an economic gain (difference between the present value of the debt service payments on the old and new debt) of \$1,857,989.

Future payments on the outstanding general obligation bonds as of June 30, 2021 were as follows:

Year Ended June 30,	Principal	Interest	Total
2022	\$ 917,694	\$ 1,828,834	\$ 2,746,528
2023	954,838	2,060,662	3,015,500
2024	390,000	230,600	620,600
2025	430,000	214,200	644,200
2026	470,000	196,200	666,200
2027 - 2031	3,080,000	644,200	3,724,200
2032 - 2036	440,169	4,030,431	4,470,600
2037 - 2041	3,427,262	1,271,638	4,698,900
2042 - 2046	3,816,726	3,148,274	6,965,000
Accretion	4,024,929	(4,024,929)	-
Total	\$ 17,951,618	\$ 9,600,110	\$ 27,551,728

C. Other Postemployment Benefits

The District's beginning total OPEB liability was \$1,102,120 and increased by \$251,754 during the year ended June 30, 2021. The ending total OPEB liability at June 30, 2021 was \$1,353,874. See Note 10 for additional information regarding the total OPEB liability.

D. Net Pension Liability

The District's beginning net pension liability was \$14,109,507 and increased by \$1,969,189 during the year ended June 30, 2021. The ending net pension liability at June 30, 2021 was \$16,078,696. See Note 11 for additional information regarding the net pension liability.

**PINER-OLIVET UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2021**

NOTE 9 – FUND BALANCES

Fund balances were composed of the following elements at June 30, 2021:

	General Fund	Building Fund	Bond Interest and Redemption Fund	Non-Major Governmental Funds	Total Governmental Funds
Non-spendable					
Revolving cash	\$ 3,000	\$ -	\$ -	\$ 9,000	\$ 12,000
Total non-spendable	3,000	-	-	9,000	12,000
Restricted					
Educational programs	404,377	-	-	235,368	639,745
Food service	-	-	-	99,251	99,251
Capital projects	-	5,870,898	-	825,047	6,695,945
Debt service	-	-	3,278,817	-	3,278,817
Total restricted	404,377	5,870,898	3,278,817	1,159,666	10,713,758
Committed					
Cash flow reserve	1,580,829	-	-	-	1,580,829
Deferred maintenance	-	-	-	279,552	279,552
Total committed	1,580,829	-	-	279,552	1,860,381
Assigned					
Other assignments	4,375,006	-	-	910,440	5,285,446
Total assigned	4,375,006	-	-	910,440	5,285,446
Unassigned	574,846	-	-	-	574,846
Total Fund Balance	\$ 6,938,058	\$ 5,870,898	\$ 3,278,817	\$ 2,358,658	\$ 18,446,431

The District is committed to maintaining a prudent level of financial resources to protect against the need to reduce service levels because of temporary revenue shortfalls or unpredicted expenditures. The District’s Minimum Fund Balance Policy states that the District intends to maintain a Reserve for Economic Uncertainties as required by law with an additional reserve, the Cash Flow Reserve, which will be increased each year until it reaches 11%.

NOTE 10 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)

A. Plan Description

The Piner-Olivet Union Elementary School District’s defined benefit OPEB plan (the Plan) is described below. The Plan is a single-employer defined benefit plan administered by the District. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

B. Benefits Provided

Certificated and Certificated Management:

Upon attainment of age 55 and completion of at least 14 years of service credit with the District, a certificated employee may retire under CalSTRS and receive a District contribution towards health care (medical, prescription drug and behavioral health) coverage equal to a percentage of the District cap according to the age at retirement. Employees receive 100% of the District cap if age at retirement is 55 but less than 58, 90% of the District cap if age at retirement is 58 but less than 61, and 75% of the District cap if age at retirement is 61 but less than 65.

The District cap for Certificated for the 2020-21 fiscal year begins as \$800 per month for single coverage, \$950 per month for double coverage and \$1,100 for family coverage. As of October 1, 2020, the caps increase to \$850 per month for single coverage, \$1,000 for double and \$1,200 for family coverage. The retiree benefit cap is frozen in the year of retirement. District benefits end at age 65. The District contribution may not be used toward coverage for spouses or other dependents.

**PINER-OLIVET UNION ELEMENTARY SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS, continued
 JUNE 30, 2021**

NOTE 10 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)

B. Benefits Provided (continued)

Classified, Classified Management and Classified Confidential:

These groups receive the same retiree benefits as certificated employees with the exception that they are required to have 15 rather than 14 years of service, and retirement is under CalPERS. Employees who work at least 50% but less than 100% full-time receive a pro-rata share of the District-paid retiree benefits described above.

C. Contributions

For fiscal year 2020-21, the District contributed \$118,048 to the Plan, all of which was used for current premiums on a pay-as-you-go basis.

D. Plan Membership

Membership of the Plan consisted of the following:

	<u>Number of participants</u>
Inactive employees receiving benefits	9
Inactive employees entitled to but not receiving benefits*	-
Participating active employees	<u>137</u>
Total number of participants**	<u>146</u>

*Information not provided

**As of the July 1, 2020 valuation date

E. Total OPEB Liability

The Piner-Olivet Union Elementary School District’s total OPEB liability of \$1,353,874 was measured as of June 30, 2021 and was determined by an actuarial valuation as of July 1, 2020. Standard actuarial update procedures were used to project/discount from valuation to measurement dates.

F. Actuarial Assumptions and Other Inputs

The total OPEB liability as of June 30, 2021 was determined by an actuarial valuation as of July 1, 2020 using the following actuarial assumptions and other inputs, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2021.

Economic assumptions:

Inflation	2.75%
Salary increases	3.00%
Discount rate	1.92%
Healthcare cost trend rates	5.80%

**PINER-OLIVET UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2021**

NOTE 10 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (continued)

F. Actuarial Assumptions and Other Inputs (continued)

Non-economic assumptions:

Mortality:

Certificated	Mortality Rates from CalSTRS Experience Analysis (2015-2018)
Classified	Mortality Rates from CalPERS Experience Study (1997-2015)

The actuarial assumptions used in the July 1, 2020 valuation were based on a review of plan experience during the period July 1, 2018 to June 30, 2020.

The discount rate was based on the Fidelity GO AA 20 Years Municipal Index. The actuary assumed contributions would be sufficient to fully fund the obligation over a period not to exceed thirty years.

G. Changes in Total OPEB Liability

	<u>June 30, 2021</u>
Total OPEB Liability	
Service cost	\$ 116,319
Interest on total OPEB liability	32,881
Difference between expected and actual experience	173,636
Changes of assumptions	46,966
Benefits payments	<u>(118,048)</u>
Net change in total OPEB liability	251,754
Total OPEB liability - beginning	<u>1,102,120</u>
Total OPEB liability - ending	<u>\$ 1,353,874</u>
Covered-employee payroll	\$ 8,587,985
District's total OPEB liability as a percentage of covered-employee payroll	15.76%

H. Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the Piner-Olivet Union Elementary School District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (0.92 percent) or one percentage point higher (2.92 percent) than the current discount rate:

	1% Decrease	Valuation Discount Rate	1% Increase
	(0.92%)	(1.92%)	(2.92%)
Total OPEB liability	\$ 1,427,403	\$ 1,353,874	\$ 1,282,090

**PINER-OLIVET UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2021**

NOTE 10 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) (continued)

I. Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rate

The following presents the total OPEB liability of the Piner-Olivet Union Elementary School District, as well as what the District’s total OPEB liability would be if it were calculated using a healthcare cost trend rate that is one percentage point lower (4.80 percent) or one percentage point higher (6.80 percent) than the current healthcare cost trend rate:

	1% Decrease	Valuation Trend Rate	1% Increase
	(4.80%)	(5.80%)	(6.80%)
Total OPEB liability	\$ 1,229,225	\$ 1,353,874	\$ 1,499,582

J. OPEB Expense and Deferred Outflows and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2021, the Piner-Olivet Union Elementary School District recognized OPEB expense of \$179,509. At June 30, 2021, the Piner-Olivet Union Elementary School District reported deferred outflows of resources related to OPEB and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 151,375	\$ 27,403
Changes in assumptions	92,128	11,760
Total	\$ 243,503	\$ 39,163

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended June 30,	Deferred Outflows of Resources	Deferred Inflows of Resources
2022	\$ 40,192	\$ 9,883
2023	40,192	9,883
2024	40,192	9,883
2025	38,886	8,442
2026	33,131	1,072
Thereafter	50,910	-
Total	\$ 243,503	\$ 39,163

**PINER-OLIVET UNION ELEMENTARY SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS, continued
 JUNE 30, 2021**

NOTE 11 – PENSION PLANS

Qualified employees are covered under multiple-employer contributory retirement plans maintained by agencies of the State of California. Certificated employees are members of the California State Teachers' Retirement System (CalSTRS), and classified employees are members of the California Public Employees' Retirement System (CalPERS). The District reported its proportionate share of the net pension liabilities, pension expense, deferred outflow of resources, and deferred inflow of resources for each of the above plans as follows:

	Net pension liability	Deferred outflows related to pensions	Deferred inflows related to pensions	Pension expense
STRS Pension	\$ 11,397,614	\$ 3,009,948	\$ 1,010,476	\$ 1,468,745
PERS Pension	4,681,082	883,525	15,761	892,113
Total	\$ 16,078,696	\$ 3,893,473	\$ 1,026,237	\$ 2,360,858

A. California State Teachers' Retirement System (CalSTRS)

Plan Description

The District contributes to the California State Teachers' Retirement System (CalSTRS); a cost-sharing multiple employer public employee retirement system defined benefit pension plan administered by CalSTRS. The plan provides retirement and disability benefits and survivor benefits to beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law. CalSTRS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalSTRS annual financial report may be obtained from CalSTRS, 7919 Folsom Blvd., Sacramento, CA 95826.

Benefits Provided

The CalSTRS defined benefit plan has two benefit formulas:

1. CalSTRS 2% at 60: Members first hired on or before December 31, 2012, to perform service that could be creditable to CalSTRS. CalSTRS 2% at 60 members are eligible for normal retirement at age 60, with a minimum of five years of credited service. The normal retirement benefit is equal to 2.0 percent of final compensation for each year of credited service. Early retirement options are available at age 55 with five years of credited service or as early as age 50 with 30 years of credited service. The age factor for retirements after age 60 increases with each quarter year of age to 2.4 percent at age 63 or older. Members who have 30 years or more of credited service receive an additional increase of up to 0.2 percent to the age factor, known as the career factor. The maximum benefit with the career factor is 2.4 percent of final compensation.
2. CalSTRS 2% at 62: Members first hired on or after January 1, 2013, to perform service that could be creditable to CalSTRS. CalSTRS 2% at 62 members are eligible for normal retirement at age 62, with a minimum of five years of credited service. The normal retirement benefit is equal to 2.0 percent of final compensation for each year of credited service. An early retirement option is available at age 55. The age factor for retirement after age 62 increases with each quarter year of age to 2.4 percent at age 65 or older.

**PINER-OLIVET UNION ELEMENTARY SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS, continued
 JUNE 30, 2021**

NOTE 11 – PENSION PLANS (continued)

A. California State Teachers’ Retirement System (CalSTRS) (continued)

Contributions

Active plan CalSTRS 2% at 60 and 2% at 62 members are required to contribute 10.25% and 10.205% of their salary for fiscal year 2021, respectively, and the District is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by CalSTRS Teachers' Retirement Board. The required employer contribution rate for fiscal year 2021 was 19.10% of annual payroll reduced to 16.15% pursuant to California Senate Bill 90 (SB 90). The contribution requirements of the plan members are established by state statute. Contributions to the plan from the District were \$1,037,987 for the year ended June 30, 2021.

On-Behalf Payments

The District was the recipient of on-behalf payments made by the State of California to CalSTRS for K-12 education. These payments consist of state general fund contributions of approximately \$664,929 to CalSTRS.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2021, the District reported a liability for its proportionate share of the net pension liability that reflected a reduction for State pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the District were as follows:

District's proportionate share of the net pension liability	\$ 11,397,614
State's proportionate share of the net pension liability associated with the District	5,875,424
Total	<u>\$ 17,273,038</u>

The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2019 and rolling forward the total pension liability to June 30, 2020. The District’s proportion of the net pension liability was based on a projection of the District’s long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts, actuarially determined. At June 30, 2020, the District’s proportion was 0.012 percent, which was an increase of 0.001 percent from its proportion measured as of June 30, 2019.

**PINER-OLIVET UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2021**

NOTE 11 – PENSION PLANS (continued)

A. California State Teachers’ Retirement System (CalSTRS) (continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)

For the year ended June 30, 2021, the District recognized pension expense of \$1,468,745. In addition, the District recognized pension expense and revenue of \$183,704 for support provided by the State. At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between projected and actual earnings on plan investments	\$ 270,742	\$ -
Differences between expected and actual experience	20,111	321,432
Changes in assumptions	1,111,429	-
Changes in proportion and differences between District contributions and proportionate share of contributions	569,679	689,044
District contributions subsequent to the measurement date	1,037,987	-
Total	<u>\$ 3,009,948</u>	<u>\$ 1,010,476</u>

The \$1,037,987 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended June 30,</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
2022	\$ 289,359	\$ 339,791
2023	546,928	317,209
2024	639,136	150,351
2025	272,070	104,151
2026	112,236	83,097
2027	112,232	15,877
Total	<u>\$ 1,971,961</u>	<u>\$ 1,010,476</u>

**PINER-OLIVET UNION ELEMENTARY SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS, continued
 JUNE 30, 2021**

NOTE 11 – PENSION PLANS (continued)

A. California State Teachers’ Retirement System (CalSTRS) (continued)

Actuarial Assumptions

The total pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2019, and rolling forward the total pension liability to June 30, 2020 using the following actuarial assumptions, applied to all periods included in the measurement:

Consumer Price Inflation	2.75%
Investment Rate of Return*	7.10%
Wage Inflation	3.50%

* Net of investment expenses, but gross of administrative expenses.

CalSTRS uses custom mortality tables to best fit the patterns of mortality among its members. These custom tables are based on MP-2016 series tables adjusted to fit CalSTRS experience.

The actuarial assumptions used in the June 30, 2019 valuation were based on the results of an actuarial experience study for the period July 1, 2010 to June 30, 2015.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. The best-estimate ranges were developed using capital market assumptions from CalSTRS general investment consultant (Pension Consulting Alliance–PCA) as an input to the process. The actuarial investment rate of return assumption was adopted by the board in January 2020 in conjunction with the most recent experience study. For each current and future valuation, CalSTRS’ independent consulting actuary (Milliman) reviews the return assumption for reasonableness based on the most current capital market assumptions. Best estimates of expected 20-year geometrically linked real rates of return and the assumed asset allocation for each major asset class as of June 30, 2020, are summarized in the following table:

Asset Class	Assumed Asset Allocation	Long-Term Expected Real Rate of Return*
Public Equity	42%	4.80%
Real Estate	15%	3.60%
Private Equity	13%	6.30%
Fixed Income	12%	1.30%
Risk Mitigating Strategies	10%	1.80%
Inflation Sensitive	6%	3.30%
Cash/Liquidity	2%	-0.40%
	100%	

*20-year geometric average

**PINER-OLIVET UNION ELEMENTARY SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS, continued
 JUNE 30, 2021**

NOTE 11 – PENSION PLANS (continued)

A. California State Teachers’ Retirement System (CalSTRS) (continued)

Discount Rate

The discount rate used to measure the total pension liability was 7.10 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at statutory contribution rates in accordance with the rate increases per AB 1469. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return (7.10 percent) and assuming that contributions, benefit payments, and administrative expense occur midyear. Based on those assumptions, the Plan’s fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the District’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the District’s proportionate share of the net pension liability calculated using the discount rate of 7.10 percent, as well as what the District’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.10 percent) or 1-percentage-point higher (8.10 percent) than the current rate:

	1% Decrease (6.10%)	Current Discount Rate (7.10%)	1% Increase (8.10%)
District's proportionate share of the net pension liability	\$ 17,220,207	\$ 11,397,614	\$ 6,590,243

Pension Plan Fiduciary Net Position

Detailed information about the pension plan’s fiduciary net position is available in the separately issued CalSTRS financial report.

**PINER-OLIVET UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2021**

NOTE 11 – PENSION PLANS (continued)

B. California Public Employees' Retirement System (CalPERS)

Plan Description

The District contributes to the School Employer Pool under the California Public Employees' Retirement System (CalPERS); a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. The plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the Public Employees' Retirement Laws. CalPERS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalPERS annual financial report may be obtained from the CalPERS Executive Office, 400 P Street, Sacramento, CA 95811.

Benefits Provided

The benefits for the defined benefit plan are based on members' years of service, age, final compensation, and benefit formula. Benefits are provided for disability, death, and survivors of eligible members or beneficiaries. Members become fully vested in their retirement benefits earned to date after five years of credited service.

Contributions

Active plan members who entered into the plan prior to January 1, 2013, are required to contribute 7.0% of their salary. The California Public Employees' Pension Reform Act (PEPRA) specifies that new members entering into the plan on or after January 1, 2013, shall pay the higher of fifty percent of normal costs or 7.0% of their salary. Additionally, for new members entering the plan on or after January 1, 2013, the employer is prohibited from paying any of the employee contribution to CalPERS unless the employer payment of the member's contribution is specified in an employment agreement or collective bargaining agreement that expires after January 1, 2013.

The District is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. The required employer contribution rate for fiscal year 2021 was 22.68% of annual payroll reduced to 20.70% pursuant to California Senate Bill 90 (SB 90). Contributions to the plan from the District were \$414,793 for the year ended June 30, 2021.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2021, the District reported a liability of \$4,681,082 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2019 and rolling forward the total pension liability to June 30, 2020. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts, actuarially determined. At June 30, 2020, the District's proportion was 0.015 percent, which did not change from its proportion measured as of June 30, 2019.

**PINER-OLIVET UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2021**

NOTE 11 – PENSION PLANS (continued)

B. California Public Employees’ Retirement System (CalPERS) (continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)

For the year ended June 30, 2021, the District recognized pension expense of \$892,113. At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between projected and actual earnings on plan investments	\$ 97,445	\$ -
Differences between expected and actual experience	232,167	-
Changes in assumptions	17,166	-
Changes in proportion and differences between District contributions and proportionate share of contributions	121,954	15,761
District contributions subsequent to the measurement date	414,793	-
Total	<u>\$ 883,525</u>	<u>\$ 15,761</u>

The \$414,793 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended June 30,</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
2022	\$ 163,546	\$ 15,761
2023	142,814	-
2024	115,840	-
2025	46,532	-
Total	<u>\$ 468,732</u>	<u>\$ 15,761</u>

**PINER-OLIVET UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2021**

NOTE 11 – PENSION PLANS (continued)

B. California Public Employees’ Retirement System (CalPERS) (continued)

Actuarial Assumptions

The total pension liability was determined by applying update procedures to an actuarial valuation as of June 30, 2019, and rolling forward the total pension liability to June 30, 2020 using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Discount Rate	7.15%
Salary Increases	Varies by Entry Age and Service

CalPERS uses custom mortality tables to best fit the patterns of mortality among its members. These custom tables are derived using CalPERS’ membership data for all funds. The table includes 15 years of mortality improvements using the Society of Actuaries Scale 90% of scale MP 2016.

The actuarial assumptions used in the June 30, 2019, valuation were based on the results of an actuarial experience study for the period from 1997 to 2015.

The long-term expected rate of return on pension plan investments was determined using a building block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. In determining the long-term expected rate of return, both short-term and long-term market return expectations as well as the expected pension fund cash flows were taken into account. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. Using historical returns of all the funds’ asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

The table below reflects long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These geometric rates of return are net of administrative expenses.

Asset Class	Assumed Asset Allocation	Real Return Years 1 – 10*	Real Return Years 11+**
Global Equity	50.0%	4.80%	5.98%
Fixed Income	28.0%	1.00%	2.62%
Inflation Assets	0.0%	0.77%	1.81%
Private Equity	8.0%	6.30%	7.23%
Real Assets	13.0%	3.75%	4.93%
Liquidity	1.0%	0.0%	-0.92%
	100.0%		

*An expected inflation of 2.00% used for this period.

**An expected inflation of 2.92% used for this period.

**PINER-OLIVET UNION ELEMENTARY SCHOOL DISTRICT
 NOTES TO FINANCIAL STATEMENTS, continued
 JUNE 30, 2021**

NOTE 11 – PENSION PLANS (continued)

B. California Public Employees’ Retirement System (CalPERS) (continued)

Discount Rate

The discount rate used to measure the total pension liability was 7.15 percent. A projection of the expected benefit payments and contributions was performed to determine if assets would run out. The test revealed the assets would not run out. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability for the Schools Pool. The results of the crossover testing for the Schools Pool are presented in a detailed report that can be obtained at CalPERS’ website.

Sensitivity of the District’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the District’s proportionate share of the net pension liability calculated using the discount rate of 7.15 percent, as well as what the District’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.15 percent) or 1-percentage-point higher (8.15 percent) than the current rate:

	<u>1% Decrease (6.15%)</u>	<u>Current Discount Rate (7.15%)</u>	<u>1% Increase (8.15%)</u>
District's proportionate share of the net pension liability	\$ 6,729,910	\$ 4,681,082	\$ 2,980,659

Pension Plan Fiduciary Net Position

Detailed information about the pension plan’s fiduciary net position is available in the separately issued CalPERS financial report.

NOTE 12 – COMMITMENTS AND CONTINGENCIES

A. Grants

The District received financial assistance from federal and state agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the District at June 30, 2021.

B. Litigation

The District is involved in various litigation arising from the normal course of business. In the opinion of management and legal counsel, the disposition of all litigation pending is not expected to have a material adverse effect on the overall financial position of the District at June 30, 2021.

**PINER-OLIVET UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS, continued
JUNE 30, 2021**

NOTE 13 – PARTICIPATION IN JOINT POWERS AUTHORITIES

The District participates in two joint ventures under joint powers authorities (JPAs), the Redwood Empire Schools' Insurance Group, and the West County Transportation Agency. The relationships between the District and the JPAs are such that the JPAs are not component units of the District for financial reporting purposes.

The JPAs have budgeting and financial reporting requirements independent of member units, and their financial statements are not presented in these financial statements. However, fund transactions between the JPAs and the District are included in these statements. The audited financial statements are generally available from the respective entities.

NOTE 14 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

A. Pension Plans

Pursuant to GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, the District recognized deferred outflows of resources related to pensions and deferred inflows of resources related to pensions in the District-wide financial statements. Further information regarding the deferred outflows of resources and deferred inflows of resources can be found at Note 11. At June 30, 2021, total deferred outflows related to pensions was \$3,893,473 and total deferred inflows related to pensions was \$1,026,237.

B. Other Postemployment Benefits

Pursuant to GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, the District recognized deferred outflows of resources related to other postemployment benefits and deferred inflows of resources related to other postemployment benefits in the District-wide financial statements. Further information regarding the deferred outflows of resources and deferred inflows of resources can be found at Note 10. At June 30, 2021, total deferred outflows related to other postemployment benefits was \$243,503 and total deferred inflows related to other postemployment benefits was \$39,163.

C. Refunded Debt

Pursuant to GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position* and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, the District recognized deferred outflows or inflows of resources in the District-wide financial statements. The deferred outflow of resources pertains to the difference in the carrying value of the refunded debt and its reacquisition price (deferred amount on refunding). Previous financial reporting standards require this to be presented as part of the District's long-term debt. This deferred outflow of resources is recognized as a component of interest expense in a systematic and rational manner over the remaining life of the old debt or the new debt, whichever is shorter. At June 30, 2021, the deferred amount on refunding was \$68,548.

REQUIRED SUPPLEMENTARY INFORMATION

**PINER-OLIVET UNION ELEMENTARY SCHOOL DISTRICT
GENERAL FUND – BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Actual* (Budgetary Basis)	Variances - Final to Actual
	Original	Final		
REVENUES				
LCFF sources	\$ 11,986,836	\$ 13,033,882	\$ 11,653,918	\$ (1,379,964)
Federal sources	629,046	1,430,721	1,289,803	(140,918)
Other state sources	766,777	914,502	1,200,314	285,812
Other local sources	893,929	1,091,899	1,059,140	(32,759)
Total Revenues	14,276,588	16,471,004	15,203,175	(1,267,829)
EXPENDITURES				
Certificated salaries	5,931,417	6,130,498	5,083,110	1,047,388
Classified salaries	1,947,415	2,067,306	1,803,825	263,481
Employee benefits	3,377,388	3,487,767	3,160,674	327,093
Books and supplies	448,792	1,162,813	801,333	361,480
Services and other operating expenditures	3,160,654	3,265,270	2,730,802	534,468
Capital outlay	-	69,934	73,393	(3,459)
Total Expenditures	14,865,666	16,183,588	13,653,137	2,530,451
Excess (Deficiency) of Revenues Over Expenditures	(589,078)	287,416	1,550,038	1,262,622
Other Financing Sources (Uses)				
Transfers in	675,000	675,000	578,030	(96,970)
Transfers out	(739,667)	(785,167)	(718,030)	67,137
Net Financing Sources (Uses)	(64,667)	(110,167)	(140,000)	(29,833)
NET CHANGE IN FUND BALANCE	(653,745)	177,249	1,410,038	1,232,789
Fund Balance - Beginning	4,162,965	4,877,110	4,877,110	-
Fund Balance - Ending	\$ 3,509,220	\$ 5,054,359	\$ 6,287,148	\$ 1,232,789

* The actual amounts reported on this schedule do not agree with the amounts reported on the Statement of Revenues, Expenditures, and Changes in Fund Balance for the following reasons:

- Actual amounts reported in this schedule are for the General Fund only, and do not agree with the amounts reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances because the amounts on that schedule include the financial activity of the Special Reserve Fund for Other Than Capital Outlay Projects and the Special Reserve Fund for Postemployment Benefits in accordance with the fund type definitions promulgated by GASB Statement No. 54.
- Revenues for Medi-Cal Billing Option and Medi-Cal Administrative Activities are presented as federal revenues in this schedule, while these amounts have been reclassified as local revenues in the Statement of Revenues, Expenditures, and Changes in Fund Balance.

**PINER-OLIVET UNION ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS
FOR THE YEAR ENDED JUNE 30, 2021**

	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>
Total OPEB Liability				
Service cost	\$ 116,319	\$ 70,534	\$ 65,768	\$ 66,091
Interest on total OPEB liability	32,881	34,395	38,291	37,078
Difference between expected and actual experience	173,636	-	(49,036)	-
Changes of assumptions	46,966	37,189	44,334	(22,448)
Benefits payments	<u>(118,048)</u>	<u>(135,665)</u>	<u>(181,620)</u>	<u>(173,454)</u>
Net change in total OPEB liability	251,754	6,453	(82,263)	(92,733)
Total OPEB liability - beginning	<u>1,102,120</u>	<u>1,095,667</u>	<u>1,177,930</u>	<u>1,270,663</u>
Total OPEB liability - ending	<u>\$ 1,353,874</u>	<u>\$ 1,102,120</u>	<u>\$ 1,095,667</u>	<u>\$ 1,177,930</u>
Covered-employee payroll	\$ 8,587,985	\$ 8,517,547	\$ 8,830,790	\$ 8,371,456
District's total OPEB liability as a percentage of covered-employee payroll	15.76%	12.94%	12.41%	14.07%

See accompanying notes to required supplementary information.

**PINER-OLIVET UNION ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY - CALSTRS
FOR THE YEAR ENDED JUNE 30, 2021**

	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>	<u>June 30, 2017</u>	<u>June 30, 2016</u>	<u>June 30, 2015</u>
District's proportion of the net pension liability	0.012%	0.011%	0.011%	0.012%	0.012%	0.013%	0.013%
District's proportionate share of the net pension liability	\$ 11,397,614	\$ 9,848,324	\$ 10,410,808	\$ 10,665,027	\$ 9,681,225	\$ 9,004,501	\$ 7,379,281
State's proportionate share of the net pension liability associated with the District	5,875,424	5,372,962	5,960,675	6,309,340	6,693,223	5,630,874	5,170,907
Total	\$ 17,273,038	\$ 15,221,286	\$ 16,371,483	\$ 16,974,367	\$ 16,374,448	\$ 14,635,375	\$ 12,550,188
District's covered payroll	\$ 6,139,060	\$ 6,093,120	\$ 6,227,270	\$ 6,179,221	\$ 6,074,483	\$ 6,063,851	\$ 5,624,436
District's proportionate share of the net pension liability as a percentage of its covered payroll	185.7%	161.6%	167.2%	172.6%	159.4%	148.5%	131.2%
Plan fiduciary net position as a percentage of the total pension liability	71.8%	72.6%	71.0%	69.5%	70.0%	74.0%	76.5%

The amounts presented for each fiscal year were determined as of the year-end that occurred one year prior.

**PINER-OLIVET UNION ELEMENTARY SCHOOL DISTRICT
 SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY - CALPERS
 FOR THE YEAR ENDED JUNE 30, 2021**

	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>	<u>June 30, 2017</u>	<u>June 30, 2016</u>	<u>June 30, 2015</u>
District's proportion of the net pension liability	0.015%	0.015%	0.014%	0.014%	0.015%	0.014%	0.014%
District's proportionate share of the net pension liability	\$ 4,681,082	\$ 4,261,183	\$ 3,794,179	\$ 3,397,502	\$ 3,040,392	\$ 2,127,231	\$ 1,556,889
District's covered payroll	\$ 2,206,689	\$ 2,040,433	\$ 1,877,889	\$ 1,825,490	\$ 1,848,037	\$ 1,598,547	\$ 1,439,643
District's proportionate share of the net pension liability as a percentage of its covered payroll	212.1%	208.8%	202.0%	186.1%	164.5%	133.1%	108.1%
Plan fiduciary net position as a percentage of the total pension liability	70.0%	70.0%	70.8%	71.9%	73.9%	79.4%	83.4%

The amounts presented for each fiscal year were determined as of the year-end that occurred one year prior.

**PINER-OLIVET UNION ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF DISTRICT CONTRIBUTIONS - CALSTRS
FOR THE YEAR ENDED JUNE 30, 2021**

	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>	<u>June 30, 2017</u>	<u>June 30, 2016</u>	<u>June 30, 2015</u>
Contractually required contribution	\$ 1,037,987	\$ 1,047,207	\$ 991,960	\$ 898,595	\$ 777,346	\$ 651,792	\$ 538,470
Contributions in relation to the contractually required contribution*	(1,037,987)	(1,047,207)	(991,960)	(898,595)	(777,346)	(651,792)	(538,470)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	\$ 6,330,722	\$ 6,139,060	\$ 6,093,120	\$ 6,227,270	\$ 6,179,221	\$ 6,074,483	\$ 6,063,851
Contributions as a percentage of covered payroll	16.40%	17.06%	16.28%	14.43%	12.58%	10.73%	8.88%

*Amounts do not include on-behalf contributions

**PINER-OLIVET UNION ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF DISTRICT CONTRIBUTIONS - CALPERS
FOR THE YEAR ENDED JUNE 30, 2021**

	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>	<u>June 30, 2017</u>	<u>June 30, 2016</u>	<u>June 30, 2015</u>
Contractually required contribution	\$ 414,793	\$ 430,267	\$ 368,543	\$ 291,655	\$ 253,524	\$ 218,937	\$ 188,165
Contributions in relation to the contractually required contribution*	(414,793)	(430,267)	(368,543)	(291,655)	(253,524)	(218,937)	(188,165)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	\$ 1,998,966	\$ 2,206,689	\$ 2,040,433	\$ 1,877,889	\$ 1,825,490	\$ 1,848,037	\$ 1,598,547
Contributions as a percentage of covered payroll	20.75%	19.50%	18.06%	15.53%	13.89%	11.85%	11.77%

*Amounts do not include on-behalf contributions

**PINER-OLIVET UNION ELEMENTARY SCHOOL DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2021**

NOTE 1 – PURPOSE OF SCHEDULES

Budgetary Comparison Schedule

This schedule is required by GASB Statement No. 34 as required supplementary information (RSI) for the General Fund and for each major special revenue fund that has a legally adopted annual budget. The budgetary comparison schedule presents both (a) the original and (b) the final appropriated budgets for the reporting period as well as (c) actual inflows, outflows, and balances, stated on the District's budgetary basis. A separate column to report the variance between the final budget and actual amounts is also presented, although not required.

Schedule of Changes in Total OPEB Liability and Related Ratios

This 10-year schedule is required by GASB Statement No. 75 for all sole and agent employers that provide other postemployment benefits (OPEB). Until a full 10-year trend is compiled, the schedule will only show those years under which GASB Statement No. 75 was applicable. The schedule presents the sources of change in the total OPEB liability, and the components of the total OPEB liability and related ratios, including the total OPEB liability as a percentage of covered-employee payroll.

Changes in Benefit Terms

There were no changes in benefit terms since the previous valuation.

Changes in Assumptions

The discount rate changed from 2.45% to 1.92% since the previous measurement.

Schedule of the District's Proportionate Share of the Net Pension Liability

This 10-year schedule is required by GASB Statement No. 68 for each cost-sharing pension plan. Until a full 10-year trend is compiled, the schedule will only show those years under which GASB Statement No. 68 was applicable. The schedule presents the District's proportion (percentage) of the collective net pension liability, the District's proportionate share (amount) of the collective net pension liability, the District's covered payroll, the District's proportionate share (amount) of the collective net pension liability as a percentage of the employer's covered payroll, and the pension plan's fiduciary net position as a percentage of the total pension liability.

Changes in Benefit Terms

There were no changes in benefit terms since the previous valuations for CalSTRS and CalPERS.

Changes in Assumptions

There were no changes in economic assumptions since the previous valuations for CalSTRS and CalPERS.

Schedule of District Contributions

This 10-year schedule is required by GASB Statement No. 68 for each cost-sharing pension plan. Until a full 10-year trend is compiled, the schedule will only show those years under which GASB Statement No. 68 was applicable. The schedule presents the District's statutorily or contractually required employer contribution, the amount of contributions recognized by the pension plan in relation to the statutorily or contractually required employer contribution, the difference between the statutorily or contractually required employer contribution and the amount of contributions recognized by the pension plan in relation to the statutorily or contractually required employer contribution, the District's covered payroll, and the amount of contributions recognized by the pension plan in relation to the statutorily or contractually required employer contribution as a percentage of the District's covered payroll.

**PINER-OLIVET UNION ELEMENTARY SCHOOL DISTRICT
 NOTES TO REQUIRED SUPPLEMENTARY INFORMATION, continued
 FOR THE YEAR ENDED JUNE 30, 2021**

NOTE 2 – EXCESS OF EXPENDITURES OVER APPROPRIATIONS

For the year ended June 30, 2021, the District incurred an excess of expenditures over appropriations in individual major funds presented in the Budgetary Comparison Schedule by major object code as follows:

	Expenditures and Other Uses		
	Budget	Actual	Excess
General Fund			
Capital outlay	\$ 69,934	\$ 73,393	\$ 3,459

SUPPLEMENTARY INFORMATION

**PINER-OLIVET UNION ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021**

<u>Federal Grantor/Pass-Through Grantor/Program or Cluster</u>	<u>AL Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Federal Expenditures</u>
U. S. DEPARTMENT OF EDUCATION:			
<i>Passed through California Department of Education:</i>			
Title I, Part A			
Title I, Part A, Basic Grants Low-Income and Neglected	84.010	14329	\$ 281,571
Comprehensive Support and Improvement for LEAs	84.010	15438	<u>56,851</u>
Subtotal Title I, Part A			<u>338,422</u>
Title II, Part A, Supporting Effective Instruction Local Grants	84.367	14341	47,506
Title III, English Learner Student Program	84.365	14346	35,215
Title IV, Part A, Student Support and Academic Enrichment Grants	84.424	15396	50,000
Special Education Cluster			
IDEA Basic Local Assistance Entitlement, Part B, Sec 611	84.027	13379	171,206
IDEA Preschool Grants, Part B, Section 619 (Age 3-4-5)	84.173	13430	<u>9,587</u>
Subtotal Special Education Cluster			<u>180,793</u>
COVID-19 Emergency Acts Funding/Education Stabilization Fund Discretionary Grants:			
Governor's Emergency Education Relief (GEER) Fund	84.425C	15517	6,727
Elementary and Secondary School Emergency Relief (ESSER) Fund	84.425D	15536	210,746
Elementary and Secondary School Emergency Relief II (ESSER II) Fund	84.425D	15547	<u>130,594</u>
Subtotal Education Stabilization Fund Discretionary Grants			<u>348,067</u>
Total U. S. Department of Education			<u>1,000,003</u>
U. S. DEPARTMENT OF AGRICULTURE:			
<i>Passed through California Department of Education:</i>			
COVID-19 Emergency Acts Funding/Extending Summer Food Service Program and SSO:			
Child Nutrition Cluster			
School Breakfast Program - Needy	10.553	13526	48,183
National School Lunch Program	10.555	13391	77,350
USDA Commodities	10.555	*	<u>7,950</u>
Subtotal Child Nutrition Cluster			<u>133,483</u>
Total U. S. Department of Agriculture			<u>133,483</u>
U. S. DEPARTMENT OF THE TREASURY:			
<i>Passed through California Department of Education:</i>			
COVID-19 Emergency Acts Funding:			
Coronavirus Relief Fund (CRF): Learning Loss Mitigation	21.019	25516	<u>487,510</u>
Total U. S. Department of the Treasury			<u>487,510</u>
Total Federal Expenditures			<u>\$ 1,620,996</u>

* - Pass-Through Entity Identifying Number not available or not applicable

**PINER-OLIVET UNION ELEMENTARY SCHOOL DISTRICT
 SCHEDULE OF INSTRUCTIONAL TIME
 FOR THE YEAR ENDED JUNE 30, 2021**

School District

Grade Level	2020-21 Actual Number of Days	Status
Kindergarten	180	Complied
Grade 1	180	Complied
Grade 2	180	Complied
Grade 3	180	Complied
Grade 4	180	Complied
Grade 5	180	Complied
Grade 6	180	Complied

Morrice Schaefer Charter School

Grade Level	2020-21 Actual Number of Days	Status
Kindergarten	180	Complied
Grade 1	180	Complied
Grade 2	180	Complied
Grade 3	180	Complied
Grade 4	180	Complied
Grade 5	180	Complied
Grade 6	180	Complied

Olivet Elementary Charter School

Grade Level	2020-21 Actual Number of Days	Status
Kindergarten	180	Complied
Grade 1	180	Complied
Grade 2	180	Complied
Grade 3	180	Complied
Grade 4	180	Complied
Grade 5	180	Complied
Grade 6	180	Complied

**PINER-OLIVET UNION ELEMENTARY SCHOOL DISTRICT
 SCHEDULE OF INSTRUCTIONAL TIME, continued
 FOR THE YEAR ENDED JUNE 30, 2021**

Piner-Olivet Charter School

Grade Level	2020-21 Actual Number of Days	Status
Grade 7	175	Complied
Grade 8	175	Complied

Northwest Prep Charter School

Grade Level	2020-21 Actual Number of Days	Status
Grade 7	175	Complied
Grade 8	175	Complied
Grade 9	175	Complied
Grade 10	175	Complied
Grade 11	175	Complied
Grade 12	175	Complied

**PINER-OLIVET UNION ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2021**

	2022 (Budget)	2021	2020	2019
General Fund - Budgetary Basis**				
Revenues And Other Financing Sources	\$ 14,620,683	\$ 15,781,205	\$ 15,094,834	\$ 14,088,695
Expenditures And Other Financing Uses	15,661,572	14,371,167	14,688,217	14,117,944
Net change in Fund Balance	<u>\$ (1,040,889)</u>	<u>\$ 1,410,038</u>	<u>\$ 406,617</u>	<u>\$ (29,249)</u>
Ending Fund Balance	<u>\$ 5,246,259</u>	<u>\$ 6,287,148</u>	<u>\$ 4,877,110</u>	<u>\$ 5,113,281</u>
Available Reserves*	<u>\$ 626,463</u>	<u>\$ 574,846</u>	<u>\$ 587,530</u>	<u>\$ 1,698,446</u>
Available Reserves As A Percentage Of Outgo	<u>4.00%</u>	<u>4.00%</u>	<u>4.00%</u>	<u>12.03%</u>
Long-term Liabilities	<u>\$ 35,535,750</u>	<u>\$ 36,509,387</u>	<u>\$ 29,764,048</u>	<u>\$ 29,302,753</u>
Average Daily Attendance At P-2***	<u>869</u>	<u>911</u>	<u>911</u>	<u>903</u>

The General Fund ending fund balance has increased by \$1,173,867 over the past two years. The fiscal year 2021-22 budget projects a decrease of \$1,040,889. For a District this size, the State recommends available reserves of at least 4% of General Fund expenditures, transfers out, and other uses (total outgo).

The District has incurred operating surpluses in two of the past three years but anticipates incurring an operating deficit during the 2021-22 fiscal year. Total long-term obligations have increased by \$7,206,634 over the past two years.

Average daily attendance has increased by 8 ADA over the past two years. A decrease of 42 ADA is anticipated during the 2021-22 fiscal year.

*Available reserves consist of all unassigned fund balance within the General Fund.

**The actual amounts reported in this schedule are for the General Fund only, and do not agree with the amounts reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances because the amounts on that schedule include the financial activity of the Special Reserve Fund for Other Than Capital Outlay Projects and the Special Reserve Fund for Postemployment Benefits, in accordance with the fund type definitions promulgated by GASB Statement No. 54.

***Includes Average Daily Attendance of all schools accounted for in the General Fund of the District and excludes Average Daily Attendance of Piner-Olivet and Northwest Prep Charter Schools, which are accounted for separately in special revenue funds. Due to the COVID-19 pandemic, Average Daily Attendance at P-2 was not reported in 2021. Funding was based on Average Daily Attendance at P-2 as reported in 2020.

**PINER-OLIVET UNION ELEMENTARY SCHOOL DISTRICT
RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT WITH AUDITED FINANCIAL
STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021**

	General Fund	Special Reserve Fund for Postemployment Benefits
June 30, 2021, annual financial and budget report fund balance	\$ 6,287,148	\$ 650,910
Adjustments and reclassifications:		
Increase (decrease) in total fund balances:		
Fund balance transfer (GASB 54)	650,910	(650,910)
Net adjustments and reclassifications	650,910	(650,910)
June 30, 2021, audited financial statement fund balance	<u>\$ 6,938,058</u>	<u>\$ -</u>

**PINER-OLIVET UNION ELEMENTARY SCHOOL DISTRICT
SCHEDULE OF CHARTER SCHOOLS
FOR THE YEAR ENDED JUNE 30, 2021**

Charter #	Charter School	Status	Included in Audit Report
0098	Piner-Olivet Charter School	Active	Yes
0526	Northwest Prep Charter School	Active	Yes
1439	Morrice Schaefer Charter School	Active	Yes
1440	Olivet Elementary Charter School	Active	Yes

**PINER-OLIVET UNION ELEMENTARY SCHOOL DISTRICT
COMBINING BALANCE SHEET
JUNE 30, 2021**

	Northwest Prep at Piner-Olivet	Piner-Olivet Charter School	Cafeteria Fund	Deferred Maintenance Fund	Capital Facilities Fund	Non-Major Governmental Funds
ASSETS						
Cash and investments	\$ 382,433	\$ 352,177	\$ 14,325	\$ 279,538	\$ 826,393	\$ 1,854,866
Accounts receivable	199,890	359,944	88,982	-	-	648,816
Due from other funds	800	-	-	14	2	816
Total Assets	\$ 583,123	\$ 712,121	\$ 103,307	\$ 279,552	\$ 826,395	\$ 2,504,498
LIABILITIES						
Accrued liabilities	\$ 40,867	\$ 89,041	\$ 1,056	\$ -	\$ -	\$ 130,964
Due to other funds	-	-	-	-	1,348	1,348
Unearned revenue	4,387	9,141	-	-	-	13,528
Total Liabilities	45,254	98,182	1,056	-	1,348	145,840
FUND BALANCES						
Non-spendable	3,000	3,000	3,000	-	-	9,000
Restricted	109,979	125,389	99,251	-	825,047	1,159,666
Committed	-	-	-	279,552	-	279,552
Assigned	424,890	485,550	-	-	-	910,440
Total Fund Balances	537,869	613,939	102,251	279,552	825,047	2,358,658
Total Liabilities and Fund Balance	\$ 583,123	\$ 712,121	\$ 103,307	\$ 279,552	\$ 826,395	\$ 2,504,498

See accompanying notes to supplementary information.

**PINER-OLIVET UNION ELEMENTARY SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2021**

	Northwest Prep at Piner-Olivet	Piner-Olivet Charter School	Cafeteria Fund	Deferred Maintenance Fund	Capital Facilities Fund	Non-Major Governmental Funds
REVENUES						
LCFF sources	\$ 1,004,414	\$ 1,723,847	\$ -	\$ -	\$ -	\$ 2,728,261
Federal sources	62,884	159,410	133,483	-	-	355,777
Other state sources	129,653	228,147	11,685	-	-	369,485
Other local sources	9,209	16,802	1,181	2,282	76,320	105,794
Total Revenues	1,206,160	2,128,206	146,349	2,282	76,320	3,559,317
EXPENDITURES						
Current						
Instruction	588,673	1,426,931	-	-	-	2,015,604
Instruction-related services						
School site administration	275,700	400,207	-	-	-	675,907
Pupil services						
Food services	-	-	186,687	-	-	186,687
All other pupil services	42,959	28,113	-	-	-	71,072
General administration						
All other general administration	-	1,729	-	-	29,529	31,258
Plant services	98,227	102,482	-	23,500	-	224,209
Facilities acquisition and maintenance	-	-	-	36,693	-	36,693
Total Expenditures	1,005,559	1,959,462	186,687	60,193	29,529	3,241,430
Excess (Deficiency) of Revenues Over Expenditures	200,601	168,744	(40,338)	(57,911)	46,791	317,887
Other Financing Sources (Uses)						
Transfers in	-	-	140,000	9,863	10,000	159,863
Transfers out	(10,000)	-	-	-	-	(10,000)
Net Financing Sources (Uses)	(10,000)	-	140,000	9,863	10,000	149,863
NET CHANGE IN FUND BALANCE	190,601	168,744	99,662	(48,048)	56,791	467,750
Fund Balance - Beginning	347,268	445,195	2,589	327,600	768,256	1,890,908
Fund Balance - Ending	\$ 537,869	\$ 613,939	\$ 102,251	\$ 279,552	\$ 825,047	\$ 2,358,658

See accompanying notes to supplementary information.

**PINER-OLIVET UNION ELEMENTARY SCHOOL DISTRICT
 LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE
 JUNE 30, 2021**

The Piner-Olivet Union Elementary School District was established in 1959. The District is in Santa Rosa, California. There were no changes in the boundaries of the District during the current year. The District is operating one elementary school and four charter schools.

GOVERNING BOARD

Member	Office	Term Expires
Cindy Pryor	President	December 2022
Mindy Mohr	Vice President	December 2024
Janae Franicevic	Clerk	December 2022
Mardi Hinton	Member	December 2022
Tony Roehrick	Member	December 2024

DISTRICT ADMINISTRATORS

Dr. Steve Charbonneau
Superintendent

Dr. Kay Vang
Chief Business Official

**PINER-OLIVET UNION ELEMENTARY SCHOOL DISTRICT
 NOTES TO SUPPLEMENTARY INFORMATION
 JUNE 30, 2021**

NOTE 1 – PURPOSE OF SCHEDULES

Schedule of Expenditures of Federal Awards

The accompanying Schedule of Expenditures of Federal Awards includes the Federal grant activity of the District and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

The following schedule provides reconciliation between revenues reported on the Statement of Revenue, Expenditures, and Changes in Fund Balance, and the related expenditures reported on the Schedule of Expenditures of Federal Awards. The reconciling amounts represent Federal funds that have been recorded as revenues in a prior year that have been expended by June 30, 2021 or Federal funds that have been recorded as revenues in the current year and were not expended by June 30, 2021.

	AL	
	Number	Amount
Total Federal Revenues reported in the Statement of Revenues, Expenditures, and Changes in Fund Balance		\$ 1,622,685
Coronavirus Relief Fund (CRF): Learning Loss Mitigation	21.019	<u>(1,689)</u>
Total Expenditures reported in the Schedule of Expenditures of Federal Awards		<u>\$ 1,620,996</u>

The District has not elected to use the 10 percent de minimis indirect cost rate.

Schedule of Instructional Time

This schedule presents information on the amount of instructional time offered by the District and whether the District complied with article 8 (commencing with section 46200) of chapter 2 of part 26 of the *Education Code*.

Schedule of Financial Trends and Analysis

This schedule discloses the District's financial trends by displaying past years' data along with current year budget information. These financial trend disclosures are used to evaluate the District's ability to continue as a going concern for a reasonable period of time.

Reconciliation of Annual Financial and Budget Report with Audited Financial Statements

This schedule provides the information necessary to reconcile the fund balance of all funds reported on the Annual Financial and Budget Report Unaudited Actuals to the audited financial statements.

Schedule of Charter Schools

This schedule lists all charter schools chartered by the District and displays information for each charter school on whether or not the charter school is included in the District audit.

Combining Statements – Non-Major Funds

These statements provide information on the District's non-major funds.

Local Education Agency Organization Structure

This schedule provides information about the District's boundaries and schools operated, members of the governing board, and members of the administration.

OTHER INDEPENDENT AUDITORS' REPORTS

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER
MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**Independent Auditors' Report

Governing Board
Piner-Olivet Union Elementary School District
Santa Rosa, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Piner-Olivet Union Elementary School District, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Piner-Olivet Union Elementary School District's basic financial statements, and have issued our report thereon dated January 21, 2022.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Piner-Olivet Union Elementary School District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Piner-Olivet Union Elementary School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Piner-Olivet Union Elementary School District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Piner-Olivet Union Elementary School District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Christy White, Inc.

San Diego, California
January 21, 2022

**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; AND REPORT ON INTERNAL CONTROL
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**Independent Auditors' Report

Governing Board
Piner-Olivet Union Elementary School District
Santa Rosa, California

Report on Compliance for Each Major Federal Program

We have audited Piner-Olivet Union Elementary School District's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Piner-Olivet Union Elementary School District's major federal programs for the year ended June 30, 2021. Piner-Olivet Union Elementary School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Piner-Olivet Union Elementary School District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Piner-Olivet Union Elementary School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Piner-Olivet Union Elementary School District's compliance.

Opinion on Each Major Federal Program

In our opinion, Piner-Olivet Union Elementary School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

Report on Internal Control Over Compliance

Management of Piner-Olivet Union Elementary School District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Piner-Olivet Union Elementary School District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Piner-Olivet Union Elementary School District's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Christy White, Inc.

San Diego, California
January 21, 2022

REPORT ON STATE COMPLIANCEIndependent Auditors' Report

Governing Board
Piner-Olivet Union Elementary School District
Santa Rosa, California

Report on State Compliance

We have audited Piner-Olivet Union Elementary School District's compliance with the types of compliance requirements described in the *2020-2021 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed by Title 5, *California Code of Regulations*, section 19810, that could have a direct and material effect on each of Piner-Olivet Union Elementary School District's state programs for the fiscal year ended June 30, 2021, as identified below.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Piner-Olivet Union Elementary School District's state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *2020-2021 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed by Title 5, *California Code of Regulations*, section 19810 as regulations. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on the state programs noted below occurred. An audit includes examining, on a test basis, evidence about Piner-Olivet Union Elementary School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance with the requirements referred to above. However, our audit does not provide a legal determination of Piner-Olivet Union Elementary School District's compliance with those requirements.

Opinion on State Compliance

In our opinion, Piner-Olivet Union Elementary School District complied, in all material respects, with the types of compliance requirements referred to above that are applicable to the state programs noted in the table below for the year ended June 30, 2021.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are described in the accompanying schedule of findings and questioned costs as Findings #2021-001 and #2021-002. Our opinion on state compliance is not modified with respect to these matters.

Piner-Olivet Union Elementary School District’s response to the noncompliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs and corrective action plan. Piner-Olivet Union Elementary School District’s response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Procedures Performed

In connection with the audit referred to above, we selected and tested transactions and records to determine Piner-Olivet Union Elementary School District’s compliance with the state laws and regulations applicable to the following items:

PROGRAM NAME	PROCEDURES PERFORMED
Local Education Agencies Other Than Charter Schools	
Attendance and Distance Learning	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	Yes
Instructional Time	Yes
Instructional Materials	Yes
Ratio of Administrative Employees to Teachers	Yes
Classroom Teacher Salaries	Yes
Early Retirement Incentive	Not Applicable
Gann Limit Calculation	Yes
School Accountability Report Card	Yes
K-3 Grade Span Adjustment	Yes
Apprenticeship: Related and Supplemental Instruction	Not Applicable
Comprehensive School Safety Plan	Yes
District of Choice	Not Applicable
School Districts, County Offices of Education, and Charter Schools	
California Clean Energy Jobs Act	Yes
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Charter Schools	
Independent Study-Course Based; for charter schools	Not Applicable
Attendance; for charter schools	Yes
Mode of Instruction; for charter schools	Yes
Nonclassroom-Based Instruction/Independent Study; for charter schools	Yes
Determination of Funding for Nonclassroom-Based Instruction; for charter schools	Yes
Charter School Facility Grant Program	Not Applicable

Christy White, Inc.

San Diego, California
January 21, 2022

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

**PINER-OLIVET UNION ELEMENTARY SCHOOL DISTRICT
SUMMARY OF AUDITORS' RESULTS
FOR THE YEAR ENDED JUNE 30, 2021**

FINANCIAL STATEMENTS

Type of auditors' report issued:	<u>Unmodified</u>
Internal control over financial reporting:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(ies) identified?	<u>None Reported</u>
Non-compliance material to financial statements noted?	<u>No</u>

FEDERAL AWARDS

Internal control over major program:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(ies) identified?	<u>None Reported</u>
Type of auditors' report issued:	<u>Unmodified</u>
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516(a)?	<u>No</u>
Identification of major programs:	

<u>AL Number(s)</u>	<u>Name of Federal Program or Cluster</u>	
21.019	Coronavirus Relief Fund (CRF): Learning Loss Mitigation	
Dollar threshold used to distinguish between Type A and Type B programs:	\$	<u>750,000</u>
Auditee qualified as low-risk auditee?		<u>Yes</u>

STATE AWARDS

Internal control over state programs:	
Material weaknesses identified?	<u>No</u>
Significant deficiency(ies) identified?	<u>Yes</u>
Type of auditors' report issued on compliance for state programs:	<u>Unmodified</u>

**PINER-OLIVET UNION ELEMENTARY SCHOOL DISTRICT
FINANCIAL STATEMENT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2021**

FIVE DIGIT CODE

20000
30000

AB 3627 FINDING TYPE

Inventory of Equipment
Internal Control

There were no financial statement findings for the year ended June 30, 2021.

**PINER-OLIVET UNION ELEMENTARY SCHOOL DISTRICT
FEDERAL AWARD FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2021**

FIVE DIGIT CODE

50000

AB 3627 FINDING TYPE

Federal Compliance

There were no federal award findings or questioned costs for the year ended June 30, 2021.

**PINER-OLIVET UNION ELEMENTARY SCHOOL DISTRICT
STATE AWARD FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2021**

FIVE DIGIT CODE

10000
40000
42000
43000
60000
61000
62000
70000
71000
72000

AB 3627 FINDING TYPE

Attendance
State Compliance
Charter School Facilities Programs
Apprenticeship: Related and Supplemental Instruction
Miscellaneous
Classroom Teacher Salaries
Local Control Accountability Plan
Instructional Materials
Teacher Misassignments
School Accountability Report Card

FINDING #2021-001: CLASSROOM TEACHER SALARIES (61000)

Criteria: Per Education Code section 41372, expenditures on classroom teacher’s salaries should meet the percentage requirements (60% for elementary school districts in fiscal year 2020-21).

Condition: The District did not spend the minimum percentage on classroom teacher salaries as required by EC Section 41372 in the 2020-21 fiscal year. The District’s current expense of education for the year audited June 30, 2021 was \$12,652,380 and the total salaries and benefits for classroom teachers was \$6,652,734. The District only spent 52.58% on classroom teacher salaries in the 2020-21 fiscal year.

Cause: There were several factors which included declining enrollment, increasing special education costs, and deficit spending.

Effect: The District is not in compliance with applicable state requirements.

Questioned Costs: The District was below the minimum required percentage of 60% by 7.42%, which calculates out to a deficiency of \$938,807.

Repeat Finding: No, this is not a repeat finding.

Recommendation: We recommend that the District file for an application for exemption from the required expenditures for classroom teacher’s salaries from the County Superintendent of Schools.

Corrective Action Plan: The District is aware of noncompliance and has filed a waiver with the Sonoma County Office of Education on grounds that the District does not anticipate that this type of deficit will continue. The waiver was approved by the Sonoma County Office of Education on October 12, 2021.

**PINER-OLIVET UNION ELEMENTARY SCHOOL DISTRICT
STATE AWARD FINDINGS AND QUESTIONED COSTS, continued
FOR THE YEAR ENDED JUNE 30, 2021**

FINDING #2021-002 SCHOOL ACCOUNTABILITY REPORT CARD (72000)

Criteria: School Accountability Report Cards (SARCs), should contain information regarding school facility conditions, as indicated in the most recently prepared facility inspection tool (FIT) form or a local evaluation instrument that meets the same criteria, as per Education Code Sections 33126(b)(8) and 1700(d).

Condition: There were several discrepancies noted between the SARC and FIT forms at Jack London Elementary as follows:

- Interior Surfaces on the SARC was labeled as “Good” where on the FIT was “Fair.”
- Roof on the SARC was labeled as “Fair” where the FIT was “Good.”
- Overall Rating on the SARC was “Exemplary” where the FIT was “Fair.”

Cause: Clerical error.

Effect: The District is not in compliance with the related sections of California Education Code.

Questioned Cost: There are no questioned costs associated with this finding.

Repeat Finding: This is not a repeat finding.

Recommendation: We recommend the District implement procedures to ensure that information reported on the SARC agrees to the supporting FIT forms.

Corrective Action Plan: The District will implement procedures to ensure that information reported on the SARC agrees to the supporting FIT forms.

**PINER-OLIVET UNION ELEMENTARY SCHOOL DISTRICT
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2021**

FINDING #2020-001: CAFETERIA CLEARING/REVOLVING BANK ACCOUNTS (30000)

Criteria: Cash receipts should be deposited into an interest-bearing account in a timely manner to maximize interest earning and to safeguard District assets

Condition: Deposits made into the clearing and revolving bank accounts were not transferred to the County Treasury in a timely manner. The District only wrote two checks from the cafeteria clearing account to the County Treasury during fiscal year 2019-20 and had approximately \$29,000 in the clearing account as of June 30, 2020.

Cause: The District has not established appropriate procedures to ensure that deposits are cleared from the cafeteria clearing and revolving bank accounts to the County Treasury in a timely manner.

Effect: The District was not earning interest on deposits held in the non-interest-bearing clearing and revolving bank accounts.

Repeat Finding: This is a repeat of Finding #2019-001.

Recommendation: The District should develop policies and procedures that require clearing and revolving bank accounts deposits to be transferred to the County Treasury account on at least a monthly basis.

Corrective Action Plan: The District CBO will review and revise the bank reconciliation process and provide additional training to staff working on clearing account deposits to the County Treasury to ensure this is performed on a monthly basis at minimum.

Current Status: Implemented.

**PINER-OLIVET UNION ELEMENTARY SCHOOL DISTRICT
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS, continued
FOR THE YEAR ENDED JUNE 30, 2021**

FINDING #2020-002: CASH DISBURSEMENTS (30000)

Criteria: Authorization for purchases should be obtained and documented prior to ordering goods or services. The District should establish appropriate accounting controls over cash disbursements to ensure that payment amounts agree to the amounts on the invoices and itemized receipts are maintained as support.

Condition: During testing of cash disbursements, it was noted that two items had purchase orders dated after the invoice date. Additionally, one item was missing an itemized receipt to support the reimbursement. Finally, internal controls over “red folder” teacher purchases should be strengthened to ensure that purchases made using these funds are reviewed.

Cause: The District has not always enforced the use of purchase orders to document pre-authorization of District expenditures. Detailed reviews by someone other than the individual who processed accounts payable do not appear to always be occurring.

Effect: Employees may commit the District to paying for goods or services, when funds are not available in the budget to cover such expenditures. When effective accounting controls are not in place, accounting errors and/or improprieties are more likely to occur and not be detected in a timely manner.

Repeat Finding: This is a repeat of Finding #2019-003.

Recommendation: Employees should not commit District funds prior to obtaining a properly authorized purchase order. If a purchase order is not prepared, the Chief Business Official or Superintendent should sign the invoice, prior to issuing payment, to document that it has been approved for payment. The District should establish procedures to ensure that all payments to vendors are processed and paid at the correct amounts. The accounting controls established should require a detailed review to be performed by someone other than the individual who is responsible for processing accounts payable.

Corrective Action Plan: This District will review and revise cash disbursement procedures to ensure they include controls for authorizing purchases and a detailed review by the CBO. Additional training will be provided to staff involved in the purchasing process. The District will notify staff that all procedures around cash disbursements will be adhered to.

Current Status: Implemented.

Agenda Item Summary

Action Item: **17.3** *Approval of Comprehensive School Safety Plan for POUUSD (All Schools)*

Regular Meeting of: February 9, 2022

Item: Action

Attachment: Comprehensive Safety Plan

Background

Each school must have a **Comprehensive Safety Plan** as required by law. The plans must be updated each year by March 1st. The Governing Board must review and approve the updated comprehensive school safety plans. This year, POUUSD has adopted the implementation of one Comprehensive School Safety Plan that will cover all POUUSD schools.

California Education Code allows for school districts with an enrollment of under 2,501 students to develop one districtwide comprehensive school safety plan, as long as it is applicable to each school site. Additionally, the district reached out to the CDE. The Piner-Olivet Union School District (POUSD) Comprehensive School Safety Plan will be reviewed, evaluated, and amended as needed each school year by the Superintendent and Safety Committee with final approval by the Board of Trustees. If there are any significant changes, the revised plan will be placed on the agenda of a regular meeting of the Board of Trustees by the month of May for public hearing to allow public input before it is readopted for the following school year. Please note,

Emergency Response Procedures have been removed from the Comprehensive School Safety Plan, because those procedures include tactical information (evacuation routes, detailed lockdown procedures, etc.) that should not be made public. However, a new Emergency Response Procedures template has been created this year that will be utilized by each POUUSD school site starting 2022-23. The new POUUSD Emergency Response Procedures template was vetted by Santa Rosa Fire and Santa Rosa PD, as well as the district Safety Committee, to ensure our emergency protocols are current and represent best practice.

Issue(s)

None

Plan/Discussion/Detail

A district-wide Safety Committee, including POUUSD certificated, classified, administration, and parents, met and reviewed the POUUSD Comprehensive Safety Plan and the plan was improved and amended based on the committee's recommendations.

Fiscal Impact

None

Recommendation

Approve the updates as submitted.

PINER-OLIVET UNION SCHOOL DISTRICT



**COMPREHENSIVE
SCHOOL SAFETY PLAN**

3450 Coffey Lane || Santa Rosa, CA || 95403 || 707-522-3000

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1. INTRODUCTION

Legislative Intent

The California Education Code (sections 32280-32288) outlines the requirements of all schools operating any kindergarten and any grades 1 to 12, inclusive, to write and develop a school safety plan relevant to the needs and resources of that particular school. California Education Code allows for school districts with an enrollment of under 2,501 students to develop one districtwide comprehensive school safety plan, as long as it is applicable to each school site.

In 2004, the Legislature and Governor recast and renumbered the Comprehensive School Safety Plan provisions in SB 719 and AB 115. It is the intent of the Legislature in enacting the provisions to support California public schools as they develop their mandated comprehensive safety plans that are the result of a systematic planning process, that include strategies aimed at the prevention of, and education about, potential incidents involving crime and violence on school campuses.

Approval and Annual Review

The Piner-Olivet Union School District (POUSD) Comprehensive School Safety Plan will be reviewed, evaluated, and amended as needed each school year by the Superintendent and Safety Committee with final approval by the Board of Trustees. If there are any significant changes, the revised plan will be placed on the agenda of a regular meeting of the Board of Trustees by the month of May for public hearing to allow public input before it is readopted for the following school year.

Safety-related plans and materials are available for public inspection at the Sonoma County Office of Education, at POUSD administrative office, and on the District's website.

Our Goals

This Comprehensive School Safety plan has several overarching goals. They are as follows:

- To help our community create a school atmosphere that is safe, respectful, fair, and conducive to learning.
- To prepare ourselves to respond calmly and competently to any possible disaster, keeping foremost always the safety and well-being of students and staff.
- To comply fully with all requirements of the California Education Code.

To further these goals, this plan has been prepared in conformance with the provisions of California Education Code #32282 and all relevant POUUSD Board and Administrative Policies. These documents are available at the District Office; additionally, the Education Code is available online.

This plan was approved by the POUUSD Board of Trustees in public session on _____. The Plan will be reviewed and updated annually.

Steve Charbonneau, Superintendent
Piner-Olivet Union School District

Mardi Hinton, President
Piner-Olivet Union School District Board of Trustees

2. CHILD ABUSE REPORTING PROCEDURES

Reporting

All school staff members actively monitor the safety and welfare of all students. Staff members understand their responsibility as child care custodians and immediately report all cases of known and suspected child abuse and neglect to Child Protective Services and to the school principal.

When a case of child abuse or neglect becomes apparent or is suspected, the employee having knowledge of the abuse or neglect will immediately report the abuse to Child Protective Services and/or the local law enforcement agency. The employee will submit a written report within 36 hours. The employee and the school administrator will develop a plan to assure ongoing monitoring of the student. School staff members will work closely with police and/or Child Protective Services to follow up as needed.

Cases of reported child abuse will be kept in close confidence. Copies of written reports are maintained in the school office.

Staff Training

California Assembly Bill 1432 requires school districts and county offices of education to provide training on the mandated reporting requirements of the Child Abuse and Neglect Reporting Act. A State approved online training application is utilized to train all POUUSD employees and other persons identified as mandated reporters within the first six weeks of each school year, or for new employees, within six weeks after employment. Mandated reporters must sign a statement, on a form provided by the district, that he/she has knowledge of the provisions of the Penal Code section 11166 and will comply with those provisions.

Summary of Child Abuse Reporting Requirements

Child Abuse and Neglect: Penal Codes 11165-11174.3

Who Must Report?	<p>Penal Code 11165.7 specifies 35 job categories as mandated child abuse reporters, including:</p> <ul style="list-style-type: none">• Teacher• An instructional aide• A teacher's aide or teacher's assistant• A classified employee of any public school• An employee of a child care institution <p>The responsibility for making an official report rests on the individual employee. Reporting suspected abuse or neglect to a supervisor does not fulfill it.</p>
What Gets Reported?	<p>Suspected child abuse or neglect, which includes physical, sexual, and emotional abuse</p>
To Whom Is the Report Sent?	<p>County welfare agency, probation, or a police or sheriff's department</p>
What Is the Timeframe for Reporting?	<ol style="list-style-type: none">1. Report by telephone immediately, or as soon as possible2. Submit a written report within 36 hours

References

Penal Codes 11165-11174.3
POUSD Board Policy 5141.4 and
Administrative Regulation 5141.4

Sample Child Abuse Reporting Form

Print

SUSPECTED CHILD ABUSE REPORT

Reset Form

To Be Completed by **Mandated Child Abuse Reporters**
Pursuant to Penal Code Section 11166

CASE NAME: _____

PLEASE PRINT OR TYPE

CASE NUMBER: _____

A. REPORTING PARTY	NAME OF MANDATED REPORTER		TITLE		MANDATED REPORTER CATEGORY		
	REPORTER'S BUSINESS/AGENCY NAME AND ADDRESS			Street	City	Zip	DID MANDATED REPORTER WITNESS THE INCIDENT? <input type="checkbox"/> YES <input type="checkbox"/> NO
	REPORTER'S TELEPHONE (DAYTIME) ()		SIGNATURE		TODAY'S DATE		
B. REPORT NOTIFICATION	<input type="checkbox"/> LAW ENFORCEMENT <input type="checkbox"/> COUNTY PROBATION		AGENCY				
	<input type="checkbox"/> COUNTY WELFARE / CPS (Child Protective Services)						
	ADDRESS		Street	City	Zip	DATE/TIME OF PHONE CALL	
C. VICTIM One report per victim	NAME (LAST, FIRST, MIDDLE)				BIRTHDATE OR APPROX. AGE	SEX	ETHNICITY
	ADDRESS			Street	City	Zip	TELEPHONE ()
	PRESENT LOCATION OF VICTIM				SCHOOL	CLASS	GRADE
	<input type="checkbox"/> PHYSICALLY DISABLED? <input type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> DEVELOPMENTALLY DISABLED? <input type="checkbox"/> YES <input type="checkbox"/> NO	OTHER DISABILITY (SPECIFY)		PRIMARY LANGUAGE SPOKEN IN HOME		
	<input type="checkbox"/> IN FOSTER CARE? <input type="checkbox"/> YES <input type="checkbox"/> NO	IF VICTIM WAS IN OUT-OF-HOME CARE AT TIME OF INCIDENT, CHECK TYPE OF CARE: <input type="checkbox"/> DAY CARE <input type="checkbox"/> CHILD CARE CENTER <input type="checkbox"/> FOSTER FAMILY HOME <input type="checkbox"/> FAMILY FRIEND <input type="checkbox"/> GROUP HOME OR INSTITUTION <input type="checkbox"/> RELATIVE'S HOME			TYPE OF ABUSE (CHECK ONE OR MORE) <input type="checkbox"/> PHYSICAL <input type="checkbox"/> MENTAL <input type="checkbox"/> SEXUAL <input type="checkbox"/> NEGLECT <input type="checkbox"/> OTHER (SPECIFY)		
	RELATIONSHIP TO SUSPECT				PHOTOS TAKEN? <input type="checkbox"/> YES <input type="checkbox"/> NO	DID THE INCIDENT RESULT IN THIS VICTIM'S DEATH? <input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> UNK	
	VICTIM'S SIBLINGS		NAME		BIRTHDATE	SEX	ETHNICITY
1. _____		3. _____					
2. _____		4. _____					
D. INVOLVED PARTIES	VICTIM'S PARENTS/GUARDIANS		NAME (LAST, FIRST, MIDDLE)		BIRTHDATE OR APPROX. AGE	SEX	ETHNICITY
	ADDRESS			Street	City	Zip	HOME PHONE ()
				BUSINESS PHONE ()			
	NAME (LAST, FIRST, MIDDLE)		BIRTHDATE OR APPROX. AGE	SEX	ETHNICITY		
ADDRESS		Street	City	Zip	HOME PHONE ()	BUSINESS PHONE ()	
SUSPECT	SUSPECT'S NAME (LAST, FIRST, MIDDLE)				BIRTHDATE OR APPROX. AGE	SEX	ETHNICITY
	ADDRESS			Street	City	Zip	TELEPHONE ()
	OTHER RELEVANT INFORMATION						
E. INCIDENT INFORMATION	IF NECESSARY, ATTACH EXTRA SHEET(S) OR OTHER FORM(S) AND CHECK THIS BOX <input type="checkbox"/> IF MULTIPLE VICTIMS, INDICATE NUMBER: _____						
	DATE / TIME OF INCIDENT			PLACE OF INCIDENT			
	NARRATIVE DESCRIPTION (What victim(s) said/what the mandated reporter observed/what person accompanying the victim(s) said/similar or past incidents involving the victim(s) or suspect)						

SS 8572 (Rev. 12/02)

DEFINITIONS AND INSTRUCTIONS ON REVERSE

DO NOT submit a copy of this form to the Department of Justice (DOJ). The investigating agency is required under Penal Code Section 11169 to submit to DOJ a Child Abuse Investigation Report Form SS 8583 if (1) an active investigation was conducted and (2) the incident was determined not to be unfounded.

WHITE COPY-Police or Sheriff's Department; BLUE COPY-County Welfare or Probation Department; GREEN COPY- District Attorney's Office; YELLOW COPY-Reporting Party

3. RULES AND SCHOOL DISCIPLINE

All students, across the district, are held to high standards of behavior, and these expectations are made clear. School rules are distributed at the beginning of the year and reviewed in each classroom.

POUSD desires to prepare students for responsible citizenship by fostering self-discipline and personal responsibility. The Governing Board believes that high expectations for student behavior, effective classroom management and parent involvement can minimize the need for discipline. Staff uses preventative measures and positive conflict resolution techniques whenever possible. Each school develops school rules to meet the school's individual needs.

When misconduct occurs, staff implements appropriate discipline and attempts to identify and address the causes of the student's behavior. Continually disruptive students may be assigned to alternative programs or removed from school in accordance with law, Board policy and administrative regulation. At all times, the safety of students and staff and the maintenance of an orderly school environment shall be priorities in determining appropriate discipline.

References

POUSD Board Policy 5144

4. SUSPENSION AND EXPLUSION POLICIES

The four major offenses leading to suspension are:

- Acts of physical aggression or fighting
- Harassing or bullying
- Disrupting classroom learning

Also, a student may be suspended or expelled for committing any of the acts enumerated in California Education Code 48900, displayed below, if the act is related to a school activity, is committed anytime while on school grounds, going to or coming from school, during the lunch period on or off campus, during or while going to or coming from a school-sponsored activity.

Education Code 48900, grounds for suspension or expulsion:

- a) Caused, attempted to cause, or threatened to cause physical injury to another person or willfully used force or violence upon the person of another, except in self-defense.
- b) Possessed, sold, or otherwise furnished any firearm, knife, explosive, or other dangerous object.
- c) Unlawfully possessed, used, sold, or otherwise furnished, or been under the influence of, any controlled substance including an alcoholic beverage, or an intoxicant of any kind.

- d) Unlawfully offered or arranged or negotiated to sell any controlled substance including an alcoholic beverage or an intoxicant of any kind; and then either sold, delivered, or otherwise furnished to any person another liquid, substance, or material and represented the liquid, substance, or material as a controlled substance, alcoholic beverage, or intoxicant.
- e) Committed or attempted to commit robbery or extortion.
- f) Caused or attempted to cause damage to school property or private property. "School property" includes, but is not limited to, electronic files and databases.
- g) Stole or attempted to steal school property or private property. "School property" includes, but is not limited to, electronic files and databases.
- h) Possessed or used tobacco, or any products containing tobacco or nicotine products; including, but not limited to, cigarettes, cigars, miniature cigars, clove cigarettes, smokeless tobacco, snuff, chew packets and betel.
- i) Committed an obscene act or engaged in habitual profanity or vulgarity.
- j) Unlawfully possessed or unlawfully offered, arranged, or negotiated to sell any drug paraphernalia, as defined in Health and Safety Code 11014.5.
- k) Disrupted school activities or otherwise willfully defied the valid authority of supervisors, teachers, administrators, school officials, or other school personnel engaged in the performance of their duties.
- l) Knowingly received stolen school property or private property. "School property" includes, but is not limited to, electronic files and databases.
- m) Possessed an imitation firearm. As used in this section, "imitation firearm" means a replica of a firearm that is so substantially similar in physical properties to an existing firearm as to lead a reasonable person to conclude that the replica is a firearm.
- n) Committed or attempted to commit a sexual assault as defined in Penal Code 261, 266c, 286, 288, 288a, or 289; or committed a sexual battery as defined Penal Code 243.4.
- o) Harassed, threatened or intimidated a student who is a complaining witness or witness in a school disciplinary proceeding for the purpose of either preventing that student from being a witness; or retaliating against that student for being a witness, or both.
- p) Unlawfully offered, arranged to sell, or sold the prescription drug Soma.
- q) Engaged in, or attempted to engage in, hazing, as defined in Education Code sections 32050 and 48900 (s).
- r) Aids or abets, as defined in Penal Code 31, the infliction or attempted infliction of physical injury to another person.

- s) Committed sexual harassment as defined in Education Code 212.5. This conduct must be considered by a reasonable person of the same gender as the victim to be sufficiently severe or pervasive to have a negative impact upon the individual's academic performance; or to create an intimidating, hostile, or offensive educational environment. This sub-section shall not apply to students enrolled in kindergarten and grades 1 to 3, inclusive. (Education Code 48900.2)
- t) Caused, attempted to cause, threatened to cause, or participated in an act of hate violence as defined in subdivision (e) of Education Code 233. This sub-section applies to students enrolled in any of grades 4 to 12, inclusive. (Education Code 48900.3)
- u) Intentionally engaged in harassment, threats, or intimidation directed against school district personnel or students that is sufficiently severe or pervasive to have the actual and reasonably expected effect of materially disrupting class work, creating substantial disorder and invading the rights of either school personnel or students by creating an intimidating or hostile education environment. This sub-section applies to students enrolled in any of grades 4 to 12, inclusive. (Education Code 48900.4)
- v) Made terrorist threats, as defined, against school officials or school property, or both. (Education Code 48900.7)
- w) Engaged in an act of bullying, including but no limited to, bullying by means of an electronic act, directed toward a student or school personnel (education Code 48900(r)).

5. PROCEDURE TO NOTIFY TEACHERS OF DANGEROUS PUPILS

When informed by the court that a minor student has been found by a court to have committed any felony or any misdemeanor involving curfew, gambling, alcohol, drugs, tobacco products, carrying of weapons, a sex offense listed in Penal Code 290, assault or battery, larceny, vandalism or graffiti, the Superintendent or designee shall so inform the school principal. The principal shall disseminate this information to the counselor(s) who directly supervises or reports on the student's behavior or progress. The principal also may inform any teacher or administrator he/she thinks may need the information so as to work with the student appropriately, avoid being needlessly vulnerable, or protect others from vulnerability.

References

POUSD Administrative Regulation 4258, Welfare and Institution Code 827

6. DISCRIMINATION AND HARRASSMENT POLICY

Hazing, harassment of any kind, hate violence, and discrimination of any kind are not tolerated at POUSD. Any of the aforementioned is to be reported and handled according to the education code and the school discipline policy. Forms for confidential reporting are available at the principal's office at each school site.

References

POUSD Board Policy 4119.22

Education Code 32051, 48900.2, 48900.4, 48900.3; Title VI; Title IX

7. HATE CRIME REPORTING PROCEDURES

Hate crimes occur when a perpetrator targets a victim because of his or her membership in a certain social group, usually defined by racial group, religion, sexual orientation, disability, ethnicity, nationality, age, gender, gender identity, or political affiliation.

Hate crime can take many forms. Incidents may involve physical assault, damage to property, bullying, harassment, verbal abuse or insults, or offensive graffiti or letters.

1. Any student who believes that he/she is a victim of hate-motivated behavior shall immediately contact the school principal or designee. If the student believes that the school principal or designee has not remedied the situation, he/she may file a complaint against the appropriate school official at the POUSD District Office in accordance with district complaint procedures.
2. Staff who are informed of hate-motivated behavior or personally observe such behavior shall notify the school principal or designee, and law enforcement, as appropriate. Students who engage in hate-motivated behavior shall be subject to discipline in accordance with District policy.
3. The Superintendent or designee(s) shall ensure that all POUSD staff receives appropriate training to recognize hate-motivated behavior and methods of handling such behavior in appropriate ways.

References

POUSD Board Policy 4119.22

Education Code 220

8. EMERGENCY PROCEDURES

Please refer to site-specific *Emergency Response Procedures*, which are maintained as separate documents at the district office.

9. DRESS CODE

Each school shall allow students to wear sun-protective clothing, including but not limited to hats, for outdoor use during the school day.

In addition, the following guidelines shall apply to all regular school activities:

1. Shoes must be worn at all times.
2. Clothing, jewelry and personal items (backpacks, fanny packs, gym bags, water bottles etc.) shall be free of writing, pictures or any other insignia which are crude, vulgar, profane or sexually suggestive, which bear drug, alcohol or tobacco company advertising, promotions and likenesses, or which advocate racial, ethnic or religious prejudice.
3. Clothes shall be sufficient to conceal undergarments at all times. No see-through or fish-net fabrics, halter tops, off-the-shoulder or low-cut tops, bare midriffs and skirts or shorts shorter than mid-thigh are permitted.
4. Gym shorts may not be worn in classes other than physical education.
5. Hair shall be clean and neatly groomed. Hair may not be sprayed by any coloring that would drip when wet. No hair nets are permitted.

Coaches and teachers may impose more stringent dress requirements to accommodate the special needs of certain sports and/or classes. No grade of a student participating in a physical education class shall be adversely affected if the student does not wear standardized physical education apparel because of circumstances beyond the student's control. The principal, staff, students and parent/guardians at each school may establish reasonable dress and grooming regulations for times when students are engaged in extracurricular or other special school activities.

Gang-Related Apparel

At individual schools that have a dress code prohibiting gang-related apparel at school or school activities, the principal, staff and parents/guardians participating in the development of the school safety plan shall define "gang-related apparel" and shall limit this definition to apparel that reasonably could be determined to threaten the health and safety of the school environment if it were worn or displayed on a school campus.

Because gang-related symbols are constantly changing, definitions of gang-related apparel shall be reviewed at least once each semester and updated whenever related information is received.

References

POUSD Board Policy and Administrative Regulation 5132
Education Code 49066, 32281, 35183.5

10. PROCEDURES FOR SAFE INGRESS AND EGRESS

POUSD takes measures to ensure safe ingress and egress to and from the school for students, parents, and school employees. Safe ingress and egress is maintained by periodic reviews of the procedures for ingress and egress. Our schools ensure that all passageways to and from school buildings, corridors within school buildings and emergency exits remain clear of all obstruction to allow flow of pedestrian and vehicular traffic.

A number of our students arrive and leave school in private vehicles. When students are dropped off or picked up at their school, the loading and unloading zone explicitly marked at each campus must be observed.

The following procedures are to be followed in order to maintain a safe environment for students and staff at POUSD Schools,

1. All visitors are to check into the office and sign in
2. Before leaving the school site, all visitors are to check into the office and sign out
3. Police services will be called upon in the event any visitor is not complying with posted regulations

To ensure the safety of students and staff and avoid potential disruptions, all visitors must register immediately upon entering any school building or grounds when school is in session. For purposes of school safety and security, the principal or designee will develop and ensure use of a visible means of identification for visitors while on school premises.

References

Education Code 32210-32211, Penal Code 627

11. MAINTAINING A SAFE & ORDERLY ENVIRONMENT

School climate has been conceptualized to include the physical, academic, social, and disciplinary environment. School climate and social and emotional learning have often been treated separately by researchers and practitioners, but both are necessary to build healthy schools. They are also co-influential, and benefit

each other. POUUSD is concerned with both the emotional well-being, and physical safety of its students.

POUSD Schools take great care to foster an environment that is safe, clean and conducive to learning. Our district has clear safety guidelines and provides ongoing training for students and staff. Site-based Emergency Response Procedure plans explain safety information in detail such as instructions in the event of an earthquake, lockdown or fire emergencies. Each classroom displays an evacuation route and procedures for the various drills. We run fire drills and other mock emergency drills to ensure that in the event of an accrual emergency, our staff and students are prepared to respond in a timely manner.

Teachers teach/promote and foster safety practices in the classroom by providing rules and regulations for safe conduct. Safe exit paths for any evacuation necessity are provided and practiced throughout the school year. Staff supervises during break time, lunch, sporting events, dances and other school functions. This demonstrates and ensures that the students are interacting in a safe and orderly manner. In addition, each classroom is supplied with a telephone ready to contact 911. An updated public address system communicates messages of importance so that the school can respond. Each classroom is equipped with a fire extinguisher which is monitored and checked for compliance with the fire department.

Please note, site-based *Emergency Response Procedure* plans, are maintained as separate documents at the district office because they contain sensitive tactical information.

Health Precautions

Every two years key staff members receive updated First Aid and CPR training. Annually, staff are trained via a State approved online training application on other health and safety issues, including:

- Blood-borne pathogens
- SB 198 Safety in the Workplace
- Anaphylactic shock and severe allergic reactions

Cyber Safety

POUSD has established policies and procedures to assure the safety of student's Internet use at school. Parents receive pertinent information from school to ensure that all are aware of the vulnerability of our students as they navigate their way through cyberspace. Students are also advised about the law and the consequences of using computers as a tool for harassment or bullying. All students and their parents/ guardians must sign a use agreement annually before they may access the Internet at school.

12. PARENT REUNIFICATION

Student Pick-up in the Event of an Emergency

If it becomes necessary to relocate our students, the County Office of Education will be notified. The County Office will activate the media. The POUSD community can tune in to KSRO Radio (1350 AM) and/or KZST Radio (100.1 FM) for information and directions. The parent notification system ParentSquare will be activated. It is critically important that your child's school has all necessary CURRENT phone numbers so that we are able to contact you at any time during the school day in the event of an emergency.

Reunification Procedures

In an emergency, schools will establish a safe area for parents to go to pick up their children. In a typical release the following steps will be followed:

- Parents will report to the assigned area and give the name of their child/children.
- Picture I.D. will normally be required by the person in charge to insure the person requesting the child/children is a match to the name on the emergency release card.
- A runner will go to the student assembly area and get the child/children requested by the parent or adult. The runner will escort the student back to the pick-up area.
- Parents will be asked to sign a form indicating they picked up the child/children. The date and time will also be indicated on the pick-up form.

- If the child is in the first aid area the parent will be escorted to that area for reunification with their child/children.
- Counselors, when available, will be located close to the first aid area in the event they are needed.

References Sonoma County Office of Education, Federal Emergency Management Agency (FEMA)

Agenda Item Summary

Action Item: 17.4 Approval of the 2022-2023 School Year Calendar

Regular Meeting of: February

Item: Action

Report Format:

Attachment: 2022-2023 Calendar

Preented by: Dr. Charbonneau

Background

POUSD has been working with representatives from other districts as well as the West County Transportation Districts to develop a common School Calendar. The considerations have been to save money in transportation, in apportionment, in student truancy and in staff development for all districts.

Issue(s)

POUSD also finds it important that it considers days that Santa Rosa City Schools is not in session. In the past, it has been found that parents will take elementary students out of school when secondary students are not in session. The proposed first day of school for students would be August 11, 2022 and the last day of instruction would be June 1, 2023.

Plan/Discussion/Detail

Fiscal Impact

Options

Recommendation

Approve the Draft Calendar for 2022-2023.

PINER-OLIVET UNION SCHOOL DISTRICT

2022-2023 DISTRICT CALENDAR

FIRST DAY OF INSTRUCTION: August 11, 2022

LAST DAY OF INSTRUCTION June 1, 2023

2022	M	T	W	Th	F			Days of Inst.	Employee Wkdays+Holidays
August	1	2	3	4	5				
	8	9	10	11	12	Aug 11	School Opens/1st Day of Instruction		
	15	16	17	18	19				
	22	23	24	25	26				
	29	30	31						
September				1	2	Sept 5	NO SCHOOL-Labor Day Holiday		
	5	6	7	8	9				
	12	13	14	15	16				
	19	20	21	22	23				
	26	27	28	29	30				
October	3	4	5	6	7				
	10	11	12	13	14				
	17	18	19	20	21				
	24	25	26	27	28				
	31								
November		1	2	3	4	Nov 11	NO SCHOOL-Veterans Day (Observed) Holiday		
	7	8	9	10	11				
	14	15	16	17	18				
	21	22	23	24	25	Nov 24-25	NO SCHOOL-Thanksgiving		
	28	29	30						
December				1	2				
	5	6	7	8	9				
	12	13	14	15	16				
	19	20	21	22	23	Dec 19-Jan. 3	NO SCHOOL-Winter Break		
	26	27	28	29	30				
2023									
January	2	3	4	5	6	Jan 2	NO SCHOOL - Day After New Years Day Holiday		
	9	10	11	12	13	Jan 3	NO SCHOOL - Winter Break		
	16	17	18	19	21	Jan 16	NO SCHOOL-Martin Luther King's Day - Holiday		
	23	24	25	26	27				
	30	31							
February			1	2	3				
	6	7	8	9	10	Feb 13	NO SCHOOL-Lincoln's Day Observed		
	13	14	15	16	17	Feb 20	NO SCHOOL-Presidents' Day Observed		
	20	21	22	23	24				
	27	28							
March			1	2	3				
	6	7	8	9	10				
	13	14	15	16	17				
	20	21	22	23	24	March 20-24	NO SCHOOL- Spring Break		
	27	28	29	30	31				
April	3	4	5	6	7				
	10	11	12	13	14	April 14	No School Unless Needed for Emergency Closure Days		
	17	18	19	20	21				
	24	25	26	27	28				
May	1	2	3	4	5	May 19	No School Unless Needed for Emergency Closure Days		
	8	9	10	11	12	May 29	NO SCHOOL-Memorial Day Holiday		
	15	16	17	18	19				
	22	23	24	25	26				
	29	30	31						
June				1	2	June 1	Minimum Day & Last Day of Instruction		
	5	6	7	8	9	June 1	Summer Break Begins		
	12	13	14	15	16				
	19	20	21	22	23				
	26	27	28	29	30				

Board Approved:

Printed:

TOTAL DAYS OF INSTRUCTION

0

0



NO SCHOOL/Holiday

No School Unless Needed for Emergency Closure Days

Agenda Item Summary

Action Item: 17.5 <i>Approval of Revised Confidential Salary Schedule</i>

Regular Meeting of: February 9, 2022	Item	Report Format:
Attachment: Salary Schedule		

Presented by: Dr. Kay Vang, CBO

Background

Currently, the Confidential Salary Schedule has longevity included with the base salary for Steps 10, 15, and 20. However, the salary schedule should only include base salary with an add-on for longevity in the financial system, Escape. Both earnings will still need to be reported to CalPERS (California Public Employees' Retirement System) except there will need to be two lines, base salary and longevity, to ensure compliance with CalPERS reporting requirements.

Plan/Discussion/Detail

The District recommends identifying Steps 1-6 on the Confidential Salary Schedule with an add-on for longevity in year 10, 15, 20, and 25 accordingly. This process will mirror the Classified Salary Schedule, providing consistency and compliance in reporting.

Recommendation

Accept the District's recommendation.

PINER-OLIVET UNION SCHOOL DISTRICT
CONFIDENTIAL/SUPERVISORY EMPLOYEES SALARY SCHEDULE
2021-2022

	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6
PERSONNEL TECHNICIAN 12 Month	5,045	5,298	5,563	5,841	6,133	6,441
EXECUTIVE SECRETARY 12 Month	5,730	6,015	6,317	6,633	6,964	7,312
SUPERVISOR OF BUILDINGS & GROUNDS (SUPERVISOR II) 12 Month	5,420	5,691	5,976	6,274	6,588	6,917
SUPERVISOR OF FOOD SERVICES (SUPERVISOR I) 12 Month	4,205	4,415	4,637	4,868	5,110	5,367
SUPERVISOR OF INFORMATION TECHNOLOGY 12 Month	5,949	6,246	6,559	6,887	7,231	7,593
COVID Liaison (Temporary Assignment - ESSER III)	5,045	5,298	5,563	5,841	6,133	6,441

A new employee will begin at the lowest step on the range and move one (1) step each year of satisfactory service until on the highest step of the range.

Longevity increases will be added as follows: 10th year - 8%; 15th year - 4%; 20th year - 4%; 25th year - 4%

The Board may give up to three (3) years credit for previous related experience (no higher than Step 4).

Professional Growth Units - \$450.00 for each 4 units

\$800/Single, \$950 Double, \$1,100 Family Month Health Cap - 10/1/19
 \$850/Single, \$1,000 Double, \$1,200 Family Month Health Cap - 10/1/20

Effective: 7/1/2021 - 06/30/2022
 Approved by Governing Board: 2/9/2022

PINER-OLIVET UNION SCHOOL DISTRICT
3450 COFFEY LANE
SANTA ROSA, CA 95403
REGULAR MEETING – GOVERNING BOARD MINUTES
December 13, 2021

1. CALL TO ORDER

The regular meeting of the Governing Board of the Piner-Olivet Union School District was called to order at 6:00 p.m., Monday, December 13, 2021 conducted remotely as a Zoom meeting ID 84384088129. Superintendent, Dr. Steve Charbonneau started the meeting and President, Mardi Hinton, presided.

2. ROLL CALL

Governing Board

Mardi Hinton, President PRESENT
Cindy Pryor, Vice-President PRESENT
Janae Franicevic, Clerk PRESENT
Tony Roehrick, Ed.D, Member PRESENT
Tony Smith, Member PRESENT

Staff

Dr. Steve Charbonneau, Superintendent and
Secretary to the Board
Dr. Kay Vang, Chief Business Official (CBO)
Cathy Manno, Executive Secretary

3. PUBLIC COMMENT ON CLOSED SESSION AGENDA

There were none.

4. ADJOURNMENT TO CLOSED SESSION

The meeting adjourned to closed session at 6:04 p.m.

5. CLOSED SESSION

5.1 With respect to every item of business discussed in closed session pursuant to Gov. Code Section 54957:

5.1.1 PUBLIC EMPLOYMENT DISCIPLINE/DISMISSAL/RELEASE

(No additional information required)

5.1.2 PUBLIC EMPLOYMENT-EMPLOYMENT/APPOINTMENT

Title: Account Technician/CALPADS Coordinator

5.1.3 PUBLIC EMPLOYEE PERFORMANCE EVALUATION

Title: Superintendent

5.2 With respect to every item of business discussed in closed session pursuant to Gov. Code Section 54957.6:

5.2.1 CONFERENCE WITH LABOR NEGOTIATOR

Name of Agency Negotiator: Dr. Steve Charbonneau

Name of organization representing employees: Piner-Olivet Educators' Association, CTA Affiliate

5.2.2 CONFERENCE WITH LABOR NEGOTIATOR

Name of Agency Negotiator: Dr. Steve Charbonneau

Name of organization representing employees: Piner-Olivet Classified Association, CSEA Affiliate

5.2.3 CONFERENCE WITH LABOR NEGOTIATOR

Name of Agency Negotiator: Dr. Steve Charbonneau

Name of organization representing employees: Confidential, Supervisory, Administrative Staff

6. RECONVENE TO PUBLIC MEETING

The meeting reconvened to Open Session at 7:05 p.m.

7. REPORT OF CLOSED SESSION ACTION, IF ANY

Dr. Charbonneau commented that during Closed Session no action was taken.

8. FLAG SALUTE (Suspended during virtual meetings)

9. AGENDA MODIFICATIONS

There were none.

10. COMMUNICATIONS, PETITIONS AND DELEGATIONS

There were none.

11. ANNUAL ORGANIZATION OF THE BOARD OF EDUCATION

11.1 Election of President

Ms. Pryor nominated Ms. Hinton to serve as President. Ms. Franicevic seconded the nomination. There were no other nominations. Ms. Hinton was approved as president; all aye.

Roll call vote: Ms. Franicevic- aye, Ms. Hinton- aye, Ms. Pryor- aye, Dr. Roehrick- aye, Ms. Smith- aye

11.2 Election of Vice-President

Ms. Franicevic nominated Ms. Pryor to serve as Vice-President. Ms. Smith seconded the nomination. There were no other nominations. Ms. Pryor was approved as vice president; all aye.

Roll call vote: Ms. Franicevic- aye, Ms. Hinton- aye, Ms. Pryor- aye, Dr. Roehrick- aye, Ms. Smith- aye

11.3 Election of Clerk

Ms. Smith nominated Ms. Franicevic to serve as Clerk. Ms. Pryor seconded the nomination. There were no other nominations. Ms. Franicevic was approved as clerk; all aye.

Roll call vote: Ms. Franicevic- aye, Ms. Hinton- aye, Ms. Pryor- aye, Dr. Roehrick- aye, Ms. Smith- aye

11.4 Approval of Schedule of Regular Meetings

It was agreed that regular meetings would be the second Wednesday of each month. Ms. Smith moved to approve the schedule as detailed, Dr. Roehrick seconded, all aye.

Roll call vote: Ms. Franicevic- aye, Ms. Hinton- aye, Ms. Pryor- aye, Dr. Roehrick- aye, Ms. Smith- aye

11.5 Designate Board Representatives

Dr. Roehrick volunteered to be the Board member to vote on members of the County Committee on School District Organization. Ms. Smith volunteered to be the alternate Board member to vote on members of the County Committee on School District Organization. Ms. Hinton volunteered to be the representative to certificated negotiations. Ms. Smith volunteered to be the alternate representative to certificated negotiations. Ms. Hinton volunteered to be the representative to classified negotiations. Ms. Smith volunteered to be the alternate representative to classified negotiations. Ms. Pryor volunteered to be the representative to the Piner-Olivet Educational Foundation. Dr. Roehrick volunteered to be the representative to the POCS Executive Committee. Ms. Franicevic volunteered to be the representative to the Northwest Prep Leadership Team. Dr. Roehrick and Ms. Franicevic volunteered to be on the Board Subcommittee for Piner-Olivet Governing Board Policies.

12. COMMENTS FROM THE GOVERNING BOARD

There were none.

13. RECOGNITION OF EXCELLENCE

There were none.

14. SUPERINTENDENT'S REPORT

14.1 Announcements

Dr. Charbonneau updated the Board on bond projects. Dr. Charbonneau wished everyone happy holidays.

15. ASSOCIATION REPORTS

15.1 POEA

Ms. McDonough updated the Board on the Association activities.

15.2 POCA

There were none.

16. BOARD POLICIES

There were none.

17. DISCUSSION/INFORMATION ITEMS

There were none.

18. ACTION ITEMS

18.1 Approval of Resolution # 558 Regarding the Annual and Five-Year Report for Fiscal Year 2020-2021

Representatives from King Consulting Inc., Jennifer Gibb and April Thomson gave highlight of the Annual and Five-Year Report for Fiscal Year 2020-2021. Resolution # 558 regarding the Annual and Five-Year Report for Fiscal Year 2020-2021 was approved on the motion of Ms. Pryor, seconded by Ms. Franicevic, all aye.

Roll call vote: Ms. Franicevic- aye, Ms. Hinton- aye, Ms. Pryor- aye, Dr. Roehrick- aye, Ms. Smith- aye

18.2 Approval of the Educator Effectiveness Block Grant for the Piner-Olivet Union School District, Olivet Elementary Charter School, Schaefer Charter School, Piner-Olivet Charter School, Northwest Prep Charter School
Highlights of the Educator Effectiveness Block Grant were reviewed. The Educator Effectiveness Block Grant for the Piner-Olivet Union School District, Olivet Elementary Charter School, Schaefer Charter School, Piner-Olivet Charter School, and Northwest Prep Charter School were approved as presented on the motion of Ms. Smith, seconded by Dr. Roehrick, all aye.

Roll call vote: Ms. Franicevic- aye, Ms. Hinton- aye, Ms. Pryor- aye, Dr. Roehrick- aye, Ms. Smith- aye

18.3 Consideration to Designate January 3, 2022, as a Staff Self-Care Day

Consideration to Designate January 3, 2022, as a staff Self-Care Day for all staff scheduled to work on January 3rd would have the day off, was approved on the motion of Ms. Franicevic, seconded by Ms. Smith, all aye.

Roll call vote: Ms. Franicevic- aye, Ms. Hinton- aye, Ms. Pryor- aye, Dr. Roehrick- aye, Ms. Smith- aye

18.4 Approval of the First Interim Financial Report for the Piner-Olivet Union School District, Olivet Elementary Charter School, Schaefer Charter School, Piner-Olivet Charter School, and Northwest Prep Charter School

The First Interim Financial Report for the Piner-Olivet Union School District, Olivet Charter School, Schaefer Charter School, Piner-Olivet Charter School, and Northwest Prep Charter School was approved as presented on the motion of Dr. Roehrick, seconded by Ms. Smith, all aye.

Roll call vote: Ms. Franicevic- aye, Ms. Hinton- aye, Ms. Pryor- aye, Dr. Roehrick- aye, Ms. Smith- aye

18.3 Approval of Governance Calendar

The Board reviewed the Governance Calendar. The Governance Calendar was approved on the motion of Ms. Franicevic, seconded by Ms. Smith, all aye.

Roll call vote: Ms. Franicevic- aye, Ms. Hinton- aye, Ms. Pryor- aye, Dr. Roehrick- aye, Ms. Smith- aye

19. **CONSENT ITEMS**

The following consent items were approved on the motion of Ms. Pryor, seconded by Ms. Smith, all aye.

19.1 The minutes of the regular Board meeting of November 10, 2021,

19.2 The Personnel Action Report,

19.3 The vendor warrants,

19.4 The routine budget updates,

19.5 The Notice of Completion for Schaefer Charter School and District Office,

19.6 The Three Campus' Electronic Signage CMAS Proposal,

19.7 The Northwest Prep Charter School – CMAS Fire Abatement Proposal,

19.8 The Schaefer Charter School Phase III Concrete Replacement,

19.9 The continue with AB 361 Virtual meetings, the public agency must reconsider the circumstances of the emergency every 30 days and determine that either the state of emergency continues to directly impact the ability of the members to meet safely in person; or, state or local officials continue to impose or recommend measures to promote social distancing. These findings must be made by majority vote. Gov. Code 54953 (e) (3).1

20. **ROUND TABLE COMMENTS FROM THE GOVERNING BOARD**

Ms. Franicevic commented that COVID information can be found on the District website. Board members thanked Ms. Pryor for her leadership while serving as Board President. Board members congratulated newly elected Board President, Ms. Hinton. Ms. Hinton thanked everyone for giving her the opportunity to serve as President and is looking forward to working with everyone.

21. **FUTURE AGENDA ITEMS**

21.1 The next regular board meeting was scheduled for Wednesday, January, 12, 2022 -Closed Session at 5:00p.m. Public Session at 6:00 p.m.

22. **PUBLIC COMMENT ON CLOSED SESSION AGENDA**

There was no Closed Session.

23. **RECESS TO CLOSED SESSION**

There was no Closed Session.

24. **RECONVENE TO PUBLIC MEETING**

There was no Closed Session.

- 25. REPORT OF CLOSED SESSION ACTION NOT ON THE ACTION AGENDA**
There was no Closed Session
- 26. ADJOURNMENT**
The meeting adjourned at 8:36 p.m.

Respectfully submitted,

Dr. Steve Charbonneau
Secretary to the Board

APPROVED:

Janae Franicevic, Clerk of the Board

PINER-OLIVET UNION SCHOOL DISTRICT
3450 COFFEY LANE
SANTA ROSA, CA 95403
REGULAR MEETING – GOVERNING BOARD MINUTES
January 12, 2022

1. CALL TO ORDER

The regular meeting of the Governing Board of the Piner-Olivet Union School District was called to order at 6:00 p.m., Wednesday, January 12, 2022 conducted remotely as a Zoom meeting ID 85364056945. President, Mardi Hinton, presided.

2. ROLL CALL

Governing Board

Mardi Hinton, President PRESENT
Cindy Pryor, Vice-President PRESENT
Janae Franicevic, Clerk PRESENT
Tony Roehrick, Ed.D, Member PRESENT
Toni Smith, Member PRESENT

Staff

Dr. Steve Charbonneau, Superintendent and
Secretary to the Board
Dr. Kay Vang, Chief Business Official (CBO)
Cathy Manno, Executive Secretary

3. PUBLIC COMMENT ON CLOSED SESSION AGENDA

There were none.

4. ADJOURNMENT TO CLOSED SESSION

The meeting adjourned to closed session at 6:04 p.m.

5. CLOSED SESSION

5.1 With respect to every item of business discussed in closed session pursuant to Gov. Code Section 54957:

5.1.1 PUBLIC EMPLOYMENT DISCIPLINE/DISMISSAL/RELEASE

(No additional information required)

5.1.2 PUBLIC EMPLOYMENT-EMPLOYMENT/APPOINTMENT

Title:

5.1.3 PUBLIC EMPLOYEE PERFORMANCE EVALUATION

Title: Superintendent

5.2 With respect to every item of business discussed in closed session pursuant to Gov. Code Section 54957.6:

5.2.1 CONFERENCE WITH LABOR NEGOTIATOR

Name of Agency Negotiator: Dr. Steve Charbonneau

Name of organization representing employees: Piner-Olivet Educators' Association, CTA Affiliate

5.2.2 CONFERENCE WITH LABOR NEGOTIATOR

Name of Agency Negotiator: Dr. Steve Charbonneau

Name of organization representing employees: Piner-Olivet Classified Association, CSEA Affiliate

5.2.3 CONFERENCE WITH LABOR NEGOTIATOR

Name of Agency Negotiator: Dr. Steve Charbonneau

Name of organization representing employees: Confidential, Supervisory, Administrative Staff

6. RECONVENE TO PUBLIC MEETING

The meeting reconvened to Open Session at 6:05 p.m.

7. REPORT OF CLOSED SESSION ACTION, IF ANY

Ms. Hinton commented that during Closed Session no action was taken.

8. FLAG SALUTE (Suspended during virtual meetings)

9. AGENDA MODIFICATIONS

There were none.

10. COMMUNICATIONS, PETITIONS AND DELEGATIONS

There were none.

11. COMMENTS FROM THE GOVERNING BOARD

There were none.

12. RECOGNITION OF EXCELLENCE

There were none.

13. SUPERINTENDENT’S REPORT

13.1 Announcements

Dr. Charbonneau shared information regarding Universal Transitional Kindergarten.

14. ASSOCIATION REPORTS

14.1 POEA

Ms. McDonough updated the Board on the Association activities.

14.2 POCA

Ms. Wofford updated the Board on the Association activities.

15. BOARD POLICIES

There were none.

16. DISCUSSION/INFORMATION ITEMS

16.1 Consideration of Presentation Regarding the State of the District’s Fiscal Health

Dr. Charbonneau and Dr. Vang gave a presentation on regarding the State of the District’s Fiscal Health.

The following individual addressed the Board during the time for public comments and questions: Mr. Potter and Mr. Bushon.

17. ACTION ITEMS

17.1 Approval of Regular Governing Board Meeting Public Session Start Time

Ms. Franicevic, motion to start the Regular Governing Board Meeting Public Session at 6:00 pm. seconded by Ms. Smith, all aye.

Roll call vote: Ms. Franicevic- aye, Ms. Hinton- aye, Ms. Pryor- aye, Dr. Roehrick- aye, Ms. Smith- aye

17.2 Acceptance of the Other Post Employment Benefits (OPEB) Report as Required by GASB 75

Carlos Diaz, Consulting Actuary from Demsey, Fillger & Associates gave highlights of the Actuarial Valuation Report and Supplemental Schedules. The Other Post Employment Benefits (OPEB) Report as Required by GASB 75 was accepted on the motion of Dr. Roehrick, seconded by Ms. Pryor, all aye.

Roll call vote: Ms. Franicevic- aye, Ms. Hinton- aye, Ms. Pryor- aye, Dr. Roehrick- aye, Ms. Smith- aye

18. CONSENT ITEMS

The following consent items were approved on the motion of Ms. Pryor, seconded by Ms. Smith, all aye.

Roll call vote: Ms. Franicevic- aye, Ms. Hinton- aye, Ms. Pryor- aye, Dr. Roehrick- aye, Ms. Smith- aye

18.1 The Personnel Action Report,

18.2 The vendor warrants,

18.3 The routine budget updates,

18.4 The Williams Settlement Quarterly Uniform Complaint Report Summary Reporting Period from October 1, 2021 to December 31, 2021, and

18.5 The continue with AB 361 Virtual meetings, the public agency must reconsider the circumstances of the emergency every 30 days and determine that either the state of emergency continues to directly impact the ability of the members to meet safely in person; or, state or local officials continue to impose or recommend measures to promote social distancing. These findings must be made by majority vote. Gov. Code 54953 (e) (3).

19. ROUND TABLE COMMENTS FROM THE GOVERNING BOARD

Ms. Franicevic commented on enrollment.

20. FUTURE AGENDA ITEMS

20.1 The next regular board meeting was scheduled for Wednesday, February 9, 2022

21. PUBLIC COMMENT ON CLOSED SESSION AGENDA

There was no Closed Session.

22. RECESS TO CLOSED SESSION

There was no Closed Session.

23. RECONVENE TO PUBLIC MEETING

There was no Closed Session.

24. REPORT OF CLOSED SESSION ACTION NOT ON THE ACTION AGENDA

There was no Closed Session.

- 25. ADJOURNMENT**
The meeting adjourned at 7:07 p.m.

Respectfully submitted,

Dr. Steve Charbonneau
Secretary to the Board

APPROVED:

Janae Franicevic, Clerk of the Board

Piner-Olivet Union School District

PERSONNEL ACTION REPORT

TO: Board of Trustees

Meeting of: February 9, 2022

Name	Assignment	Salary	Funding Source	Effective	Type of Appointment	Information Assignment	Recommendatio	Cost of Budget
Mary "Katie" Anderson	PA II	Step 3	General ED	1/27/2022	Resignation	D.O.	Acknowledge	
Karen Wofford	Office Manager	Step 6	General ED	2/7/2022	Resignation	D.O.	Acknowledge	
Karen Wofford	PA II	Step 6	General ED	2/7/2022	Hire	D.O.	Acknowledge	
Megan Sayre	PA II	Step 1	General ED	1/3/2022	Resignation	D.O.	Acknowledge	
Megan Sayre	Lead PA II	Step 1	General ED	1/4/2022	Hire	D.O.	Acknowledge	
Matteoli, Lynn	PA II	Step 6	General ED	2/4/2022	Retirement	D.O.	Acknowledge	

Checks Dated 01/01/2022 through 01/31/2022

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
1873750	01/05/2022	All City Management Svcs Inc	01-5880	Crossing Guard 2021 - 2022	1,197.56	
			05-5880	Crossing Guard 2021 - 2022	1,197.56	
			07-5880	Crossing Guard 2021 - 2022	1,197.56	
			09-5880	Crossing Guard 2021 - 2022	1,197.56	4,790.24
1873751	01/05/2022	Alpha Analytical Labs, Inc.	01-5830	Well Water Testing - NWP 2021 - 2022	29.90	
				Well Water Testing - Olivet 2021 - 2022	56.00	
			09-5830	Well Water Testing - NWP 2021 - 2022	16.10	102.00
1873752	01/05/2022	Amazon Capital Services, Inc.	07-4210	Supplies		612.39
1873753	01/05/2022	Anova Center of Education	01-5810	LJ		4,076.16
1873754	01/05/2022	Art & Soul Music Studios	09-4310	ukuleles and lessons	81.87	
			09-5830	ukuleles and lessons	518.13	600.00
1873755	01/05/2022	AT&T	01-5900	Calnet3 Billing / AT&T		1,263.66
1873756	01/05/2022	Business Card	01-4310	Rest. Pract. Cards & Posters	196.63	
			01-4390	District Website Renewal	21.67	
			01-4400	District Website Renewal	60.08	
			01-5202	District Website Renewal	3.75	
			01-5630	District Website Renewal	34.20	
			01-5880	District Website Renewal	17.54	
			01-5950	District Website Renewal	.11	
			04-4310	Rest. Pract. Cards & Posters	90.00	
			05-4310	Rest. Pract. Cards & Posters	90.00	
			07-4310	Rest. Pract. Cards & Posters	30.00	
			09-4310	Rest. Pract. Cards & Posters	60.00	603.98
1873757	01/05/2022	Bill's Lock & Safe Service	01-5630	JL/POCS Service and Repair	130.00	
			07-5630	JL/POCS Service and Repair	130.00	
			09-4380	NWP Master/Rekey	27.04	
			09-5630	NWP Master/Rekey	10.00	
				NWP Rm8 Service & Check out lock	100.00	397.04
1873758	01/05/2022	The Math Learning Center	01-4310	Number Corner/Bridges - Jack London	3,148.23	
			04-4310	Number Corner/Bridges - Olivet	3,377.26	
			05-4310	Number Corner/Bridges - Schaefer	3,785.04	10,310.53
1873759	01/05/2022	CDW Government Inc	01-4390	Headphones and laptop for Nicole Soto	125.16	
			01-4400	Headphones and laptop for Nicole Soto	1,714.30	1,839.46
1873760	01/05/2022	City Of Santa Rosa	05-5530	City Water Acct# 026852 2021 - 2022 SCH		605.12
1873761	01/05/2022	Clover Stornetta Farms Inc	13-4700	District Wide Milk - 2021-22		910.00
1873762	01/05/2022	CybrSchool LLC	09-4340	Cyberschool License		600.00
1873763	01/05/2022	Dept Of Justice Accounting Office	01-5860	Fingerprinting 2021 - 2022		32.00

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ESCAPE ONLINE

Checks Dated 01/01/2022 through 01/31/2022

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
1873764	01/05/2022	Fagen Friedman & Fulfroost LLP	01-5823	Legal Services 2021 - 2022		350.00
1873765	01/05/2022	First Alarm Burglary Systems	09-5800	Monitoring Services for NWP 2021 - 2022		1,830.90
1873766	01/05/2022	Frontline Tech Group LLC	01-5830	Renew Time & Attendance 2021/2022	1,350.00	
			04-5830	Renew Time & Attendance 2021/2022	1,125.01	
			05-5830	Renew Time & Attendance 2021/2022	1,125.01	
			07-5830	Renew Time & Attendance 2021/2022	584.99	
			09-5830	Renew Time & Attendance 2021/2022	314.99	4,500.00
1873767	01/05/2022	KYOCERA Document Solutions Northern California, Inc	01-5632	JL/POCS - Copier Maintenance - Office	83.99	
			07-5632	JL/POCS - Copier Maintenance - Office	55.99	
			09-5632	NWP - Copier Maintenance - Staff/Office	391.60	531.58
1873768	01/05/2022	Pacific Gas & Electric	07-5510	Acct # 8775983334-3 POCS	8.80	
			07-5520	Acct # 8775983334-3 POCS	764.74	773.54
1873769	01/05/2022	Redwood Vacuum & Janitorial	04-4370	Olivet Supplies		78.66
1873770	01/05/2022	Rosetta Stone Ltd	01-4340	Rosetta Stone Licenses		2,475.00
1873771	01/05/2022	Santa Rosa City Schools Business Services	13-4700	August 2021 Meals		25,027.50
1873772	01/05/2022	Shell Wex Bank	01-4362	Fuel for trucks 2021 - 2022	1,053.71	
			01-5890	Fuel for trucks 2021 - 2022	70.51	1,124.22
1873773	01/05/2022	Specialized Ed. of Calif.Inc. dba Sierra School of So County	01-5810	MC		3,582.43
1873774	01/05/2022	Soliant Health, LLC	01-5830	1:1 LVN Services for S.M		1,021.75
1875875	01/14/2022	All City Management Servcs Inc	01-5880	Nov 28-Dec 11 2021 Crossing Guard	855.40	
			05-5880	Nov 28-Dec 11 2021 Crossing Guard	855.40	
			07-5880	Nov 28-Dec 11 2021 Crossing Guard	855.40	
			09-5880	Nov 28-Dec 11 2021 Crossing Guard	855.40	3,421.60
1875876	01/14/2022	AT&T	01-5900	Calnet3 Billing-ATT		156.40
1875877	01/14/2022	Clover Stornetta Farms Inc	13-4700	Dist Wide Milk-21-22		162.40
1875878	01/14/2022	Fishman Supply	04-4370	Olivet custodial Supplies	1,199.81	
			04-4390	Olivet Custodial Supplies	86.78	1,286.59
1875879	01/14/2022	H & M Landscaping Inc	01-4380	JLS Landscape Fabric and Chips	97.65	
				Schaefer Play Fiber	934.09	1,031.74
1875880	01/14/2022	KYOCERA Document Solutions Northern California, Inc	01-4311	Riso Master-workroom JLS		156.76
1875881	01/14/2022	Office Depot	05-4310	Schaefer Kids Mask		
			07-4310	Classroom supplies, workroom supplies, ink		55.35
1875882	01/14/2022	Pacific Gas & Electric	01-5510	Nov-Dec 21	209.52	
			01-5520	Nov-Dec 21	342.00	
			04-5510	Nov-Dec 21	529.92	
			04-5520	Nov-Dec 21	2,024.37	

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Checks Dated 01/01/2022 through 01/31/2022

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
1875882	01/14/2022	Pacific Gas & Electric	05-5510	Nov-Dec 21	1,633.47	
			05-5520	Nov-Dec 21	894.12	
			09-5510	Nov-Dec 21	112.82	
			09-5520	Nov-Dec 21	25.72	5,771.94
1875883	01/14/2022	Piner-Olivet USD	01-5890	EDD QTR 4 Insuff Fee		35.00
1875884	01/14/2022	Piner-Olivet USD	01-9555	EDD QTR 4 Oct-Dec 2021		11,927.42
1875885	01/14/2022	PresenceLearning, Inc.	01-5830	Dec 21 Svcs	1,189.00	
				Nov 21 Svcs	2,150.00	3,339.00
1875886	01/14/2022	T-Mobile USA Inc.	01-4310	Dec21 Hotspot		100.00
1875887	01/14/2022	Tristan St. Germain	09-5830	Oct 25-Nov 29,2021 Yoga		495.00
1875888	01/14/2022	Ward's Natural Science	09-4310	Earth Space Science NWP		140.61
1875889	01/14/2022	Weeks Drilling & Pump Co Inc	01-4380	NWP Dec 2021 Service	350.00	
			01-5630	Olivet Dec 2021 Service	350.00	700.00
1875890	01/14/2022	West County Transportation	01-5830	SpED 2nd QTR Oct 21		23,302.78
1876792	01/21/2022	Habtemariam, Birhana A	01-4362	Reimb. for Shell Gas		100.00
1876793	01/21/2022	Wiggins, Kristy J	01-5201	Mileage Reimb. for December2021		73.98
1876794	01/21/2022	Keobounleuang, Phetsamone	01-5860	Livescan		84.00
1876795	01/21/2022	All City Management Servcs Inc	01-5880	School Crossing Guard Services 12/12/2021-12/25/2021	427.70	
			05-5880	School Crossing Guard Services 12/12/2021-12/25/2021	427.70	
			07-5880	School Crossing Guard Services 12/12/2021-12/25/2021	427.70	
			09-5880	School Crossing Guard Services 12/12/2021-12/25/2021	427.70	1,710.80
1876796	01/21/2022	Anova Center of Education	01-5810	TS Nov. 2021 NPS		4,158.12
1876797	01/21/2022	AT&T	01-5900	ATT D.O. 12/11/2021-01/10/2022	1,189.62	
				ATT NWP 12/11/2021-01/10/2022	65.00	1,254.62
1876798	01/21/2022	City Of Santa Rosa	01-5530	City Water 021026 JLS/POCS		541.74
1876799	01/21/2022	City Of Santa Rosa	01-5530	City Water 023537 DO/NWP	294.63	
			09-5530	City Water 023537 DO/NWP	158.64	453.27
1876800	01/21/2022	Edmentum, Inc.	05-4340	Academy Sept 21	3,920.00	
			09-4340	Academy Sept 21	32,500.00	36,420.00
1876801	01/21/2022	Forecast5 Analytics, Inc.	01-5840	5sight-License Agreement		2,276.25
1876802	01/21/2022	Greenacre Homes Inc	01-5810	JG Dec 2021 NPS	3,329.32	
				JG Nov., 2021 NPS	4,106.92	
				JG Oct. 2021 NPS	2,944.38	10,380.62
1876803	01/21/2022	Michelle Jacobsen McCarthy	01-5830	Psychoeducational Spanish Assessment		437.00

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ESCAPE ONLINE

Checks Dated 01/01/2022 through 01/31/2022

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
1876804	01/21/2022	KYOCERA Document Solutions Northern California, Inc	05-4311	Supplies for Schaefer Teacher Staff Rm.	171.26	
			05-5632	MC Dec 2021 NPS	13.60	184.86
1876805	01/21/2022	Maria E Khaleck	01-5830	Consultant Fees for Nikki Soto		735.00
1876806	01/21/2022	Office Depot	09-4350	NWP School Supplies	100.00	
				NWP Toner, Disposable Mask	207.21	307.21
1876807	01/21/2022	Pacific Gas & Electric	07-5510	Acct # 8775983334-3 POCS	1,457.21	
			07-5520	Acct # 8775983334-3 POCS	489.83-	967.38
1876808	01/21/2022	Jan Radke	07-5830	Counseling Services for Dec 2021	2,170.00	
				Counseling Services for Nov 2021	2,782.50	4,952.50
1876809	01/21/2022	STLR Corporation dba Ryland School Consult.	01-5830	Consulting BN/LF Prof. Hrs		4,391.25
1876810	01/21/2022	Specialized Ed. of Calif.Inc. dba Sierra School of So County	01-5810	MC Aug 2021 NPS	3,541.08	
				MC Oct. 2021 NPS	3,254.18	
				MC Sept 2021 NPS	4,952.35	
				SPED/ NPS 2021/2022 - MC	3,091.33	14,838.94
1878074	01/28/2022	Anova Center of Education	01-5810	LJ Service Dec-2021		3,311.88
1878075	01/28/2022	AT&T Mobility	01-5900	Mobile Phone for Maintenance Supervisor		93.30
1878076	01/28/2022	Business Card	01-4390	FINANCE CHARGE	1.64	
				LATE FEES	4.58	
				Overpmt last month	.16-	
				USPS CHARGES	1.35	
			01-4400	FINANCE CHARGE	4.54	
				LATE FEES	12.69	
				Overpmt last month	.43-	
				USPS CHARGES	3.75	
			01-5202	FINANCE CHARGE	.28	
				LATE FEES	.79	
				Overpmt last month	.03-	
				USPS CHARGES	.23	
			01-5630	FINANCE CHARGE	2.58	
				LATE FEES	7.22	
				Overpmt last month	.25-	
				USPS CHARGES	2.13	
			01-5880	FINANCE CHARGE	1.32	
				LATE FEES	3.70	
				Overpmt last month	.13-	
				USPS CHARGES	1.09	
			01-5950	FINANCE CHARGE	.01	

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ESCAPE ONLINE

Checks Dated 01/01/2022 through 01/31/2022

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
1878076	01/28/2022	Business Card	01-5950	LATE FEES	.02	
				USPS CHARGES	.01	46.93
1878077	01/28/2022	BWS Distributors Inc	01-4370	Indoor/Outdoor Lens	1.69	
			04-4370	Indoor/Outdoor Lens	1.68	
			05-4370	Indoor/Outdoor Lens	1.68	
			07-4370	Indoor/Outdoor Lens	1.68	
			09-4370	Indoor/Outdoor Lens	1.68	8.41
1878078	01/28/2022	California Refrigeration	01-5630	Repair Refrigerator-JLS	1,790.29	
			13-5630	Repair Refrigerator-JLS	1,852.27	3,642.56
1878079	01/28/2022	Curoso Plumbing Inc.	01-5630	Bathroom Repair Olivet		2,200.00
1878080	01/28/2022	Esp & Alarm Inc	01-5880	Alarm monitoring Jan 2022-March 2022		270.00
1878081	01/28/2022	Friedman's Home Improvement	01-4380	Maintenance Supply	11.27	
			07-4380	Maintenance Supply	2.83	
			09-4380	Maintenance Supply	1.52	15.62
1878082	01/28/2022	Gopher Sport	09-4310	Heavyweight Cotton Basketball Net		33.78
1878083	01/28/2022	H & M Landscaping Inc	01-4380	H & M Maintenance- Olivet		59.68
1878084	01/28/2022	Harmony Farm Supply	07-4310	Irrigation supplies-POCS		72.94
1878085	01/28/2022	Hitmen Termite & Pest Control	01-5630	Rodent Control-Schaefer	65.40	
				Rodents/Ants/Spider Control- JL	214.00	279.40
1878086	01/28/2022	Kelly Moore Paint Co	01-4380	Zinsser Mold Killing Prime-Olivet	11.89	
			07-4380	Zinsser Mold Killing Prime-Olivet	4.32	16.21
1878087	01/28/2022	KYOCERA Document Solutions Northern California, Inc	04-5632	Copier Maintenance-Olivet	928.64	
			05-5632	Copier Maintenance-Schaefer	945.74	1,874.38
1878088	01/28/2022	Luis Castellon Concrete Pump	01-5630	Concrete Pumping JL		568.00
1878089	01/28/2022	Mead Clark	01-4380	Paint Supply	10.81	
			07-5630	Paint Supply	2.52	
			09-5630	Paint Supply	2.37	15.70
1878090	01/28/2022	National Covid19 Testing	01-5860	Service Fee-Testing implementation		900.00
1878091	01/28/2022	Northgate Ready Mix	01-4380	Concrete for JL		842.76
1878092	01/28/2022	Office Depot	04-4350	Paper Supplies- Olivet	58.92	
			05-4310	Composition Notebook-Schaefer	52.27	111.19
1878093	01/28/2022	Recology Sonoma Marin	01-5560	Waste Bin-NWP Dec 2021	296.96	
			09-5560	Waste Bin-NWP Dec 2021	159.90	456.86
1878094	01/28/2022	Recology Sonoma Marin	01-5560	Waste Bin-POCS/JL Dec 2021	275.38	
			07-5560	Waste Bin-POCS/JL Dec 2021	183.59	458.97
1878095	01/28/2022	Recology Sonoma Marin	04-5560	Waste Bin-Olivet Dec 2021		458.97
1878096	01/28/2022	Recology Sonoma Marin	01-5560	Waste Bin-Schaefer Dec 2021	45.90	

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ESCAPE ONLINE

Checks Dated 01/01/2022 through 01/31/2022

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
1878096	01/28/2022	Recology Sonoma Marin	05-5560	Waste Bin-Schaefer Dec 2021	413.07	458.97
1878097	01/28/2022	Redwood Vacuum & Janitorial	01-4370	Janitorial Supplies	30.19	
			04-4370	Janitorial Supplies	8.48	
			05-4370	Janitorial Supplies	30.19	
			07-4370	Janitorial Supplies	12.08	
			09-4370	Janitorial Supplies	30.19	111.13
1878098	01/28/2022	Soliant Health, LLC	01-5830	1:1 LPN BH		1,403.00
1878099	01/28/2022	Mark Collin dba Toolbox Project PBLLC	01-5202	Online Teachers Training	1,166.66	
			04-4310	Classroom Materials-Olivet	200.86	
			04-5202	Online Teachers Training	1,166.67	
			05-5202	Online Teachers Training	1,166.67	3,700.86
1878100	01/28/2022	Van Pelt Construction Services	21-5830	Various Project Mgmt Dec 2021		16,791.00
1878101	01/28/2022	Wheeler Zamaroni	01-5630	Recycle Concrete/Dump fee		160.00
Total Number of Checks					88	242,750.79

Fund Summary

Fund	Description	Check Count	Expensed Amount
01	General Fund	63	118,020.20
04	Olivet Charter School	12	11,336.03
05	Schaefer Charter School	17	17,383.25
07	Piner Olivet Charter School	19	10,867.41
09	Charter School Fund	23	40,400.73
13	Cafeteria	4	27,952.17
21	Building Fund	1	16,791.00
Total Number of Checks		88	242,750.79
Less Unpaid Sales Tax Liability			.00
Net (Check Amount)			242,750.79

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

ESCAPE ONLINE

Effective 01/09/2022 through 01/31/2022

Fiscal Year 2022

Account	Description	From	To
JE # BR22-00594 JE Trans Date 01/09/2022 JE Posted 01/09/2022 Comment F04 R3212 Budget Revision			
04- 3212- 0- 1110- 1000- 2100- 000- 0000	Instructional A,Instruction,Regular Educati,Not Required	CR	3,030.00
04- 3212- 0- 1110- 1000- 2140- 000- SUBS	Instr Aides - S,Instruction,Regular Educati,Substitutes	CR	1,095.00
04- 3212- 0- 1110- 1000- 3202- 000- 0000	Benefits - Pers,Instruction,Regular Educati,Not Required	CR	722.00
04- 3212- 0- 0000- 2700- 2440- 000- 0000	Clerical&office,School Administ,Undistributed,Not Required	CR	665.00
04- 3212- 0- 1110- 1000- 3312- 000- 0000	Benefits - Oasd,Instruction,Regular Educati,Not Required	CR	238.00
04- 3212- 0- 1110- 1000- 3312- 000- SUBS	Benefits - Oasd,Instruction,Regular Educati,Substitutes	CR	68.00
04- 3212- 0- 1110- 1000- 3602- 000- 0000	Benefits - Wcom,Instruction,Regular Educati,Not Required	CR	66.00
04- 3212- 0- 1110- 1000- 3332- 000- 0000	Benefits - Medi,Instruction,Regular Educati,Not Required	CR	56.00
04- 3212- 0- 0000- 2700- 3312- 000- 0000	Benefits - Oasd,School Administ,Undistributed,Not Required	CR	41.00
04- 3212- 0- 1110- 1000- 3602- 000- SUBS	Benefits - Wcom,Instruction,Regular Educati,Substitutes	CR	20.00
04- 3212- 0- 1110- 1000- 3502- 000- 0000	Benefits - Sui,Instruction,Regular Educati,Not Required	CR	18.00
04- 3212- 0- 1110- 1000- 3332- 000- SUBS	Benefits - Medi,Instruction,Regular Educati,Substitutes	CR	16.00
04- 3212- 0- 0000- 2700- 3602- 000- 0000	Benefits - Wcom,School Administ,Undistributed,Not Required	CR	11.00
04- 3212- 0- 0000- 2700- 3332- 000- 0000	Benefits - Medi,School Administ,Undistributed,Not Required	CR	9.00
04- 3212- 0- 1110- 1000- 3502- 000- SUBS	Benefits - Sui,Instruction,Regular Educati,Substitutes	CR	6.00
04- 3212- 0- 0000- 2700- 3502- 000- 0000	Benefits - Sui,School Administ,Undistributed,Not Required	CR	5.00
04- 3212- 0- 1110- 1000- 4310- 000- 0000	Instructional M,Instruction,Regular Educati,Not Required	DR	6,066.00
		6,066.00	6,066.00

JE # BR22-00595 JE Trans Date 01/09/2022 JE Posted 01/09/2022 Comment F04-3212 Office Manager Sub			
04- 3212- 0- 0000- 2700- 2440- 000- 0000	Clerical&office,School Administ,Undistributed,Not Required	CR	1,509.00
04- 3212- 0- 0000- 2700- 3202- 000- 0000	Benefits - Pers,School Administ,Undistributed,Not Required	CR	346.00
04- 3212- 0- 0000- 2700- 3312- 000- 0000	Benefits - Oasd,School Administ,Undistributed,Not Required	CR	94.00
04- 3212- 0- 0000- 2700- 3332- 000- 0000	Benefits - Medi,School Administ,Undistributed,Not Required	CR	22.00
04- 3212- 0- 0000- 2700- 3502- 000- 0000	Benefits - Sui,School Administ,Undistributed,Not Required	CR	1.00
04- 3212- 0- 0000- 2700- 3602- 000- 0000	Benefits - Wcom,School Administ,Undistributed,Not Required	CR	30.00
04- 3212- 0- 1110- 1000- 4310- 000- 0000	Instructional M,Instruction,Regular Educati,Not Required	DR	2,002.00
		2,002.00	2,002.00

JE # BR22-00596 JE Trans Date 01/09/2022 JE Posted 01/09/2022 Comment F04-3212 PA Sub			
04- 3212- 0- 1110- 1000- 2140- 000- SUBS	Instr Aides - S,Instruction,Regular Educati,Substitutes	CR	1,509.00
04- 3212- 0- 1110- 1000- 3202- 000- SUBS	Benefits - Pers,Instruction,Regular Educati,Substitutes	CR	346.00
04- 3212- 0- 1110- 1000- 3312- 000- SUBS	Benefits - Oasd,Instruction,Regular Educati,Substitutes	CR	94.00
04- 3212- 0- 1110- 1000- 3332- 000- SUBS	Benefits - Medi,Instruction,Regular Educati,Substitutes	CR	22.00
04- 3212- 0- 1110- 1000- 3502- 000- SUBS	Benefits - Sui,Instruction,Regular Educati,Substitutes	CR	1.00
04- 3212- 0- 1110- 1000- 3602- 000- SUBS	Benefits - Wcom,Instruction,Regular Educati,Substitutes	CR	30.00

Selection Grouped by Org, Fiscal Year, JE# - Sorted by JE Item #, (Org = 43, JE Type = R, Starting Post Date = 1/1/2022, Ending Post Date = 1/31/2022, Unposted JEs? = N, End Bud Bal? = O, JE# Page Break? = N, Description? = A, Recap? = N)

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Account	Description	From	To
(continued) JE # BR22-00596 JE Trans Date 01/09/2022 JE Posted 01/09/2022 Comment F04-3212 PA Sub			
04-3212-0-1110-1000-4310-000-0000	Instructional M,Instruction,Regular Educati,Not Required	DR	2,002.00
			<u>2,002.00</u>
			<u>2,002.00</u>
JE # BR22-00597 JE Trans Date 01/09/2022 JE Posted 01/09/2022 Comment F04 RS3212 Teacher Xtra			
04-3212-0-1110-1000-1130-000-XTRA	Teachers' Sals,Instruction,Regular Educati,Extra work	CR	1,244.00
04-3212-0-1110-1000-3101-000-XTRA	Benefits - Strs,Instruction,Regular Educati,Extra work	CR	211.00
04-3212-0-1110-1000-3331-000-XTRA	Benefits - Medi,Instruction,Regular Educati,Extra work	CR	19.00
04-3212-0-1110-1000-3501-000-XTRA	Benefits - Sui,Instruction,Regular Educati,Extra work	CR	7.00
04-3212-0-1110-1000-3601-000-XTRA	Benefits - Wcom,Instruction,Regular Educati,Extra work	CR	23.00
04-3212-0-1110-1000-4310-000-0000	Instructional M,Instruction,Regular Educati,Not Required	DR	1,504.00
			<u>1,504.00</u>
			<u>1,504.00</u>
JE # BR22-00598 JE Trans Date 01/09/2022 JE Posted 01/09/2022 Comment F04-3212 PA Sub (2)			
04-3212-0-1110-1000-2140-000-SUBS	Instr Aides - S,Instruction,Regular Educati,Substitutes	CR	1,509.00
04-3212-0-1110-1000-3202-000-SUBS	Benefits - Pers,Instruction,Regular Educati,Substitutes	CR	346.00
04-3212-0-1110-1000-3312-000-SUBS	Benefits - Oasd,Instruction,Regular Educati,Substitutes	CR	94.00
04-3212-0-1110-1000-3332-000-SUBS	Benefits - Medi,Instruction,Regular Educati,Substitutes	CR	22.00
04-3212-0-1110-1000-3502-000-SUBS	Benefits - Sui,Instruction,Regular Educati,Substitutes	CR	1.00
04-3212-0-1110-1000-3602-000-SUBS	Benefits - Wcom,Instruction,Regular Educati,Substitutes	CR	30.00
04-3212-0-1110-1000-4310-000-0000	Instructional M,Instruction,Regular Educati,Not Required	DR	2,002.00
			<u>2,002.00</u>
			<u>2,002.00</u>
JE # BR22-00599 JE Trans Date 01/09/2022 JE Posted 01/09/2022 Comment F04-3212 Cover Negative Accounts			
04-3212-0-1110-1000-3502-000-SUBS	Benefits - Sui,Instruction,Regular Educati,Substitutes	CR	8.00
04-3212-0-1110-1000-3311-000-SUBS	Benefits - Oasd,Instruction,Regular Educati,Substitutes	CR	7.00
04-3212-0-1110-1000-3201-000-XTRA	Benefits - Pers,Instruction,Regular Educati,Extra work	CR	5.00
04-3212-0-1110-1000-3311-000-XTRA	Benefits - Oasd,Instruction,Regular Educati,Extra work	CR	2.00
04-3212-0-1110-1000-4310-000-0000	Instructional M,Instruction,Regular Educati,Not Required	DR	22.00
			<u>22.00</u>
			<u>22.00</u>
JE # BR22-00600 JE Trans Date 01/09/2022 JE Posted 01/09/2022 Comment F07-3212 PA Subs			
07-3212-0-1110-1000-2140-000-SUBS	Instr Aides - S,Instruction,Regular Educati,Substitutes	CR	3,764.00
07-3212-0-1110-1000-3202-000-SUBS	Benefits - Pers,Instruction,Regular Educati,Substitutes	CR	863.00
07-3212-0-1110-1000-3312-000-SUBS	Benefits - Oasd,Instruction,Regular Educati,Substitutes	CR	234.00
07-3212-0-1110-1000-3332-000-SUBS	Benefits - Medi,Instruction,Regular Educati,Substitutes	CR	55.00
Selection	Grouped by Org, Fiscal Year, JE# - Sorted by JE Item #, (Org = 43, JE Type = R, Starting Post Date = 1/1/2022, Ending Post Date = 1/31/2022, Unposted JEs? = N, End Bud Bal? = O, JE# Page Break? = N, Description? = A, Recap? = N)		

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Account	Description	From	To
(continued) JE # BR22-00600 JE Trans Date 01/09/2022 JE Posted 01/09/2022 Comment F07-3212 PA Subs			
07- 3212- 0- 1110- 1000- 3502- 000- SUBS	Benefits - Sui,Instruction,Regular Educati,Substitutes		19.00
07- 3212- 0- 1110- 1000- 3602- 000- SUBS	Benefits - Wcom,Instruction,Regular Educati,Substitutes		68.00
07- 3212- 0- 1110- 1000- 4310- 000- 0000	Instructional M,Instruction,Regular Educati,Not Required	5,003.00	
		5,003.00	5,003.00
JE # BR22-00601 JE Trans Date 01/09/2022 JE Posted 01/09/2022 Comment F01-3212 Budget Revision			
01- 3212- 0- 1110- 1000- 3201- 104- XTRA	Benefits - Pers,Instruction,Regular Educati,Extra work		53.00
01- 3212- 0- 1110- 1000- 3311- 104- XTRA	Benefits - Oasd,Instruction,Regular Educati,Extra work		15.00
01- 3212- 0- 1110- 1000- 4310- 104- 0000	Instructional M,Instruction,Regular Educati,Not Required	68.00	
		68.00	68.00
JE # BR22-00602 JE Trans Date 01/09/2022 JE Posted 01/09/2022 Comment F05-3212 Budget Revision			
05- 3212- 0- 1110- 1000- 3422- 000- 0000	H & W Benefits/,Instruction,Regular Educati,Not Required		2,894.00
05- 3212- 0- 1110- 1000- 3432- 000- 0000	H & W Benefits/,Instruction,Regular Educati,Not Required		443.00
05- 3212- 0- 1110- 1000- 3442- 000- 0000	H & W Benefits/,Instruction,Regular Educati,Not Required		98.00
05- 3212- 0- 1110- 1000- 3102- 000- SUBS	Benefits - Strs,Instruction,Regular Educati,Substitutes		49.00
05- 3212- 0- 1110- 1000- 4310- 000- 0000	Instructional M,Instruction,Regular Educati,Not Required	3,484.00	
		3,484.00	3,484.00
JE # BR22-00603 JE Trans Date 01/09/2022 JE Posted 01/09/2022 Comment F09-3212 Budget Revision			
09- 3212- 0- 3300- 1000- 1130- 000- XTRA	Teachers' Sals,Instruction,Independent Stu,Extra work		100.00
09- 3212- 0- 3300- 1000- 3101- 000- XTRA	Benefits - Strs,Instruction,Independent Stu,Extra work		17.00
09- 3212- 0- 3300- 1000- 3601- 000- XTRA	Benefits - Wcom,Instruction,Independent Stu,Extra work		1.00
09- 3212- 0- 1110- 1000- 4310- 000- 0000	Instructional M,Instruction,Regular Educati,Not Required	118.00	
		118.00	118.00
JE # BR22-00604 JE Trans Date 01/09/2022 JE Posted 01/09/2022 Comment F05-3210 Budget Revision			
05- 3210- 0- 1110- 1000- 1140- 000- SUBS	Teacher Substit,Instruction,Regular Educati,Substitutes		221.00
05- 3210- 0- 1110- 1000- 3311- 000- SUBS	Benefits - Oasd,Instruction,Regular Educati,Substitutes		66.00
05- 3210- 0- 1110- 1000- 3201- 000- SUBS	Benefits - Pers,Instruction,Regular Educati,Substitutes		35.00
05- 3210- 0- 1110- 1000- 3601- 000- SUBS	Benefits - Wcom,Instruction,Regular Educati,Substitutes		4.00
05- 3210- 0- 1110- 1000- 3331- 000- SUBS	Benefits - Medi,Instruction,Regular Educati,Substitutes		4.00
05- 3210- 0- 1110- 1000- 3501- 000- SUBS	Benefits - Sui,Instruction,Regular Educati,Substitutes		2.00
05- 3210- 0- 1110- 1000- 4310- 000- 0000	Instructional M,Instruction,Regular Educati,Not Required	332.00	

Selection Grouped by Org, Fiscal Year, JE# - Sorted by JE Item #, (Org = 43, JE Type = R, Starting Post Date = 1/1/2022, Ending Post Date = 1/31/2022, Unposted JEs? = N, End Bud Bal? = O, JE# Page Break? = N, Description? = A, Recap? = N)

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Account	Description	From	To
		332.00	332.00
JE # BR22-00605 JE Trans Date 01/09/2022 JE Posted 01/09/2022 Comment F01-3213 Budget Revision			
01- 3213- 0- 0000- 8210- 3422- 104- 0000	H & W Benefits/,Operations,Undistributed,Not Required	CR	1,071.00
01- 3213- 0- 0000- 8210- 3432- 104- 0000	H & W Benefits/,Operations,Undistributed,Not Required	CR	164.00
01- 3213- 0- 0000- 8210- 3442- 104- 0000	H & W Benefits/,Operations,Undistributed,Not Required	CR	28.00
01- 3213- 0- 0000- 8210- 3452- 104- 0000	H & W Benefits/,Operations,Undistributed,Not Required	CR	3.00
01- 3213- 0- 1110- 1000- 4310- 104- 0000	Instructional M,Instruction,Regular Educati,Not Required	DR	1,266.00
		1,266.00	1,266.00
JE # BR22-00606 JE Trans Date 01/09/2022 JE Posted 01/09/2022 Comment F04-3213 Budget Revision			
04- 3213- 0- 0000- 8210- 3422- 000- 0000	H & W Benefits/,Operations,Undistributed,Not Required	CR	1,377.00
04- 3213- 0- 0000- 8210- 3432- 000- 0000	H & W Benefits/,Operations,Undistributed,Not Required	CR	211.00
04- 3213- 0- 0000- 8210- 3442- 000- 0000	H & W Benefits/,Operations,Undistributed,Not Required	CR	36.00
04- 3213- 0- 0000- 8210- 3452- 000- 0000	H & W Benefits/,Operations,Undistributed,Not Required	CR	3.00
04- 3213- 0- 1110- 1000- 4390- 000- 0000	Other Supplies,Instruction,Regular Educati,Not Required	DR	1,627.00
		1,627.00	1,627.00
JE # BR22-00607 JE Trans Date 01/09/2022 JE Posted 01/09/2022 Comment F05-3213 Budget Revision			
05- 3213- 0- 0000- 8210- 3422- 000- 0000	H & W Benefits/,Operations,Undistributed,Not Required	CR	1,377.00
05- 3213- 0- 0000- 8210- 2240- 600- 0000	Class Pupil Supp,Operations,Undistributed,Not Required	CR	1,268.00
05- 3213- 0- 0000- 8210- 3432- 000- 0000	H & W Benefits/,Operations,Undistributed,Not Required	CR	211.00
05- 3213- 0- 0000- 8210- 3312- 600- 0000	Benefits - Oasd,Operations,Undistributed,Not Required	CR	79.00
05- 3213- 0- 0000- 8210- 3442- 000- 0000	H & W Benefits/,Operations,Undistributed,Not Required	CR	36.00
05- 3213- 0- 0000- 8210- 3602- 600- 0000	Benefits - Wcom,Operations,Undistributed,Not Required	CR	22.00
05- 3213- 0- 0000- 8210- 3332- 600- 0000	Benefits - Medi,Operations,Undistributed,Not Required	CR	15.00
05- 3213- 0- 0000- 8210- 3502- 600- 0000	Benefits - Sui,Operations,Undistributed,Not Required	CR	6.00
05- 3213- 0- 0000- 8210- 3452- 000- 0000	H & W Benefits/,Operations,Undistributed,Not Required	CR	3.00
05- 3213- 0- 1110- 1000- 4310- 000- 0000	Instructional M,Instruction,Regular Educati,Not Required	DR	3,017.00
		3,017.00	3,017.00
JE # BR22-00608 JE Trans Date 01/09/2022 JE Posted 01/09/2022 Comment F07-3213 Budget Revision			
07- 3213- 0- 0000- 8210- 3422- 000- 0000	H & W Benefits/,Operations,Undistributed,Not Required	CR	816.00
07- 3213- 0- 0000- 8210- 3432- 000- 0000	H & W Benefits/,Operations,Undistributed,Not Required	CR	125.00
07- 3213- 0- 0000- 8210- 3442- 000- 0000	H & W Benefits/,Operations,Undistributed,Not Required	CR	22.00
07- 3213- 0- 0000- 8210- 3452- 000- 0000	H & W Benefits/,Operations,Undistributed,Not Required	CR	2.00
Selection Grouped by Org, Fiscal Year, JE# - Sorted by JE Item #, (Org = 43, JE Type = R, Starting Post Date = 1/1/2022, Ending Post Date = 1/31/2022, Unposted JEs? = N, End Bud Bal? = O, JE# Page Break? = N, Description? = A, Recap? = N)			

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Account	Description	From	To
(continued) JE # BR22-00608 JE Trans Date 01/09/2022 JE Posted 01/09/2022 Comment F07-3213 Budget Revision			
07- 3213- 0- 1110- 1000- 4310- 000- 0000	Instructional M,Instruction,Regular Educati,Not Required	DR	965.00
		965.00	965.00

Account	Description	From	To
JE # BR22-00609 JE Trans Date 01/09/2022 JE Posted 01/09/2022 Comment F09-3213 Budget Revision			
09- 3213- 0- 0000- 8210- 3422- 000- 0000	H & W Benefits/,Operations,Undistributed,Not Required	CR	459.00
09- 3213- 0- 3300- 1000- 3311- 600- SUBS	Benefits - Oasd,Instruction,Independent Stu,Substitutes	CR	86.00
09- 3213- 0- 0000- 8210- 3432- 000- 0000	H & W Benefits/,Operations,Undistributed,Not Required	CR	71.00
09- 3213- 0- 0000- 8210- 3442- 000- 0000	H & W Benefits/,Operations,Undistributed,Not Required	CR	12.00
09- 3213- 0- 0000- 8210- 3452- 000- 0000	H & W Benefits/,Operations,Undistributed,Not Required	CR	1.00
09- 3213- 0- 1110- 1000- 4310- 000- 0000	Instructional M,Instruction,Regular Educati,Not Required	DR	629.00
		629.00	629.00

Account	Description	From	To
JE # BR22-00610 JE Trans Date 01/09/2022 JE Posted 01/09/2022 Comment F09-0000 Edmentum Curriculum			
09- 0000- 0- 1110- 1000- 4340- 000- SG01	Computer Sftwar,Instruction,Regular Educati,Supp Grnt-G1	CR	30,560.00
	Net increase to Appropriations	.00	30,560.00

Account	Description	From	To
JE # BR22-00611 JE Trans Date 01/09/2022 JE Posted 01/09/2022 Comment RS7422 - ELEVO SEL Program			
01- 7422- 0- 1110- 1000- 5830- 104- 0000	Professional/co,Instruction,Regular Educati,Not Required	CR	62,985.00
04- 7422- 0- 1110- 1000- 5830- 000- 0000	Professional/co,Instruction,Regular Educati,Not Required	CR	62,985.00
05- 7422- 0- 1110- 1000- 5830- 000- 0000	Professional/co,Instruction,Regular Educati,Not Required	CR	62,985.00
	Net increase to Appropriations	.00	188,955.00

Account	Description	From	To
JE # BR22-00612 JE Trans Date 01/09/2022 JE Posted 01/09/2022 Comment RS7422 - ELEVO SEL Program			
01- 7422- 0- 1110- 1000- 5830- 104- 0000	Professional/co,Instruction,Regular Educati,Not Required	DR	62,985.00
04- 7422- 0- 1110- 1000- 5830- 000- 0000	Professional/co,Instruction,Regular Educati,Not Required	DR	62,985.00
05- 7422- 0- 1110- 1000- 5830- 000- 0000	Professional/co,Instruction,Regular Educati,Not Required	DR	62,985.00
	Net decrease to Appropriations	188,955.00	.00

Account	Description	From	To
JE # BR22-00613 JE Trans Date 01/09/2022 JE Posted 01/09/2022 Comment RS7422 - ELEVO SEL Program			
01- 7422- 0- 1110- 1000- 5830- 104- 0000	Professional/co,Instruction,Regular Educati,Not Required	CR	62,985.00
04- 7422- 0- 1110- 1000- 5830- 000- 0000	Professional/co,Instruction,Regular Educati,Not Required	CR	62,985.00
05- 7422- 0- 1110- 1000- 5830- 000- 0000	Professional/co,Instruction,Regular Educati,Not Required	CR	62,985.00
01- 7422- 0- 1110- 1000- 4310- 600- 0000	Instructional M,Instruction,Regular Educati,Not Required	DR	62,985.00
04- 7422- 0- 1110- 1000- 4310- 600- 0000	Instructional M,Instruction,Regular Educati,Not Required	DR	62,985.00

Selection Grouped by Org, Fiscal Year, JE# - Sorted by JE Item #, (Org = 43, JE Type = R, Starting Post Date = 1/1/2022, Ending Post Date = 1/31/2022, Unposted JEs? = N, End Bud Bal? = O, JE# Page Break? = N, Description? = A, Recap? = N)

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Account	Description	From	To
(continued) JE # BR22-00613 JE Trans Date 01/09/2022 JE Posted 01/09/2022 Comment RS7422 - ELEVO SEL Program			
05- 7422- 0- 1110- 1000- 4310- 600- 0000	Instructional M,Instruction,Regular Educati,Not Required	DR	62,985.00
			188,955.00
JE # BR22-00614 JE Trans Date 01/11/2022 JE Posted 01/11/2022 Comment F25-9010 King Consulting - Professional Services			
25- 9010- 0- 0000- 7200- 5830- 600- 0000	Professional/co,Other General A,Undistributed,Not Required	CR	50,000.00
			Net increase to Appropriations .00 50,000.00
JE # BR22-00615 JE Trans Date 01/11/2022 JE Posted 01/11/2022 Comment F01-6500 SG - ANOVA NPS			
01- 6500- 0- 5770- 1180- 5810- 600- 0000	Non-public Scho,Spec Ed-nonpubl, Spec Ed - K-12, Not Require	CR	29,297.00
			Net increase to Appropriations .00 29,297.00
JE # BR22-00616 JE Trans Date 01/11/2022 JE Posted 01/11/2022 Comment F01-0000 Forecast5 Analytics			
01- 0000- 0- 0000- 7200- 5840- 600- 0000	Computer/tech R,Other General A,Undistributed,Not Required	CR	2,277.00
			Net increase to Appropriations .00 2,277.00
JE # BR22-00617 JE Trans Date 01/12/2022 JE Posted 01/12/2022 Comment F07-0000 Sports Coaching Stipends			
07- 0000- 0- 1110- 1000- 5806- 000- 0000	FT transport,Instruction,Regular Educati,Not Required	DR	1,500.00
07- 0000- 0- 1110- 1000- 1149- 000- SUBS	Teacher Substit,Instruction,Regular Educati,Substitutes	DR	2,500.00
07- 0000- 0- 1110- 1000- 2130- 000- XTRA	Xtra PA,Instruction,Regular Educati,Extra work	CR	3,011.00
07- 0000- 0- 1110- 1000- 3202- 000- XTRA	Benefits - Pers,Instruction,Regular Educati,Extra work	CR	690.00
07- 0000- 0- 1110- 1000- 3312- 000- XTRA	Benefits - Oasd,Instruction,Regular Educati,Extra work	CR	187.00
07- 0000- 0- 1110- 1000- 3332- 000- XTRA	Benefits - Medi,Instruction,Regular Educati,Extra work	CR	43.00
07- 0000- 0- 1110- 1000- 3502- 000- XTRA	Benefits - Sui,Instruction,Regular Educati,Extra work	CR	15.00
07- 0000- 0- 1110- 1000- 3602- 000- XTRA	Benefits - Wcom,Instruction,Regular Educati,Extra work	CR	54.00
			4,000.00 4,000.00
JE # BR22-00618 JE Trans Date 01/12/2022 JE Posted 01/12/2022 Comment F01-0000 Supt Mileage			
01- 0000- 0- 0000- 7150- 5211- 600- 0000	Mileage,Superintendent,Undistributed,Not Required	DR	1,350.00
			Net decrease to Appropriations 1,350.00 .00
JE # BR22-00619 JE Trans Date 01/13/2022 JE Posted 01/13/2022 Comment F01-3215 Increase Allocation per Stimulus Reporting			
01- 3215- 0- 0000- 0000- 8290- 000- 0000	All Other Feder,GEER funds	DR	521.00
01- 3215- 0- 1110- 1000- 4310- 104- 0000	Instructional M,Instruction,Regular Educati,Not Required	CR	521.00

Selection Grouped by Org, Fiscal Year, JE# - Sorted by JE Item #, (Org = 43, JE Type = R, Starting Post Date = 1/1/2022, Ending Post Date = 1/31/2022, Unposted JEs? = N, End Bud Bal? = O, JE# Page Break? = N, Description? = A, Recap? = N)

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Account	Description	From	To
Net increase to Appropriations		<u>.00</u>	<u>1,042.00</u>
JE # BR22-00620 JE Trans Date 01/13/2022 JE Posted 01/13/2022 Comment F01-3215 Increase Allocation per Stimulus Reporting			
01- 3215- 0- 0000- 0000- 8290- 000- 0000	All Other Feder,GEER funds	CR	521.00
01- 3215- 0- 1110- 1000- 4310- 104- 0000	Instructional M,Instruction,Regular Educati,Not Required	DR	521.00
Net decrease to Appropriations		<u>1,042.00</u>	<u>.00</u>
JE # BR22-00621 JE Trans Date 01/13/2022 JE Posted 01/13/2022 Comment F01-3212 Increase Allocation			
01- 3212- 0- 0000- 0000- 8290- 000- 0000	All Other Feder,ESSER II Fund	DR	580.00
01- 3212- 0- 1110- 1000- 4390- 104- 0000	Other Supplies,Instruction,Regular Educati,Not Required	CR	580.00
Net increase to Appropriations		<u>.00</u>	<u>1,160.00</u>
JE # BR22-00622 JE Trans Date 01/13/2022 JE Posted 01/13/2022 Comment F01-3213 Increase Allocation per Stimulus Reporting			
01- 3213- 0- 0000- 0000- 8290- 000- 0000	All Other Feder,ESSER III Fund	DR	1,043.00
01- 3213- 0- 1110- 1000- 4310- 104- 0000	Instructional M,Instruction,Regular Educati,Not Required	CR	1,043.00
Net increase to Appropriations		<u>.00</u>	<u>2,086.00</u>
JE # BR22-00623 JE Trans Date 01/13/2022 JE Posted 01/13/2022 Comment F01-3214 Increase Allocation per Stimulus Reporting			
01- 3214- 0- 0000- 0000- 8290- 000- 0000	All Other Feder,ESSER III Learn	DR	260.00
01- 3214- 0- 1110- 1000- 4310- 104- 0000	Instructional M,Instruction,Regular Educati,Not Required	CR	260.00
Net increase to Appropriations		<u>.00</u>	<u>520.00</u>
JE # BR22-00624 JE Trans Date 01/13/2022 JE Posted 01/13/2022 Comment F04-3212 Increase Allocation per Stimulus Reporting			
04- 3212- 0- 0000- 0000- 8290- 000- 0000	All Other Feder,ESSER II Fund	DR	313.00
04- 3212- 0- 1110- 1000- 4310- 000- 0000	Instructional M,Instruction,Regular Educati,Not Required	CR	313.00
Net increase to Appropriations		<u>.00</u>	<u>626.00</u>
JE # BR22-00625 JE Trans Date 01/13/2022 JE Posted 01/13/2022 Comment F04-3213 Increase Allocation per Stimulus Reporting			
04- 3213- 0- 0000- 0000- 8290- 000- 0000	All Other Feder,ESSER III Fund	DR	562.00
04- 3213- 0- 1110- 1000- 4390- 000- 0000	Other Supplies,Instruction,Regular Educati,Not Required	CR	562.00
Net increase to Appropriations		<u>.00</u>	<u>1,124.00</u>
JE # BR22-00626 JE Trans Date 01/13/2022 JE Posted 01/13/2022 Comment 04-3214 Increase Allocation per Stimulus Reporting			

Selection Grouped by Org, Fiscal Year, JE# - Sorted by JE Item #, (Org = 43, JE Type = R, Starting Post Date = 1/1/2022, Ending Post Date = 1/31/2022, Unposted JEs? = N, End Bud Bal? = O, JE# Page Break? = N, Description? = A, Recap? = N)

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Account	Description	From	To
(continued) JE # BR22-00626 JE Trans Date 01/13/2022 JE Posted 01/13/2022 Comment 04-3214 Increase Allocation per Stimulus Reporting			
04- 3214- 0- 0000- 0000- 8290- 000- 0000	All Other Feder,ESSER III Learn	DR	140.00
04- 3214- 0- 1110- 1000- 4310- 000- 0000	Instructional M,Instruction,Regular Educati,Not Required	CR	140.00
	Net increase to Appropriations	.00	280.00
JE # BR22-00627 JE Trans Date 01/13/2022 JE Posted 01/13/2022 Comment F05-3212 Increase Allocation per Stimulus Reporting			
05- 3212- 0- 0000- 0000- 8290- 000- 0000	All Other Feder,ESSER II Fund	DR	480.00
05- 3212- 0- 1110- 1000- 4310- 000- 0000	Instructional M,Instruction,Regular Educati,Not Required	CR	480.00
	Net increase to Appropriations	.00	960.00
JE # BR22-00628 JE Trans Date 01/13/2022 JE Posted 01/13/2022 Comment F05-3213 Increase Allocation per Stimulus Reporting			
05- 3213- 0- 0000- 0000- 8290- 000- 0000	All Other Feder,ESSER III Fund	DR	865.00
05- 3213- 0- 1110- 1000- 4310- 000- 0000	Instructional M,Instruction,Regular Educati,Not Required	CR	865.00
	Net increase to Appropriations	.00	1,730.00
JE # BR22-00629 JE Trans Date 01/13/2022 JE Posted 01/13/2022 Comment F05-3214 Increase Allocation per Stimulus Reporting			
05- 3214- 0- 0000- 0000- 8290- 000- 0000	All Other Feder,ESSER III Learn	DR	216.00
05- 3214- 0- 1110- 1000- 4310- 000- 0000	Instructional M,Instruction,Regular Educati,Not Required	CR	216.00
	Net increase to Appropriations	.00	432.00
JE # BR22-00630 JE Trans Date 01/13/2022 JE Posted 01/13/2022 Comment F07-3212 Increase Allocation per Stimulus Reporting			
07- 3212- 0- 0000- 0000- 8290- 000- 0000	All Other Feder,ESSER II Fund	DR	203.00
07- 3212- 0- 1110- 1000- 4310- 000- 0000	Instructional M,Instruction,Regular Educati,Not Required	CR	203.00
	Net increase to Appropriations	.00	406.00
JE # BR22-00631 JE Trans Date 01/13/2022 JE Posted 01/13/2022 Comment F07-3213 Increase Allocation per Stimulus Reporting			
07- 3213- 0- 0000- 0000- 8290- 000- 0000	All Other Feder,ESSER III Fund	DR	366.00
07- 3213- 0- 1110- 1000- 4310- 000- 0000	Instructional M,Instruction,Regular Educati,Not Required	CR	366.00
	Net increase to Appropriations	.00	732.00
JE # BR22-00632 JE Trans Date 01/13/2022 JE Posted 01/13/2022 Comment F07-3214 Increase Allocation per Stimulus Reporting			
07- 3214- 0- 0000- 0000- 8290- 000- 0000	All Other Feder,ESSER III Learn	DR	91.00
07- 3214- 0- 1110- 1000- 4310- 000- 0000	Instructional M,Instruction,Regular Educati,Not Required	CR	91.00

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Account	Description	From	To
		Net increase to Appropriations	.00 182.00
JE # BR22-00633 JE Trans Date 01/14/2022 JE Posted 01/14/2022 Comment F09-3212 Increase Allocation per Stimulus Reporting			
09- 3212- 0- 0000- 0000- 8290- 000- 0000	All Other Feder,ESSER II Fund	DR	116.00
09- 3212- 0- 1110- 1000- 4310- 000- 0000	Instructional M,Instruction,Regular Educati,Not Required	CR	116.00
		Net increase to Appropriations	.00 232.00
JE # BR22-00634 JE Trans Date 01/14/2022 JE Posted 01/14/2022 Comment F09-3213 Increase Allocation per Stimulus Reporting			
09- 3213- 0- 0000- 0000- 8290- 000- 0000	All Other Feder,ESSER III Fund	DR	210.00
09- 3213- 0- 1110- 1000- 4310- 000- 0000	Instructional M,Instruction,Regular Educati,Not Required	CR	210.00
		Net increase to Appropriations	.00 420.00
JE # BR22-00635 JE Trans Date 01/14/2022 JE Posted 01/14/2022 Comment F09-3214 Increase Allocation per Stimulus Reporting			
09- 3214- 0- 0000- 0000- 8290- 000- 0000	All Other Feder,ESSER III Learn	DR	52.00
09- 3214- 0- 1110- 1000- 4310- 000- 0000	Instructional M,Instruction,Regular Educati,Not Required	CR	52.00
		Net increase to Appropriations	.00 104.00
JE # BR22-00636 JE Trans Date 01/17/2022 JE Posted 01/17/2022 Comment F04 RS0000 Revenue Revision - 1st Interim			
04- 0000- 0- 0000- 0000- 8019- 000- 0000	Revenue Limit S,Unrestricted/no	CR	25,964.00
		Net decrease to Appropriations	25,964.00 .00
JE # BR22-00637 JE Trans Date 01/17/2022 JE Posted 01/17/2022 Comment F04 RS0000 Revenue Revision - 1st Interim			
04- 0000- 0- 0000- 0000- 8096- 000- PY00	In Lieu Propert,Unrestricted/no	DR	25,964.00
		Net increase to Appropriations	.00 25,964.00
JE # BR22-00638 JE Trans Date 01/18/2022 JE Posted 01/18/2022 Comment F05-3210 Rm 13 HVAC Blower Motor			
05- 3210- 0- 1110- 1000- 4310- 000- 0000	Instructional M,Instruction,Regular Educati,Not Required	DR	1,623.00
05- 3210- 0- 0000- 8110- 5630- 000- 0000	Repairs,Maintenance,Undistributed,Not Required	CR	1,623.00
		Net increase to Appropriations	1,623.00 1,623.00
JE # BR22-00639 JE Trans Date 01/19/2022 JE Posted 01/19/2022 Comment F09-7425 Art & Soul Music Lessons			
09- 7425- 0- 1110- 1000- 4310- 600- 0000	Instructional M,Instruction,Regular Educati,Not Required	DR	4,000.00
09- 7425- 0- 1660- 1000- 5830- 000- 0000	Professional/co,Instruction,Extended Day,Not Required	CR	4,000.00

Selection Grouped by Org, Fiscal Year, JE# - Sorted by JE Item #, (Org = 43, JE Type = R, Starting Post Date = 1/1/2022, Ending Post Date = 1/31/2022, Unposted JEs? = N, End Bud Bal? = O, JE# Page Break? = N, Description? = A, Recap? = N)

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Account	Description		From	To
			4,000.00	4,000.00
JE # BR22-00640 JE Trans Date 01/19/2022 JE Posted 01/19/2022 Comment F07 Revolving Cash				
07- 0000- 0- 1110- 1000- 1149- 000- SUBS	Teacher Substit,Instruction,Regular Educati,Substitutes	DR	2,608.00	
07- 0000- 0- 0000- 2700- 5890- 000- 0000	Bank Fees,School Administ,Undistributed,Not Required	CR		2,608.00
			2,608.00	2,608.00
JE # BR22-00641 JE Trans Date 01/21/2022 JE Posted 01/21/2022 Comment F07 Revolving Cash				
07- 0000- 0- 1110- 1000- 1149- 000- SUBS	Teacher Substit,Instruction,Regular Educati,Substitutes	CR		2,608.00
07- 0000- 0- 0000- 2700- 5890- 000- 0000	Bank Fees,School Administ,Undistributed,Not Required	DR	2,608.00	
			2,608.00	2,608.00
JE # BR22-00642 JE Trans Date 01/22/2022 JE Posted 01/22/2022 Comment F01-6500 Rincon Valley Partnership revision				
01- 6500- 0- 5730- 1110- 5830- 600- 0000	Professional/co,Spec Ed-separat,Spec Ed - Presc,Not Required	CR		14,486.00
01- 6500- 0- 5731- 1110- 5830- 600- 0000	Professional/co,Spec Ed-separat,Non-intensive P,Not Required	DR	276,677.00	
01- 6500- 0- 5750- 1110- 5830- 600- 0000	Professional/co,Spec Ed-separat, Spec Ed - K-12, Not Require	CR		77,195.00
			276,677.00	91,681.00
Net decrease to Appropriations			276,677.00	91,681.00
JE # BR22-00643 JE Trans Date 01/23/2022 JE Posted 01/23/2022 Comment F04-3214 Renaissance Curriculum				
04- 3214- 0- 1110- 1000- 4340- 000- 0000	Computer Sftwar,Instruction,Regular Educati,Not Required	CR		18,966.00
04- 3214- 0- 1110- 1000- 4310- 000- 0000	Instructional M,Instruction,Regular Educati,Not Required	DR	18,814.00	
04- 3214- 0- 1110- 1000- 2130- 000- XTRA	Xtra PA,Instruction,Regular Educati,Extra work	DR	152.00	
			18,966.00	18,966.00
JE # BR22-00644 JE Trans Date 01/23/2022 JE Posted 01/23/2022 Comment F07-1100 Budget Revision to Correct Negatives				
07- 1100- 0- 1110- 1000- 4210- 000- 0000	Books Other Tha,Instruction,Regular Educati,Not Required	CR		113.00
07- 1100- 0- 1110- 1000- 3331- 000- 0000	Benefits - Medi,Instruction,Regular Educati,Not Required	CR		1.00
07- 1100- 0- 1110- 1000- 1100- 000- 0000	Teachers' Salar,Instruction,Regular Educati,Not Required	CR		1.00
07- 1100- 0- 1110- 1000- 4310- 000- 0000	Instructional M,Instruction,Regular Educati,Not Required	DR	115.00	
			115.00	115.00
JE # BR22-00645 JE Trans Date 01/24/2022 JE Posted 01/24/2022 Comment F01-8150 Budget Rev to Clear Negatives				
01- 8150- 0- 0000- 8110- 5830- 101- 0000	Professional/co,Maintenance,Undistributed,Not Required	CR		1,300.00
01- 8150- 0- 0000- 8110- 5880- 103- 0000	Other Administr,Maintenance,Undistributed,Not Required	CR		860.00

Selection Grouped by Org, Fiscal Year, JE# - Sorted by JE Item #, (Org = 43, JE Type = R, Starting Post Date = 1/1/2022, Ending Post Date = 1/31/2022, Unposted JEs? = N, End Bud Bal? = O, JE# Page Break? = N, Description? = A, Recap? = N)

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Account	Description	From	To
(continued) JE # BR22-00645 JE Trans Date 01/24/2022 JE Posted 01/24/2022 Comment F01-8150 Budget Rev to Clear Negatives			
01- 8150- 0- 0000- 8110- 5880- 104- 0000	Other Administr,Maintenance,Undistributed,Not Required	CR	860.00
01- 8150- 0- 0000- 8110- 5630- 101- 0000	Repairs,Maintenance,Undistributed,Not Required	CR	1,000.00
01- 8150- 0- 0000- 8110- 4362- 600- 0000	Fuel And Oil,Maintenance,Undistributed,Not Required	CR	300.00
01- 8150- 0- 0000- 8110- 5830- 102- 0000	Professional/co,Maintenance,Undistributed,Not Required	CR	40.00
01- 8150- 0- 0000- 8110- 5900- 600- 0000	Intergovernment,Maintenance,Undistributed,Not Required	CR	20.00
01- 8150- 0- 0000- 8110- 5630- 600- 0000	Repairs,Maintenance,Undistributed,Not Required	DR	46,000.00
01- 8150- 0- 0000- 8110- 5630- 104- 0000	Repairs,Maintenance,Undistributed,Not Required	DR	5,000.00
Net decrease to Appropriations		51,000.00	4,380.00
JE # BR22-00646 JE Trans Date 01/25/2022 JE Posted 01/25/2022 Comment Frontline Absence Management			
01- 3212- 0- 1110- 1000- 4310- 600- 0000	Instructional M,Instruction,Regular Educati,Not Required	DR	2,100.00
01- 3212- 0- 0000- 7200- 5830- 600- 0000	Professional/co,Other General A,Undistributed,Not Required	CR	2,100.00
Net decrease to Appropriations		2,100.00	2,100.00
JE # BR22-00647 JE Trans Date 01/25/2022 JE Posted 01/25/2022 Comment F07-3218 Momentum in Teaching			
07- 3218- 0- 1110- 1000- 4310- 000- 0000	Instructional M,Instruction,Regular Educati,Not Required	DR	3,170.00
07- 3218- 0- 1110- 1000- 5202- 000- 0000	Conference Expe,Instruction,Regular Educati,Not Required	CR	3,170.00
Net decrease to Appropriations		3,170.00	3,170.00
JE # BR22-00648 JE Trans Date 01/26/2022 JE Posted 01/26/2022 Comment Title I - RS 3010 Allocation Revision - 2nd Interim			
01- 3010- 0- 0000- 0000- 8290- 000- 0000	All Other Feder,Title I Basic G	DR	335.00
04- 3010- 0- 0000- 0000- 8290- 000- 0000	All Other Feder,Title I Basic G	CR	138.00
05- 3010- 0- 0000- 0000- 8290- 000- 0000	All Other Feder,Title I Basic G	DR	287.00
07- 3010- 0- 0000- 0000- 8290- 000- 0000	All Other Feder,Title I Basic G	CR	2,201.00
09- 3010- 0- 0000- 0000- 8290- 000- 0000	All Other Feder,Title I Basic G	DR	9.00
Net decrease to Appropriations		2,339.00	631.00
JE # BR22-00649 JE Trans Date 01/26/2022 JE Posted 01/26/2022 Comment Title II - RS 4035 Allocation Revision - 2nd Interim			
01- 4035- 0- 0000- 0000- 8290- 000- 0000	All Other Feder,Nclb;title Ii,p	CR	54.00
04- 4035- 0- 0000- 0000- 8290- 000- 0000	All Other Feder,Nclb;title Ii,p	DR	95.00
05- 4035- 0- 0000- 0000- 8290- 000- 0000	All Other Feder,Nclb;title Ii,p	CR	72.00
07- 4035- 0- 0000- 0000- 8290- 000- 0000	All Other Feder,Nclb;title Ii,p	CR	37.00
09- 4035- 0- 0000- 0000- 8290- 000- 0000	All Other Feder,Nclb;title Ii,p	CR	37.00

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Account	Description	From	To
Net decrease to Appropriations		200.00	95.00
JE # BR22-00650 JE Trans Date 01/24/2022 JE Posted 01/27/2022 Comment F01-4203 Budget Rev to Clear Negatives - 2nd Interim			
01-4203-0-4760-1000-2100-600-0000	Instructional A,Instruction,Bilingual,Not Required	CR	55.00
01-4203-0-4760-1000-3202-600-0000	Benefits - Pers,Instruction,Bilingual,Not Required	CR	12.00
01-4203-0-4760-1000-3312-600-0000	Benefits - Oasd,Instruction,Bilingual,Not Required	CR	4.00
01-4203-0-4760-1000-3602-600-0000	Benefits - Wcom,Instruction,Bilingual,Not Required	CR	1.00
01-4203-0-4760-1000-3332-600-0000	Benefits - Medi,Instruction,Bilingual,Not Required	CR	1.00
01-4203-0-4760-1000-3422-600-0000	H & W Benefits/,Instruction,Bilingual,Not Required	DR	73.00
Net decrease to Appropriations		73.00	73.00
JE # BR22-00651 JE Trans Date 01/27/2022 JE Posted 01/27/2022 Comment F01-0000 Home to School Transportation			
01-0000-0-0000-3600-5830-600-0000	Professional/co,Pupil Transport,Undistributed,Not Required	DR	2,166.00
Net decrease to Appropriations		2,166.00	.00
JE # BR22-00652 JE Trans Date 01/27/2022 JE Posted 01/27/2022 Comment F01-0000 SpED Transportation			
01-0000-0-5001-3600-5830-600-0000	Professional/co,Pupil Transport,Special Educati,Not Required	DR	5,124.00
Net decrease to Appropriations		5,124.00	.00
JE # BR22-00653 JE Trans Date 01/27/2022 JE Posted 01/27/2022 Comment F01-3212 Budget Revision			
01-3212-0-1110-1000-4310-600-0000	Instructional M,Instruction,Regular Educati,Not Required	DR	2,000.00
01-3212-0-0000-7200-5830-600-0000	Professional/co,Other General A,Undistributed,Not Required	CR	2,000.00
Net decrease to Appropriations		2,000.00	2,000.00
JE # BR22-00654 JE Trans Date 01/27/2022 JE Posted 01/27/2022 Comment 01-3212 Budget Revision to Clear Negatives - 2nd Interim			
01-3212-0-1110-1000-4310-600-0000	Instructional M,Instruction,Regular Educati,Not Required	DR	1,000.00
01-3212-0-0000-3700-5630-104-0000	Repairs,Food Services,Undistributed,Not Required	CR	1,000.00
Net decrease to Appropriations		1,000.00	1,000.00
JE # BR22-00655 JE Trans Date 01/27/2022 JE Posted 01/27/2022 Comment F01-3010 Revised Allocation - 2nd Interim			
01-3010-0-1570-1000-2100-104-0000	Instructional A,Instruction,Reading,Not Required	CR	251.00
01-3010-0-1570-1000-3202-104-0000	Benefits - Pers,Instruction,Reading,Not Required	CR	58.00
01-3010-0-1570-1000-3312-104-0000	Benefits - Oasd,Instruction,Reading,Not Required	CR	16.00
01-3010-0-1570-1000-3332-104-0000	Benefits - Medi,Instruction,Reading,Not Required	CR	4.00

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Account	Description	From	To
JE # BR22-00655 JE Trans Date 01/27/2022 JE Posted 01/27/2022 Comment F01-3010 Revised Allocation - 2nd Interim			
(continued)			
01-3010-0-1570-1000-3502-104-0000	Benefits - Sui,Instruction,Reading,Not Required	CR	1.00
01-3010-0-1570-1000-3602-104-0000	Benefits - Wcom,Instruction,Reading,Not Required	CR	5.00
	Net increase to Appropriations	.00	335.00
JE # BR22-00656 JE Trans Date 01/27/2022 JE Posted 01/27/2022 Comment F04-3010 Revised Allocation - 2nd Interim			
04-3010-0-1570-1000-4340-000-0000	Computer Sftwar,Instruction,Reading,Not Required	DR	138.00
	Net decrease to Appropriations	138.00	.00
JE # BR22-00657 JE Trans Date 01/27/2022 JE Posted 01/27/2022 Comment F05-3010 Revised Allocation - 2nd Interim			
05-3010-0-1570-1000-4310-000-0000	Instructional M,Instruction,Reading,Not Required	CR	287.00
	Net increase to Appropriations	.00	287.00
JE # BR22-00658 JE Trans Date 01/27/2022 JE Posted 01/27/2022 Comment F09-3010 Revised Allocation - 2nd Interim			
09-3010-0-1110-1000-4310-000-0000	Instructional M,Instruction,Regular Educati,Not Required	CR	9.00
	Net increase to Appropriations	.00	9.00
JE # BR22-00659 JE Trans Date 01/27/2022 JE Posted 01/27/2022 Comment F07-3010 Revised Allocation - 2nd Interim			
07-3010-0-1110-1000-2100-000-0000	Instructional A,Instruction,Regular Educati,Not Required	DR	1,655.00
07-3010-0-1110-1000-3202-000-0000	Benefits - Pers,Instruction,Regular Educati,Not Required	DR	380.00
07-3010-0-1110-1000-3312-000-0000	Benefits - Oasd,Instruction,Regular Educati,Not Required	DR	103.00
07-3010-0-1110-1000-3332-000-0000	Benefits - Medi,Instruction,Regular Educati,Not Required	DR	24.00
07-3010-0-1110-1000-3502-000-0000	Benefits - Sui,Instruction,Regular Educati,Not Required	DR	9.00
07-3010-0-1110-1000-3602-000-0000	Benefits - Wcom,Instruction,Regular Educati,Not Required	DR	30.00
	Net decrease to Appropriations	2,201.00	.00
JE # BR22-00660 JE Trans Date 01/24/2022 JE Posted 01/27/2022 Comment F07-3212 Budget Rev to Clear Negatives - 2nd Interim			
07-3212-0-1110-1000-3312-000-0000	Benefits - Oasd,Instruction,Regular Educati,Not Required	CR	10.00
07-3212-0-1110-1000-3332-000-0000	Benefits - Medi,Instruction,Regular Educati,Not Required	CR	2.00
07-3212-0-1110-1000-3502-000-0000	Benefits - Sui,Instruction,Regular Educati,Not Required	CR	1.00
07-3212-0-1110-1000-4310-000-0000	Instructional M,Instruction,Regular Educati,Not Required	DR	13.00
		13.00	13.00
JE # BR22-00661 JE Trans Date 01/27/2022 JE Posted 01/27/2022 Comment F01-4035 Budget Revision - 2nd Interim			

Selection Grouped by Org, Fiscal Year, JE# - Sorted by JE Item #, (Org = 43, JE Type = R, Starting Post Date = 1/1/2022, Ending Post Date = 1/31/2022, Unposted JEs? = N, End Bud Bal? = O, JE# Page Break? = N, Description? = A, Recap? = N)

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Account	Description	From	To
JE # BR22-00661 JE Trans Date 01/27/2022 JE Posted 01/27/2022 Comment F01-4035 Budget Revision - 2nd Interim			
(continued) 01- 4035- 0- 1110- 1000- 1100- 104- 0000	Teachers' Salar,Instruction,Regular Educati,Not Required	DR	54.00
		Net decrease to Appropriations	54.00
JE # BR22-00662 JE Trans Date 01/27/2022 JE Posted 01/27/2022 Comment F07-4035 Budget Revision - 2nd Interim			
07- 4035- 0- 1110- 1000- 1100- 000- 0000	Teachers' Salar,Instruction,Regular Educati,Not Required	DR	37.00
		Net decrease to Appropriations	37.00
JE # BR22-00663 JE Trans Date 01/27/2022 JE Posted 01/27/2022 Comment F04-4035 Budget Revision - 2nd Interim			
04- 4035- 0- 1110- 1000- 1100- 000- 0000	Teachers' Salar,Instruction,Regular Educati,Not Required	CR	93.00
04- 4035- 0- 1110- 1000- 3331- 000- 0000	Benefits - Medi,Instruction,Regular Educati,Not Required	CR	1.00
04- 4035- 0- 1110- 1000- 3601- 000- 0000	Benefits - Wcom,Instruction,Regular Educati,Not Required	CR	1.00
		Net increase to Appropriations	95.00
JE # BR22-00664 JE Trans Date 01/27/2022 JE Posted 01/27/2022 Comment F09-4035 Budget Revision - 2nd Interim			
09- 4035- 0- 1110- 1000- 1100- 000- 0000	Teachers' Salar,Instruction,Regular Educati,Not Required	DR	37.00
		Net decrease to Appropriations	37.00
JE # BR22-00665 JE Trans Date 01/24/2022 JE Posted 01/27/2022 Comment F01-3010 Budget Revision 2nd Interim			
01- 3010- 0- 1570- 1000- 2100- 104- 0000	Instructional A,Instruction,Reading,Not Required	DR	169.00
01- 3010- 0- 1570- 1000- 3202- 104- 0000	Benefits - Pers,Instruction,Reading,Not Required	DR	39.00
01- 3010- 0- 1570- 1000- 3312- 104- 0000	Benefits - Oasd,Instruction,Reading,Not Required	DR	31.00
01- 3010- 0- 1570- 1000- 3442- 104- 0000	H & W Benefits/,Instruction,Reading,Not Required	DR	21.00
01- 3010- 0- 1570- 1000- 3332- 104- 0000	Benefits - Medi,Instruction,Reading,Not Required	DR	8.00
01- 3010- 0- 1570- 1000- 3602- 104- 0000	Benefits - Wcom,Instruction,Reading,Not Required	DR	3.00
01- 3010- 0- 1570- 1000- 3502- 104- 0000	Benefits - Sui,Instruction,Reading,Not Required	DR	2.00
01- 3010- 0- 1570- 1000- 4310- 104- 0000	Instructional M,Instruction,Reading,Not Required	CR	273.00
		Net increase to Appropriations	273.00
JE # BR22-00666 JE Trans Date 01/27/2022 JE Posted 01/27/2022 Comment F09-9040 Tech Grant chromebooks			
09- 9040- 0- 1110- 1000- 4310- 000- 0000	Instructional M,Instruction,Regular Educati,Not Required	CR	5,873.00
		Net increase to Appropriations	5,873.00
JE # BR22-00667 JE Trans Date 01/24/2022 JE Posted 01/28/2022 Comment F05-3210 Budget Revision 2nd Interim			

Selection Grouped by Org, Fiscal Year, JE# - Sorted by JE Item #, (Org = 43, JE Type = R, Starting Post Date = 1/1/2022, Ending Post Date = 1/31/2022, Unposted JEs? = N, End Bud Bal? = O, JE# Page Break? = N, Description? = A, Recap? = N)

ESCAPE ONLINE

Effective 01/09/2022 through 01/31/2022

Fiscal Year 2022

Account	Description	From	To
JE # BR22-00667 JE Trans Date 01/24/2022 JE Posted 01/28/2022 Comment F05-3210 Budget Revision 2nd Interim			
(continued)			
05-3210-0-0000-8110-5630-000-0000	Repairs,Maintenance,Undistributed,Not Required	DR	2,423.00
05-3210-0-0000-8110-4380-000-0000	Maintenance Sup,Maintenance,Undistributed,Not Required	CR	3,773.00
05-3210-0-1110-3140-4390-000-0000	Other Supplies,Health Services,Regular Educati,Not Required	DR	714.00
05-3210-0-0000-8210-4370-000-0000	Custodial Suppl,Operations,Undistributed,Not Required	DR	487.00
05-3210-0-1110-1000-4310-000-0000	Instructional M,Instruction,Regular Educati,Not Required	DR	149.00
			3,773.00
			3,773.00
JE # BR22-00668 JE Trans Date 01/30/2022 JE Posted 01/30/2022 Comment F01-6500 Budget Revision - 2nd Interim			
01-6500-0-5770-1110-5830-600-0000	Professional/co,Spec Ed-separat, Spec Ed - K-12, Not Require	DR	5,750.00
			5,750.00
			.00
JE # BR22-00669 JE Trans Date 01/30/2022 JE Posted 01/30/2022 Comment F01-8150 Revise Budget - 2nd Interim			
01-8150-0-0000-8500-6100-102-0000	Sites & Improve,Facilities Acqu,Undistributed,Not Required	DR	12,228.00
01-8150-0-0000-8110-4400-102-0000	Equipment Under,Maintenance,Undistributed,Not Required	DR	650.00
			12,878.00
			.00
JE # BR22-00670 JE Trans Date 01/30/2022 JE Posted 01/30/2022 Comment F21 Correct Account Line for Schaefer Project			
21-0000-0-0000-8100-5830-103-0000	Professional/co,Plant Maintenanc,Undistributed,Not Required	DR	262,223.00
21-0000-0-0000-8500-6100-103-0000	Sites & Improve,Facilities Acqu,Undistributed,Not Required	CR	262,223.00
			262,223.00
			262,223.00
JE # BR22-00671 JE Trans Date 01/30/2022 JE Posted 01/30/2022 Comment F21 Budget Revision 2nd Interim			
21-0000-0-0000-8500-6100-103-0000	Sites & Improve,Facilities Acqu,Undistributed,Not Required	DR	1.00
			1.00
			.00
JE # BR22-00672 JE Trans Date 01/30/2022 JE Posted 01/30/2022 Comment F21 Revenue Revision - 2nd Interim			
21-0000-0-0000-0000-8951-000-0000	Proceeds From S,Unrestricted/no	DR	11,000.00
			.00
			11,000.00
JE # BR22-00673 JE Trans Date 01/30/2022 JE Posted 01/30/2022 Comment F21 Interest Revision - 2nd Interim			
21-0000-0-0000-0000-8660-000-0000	Interest,Unrestricted/no	DR	18,000.00

Effective 01/09/2022 through 01/31/2022

Fiscal Year 2022

Account	Description	From	To
		Net increase to Appropriations	18,000.00
<hr/>			
JE # BR22-00674 JE Trans Date 01/31/2022 JE Posted 01/31/2022 Comment F01-0000 Budget Revision 2nd Interim			
01- 0000- 0- 3300- 1000- 4311- 600- 0000	Standard Suppli,Instruction,Independent Stu,Not Required	DR	175.00
		Net decrease to Appropriations	.00
<hr/>			
JE # BR22-00675 JE Trans Date 01/31/2022 JE Posted 01/31/2022 Comment F01-3212 Servsafe Manager Books			
01- 3212- 0- 0000- 3700- 5630- 104- 0000	Repairs,Food Services,Undistributed,Not Required	DR	300.00
01- 3212- 0- 0000- 3700- 4390- 600- 0000	Other Supplies,Food Services,Undistributed,Not Required	CR	300.00
		300.00	300.00
<hr/>			
JE # BR22-00676 JE Trans Date 01/31/2022 JE Posted 01/31/2022 Comment F09-7425 Math training			
09- 7425- 0- 1110- 1000- 4310- 600- 0000	Instructional M,Instruction,Regular Educati,Not Required	DR	500.00
09- 7425- 0- 1110- 1000- 5202- 000- 0000	Conference Expe,Instruction,Regular Educati,Not Required	CR	500.00
		500.00	500.00
		Total for Org 043	999,882.00
Org 043 Net Increase in Estimated Fund Balance		169,981.00	Net decrease to Appropriations

DRAFT PROPOSAL

Sonoma County MTSS Consortium of Districts

District Leadership Team (DLT)

Submitted by Judy Elliott, Ph.D.

The purpose of this document is to provide a draft scope and sequence of MTSS for the Consortium of Districts that includes work at both the District Leadership Team (DLT) and School Leadership Teams (SLT) levels. The initial work will start with the DLTs and move to SLTs. The focus of this proposal is for the DLT.

Purpose of the Work:

Develop the internal capacity of the Sonoma County MTSS Consortium of Districts (further referred to Consortium) to systemically implement, evaluate and sustain a multi-tiered system of support (MTSS) that integrates academic, behavior and social-emotional practices to improve student outcomes. This work necessarily includes the establishment of a MTSS District Leadership Team (DLT).

Scope of Work

The work will include the development and support of a District Leadership Team (DLT) for each District that will, among other things, plan, develop and evaluate a MTSS implementation plan. The DLTs will work to identify an MTSS Implementation Team for the district that will support the delivery of professional learning and technical assistance at the school level.

The work of the DLT will include identifying infrastructures, barriers and resources needed to implement MTSS. The work with the District Implementation Team will include coaching and technical assistance to develop the infrastructure to train school leadership teams to implement MTSS.

2022-2023 School Year

MTSS District Leadership Team (DLT)

Once established, work directly with the Consortium MTSS District Leadership Teams (DLT) to attain a common language, common understanding of MTSS, the six critical components and the integration of academic, behavior and social-emotional practices. The professional learning provided to the DLT will emphasize consensus building and evaluating current and needed infrastructures to support the data driven work. The DLT will examine supports as well as barriers to the acceleration of performance across all student groups (e.g., gifted, English learners, students with disabilities, struggling learners, homeless and foster youth etc.). A district-wide MTSS implementation plan will be developed that incorporates school climate and culturally responsive practices. It is anticipated that sometime in summer/fall of 2022 school year, SLTs of the Consortium district schools will begin training.

School Year 2022-2023 (TBD)

Stakeholders: MTSS District Leadership Team

Scope of Work

MTSS District Leadership Team Meetings	
Input/Activities	Outcome
1.1 Understanding how the MTSS model serves to integrate academics, behavior, social-emotional and culturally responsive educational opportunities.	1.1 Develop a visual model of MTSS that incorporates—across the tiers—the integration of academics, behavior, social-emotional and culturally responsive educational opportunities to use to communicate the district’s vision of MTSS with stakeholders.
1.2 Reviewing the critical components of MTSS and the relationship between implementation of those components and student growth and outcomes.	1.2 Develop consensus and common language/common understanding of MTSS and develop a district definition of MTSS.
1.3 Discussing the integration of MTSS implementation into the Superintendent’s Priorities and the implementation plan.	1.3 MTSS implementation activities aligned with relevant goals in the Superintendent’s Priorities rather than a “separate” MTSS plan. Create final professional development and support plan for implementation across 2-3 years (depending on training model).
1.4 Identifying specific roles and responsibilities of district staff necessary to support implementation of MTSS critical components.	1.4 Review and modify, if necessary, roles responsibilities and resource allocation of district leadership staff to MTSS effort.
1.5 Learning about and reviewing a nationally validated implementation monitoring tool (Self-Assessment of MTSS - SAM) to evaluate fidelity of implementation and establish benchmarks for implementation.	1.5 Adopt and implement SAM
1.6 Review student-centered data sources, data collection and dissemination systems needed to support data-based decision	1.6 Determine adequacy of the current district data system to support MTSS implementation. Identify modifications and

<p>making (e.g., student rate of growth) in Tier 1 (Core) for academics, behavior and SEL.</p> <p>1.7 Review examples (other districts/states) of MTSS school board policies and review current board policies and practices to ensure support for the implementation of MTSS.</p> <p>1.8 Review and discuss the selection of schools to be trained using school and student data that are related to successful implementation of MTSS.</p> <p>1.9 Review the 8-Step Problem-Solving Process validated to identify barriers to systems-change implementation and develop action plans to sustain implementation through the removal of those barriers.</p> <p>1.10 Review evidence-based protocols and practices to support MTSS implementation from other, similar school districts and states that have implemented MTSS successfully.</p> <p>1.11 Review evidence-based evaluation models of MTSS implementation that are used to both evaluate MTSS implementation and the impact on educator practices and student outcomes.</p>	<p>additions, as necessary, to the district data system.</p> <p>1.7 a. Adopt and modify, as necessary, school board policies vital to support implementation of MTSS. b. Determine the value of a district MTSS manual and identify district staff responsible for the development of such manual.</p> <p>1.8 Select schools for 2021-2022 MTSS training and implementation.</p> <p>1.9 DLT will have skills to implement the 8-Step Problem-Solving Process.</p> <p>1.10 DLT will adopt/develop protocols and practices to support/guide school level implementation.</p> <p>1.11 Leadership team will adopt and implement an evaluation process prior to the beginning of SLT training.</p>
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Budget – Draft to be discussed and tailored – Discussion Needed

Work Allocated to School Year 2022-2023: (Estimated for February 2022- January 2023)

MTSS District Leadership Team:

Virtual

- DLT Professional Learning (PL)– one half day* (4 hours)
- Monthly 2.5-hour monthly DLT PL (Total DLT = $17.5+4 = 21.5$ hours)
- Monthly debrief/planning meetings with Consortium District Office Point (e.g., Curriculum and Instruction personnel) (.75 per meeting) ($7 \times .75 = 5.25$ hours)
- Monthly Individual Check -in with each District Point (.75 per district) ($7 \times .75 \times 5$ districts = 26.25)

Total Hours: 53 (approximately 7 days)

*Given the current virtual space these days and hours can be scheduled to accommodate schedules. For example, half days or three 2-hour sessions can be arranged for a full day of professional learning.

On-Site

- If work is to be done on-site, I propose two consecutive days – One Day DLT and two half days (one per district for example – allows for individual planning & tailoring to districts’ needs) **14 Days (112 hours)**
- **OR** Half Day DLT and 3 half days in 3 districts
- **Or** a combination of virtual DLT sessions and on-site visits. For example, we could do virtual 2.5-hour DLT meetings per month. I can be on-site for 2 consecutive days (4 half days across 4 districts or tailor so I can get to all 5 districts (currently involved) in a two-day time span.
- **Or some combination of the above - TBD**

Total Hours: 112

Fee for Services

Virtual Services

53 hours x \$300 per hour = \$15,900

Preparation Time

Up to 24 hours x = \$7,200

Total Budget = \$23,100

Non-Virtual/On-site Services*

14 days (8 hours x 14 days = 112 hours) plus actual expenses (see below) = **\$33,600**

Travel Expenses (Air, 2 nights hotel, ground transport, meals, car rental/gas)

Approximate: \$1,000 per trip x 5 trips = **\$5,000***

Preparation Time

Up to 24 hours x = **\$7,200**

TOTAL BUDGET = \$45,800 (Inclusive of travel costs*)

Divided by four school districts = \$11,450

Total Cost of Contract for Piner-Olivet Union School District = \$11,450

Year 2 – TBD and in coordination with SBLT training for implementation. Frequency of DLT would reduce significantly and perhaps be tailored to each district. We may meet as a DLT consortium monthly to review, evaluate, and have input on SBLT training being conducted by Dr. Brian Gaunt.