



PINER-OLIVET UNION SCHOOL DISTRICT

REGULAR MEETING - GOVERNING BOARD

Wednesday, September 14, 2022

Meeting Opening 5:00 p.m.
Closed Session 5:02 p.m.

Public Session 6:00 p.m.
Adjournment 9:00 p.m.

Board Conference Room 24
Schaefer Charter School
(for closed session and public session)
1370 San Miguel Ave
Santa Rosa, CA 95403

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, the Board/Conference Room 24 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 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 EMPLOYEE- DISCIPLINE/DISMISSAL/RELEASE

Title: Temporary Teacher

5.1.2 PUBLIC EMPLOYMENT EMPLOYMENT/APPOINTMENT

Title: Teacher, PA II, Food Service

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 54957.6:

5.2.1 CONFERENCE WITH LABOR NEGOTIATOR

Name of Agency Negotiator: Dr. Steve Charbonneau, Superintendent

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, Superintendent

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, Superintendent

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

9. AGENDA MODIFICATION

10. COMMUNICATIONS, PETITIONS AND DELEGATIONS

Any person wishing to be heard by the Board shall first be recognized by the president. Members of the public may have up to three minutes per speaker and up to 15 minutes per item, when more than one individual is addressing the same topic. The Board will not comment on items unless they are agendaized, however the board reserves the right to clarify or correct any misinformation stated. Each individual speaker may only address the board one (1) time per un-agendaized or agendaized item. The Board may remove disruptive individuals and/or order the room cleared for persistent disruption or statements that threaten the safety of any person(s) at the meeting. When the room is ordered cleared due to a disturbance, further Board proceedings shall concern only matters appearing on the 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 EXCELLENCE

12.1 Recipients of the 2022 California Pivotal Practice (CAPP) Award Program - Jack London Elementary School, Olivet Elementary Charter School, Schaefer Charter School, Piner-Olivet Charter School, and Northwest Prep Charter School - Presented by Dr. Charbonneau

13. SUPERINTENDENT'S REPORT

13.1 Announcements

14. ASSOCIATION REPORTS

14.1 POEA

14.2 POCA

15. BOARD POLICIES/ BOARD OFFICERS

15.1 Policy Deletions (Attachment 1) (Pgs. 4-6)

15.2 Updating Policy Titles (Attachment 2) (Pgs. 7-8)

15.3 Restructuring Representatives to the Certificated Negotiation Team and Classified Negotiating Team

16. DISCUSSION/INFORMATION ITEMS

16.1 Bond Projects Update - Presented by Ray Green - Van Pelt Construction Services

16.2 POUSD Instructional Program Update - Presented by Dr. Charbonneau & Dr. Rasori

16.3 Expanded Learning Opportunities Program Plan Update for Jack London Elementary School, Olivet Elementary Charter School, and Schaefer Charter School - Presented by Dr. Rasori

17. ACTION ITEMS

17.1 Approval of 2021-2022 Unaudited Actuals for the Piner-Olivet Union School District, Including Olivet Elementary Charter School, Schaefer Charter School, Piner-Olivet Charter School and Northwest Prep Charter School

The Board of Trustees will review, discuss and consider approval of the 2021-2022 Unaudited Actuals for the Piner-Olivet Union School District, Olivet Elementary Charter School, Schaefer Charter School, Piner-Olivet Charter School and Northwest Prep Charter School. **(Action 1) (Pgs. 9-138)**

17.2 Approval of Resolution # 575 Establishing a Revised "Gann Limit" for 2021-2022 and Establishing a Projected "Gann Limit" for 2022-2023

The Board of Trustees will review, discuss and consider approval of Resolution # 575 regarding the "Gann Limit" for 2021-2022 and establishing a projected "Gann Limit" for 2022-2023. **(Action 2) (Pgs. 139-144)**

17.3 Public Hearing Regarding the Sufficiency of Instructional Materials per Ed. Code 60119

The Board of Trustees will hold a public hearing regarding the sufficiency of instructional materials per Ed. Code 60119. **(Action 3) (Pg. 145)**

17.4 Approval of Resolution #576 Regarding Textbook and Instructional Materials Sufficiency for the Piner-Olivet Union School District for the 2022-2023 School Year per Ed. Code 60119

The Board of Trustees will review, discuss and consider approval of Resolution #576 regarding the sufficiency of instructional materials per Ed. Code 60119. **(Action 4) (Pgs. 146-147)**

17.5 Approval of Resolution #577 Regarding the Piner-Olivet Union School District Governing Board Closing of Fund 03 in Organization 44

The Board of Trustees will review, discuss and consider approval of Resolution #577 regarding the Piner-Olivet Union School District Governing Board Closing of Fund 03 in organization 44. **(Action 5) (Pgs. 148-149)**

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 August 10, 2022(Consent 1) (Pgs. 150-152)

18.2 Approval of Personnel Action Report (Consent 2) (Pg. 153)

18.3 Approval of Vendor Warrants (Consent 3) (Pgs. 154-161)

18.4 Approval of Routine Budget Updates (Consent 4) (Pgs. 162-174)

18.5 Approval of Agreement between Piner-Olivet Union School District and the Law Firm of Fagen Friedman & Ful Frost LLP effective July 1, 2022 through June 30, 2023(Consent 5) (Pgs. 175-178)

18.6 Approval of Retainer Agreement for Legal Services between Piner-Olivet Union School District and School and College Legal Services effective July 1, 2022 through June 30, 2023 (Consent 6) (Pgs. 179-181)

18.7 Approval of Counseling Field Experience Agreement between Piner-Olivet USD and Sonoma State University (Consent 7) (Pgs. 182-185)

18.8 Approval of Agreement between Revolution Foods and Piner-Olivet Union School District to Provide Meals from August 8, 2022 through June 30, 2023. (Consent 8) (Pgs. 186-194)

18.9 Approval of MOU between Jack London Elementary School and Petaluma Learning & Guidance Center to Provide Counseling Services from Aug. 2022-June 30, 2023. (Consent 9) (Pg. 195)

18.10 Approval of Notice of Completion for Landscape Improvement at Northwest Prep Charter School Dir Project # 402093. (Consent 10) (Pgs. 196-197)

18.11 Approval of Agreement between POUUSD and Candy Amos Consultant for Consulting Services in the area of CALPADS from August 29, 2022 through August 29, 2023 (Consent 11) (Pg. 198)

18.12 Approval of Contract with Christy White, Inc. to Provide Fiscal Years Ending Services from June 30, 2023, 2024, and 2025 (Consent 12) (Pgs. 199-207)

18.13 Approval of Overnight Field Trip Request for Piner-Olivet Charter School 8th Grade Students Visit to Alliance Redwoods from April 10, 2023 to April 12, 2023.(Consent 13) (Pgs. 208-209)

18.14 Approval of Process of the 2022-2023 Consolidated Application (Consent 14) (Pgs. 210-257)

19. ROUND TABLE COMMENTS FROM THE GOVERNING BOARD

20. DATES AND FUTURE AGENDA ITEMS

20.1 Next Regular Board Meeting – October 12, 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

Title: Policy Deletions

Item Type: Action

Background/Summary:

Our district subscribes to GAMUT Policy Plus – a service provided by CSBA to help us update and maintain current school board policies. The program gives us access to 700 sample policies, regulations, bylaws and exhibits that are updated by CSBA on a regular quarterly basis. We also receive ongoing consulting services and a customized district website to host and manage our own district policies. CSBA has updated the program with a new technology platform has a built-in translation feature, and uses a uniform codification system (e.g., policy numbering system) that allows us to search across CSBA’s sample policies and the adopted policies of more than 600 other districts in California, and enables CSBA to push updates directly to our site as drafts whenever updates are released. There is no additional cost for the new program and features.

As part of the transition to the new platform CSBA identified some policies that refer to state of federal programs/funding that no longer exist. Because the policies are outdated, it is recommended that we delete these policies from the policy manual.

Proposed Motion: Move to rescind the policies listed in the attachment to this item.

Policies to Delete: These are policies for which CSBA at some point in time maintained a sample. The related samples are no longer in the CSBA sample manual for reasons such as repeal of the law on which they are based and/or changed circumstances that have rendered the policies unnecessary or outdated. District should consider deleting these policies in light of the information provided by CSBA. If the District chooses to retain these policies, the district should contact CSBA to assign new policy codes.

| | | | | |
|-------------------|-------------|---|-------|--|
| piner-olivetunion | 420.1 | School-Based Program Coordination | 12/14 | Policy and regulation deleted since School-Based Program Coordination was effectively eliminated by the local |
| piner-olivetunion | 520.1 | High Priority Schools Grant Program | 3/11 | Policy and administrative regulation deleted because the state is no longer funding improvement efforts for new cohorts of schools through the High Priority Schools Grant Program. In addition, NEW LAW (SB 70, 2011) deletes this program from the list of categorical programs subject to Tier 3 flexibility. |
| piner-olivetunion | 520.2 | Title I Program Improvement Schools | 10/17 | Fed program suspended. Will be replaced with ESSA provisions in 2018/19. (6/16) Exhibits (1) and (2) deleted since forms related to intradistrict transfers and SES are no longer needed. (3/09) In Exhibits, sample parental notification letters were deleted since the California Department of Education (CDE) offers samples, and the remaining exhibits were renumbered. |
| piner-olivetunion | 520.3 | Title I Program Improvement Districts | 10/17 | Fed program suspended. Will be replaced with ESSA provisions in 2018/19. (6/16) AR deleted as some requirements are no longer applicable and others are duplicated in the BP. |
| piner-olivetunion | 3111 | Deferred Maintenance Funds | 12/13 | NEW LAW (AB 97) repealed sections of law containing requirements pertaining to deferred maintenance categorical funds. Pursuant to AB 97, such funds have been redirected into the LCFF and the board has exclusive authority over the use of the funds. |
| piner-olivetunion | 4112.24 | Teacher Qualifications Under The No Child Left Behind Act | 5/16 | Policy, regulation, and exhibits deleted since NEW FEDERAL LAW (P.L. 114-95) repealed requirements that teachers meet criteria of "highly qualified" teachers, as defined. |
| piner-olivetunion | 4128 | Shared Teaching Assignments | 7/06 | If applicable, rules regarding shared teaching assignments may be part of a district's collective bargaining agreement. |
| piner-olivetunion | 4138 | Mentor Teachers | 8/14 | Policy and regulation deleted due to the elimination of the Certificated Staff Mentoring Program pursuant to NEW LAW (AB 97, 2013). Key concepts incorporated into new BP 4131.1 - Teacher Support and Guidance. |
| piner-olivetunion | 6162.52 | High School Exit Examination | 12/17 | New law AB 830 repeals the requirement to pass the high school exit exam as a condition of graduation. |
| piner-olivetunion | 0420.1-R(1) | School-Based Program Coordination | 12/14 | Policy and regulation deleted since School-Based Program Coordination was effectively eliminated by the local control funding formula (LCFF). |
| piner-olivetunion | 0520.2-R(1) | Title I Program Improvement Schools | 10/17 | Fed program suspended. Will be replaced with ESSA provisions in 2018/19. (6/16) Exhibits (1) and (2) deleted since forms related to intradistrict transfers and SES are no longer needed. (3/09) In Exhibits, sample parental notification letters were deleted since the California Department of Education (CDE) offers samples, and the remaining exhibits were renumbered. |

Policies to Delete: These are policies for which CSBA at some point in time maintained a sample. The related samples are no longer in the CSBA sample manual for reasons such as repeal of the law on which they are based and/or changed circumstances that have rendered the policies unnecessary or outdated. District should consider deleting these policies in light of the information provided by CSBA. If the District chooses to retain these policies, the district should contact CSBA to assign new policy codes.

| | | | | |
|-------------------|--------------|---|-------|---|
| piner-olivetunion | 0520.3-R(1) | Title I Program Improvement Districts | 10/17 | Fed program suspended. Will be replaced with ESSA provisions in 2018/19. (6/16) AR deleted as some requirements are no longer applicable and others are duplicated in the BP. |
| piner-olivetunion | 4112.24-R(1) | Teacher Qualifications Under The No Child Left Behind Act | 05/16 | Policy, regulation, and exhibits deleted since NEW FEDERAL LAW (P.L. 114-95) repealed requirements that teachers meet criteria of "highly qualified" teachers, as defined. |
| piner-olivetunion | 6162.52-R(1) | High School Exit Examination | 12/17 | New law AB 830 repeals the requirement to pass the high school exit exam as a condition of graduation. |

Title: Updating Policy Titles

Item Type: Action

Background/Summary:

Our district subscribes to GAMUT Policy Plus – a service provided by CSBA to help us update and maintain current school board policies. The program gives us access to 700 sample policies, regulations, bylaws and exhibits that are updated by CSBA on a regular quarterly basis. We also receive ongoing consulting services and a customized district website to host and manage our own district policies. CSBA has updated the program with a new technology platform has a built in translation feature, and uses a uniform codification system (e.g., policy numbering system) that allows us to search across CSBA’s sample policies and the adopted policies of more than 600 other districts in California, and enables CSBA to push updates directly to our site as drafts whenever updates are released. There is no additional cost for the new program and features.

As part of the transition to the new platform CSBA has identified policies that are unique to our district so they can be added to the codification system in GAMUT. This will allow us to keep our unique policies. In creating the list, CSBA identified several policies that are unique to our district, but are similar to existing CSBA sample policies. CSBA is recommending that we rename the policies to match the CSBA title in the codification system so we are alerted to updates that are likely to impact our unique policy. The only change will be to the title of policy.

Proposed Motion: Move to adopt the recommend CSBA titles for the policies listed in the attachment to this item.

These are policies that were copied from the old GAMUT into the new GAMUT Policy Plus site with the CSBA title. In most cases the title is only slightly different from the district title. The district should review the policy to make sure the district's policy content aligns with the new title. If the new title is ok, the board should approve the new title, check the approved box in GAMUT Policy Plus, and enter the approval date. If the new title is not aligned with the CSBA title, the district should contact CSBA to assign a new policy code.

| | | | |
|-------------------|--------------|---|---|
| piner-olivetunion | 420.4 | Charter Schools | Charter School Authorization |
| piner-olivetunion | 520.1 | High Priority Schools Grant Program | Comprehensive and Targeted School Improvement |
| piner-olivetunion | 3470 | Debt Management | Debt Issuance And Management |
| piner-olivetunion | 4118 | Suspension/Disciplinary Action | Dismissal/Suspension/Disciplinary Action |
| piner-olivetunion | 4119.21 | Code Of Ethics | Professional Standards |
| piner-olivetunion | 4131.1 | Beginning Teacher Support/Induction | Teacher Support And Guidance |
| piner-olivetunion | 4219.21 | Code Of Ethics | Professional Standards |
| piner-olivetunion | 4222 | Instructional Assistants/Paraprofessionals | Teacher Aides/Paraprofessionals |
| piner-olivetunion | 4319.21 | Code Of Ethics | Professional Standards |
| piner-olivetunion | 5113.1 | Truancy | Chronic Absence And Truancy |
| piner-olivetunion | 5131.5 | Vandalism, Theft And Graffiti | Vandalism And Graffiti |
| piner-olivetunion | 5145.11 | Questioning And Apprehension | Questioning And Apprehension By Law Enforcement |
| piner-olivetunion | 6142.7 | Physical Education | Physical Education And Activity |
| piner-olivetunion | 6152 | Student Placement | Class Assignment |
| piner-olivetunion | 6162.51 | Standardized Testing And Reporting Program | State Academic Achievement Tests |
| piner-olivetunion | 6177 | Summer School | Summer Learning Programs |
| piner-olivetunion | 6178.1 | Work Experience Education | Work-Based Learning |
| piner-olivetunion | 6181 | Alternative Schools | Alternative Schools/Programs Of Choice |
| piner-olivetunion | 0420.4-R(1) | Charter Schools | Charter School Authorization |
| piner-olivetunion | 0520.1-R(1) | High Priority Schools Grant Program | Comprehensive and Targeted School Improvement |
| piner-olivetunion | 1113-R(1) | District Web Sites | District And School Web Sites |
| piner-olivetunion | 3280-R(1) | Sale, Lease, Rental Of District-Owned Real Property | Sale Or Lease Of District-Owned Real Property |
| piner-olivetunion | 4112.22-R(1) | Staff Teaching English Language Learners | Staff Teaching English Learners |
| piner-olivetunion | 4118-R(1) | Suspension/Disciplinary Action | Dismissal/Suspension/Disciplinary Action |
| piner-olivetunion | 5113.1-R(1) | Truancy | Chronic Absence And Truancy |
| piner-olivetunion | 5141.6-R(1) | Student Health And Social Services | School Health Services |
| piner-olivetunion | 5145.11-R(1) | Questioning And Apprehension | Questioning And Apprehension By Law Enforcement |
| piner-olivetunion | 6142.7-R(1) | Physical Education | Physical Education And Activity |
| piner-olivetunion | 6162.51-R(1) | Standardized Testing And Reporting Program | State Academic Achievement Tests |
| piner-olivetunion | 6177-R(1) | Summer School | Summer Learning Programs |
| piner-olivetunion | 6178.1-R(1) | Work Experience Education | Work-Based Learning |
| piner-olivetunion | 6181-R(1) | Alternative Schools | Alternative Schools/Programs Of Choice |
| piner-olivetunion | 9240-B | Board Development | Board Training |
| piner-olivetunion | 9250-B | Remuneration, Reimbursement, And Other Benefits | Remuneration, Reimbursement And Other Benefits |
| piner-olivetunion | 9321-B | Closed Session Purposes And Agendas | Closed Session |
| piner-olivetunion | 9323.1-B | Order Of Business (Agenda Format) | ^Order Of Business |

Agenda Item Summary

Action Item: **17.1 Approval of 2021-2022 Unaudited Actuals for the Piner-Olivet Union School District Including Olivet Elementary Charter School, Schaefer Charter School, Piner-Olivet Charter School and Northwest Prep Charter School**

| | | |
|--|-------------|----------------------------|
| Special Meeting of: September 14, 2022 | Action Item | Report Format: Oral |
| Attachment: Staff Report | | |

Presented by: Dr. Kay Vang, CBO

Background

Districts and charter schools must present information showing actual revenues and expenditures after the close of each fiscal year. This information is called the “Unaudited Actuals” because they have not yet been audited by our outside auditing firm.

Plan/Discussion/Detail

There is a narrative accompanying the Unaudited Actuals which summarizes the information contained in the different reports.

Fiscal Impact

None

Recommendation

Approve as presented



PINER-OLIVET
UNION SCHOOL DISTRICT

2021-2022
Unaudited Actual Report

September 14, 2022

Dr. Kay Vang
Chief Business Official

Dr. Steve Charbonneau
Superintendent

Unaudited Actuals
 FINANCIAL REPORTS
 2021-22 Unaudited Actuals
 Summary of Unaudited Actual Data Submission

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

| Form | Description | Value |
|-------|---|----------------|
| CEA | Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372) | 47.41% |
| | CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details. | \$1,699,673.81 |
| ESMOE | Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2023-24 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA | MOE Met |
| | | |
| | | |
| GANN | Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption. | \$0.00 |
| | Adjusted Appropriations Limit | \$7,570,672.88 |
| | Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132. | \$7,570,672.88 |
| ICR | Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2023-24, subject to CDE approval. | 10.46% |
| | | |

1/15/2021

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2021-22 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

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

Date of Meeting: Sept 14, 2022

To the Superintendent of Public Instruction:

2021-22 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed: _____
County Superintendent/Designee
(Original signature required)

Date: _____

For additional information on the unaudited actual reports, please contact:

For County Office of Education:

For School District:

Sarah Lampenfeld

Kay Vang

Name

Name

Director, External Fiscal Services

CBO

Title

Title

707-524-2635

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E-mail Address

E-mail Address

PINER-OLIVET UNION SCHOOL DISTRICT

To: The Governing Board

From: Dr. Steve Charbonneau, Superintendent
Dr. Kay Vang, Chief Business Official

Subject: The 2021-22 Unaudited Actuals

Unaudited Actuals are a series of reports that reflect the actual revenues and expenditures made in each of the District’s funds. They are called Unaudited Actuals because the District’s outside auditor has not yet reviewed them. This narrative is a summarization of the information contained within the Unaudited Actual reports versus the Estimated Actuals presented to the Board in the 2022-23 Adopted Budget.

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

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

Fund Balance – The final fund balance for the District’s General Fund is \$6,771,403. The breakdown of Fund Balance is as follows:

| | |
|--|-------------|
| Revolving Cash | \$ 3,000 |
| Lottery/Restricted | \$ 21,638 |
| Designated for 22/23 Board Approved Raise/ Special Education & Facilities | \$5,590,410 |
| Designated for Economic Uncertainties (4.00%) | \$ 578,177 |
| Designated for Cash Flow (4% per Resolution #564) | \$ 578,177 |
| Unassigned, Unrestricted | \$ 0 |

Local Control Funding Formula (LCFF)

The LCFF is generated based on three factors: funded ADA, funding per ADA, and unduplicated pupil counts. At the local level, Local Educational Agencies (LEAs) have access to all of these data points, which means LEAs should know exactly what the LCFF revenues are for 2021-22. While there are three factors used to calculate LCFF revenues, there are three distinct funding sources used to satisfy the LCFF revenues, state aid, property taxes, and the Education Protection Account (EPA). With the revised LCFF calculator, 2021/22 Proxy ADA (average daily attendance) was adjusted to exclude the calculation and application of the quotient for the 2021/22 funded ADA for charter school calculations for classroom-based charters only.

| LCFF Sources | 2021-22 Estimated Actuals | | | 2021-22 Unaudited Actuals | | |
|---|---------------------------|---------------------|------------------------|---------------------------|---------------------|------------------------|
| | Unrestricted | Restricted | Combined | Unrestricted | Restricted | Combined |
| State Aid & BAS | \$6,273,515.00 | \$0.00 | \$6,273,515.00 | \$6,415,135.00 | \$0.00 | \$6,415,135.00 |
| EPA | \$170,004.00 | \$0.00 | \$170,004.00 | \$572,024.00 | \$0.00 | \$572,024.00 |
| Property Taxes | \$6,147,166.00 | \$0.00 | \$6,147,166.00 | \$6,494,352.02 | \$0.00 | \$6,494,352.02 |
| Subtotal, LCFF Sources | \$12,590,685.00 | \$0.00 | \$12,590,685.00 | \$13,481,511.02 | \$0.00 | \$13,481,511.02 |
| Transfers to Charter Schools in Lieu of Property Taxes | -\$1,681,757.00 | \$0.00 | -\$1,681,757.00 | -\$1,791,683.00 | \$0.00 | -\$1,791,683.00 |
| Total, LCFF Sources | \$10,908,928.00 | \$187,037.00 | \$11,095,965.00 | \$11,689,828.02 | \$201,579.00 | \$11,891,407.02 |

Federal Revenues

Federal revenues were lower than estimated as shown below. “All Other Federal Revenue” includes ESSER/GEER revenues such as resource 3210, 3212, 3213, 3215, 3216, 3217, 3218, and 3219.” Federal revenues are known as “Unearned Revenue” and considered “reimbursement type” in which revenue is recognized in the period in which the qualifying expenditures are made. Thus, revenue is reduced to the amount that has been expended.

| Federal Revenue | 2021-22 Estimated Actuals | | | 2021-22 Unaudited Actuals | | |
|--------------------------------------|---------------------------|-----------------------|-----------------------|---------------------------|-----------------------|-----------------------|
| | Unrestricted | Restricted | Combined | Unrestricted | Restricted | Combined |
| Special Ed Entitlement | \$0.00 | \$201,086.00 | \$201,086.00 | \$0.00 | \$202,932.00 | \$202,932.00 |
| Special Ed Discretionary Grants | \$0.00 | \$10,797.00 | \$10,797.00 | \$0.00 | \$11,673.00 | \$11,673.00 |
| Title I (3010) | \$0.00 | \$209,071.00 | \$209,071.00 | \$0.00 | \$192,291.27 | \$192,291.27 |
| Title II (4035) | \$0.00 | \$59,211.00 | \$59,211.00 | \$0.00 | \$59,685.50 | \$59,685.50 |
| Title III (4201) | \$0.00 | \$30,186.00 | \$30,186.00 | \$0.00 | \$32,277.00 | \$32,277.00 |
| Title IV (4203) | \$0.00 | \$59,440.00 | \$59,440.00 | \$0.00 | \$59,440.00 | \$59,440.00 |
| All Other Federal Revenue (obj 8290) | \$0.00 | \$2,699,538.00 | \$2,699,538.00 | \$0.00 | \$1,404,453.76 | \$1,404,453.76 |
| Total, Federal Revenue | \$0.00 | \$3,269,329.00 | \$3,269,329.00 | \$0.00 | \$1,962,752.53 | \$1,962,752.53 |

State Revenues

State revenues were higher than estimated due to an increase in entitlements, including Child Nutrition Programs as shown below.

| State Revenue | 2021-22 Estimated Actuals | | | 2021-22 Unaudited Actuals | | |
|-----------------------------------|---------------------------|-----------------------|-----------------------|---------------------------|-----------------------|-----------------------|
| | Unrestricted | Restricted | Combined | Unrestricted | Restricted | Combined |
| Child Nutrition Programs | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$53,093.00 | \$53,093.00 |
| Mandated Costs Reimbursements | \$19,846.00 | \$0.00 | \$19,846.00 | \$19,846.00 | \$0.00 | \$19,846.00 |
| Lottery - Unrestricted | \$140,303.00 | \$55,949.00 | \$196,252.00 | \$142,451.63 | \$62,220.13 | \$204,671.76 |
| All Other State Revenue | \$0.00 | \$1,192,883.00 | \$1,192,883.00 | \$0.00 | \$1,256,989.00 | \$1,256,989.00 |
| Total, Other State Revenue | \$160,149.00 | \$1,248,832.00 | \$1,408,981.00 | \$162,297.63 | \$1,372,302.13 | \$1,534,599.76 |

Local Revenues

Local revenues were higher than estimated due to an increase in Transfers of Apportionments from the County Office for Special Education (resource 6500) and All Other Local Revenue (obj 8699) as shown below.

| Local Revenue | 2021-22 Estimated Actuals | | | 2021-22 Unaudited Actuals | | |
|-----------------------------------|---------------------------|---------------------|-----------------------|---------------------------|---------------------|-----------------------|
| | Unrestricted | Restricted | Combined | Unrestricted | Restricted | Combined |
| Leases & Rentals | \$170,354.00 | \$0.00 | \$170,354.00 | \$170,354.00 | \$0.00 | \$170,354.00 |
| Interest | \$35,000.00 | \$0.00 | \$35,000.00 | \$34,519.10 | \$0.00 | \$34,519.10 |
| Interagency | \$521,136.00 | \$0.00 | \$521,136.00 | \$507,311.47 | \$0.00 | \$507,311.47 |
| Transfers of Apportionment | \$0.00 | \$508,505.00 | \$508,505.00 | \$0.00 | \$542,339.00 | \$542,339.00 |
| All Other Local Revenue | \$71,278.00 | \$4,501.00 | \$75,779.00 | \$106,812.60 | \$4,501.00 | \$111,313.60 |
| Total, Other State Revenue | \$797,768.00 | \$513,006.00 | \$1,310,774.00 | \$818,997.17 | \$546,840.00 | \$1,365,837.17 |

Expenditures

Expenditures for employees’ salaries and benefits were approximately \$1,025,224 less than estimated. Expenditures for supplies were \$685,771 less than estimated and contracted services were \$722,891 less than estimated. Overall, the COVID-19 pandemic still has an impact on the District, resulting in substitute shortages along with available contracted services. Additionally, one-time COVID dollars were fully budgeted but not fully spent during the school year.

| Expenditures | 2021-22 Estimated Actuals | | | 2021-22 Unaudited Actuals | | |
|---------------------------------------|---------------------------|-----------------------|------------------------|---------------------------|-----------------------|------------------------|
| | Unrestricted | Restricted | Combined | Unrestricted | Restricted | Combined |
| Certificated Salaries | \$4,180,613.00 | \$1,389,588.00 | \$5,570,201.00 | \$4,149,423.70 | \$1,058,184.05 | \$5,207,607.75 |
| Classified Salaries | \$1,292,308.00 | \$1,094,908.00 | \$2,387,216.00 | \$1,247,825.44 | \$705,812.67 | \$1,953,638.11 |
| Employee Benefits | \$1,978,042.00 | \$1,389,425.00 | \$3,367,467.00 | \$1,956,282.57 | \$1,182,131.14 | \$3,138,413.71 |
| Books and Supplies | \$128,613.00 | \$1,259,873.00 | \$1,388,486.00 | \$44,173.52 | \$658,540.65 | \$702,714.17 |
| Services/Other Operating Expenditures | \$1,275,821.00 | \$2,899,128.00 | \$4,174,949.00 | \$1,082,551.18 | \$2,369,506.07 | \$3,452,057.25 |
| Transfers of Indirect Costs | -\$195,174.00 | \$195,174.00 | \$0.00 | -\$48,417.98 | \$48,417.00 | \$0.00 |
| Total, Expenditures | \$8,660,223.00 | \$8,228,096.00 | \$16,888,319.00 | \$8,431,838.43 | \$6,022,591.58 | \$14,454,430.99 |

Contributions

The Special Education contribution was \$1,910,350 compared to the 2020-21 contribution of \$1,684,905. The table below shows the on-going increases for Special Education contributions.

| | | | | |
|------|-----------------------------------|-----|--------------------------|---------------|
| 2022 | 01-6500-0-5001-0000-8980-000-0000 | Yes | Contribute From, Special | \$1,910,350.7 |
| 2021 | 01-6500-0-5001-0000-8980-000-0000 | Yes | Contribute From, Special | \$1,684,905.7 |
| 2020 | 01-6500-0-5001-0000-8980-000-0000 | Yes | Contribute From, Special | \$2,003,927.3 |
| 2019 | 01-6500-0-5001-0000-8980-000-0000 | Yes | Contribute From, Special | \$1,902,009.2 |
| 2018 | 01-6500-0-5001-0000-8980-000-0000 | Yes | Contribute From, Special | \$1,412,082.2 |
| 2017 | 01-6500-0-5001-0000-8980-000-0000 | Yes | Contribute From, Special | \$911,129.11 |
| 2016 | 01-6500-0-5001-0000-8980-000-0000 | Yes | Contribute From, Special | \$745,384.03 |
| 2015 | 01-6500-0-5001-0000-8980-000-0000 | Yes | Contribute From, Special | \$586,784.25 |

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

The Piner-Olivet Charter School ended the 2021/22 school year with a fund balance of \$598,751 compared to \$613,939 in 2020/21 as shown below. Total expenditures were \$2,113,899.

| | | | |
|---|---------------------|-----------------------|--------------------|
| | \$598,751.29 | Ending Balance | |
| FY2021-22 UA | | POCS only | |
| Designated for Economic Uncertainties | | | \$84,555.97 |
| Expenses | | \$2,113,899.13 | |
| | | \$2,113,899.13 | |
| Committed for Cash flow - 4% | | \$84,555.97 | |
| Nonspendable - Revolving Cash | | \$3,000.00 | |
| 22/23 board approved raise/Facilities & Materials | | \$426,639.36 | |

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

Northwest Prep at Piner-Olivet ended the 2021/22 school year with a fund balance of \$581,112 compared to \$537,896 in 2020/21 as shown below. Total expenditures were \$1,504,526. The District transferred \$200,000 into the NWP fund in 2014-2015 in order for that fund to have a positive ending balance; this transfer is being repaid at \$10,000 per year. As of June 30, 2022, the remaining balance owed is \$79,971.38.

| | | | |
|---|---------------------|-----------------------|--------------------|
| | \$581,112.49 | Ending Balance | |
| FY2021-22 UA | | NWP only | |
| Designated for Economic Uncertainties | | | \$60,181.05 |
| Expenses | | \$1,504,526.31 | |
| | | \$1,504,526.31 | |
| Committed for Cash flow - 4% | | \$60,181.05 | |
| Nonspendable - Revolving Cash | | \$3,000.00 | |
| 22/23 board approved raise/Facilities & Materials | | \$457,750.39 | |

Cafeteria Fund (Fund 13)

The Cafeteria Fund is utilized for depositing and expending funds related to the Food Service Program. During 2020-21, the COVID-19 pandemic resulted in a shut-down of the sites and a move to distance learning. During this time, the District's food vendor assisted with providing meals to all students. The contribution from the General Fund totalled \$140,000 in 2020/21. However, a contribution was not needed in 2021/22. The Cafeteria Fund ended the year with a fund balance of \$173,336. This fund will be closely monitored due to all students eating for free and fluctuations in student participation during the 2021/22 school year.

Deferred Maintenance Fund (Fund 14)

The Deferred Maintenance Fund is used for maintenance or upgrades in facilities over 20 years old. During 2013-2014, the Board took action to transfer \$100,000 from the District's General Fund to the Deferred Maintenance Fund, and that practice has been continued up through 2018-19. During the 2019-20 year, the Board took action to pause the \$100,000 transfer to this fund until the District realizes fiscal improvement, which is reviewed annually. The Deferred Maintenance Fund ended the year with a fund balance of \$279,552.

Special Reserve Fund (Fund 17)

The Special Reserve Fund was initiated in 2009-2010. \$300,000 was transferred into this fund from the Deferred Maintenance Fund. Along with transferring these funds, the Board took action to designate these funds to be spent only on deferred maintenance items and only if necessary. On October 13, 2021, the Board took action to transfer \$500,000 from the General Fund's unassigned reserve to the Special Reserve Fund to update its technology devices, including server rooms. The Special Reserve Fund ended the year with a fund balance of \$501,980.

Special Reserve Fund (OPEB) (Fund 20)

The Special Reserve Fund for Other Post Employment Benefits (OPEB), was created in 2014-2015 to address the liability calculated within the GASB 45 report along with the Independent Audit report. \$600,000 was transferred into the fund from the General Fund's unassigned reserve to begin to fund the District's approximate \$1.1 million unfunded OPEB liability. On October 13, 2021, the Board took action to transfer \$500,000 from the General Fund's unassigned reserve to further fund the OPEB Fund's liability. Fund 20, Special Reserve Fund ended the year with a fund balance of \$1,156,620.

Bond Fund (Fund 21)

The Bond Fund was re-established in 2010-2011. \$8,033,000 was initially deposited into this fund from the sale of general obligation bonds. Bond funds may only be spent on items included in the Measure L language. During 2020-21, activity included the generation of interest income along with the Forward Delivery Bond Purchase Agreement dated January 6, 2021 for an aggregate amount of \$6,215,000. The Bond Fund ended the year with a fund balance of \$4,945,688.

Capital Facilities Account Fund (Fund 25)

The Capital Facilities Account Fund is utilized for depositing and expending developer fees. The Capital Facilities Account Fund ended the year with a fund balance of \$949,587.

Bond Interest and Redemption Fund (Fund 51)

This fund is maintained at the County Treasury and is not on the district's books. However, it is included in the unaudited actuals and in the audit. The data is transferred from the County. In 2021-22 \$3,107,357 of revenue was received from property taxes, from state funds for homeowners' exemptions and from interest revenue. Bond principal and interest of \$2,748,778 was paid.

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | | | 2022-23 Budget | | | % Diff Column C & F |
|---|----------------|------------------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| A. REVENUES | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 11,689,828.02 | 201,579.00 | 11,891,407.02 | 11,336,453.00 | 187,037.00 | 11,523,490.00 | -3.1% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 1,962,752.53 | 1,962,752.53 | 0.00 | 522,125.00 | 522,125.00 | -73.4% |
| 3) Other State Revenue | | 8300-8599 | 162,297.63 | 1,372,302.13 | 1,534,599.76 | 159,559.00 | 890,978.00 | 1,050,537.00 | -31.5% |
| 4) Other Local Revenue | | 8600-8799 | 818,997.17 | 546,840.00 | 1,365,837.17 | 519,505.00 | 513,006.00 | 1,032,511.00 | -24.4% |
| 5) TOTAL, REVENUES | | | 12,671,122.82 | 4,083,473.66 | 16,754,596.48 | 12,015,517.00 | 2,113,146.00 | 14,128,663.00 | -15.7% |
| B. EXPENDITURES | | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 4,149,423.70 | 1,058,184.05 | 5,207,607.75 | 4,240,569.00 | 597,307.00 | 4,837,876.00 | -7.1% |
| 2) Classified Salaries | | 2000-2999 | 1,247,825.44 | 705,812.67 | 1,953,638.11 | 1,497,754.00 | 454,779.00 | 1,952,533.00 | -0.1% |
| 3) Employee Benefits | | 3000-3999 | 1,956,282.57 | 1,182,131.14 | 3,138,413.71 | 2,248,867.00 | 982,863.00 | 3,231,730.00 | 3.0% |
| 4) Books and Supplies | | 4000-4999 | 44,173.52 | 658,540.65 | 702,714.17 | 172,808.00 | 324,467.00 | 497,275.00 | -29.2% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 1,082,551.18 | 2,369,506.07 | 3,452,057.25 | 1,136,692.00 | 2,235,324.00 | 3,372,016.00 | -2.3% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (48,417.98) | 48,417.98 | 0.00 | (190,538.00) | 190,538.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 8,431,838.43 | 6,022,592.56 | 14,454,430.99 | 9,106,152.00 | 4,785,278.00 | 13,891,430.00 | -3.9% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | | | | | |
| | | | 4,239,284.39 | (1,939,118.90) | 2,300,165.49 | 2,909,365.00 | (2,672,132.00) | 237,233.00 | -89.7% |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 1,000,000.00 | 0.00 | 1,000,000.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| 2) Other Sources/Uses | | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | (2,350,652.39) | 2,350,652.39 | 0.00 | (2,672,132.00) | 2,672,132.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (3,350,652.39) | 2,350,652.39 | (1,000,000.00) | (2,672,132.00) | 2,672,132.00 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | | | 2022-23 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 888,632.00 | 411,533.49 | 1,300,165.49 | 237,233.00 | 0.00 | 237,233.00 | -81.8% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 5,882,771.52 | 404,377.08 | 6,287,148.60 | 6,771,403.52 | 815,910.57 | 7,587,314.09 | 20.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 5,882,771.52 | 404,377.08 | 6,287,148.60 | 6,771,403.52 | 815,910.57 | 7,587,314.09 | 20.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 5,882,771.52 | 404,377.08 | 6,287,148.60 | 6,771,403.52 | 815,910.57 | 7,587,314.09 | 20.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 6,771,403.52 | 815,910.57 | 7,587,314.09 | 7,008,636.52 | 815,910.57 | 7,824,547.09 | 3.1% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 3,000.00 | 0.00 | 3,000.00 | 3,000.00 | 0.00 | 3,000.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 815,910.57 | 815,910.57 | 0.00 | 815,910.57 | 815,910.57 | 0.0% |
| c) Committed | | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 6,168,588.14 | 0.00 | 6,168,588.14 | 6,428,341.18 | 0.00 | 6,428,341.18 | 4.2% |
| 4% Cashflow per Resolution #564 | 0000 | 9760 | 578,177.24 | | 578,177.24 | | | | |
| 22/23 Board Approved Raise/Special Ec | 0000 | 9760 | 5,590,410.90 | | 5,590,410.90 | | | | |
| 4% Cashflow per Resolution #564 | 0000 | 9760 | | | | 555,657.20 | | 555,657.20 | |
| 22/23 Board Approved Raise/Special Ec | 0000 | 9760 | | | | 5,872,683.98 | | 5,872,683.98 | |
| d) Assigned | | | | | | | | | |
| Other Assignments | | 9780 | 21,638.14 | 0.00 | 21,638.14 | 21,638.14 | 0.00 | 21,638.14 | 0.0% |
| Unrestricted Lottery RS 1100 balance | 1100 | 9780 | 21,638.14 | | 21,638.14 | | | | |
| Unrestricted Lottery RS 1100 balance | 1100 | 9780 | | | | 21,638.14 | | 21,638.14 | |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 578,177.24 | 0.00 | 578,177.24 | 555,657.20 | 0.00 | 555,657.20 | -3.9% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | | | 2022-23 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| G. ASSETS | | | | | | | | | |
| 1) Cash | | | | | | | | | |
| a) in County Treasury | | 9110 | 7,008,931.37 | 391,065.62 | 7,399,996.99 | | | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | 0.00 | 0.00 | | | | |
| b) in Banks | | 9120 | 0.00 | 0.00 | 0.00 | | | | |
| c) in Revolving Cash Account | | 9130 | 3,000.00 | 0.00 | 3,000.00 | | | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | 0.00 | 0.00 | | | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | 0.00 | 0.00 | | | | |
| 2) Investments | | 9150 | 0.00 | 0.00 | 0.00 | | | | |
| 3) Accounts Receivable | | 9200 | 451,787.62 | 6,778.00 | 458,565.62 | | | | |
| 4) Due from Grantor Government | | 9290 | 567,698.15 | 1,109,980.84 | 1,677,678.99 | | | | |
| 5) Due from Other Funds | | 9310 | 0.00 | 2,000.00 | 2,000.00 | | | | |
| 6) Stores | | 9320 | 0.00 | 0.00 | 0.00 | | | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | 0.00 | 0.00 | | | | |
| 8) Other Current Assets | | 9340 | 0.00 | 0.00 | 0.00 | | | | |
| 9) Lease Receivable | | 9380 | 0.00 | 0.00 | 0.00 | | | | |
| 10) TOTAL, ASSETS | | | 8,031,417.14 | 1,509,824.46 | 9,541,241.60 | | | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | 0.00 | 0.00 | | | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | 0.00 | 0.00 | | | | |
| I. LIABILITIES | | | | | | | | | |
| 1) Accounts Payable | | 9500 | 678,065.44 | 188,843.51 | 866,908.95 | | | | |
| 2) Due to Grantor Governments | | 9590 | 578,106.16 | 2,691.00 | 580,797.16 | | | | |
| 3) Due to Other Funds | | 9610 | 3,842.02 | 0.00 | 3,842.02 | | | | |
| 4) Current Loans | | 9640 | 0.00 | 0.00 | 0.00 | | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | 502,379.38 | 502,379.38 | | | | |
| 6) TOTAL, LIABILITIES | | | 1,260,013.62 | 693,913.89 | 1,953,927.51 | | | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | 0.00 | 0.00 | | | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | 0.00 | 0.00 | | | | |
| K. FUND EQUITY | | | | | | | | | |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | | | 2022-23 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2) | | | 6,771,403.52 | 815,910.57 | 7,587,314.09 | | | | |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | | | 2022-23 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|----------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| LCFF SOURCES | | | | | | | | | |
| Principal Apportionment State Aid - Current Year | | 8011 | 6,415,135.00 | 0.00 | 6,415,135.00 | 6,716,694.00 | 0.00 | 6,716,694.00 | 4.7% |
| Education Protection Account State Aid - Current Year | | 8012 | 572,024.00 | 0.00 | 572,024.00 | 167,249.00 | 0.00 | 167,249.00 | -70.8% |
| State Aid - Prior Years | | 8019 | (14,876.00) | 0.00 | (14,876.00) | 0.00 | 0.00 | 0.00 | -100.0% |
| Tax Relief Subventions Homeowners' Exemptions | | 8021 | 28,642.82 | 0.00 | 28,642.82 | 27,658.00 | 0.00 | 27,658.00 | -3.4% |
| Timber Yield Tax | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8029 | 41.71 | 0.00 | 41.71 | 0.00 | 0.00 | 0.00 | -100.0% |
| County & District Taxes Secured Roll Taxes | | 8041 | 5,239,242.32 | 0.00 | 5,239,242.32 | 5,104,578.00 | 0.00 | 5,104,578.00 | -2.6% |
| Unsecured Roll Taxes | | 8042 | 161,673.72 | 0.00 | 161,673.72 | 158,094.00 | 0.00 | 158,094.00 | -2.2% |
| Prior Years' Taxes | | 8043 | 2,923.76 | 0.00 | 2,923.76 | 0.00 | 0.00 | 0.00 | -100.0% |
| Supplemental Taxes | | 8044 | 244,232.15 | 0.00 | 244,232.15 | 171,860.00 | 0.00 | 171,860.00 | -29.6% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 832,470.00 | 0.00 | 832,470.00 | 684,976.00 | 0.00 | 684,976.00 | -17.7% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 1.54 | 0.00 | 1.54 | 0.00 | 0.00 | 0.00 | -100.0% |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Miscellaneous Funds (EC 41604) Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other In-Lieu Taxes | | 8082 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Less: Non-LCFF (50%) Adjustment | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subtotal, LCFF Sources | | | 13,481,511.02 | 0.00 | 13,481,511.02 | 13,031,109.00 | 0.00 | 13,031,109.00 | -3.3% |
| LCFF Transfers | | | | | | | | | |
| Unrestricted LCFF Transfers - Current Year | 0000 | 8091 | 0.00 | | 0.00 | 0.00 | | 0.00 | 0.0% |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | (1,791,683.00) | 0.00 | (1,791,683.00) | (1,694,656.00) | 0.00 | (1,694,656.00) | -5.4% |
| Property Taxes Transfers | | 8097 | 0.00 | 201,579.00 | 201,579.00 | 0.00 | 187,037.00 | 187,037.00 | -7.2% |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | | | 2022-23 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 11,689,828.02 | 201,579.00 | 11,891,407.02 | 11,336,453.00 | 187,037.00 | 11,523,490.00 | -3.1% |
| FEDERAL REVENUE | | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 0.00 | 202,932.00 | 202,932.00 | 0.00 | 201,086.00 | 201,086.00 | -0.9% |
| Special Education Discretionary Grants | | 8182 | 0.00 | 11,673.00 | 11,673.00 | 0.00 | 10,797.00 | 10,797.00 | -7.5% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Forest Reserve Funds | | 8260 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | | 192,291.27 | 192,291.27 | | 212,539.00 | 212,539.00 | 10.5% |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | | 59,685.50 | 59,685.50 | | 37,517.00 | 37,517.00 | -37.1% |
| Title III, Part A, Immigrant Student Program | 4201 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | | | 2022-23 Budget | | | % Diff Column C & F |
|--|--|--------------|---------------------------|---------------------|---------------------------|------------------|-------------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Title III, Part A, English Learner Program | 4203 | 8290 | | 32,277.00 | 32,277.00 | | 30,186.00 | 30,186.00 | -6.5% |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other NCLB / Every Student Succeeds Act | 3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630 | 8290 | | 59,440.00 | 59,440.00 | | 30,000.00 | 30,000.00 | -49.5% |
| Career and Technical Education | 3500-3599 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 1,404,453.76 | 1,404,453.76 | 0.00 | 0.00 | 0.00 | -100.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 1,962,752.53 | 1,962,752.53 | 0.00 | 522,125.00 | 522,125.00 | -73.4% |
| OTHER STATE REVENUE | | | | | | | | | |
| Other State Apportionments | | | | | | | | | |
| ROC/P Entitlement Prior Years | 6360 | 8319 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Special Education Master Plan Current Year | 6500 | 8311 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Prior Years | 6500 | 8319 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 53,093.00 | 53,093.00 | 0.00 | 53,093.00 | 53,093.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 19,846.00 | 0.00 | 19,846.00 | 19,189.00 | 0.00 | 19,189.00 | -3.3% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 142,451.63 | 65,220.13 | 207,671.76 | 140,370.00 | 55,976.00 | 196,346.00 | -5.5% |
| Tax Relief Subventions Restricted Levies - Other | | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| After School Education and Safety (ASES) | 6010 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | | | 2022-23 Budget | | | % Diff Column C & F |
|--|------------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Charter School Facility Grant | 6030 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6650, 6690, 6695 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| American Indian Early Childhood Education | 7210 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Specialized Secondary | 7370 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 0.00 | 1,253,989.00 | 1,253,989.00 | 0.00 | 781,909.00 | 781,909.00 | -37.6% |
| TOTAL, OTHER STATE REVENUE | | | 162,297.63 | 1,372,302.13 | 1,534,599.76 | 159,559.00 | 890,978.00 | 1,050,537.00 | -31.5% |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | | | 2022-23 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| OTHER LOCAL REVENUE | | | | | | | | | |
| Other Local Revenue | | | | | | | | | |
| County and District Taxes | | | | | | | | | |
| Other Restricted Levies | | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds | | | | | | | | | |
| Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from | | | | | | | | | |
| Delinquent Non-LCFF | | | | | | | | | |
| Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 170,354.00 | 0.00 | 170,354.00 | 137,960.00 | 0.00 | 137,960.00 | -19.0% |
| Interest | | 8660 | 34,519.10 | 0.00 | 34,519.10 | 35,000.00 | 0.00 | 35,000.00 | 1.4% |
| Net Increase (Decrease) in the Fair Value | | | | | | | | | |
| of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 507,311.47 | 0.00 | 507,311.47 | 277,941.00 | 0.00 | 277,941.00 | -45.2% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | | |
| Plus: Misc Funds Non-LCFF | | | | | | | | | |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | | | 2022-23 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| (50%) Adjustment | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues From Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 106,812.60 | 4,501.00 | 111,313.60 | 68,604.00 | 4,501.00 | 73,105.00 | -34.3% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Apportionments | | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | | 542,339.00 | 542,339.00 | | 508,505.00 | 508,505.00 | -6.2% |
| From JPAs | 6500 | 8793 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers | | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From County Offices | 6360 | 8792 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From JPAs | 6360 | 8793 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 818,997.17 | 546,840.00 | 1,365,837.17 | 519,505.00 | 513,006.00 | 1,032,511.00 | -24.4% |
| TOTAL, REVENUES | | | 12,671,122.82 | 4,083,473.66 | 16,754,596.48 | 12,015,517.00 | 2,113,146.00 | 14,128,663.00 | -15.7% |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | | | 2022-23 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|---------------------|---------------------------|---------------------|-------------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| CERTIFICATED SALARIES | | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 3,319,448.65 | 808,829.84 | 4,128,278.49 | 3,409,792.00 | 336,202.00 | 3,745,994.00 | -9.3% |
| Certificated Pupil Support Salaries | | 1200 | 34,096.07 | 112,174.01 | 146,270.08 | 75,345.00 | 130,315.00 | 205,660.00 | 40.6% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 795,878.98 | 127,004.88 | 922,883.86 | 755,432.00 | 130,790.00 | 886,222.00 | -4.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 10,175.32 | 10,175.32 | 0.00 | 0.00 | 0.00 | -100.0% |
| TOTAL, CERTIFICATED SALARIES | | | 4,149,423.70 | 1,058,184.05 | 5,207,607.75 | 4,240,569.00 | 597,307.00 | 4,837,876.00 | -7.1% |
| CLASSIFIED SALARIES | | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 54,521.32 | 318,677.89 | 373,199.21 | 210,309.00 | 230,883.00 | 441,192.00 | 18.2% |
| Classified Support Salaries | | 2200 | 415,462.33 | 323,271.46 | 738,733.79 | 448,037.00 | 215,287.00 | 663,324.00 | -10.2% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 157,422.84 | 15,313.43 | 172,736.27 | 163,569.00 | 8,609.00 | 172,178.00 | -0.3% |
| Clerical, Technical and Office Salaries | | 2400 | 544,993.11 | 16,648.70 | 561,641.81 | 594,819.00 | 0.00 | 594,819.00 | 5.9% |
| Other Classified Salaries | | 2900 | 75,425.84 | 31,901.19 | 107,327.03 | 81,020.00 | 0.00 | 81,020.00 | -24.5% |
| TOTAL, CLASSIFIED SALARIES | | | 1,247,825.44 | 705,812.67 | 1,953,638.11 | 1,497,754.00 | 454,779.00 | 1,952,533.00 | -0.1% |
| EMPLOYEE BENEFITS | | | | | | | | | |
| STRS | | 3101-3102 | 731,168.20 | 735,730.51 | 1,466,898.71 | 831,183.00 | 640,510.00 | 1,471,693.00 | 0.3% |
| PERS | | 3201-3202 | 249,967.86 | 143,835.16 | 393,803.02 | 330,845.00 | 117,312.00 | 448,157.00 | 13.8% |
| OASDI/Medicare/Alternative | | 3301-3302 | 147,337.48 | 68,041.04 | 215,378.52 | 164,390.00 | 43,838.00 | 208,228.00 | -3.3% |
| Health and Welfare Benefits | | 3401-3402 | 658,412.23 | 191,479.48 | 849,891.71 | 751,181.00 | 159,802.00 | 910,983.00 | 7.2% |
| Unemployment Insurance | | 3501-3502 | 26,625.97 | 8,255.52 | 34,881.49 | 28,159.00 | 5,238.00 | 33,397.00 | -4.3% |
| Workers' Compensation | | 3601-3602 | 97,810.78 | 31,639.43 | 129,450.21 | 86,478.00 | 16,163.00 | 102,641.00 | -20.7% |
| OPEB, Allocated | | 3701-3702 | 44,960.05 | 3,150.00 | 48,110.05 | 53,031.00 | 0.00 | 53,031.00 | 10.2% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 3,600.00 | 0.00 | 3,600.00 | New |
| TOTAL, EMPLOYEE BENEFITS | | | 1,956,282.57 | 1,182,131.14 | 3,138,413.71 | 2,248,867.00 | 982,863.00 | 3,231,730.00 | 3.0% |
| BOOKS AND SUPPLIES | | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 9,345.75 | 9,345.75 | 0.00 | 13,927.00 | 13,927.00 | 49.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 44,173.52 | 523,901.06 | 568,074.58 | 172,561.00 | 308,833.00 | 481,394.00 | -15.3% |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | | | 2022-23 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|---------------------|---------------------------|---------------------|---------------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Noncapitalized Equipment | | 4400 | 0.00 | 113,188.84 | 113,188.84 | 247.00 | 1,707.00 | 1,954.00 | -98.3% |
| Food | | 4700 | 0.00 | 12,105.00 | 12,105.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 44,173.52 | 658,540.65 | 702,714.17 | 172,808.00 | 324,467.00 | 497,275.00 | -29.2% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 1,032,522.43 | 1,032,522.43 | 0.00 | 0.00 | 0.00 | -100.0% |
| Travel and Conferences | | 5200 | 6,038.27 | 32,455.46 | 38,493.73 | 21,921.00 | 4,961.00 | 26,882.00 | -30.2% |
| Dues and Memberships | | 5300 | 15,305.52 | 0.00 | 15,305.52 | 17,489.00 | 0.00 | 17,489.00 | 14.3% |
| Insurance | | 5400 - 5450 | 120,783.00 | 0.00 | 120,783.00 | 126,822.00 | 0.00 | 126,822.00 | 5.0% |
| Operations and Housekeeping Services | | 5500 | 161,937.36 | 0.00 | 161,937.36 | 145,223.00 | 0.00 | 145,223.00 | -10.3% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 13,548.93 | 54,667.13 | 68,216.06 | 30,819.00 | 54,500.00 | 85,319.00 | 25.1% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 744,324.80 | 1,248,554.65 | 1,992,879.45 | 766,510.00 | 2,174,743.00 | 2,941,253.00 | 47.6% |
| Communications | | 5900 | 20,613.30 | 1,306.40 | 21,919.70 | 27,908.00 | 1,120.00 | 29,028.00 | 32.4% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 1,082,551.18 | 2,369,506.07 | 3,452,057.25 | 1,136,692.00 | 2,235,324.00 | 3,372,016.00 | -2.3% |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | | | 2022-23 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| CAPITAL OUTLAY | | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | | |
| Tuition | | | | | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues | | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7222 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7223 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers of Apportionments | | | | | | | | | |
| To Districts or Charter Schools | 6360 | 7221 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To County Offices | 6360 | 7222 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To JPAs | 6360 | 7223 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | | | 2022-23 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (48,417.98) | 48,417.98 | 0.00 | (190,538.00) | 190,538.00 | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (48,417.98) | 48,417.98 | 0.00 | (190,538.00) | 190,538.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 8,431,838.43 | 6,022,592.56 | 14,454,430.99 | 9,106,152.00 | 4,785,278.00 | 13,891,430.00 | -3.9% |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | | | 2022-23 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| INTERFUND TRANSFERS | | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From: Bond Interest and Redemption Fund | | 8914 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 500,000.00 | 0.00 | 500,000.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 500,000.00 | 0.00 | 500,000.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 1,000,000.00 | 0.00 | 1,000,000.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| OTHER SOURCES/USES | | | | | | | | | |
| SOURCES | | | | | | | | | |
| State Apportionments Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | | | 2022-23 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | (2,350,652.39) | 2,350,652.39 | 0.00 | (2,672,132.00) | 2,672,132.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | (2,350,652.39) | 2,350,652.39 | 0.00 | (2,672,132.00) | 2,672,132.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (3,350,652.39) | 2,350,652.39 | (1,000,000.00) | (2,672,132.00) | 2,672,132.00 | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2021-22 Unaudited Actuals | | | 2022-23 Budget | | | % Diff Column C & F |
|--|----------------|------------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| A. REVENUES | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 11,689,828.02 | 201,579.00 | 11,891,407.02 | 11,336,453.00 | 187,037.00 | 11,523,490.00 | -3.1% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 1,962,752.53 | 1,962,752.53 | 0.00 | 522,125.00 | 522,125.00 | -73.4% |
| 3) Other State Revenue | | 8300-8599 | 162,297.63 | 1,372,302.13 | 1,534,599.76 | 159,559.00 | 890,978.00 | 1,050,537.00 | -31.5% |
| 4) Other Local Revenue | | 8600-8799 | 818,997.17 | 546,840.00 | 1,365,837.17 | 519,505.00 | 513,006.00 | 1,032,511.00 | -24.4% |
| 5) TOTAL, REVENUES | | | 12,671,122.82 | 4,083,473.66 | 16,754,596.48 | 12,015,517.00 | 2,113,146.00 | 14,128,663.00 | -15.7% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | | | | | |
| 1) Instruction | 1000-1999 | | 4,577,974.64 | 4,293,665.53 | 8,871,640.17 | 5,234,125.00 | 3,528,251.00 | 8,762,376.00 | -1.2% |
| 2) Instruction - Related Services | 2000-2999 | | 1,025,786.86 | 280,646.07 | 1,306,432.93 | 1,029,888.00 | 171,260.00 | 1,201,148.00 | -8.1% |
| 3) Pupil Services | 3000-3999 | | 498,002.53 | 621,967.64 | 1,119,970.17 | 641,855.00 | 448,799.00 | 1,090,654.00 | -2.6% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 1,403,790.67 | 168,560.29 | 1,572,350.96 | 1,290,303.00 | 194,839.00 | 1,485,142.00 | -5.5% |
| 8) Plant Services | 8000-8999 | | 926,283.73 | 657,753.03 | 1,584,036.76 | 909,981.00 | 442,129.00 | 1,352,110.00 | -14.6% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 8,431,838.43 | 6,022,592.56 | 14,454,430.99 | 9,106,152.00 | 4,785,278.00 | 13,891,430.00 | -3.9% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | | | | | | | |
| | | | 4,239,284.39 | (1,939,118.90) | 2,300,165.49 | 2,909,365.00 | (2,672,132.00) | 237,233.00 | -89.7% |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 1,000,000.00 | 0.00 | 1,000,000.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| 2) Other Sources/Uses | | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | (2,350,652.39) | 2,350,652.39 | 0.00 | (2,672,132.00) | 2,672,132.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (3,350,652.39) | 2,350,652.39 | (1,000,000.00) | (2,672,132.00) | 2,672,132.00 | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2021-22 Unaudited Actuals | | | 2022-23 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 888,632.00 | 411,533.49 | 1,300,165.49 | 237,233.00 | 0.00 | 237,233.00 | -81.8% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 5,882,771.52 | 404,377.08 | 6,287,148.60 | 6,771,403.52 | 815,910.57 | 7,587,314.09 | 20.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 5,882,771.52 | 404,377.08 | 6,287,148.60 | 6,771,403.52 | 815,910.57 | 7,587,314.09 | 20.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 5,882,771.52 | 404,377.08 | 6,287,148.60 | 6,771,403.52 | 815,910.57 | 7,587,314.09 | 20.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 6,771,403.52 | 815,910.57 | 7,587,314.09 | 7,008,636.52 | 815,910.57 | 7,824,547.09 | 3.1% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 3,000.00 | 0.00 | 3,000.00 | 3,000.00 | 0.00 | 3,000.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 815,910.57 | 815,910.57 | 0.00 | 815,910.57 | 815,910.57 | 0.0% |
| c) Committed | | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | | | | | | | | |
| 4% Cashflow per Resolution #564 | 0000 | 9760 | 578,177.24 | | 578,177.24 | | | | |
| 22/23 Board Approved Raise/Special Ec | 0000 | 9760 | 5,590,410.90 | | 5,590,410.90 | | | | |
| 4% Cashflow per Resolution #564 | 0000 | 9760 | | | | 555,657.20 | | 555,657.20 | |
| 22/23 Board Approved Raise/Special Ec | 0000 | 9760 | | | | 5,872,683.98 | | 5,872,683.98 | |
| d) Assigned | | | | | | | | | |
| Other Assignments (by Resource/Object) | | | | | | | | | |
| Unrestricted Lottery RS 1100 balance | 1100 | 9780 | 21,638.14 | 0.00 | 21,638.14 | 21,638.14 | 0.00 | 21,638.14 | 0.0% |
| Unrestricted Lottery RS 1100 balance | 1100 | 9780 | 21,638.14 | | 21,638.14 | | | | |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 578,177.24 | 0.00 | 578,177.24 | 555,657.20 | 0.00 | 555,657.20 | -3.9% |
| Unassigned/Unappropriated Amount | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2021-22 Unaudited Actuals | 2022-23 Budget |
|----------------------------------|---|--------------------------------------|---------------------------|
| 2600 | Expanded Learning Opportunities Program | 140,954.21 | 140,954.21 |
| 6266 | Educator Effectiveness, FY 2021-22 | 205,981.56 | 205,981.56 |
| 6300 | Lottery: Instructional Materials | 59,053.96 | 59,053.96 |
| 6536 | Special Ed: Dispute Prevention and Dispute Resolution | 13,481.00 | 13,481.00 |
| 6537 | Special Ed: Learning Recovery Support | 55,127.00 | 55,127.00 |
| 6547 | Special Education Early Intervention Preschool Grant | 41,224.00 | 41,224.00 |
| 7028 | Child Nutrition: Kitchen Infrastructure Upgrade Funds | 49,132.00 | 49,132.00 |
| 7029 | Child Nutrition: Food Service Staff Training Funds | 3,961.00 | 3,961.00 |
| 7311 | Classified School Employee Professional Development Block Grant | 1,196.34 | 1,196.34 |
| 7425 | Expanded Learning Opportunities (ELO) Grant | 172,074.88 | 172,074.88 |
| 7426 | Expanded Learning Opportunities (ELO) Grant: Paraprofessional Sta | 56,417.03 | 56,417.03 |
| 9010 | Other Restricted Local | 17,307.59 | 17,307.59 |
| Total, Restricted Balance | | 815,910.57 | 815,910.57 |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 3,140,782.00 | 3,278,253.00 | 4.4% |
| 2) Federal Revenue | | 8100-8299 | 409,980.64 | 63,466.00 | -84.5% |
| 3) Other State Revenue | | 8300-8599 | 333,674.33 | 222,358.00 | -33.4% |
| 4) Other Local Revenue | | 8600-8799 | 15,354.11 | 12,052.00 | -21.5% |
| 5) TOTAL, REVENUES | | | 3,899,791.08 | 3,576,129.00 | -8.3% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 1,658,393.19 | 1,655,452.00 | -0.2% |
| 2) Classified Salaries | | 2000-2999 | 258,313.84 | 317,150.00 | 22.8% |
| 3) Employee Benefits | | 3000-3999 | 869,681.89 | 894,058.00 | 2.8% |
| 4) Books and Supplies | | 4000-4999 | 259,387.93 | 143,090.00 | -44.8% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 572,648.59 | 487,656.00 | -14.8% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 3,618,425.44 | 3,497,406.00 | -3.3% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 281,365.64 | 78,723.00 | -72.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 10,000.00 | 10,000.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (10,000.00) | (10,000.00) | 0.0% |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 271,365.64 | 68,723.00 | -74.7% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 537,869.43 | 1,423,174.39 | 164.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 537,869.43 | 1,423,174.39 | 164.6% |
| d) Other Restatements | | 9795 | 613,939.32 | 0.00 | -100.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,151,808.75 | 1,423,174.39 | 23.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,423,174.39 | 1,491,897.39 | 4.8% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 6,000.00 | 6,000.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 230,035.47 | 230,035.47 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 1,173,863.78 | 1,242,586.78 | 5.9% |
| POCS 4% - Designated for Economic Uncer | 0000 | 9760 | 84,555.97 | | |
| POCS 4% - Cashflow per Resolution #564 | 0000 | 9760 | 84,555.97 | | |
| POCS - 22/23 board approved raise & Facili | 0000 | 9760 | 426,639.36 | | |
| NWP 4% - Designated for Economic Uncert | 0000 | 9760 | 60,181.05 | | |
| NWP 4% - Cashflow per Resolution #564 | 0000 | 9760 | 60,181.05 | | |
| NWP - 22/23 board approved raise & Faciliti | 0000 | 9760 | 457,750.38 | | |
| POCS & NWP: 4% Designated for Economic | 0000 | 9760 | | 139,896.24 | |
| POCS & NWP: 4% Cashflow | 0000 | 9760 | | 139,896.24 | |
| 22/23 Board Approved Raise/Facilities & Ins | 0000 | 9760 | | 962,794.30 | |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 13,275.14 | 13,275.14 | 0.0% |
| POCS Unrestricted Lottery Balance | 1100 | 9780 | 8,950.57 | | |
| NWP Unrestricted Lottery Balance | 1100 | 9780 | 4,324.57 | | |
| POCS - Unrestricted Lottery RS 1100 balanc | 1100 | 9780 | | 8,950.57 | |
| NWP - Unrestricted Lottery RS 1100 balanc | 1100 | 9780 | | 4,324.57 | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 1,217,601.56 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 6,000.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 258,871.00 | | |
| 4) Due from Grantor Government | | 9290 | 221,614.90 | | |
| 5) Due from Other Funds | | 9310 | 1,840.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 1,705,927.46 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 16,903.66 | | |
| 2) Due to Grantor Governments | | 9590 | 234,260.21 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 31,589.20 | | |
| 6) TOTAL, LIABILITIES | | | 282,753.07 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2) | | | 1,423,174.39 | | |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|--|--|--------------|------------------------------|---------------------|-----------------------|
| LCFF SOURCES | | | | | |
| Principal Apportionment | | | | | |
| State Aid - Current Year | | 8011 | 957,391.00 | 1,475,608.00 | 54.1% |
| Education Protection Account State Aid - Current Year | | 8012 | 393,038.00 | 107,989.00 | -72.5% |
| State Aid - Prior Years | | 8019 | (1,330.00) | 0.00 | -100.0% |
| LCFF Transfers | | | | | |
| Unrestricted LCFF Transfers - Current Year | 0000 | 8091 | 0.00 | 0.00 | 0.0% |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | 1,791,683.00 | 1,694,656.00 | -5.4% |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 3,140,782.00 | 3,278,253.00 | 4.4% |
| FEDERAL REVENUE | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 0.00 | 0.00 | 0.0% |
| Special Education Discretionary Grants | | 8182 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | 51,865.33 | 35,870.00 | -30.8% |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | 0.00 | 0.00 | 0.0% |
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | 13,307.03 | 7,596.00 | -42.9% |
| Title III, Part A, Immigrant Student Program | 4201 | 8290 | 0.00 | 0.00 | 0.0% |
| Title III, Part A, English Learner Program | 4203 | 8290 | 0.00 | 0.00 | 0.0% |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | 0.00 | 0.00 | 0.0% |
| Other NCLB / Every Student Succeeds Act | 3040, 3045, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630 | 8290 | 20,000.00 | 20,000.00 | 0.0% |
| Career and Technical Education | 3500-3599 | 8290 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 324,808.28 | 0.00 | -100.0% |
| TOTAL, FEDERAL REVENUE | | | 409,980.64 | 63,466.00 | -84.5% |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER STATE REVENUE | | | | | |
| Other State Apportionments | | | | | |
| Special Education Master Plan Current Year | 6500 | 8311 | 0.00 | 0.00 | 0.0% |
| Prior Years | 6500 | 8319 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 7,112.00 | 8,398.00 | 18.1% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 81,757.33 | 75,794.00 | -7.3% |
| After School Education and Safety (ASES) | 6010 | 8590 | 0.00 | 0.00 | 0.0% |
| Charter School Facility Grant | 6030 | 8590 | 0.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6690, 6695 | 8590 | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 0.00 | 0.00 | 0.0% |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | 0.00 | 0.00 | 0.0% |
| Specialized Secondary | 7370 | 8590 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 244,805.00 | 138,166.00 | -43.6% |
| TOTAL, OTHER STATE REVENUE | | | 333,674.33 | 222,358.00 | -33.4% |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|---------------------|-----------------------|
| OTHER LOCAL REVENUE | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 6,562.58 | 4,500.00 | -31.4% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Child Development Parent Fees | | 8673 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 8,791.53 | 7,552.00 | -14.1% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.0% |
| Transfers of Apportionments | | | | | |
| Special Education SELPA Transfers | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6500 | 8793 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 15,354.11 | 12,052.00 | -21.5% |
| TOTAL, REVENUES | | | 3,899,791.08 | 3,576,129.00 | -8.3% |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|---------------------|-----------------------|
| CERTIFICATED SALARIES | | | | | |
| Certificated Teachers' Salaries | | 1100 | 1,376,937.98 | 1,386,755.00 | 0.7% |
| Certificated Pupil Support Salaries | | 1200 | 31,624.01 | 42,374.00 | 34.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 246,991.20 | 226,323.00 | -8.4% |
| Other Certificated Salaries | | 1900 | 2,840.00 | 0.00 | -100.0% |
| TOTAL, CERTIFICATED SALARIES | | | 1,658,393.19 | 1,655,452.00 | -0.2% |
| CLASSIFIED SALARIES | | | | | |
| Classified Instructional Salaries | | 2100 | 103,816.73 | 114,361.00 | 10.2% |
| Classified Support Salaries | | 2200 | 41,262.68 | 86,718.00 | 110.2% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 104,639.65 | 116,071.00 | 10.9% |
| Other Classified Salaries | | 2900 | 8,594.78 | 0.00 | -100.0% |
| TOTAL, CLASSIFIED SALARIES | | | 258,313.84 | 317,150.00 | 22.8% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 450,245.59 | 451,164.00 | 0.2% |
| PERS | | 3201-3202 | 53,787.52 | 77,793.00 | 44.6% |
| OASDI/Medicare/Alternative | | 3301-3302 | 43,575.65 | 46,825.00 | 7.5% |
| Health and Welfare Benefits | | 3401-3402 | 265,283.84 | 265,663.00 | 0.1% |
| Unemployment Insurance | | 3501-3502 | 8,988.54 | 9,580.00 | 6.6% |
| Workers' Compensation | | 3601-3602 | 34,365.97 | 29,651.00 | -13.7% |
| OPEB, Allocated | | 3701-3702 | 13,434.78 | 13,382.00 | -0.4% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 869,681.89 | 894,058.00 | 2.8% |
| BOOKS AND SUPPLIES | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 19,027.46 | 9,457.00 | -50.3% |
| Books and Other Reference Materials | | 4200 | 612.39 | 613.00 | 0.1% |
| Materials and Supplies | | 4300 | 203,963.55 | 128,384.00 | -37.1% |
| Noncapitalized Equipment | | 4400 | 35,784.53 | 4,636.00 | -87.0% |
| Food | | 4700 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 259,387.93 | 143,090.00 | -44.8% |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 20,993.66 | 7,793.00 | -62.9% |
| Dues and Memberships | | 5300 | 1,100.00 | 1,100.00 | 0.0% |
| Insurance | | 5400-5450 | 57,123.00 | 59,980.00 | 5.0% |
| Operations and Housekeeping Services | | 5500 | 34,584.91 | 38,058.00 | 10.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 10,970.96 | 12,777.00 | 16.5% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 447,813.24 | 365,236.00 | -18.4% |
| Communications | | 5900 | 62.82 | 2,712.00 | 4217.1% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 572,648.59 | 487,656.00 | -14.8% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|---------------------|-----------------------|
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Tuition | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.0% |
| Other Transfers Out | | | | | |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | |
| Transfers of Indirect Costs | | 7310 | 0.00 | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 3,618,425.44 | 3,497,406.00 | -3.3% |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 10,000.00 | 10,000.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 10,000.00 | 10,000.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (10,000.00) | (10,000.00) | 0.0% |

| Description | Function Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 3,140,782.00 | 3,278,253.00 | 4.4% |
| 2) Federal Revenue | | 8100-8299 | 409,980.64 | 63,466.00 | -84.5% |
| 3) Other State Revenue | | 8300-8599 | 333,674.33 | 222,358.00 | -33.4% |
| 4) Other Local Revenue | | 8600-8799 | 15,354.11 | 12,052.00 | -21.5% |
| 5) TOTAL, REVENUES | | | 3,899,791.08 | 3,576,129.00 | -8.3% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 2,416,913.03 | 2,385,473.00 | -1.3% |
| 2) Instruction - Related Services | 2000-2999 | | 797,618.15 | 732,439.00 | -8.2% |
| 3) Pupil Services | 3000-3999 | | 81,178.74 | 79,190.00 | -2.4% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 40,154.86 | 54,737.00 | 36.3% |
| 8) Plant Services | 8000-8999 | | 282,560.66 | 245,567.00 | -13.1% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 3,618,425.44 | 3,497,406.00 | -3.3% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | | | |
| | | | 281,365.64 | 78,723.00 | -72.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 10,000.00 | 10,000.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (10,000.00) | (10,000.00) | 0.0% |

| Description | Function Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 271,365.64 | 68,723.00 | -74.7% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 537,869.43 | 1,423,174.39 | 164.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 537,869.43 | 1,423,174.39 | 164.6% |
| d) Other Restatements | | 9795 | 613,939.32 | 0.00 | -100.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,151,808.75 | 1,423,174.39 | 23.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 6,000.00 | 6,000.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | | | | |
| POCS 4% - Designated for Economic Uncert | 0000 | 9760 | 84,555.97 | | |
| POCS 4% - Cashflow per Resolution #564 | 0000 | 9760 | 84,555.97 | | |
| POCS - 22/23 board approved raise & Facilit | 0000 | 9760 | 426,639.36 | | |
| NWP 4% - Designated for Economic Uncert | 0000 | 9760 | 60,181.05 | | |
| NWP 4% - Cashflow per Resolution #564 | 0000 | 9760 | 60,181.05 | | |
| NWP - 22/23 board approved raise & Faciliti | 0000 | 9760 | 457,750.38 | | |
| POCS & NWP: 4% Designated for Economic | 0000 | 9760 | | 139,896.24 | |
| POCS & NWP: 4% Cashflow | 0000 | 9760 | | 139,896.24 | |
| 22/23 Board Approved Raise/Facilities & Inst | 0000 | 9760 | | 962,794.30 | |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | | | | |
| POCS Unrestricted Lottery Balance | 1100 | 9780 | 13,275.14 | 13,275.14 | 0.0% |
| NWP Unrestricted Lottery Balance | 1100 | 9780 | 8,950.57 | | |
| POCS - Unrestricted Lottery RS 1100 balanc | 1100 | 9780 | | 8,950.57 | |
| NWP - Unrestricted Lottery RS 1100 balance | 1100 | 9780 | | 4,324.57 | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2021-22 Unaudited Actuals | 2022-23 Budget |
|----------------------------------|--|--------------------------------------|---------------------------|
| 6230 | California Clean Energy Jobs Act | 61,417.85 | 61,417.85 |
| 6266 | Educator Effectiveness, FY 2021-22 | 55,566.34 | 55,566.34 |
| 6300 | Lottery: Instructional Materials | 45,589.90 | 45,589.90 |
| 7311 | Classified School Employee Professional Development Block | 1,018.00 | 1,018.00 |
| 7388 | SB 117 COVID-19 LEA Response Funds | 1,207.31 | 1,207.31 |
| 7412 | A-G Access/Success Grant | 7,643.00 | 7,643.00 |
| 7413 | A-G Learning Loss Mitigation Grant | 2,865.00 | 2,865.00 |
| 7425 | Expanded Learning Opportunities (ELO) Grant | 28,734.29 | 28,734.29 |
| 7426 | Expanded Learning Opportunities (ELO) Grant: Paraprofessio | 19,056.72 | 19,056.72 |
| 9010 | Other Restricted Local | 6,937.06 | 6,937.06 |
| Total, Restricted Balance | | 230,035.47 | 230,035.47 |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 552,570.92 | 400,000.00 | -27.6% |
| 3) Other State Revenue | | 8300-8599 | 30,523.07 | 27,000.00 | -11.5% |
| 4) Other Local Revenue | | 8600-8799 | 322.94 | 250.00 | -22.6% |
| 5) TOTAL, REVENUES | | | 583,416.93 | 427,250.00 | -26.8% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 68,091.19 | 70,467.00 | 3.5% |
| 3) Employee Benefits | | 3000-3999 | 22,077.30 | 24,997.00 | 13.2% |
| 4) Books and Supplies | | 4000-4999 | 412,535.15 | 352,172.00 | -14.6% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 9,627.77 | 13,839.00 | 43.7% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 512,331.41 | 461,475.00 | -9.9% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 71,085.52 | (34,225.00) | -148.1% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 71,085.52 | (34,225.00) | -148.1% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 102,250.68 | 173,336.20 | 69.5% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 102,250.68 | 173,336.20 | 69.5% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 102,250.68 | 173,336.20 | 69.5% |
| 2) Ending Balance, June 30 (E + F1e) | | | 173,336.20 | 139,111.20 | -19.7% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 3,000.00 | 0.00 | -100.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 170,336.20 | 139,111.20 | -18.3% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 103,873.08 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 3,000.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 66,463.12 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 173,336.20 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2) | | | 173,336.20 | | |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| Child Nutrition Programs | | 8220 | 516,491.97 | 400,000.00 | -22.6% |
| Donated Food Commodities | | 8221 | 35,464.95 | 0.00 | -100.0% |
| All Other Federal Revenue | | 8290 | 614.00 | 0.00 | -100.0% |
| TOTAL, FEDERAL REVENUE | | | 552,570.92 | 400,000.00 | -27.6% |
| OTHER STATE REVENUE | | | | | |
| Child Nutrition Programs | | 8520 | 30,523.07 | 27,000.00 | -11.5% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 30,523.07 | 27,000.00 | -11.5% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 322.94 | 250.00 | -22.6% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 322.94 | 250.00 | -22.6% |
| TOTAL, REVENUES | | | 583,416.93 | 427,250.00 | -26.8% |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| CERTIFICATED SALARIES | | | | | |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 68,091.19 | 70,467.00 | 3.5% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 68,091.19 | 70,467.00 | 3.5% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 15,004.66 | 17,878.00 | 19.1% |
| OASDI/Medicare/Alternative | | 3301-3302 | 5,208.86 | 5,391.00 | 3.5% |
| Health and Welfare Benefits | | 3401-3402 | 304.40 | 310.00 | 1.8% |
| Unemployment Insurance | | 3501-3502 | 340.50 | 353.00 | 3.7% |
| Workers' Compensation | | 3601-3602 | 1,218.88 | 1,065.00 | -12.6% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 22,077.30 | 24,997.00 | 13.2% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 2,171.10 | 2,172.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| Food | | 4700 | 410,364.05 | 350,000.00 | -14.7% |
| TOTAL, BOOKS AND SUPPLIES | | | 412,535.15 | 352,172.00 | -14.6% |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 295.00 | 295.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 2,988.67 | 3,000.00 | 0.4% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 6,344.10 | 10,544.00 | 66.2% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 9,627.77 | 13,839.00 | 43.7% |
| CAPITAL OUTLAY | | | | | |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 512,331.41 | 461,475.00 | -9.9% |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| From: General Fund | | 8916 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | | | |
| | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 552,570.92 | 400,000.00 | -27.6% |
| 3) Other State Revenue | | 8300-8599 | 30,523.07 | 27,000.00 | -11.5% |
| 4) Other Local Revenue | | 8600-8799 | 322.94 | 250.00 | -22.6% |
| 5) TOTAL, REVENUES | | | 583,416.93 | 427,250.00 | -26.8% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 512,331.41 | 461,475.00 | -9.9% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 512,331.41 | 461,475.00 | -9.9% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | | | |
| | | | 71,085.52 | (34,225.00) | -148.1% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 71,085.52 | (34,225.00) | -148.1% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | | | | |
| | | 9791 | 102,250.68 | 173,336.20 | 69.5% |
| b) Audit Adjustments | | | | | |
| | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | | | |
| | | | 102,250.68 | 173,336.20 | 69.5% |
| d) Other Restatements | | | | | |
| | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | | | |
| | | | 102,250.68 | 173,336.20 | 69.5% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | |
| | | | 173,336.20 | 139,111.20 | -19.7% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | | | | |
| | | 9711 | 3,000.00 | 0.00 | -100.0% |
| Stores | | | | | |
| | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | | | | |
| | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | | | | |
| | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| | | 9740 | 170,336.20 | 139,111.20 | -18.3% |
| c) Committed | | | | | |
| Stabilization Arrangements | | | | | |
| | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | | | | |
| | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | | | | |
| | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | | | | |
| | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | | | | |
| | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2021-22 Unaudited Actuals | 2022-23 Budget |
|---------------------------|--|--------------------------------------|---------------------------|
| 5310 | Child Nutrition: School Programs (e.g., School Lunch, School I | 170,336.20 | 139,111.20 |
| Total, Restricted Balance | | <u>170,336.20</u> | <u>139,111.20</u> |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 1,601.22 | 1,100.00 | -31.3% |
| 5) TOTAL, REVENUES | | | 1,601.22 | 1,100.00 | -31.3% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 1,250.00 | 0.00 | -100.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 1,250.00 | 0.00 | -100.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 351.22 | 1,100.00 | 213.2% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 351.22 | 1,100.00 | 213.2% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 279,552.49 | 279,903.71 | 0.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 279,552.49 | 279,903.71 | 0.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 279,552.49 | 279,903.71 | 0.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | 279,903.71 | 281,003.71 | 0.4% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 279,903.71 | 281,003.71 | 0.4% |
| Deferred Maintenance Projects | 0000 | 9780 | 279,903.71 | | |
| Deferred Maintenance Projects | 0000 | 9780 | | 281,003.71 | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 280,153.71 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 280,153.71 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 250.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 250.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2) | | | 279,903.71 | | |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| LCFF SOURCES | | | | | |
| LCFF Transfers | | | | | |
| LCFF Transfers - Current Year | | 8091 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| All Other State Revenue | | | | | |
| | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 1,601.22 | 1,100.00 | -31.3% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 1,601.22 | 1,100.00 | -31.3% |
| TOTAL, REVENUES | | | 1,601.22 | 1,100.00 | -31.3% |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|-------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 1,250.00 | 0.00 | -100.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 1,250.00 | 0.00 | -100.0% |
| CAPITAL OUTLAY | | | | | |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 1,250.00 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 1,601.22 | 1,100.00 | -31.3% |
| 5) TOTAL, REVENUES | | | 1,601.22 | 1,100.00 | -31.3% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 1,250.00 | 0.00 | -100.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 1,250.00 | 0.00 | -100.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 351.22 | 1,100.00 | 213.2% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 351.22 | 1,100.00 | 213.2% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | | | | |
| | | 9791 | 279,552.49 | 279,903.71 | 0.1% |
| b) Audit Adjustments | | | | | |
| | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | | | |
| | | | 279,552.49 | 279,903.71 | 0.1% |
| d) Other Restatements | | | | | |
| | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | | | |
| | | | 279,552.49 | 279,903.71 | 0.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | |
| | | | 279,903.71 | 281,003.71 | 0.4% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | | | | |
| | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | | | | |
| | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | | | | |
| | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | | | | |
| | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | | | | |
| | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | | | | |
| | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | | | | |
| | | 9780 | 279,903.71 | 281,003.71 | 0.4% |
| | | | | | |
| | 0000 | 9780 | 279,903.71 | | |
| | 0000 | 9780 | | 281,003.71 | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | | | | |
| | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | | | | |
| | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2021-22 Unaudited Actuals | 2022-23 Budget |
|-----------------|---------------------------|--------------------------------------|---------------------------|
| | | <hr/> | <hr/> |
| | Total, Restricted Balance | 0.00 | 0.00 |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 1,980.72 | 1,050.00 | -47.0% |
| 5) TOTAL, REVENUES | | | 1,980.72 | 1,050.00 | -47.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 1,980.72 | 1,050.00 | -47.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 500,000.00 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 500,000.00 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 501,980.72 | 1,050.00 | -99.8% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 0.00 | 501,980.72 | New |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 0.00 | 501,980.72 | New |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 0.00 | 501,980.72 | New |
| 2) Ending Balance, June 30 (E + F1e) | | | 501,980.72 | 503,030.72 | 0.2% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 501,980.72 | 503,030.72 | 0.2% |
| Board Approved 10/13/21 for Technology | 0000 | 9760 | 501,980.72 | | |
| Board Approved 10/13/21 for Technology | 0000 | 9760 | | 503,030.72 | |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 501,980.72 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 501,980.72 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2) | | | 501,980.72 | | |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 1,980.72 | 1,050.00 | -47.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 1,980.72 | 1,050.00 | -47.0% |
| TOTAL, REVENUES | | | 1,980.72 | 1,050.00 | -47.0% |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| From: General Fund/CSSF | | 8912 | 500,000.00 | 0.00 | -100.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 500,000.00 | 0.00 | -100.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: General Fund/CSSF | | 7612 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 500,000.00 | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 1,980.72 | 1,050.00 | -47.0% |
| 5) TOTAL, REVENUES | | | 1,980.72 | 1,050.00 | -47.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 1,980.72 | 1,050.00 | -47.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 500,000.00 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 500,000.00 | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 501,980.72 | 1,050.00 | -99.8% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 0.00 | 501,980.72 | New |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 0.00 | 501,980.72 | New |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 0.00 | 501,980.72 | New |
| 2) Ending Balance, June 30 (E + F1e) | | | | | |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 501,980.72 | 503,030.72 | 0.2% |
| Board Approved 10/13/21 for Technology | 0000 | 9760 | 501,980.72 | | |
| Board Approved 10/13/21 for Technology | 0000 | 9760 | | 503,030.72 | |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2021-22 Unaudited Actuals | 2022-23 Budget |
|---------------------------|--------------------|--------------------------------------|---------------------------|
| <hr/> | | | |
| Total, Restricted Balance | | <hr/> 0.00 | <hr/> 0.00 |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 5,710.10 | 4,000.00 | -29.9% |
| 5) TOTAL, REVENUES | | | 5,710.10 | 4,000.00 | -29.9% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 5,710.10 | 4,000.00 | -29.9% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 500,000.00 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 500,000.00 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 505,710.10 | 4,000.00 | -99.2% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 650,910.10 | 1,156,620.20 | 77.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 650,910.10 | 1,156,620.20 | 77.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 650,910.10 | 1,156,620.20 | 77.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,156,620.20 | 1,160,620.20 | 0.3% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 1,156,620.20 | 1,160,620.20 | 0.3% |
| Board Approved 10/13/21 for OPEB unfunde | 0000 | 9760 | 1,156,620.20 | | |
| Board Approved 10/13/21 for OPEB unfunde | 0000 | 9760 | | 1,160,620.20 | |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 1,156,620.20 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 1,156,620.20 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2) | | | 1,156,620.20 | | |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Interest | | 8660 | 5,710.10 | 4,000.00 | -29.9% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 5,710.10 | 4,000.00 | -29.9% |
| TOTAL, REVENUES | | | 5,710.10 | 4,000.00 | -29.9% |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| From: General Fund/CSSF | | 8912 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 500,000.00 | 0.00 | -100.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 500,000.00 | 0.00 | -100.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: General Fund/CSSF | | 7612 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 500,000.00 | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 5,710.10 | 4,000.00 | -29.9% |
| 5) TOTAL, REVENUES | | | 5,710.10 | 4,000.00 | -29.9% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 5,710.10 | 4,000.00 | -29.9% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 500,000.00 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 500,000.00 | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|---------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 505,710.10 | 4,000.00 | -99.2% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 650,910.10 | 1,156,620.20 | 77.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 650,910.10 | 1,156,620.20 | 77.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 650,910.10 | 1,156,620.20 | 77.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,156,620.20 | 1,160,620.20 | 0.3% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 1,156,620.20 | 1,160,620.20 | 0.3% |
| Board Approved 10/13/21 for OPEB unfunde | 0000 | 9760 | 1,156,620.20 | | |
| Board Approved 10/13/21 for OPEB unfunde | 0000 | 9760 | | 1,160,620.20 | |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2021-22 Unaudited Actuals | 2022-23 Budget |
|-----------------|---------------------------|--------------------------------------|---------------------------|
| | | | |
| | Total, Restricted Balance | 0.00 | 0.00 |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 31,360.66 | 26,000.00 | -17.1% |
| 5) TOTAL, REVENUES | | | 31,360.66 | 26,000.00 | -17.1% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 201,492.00 | 0.00 | -100.0% |
| 6) Capital Outlay | | 6000-6999 | 766,913.66 | 0.00 | -100.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 968,405.66 | 0.00 | -100.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (937,045.00) | 26,000.00 | -102.8% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 11,835.83 | 0.00 | -100.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 11,835.83 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (925,209.17) | 26,000.00 | -102.8% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 5,870,897.55 | 4,945,688.38 | -15.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 5,870,897.55 | 4,945,688.38 | -15.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 5,870,897.55 | 4,945,688.38 | -15.8% |
| 2) Ending Balance, June 30 (E + F1e) | | | 4,945,688.38 | 4,971,688.38 | 0.5% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 4,945,688.38 | 4,971,688.38 | 0.5% |
| Board Approved Bond Projects | 0000 | 9760 | 4,945,688.38 | | |
| Board Approved Bond Projects | 0000 | 9760 | | 4,971,688.38 | |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 4,962,479.38 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 4,962,479.38 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 16,791.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 16,791.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2) | | | 4,945,688.38 | | |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| Tax Relief Subventions Restricted Levies - Other | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue County and District Taxes | | | | | |
| Other Restricted Levies Secured Roll | | | | | |
| | | 8615 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | | | | |
| | | 8616 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | | | | |
| | | 8617 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | | | | |
| | | 8618 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes Parcel Taxes | | | | | |
| | | 8621 | 0.00 | 0.00 | 0.0% |
| Other | | | | | |
| | | 8622 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | | | | |
| | | 8625 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | | | | |
| | | 8629 | 0.00 | 0.00 | 0.0% |
| Sales Sale of Equipment/Supplies | | | | | |
| | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | | | | |
| | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | | | | |
| | | 8660 | 31,360.66 | 26,000.00 | -17.1% |
| Net Increase (Decrease) in the Fair Value of Investments | | | | | |
| | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | | | | |
| | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | | | | |
| | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 31,360.66 | 26,000.00 | -17.1% |
| TOTAL, REVENUES | | | 31,360.66 | 26,000.00 | -17.1% |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| Professional/Consulting Services and Operating Expenditures | | 5800 | 201,492.00 | 0.00 | -100.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 201,492.00 | 0.00 | -100.0% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 766,913.66 | 0.00 | -100.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 766,913.66 | 0.00 | -100.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Repayment of State School Building Fund Aid - Proceeds from Bonds | | 7435 | 0.00 | 0.00 | 0.0% |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 968,405.66 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Proceeds | | | | | |
| Proceeds from Sale of Bonds | | 8951 | 11,835.83 | 0.00 | -100.0% |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | |
| County School Bldg Aid | | 8961 | 0.00 | 0.00 | 0.0% |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 11,835.83 | 0.00 | -100.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 11,835.83 | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 31,360.66 | 26,000.00 | -17.1% |
| 5) TOTAL, REVENUES | | | 31,360.66 | 26,000.00 | -17.1% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 968,405.66 | 0.00 | -100.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 968,405.66 | 0.00 | -100.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (937,045.00) | 26,000.00 | -102.8% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 11,835.83 | 0.00 | -100.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 11,835.83 | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (925,209.17) | 26,000.00 | -102.8% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 5,870,897.55 | 4,945,688.38 | -15.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 5,870,897.55 | 4,945,688.38 | -15.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 5,870,897.55 | 4,945,688.38 | -15.8% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 4,945,688.38 | 4,971,688.38 | 0.5% |
| Board Approved Bond Projects | 0000 | 9760 | 4,945,688.38 | | |
| Board Approved Bond Projects | 0000 | 9760 | | 4,971,688.38 | |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2021-22 Unaudited Actuals | 2022-23 Budget |
|---------------------------|--------------------|--------------------------------------|---------------------------|
| Total, Restricted Balance | | 0.00 | 0.00 |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 185,511.76 | 165,000.00 | -11.1% |
| 5) TOTAL, REVENUES | | | 185,511.76 | 165,000.00 | -11.1% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 9,465.43 | 0.00 | -100.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 48,554.17 | 39,000.00 | -19.7% |
| 6) Capital Outlay | | 6000-6999 | 12,951.42 | 0.00 | -100.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 70,971.02 | 39,000.00 | -45.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 114,540.74 | 126,000.00 | 10.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 10,000.00 | 10,000.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 10,000.00 | 10,000.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 124,540.74 | 136,000.00 | 9.2% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 825,046.90 | 949,587.64 | 15.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 825,046.90 | 949,587.64 | 15.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 825,046.90 | 949,587.64 | 15.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | 949,587.64 | 1,085,587.64 | 14.3% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 949,587.64 | 1,085,587.64 | 14.3% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 937,386.15 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 12,985.72 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 2.02 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 950,373.89 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 786.25 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 786.25 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2) | | | 949,587.64 | | |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER STATE REVENUE | | | | | |
| Tax Relief Subventions Restricted Levies - Other | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue County and District Taxes | | | | | |
| Other Restricted Levies Secured Roll | | 8615 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 2.02 | 0.00 | -100.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.0% |
| Sales Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 4,966.78 | 5,000.00 | 0.7% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts Mitigation/Developer Fees | | 8681 | 180,542.96 | 160,000.00 | -11.4% |
| Other Local Revenue All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 185,511.76 | 165,000.00 | -11.1% |
| TOTAL, REVENUES | | | 185,511.76 | 165,000.00 | -11.1% |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| CERTIFICATED SALARIES | | | | | |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 9,465.43 | 0.00 | -100.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 9,465.43 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 3,690.04 | 0.00 | -100.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 44,864.13 | 39,000.00 | -13.1% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 48,554.17 | 39,000.00 | -19.7% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 12,951.42 | 0.00 | -100.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 12,951.42 | 0.00 | -100.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 70,971.02 | 39,000.00 | -45.0% |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 10,000.00 | 10,000.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 10,000.00 | 10,000.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Proceeds | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 10,000.00 | 10,000.00 | 0.0% |

| Description | Function Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 185,511.76 | 165,000.00 | -11.1% |
| 5) TOTAL, REVENUES | | | 185,511.76 | 165,000.00 | -11.1% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 44,864.13 | 39,000.00 | -13.1% |
| 8) Plant Services | 8000-8999 | | 26,106.89 | 0.00 | -100.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 70,971.02 | 39,000.00 | -45.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | | | |
| | | | 114,540.74 | 126,000.00 | 10.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 10,000.00 | 10,000.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 10,000.00 | 10,000.00 | 0.0% |

| Description | Function Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 124,540.74 | 136,000.00 | 9.2% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | | | | |
| | | 9791 | 825,046.90 | 949,587.64 | 15.1% |
| b) Audit Adjustments | | | | | |
| | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | | | |
| | | | 825,046.90 | 949,587.64 | 15.1% |
| d) Other Restatements | | | | | |
| | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | | | |
| | | | 825,046.90 | 949,587.64 | 15.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | |
| | | | 949,587.64 | 1,085,587.64 | 14.3% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | | | | |
| | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | | | | |
| | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | | | | |
| | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | | | | |
| | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| | | 9740 | 949,587.64 | 1,085,587.64 | 14.3% |
| c) Committed | | | | | |
| Stabilization Arrangements | | | | | |
| | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | | | | |
| | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | | | | |
| | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | | | | |
| | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | | | | |
| | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2021-22 Unaudited Actuals | 2022-23 Budget |
|----------------------------------|------------------------|--------------------------------------|---------------------------|
| 9010 | Other Restricted Local | 949,587.64 | 1,085,587.64 |
| Total, Restricted Balance | | 949,587.64 | 1,085,587.64 |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 17,866.30 | 0.00 | -100.0% |
| 4) Other Local Revenue | | 8600-8799 | 3,089,490.98 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 3,107,357.28 | 0.00 | -100.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 2,748,778.33 | 3,018,500.00 | 9.8% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 2,748,778.33 | 3,018,500.00 | 9.8% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 358,578.95 | (3,018,500.00) | -941.8% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 358,578.95 | (3,018,500.00) | -941.8% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 3,278,816.93 | 3,637,395.88 | 10.9% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 3,278,816.93 | 3,637,395.88 | 10.9% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 3,278,816.93 | 3,637,395.88 | 10.9% |
| 2) Ending Balance, June 30 (E + F1e) | | | 3,637,395.88 | 618,895.88 | -83.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 3,637,395.88 | 618,895.88 | -83.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 3,637,395.88 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 3,637,395.88 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2) | | | 3,637,395.88 | | |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| Tax Relief Subventions Voted Indebtedness Levies | | | | | |
| Homeowners' Exemptions | | 8571 | 17,866.30 | 0.00 | -100.0% |
| Other Subventions/In-Lieu Taxes | | 8572 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 17,866.30 | 0.00 | -100.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue County and District Taxes Voted Indebtedness Levies | | | | | |
| Secured Roll | | 8611 | 2,836,631.35 | 0.00 | -100.0% |
| Unsecured Roll | | 8612 | 116,321.03 | 0.00 | -100.0% |
| Prior Years' Taxes | | 8613 | 406.31 | 0.00 | -100.0% |
| Supplemental Taxes | | 8614 | 124,184.04 | 0.00 | -100.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | | | | |
| | | 8629 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 11,948.25 | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 3,089,490.98 | 0.00 | -100.0% |
| TOTAL, REVENUES | | | 3,107,357.28 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|---------------------|-----------------------|
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Debt Service | | | | | |
| Bond Redemptions | | 7433 | 917,694.00 | 954,837.70 | 4.0% |
| Bond Interest and Other Service Charges | | 7434 | 1,831,084.33 | 2,063,662.30 | 12.7% |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 2,748,778.33 | 3,018,500.00 | 9.8% |
| TOTAL, EXPENDITURES | | | 2,748,778.33 | 3,018,500.00 | 9.8% |

| Description | Resource Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: General Fund | | 7614 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 17,866.30 | 0.00 | -100.0% |
| 4) Other Local Revenue | | 8600-8799 | 3,089,490.98 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 3,107,357.28 | 0.00 | -100.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 2,748,778.33 | 3,018,500.00 | 9.8% |
| 10) TOTAL, EXPENDITURES | | | 2,748,778.33 | 3,018,500.00 | 9.8% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | | | |
| | | | 358,578.95 | (3,018,500.00) | -941.8% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2021-22 Unaudited Actuals | 2022-23 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 358,578.95 | (3,018,500.00) | -941.8% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 3,278,816.93 | 3,637,395.88 | 10.9% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 3,278,816.93 | 3,637,395.88 | 10.9% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 3,278,816.93 | 3,637,395.88 | 10.9% |
| 2) Ending Balance, June 30 (E + F1e) | | | 3,637,395.88 | 618,895.88 | -83.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 3,637,395.88 | 618,895.88 | -83.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2021-22 Unaudited Actuals | 2022-23 Budget |
|-----------------|---------------------------|--------------------------------------|---------------------------|
| | | | |
| | Total, Restricted Balance | 0.00 | 0.00 |

| Description | 2021-22 Unaudited Actuals | | | 2022-23 Budget | | |
|--|---------------------------|------------|------------|-------------------|----------------------|----------------------|
| | P-2 ADA | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| A. DISTRICT | | | | | | |
| 1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA) | 246.79 | 246.87 | 279.41 | 258.99 | 258.99 | 277.29 |
| 2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | | | | | | |
| 3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | | | | | | |
| 4. Total, District Regular ADA (Sum of Lines A1 through A3) | 246.79 | 246.87 | 279.41 | 258.99 | 258.99 | 277.29 |
| 5. District Funded County Program ADA | | | | | | |
| a. County Community Schools | | | | | | |
| b. Special Education-Special Day Class | 4.53 | 4.77 | 4.53 | 5.64 | 5.64 | 5.64 |
| c. Special Education-NPS/LCI | 0.49 | 0.49 | 0.49 | 0.00 | 0.00 | 0.00 |
| d. Special Education Extended Year | | | | | | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | | |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380] | | | | | | |
| g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f) | 5.02 | 5.26 | 5.02 | 5.64 | 5.64 | 5.64 |
| 6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g) | 251.81 | 252.13 | 284.43 | 264.63 | 264.63 | 282.93 |
| 7. Adults in Correctional Facilities | | | | | | |
| 8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA) | | | | | | |

| Description | 2021-22 Unaudited Actuals | | | 2022-23 Budget | | |
|---|---------------------------|------------|------------|-------------------|----------------------|----------------------|
| | P-2 ADA | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| C. CHARTER SCHOOL ADA | | | | | | |
| Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA. | | | | | | |
| FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01. | | | | | | |
| 1. Total Charter School Regular ADA | 576.09 | 576.76 | 583.47 | 565.52 | 565.52 | 565.52 |
| 2. Charter School County Program Alternative Education ADA | | | | | | |
| a. County Group Home and Institution Pupils | | | | | | |
| b. Juvenile Halls, Homes, and Camps | | | | | | |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] | | | | | | |
| d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3. Charter School Funded County Program ADA | | | | | | |
| a. County Community Schools | | | | | | |
| b. Special Education-Special Day Class | | | | | | |
| c. Special Education-NPS/LCI | | | | | | |
| d. Special Education Extended Year | | | | | | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | | |
| f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f) | 576.09 | 576.76 | 583.47 | 565.52 | 565.52 | 565.52 |
| FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62. | | | | | | |
| 5. Total Charter School Regular ADA | 322.59 | 322.95 | 325.50 | 318.28 | 318.28 | 318.28 |
| 6. Charter School County Program Alternative Education ADA | | | | | | |
| a. County Group Home and Institution Pupils | | | | | | |
| b. Juvenile Halls, Homes, and Camps | | | | | | |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] | | | | | | |
| d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7. Charter School Funded County Program ADA | | | | | | |
| a. County Community Schools | | | | | | |
| b. Special Education-Special Day Class | | | | | | |
| c. Special Education-NPS/LCI | | | | | | |
| d. Special Education Extended Year | | | | | | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | | |
| f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f) | 322.59 | 322.95 | 325.50 | 318.28 | 318.28 | 318.28 |
| 9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8) | 898.68 | 899.71 | 908.97 | 883.80 | 883.80 | 883.80 |

Current Expense Formula/Minimum Classroom Compensation

| PART I - CURRENT EXPENSE FORMULA | Total Expense for Year (1) | EDP No. | Reductions (See Note 1) (2) | EDP No. | Current Expense of Education (Col 1 - Col 2) (3) | EDP No. | Reductions (Extracted) (See Note 2) (4a) | Reductions (Overrides)* (See Note 2) (4b) | EDP No. | Current Expense-Part II (Col 3 - Col 4) (5) | EDP No. |
|--|----------------------------|---------|-----------------------------|---------|--|---------|--|---|---------------|---|---------|
| 1000 - Certificated Salaries | 5,207,607.75 | 301 | 0.00 | 303 | 5,207,607.75 | 305 | 0.00 | 0.00 | 307 | 5,207,607.75 | 309 |
| 2000 - Classified Salaries | 1,953,638.11 | 311 | 740.02 | 313 | 1,952,898.09 | 315 | 75,420.22 | 79,191.27 | 317 | 1,873,706.82 | 319 |
| 3000 - Employee Benefits | 3,138,413.71 | 321 | 48,335.21 | 323 | 3,090,078.50 | 325 | 36,448.02 | 37,547.08 | 327 | 3,052,531.42 | 329 |
| 4000 - Books, Supplies Equip Replace. (6500) | 702,714.17 | 331 | 12,401.00 | 333 | 690,313.17 | 335 | 72,941.77 | 100,046.14 | 337 | 590,267.03 | 339 |
| 5000 - Services... & 7300 - Indirect Costs | 3,452,057.25 | 341 | 8,660.54 | 343 | 3,443,396.71 | 345 | 667,045.58 | 667,320.58 | 347 | 2,776,076.13 | 349 |
| TOTAL | | | | | 14,384,294.22 | 365 | TOTAL | | 13,500,189.15 | 369 | |

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

| PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999) | | Object | EDP No. |
|---|--|-------------|---------|
| 1. Teacher Salaries as Per EC 41011. | | 1100 | 375 |
| 2. Salaries of Instructional Aides Per EC 41011. | | 2100 | 380 |
| 3. STRS. | | 3101 & 3102 | 382 |
| 4. PERS. | | 3201 & 3202 | 383 |
| 5. OASDI - Regular, Medicare and Alternative. | | 3301 & 3302 | 384 |
| 6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). | | 3401 & 3402 | 385 |
| 7. Unemployment Insurance. | | 3501 & 3502 | 390 |
| 8. Workers' Compensation Insurance. | | 3601 & 3602 | 392 |
| 9. OPEB, Active Employees (EC 41372). | | 3751 & 3752 | 393 |
| 10. Other Benefits (EC 22310). | | 3901 & 3902 | 393 |
| 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). | | | 395 |
| 12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. | | | |
| 13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). | | | 396 |
| b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. | | | 396 |
| 14. TOTAL SALARIES AND BENEFITS. | | | 397 |
| 15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. | | | 47.41% |
| 16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') | | | |

| PART III: DEFICIENCY AMOUNT | |
|---|---------------|
| A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374. | |
| 1. Minimum percentage required (60% elementary, 55% unified, 50% high) | 60.00% |
| 2. Percentage spent by this district (Part II, Line 15) | 47.41% |
| 3. Percentage below the minimum (Part III, Line 1 minus Line 2) | 12.59% |
| 4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). | 13,500,189.15 |
| 5. Deficiency Amount (Part III, Line 3 times Line 4) | 1,699,673.81 |

| PART IV: Explanation for adjustments entered in Part I, Column 4b (required) | |
|--|--|
| Adjustments include other federal aid (Fund 01 Resource 3210, 3215, 7426 / Fund 04 Resource 3210, 7426 / Fund 05 Resource 3215, 7426) in which funds were granted for expenditures in a program not incurring any teacher salary expenditures. | |
| | |
| | |

| | 2021-22 Calculations | | | 2022-23 Calculations | | |
|--|-------------------------------|--------------|---------------------|-------------------------------|--------------|---------------------|
| | Extracted Data | Adjustments* | Entered Data/Totals | Extracted Data | Adjustments* | Entered Data/Totals |
| A. PRIOR YEAR DATA | 2020-21 Actual | | | 2021-22 Actual | | |
| (2020-21 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE) | | | | | | |
| 1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column) | 7,588,366.83 | | 7,588,366.83 | | | 7,570,672.88 |
| 2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column) | 1,219.22 | | 1,219.22 | | | 1,150.49 |
| ADJUSTMENTS TO PRIOR YEAR LIMIT | Adjustments to 2020-21 | | | Adjustments to 2021-22 | | |
| 3. District Lapses, Reorganizations and Other Transfers | | | | | | |
| 4. Temporary Voter Approved Increases | | | | | | |
| 5. Less: Lapses of Voter Approved Increases | | | | | | |
| 6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5) | | | 0.00 | | | 0.00 |
| 7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above) | | | | | | |
| B. CURRENT YEAR GANN ADA | 2021-22 P2 Report | | | 2022-23 P2 Estimate | | |
| (2021-22 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district) | | | | | | |
| 1. Total K-12 ADA (Form A, Line A6) | 251.81 | | 251.81 | 264.63 | | 264.63 |
| 2. Total Charter Schools ADA (Form A, Line C9) | 898.68 | | 898.68 | 883.80 | | 883.80 |
| 3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2) | | | 1,150.49 | | | 1,148.43 |
| C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED | 2021-22 Actual | | | 2022-23 Budget | | |
| TAXES AND SUBVENTIONS (Funds 01, 09, and 62) | | | | | | |
| 1. Homeowners' Exemption (Object 8021) | 28,642.82 | | 28,642.82 | 27,658.00 | | 27,658.00 |
| 2. Timber Yield Tax (Object 8022) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 3. Other Subventions/In-Lieu Taxes (Object 8029) | 41.71 | | 41.71 | 0.00 | | 0.00 |
| 4. Secured Roll Taxes (Object 8041) | 5,239,242.32 | | 5,239,242.32 | 5,104,578.00 | | 5,104,578.00 |
| 5. Unsecured Roll Taxes (Object 8042) | 161,673.72 | | 161,673.72 | 158,094.00 | | 158,094.00 |
| 6. Prior Years' Taxes (Object 8043) | 2,923.76 | | 2,923.76 | 0.00 | | 0.00 |
| 7. Supplemental Taxes (Object 8044) | 244,232.15 | | 244,232.15 | 171,860.00 | | 171,860.00 |
| 8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045) | 832,470.00 | | 832,470.00 | 684,976.00 | | 684,976.00 |
| 9. Penalties and Int. from Delinquent Taxes (Object 8048) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 10. Other In-Lieu Taxes (Object 8082) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 11. Comm. Redevelopment Funds (objects 8047 & 8625) | 1.54 | | 1.54 | 0.00 | | 0.00 |
| 12. Parcel Taxes (Object 8621) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096) | | | | | | |
| 16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15) | 6,509,228.02 | 0.00 | 6,509,228.02 | 6,147,166.00 | 0.00 | 6,147,166.00 |
| OTHER LOCAL REVENUES (Funds 01, 09, and 62) | | | | | | |
| 17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17) | 6,509,228.02 | 0.00 | 6,509,228.02 | 6,147,166.00 | 0.00 | 6,147,166.00 |

| | 2021-22 Calculations | | | 2022-23 Calculations | | |
|--|----------------------|--------------|---------------------|----------------------|--------------|---------------------|
| | Extracted Data | Adjustments* | Entered Data/Totals | Extracted Data | Adjustments* | Entered Data/Totals |
| EXCLUDED APPROPRIATIONS | | | | | | |
| 19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts) | | | 129,781.12 | | | 135,979.00 |
| 19b. Qualified Capital Outlay Projects | | | | | | |
| 19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999) | 440,301.61 | | 440,301.61 | 469,871.00 | | 469,871.00 |
| OTHER EXCLUSIONS | | | | | | |
| 20. Americans with Disabilities Act | | | | | | |
| 21. Unreimbursed Court Mandated Desegregation Costs | | | | | | |
| 22. Other Unfunded Court-ordered or Federal Mandates | | | | | | |
| 23. TOTAL EXCLUSIONS (Lines C19 through C22) | 440,301.61 | 0.00 | 570,082.73 | 469,871.00 | 0.00 | 605,850.00 |
| STATE AID RECEIVED (Funds 01, 09, and 62) | | | | | | |
| 24. LCFF - CY (objects 8011 and 8012) | 8,337,588.00 | | 8,337,588.00 | 8,467,540.00 | | 8,467,540.00 |
| 25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019) | (16,206.00) | | (16,206.00) | 0.00 | | 0.00 |
| 26. TOTAL STATE AID RECEIVED (Lines C24 plus C25) | 8,321,382.00 | 0.00 | 8,321,382.00 | 8,467,540.00 | 0.00 | 8,467,540.00 |
| DATA FOR INTEREST CALCULATION | | | | | | |
| 27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799) | 20,654,387.56 | | 20,654,387.56 | 17,704,792.00 | | 17,704,792.00 |
| 28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662) | 41,081.68 | | 41,081.68 | 39,500.00 | | 39,500.00 |
| D. APPROPRIATIONS LIMIT CALCULATIONS | | | | | | |
| PRELIMINARY APPROPRIATIONS LIMIT | | | | | | |
| 1. Revised Prior Year Program Limit (Lines A1 plus A6) | | | 7,588,366.83 | | | 7,570,672.88 |
| 2. Inflation Adjustment | | | 1.0573 | | | 1.0755 |
| 3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places) | | | 0.9436 | | | 0.9982 |
| 4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3) | | | 7,570,672.88 | | | 8,127,602.62 |
| APPROPRIATIONS SUBJECT TO THE LIMIT | | | | | | |
| 5. Local Revenues Excluding Interest (Line C18) | | | 6,509,228.02 | | | 6,147,166.00 |
| 6. Preliminary State Aid Calculation | | | | | | |
| a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero) | | | 138,058.80 | | | 137,811.60 |
| b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero) | | | 1,631,527.59 | | | 2,586,286.62 |
| c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b) | | | 1,631,527.59 | | | 2,586,286.62 |
| 7. Local Revenues in Proceeds of Taxes | | | | | | |
| a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c]) | | | 16,224.27 | | | 19,528.20 |
| b. Total Local Proceeds of Taxes (Lines D5 plus D7a) | | | 6,525,452.29 | | | 6,166,694.20 |
| 8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero) | | | 1,615,303.32 | | | 2,566,758.42 |
| 9. Total Appropriations Subject to the Limit | | | | | | |
| a. Local Revenues (Line D7b) | | | 6,525,452.29 | | | |
| b. State Subventions (Line D8) | | | 1,615,303.32 | | | |
| c. Less: Excluded Appropriations (Line C23) | | | 570,082.73 | | | |
| d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c) | | | 7,570,672.88 | | | |

| Section I - Expenditures | Funds 01, 09, and 62 | | | 2021-22 Expenditures |
|---|---|---------------------------------|--------------------------------------|----------------------|
| | Goals | Functions | Objects | |
| A. Total state, federal, and local expenditures (all resources) | All | All | 1000-7999 | 19,082,856.43 |
| B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385) | All | All | 1000-7999 | 2,372,733.17 |
| C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B) | | | | |
| 1. Community Services | All | 5000-5999 | 1000-7999 | 0.00 |
| 2. Capital Outlay | All except 7100-7199 | All except 5000-5999 | 6000-6999 except 6600, 6910 | 0.00 |
| 3. Debt Service | All | 9100 | 5400-5450, 5800, 7430-7439 | 0.00 |
| 4. Other Transfers Out | All | 9200 | 7200-7299 | 0.00 |
| 5. Interfund Transfers Out | All | 9300 | 7600-7629 | 1,010,000.00 |
| 6. All Other Financing Uses | All | 9100 9200 | 7699 7651 | 0.00 |
| 7. Nonagency | 7100-7199 | All except 5000-5999, 9000-9999 | 1000-7999 | 0.00 |
| 8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received) | All | All | 8710 | 0.00 |
| 9. Supplemental expenditures made as a result of a Presidentially declared disaster | Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2. | | | 160,177.08 |
| 10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9) | | | | 1,170,177.08 |
| D. Plus additional MOE expenditures: | | | | |
| 1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero) | All | All | 1000-7143, 7300-7439 minus 8000-8699 | 0.00 |
| 2. Expenditures to cover deficits for student body activities | Manually entered. Must not include expenditures in lines A or D1. | | | |
| E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2) | | | | 15,539,946.18 |

| Section II - Expenditures Per ADA | | 2021-22 Annual ADA/ Exps. Per ADA |
|--|---------------|--|
| A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9) | | 1,151.84 |
| B. Expenditures per ADA (Line I.E divided by Line II.A) | | 13,491.41 |
| Section III - MOE Calculation (For data collection only. Final determination will be done by CDE) | | |
| | Total | Per ADA |
| A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.) | 13,215,565.45 | 12,971.57 |
| 1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV) | 0.00 | 0.00 |
| 2. Total adjusted base expenditure amounts (Line A plus Line A.1) | 13,215,565.45 | 12,971.57 |
| B. Required effort (Line A.2 times 90%) | 11,894,008.91 | 11,674.41 |
| C. Current year expenditures (Line I.E and Line II.B) | 15,539,946.18 | 13,491.41 |
| D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero) | 0.00 | 0.00 |
| E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.) | MOE Met | |
| F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2023-24 may be reduced by the lower of the two percentages) | 0.00% | 0.00% |

| SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1) | | |
|--|---------------------------|-----------------------------|
| Description of Adjustments | Total Expenditures | Expenditures Per ADA |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| Total adjustments to base expenditures | 0.00 | 0.00 |

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 896,484.77
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 12,128,018.89

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 7.39%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

| | |
|---|--------------|
| 1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9) | 934,368.71 |
| 2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10) | 199,584.98 |
| 3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999) | 21,109.00 |
| 4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999) | 0.00 |
| 5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C) | 137,941.55 |
| 6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C) | 0.00 |
| 7. Adjustment for Employment Separation Costs | |
| a. Plus: Normal Separation Costs (Part II, Line A) | 0.00 |
| b. Less: Abnormal or Mass Separation Costs (Part II, Line B) | 0.00 |
| 8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b) | 1,293,004.24 |
| 9. Carry-Forward Adjustment (Part IV, Line F) | 363,159.00 |
| 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) | 1,656,163.24 |

B. Base Costs

| | |
|---|---------------|
| 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) | 10,427,921.84 |
| 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) | 2,104,051.08 |
| 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100) | 1,017,152.84 |
| 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) | 0.00 |
| 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) | 0.00 |
| 6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100) | 0.00 |
| 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) | 347,056.45 |
| 8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3) | 0.00 |
| 9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) | 99,430.41 |
| 10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) | 10,956.27 |
| 11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5) | 1,728,655.87 |
| 12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6) | 0.00 |
| 13. Adjustment for Employment Separation Costs | |
| a. Less: Normal Separation Costs (Part II, Line A) | 0.00 |
| b. Plus: Abnormal or Mass Separation Costs (Part II, Line B) | 0.00 |
| 14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100) | 0.00 |
| 15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) | 0.00 |
| 16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) | 0.00 |
| 17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) | 101,967.36 |
| 18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) | 0.00 |
| 19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a) | 15,837,192.12 |

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

| | |
|--|-------|
| (For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19) | 8.16% |
|--|-------|

D. Preliminary Proposed Indirect Cost Rate

| | |
|---|--------|
| (For final approved fixed-with-carry-forward rate for use in 2023-24 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B19) | 10.46% |
|---|--------|

Part IV - Carry-forward Adjustment

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

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

| | |
|--|-----------------------|
| A. Indirect costs incurred in the current year (Part III, Line A8) | <u>1,293,004.24</u> |
| B. Carry-forward adjustment from prior year(s) | |
| 1. Carry-forward adjustment from the second prior year | <u>31,472.32</u> |
| 2. Carry-forward adjustment amount deferred from prior year(s), if any | <u>0.00</u> |
| C. Carry-forward adjustment for under- or over-recovery in the current year | |
| 1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.07%) times Part III, Line B19); zero if negative | <u>363,159.00</u> |
| 2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.07%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.07%) times Part III, Line B19); zero if positive | <u>0.00</u> |
| D. Preliminary carry-forward adjustment (Line C1 or C2) | <u>363,159.00</u> |
| E. Optional allocation of negative carry-forward adjustment over more than one year | |
| Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate. | |
| Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation: | <u>not applicable</u> |
| Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: | <u>not applicable</u> |
| Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: | <u>not applicable</u> |
| LEA request for Option 1, Option 2, or Option 3 | <u>1</u> |
| F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected) | <u>363,159.00</u> |

Approved indirect cost rate: 6.07%
 Highest rate used in any program: 6.07%

| Fund | Resource | Eligible Expenditures (Objects 1000-5999 except 4700 & 5100) | Indirect Costs Charged (Objects 7310 and 7350) | Rate Used |
|-------------|-----------------|---|---|----------------------|
| 01 | 3010 | 181,287.16 | 11,004.11 | 6.07% |
| 01 | 3182 | 27,945.27 | 1,494.73 | 5.35% |
| 01 | 3310 | 192,362.00 | 10,570.00 | 5.49% |
| 01 | 4035 | 56,412.05 | 3,273.45 | 5.80% |
| 01 | 4127 | 28,294.20 | 1,705.80 | 6.03% |
| 01 | 4203 | 30,429.91 | 1,847.09 | 6.07% |
| 01 | 8150 | 421,778.81 | 18,522.80 | 4.39% |
| 09 | 3010 | 50,792.75 | 1,072.58 | 2.11% |
| 09 | 4035 | 13,184.27 | 122.76 | 0.93% |
| 09 | 4127 | 19,430.00 | 570.00 | 2.93% |

Unaudited Actuals
2021-22 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

| Description | Object Codes | Lottery: Unrestricted (Resource 1100) | Transferred to Other Resources for Expenditure | Lottery: Instructional Materials (Resource 6300)* | Totals |
|--|---------------------------------------|---|--|--|------------|
| A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR | | | | | |
| 1. Adjusted Beginning Fund Balance | 9791-9795 | 78,177.20 | | 102,181.99 | 180,359.19 |
| 2. State Lottery Revenue | 8560 | 198,501.70 | | 90,927.39 | 289,429.09 |
| 3. Other Local Revenue | 8600-8799 | 0.00 | | 0.00 | 0.00 |
| 4. Transfers from Funds of Lapsed/Reorganized Districts | 8965 | 0.00 | | 0.00 | 0.00 |
| 5. Contributions from Unrestricted Resources (Total must be zero) | 8980 | 0.00 | | | 0.00 |
| 6. Total Available (Sum Lines A1 through A5) | | 276,678.90 | 0.00 | 193,109.38 | 469,788.28 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | |
| 1. Certificated Salaries | 1000-1999 | 76,475.15 | | | 76,475.15 |
| 2. Classified Salaries | 2000-2999 | 75,420.22 | | | 75,420.22 |
| 3. Employee Benefits | 3000-3999 | 52,247.87 | | | 52,247.87 |
| 4. Books and Supplies | 4000-4999 | 32,735.84 | | 88,465.52 | 121,201.36 |
| 5. a. Services and Other Operating Expenditures (Resource 1100) | 5000-5999 | 4,886.54 | | | 4,886.54 |
| b. Services and Other Operating Expenditures (Resource 6300) | 5000-5999, except 5100, 5710, 5800 | | | | |
| c. Duplicating Costs for Instructional Materials (Resource 6300) | 5100, 5710, 5800 | | | | |
| 6. Capital Outlay | 6000-6999 | 0.00 | | | 0.00 |
| 7. Tuition | 7100-7199 | 0.00 | | | 0.00 |
| 8. Interagency Transfers Out | | | | | |
| a. To Other Districts, County Offices, and Charter Schools | 7211,7212,7221, 7222,7281,7282 | 0.00 | | | 0.00 |
| b. To JPAs and All Others | 7213,7223, 7283,7299 | 0.00 | | | 0.00 |
| 9. Transfers of Indirect Costs | 7300-7399 | | | | |
| 10. Debt Service | 7400-7499 | 0.00 | | | 0.00 |
| 11. All Other Financing Uses | 7630-7699 | 0.00 | | | 0.00 |
| 12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11) | | 241,765.62 | 0.00 | 88,465.52 | 330,231.14 |
| C. ENDING BALANCE (Must equal Line A6 minus Line B12) | | | | | |
| | 979Z | 34,913.28 | 0.00 | 104,643.86 | 139,557.14 |
| D. COMMENTS: | | | | | |

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

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

Unaudited Actuals
2021-22
General Fund and Charter Schools Funds
Program Cost Report

| Goal | Program/Activity | ----- Direct Costs ----- | | | Central Admin Costs (col. 3 x Sch. CAC line E) Column 4 | Other Costs (Schedule OC) Column 5 | Total Costs by Program (col. 3 + 4 + 5) Column 6 |
|----------------------------|---|--|--|--------------------------------------|--|--|---|
| | | Direct Charged (Schedule DCC) Column 1 | Allocated (Schedule AC) Column 2 | Subtotal (col. 1 + 2) Column 3 | | | |
| Instructional Goals | | | | | | | |
| 0001 | Pre-Kindergarten | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 1110 | Regular Education, K-12 | 9,137,973.99 | 3,416,169.42 | 12,554,143.41 | 1,194,506.37 | | 13,748,649.78 |
| 3100 | Alternative Schools | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 3200 | Continuation Schools | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 3300 | Independent Study Centers | 252,825.09 | 92,898.47 | 345,723.56 | 32,895.04 | | 378,618.60 |
| 3400 | Opportunity Schools | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 3550 | Community Day Schools | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 3700 | Specialized Secondary Programs | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 3800 | Career Technical Education | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 4110 | Regular Education, Adult | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 4610 | Adult Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 4620 | Adult Correctional Education | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 4630 | Adult Career Technical Education | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 4760 | Bilingual | 105,227.97 | 0.00 | 105,227.97 | 10,012.27 | | 115,240.24 |
| 4850 | Migrant Education | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 5000-5999 | Special Education | 3,159,072.31 | 270,777.54 | 3,429,849.85 | 326,344.65 | | 3,756,194.50 |
| 6000 | Regional Occupational Ctr/Prg (ROC/P) | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| Other Goals | | | | | | | |
| 7110 | Nonagency - Educational | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7150 | Nonagency - Other | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 8100 | Community Services | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 8500 | Child Care and Development Services | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| Other Costs | | | | | | | |
| ---- | Food Services | | | | | 25,405.80 | 25,405.80 |
| ---- | Enterprise | | | | | 0.00 | 0.00 |
| ---- | Facilities Acquisition & Construction | | | | | 0.00 | 0.00 |
| ---- | Other Outgo | | | | | 1,010,000.00 | 1,010,000.00 |
| Other Funds | | | | | | | |
| ---- | Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E) | | 0.00 | 0.00 | 48,747.50 | | 48,747.50 |
| ---- | Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350) | | | | 0.00 | | 0.00 |
| ---- | Total General Fund and Charter Schools Funds Expenditures | 12,655,099.36 | 3,779,845.43 | 16,434,944.79 | 1,612,505.83 | 1,035,405.80 | 19,082,856.42 |

Unaudited Actuals
2021-22
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

| Goal | Type of Program | Instruction (Functions 1000-1999) | Instructional Supervision and Administration (Functions 2100-2200) | Library, Media, Technology and Other Instructional Resources (Functions 2420-2495) | School Administration (Function 2700) | Pupil Support Services (Functions 3110-3160 and 3900) | Pupil Transportation (Function 3600) | Ancillary Services (Functions 4000-4999) | Community Services (Functions 5000-5999) | General Administration (Functions 7000-7999, except 7210)* | Plant Maintenance and Operations (Functions 8100-8400) | Facilities Rents and Leases (Function 8700) | Total |
|-----------------------------------|-------------------------------------|--------------------------------------|---|---|--|--|---|---|---|---|---|--|---------------|
| Instructional Goals | | | | | | | | | | | | | |
| 0001 | Pre-Kindergarten | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 1110 | Regular Education, K-12 | 8,580,993.47 | 151,358.26 | 0.00 | 213,383.40 | 188,118.17 | 0.00 | 0.00 | | | 4,120.69 | 0.00 | 9,137,973.99 |
| 3100 | Alternative Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 3200 | Continuation Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 3300 | Independent Study Centers | 252,825.09 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 252,825.09 |
| 3400 | Opportunity Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 3550 | Community Day Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 3700 | Specialized Secondary Programs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 3800 | Career Technical Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 4110 | Regular Education, Adult | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 4610 | Adult Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 4620 | Adult Correctional Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 4630 | Adult Career Technical Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 4760 | Bilingual | 105,227.97 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 105,227.97 |
| 4850 | Migrant Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 5000-5999 | Special Education | 2,349,506.67 | 178,048.15 | 0.00 | 0.00 | 428,840.96 | 202,676.53 | 0.00 | | | 0.00 | 0.00 | 3,159,072.31 |
| 6000 | ROC/P | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| Other Goals | | | | | | | | | | | | | |
| 7110 | Nonagency - Educational | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7150 | Nonagency - Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8100 | Community Services | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8500 | Child Care and Development Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Direct Charged Costs | | 11,288,553.20 | 329,406.41 | 0.00 | 213,383.40 | 616,959.13 | 202,676.53 | 0.00 | 0.00 | 0.00 | 4,120.69 | 0.00 | 12,655,099.36 |

* Functions 7100-7199 for goals 8100 and 8500

Unaudited Actuals
2021-22
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocated Support Costs (AC)

| Goal | Type of Program | Allocated Support Costs (Based on factors input on Form PCRAF) | | | Total |
|--------------------------------------|---------------------------------------|--|-----------------|--------------------|--------------|
| | | Full-Time Equivalents | Classroom Units | Pupils Transported | |
| Instructional Goals | | | | | |
| 0001 | Pre-Kindergarten | 0.00 | 0.00 | 0.00 | 0.00 |
| 1110 | Regular Education, K-12 | 1,495,725.87 | 1,745,471.97 | 174,971.58 | 3,416,169.42 |
| 3100 | Alternative Schools | 0.00 | 0.00 | 0.00 | 0.00 |
| 3200 | Continuation Schools | 0.00 | 0.00 | 0.00 | 0.00 |
| 3300 | Independent Study Centers | 74,786.28 | 18,112.19 | 0.00 | 92,898.47 |
| 3400 | Opportunity Schools | 0.00 | 0.00 | 0.00 | 0.00 |
| 3550 | Community Day Schools | 0.00 | 0.00 | 0.00 | 0.00 |
| 3700 | Specialized Secondary Programs | 0.00 | 0.00 | 0.00 | 0.00 |
| 3800 | Career Technical Education | 0.00 | 0.00 | 0.00 | 0.00 |
| 4110 | Regular Education, Adult | 0.00 | 0.00 | 0.00 | 0.00 |
| 4610 | Adult Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 |
| 4620 | Adult Correctional Education | 0.00 | 0.00 | 0.00 | 0.00 |
| 4630 | Adult Career Technical Education | 0.00 | 0.00 | 0.00 | 0.00 |
| 4760 | Bilingual | 0.00 | 0.00 | 0.00 | 0.00 |
| 4850 | Migrant Education | 0.00 | 0.00 | 0.00 | 0.00 |
| 5000-5999 | Special Education (allocated to 5001) | 130,876.01 | 98,892.57 | 41,008.96 | 270,777.54 |
| 6000 | ROC/P | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Goals | | | | | |
| 7110 | Nonagency - Educational | 0.00 | 0.00 | 0.00 | 0.00 |
| 7150 | Nonagency - Other | 0.00 | 0.00 | 0.00 | 0.00 |
| 8100 | Community Services | 0.00 | 0.00 | 0.00 | 0.00 |
| 8500 | Child Care and Development Svcs. | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Funds | | | | | |
| -- | Adult Education (Fund 11) | | 0.00 | | 0.00 |
| -- | Child Development (Fund 12) | 0.00 | 0.00 | 0.00 | 0.00 |
| -- | Cafeteria (Funds 13 and 61) | | 0.00 | | 0.00 |
| Total Allocated Support Costs | | 1,701,388.16 | 1,862,476.73 | 215,980.54 | 3,779,845.43 |

Unaudited Actuals
2021-22
Program Cost Report
Schedule of Central Administration Costs (CAC)

| | | |
|--|--|----------------------|
| A. Central Administration Costs in General Fund and Charter Schools Funds | | |
| 1 | Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999) | 347,056.45 |
| 2 | External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999) | 21,109.00 |
| 3 | Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999) | 1,033,799.12 |
| 4 | Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999) | 210,541.25 |
| 5 | Total Central Administration Costs in General Fund and Charter Schools Funds | 1,612,505.82 |
| B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds | | |
| 1 | Total Direct Charged Costs (from Form PCR, Column 1, Total) | 12,655,099.36 |
| 2 | Total Allocated Costs (from Form PCR, Column 2, Total) | 3,779,845.43 |
| 3 | Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds | 16,434,944.79 |
| C. Direct Charged Costs in Other Funds | | |
| 1 | Adult Education (Fund 11, Objects 1000-5999, except 5100) | 0.00 |
| 2 | Child Development (Fund 12, Objects 1000-5999, except 5100) | 0.00 |
| 3 | Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100) | 512,331.41 |
| 4 | Foundation (Funds 19 & 57, Objects 1000-5999, except 5100) | 0.00 |
| 5 | Total Direct Charged Costs in Other Funds | 512,331.41 |
| D. Total Direct Charged and Allocated Costs (B3 + C5) | | 16,947,276.20 |
| E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D) | | 9.51% |

Unaudited Actuals
 2021-22
 General Fund and Charter Schools Funds
 Program Cost Report
 Schedule of Other Costs (OC)

| Type of Activity | Food Services (Function 3700) | Enterprise (Function 6000) | Facilities Acquisition & Construction (Function 8500) | Other Outgo (Functions 9000-9999) | Total |
|--|----------------------------------|-------------------------------|---|--------------------------------------|--------------|
| Food Services (Objects 1000-5999, 6400-6910) | 25,405.80 | | | | 25,405.80 |
| Enterprise (Objects 1000-5999, 6400-6910) | | 0.00 | | | 0.00 |
| Facilities Acquisition & Construction (Objects 1000-6600) | | | 0.00 | | 0.00 |
| Other Outgo (Objects 1000-7999) | | | | 1,010,000.00 | 1,010,000.00 |
| Total Other Costs | 25,405.80 | 0.00 | 0.00 | 1,010,000.00 | 1,035,405.80 |

Unaudited Actuals
2021-22
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

| | ----- Teacher Full-Time Equivalents ----- | | | | ----- Classroom Units ----- | | Pupils Transported |
|---|--|--|---------------------------------------|---|--|---|--------------------------------------|
| | Instructional Supervision and Administration (Functions 2100-2200) | Library, Media, Technology and Other Instructional Resources (Functions 2420-2495) | School Administration (Function 2700) | Pupil Support Services (Functions 3100-3199 & 3900) | Plant Maintenance and Operations (Functions 8100-8400) | Facilities Rents and Leases (Function 8700) | Pupil Transportation (Function 3600) |
| A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input) | 45,105.84 | 0.00 | 1,516,155.43 | 140,126.91 | 1,862,476.73 | 0.00 | 215,980.54 |
| B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.) | FTE Factor(s) | FTE Factor(s) | FTE Factor(s) | FTE Factor(s) | CU Factor(s) | CU Factor(s) | PT Factor(s) |
| Instructional Goals Description | | | | | | | |
| 0001 Pre-Kindergarten | | | | | | | |
| 1110 Regular Education, K-12 | 40.00 | | 40.00 | 40.00 | 96.37 | | 64.00 |
| 3100 Alternative Schools | | | | | | | |
| 3200 Continuation Schools | | | | | | | |
| 3300 Independent Study Centers | 2.00 | | 2.00 | 2.00 | 1.00 | | |
| 3400 Opportunity Schools | | | | | | | |
| 3550 Community Day Schools | | | | | | | |
| 3700 Specialized Secondary Programs | | | | | | | |
| 3800 Career Technical Education | | | | | | | |
| 4110 Regular Education, Adult | | | | | | | |
| 4610 Adult Independent Study Centers | | | | | | | |
| 4620 Adult Correctional Education | | | | | | | |
| 4630 Adult Career Technical Education | | | | | | | |
| 4760 Bilingual | | | | | | | |
| 4850 Migrant Education | | | | | | | |
| 5000-5999 Special Education (allocated to 5001) | 3.50 | | 3.50 | 3.50 | 5.46 | | 15.00 |
| 6000 ROC/P | | | | | | | |
| Other Goals Description | | | | | | | |
| 7110 Nonagency - Educational | | | | | | | |
| 7150 Nonagency - Other | | | | | | | |
| 8100 Community Services | | | | | | | |
| 8500 Child Care and Development Services | | | | | | | |
| Other Funds Description | | | | | | | |
| -- Adult Education (Fund 11) | | | | | | | |
| -- Child Development (Fund 12) | | | | | | | |
| -- Cafeteria (Funds 13 & 61) | | | | | | | |
| C. Total Allocation Factors | 45.50 | 0.00 | 45.50 | 45.50 | 102.83 | 0.00 | 79.00 |

| | Unaudited Balance July 1 | Audit Adjustments/ Restatements | Audited Balance July 1 | Increases | Decreases | Ending Balance June 30 |
|--|--------------------------------|---------------------------------------|------------------------------|------------|--------------|---------------------------|
| Governmental Activities: | | | | | | |
| Capital assets not being depreciated: | | | | | | |
| Land | 2,692,200.37 | | 2,692,200.37 | | | 2,692,200.37 |
| Work in Progress | 1,310,384.00 | (1,310,384.00) | 0.00 | 432,839.37 | | 432,839.37 |
| Total capital assets not being depreciated | 4,002,584.37 | (1,310,384.00) | 2,692,200.37 | 432,839.37 | 0.00 | 3,125,039.74 |
| Capital assets being depreciated: | | | | | | |
| Land Improvements | 6,758,281.32 | | 6,758,281.32 | 347,025.71 | | 7,105,307.03 |
| Buildings | 36,143,721.00 | | 36,143,721.00 | | | 36,143,721.00 |
| Equipment | 979,281.00 | 19,847.00 | 999,128.00 | | 8,064.00 | 991,064.00 |
| Total capital assets being depreciated | 43,881,283.32 | 19,847.00 | 43,901,130.32 | 347,025.71 | 8,064.00 | 44,240,092.03 |
| Accumulated Depreciation for: | | | | | | |
| Land Improvements | (2,951,113.00) | 1.00 | (2,951,112.00) | | 213,758.00 | (3,164,870.00) |
| Buildings | (15,950,141.00) | | (15,950,141.00) | | 993,679.00 | (16,943,820.00) |
| Equipment | (728,346.00) | (3,829.00) | (732,175.00) | | 52,018.00 | (784,193.00) |
| Total accumulated depreciation | (19,629,600.00) | (3,828.00) | (19,633,428.00) | 0.00 | 1,259,455.00 | (20,892,883.00) |
| Total capital assets being depreciated, net excluding lease assets | 24,251,683.32 | 16,019.00 | 24,267,702.32 | 347,025.71 | 1,267,519.00 | 23,347,209.03 |
| Lease Assets | | | 0.00 | | | 0.00 |
| Accumulated amortization for lease assets | | | 0.00 | | | 0.00 |
| Total lease assets, net | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Governmental activity capital assets, net | 28,254,267.69 | (1,294,365.00) | 26,959,902.69 | 779,865.08 | 1,267,519.00 | 26,472,248.77 |
| Business-Type Activities: | | | | | | |
| Capital assets not being depreciated: | | | | | | |
| Land | | | 0.00 | | | 0.00 |
| Work in Progress | | | 0.00 | | | 0.00 |
| Total capital assets not being depreciated | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital assets being depreciated: | | | | | | |
| Land Improvements | | | 0.00 | | | 0.00 |
| Buildings | | | 0.00 | | | 0.00 |
| Equipment | | | 0.00 | | | 0.00 |
| Total capital assets being depreciated | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accumulated Depreciation for: | | | | | | |
| Land Improvements | | | 0.00 | | | 0.00 |
| Buildings | | | 0.00 | | | 0.00 |
| Equipment | | | 0.00 | | | 0.00 |
| Total accumulated depreciation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total capital assets being depreciated, net excluding lease assets | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Lease Assets | | | 0.00 | | | 0.00 |
| Accumulated amortization for lease assets | | | 0.00 | | | 0.00 |
| Total lease assets, net | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Business-type activity capital assets, net | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

Unaudited Actuals
2021-22 Unaudited Actuals
Schedule of Long-Term Liabilities

| | Unaudited Balance July 1 | Audit Adjustments/ Restatements | Audited Balance July 1 | Increases | Decreases | Ending Balance June 30 | Amounts Due Within One Year |
|--|--------------------------------|---------------------------------------|------------------------------|-----------|------------|---------------------------|--------------------------------|
| Governmental Activities: | | | | | | | |
| General Obligation Bonds Payable | 13,643,369.00 | 4,308,249.00 | 17,951,618.00 | | 917,694.00 | 17,033,924.00 | 954,838.00 |
| State School Building Loans Payable | | | 0.00 | | | 0.00 | |
| Certificates of Participation Payable | | | 0.00 | | | 0.00 | |
| Leases Payable | | | 0.00 | | | 0.00 | |
| Lease Revenue Bonds Payable | | | 0.00 | | | 0.00 | |
| Other General Long-Term Debt | 117,065.00 | 849,798.00 | 966,863.00 | | 55,943.00 | 910,920.00 | |
| Net Pension Liability | 14,109,507.00 | 1,969,189.00 | 16,078,696.00 | | | 16,078,696.00 | |
| Total/Net OPEB Liability | 1,102,120.00 | 251,754.00 | 1,353,874.00 | | | 1,353,874.00 | |
| Compensated Absences Payable | 158,335.00 | 1.00 | 158,336.00 | 90,802.00 | | 249,138.00 | |
| Governmental activities long-term liabilities | 29,130,396.00 | 7,378,991.00 | 36,509,387.00 | 90,802.00 | 973,637.00 | 35,626,552.00 | 954,838.00 |
| Business-Type Activities: | | | | | | | |
| General Obligation Bonds Payable | | | 0.00 | | | 0.00 | |
| State School Building Loans Payable | | | 0.00 | | | 0.00 | |
| Certificates of Participation Payable | | | 0.00 | | | 0.00 | |
| Leases Payable | | | 0.00 | | | 0.00 | |
| Lease Revenue Bonds Payable | | | 0.00 | | | 0.00 | |
| Other General Long-Term Debt | | | 0.00 | | | 0.00 | |
| Net Pension Liability | | | 0.00 | | | 0.00 | |
| Total/Net OPEB Liability | | | 0.00 | | | 0.00 | |
| Compensated Absences Payable | | | 0.00 | | | 0.00 | |
| Business-type activities long-term liabilities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

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Unaudited Actuals
2021-22 Unaudited Actuals
Technical Review Checks

Piner-Olivet Union Elementary

Sonoma County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

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

| FUND | RESOURCE | OBJECT | VALUE |
|--|----------|--------|---------|
| 01 | 7425 | 8590 | -143.30 |
| Explanation:Revenue came in less than receivable set up. | | | |
| 09 | 7425 | 8590 | -46.90 |
| Explanation:Revenue came in less than receivable set up. | | | |

REV-POSITIVE - (W) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund: EXCEPTION

| FUND | RESOURCE | VALUE |
|--|----------|---------|
| 01 | 7425 | -143.30 |
| Explanation:Revenue came in less than receivable set up. | | |
| 09 | 7425 | -46.90 |
| Explanation:Revenue came in less than receivable set up. | | |

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

| FUND | RESOURCE | FUNCTION | VALUE |
|---|----------|-----------|-----------|
| 09 | 0000 | 7200-7600 | -1,758.42 |
| Explanation:Indirect cost has to be negative in Resource 00000. | | | |

SUPPLEMENTAL CHECKS

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

percentage.

EXCEPTION

| | |
|---|--------|
| Percent of Current Cost of Education Expended for Classroom Compensation (Line 15 in Form CEA) | 47.41% |
| Allowable percentage for Elementary | 60.00% |
| District is exempt from EC Section 41372 as reported in Current Expense (Line 16 in Form CEA). | No |

EXPORT CHECKS

Checks Completed.

Agenda Item Summary

Action Item: 17.2 Approval of Resolution # 575 Establishing a Revised “Gann Limit” for 2021-2022 and Establishing a Projected “Gann Limit” for 2022-2023

Regular Meeting of: September 14, 2022 Item: Action Report Format: Oral

Attachment: Staff Report Resolution

Presented by: Dr. Kay Vang, CBO

Background

Proposition 4, the Gann Amendment, explains and defines the appropriations limit and appropriations subject to limitation as they apply to state and local governments, and require that each entity of government formally adopt its appropriations limit for a given fiscal year. The accompanying resolution meets this requirement.

To help the state stay within its limit, the 2021-2022 State Budget establishes new rules affecting LEAs. For 2019-20 and beyond, if an LEA appropriations limit exceeds its proceeds of taxes, the limit will be reduced to the proceeds of taxes. The decreases in local appropriations limit will increase the state’s appropriations limit on a dollar-for-dollar basis.

Plan/Discussion/Detail

The attached worksheets show that the District did not exceed its “Gann Limit” in 2021-2022 and establishes a projected “Gann Limit” for 2022-2023.

Fiscal Impact

None

Recommendation

Approve as presented

RESOLUTION REGARDING THE COMPLIANCE OF THE PINER-OLIVET UNION SCHOOL DISTRICT BUDGET WITH THE EXPENDITURE LIMITATION FOR LOCAL PROCEEDS OF TAXES IN ACCORDANCE WITH ARTICLE XIII B OF THE CONSTITUTION

WHEREAS, in November of 1979, the California electorate did adopt Proposition 4, commonly called the Gann Amendment, which added Article XIII-B to the California Constitution; and,

WHEREAS, the provisions of that Article establish maximum appropriation limitations, commonly called “Gann Limits,” for public agencies, including school districts; and,

WHEREAS, the District must establish a revised Gann limit for the 2021-22 fiscal year and a projected Gann Limit for the 2022-23 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law;

NOW, THEREFORE, BE IT RESOLVED that this Board does provide public notice that the attached calculations and documentation of the Gann limits for the 2021-22 and 2022-23 fiscal years are made in accord with applicable constitutional and statutory law;

AND BE IT FURTHER RESOLVED that the Superintendent notifies the Director of the State Department of Finance of the decrease to the 2021-22 Gann Limit;

AND BE IT FURTHER RESOLVED that this Board does hereby declare that the appropriations in the Budget for the 2021-22 and 2022-23 fiscal years do not exceed the limitations imposed by Proposition 4;

AND BE IT FURTHER RESOLVED that the Superintendent provides copies of this resolution along with the appropriate attachments to interested citizens of this district.

The foregoing resolution was introduced by Board Member _____ who moved its adoption, seconded by Board Member _____ and adopted on roll call on September 14, 2022 by the following vote:

| | | |
|--------------|------------------|-------|
| BOARD MEMBER | Janae Franicevic | _____ |
| BOARD MEMBER | Toni Smith | _____ |
| BOARD MEMBER | Cindy Pryor | _____ |
| BOARD MEMBER | Tony Roehrick | _____ |

AYES: _____ NOES: _____ ABSENT: _____ NOT VOTING: _____

WHEREUPON, the President declared the foregoing resolution adopted, and

SO ORDERED.

President, Piner-Olivet Governing Board

| | 2021-22 Calculations | | | 2022-23 Calculations | | |
|---|-------------------------------|--------------|---------------------|-------------------------------|--------------|---------------------|
| | Extracted Data | Adjustments* | Entered Data/Totals | Extracted Data | Adjustments* | Entered Data/Totals |
| A. PRIOR YEAR DATA (2020-21 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE) | 2020-21 Actual | | | 2021-22 Actual | | |
| 1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column) | 7,588,366.83 | | 7,588,366.83 | | | 7,570,672.88 |
| 2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column) | 1,219.22 | | 1,219.22 | | | 1,150.49 |
| ADJUSTMENTS TO PRIOR YEAR LIMIT | Adjustments to 2020-21 | | | Adjustments to 2021-22 | | |
| 3. District Lapses, Reorganizations and Other Transfers | | | | | | |
| 4. Temporary Voter Approved Increases | | | | | | |
| 5. Less: Lapses of Voter Approved Increases | | | | | | |
| 6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5) | | | 0.00 | | | 0.00 |
| 7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above) | | | | | | |
| B. CURRENT YEAR GANN ADA (2021-22 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district) | 2021-22 P2 Report | | | 2022-23 P2 Estimate | | |
| 1. Total K-12 ADA (Form A, Line A6) | 251.81 | | 251.81 | 264.63 | | 264.63 |
| 2. Total Charter Schools ADA (Form A, Line C9) | 898.68 | | 898.68 | 883.80 | | 883.80 |
| 3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2) | | | 1,150.49 | | | 1,148.43 |
| C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED | 2021-22 Actual | | | 2022-23 Budget | | |
| TAXES AND SUBVENTIONS (Funds 01, 09, and 62) | | | | | | |
| 1. Homeowners' Exemption (Object 8021) | 28,642.82 | | 28,642.82 | 27,658.00 | | 27,658.00 |
| 2. Timber Yield Tax (Object 8022) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 3. Other Subventions/In-Lieu Taxes (Object 8029) | 41.71 | | 41.71 | 0.00 | | 0.00 |
| 4. Secured Roll Taxes (Object 8041) | 5,239,242.32 | | 5,239,242.32 | 5,104,578.00 | | 5,104,578.00 |
| 5. Unsecured Roll Taxes (Object 8042) | 161,673.72 | | 161,673.72 | 158,094.00 | | 158,094.00 |
| 6. Prior Years' Taxes (Object 8043) | 2,923.76 | | 2,923.76 | 0.00 | | 0.00 |
| 7. Supplemental Taxes (Object 8044) | 244,232.15 | | 244,232.15 | 171,860.00 | | 171,860.00 |
| 8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045) | 832,470.00 | | 832,470.00 | 684,976.00 | | 684,976.00 |
| 9. Penalties and Int. from Delinquent Taxes (Object 8048) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 10. Other In-Lieu Taxes (Object 8082) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 11. Comm. Redevelopment Funds (objects 8047 & 8625) | 1.54 | | 1.54 | 0.00 | | 0.00 |
| 12. Parcel Taxes (Object 8621) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096) | | | | | | |
| 16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15) | 6,509,228.02 | 0.00 | 6,509,228.02 | 6,147,166.00 | 0.00 | 6,147,166.00 |
| OTHER LOCAL REVENUES (Funds 01, 09, and 62) | | | | | | |
| 17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17) | 6,509,228.02 | 0.00 | 6,509,228.02 | 6,147,166.00 | 0.00 | 6,147,166.00 |

| | 2021-22 Calculations | | | 2022-23 Calculations | | |
|--|----------------------|--------------|-----------------------|-----------------------|--------------|---------------------|
| | Extracted Data | Adjustments* | Entered Data/Totals | Extracted Data | Adjustments* | Entered Data/Totals |
| EXCLUDED APPROPRIATIONS | | | | | | |
| 19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts) | | | 129,781.12 | | | 135,979.00 |
| 19b. Qualified Capital Outlay Projects | | | | | | |
| 19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999) | 440,301.61 | | 440,301.61 | 469,871.00 | | 469,871.00 |
| OTHER EXCLUSIONS | | | | | | |
| 20. Americans with Disabilities Act | | | | | | |
| 21. Unreimbursed Court Mandated Desegregation Costs | | | | | | |
| 22. Other Unfunded Court-ordered or Federal Mandates | | | | | | |
| 23. TOTAL EXCLUSIONS (Lines C19 through C22) | 440,301.61 | 0.00 | 570,082.73 | 469,871.00 | 0.00 | 605,850.00 |
| STATE AID RECEIVED (Funds 01, 09, and 62) | | | | | | |
| 24. LCFF - CY (objects 8011 and 8012) | 8,337,588.00 | | 8,337,588.00 | 8,467,540.00 | | 8,467,540.00 |
| 25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019) | (16,206.00) | | (16,206.00) | 0.00 | | 0.00 |
| 26. TOTAL STATE AID RECEIVED (Lines C24 plus C25) | 8,321,382.00 | 0.00 | 8,321,382.00 | 8,467,540.00 | 0.00 | 8,467,540.00 |
| DATA FOR INTEREST CALCULATION | | | | | | |
| 27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799) | 20,654,387.56 | | 20,654,387.56 | 17,704,792.00 | | 17,704,792.00 |
| 28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662) | 41,081.68 | | 41,081.68 | 39,500.00 | | 39,500.00 |
| D. APPROPRIATIONS LIMIT CALCULATIONS | | | 2021-22 Actual | 2022-23 Budget | | |
| PRELIMINARY APPROPRIATIONS LIMIT | | | | | | |
| 1. Revised Prior Year Program Limit (Lines A1 plus A6) | | | 7,588,366.83 | | | 7,570,672.88 |
| 2. Inflation Adjustment | | | 1.0573 | | | 1.0755 |
| 3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places) | | | 0.9436 | | | 0.9982 |
| 4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3) | | | 7,570,672.88 | | | 8,127,602.62 |
| APPROPRIATIONS SUBJECT TO THE LIMIT | | | | | | |
| 5. Local Revenues Excluding Interest (Line C18) | | | 6,509,228.02 | | | 6,147,166.00 |
| 6. Preliminary State Aid Calculation | | | | | | |
| a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero) | | | 138,058.80 | | | 137,811.60 |
| b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero) | | | 1,631,527.59 | | | 2,586,286.62 |
| c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b) | | | 1,631,527.59 | | | 2,586,286.62 |
| 7. Local Revenues in Proceeds of Taxes | | | | | | |
| a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c]) | | | 16,224.27 | | | 19,528.20 |
| b. Total Local Proceeds of Taxes (Lines D5 plus D7a) | | | 6,525,452.29 | | | 6,166,694.20 |
| 8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero) | | | 1,615,303.32 | | | 2,566,758.42 |
| 9. Total Appropriations Subject to the Limit | | | | | | |
| a. Local Revenues (Line D7b) | | | 6,525,452.29 | | | |
| b. State Subventions (Line D8) | | | 1,615,303.32 | | | |
| c. Less: Excluded Appropriations (Line C23) | | | 570,082.73 | | | |
| d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c) | | | 7,570,672.88 | | | |

PINER-OLIVET UNION SCHOOL DISTRICT

PUBLIC HEARING

TO BE HELD September 14, 2022

The Piner-Olivet Union School District will be holding a Public Hearing regarding whether or not each pupil in the district has or will have, prior to the end of the fiscal year, sufficient textbooks or instructional materials, or both, in each subject consistent with the content and cycles of the curriculum framework adopted by the state board. This Public Hearing is to receive input from staff, teachers, parents, and community members regarding this issue. This Public Hearing will take place at a regular Governing Board meeting scheduled for Wednesday, September 14, 2022, at 6:00 p.m. this meeting will be Board Conference Room 24 Schaefer Elementary School 1370 San Miguel Ave, Santa Rosa, CA 95403

This announcement posted August 10, 2022.

Agenda Item Summary

Action Item: **17.4 Approval of Resolution # 576 Regarding Textbook and Instructional Materials Sufficiency for the Piner-Olivet Union School District for the 2022-2023 School Year per Ed. Code 60119**

Regular Meeting of: September 14, 2022 **Action Item** Report Format: Oral

Attachment: Resolution

Presented by: Dr. Steve Charbonneau, Superintendent

Background

Under EC Section 60119, the governing board of every local educational agency (LEA) that receives state instructional materials funds must hold an annual public hearing before the end of the eighth week from the first day pupils attend school for that year. At the public hearing the governing board must make a determination as to whether each pupil in each school has sufficient textbooks or instructional materials, or both, that are aligned to the content standards and are consistent with content and cycles of the curriculum framework adopted by the State Board of Education in reading/language arts, mathematics, science, and history-social science. The Board will hold the Public Hearing earlier in this meeting. In addition, the definition of sufficiency now provides that each pupil, including each English learner, must have a standards-aligned textbook or instructional materials, or both, to use in class and to take home.

Issue(s)

In the instance where there is a deficiency of instructional materials, the district is required to address publicly what is being done to remedy the deficiency per EC Section 60119 (a)(2)(A).

Plan/Discussion/Detail

A resolution must be adopted at a meeting subsequent to the Public Hearing. The resolution states that there were no comments at the Public Hearing that were regarding the sufficiency of instructional materials as required by Ed. Code 60119 and that there are sufficient textbooks and instructional materials for each student that conform to State standards in reading/language arts, mathematics, science and history-social science.

Fiscal Impact

None at this time. In the past, instructional materials funding could be reclaimed by the State if the Ed. Codes were not followed. Since instructional materials funding has been rolled into the LCFF funding calculation, this is being done to follow the Ed. Code and comply with the Williams Settlement.

Recommendation

Approve as presented

RESOLUTION REGARDING TEXTBOOK AND INSTRUCTIONAL MATERIALS SUFFICIENCY FOR THE PINER-OLIVET UNION SCHOOL DISTRICT FOR THE 2022-2023 FISCAL YEAR

WHEREAS, the governing board of the Piner-Olivet Union School District, in order to comply with the requirements of *Education Code* Section 60119 held a public hearing on September 14, 2022, at 6:00 p.m. o'clock, which is on or before the eighth week of school and which did not take place during or immediately following school hours, and;

WHEREAS, the governing board provided at least 10 days notice of the public hearing posted in at least three public places within the district that stated the time, place, and purpose of the hearing, and;

WHEREAS, the governing board encouraged participation by parents, teachers, members of the community and bargaining unit leaders in the public hearing and;

WHEREAS, information provided at the public hearing and to the governing board at the public meeting detailed the extent to which textbooks and instructional materials were provided to all students, including English learners, in the District, and;

WHEREAS, the definition of "sufficient textbooks or instructional materials" means that each pupil has a textbook or instructional materials, or both, to use in class and to take home to complete required homework assignments, and;

WHEREAS, sufficient textbooks and instructional materials were provided to each student, including English learners, in mathematics, science, history-social science, and English/language arts, including the English language development component of an adopted program, consistent with the cycles and content of the curriculum frameworks, and;

NOW, THEREFORE, BE IT RESOLVED that for the 2022-2023 school year, the Piner-Olivet Union School District has provided each pupil with sufficient textbooks and instructional materials consistent with the cycles and content of the curriculum frameworks.

The foregoing resolution was introduced by Board Member _____ who moved its adoption, seconded by Board Member _____ and adopted on roll call on September 14, 2022 by the following vote:

| | |
|-----------------------------------|-------|
| Cindy Pryor, Board Vice-President | _____ |
| Janae Franicevic, Clerk | _____ |
| Tony Roehrick, Board Member | _____ |
| Toni Smith, Board Member | _____ |

AYES: _____ NOES: _____ ABSENT: _____ NOT VOTING: _____

WHEREUPON, the Vice President declared the foregoing resolution adopted, and

SO ORDERED.

Cindy Pryor, Vice President
Piner-Olivet Union School District

Agenda Item Summary

Action Item: **17.5 Approval of Resolution #577 Regarding the Piner-Olivet Union School District Governing Board Closing of Fund 03 in Organization 44**

Regular Meeting of: September 14, 2022 Action Item Report Format: Oral

Attachment: Resolution

Presented by: Dr. Kay Vang, CBO

Background

Piner-Olivet Charter was set up in the District's financial system as Fund 03 in Organization #44. In 2021/22, Piner-Olivet Charter was changed from Fund 03 in Organization #44 to Fund 07 in Organization #43 with the rest of the charter schools.

Plan/Discussion/Detail

A board approved resolution is needed to close Fund 03 in Organization #44 and redirect funds to Fund 07 in Organization #43. This will close the fund at the County Treasury level.

Fiscal Impact

None

Recommendation

Approve as presented

RESOLUTION OF THE PINER-OLIVET UNION SCHOOL DISTRICT GOVERNING BOARD REGARDING THE CLOSING OF FUND 03 IN ORGANIZATION 44

WHEREAS, the Piner-Olivet Union School District established Fund 03 in Organization 44 for Piner-Olivet Charter; and

WHEREAS, the District does not operate Fund 03 in Organization 44 for Piner-Olivet Charter effective 2021/22 school year;

WHEREAS, the Piner-Olivet Union School District has a remaining balance of monies in Fund 03 in Organization 44 and the District has determined this balance can be transferred to Fund 07 in Organization 43.

NOW, THEREFORE, IT IS HEREBY RESOLVED:

- 1. The Governing Board of the Piner-Olivet Union School District transfer all monies, including interest earned from Fund 03 to Fund 07.

DATED: September 14, 2022

Cindy Pryor, Board Vice-President _____
Janae Franicevic, Clerk _____
Tony Roehrick, Board Member _____
Toni Smith, Board Member _____

Ayes _____ Noes _____ Absent or Not Voting _____

President, Piner-Olivet Governing Board

PINER-OLIVET UNION SCHOOL DISTRICT
3450 COFFEY LANE
SANTA ROSA, CA 95403
REGULAR MEETING – GOVERNING BOARD MINUTES
August 10, 2022

1. CALL TO ORDER

The regular meeting of the Governing Board of the Piner-Olivet Union School District was called to order at 5:00 p.m., Wednesday, August 10, 2022, in Board Conference Room 24 at Schaefer Charter School, Janae Franicevic, presided.

2. ROLL CALL

Governing Board

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

Staff

Dr. Kay Vang, Chief Business Official
Cathy Manno, Executive Assistant

3. PUBLIC COMMENT ON CLOSED SESSION AGENDA

Ms. Franicevic announced that items to be discussed in Closed Session were issues regarding personnel and collective bargaining. The following individual addressed the Board during the time for public comment on the closed session agenda: Ms. Lemieux

4. ADJOURNMENT TO CLOSED SESSION

The meeting adjourned to Closed Session at 5:05 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: Personnel Tech

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 unrepresented employees: Confidential, Supervisory, Administrative Staff

6. RECONVENE TO PUBLIC MEETING

The meeting reconvened to Open Session at 6:00p.m.

7. REPORT OF CLOSED SESSION ACTION, IF ANY

Ms. Franicevic reported no action was taken during Closed Session

8. FLAG SALUTE

9. A.GENDA MODIFICATIONS

Item #12 Recognition of Service to the District and Item #13 Superintendent's Report were postponed until the September 14th Board meeting by Dr. Roehrick.

10. COMMUNICATIONS, PETITIONS AND DELEGATIONS

Ms. Franicevic opened communications, petitions and delegations. The following individuals addressed the Board during the time for public comment: Ms. Henry and Ms. Lemieux.

11. COMMENTS FROM THE GOVERNING BOARD

The Governing Board welcomed staff back from summer break and thanked the staff for all that they do for our students.

Regular Meeting – Governing Board
August 10, 2022
Page 2

12. RECOGNITION OF EXCELLENCE

12.1 Agenda Modification - Recipients of the 2022 California Pivotal Practice (CAPP) Award Program - Jack London Elementary School, Olivet Elementary Charter School, Schaefer Charter School, Piner-Olivet Charter School, and Northwest Prep Charter School was postponed until the September 14, 2022, Board Meeting.

SUPERINTENDENT’S REPORT

13.1 Announcements

Agenda Modification-The Superintendent’s report was postponed until the September 14, 2022, Board Meeting.

14. ASSOCIATION REPORTS

14.1 POEA

The Association updated the Board on their recent activities.

14.2 POCA

There was no Association report.

15. BOARD POLICIES

There were none.

16. DISCUSSION/INFORMATION ITEMS

There were none.

17. ACTION ITEMS

17.1 Approval of Resolution # 573 Regarding the Education Protection Account (EPA)

Resolution # 573_Regarding the Education Protection Account (EPA) was approved on the motion of Ms. Smith, seconded by Dr. Roehrick, all aye.

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

17.2 Approval of Resolution # 574 Designating the District’s Agent for Non-State Agencies

Resolution # 574 Designating the District’s Agent for Non-State Agencies was approved on the motion of Dr. Roehrick, seconded by Ms. Smith, ally aye.

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

17.3 Approval of the 2022-2023 Revised Budget for Piner-Olivet Union School District, Olivet Charter School, Schaefer Charter School, Piner-Olivet Charter School, and Northwest Prep Charter School.

Dr. Vang gave highlights of the 2022-2023 revised budget for the district and all charter school. The 2022-2023 Revised Budget for Piner-Olivet Union School District, Olivet Charter School, Schaefer Charter School, Piner-Olivet Charter School, and Northwest Prep Charter School was approved on the motion of Ms. Smith, seconded by Dr. Roehrick. After the District receives an updated LCFF Calculator/State Budget, the Governing Board would like to have a discussion (study session) placed on a future agenda.

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

17.4 Approval of Signatories for District Bank Accounts, Safe Deposit Box, and Online Account

The Signatories for District Bank Accounts, Safe Deposit Box, and Online Account was approved as presented on the motion of Ms. Smith, seconded by Dr. Roehrick, all aye.

18. CONSENT ITEMS

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

18.1 The minutes of the special Board meeting held June 22, 2022,

- 18.2 The minutes of the special Board meeting held July 18, 2022,
- 18.3 The Personnel Action Report,
- 18.4 The vendor warrants,
- 18.5 The Routine Budget Updates,
- 18.6 The Williams Settlement Quarterly Uniform Complaint Report Summary Reporting Period from April 1, 2022, to June 30, 2022
- 18.7 The Overnight Field trip request for Schaefer Charter School Mr. Jacob's 6th grade class visit to Nature Bridge Golden Gate from January 9, 2023, to January 13, 2023, and
- 18.8 The agreement between POUSD and All City Management Services, Inc. for crossing guard services from July 1, 2022- June 30, 2023.

Regular Meeting – Governing Board
August 10, 2022
Page 3

19. ROUND TABLE COMMENTS FROM THE GOVERNING BOARD

Ms. Franicevic gave tribute commemorating the late Ms. Hinton.

20. DATES AND FUTURE AGENDA ITEMS

20.1 The next regular board meeting September 14, 2022

21. PUBLIC COMMENT ON CLOSED SESSION

There was no Closed Session.

22. RECESS TO CLOSED SESSION

23. RECONVENE TO PUBLIC MEETING

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

25. ADJOURNMENT

The meeting adjourned at 6:28 p.m.

Respectfully submitted,

APPROVED:

Dr. Steve Charbonneau
Secretary to the Board

Janae Franicevic, Clerk of the Board

| Piner-Olivet Union School District | | | | | | PERSONNEL ACTION REPORT | | |
|------------------------------------|-------------------|---------|----------------|-----------|------------------------------|-------------------------|--------------------|----------------|
| TO: Board of Trustees | | | | | | Meeting of: | September 14, 2022 | |
| Name | Assignment | Salary | Funding Source | Effective | Type of Appointment | Information Assignment | Recommendation | Cost of Budget |
| True, Amelia | 5th Grade Teacher | Step 8 | General ED | 8/8/2022 | Change in FTE (.50 to 1.0) | Olivet | Acknowledge | |
| Perez-Mayta, Jessica | PA II | Step 4 | General ED | 9/27/2022 | Resignation | SCH | Acknowledge | |
| Britton, Erin | PA II | Step 6 | General ED | 8/1/2022 | Change in FTE (added .30375) | POCS | Acknowledge | |
| Dolce-Gaab, Michelle | Food Service | Step 1 | General ED | 8/25/2022 | Resignation | JL & POCS | Acknowledge | |
| Wallach, Debbie | PA II | Step 6 | General ED | 8/1/2022 | Resignation | Olivet | Acknowledge | |
| Ortiz, Jasmin | PA II | Step 2 | General ED | 8/30/2022 | New Hire | Olivet | Acknowledge | |
| Harkey, Aaron | 6th Grade Teacher | Step 10 | General ED | 8/8/2022 | New Hire | JL | Acknowledge | |
| Bell, Sharon | 1/2 Combo Teacher | Step 10 | General ED | 8/8/2022 | New Hire | JL | Acknowledge | |
| Bell, Catherine | PA II | Step 4 | General ED | 8/8/2022 | New Hire | JL | Acknowledge | |
| Hagle, Bailey | 2/3 Combo Teacher | Step 1 | General ED | 8/8/2022 | New Hire (PIP) | JL | Acknowledge | |
| Satia, Ambreen | TK Teacher | Step 5 | General ED | 8/8/2022 | New Hire | JL | Acknowledge | |
| Anne Scheele | 4/5 Combo Teacher | Step 10 | General ED | 8/8/2022 | New Hire | Olivet | Acknowledge | |
| Walker, Jacob | 6th Grade Teacher | Step 2 | General ED | 8/8/2022 | New Hire | Olivet | Acknowledge | |
| Bergstorm, Persaeus | PA II | Step 2 | General ED | 8/8/2022 | New Hire | Olivet | Acknowledge | |
| Banderas H, Brenda | PA II | Step 4 | General ED | 8/8/2022 | New Hire | SCH | Acknowledge | |
| Lawerence, Nicolas | 6th Grade Teacher | Step 10 | General ED | 8/24/2022 | New Hire | SCH | Acknowledge | |
| Wong, Patricia | 4th Grade Teacher | Step | General ED | 8/8/2022 | New Hire (PIP) | JL | Acknowledge | |

VENDOR WARRANTS

Checks Dated 08/01/2022 through 08/31/2022

| Check Number | Check Date | Pay to the Order of | Fund-Object | Comment | Expensed Amount | Check Amount |
|--------------|------------|---|-------------|--|-----------------|--------------|
| 1910920 | 08/05/2022 | Aeries Software, Inc. dba Eagle Software | 01-5840 | Aeries District Wide 2022-2023 | 4,016.25 | |
| | | | 04-5840 | Aeries District Wide 2022-2023 | 5,163.75 | |
| | | | 05-5840 | Aeries District Wide 2022-2023 | 5,163.75 | |
| | | | 07-5840 | Aeries District Wide 2022-2023 | 3,060.00 | |
| | | | 09-5840 | Aeries District Wide 2022-2023 | 1,721.25 | 19,125.00 |
| 1910921 | 08/05/2022 | Alpha Analytical Labs, Inc. | 01-5830 | Water well service-NWP/VC | 23.40 | |
| | | | 09-5830 | Water well service-NWP/VC | 12.60 | 36.00 |
| 1910922 | 08/05/2022 | AT&T Mobility | 01-5900 | Mobile Phone for maint super | | 114.48 |
| 1910923 | 08/05/2022 | AT&T | 01-5900 | CalNet3 | | 166.46 |
| 1910924 | 08/05/2022 | Christy White Accountancy Corp | 01-5821 | District Audit | 8,870.12 | |
| | | | 07-5821 | District Audit | 979.73 | |
| | | | 09-5821 | District Audit | 950.15 | 10,800.00 |
| 1910925 | 08/05/2022 | DFA-actuaries, LLC Demsey, Filliger & Assoc. LLC | 01-5830 | GASB 75 footnote info. for Fiscal Year 2022 | | 750.00 |
| 1910926 | 08/05/2022 | Friedman's Home Improvement | 01-4380 | Maint supplies-DO | | 20.60 |
| 1910927 | 08/05/2022 | Fulwider Outdoor Power Equip | 01-4380 | Maint supply-All sites | | 539.72 |
| 1910928 | 08/05/2022 | Hitmen Termite & Pest Control | 01-5630 | Yellow Jackets-NWP | | 53.00 |
| 1910929 | 08/05/2022 | Horizon | 01-4380 | Grounds supply-All sites | 278.18 | |
| | | | 07-5630 | Grounds supply-All sites | 76.21 | |
| | | | 09-5630 | Grounds supply-All sites | 26.69 | 381.08 |
| 1910930 | 08/05/2022 | John Deere Financial | 01-5630 | Maint truck tire repair-DO | | 170.18 |
| 1910931 | 08/05/2022 | KYOCERA Document Solutions Northern California, Inc | 01-5632 | Copier maint-DO | 1,674.18 | |
| | | | | Copier maint-JL/POCS | 241.64 | |
| | | | 04-4311 | Riso supply- Olivet | 361.09 | |
| | | | 07-5632 | Copier maint-JL/POCS | 161.10 | |
| | | | 09-5632 | Maint copier-NWP | 77.43 | 2,515.44 |
| 1910932 | 08/05/2022 | MEDI | 01-5630 | Audiometer Calibration all sites | | 270.00 |
| 1910933 | 08/05/2022 | Mystery Science Inc. | 01-4340 | Mystery Science Membership 2022-2023 | 1,325.00 | |
| | | | 04-4340 | Mystery Science Membership 2022-2023 | 1,325.00 | |
| | | | 05-4340 | Mystery Science Membership 2022-2023 | 1,325.00 | 3,975.00 |
| 1910934 | 08/05/2022 | ODP Business Solution, LLC | 01-4310 | Teacher supplies-JL | 1,512.05 | |
| | | | 05-4350 | Office supply-Schaefer | 71.10 | |
| | | | 07-4310 | Teacher, Classroom, workrm supplies-POCS | 1,031.28 | |
| | | | 07-4390 | Bookshelves for E/H Teachers | 119.34 | 2,733.77 |
| 1910935 | 08/05/2022 | Petty Cash POUUSD | 04-4370 | Petty Reimb covid supply 21/22-Olivet | | 89.55 |
| 1910936 | 08/05/2022 | Petty Cash POUUSD | 04-4310 | Petty Reimb emerg. covid supply covid 21/22-Olivet | | 37.53 |

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

Checks Dated 08/01/2022 through 08/31/2022

| Check Number | Check Date | Pay to the Order of | Fund-Object | Comment | Expensed Amount | Check Amount |
|--------------|------------|---|-------------|---|-----------------|--------------|
| 1910937 | 08/05/2022 | Petty Cash POUUSD | 07-4390 | Petty Reimb-classrm, ELAC food, T-shirt 21/22-POCS | | 176.99 |
| 1910938 | 08/05/2022 | Petty Cash POUUSD | 07-5950 | Petty Reimb USPS 21/22-POCS | | 7.07 |
| 1910939 | 08/05/2022 | Petty Cash POUUSD | 07-4370 | Petty Reimb Repellar 21/22-POCS | | 77.97 |
| 1910940 | 08/05/2022 | Petty Cash POUUSD | 07-4370 | Petty Reimb covid supply 21/22-POCS | | 31.75 |
| 1910941 | 08/05/2022 | Petty Cash POUUSD | 05-4390 | Petty Reimb. covid supply 21/22-Schaefer | | 79.87 |
| 1910942 | 08/05/2022 | Petty Cash POUUSD | 01-4390 | Petty Reimb. Balloons 21/22-JL | | 49.10 |
| 1910943 | 08/05/2022 | Petty Cash POUUSD | 01-4380 | Petty Reimb. Lock for nurse office 21/22-JL | | 27.88 |
| 1910944 | 08/05/2022 | Petty Cash POUUSD | 01-5630 | Petty Reimb. Install lock for nurse drawer 21/22-JL | | 101.10 |
| 1910945 | 08/05/2022 | Petty Cash POUUSD | 01-4310 | Petty Reimb. Fanny Pack for PA's 21/22-JL | | 19.40 |
| 1910946 | 08/05/2022 | Quadient Leasing USA, Inc Dept 3682 | 01-4350 | Ink for postage | | 257.22 |
| 1910947 | 08/05/2022 | Read Naturally | 01-4310 | Read Live Licenses 2022-2023 | 300.15 | |
| | | | 04-4310 | Read Live Licenses 2022-2023 | 362.25 | |
| | | | 05-4310 | Read Live Licenses 2022-2023 | 372.60 | 1,035.00 |
| 1910948 | 08/05/2022 | Recology Sonoma Marin | 01-5560 | Wastebin-NWP | 306.50 | |
| | | | 09-5560 | Wastebin-NWP | 165.04 | 471.54 |
| 1910949 | 08/05/2022 | Recology Sonoma Marin | 01-5560 | Wastebin-JL/POCS | 502.28 | |
| | | | 07-5560 | Wastebin-JL/POCS | 334.85 | 837.13 |
| 1910950 | 08/05/2022 | Recology Sonoma Marin | 04-5560 | Wastebin-Olivet | | 473.71 |
| 1910951 | 08/05/2022 | Recology Sonoma Marin | 01-5560 | Wastebin-Schaefer | 47.37 | |
| | | | 05-5560 | Wastebin-Schaefer | 426.34 | 473.71 |
| 1910952 | 08/05/2022 | Roberts Mechanical & Elect Inc | 01-5630 | Test Backflow Devices-All Sites, Repair as Needed | | 879.76 |
| 1910953 | 08/05/2022 | Sandborn Tree Service, Inc. | 14-5630 | Tree service-Schaefer | | 3,860.00 |
| 1910954 | 08/05/2022 | Santa Rosa City Schools Business Services | 01-4700 | Summer school meals July 2021-22 | 1,526.85 | |
| | | | 04-4700 | Summer school meals July 2021-22 | 1,842.75 | |
| | | | 05-4700 | Summer school meals July 2021-22 | 1,895.40 | 5,265.00 |
| 1910955 | 08/05/2022 | Sonoma County Office of Edu. | 04-5828 | H-21&Cumulative folders-Olivet | | 84.67 |
| 1910956 | 08/05/2022 | Sonoma Media Investments | 01-5825 | Advertising and Digital Ads 22/23 | | 1,277.10 |
| 1910957 | 08/05/2022 | Van Pelt Construction Services | 21-5830 | Various Project | | 16,791.00 |
| 1911450 | 08/10/2022 | Henry, Tracy L | 05-4313 | Red Folder-2022-2023 Lower Grade-Schaefer | | 300.00 |
| 1911451 | 08/10/2022 | Janssen, William H | 05-4313 | Red Folder-2022-2023 Upper Grade-Schaefer | | 400.00 |
| 1911452 | 08/10/2022 | Forrest, Carrie L | 04-4313 | Red Folder-2022-2023 Lower Grade-Olivet | | 300.00 |
| 1911453 | 08/10/2022 | Seliga, Karie | 04-4313 | Red Folder-2022-2023 Lower Grade-Olivet | | 300.00 |
| 1911454 | 08/10/2022 | Strasser, Jules A | 07-4313 | Red Folder-2022-2023 Upper Grade-POCS | | 400.00 |

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

Checks Dated 08/01/2022 through 08/31/2022

| Check Number | Check Date | Pay to the Order of | Fund-Object | Comment | Expensed Amount | Check Amount |
|--------------|------------|-------------------------|-------------|---|-----------------|--------------|
| 1911455 | 08/10/2022 | McDonough, Janet M | 07-4313 | Red Folder-2022-2023 Upper Grade-POCS | | 400.00 |
| 1911456 | 08/10/2022 | Napoleon, Adam W | 09-4313 | Red Folder-2022-2023 Upper Grade-NWP | | 160.00 |
| 1911457 | 08/10/2022 | Gutting, Monica T | 05-4313 | Red Folder-2022-2023 Lower Grade-Schaefer | | 300.00 |
| 1911458 | 08/10/2022 | Holmes, Melissa E | 01-4313 | Red Folder-2022-2023 Lower Grade-JL | | 300.00 |
| 1911459 | 08/10/2022 | Rankin, Gregory A | 05-4313 | Red Folder-2022-2023 Lower Grade-Schaefer | | 300.00 |
| 1911460 | 08/10/2022 | Lewis, Tiffany A | 05-4313 | Red Folder-2022-2023 Lower Grade-Schaefer | | 150.00 |
| 1911461 | 08/10/2022 | Nguyen-Kramer, Trang | 05-4313 | Red Folder-2022-2023 Lower Grade-Schaefer | | 150.00 |
| 1911462 | 08/10/2022 | Gallagher, Pamela S | 04-4313 | Red Folder-2022-2023 Lower Grade-Olivet | | 300.00 |
| 1911463 | 08/10/2022 | Worstell, Jen J | 07-4313 | Red Folder-2022-2023 Upper Grade-POCS | | 400.00 |
| 1911464 | 08/10/2022 | Dyer, Wendla J | 01-4313 | Red Folder-2022-2023 Lower Grade-JL | | 300.00 |
| 1911465 | 08/10/2022 | Guillen Zavala, Liana M | 01-4313 | Red Folder-2022-2023 TOSA-JL | 134.00 | |
| | | | 04-4313 | Red Folder-2022-2023 TOSA-Olivet | 134.00 | |
| | | | 05-4313 | Red Folder-2022-2023 TOSA-Schaefer | 134.00 | 402.00 |
| 1911466 | 08/10/2022 | Rostel, Drue E | 05-4313 | Red Folder-2022-2023 Lower Grade-Schaefer | | 150.00 |
| 1911467 | 08/10/2022 | Potter, Jack A | 04-4313 | Red Folder-2022-2023 Lower Grade-Olivet | | 300.00 |
| 1911468 | 08/10/2022 | Zeman, Julie | 01-4313 | Red Folder-2022-2023 Upper Grade-JL | | 400.00 |
| 1911469 | 08/10/2022 | Gregorio, Amy E | 05-4313 | Red Folder-2022-2023 Lower Grade-Schaefer | | 300.00 |
| 1911470 | 08/10/2022 | Dreizler, Jeffrey M | 05-4313 | Red Folder-2022-2023 Upper Grade-Schaefer | | 400.00 |
| 1911471 | 08/10/2022 | Hergert, Nicole B | 01-4313 | Red Folder-2022-2023 Upper Grade-JL | | 400.00 |
| 1911472 | 08/10/2022 | Martin, Tawnya E | 05-4313 | Red Folder-2022-2023 Upper Grade-Schaefer | | 400.00 |
| 1911473 | 08/10/2022 | Pitchford, Robert | 07-4313 | Red Folder-2022-2023 Upper Grade-POCS | | 400.00 |
| 1911474 | 08/10/2022 | Shiffman, Charlotte M | 01-4313 | Red Folder-2022-2023 Upper Grade-JL | | 800.00 |
| 1911475 | 08/10/2022 | Dossat, Alyssa | 09-4313 | Red Folder-2022-2023 Upper Grade-NWP | | 240.00 |
| 1911476 | 08/10/2022 | Showalter-Garcia, James | 05-4313 | Red Folder-2022-2023 Upper Grade-Schaefer | | 400.00 |
| 1911477 | 08/10/2022 | Brandenburg, Jessica A | 07-4313 | Red Folder-2022-2023 Upper Grade-POCS | | 400.00 |
| 1911478 | 08/10/2022 | Ortlinghaus, Erin | 01-4313 | Red Folder-2022-2023 Lower Grade-JL | | 150.00 |
| 1911479 | 08/10/2022 | True, Amelia | 04-4313 | Red Folder-2022-2023 Upper Grade-Olivet | | 200.00 |
| 1911480 | 08/10/2022 | McCorkell, Laura M | 09-4313 | Red Folder-2022-2023 HomeStudy | | 400.00 |
| 1911481 | 08/10/2022 | Marquardt, Heather | 01-4313 | Red Folder-2022-2023 SDC | | 400.00 |
| 1911482 | 08/10/2022 | Edmondson, Bradley | 09-4313 | Red Folder-2022-2023 Upper Grade-NWP | | 400.00 |

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

Checks Dated 08/01/2022 through 08/31/2022

| Check Number | Check Date | Pay to the Order of | Fund-Object | Comment | Expensed Amount | Check Amount |
|--------------|------------|-------------------------------|-------------|---|-----------------|--------------|
| 1911483 | 08/10/2022 | Belfils, Erin | 04-4313 | Red Folder-2022-2023 Lower Grade-Olivet | | 300.00 |
| 1911484 | 08/10/2022 | Ross, Brittany K | 01-4313 | Red Folder-2022-2023 Music-JL | 134.00 | |
| | | | 04-4313 | Red Folder-2022-2023 Music-Olivet | 134.00 | |
| | | | 05-4313 | Red Folder-2022-2023 Music-Schaefer | 134.00 | 402.00 |
| 1911485 | 08/10/2022 | Doughty, Daniela | 04-4313 | Red Folder-2022-2023 Lower Grade-Olivet | | 300.00 |
| 1911486 | 08/10/2022 | Sorentino, Francis | 04-4313 | Red Folder-2022-2023 Lower Grade-Olivet | | 300.00 |
| 1911487 | 08/10/2022 | De Sena, Janet L | 05-4313 | Red Folder-2022-2023 Upper Grade-Schaefer | | 400.00 |
| 1911488 | 08/10/2022 | Powers, Sarah E | 04-4313 | Red Folder-2022-2023 Lower Grade-Olivet | | 300.00 |
| 1911489 | 08/10/2022 | Tait, Heather G | 09-4313 | Red Folder-2022-2023 HomeStudy | | 400.00 |
| 1911490 | 08/10/2022 | Dolan, Katie A | 07-4313 | Red Folder-2022-2023 Upper Grade-POCS | | 400.00 |
| 1911491 | 08/10/2022 | Shroyer, Joshua | 01-4313 | Red Folder-2022-2023 RSP | | 400.00 |
| 1911492 | 08/10/2022 | Boone, Stephanie L | 09-4313 | Red Folder-2022-2023 Upper Grade-NWP | | 400.00 |
| 1911493 | 08/10/2022 | Jhaveri, Saloni | 09-4313 | Red Folder-2022-2023 Upper Grade-NWP | | 400.00 |
| 1911494 | 08/10/2022 | Finnegan, Alex | 07-4313 | Red Folder-2022-2023 Upper Grade-POCS | | 400.00 |
| 1911495 | 08/10/2022 | Green, Jenna | 04-4313 | Red Folder-2022-2023 Lower Grade-Olivet | | 300.00 |
| 1911496 | 08/10/2022 | Volmerding, Susan R | 01-4313 | Red Folder-2022-2023 RSP | | 400.00 |
| 1911497 | 08/10/2022 | Ozbirn, Jessica L | 01-4313 | Red Folder-2022-2023 Psych | | 320.00 |
| 1911498 | 08/10/2022 | Zepeda, Jessica M | 04-4313 | Red Folder-2022-2023 Counselor-Olivet | 134.00 | |
| | | | 05-4313 | Red Folder-2022-2023 Counselor-Sch | 134.00 | |
| | | | 09-4313 | Red Folder-2022-2023 Counselor-NWP | 134.00 | 402.00 |
| 1911499 | 08/10/2022 | Bayless, Blair E | 04-4313 | Red Folder-2022-2023 Upper Grade-Olivet | | 400.00 |
| 1911500 | 08/10/2022 | Meyer, Allison N | 07-4313 | Red Folder-2022-2023 Upper Grade-POCS | | 400.00 |
| 1911501 | 08/10/2022 | Oertel, Jaimie L | 01-4313 | Red Folder-2022-2023 Lower Grade-JL | | 300.00 |
| 1911502 | 08/10/2022 | Shreve, Aaron C | 09-4313 | Red Folder-2022-2023 Upper Grade-NWP | | 400.00 |
| 1911503 | 08/10/2022 | Aguirre, Eugenia M | 01-4313 | Red Folder-2022-2023 RSP | | 200.00 |
| 1911504 | 08/10/2022 | Redwood Ped Therapy Assoc | 01-5811 | Physical Therapy serv. April 2022 | | 370.93 |
| 1911505 | 08/10/2022 | Sonoma Co Office Of Education | 01-5830 | APE Jan-June 2022 | | 6,380.00 |
| 1911506 | 08/10/2022 | Sonoma County Office of Edu. | 01-5830 | Lost chck/reissue from chk#1902476-NSC MTSS Consort. | 1,387.68 | |
| | | | 04-5830 | Lost chck/reissue from chk#1902476-NSC MTSS Consort. | 1,689.35 | |
| | | | 05-5830 | Lost chck/reissue from chk#1902476-NSC MTSS Consort. | 1,749.69 | |
| | | | 07-5830 | Lost chck/reissue from chk#1902476-NSC MTSS Consort. | 784.34 | |
| | | | 09-5830 | Lost chck/reissue from chk#1902476-NSC MTSS Consort. | 422.33 | 6,033.39 |

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

Checks Dated 08/01/2022 through 08/31/2022

| Check Number | Check Date | Pay to the Order of | Fund-Object | Comment | Expensed Amount | Check Amount |
|--------------|------------|---|-------------|--|-----------------|--------------|
| 1912110 | 08/12/2022 | Walker, Jacob H | 01-5860 | fingerprints | | 25.00 |
| 1912111 | 08/12/2022 | Joshua B Woodlander dba 1stWave Interactive | 01-5830 | District Website | | 1,190.00 |
| 1912112 | 08/12/2022 | Amazon Capital Services, Inc. | 01-4390 | Sign for Jack London and POCS | 38.24 | |
| | | | 07-4390 | Sign for Jack London and POCS | 38.22 | 76.46 |
| 1912113 | 08/12/2022 | California's Valued Trust | 01-9574 | Dental Coverage August 2022 | 7,954.24 | |
| | | | 01-9575 | Vision Coverage August 2022 | 2,208.00 | 10,162.24 |
| 1912114 | 08/12/2022 | Fagen Friedman & Fulfrost LLP | 01-5823 | Legal Services | | 1,435.00 |
| 1912115 | 08/12/2022 | Fishman Supply | 01-4370 | Janitorial supply-JL/POCS | 85.34 | |
| | | | 07-4370 | Janitorial supply-JL/POCS | 56.90 | 142.24 |
| 1912116 | 08/12/2022 | ODP Business Solution, LLC | 05-4310 | Teacher Supplies-Schaefer | 251.13 | |
| | | | 05-4350 | Office Supplies-Schaefer | 128.91 | |
| | | | 07-4310 | Office supplies-POCS | 303.41 | |
| | | | | Teacher supplies-POCS | 387.93 | 1,071.38 |
| 1912117 | 08/12/2022 | Project Wayfinder Inc | 07-4340 | Wayfinder Program | 1,326.53 | |
| | | | 07-5202 | Wayfinder Program | 809.47 | 2,136.00 |
| 1912118 | 08/12/2022 | Sonoma Co Office Of Education | 07-5828 | Janitorial supply-Schaefer | | 1,659.51 |
| 1912119 | 08/12/2022 | T-Mobile USA Inc. | 01-4310 | Mobile Hotspots | | 100.00 |
| 1912120 | 08/12/2022 | Weeks Drilling & Pump Co Inc | 01-4380 | Water System Service July 2022-NWP | 422.85 | |
| | | | 01-5630 | Water System Service July 2022-Olivet | 411.42 | 834.27 |
| 1913981 | 08/24/2022 | Gutting, Monica T | 05-4313 | Red Folder-2022-2023 Combo Lower Grade-Schaefer | | 300.00 |
| 1913982 | 08/24/2022 | Lewis, Tiffany A | 05-4313 | Red Folder-2022-2023 Lower Grade-Schaefer | | 150.00 |
| 1913983 | 08/24/2022 | Zeman, Julie | 01-4313 | Red Folder-2022-2023 Combo Upper Grade-JL | | 400.00 |
| 1913984 | 08/24/2022 | Martin, Tawnya E | 05-4313 | Red Folder-2022-2023 Combo Upper Grade-Schaefer | | 400.00 |
| 1913985 | 08/24/2022 | Bell, Sharon | 01-4313 | Red Folder-2022-2023 Combo Lower Grade-Jack London | | 600.00 |
| 1913986 | 08/24/2022 | Banderas Hernandez, Brenda | 01-5860 | Fingerprints reimb. | | 25.00 |
| 1913987 | 08/24/2022 | Hagle, Bailey N | 01-4313 | Red Folder-2022-2023 Combo Lower Grade-Jack London | | 600.00 |
| 1913988 | 08/24/2022 | Satia, Ambreen K | 01-4313 | Red Folder-2022-2023 Combo Lower Grade-JL | 600.00 | |
| | | | 01-5860 | Livescan reimb. | 25.00 | 625.00 |
| 1913989 | 08/24/2022 | Scheele, Anne | 04-4313 | Red Folder-2022-2023 Combo Upper Grade-Olivet | | 800.00 |
| 1913990 | 08/24/2022 | Harkey, Aaron T | 01-4313 | Red Folder-2022-2023 Upper Grade-Jack London | | 400.00 |

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

Checks Dated 08/01/2022 through 08/31/2022

| Check Number | Check Date | Pay to the Order of | Fund-Object | Comment | Expensed Amount | Check Amount |
|--------------|------------|--------------------------------------|-------------|--|-----------------|--------------|
| 1913991 | 08/24/2022 | Alpha Analytical Labs, Inc. | 01-5830 | Water testing serv, NWP | 51.60 | |
| | | | | Water testing serv, Olivet | 86.00 | |
| | | | 09-5830 | Water testing serv, NWP | 34.40 | 172.00 |
| 1913992 | 08/24/2022 | Amazon Capital Services, Inc. | 01-4390 | Office Supplies-DO | 31.55 | |
| | | | 07-4310 | Books-POCS | 222.05 | 253.60 |
| 1913993 | 08/24/2022 | AT&T | 01-5900 | Calnet3 Billing / AT&T | | 1,267.12 |
| 1913994 | 08/24/2022 | Bill's Lock & Safe Service | 01-4380 | Service call-JL/POCS | 93.00 | |
| | | | 07-5630 | Service call-JL/POCS | 62.00 | 155.00 |
| 1913995 | 08/24/2022 | City Of Santa Rosa | 01-5530 | City Water Acct# 021026 2022 - 2023 JL/POCS | 293.03 | |
| | | | 07-5530 | City Water Acct# 021026 2022 - 2023 JL/POCS | 195.35 | 488.38 |
| 1913996 | 08/24/2022 | City Of Santa Rosa | 01-5530 | City Water Acct# 023537 2022 - 2023 NWP | 277.36 | |
| | | | 09-5530 | City Water Acct# 023537 2022 - 2023 NWP | 184.91 | 462.27 |
| 1913997 | 08/24/2022 | Clover Stornetta Farms Inc | 13-4700 | District wide milk-2022-2023 | | 472.50 |
| 1913998 | 08/24/2022 | Co of Sonoma Dept of Health Services | 13-5800 | Inspection and North C. Region-NWP | 936.00 | |
| | | | | Inspection and stormwater-JL/POCS | 1,373.00 | |
| | | | | Inspection and stormwater-Schaefer | 1,373.00 | |
| | | | | Inspection-Olivet | 872.00 | 4,554.00 |
| 1913999 | 08/24/2022 | Fishman Supply | 01-4370 | Janitorial supplies-NWP/Non-NWP | 3,319.69 | |
| | | | 04-4370 | Janitorial supplies-Olivet | 4,898.74 | |
| | | | 05-4370 | Janitorial supplies-Schaefer | 4,730.70 | |
| | | | 09-4370 | Janitorial supplies-NWP/Non-NWP | 2,213.12 | 15,162.25 |
| 1914000 | 08/24/2022 | Friedman's Home Improvement | 01-4380 | Maint supply-Schaefer | | 30.35 |
| 1914001 | 08/24/2022 | Fulwider Outdoor Power Equip | 01-4380 | Maint rental-All sites | | 30.48 |
| 1914002 | 08/24/2022 | Interstate Batteries | 09-5630 | Maint supply-NWP | | 47.09 |
| 1914003 | 08/24/2022 | Heartland School Solutions | 13-5840 | Annual Support/Subscription Renewal 22/23 | | 2,289.00 |
| 1914004 | 08/24/2022 | ODP Business Solution, LLC | 07-4310 | Office Supplies-POCS | | 101.76 |
| 1914005 | 08/24/2022 | PACE Supply Corp. | 01-4380 | Maint supplies-Olivet | | 291.44 |
| 1914006 | 08/24/2022 | Pacific Gas & Electric | 07-5510 | Acct # 8775983334-3 POCS | 8.23 | |
| | | | 07-5520 | Acct # 8775983334-3 POCS | 445.57 | 453.80 |
| 1914007 | 08/24/2022 | Rockwell Printing Inc. | 07-4110 | Health Curriculum | | 1,139.00 |
| 1914008 | 08/24/2022 | Santa Rosa Fire Equipment Inc | 01-5800 | Fire service-JL/POCS | 401.29 | |
| | | | 07-5800 | Fire service-JL/POCS | 267.52 | 668.81 |
| 1914009 | 08/24/2022 | Scholastic Inc | 07-4310 | Seedfolk Books-POCS | | 339.91 |

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

Checks Dated 08/01/2022 through 08/31/2022

| Check Number | Check Date | Pay to the Order of | Fund-Object | Comment | Expensed Amount | Check Amount |
|-------------------------------|------------|---------------------|-------------|---------|-----------------|-------------------|
| Total Number of Checks | | | | | 135 | 156,875.96 |

Fund Summary

| Fund | Description | Check Count | Expensed Amount |
|---------------------------------|-----------------------------|-------------|-------------------|
| 01 | General Fund | 69 | 60,789.58 |
| 04 | Olivet Charter School | 26 | 20,830.39 |
| 05 | Schaefer Charter School | 28 | 21,096.49 |
| 07 | Piner Olivet Charter School | 32 | 17,403.99 |
| 09 | Charter School Fund | 20 | 8,789.01 |
| 13 | Cafeteria | 3 | 7,315.50 |
| 14 | Deferred Maintenance Fund | 1 | 3,860.00 |
| 21 | Building Fund | 1 | 16,791.00 |
| Total Number of Checks | | 135 | 156,875.96 |
| Less Unpaid Sales Tax Liability | | | .00 |
| Net (Check Amount) | | | 156,875.96 |

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

BUDGET UPDATES

Effective 06/30/2022 through 08/31/2022

Fiscal Year 2022

| Account | Description | From | To |
|---|--|------|-----------------|
| JE # BR22-01179 JE Trans Date 06/30/2022 JE Posted 08/12/2022 Comment F01-3217 Budget Revision | | | |
| 01- 3217- 0- 1110- 1000- 1130- 104- 0000 | Teachers' Sals,Instruction,Regular Educati,Not Required | CR | 2,005.00 |
| 01- 3217- 0- 1110- 1000- 3101- 104- 0000 | Benefits - Strs,Instruction,Regular Educati,Not Required | CR | 348.00 |
| 01- 3217- 0- 1110- 1000- 3331- 104- 0000 | Benefits - Medi,Instruction,Regular Educati,Not Required | CR | 34.00 |
| 01- 3217- 0- 1110- 1000- 3501- 104- 0000 | Benefits - Sui,Instruction,Regular Educati,Not Required | CR | 14.00 |
| 01- 3217- 0- 1110- 1000- 3601- 104- 0000 | Benefits - Wcom,Instruction,Regular Educati,Not Required | CR | 37.00 |
| Net increase to Appropriations | | | 2,438.00 |

| | | | |
|---|--|----|-----------------|
| JE # BR22-01180 JE Trans Date 06/30/2022 JE Posted 08/12/2022 Comment F01-3217 Budget Revision | | | |
| 01- 3217- 0- 1110- 1000- 1130- 104- 0000 | Teachers' Sals,Instruction,Regular Educati,Not Required | DR | 2,005.00 |
| 01- 3217- 0- 1110- 1000- 3101- 104- 0000 | Benefits - Strs,Instruction,Regular Educati,Not Required | DR | 348.00 |
| 01- 3217- 0- 1110- 1000- 3331- 104- 0000 | Benefits - Medi,Instruction,Regular Educati,Not Required | DR | 34.00 |
| 01- 3217- 0- 1110- 1000- 3501- 104- 0000 | Benefits - Sui,Instruction,Regular Educati,Not Required | DR | 14.00 |
| 01- 3217- 0- 1110- 1000- 3601- 104- 0000 | Benefits - Wcom,Instruction,Regular Educati,Not Required | DR | 37.00 |
| Net decrease to Appropriations | | | 2,438.00 |

| | | | |
|--|---|----|------------------|
| JE # BR22-01181 JE Trans Date 06/30/2022 JE Posted 08/24/2022 Comment F13 Budget Revision | | | |
| 13- 5310- 0- 0000- 3700- 4700- 000- 0000 | Food Purchases,Food Services,Undistributed,Not Required | CR | 60,365.00 |
| Net increase to Appropriations | | | 60,365.00 |

| | | | |
|--|--|----|-----------------|
| JE # BR22-01182 JE Trans Date 06/30/2022 JE Posted 08/24/2022 Comment F14 Budget Revision | | | |
| 14- 0000- 0- 0000- 8110- 5630- 103- 0000 | Repairs,Maintenance,Undistributed,Not Required | CR | 1,250.00 |
| Net increase to Appropriations | | | 1,250.00 |

Effective 06/30/2022 through 08/31/2022

Fiscal Year 2023

| Account | Description | From | To |
|---|--|------|------------------|
| JE # BR23-00069 JE Trans Date 08/01/2022 JE Posted 08/01/2022 Comment Crossing guard for 2022/23 | | | |
| 01- 0000- 0- 0000- 8310- 5880- 104- 0000 | Other Administr,Crossing Guards,Undistributed,Not Required | CR | 3,397.00 |
| 05- 3212- 0- 0000- 8310- 5880- 000- 0000 | Other Administr,Crossing Guards,Undistributed,Not Required | CR | 3,397.00 |
| 07- 3212- 0- 0000- 8310- 5880- 000- 0000 | Other Administr,Crossing Guards,Undistributed,Not Required | CR | 3,397.00 |
| 09- 0000- 0- 0000- 8310- 5880- 000- 0000 | Other Administr,Crossing Guards,Undistributed,Not Required | CR | 3,397.00 |
| Net increase to Appropriations | | | .00 |
| | | | 13,588.00 |
| JE # BR23-00070 JE Trans Date 08/01/2022 JE Posted 08/01/2022 Comment 2022-23 Counselor | | | |
| 01- 7422- 0- 1110- 3110- 5830- 104- 0000 | Professional/co,Guidance & Coun,Regular Educati,Not Required | CR | 7,891.00 |
| Net increase to Appropriations | | | .00 |
| | | | 7,891.00 |
| JE # BR23-00071 JE Trans Date 08/03/2022 JE Posted 08/03/2022 Comment Title I Budget Revenue based on 21/22 Allocation | | | |
| 09- 3010- 0- 0000- 0000- 8290- 000- 0000 | All Other Feder,Title I Basic G | DR | 14,584.00 |
| Net increase to Appropriations | | | .00 |
| | | | 14,584.00 |
| JE # BR23-00072 JE Trans Date 08/03/2022 JE Posted 08/03/2022 Comment F04-3213 Budget Revision | | | |
| 04- 3213- 0- 0000- 8210- 2200- 000- 0000 | Classified Supp,Operations,Undistributed,Not Required | CR | 323.00 |
| 04- 3213- 0- 0000- 8210- 3312- 000- 0000 | Benefits - Oasd,Operations,Undistributed,Not Required | CR | 20.00 |
| 04- 3213- 0- 0000- 8210- 3332- 000- 0000 | Benefits - Medi,Operations,Undistributed,Not Required | CR | 5.00 |
| 04- 3213- 0- 0000- 8210- 3602- 000- 0000 | Benefits - Wcom,Operations,Undistributed,Not Required | CR | 5.00 |
| 04- 3213- 0- 1110- 1000- 4310- 000- 0000 | Instructional M,Instruction,Regular Educati,Not Required | CR | 1,300.00 |
| Net increase to Appropriations | | | .00 |
| | | | 1,653.00 |
| JE # BR23-00073 JE Trans Date 08/03/2022 JE Posted 08/03/2022 Comment 22/23 Hotspots | | | |
| 01- 3213- 0- 1110- 1000- 4310- 600- 0000 | Instructional M,Instruction,Regular Educati,Not Required | CR | 1,200.00 |
| Net increase to Appropriations | | | .00 |
| | | | 1,200.00 |
| JE # BR23-00074 JE Trans Date 08/03/2022 JE Posted 08/03/2022 Comment Headphones for Phet & Patti | | | |
| 01- 3213- 0- 0000- 7200- 4390- 600- 0000 | Other Supplies,Other General A,Undistributed,Not Required | CR | 516.00 |
| Net increase to Appropriations | | | .00 |
| | | | 516.00 |
| JE # BR23-00075 JE Trans Date 08/03/2022 JE Posted 08/03/2022 Comment ELO-P Summer School Meals | | | |
| 01- 2600- 0- 0000- 3700- 4700- 104- 0000 | Food Purchases,Food Services,Undistributed,Not Required | CR | 1,527.00 |
| 04- 2600- 0- 0000- 3700- 4700- 000- 0000 | Food Purchases,Food Services,Undistributed,Not Required | CR | 1,843.00 |

Selection Grouped by Org, Fiscal Year, JE# - Sorted by JE Item #, (Org = 43, JE Type = R, Starting Post Date = 8/1/2022, Ending Post Date = 8/31/2022, Unposted JEs? = N, End Bud Bal? = O, JE# Page Break? = N, Description? = A, Recap? = N)

ESCAPE ONLINE

Effective 06/30/2022 through 08/31/2022

Fiscal Year 2023

| Account | Description | From | To |
|--|--|---------------|-----------------|
| (continued) JE # BR23-00075 JE Trans Date 08/03/2022 JE Posted 08/03/2022 Comment ELO-P Summer School Meals | | | |
| 05- 2600- 0- 0000- 3700- 4700- 000- 0000 | Food Purchases,Food Services,Undistributed,Not Required | CR | 1,896.00 |
| Net increase to Appropriations | | .00 | 5,266.00 |
| JE # BR23-00076 JE Trans Date 08/03/2022 JE Posted 08/03/2022 Comment F04-3213 Budget Revision | | | |
| 04- 3213- 0- 1110- 1000- 4310- 000- 0000 | Instructional M,Instruction,Regular Educati,Not Required | CR | 38.00 |
| 04- 3213- 0- 0000- 8210- 4370- 000- 0000 | Custodial Suppl,Operations,Undistributed,Not Required | CR | 90.00 |
| Net increase to Appropriations | | .00 | 128.00 |
| JE # BR23-00077 JE Trans Date 08/03/2022 JE Posted 08/03/2022 Comment F07-3212 Budget Revision | | | |
| 07- 3212- 0- 0000- 8210- 4370- 000- 0000 | Custodial Suppl,Operations,Undistributed,Not Required | CR | 110.00 |
| 07- 3212- 0- 0000- 2700- 4350- 000- 0000 | Office Supplies,School Administ,Undistributed,Not Required | CR | 177.00 |
| 07- 3212- 0- 0000- 2700- 5950- 000- 0000 | Postage,School Administ,Undistributed,Not Required | CR | 8.00 |
| Net increase to Appropriations | | .00 | 295.00 |
| JE # BR23-00078 JE Trans Date 08/03/2022 JE Posted 08/03/2022 Comment F05-3212 Budget Revision | | | |
| 05- 3212- 0- 0000- 2700- 4390- 000- 0000 | Other Supplies,School Administ,Undistributed,Not Required | CR | 80.00 |
| Net increase to Appropriations | | .00 | 80.00 |
| JE # BR23-00079 JE Trans Date 08/03/2022 JE Posted 08/03/2022 Comment F07-3212 Budget Revision | | | |
| 07- 3212- 0- 0000- 8210- 4370- 000- 0000 | Custodial Suppl,Operations,Undistributed,Not Required | DR | 110.00 |
| 07- 3212- 0- 0000- 2700- 4350- 000- 0000 | Office Supplies,School Administ,Undistributed,Not Required | DR | 177.00 |
| 07- 3212- 0- 0000- 2700- 5950- 000- 0000 | Postage,School Administ,Undistributed,Not Required | DR | 8.00 |
| Net decrease to Appropriations | | 295.00 | .00 |
| JE # BR23-00080 JE Trans Date 08/03/2022 JE Posted 08/03/2022 Comment F07-3212 Budget Revision | | | |
| 07- 3212- 0- 0000- 8210- 4370- 000- 0000 | Custodial Suppl,Operations,Undistributed,Not Required | CR | 110.00 |
| 07- 3212- 0- 0000- 2700- 4390- 000- 0000 | Other Supplies,School Administ,Undistributed,Not Required | CR | 177.00 |
| 07- 3212- 0- 0000- 2700- 5950- 000- 0000 | Postage,School Administ,Undistributed,Not Required | CR | 8.00 |
| Net increase to Appropriations | | .00 | 295.00 |
| JE # BR23-00081 JE Trans Date 08/03/2022 JE Posted 08/03/2022 Comment F01-0000 Budget Revision | | | |
| 01- 0000- 0- 0000- 7200- 5840- 600- 0000 | Computer/tech R,Other General A,Undistributed,Not Required | CR | 2,375.00 |

Selection Grouped by Org, Fiscal Year, JE# - Sorted by JE Item #, (Org = 43, JE Type = R, Starting Post Date = 8/1/2022, Ending Post Date = 8/31/2022, Unposted JEs? = N, End Bud Bal? = O, JE# Page Break? = N, Description? = A, Recap? = N)

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| | | Net increase to Appropriations | .00 2,375.00 |
| JE # BR23-00082 JE Trans Date 08/03/2022 JE Posted 08/03/2022 Comment F09-0000 Budget Revision | | | |
| 09- 0000- 0- 0000- 2700- 5632- 000- 0000 | Copier Costs,School Administ,Undistributed,Not Required | CR | 353.00 |
| | | Net increase to Appropriations | .00 353.00 |
| JE # BR23-00083 JE Trans Date 08/05/2022 JE Posted 08/05/2022 Comment 22/23 Recology Annual Rate Increase | | | |
| 09- 0000- 0- 0000- 8210- 5500- 000- 0000 | Utilities & Hou,Operations,Undistributed,Not Required | CR | 50.00 |
| 05- 0000- 0- 0000- 8210- 5500- 000- 0000 | Utilities & Hou,Operations,Undistributed,Not Required | CR | 80.00 |
| | | Net increase to Appropriations | .00 130.00 |
| JE # BR23-00084 JE Trans Date 08/06/2022 JE Posted 08/06/2022 Comment 22/23 Ukulele Classes - ELO Grant | | | |
| 09- 7425- 0- 1660- 1000- 5830- 000- 0000 | Professional/co,Instruction,Extended Day,Not Required | CR | 3,750.00 |
| | | Net increase to Appropriations | .00 3,750.00 |
| JE # BR23-00085 JE Trans Date 08/06/2022 JE Posted 08/06/2022 Comment Olivet Shade Shelters | | | |
| 21- 0000- 0- 0000- 8500- 6100- 102- 0000 | Sites & Improve,Facilities Acqu,Undistributed,Not Required | CR | 61,231.00 |
| 21- 0000- 0- 0000- 8500- 6150- 102- 0000 | Site Support Co,Facilities Acqu,Undistributed,Not Required | CR | 3,223.00 |
| | | Net increase to Appropriations | .00 64,454.00 |
| JE # BR23-00086 JE Trans Date 08/08/2022 JE Posted 08/08/2022 Comment Playground balls | | | |
| 05- 3212- 0- 1110- 1000- 4311- 000- 0000 | Standard Suppli,Instruction,Regular Educati,Not Required | CR | 250.00 |
| | | Net increase to Appropriations | .00 250.00 |
| JE # BR23-00087 JE Trans Date 08/10/2022 JE Posted 08/10/2022 Comment Legal fees | | | |
| 01- 0000- 0- 0000- 7100- 5823- 668- 0000 | Legal Costs,Board & Superin,Undistributed,Not Required | DR | 10,000.00 |
| 01- 0000- 0- 0000- 7100- 5823- 600- 0000 | Legal Costs,Board & Superin,Undistributed,Not Required | CR | 5,700.00 |
| | | Net decrease to Appropriations | 10,000.00 5,700.00 |
| JE # BR23-00088 JE Trans Date 08/12/2022 JE Posted 08/12/2022 Comment F05-3213 Budget Revision | | | |
| 05- 3213- 0- 1110- 1000- 1140- 000- SUBS | Teacher Substit,Instruction,Regular Educati,Substitutes | CR | 55,858.00 |
| 05- 3213- 0- 1110- 1000- 3101- 000- SUBS | Benefits - Strs,Instruction,Regular Educati,Substitutes | CR | 12,401.00 |
| 05- 3213- 0- 1110- 1000- 3331- 000- SUBS | Benefits - Medi,Instruction,Regular Educati,Substitutes | CR | 1,056.00 |

Selection Grouped by Org, Fiscal Year, JE# - Sorted by JE Item #, (Org = 43, JE Type = R, Starting Post Date = 8/1/2022, Ending Post Date = 8/31/2022, Unposted JEs? = N, End Bud Bal? = O, JE# Page Break? = N, Description? = A, Recap? = N)

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| (continued) JE # BR23-00088 JE Trans Date 08/12/2022 JE Posted 08/12/2022 Comment F05-3213 Budget Revision | | | |
| 05- 3213- 0- 1110- 1000- 3401- 000- SUBS | H & W Benefits,Instruction,Regular Educati,Substitutes | CR | 16,497.00 |
| 05- 3213- 0- 1110- 1000- 3501- 000- SUBS | Benefits - Sui,Instruction,Regular Educati,Substitutes | CR | 363.00 |
| 05- 3213- 0- 1110- 1000- 3601- 000- SUBS | Benefits - Wcom,Instruction,Regular Educati,Substitutes | CR | 1,301.00 |
| Net increase to Appropriations | | .00 | 87,476.00 |

| Account | Description | From | To |
|---|---|------------|---------------|
| JE # BR23-00089 JE Trans Date 08/12/2022 JE Posted 08/12/2022 Comment F05-3213 Budget Revision | | | |
| 05- 3213- 0- 0000- 8210- 2200- 000- 0000 | Classified Supp,Operations,Undistributed,Not Required | CR | 323.00 |
| 05- 3213- 0- 0000- 8210- 3312- 000- 0000 | Benefits - Oasd,Operations,Undistributed,Not Required | CR | 20.00 |
| 05- 3213- 0- 0000- 8210- 3332- 000- 0000 | Benefits - Medi,Operations,Undistributed,Not Required | CR | 5.00 |
| 05- 3213- 0- 0000- 8210- 3602- 000- 0000 | Benefits - Wcom,Operations,Undistributed,Not Required | CR | 5.00 |
| Net increase to Appropriations | | .00 | 353.00 |

| Account | Description | From | To |
|---|--|------------|-----------------|
| JE # BR23-00090 JE Trans Date 08/12/2022 JE Posted 08/12/2022 Comment F01-3217 Budget Revision | | | |
| 01- 3217- 0- 1110- 1000- 1130- 104- 0000 | Teachers' Sals,Instruction,Regular Educati,Not Required | CR | 2,005.00 |
| 01- 3217- 0- 1110- 1000- 3101- 104- 0000 | Benefits - Strs,Instruction,Regular Educati,Not Required | CR | 348.00 |
| 01- 3217- 0- 1110- 1000- 3331- 104- 0000 | Benefits - Medi,Instruction,Regular Educati,Not Required | CR | 34.00 |
| 01- 3217- 0- 1110- 1000- 3501- 104- 0000 | Benefits - Sui,Instruction,Regular Educati,Not Required | CR | 14.00 |
| 01- 3217- 0- 1110- 1000- 3601- 104- 0000 | Benefits - Wcom,Instruction,Regular Educati,Not Required | CR | 37.00 |
| Net increase to Appropriations | | .00 | 2,438.00 |

| Account | Description | From | To |
|---|--|------------|-----------------|
| JE # BR23-00091 JE Trans Date 08/12/2022 JE Posted 08/12/2022 Comment F04-3217 Budget Revision | | | |
| 04- 3217- 0- 1110- 1000- 1130- 000- 0000 | Teachers' Sals,Instruction,Regular Educati,Not Required | CR | 3,836.00 |
| 04- 3217- 0- 1110- 1000- 3101- 000- 0000 | Benefits - Strs,Instruction,Regular Educati,Not Required | CR | 653.00 |
| 04- 3217- 0- 1110- 1000- 3331- 000- 0000 | Benefits - Medi,Instruction,Regular Educati,Not Required | CR | 55.00 |
| 04- 3217- 0- 1110- 1000- 3501- 000- 0000 | Benefits - Sui,Instruction,Regular Educati,Not Required | CR | 21.00 |
| 04- 3217- 0- 1110- 1000- 3601- 000- 0000 | Benefits - Wcom,Instruction,Regular Educati,Not Required | CR | 69.00 |
| Net increase to Appropriations | | .00 | 4,634.00 |

| Account | Description | From | To |
|---|--|------|----------|
| JE # BR23-00092 JE Trans Date 08/12/2022 JE Posted 08/12/2022 Comment F05-3217 Budget Revision | | | |
| 05- 3217- 0- 1110- 1000- 1130- 000- 0000 | Teachers' Sals,Instruction,Regular Educati,Not Required | CR | 3,259.00 |
| 05- 3217- 0- 1110- 1000- 3101- 000- 0000 | Benefits - Strs,Instruction,Regular Educati,Not Required | CR | 552.00 |
| 05- 3217- 0- 1110- 1000- 3331- 000- 0000 | Benefits - Medi,Instruction,Regular Educati,Not Required | CR | 48.00 |
| 05- 3217- 0- 1110- 1000- 3501- 000- 0000 | Benefits - Sui,Instruction,Regular Educati,Not Required | CR | 17.00 |
| 05- 3217- 0- 1110- 1000- 3601- 000- 0000 | Benefits - Wcom,Instruction,Regular Educati,Not Required | CR | 55.00 |

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|---|---|------------|-----------------|
| Net increase to Appropriations | | .00 | 3,931.00 |
| JE # BR23-00093 JE Trans Date 08/15/2022 JE Posted 08/15/2022 Comment RS3212 Budget Revision | | | |
| 05-3212-0-0000-2700-4390-000-0000 | Other Supplies,School Administ,Undistributed,Not Required | CR | 61.00 |
| 07-3212-0-0000-2700-4390-000-0000 | Other Supplies,School Administ,Undistributed,Not Required | CR | 61.00 |
| Net increase to Appropriations | | .00 | 122.00 |
| JE # BR23-00094 JE Trans Date 08/15/2022 JE Posted 08/15/2022 Comment F04-3213 Budget Revision | | | |
| 04-3213-0-1110-1000-2140-000- SUBS | Instr Aides - S,Instruction,Regular Educati,Substitutes | CR | 33.00 |
| 04-3213-0-1110-1000-3312-000- SUBS | Benefits - Oasd,Instruction,Regular Educati,Substitutes | CR | 2.00 |
| 04-3213-0-1110-1000-3332-000- SUBS | Benefits - Medi,Instruction,Regular Educati,Substitutes | CR | 1.00 |
| 04-3213-0-1110-1000-3502-000- SUBS | Benefits - Sui,Instruction,Regular Educati,Substitutes | CR | 1.00 |
| 04-3213-0-1110-1000-3602-000- SUBS | Benefits - Wcom,Instruction,Regular Educati,Substitutes | CR | 1.00 |
| Net increase to Appropriations | | .00 | 38.00 |
| JE # BR23-00095 JE Trans Date 08/15/2022 JE Posted 08/15/2022 Comment F01-3213 Budget Revision | | | |
| 01-3213-0-0000-8210-2200-104-0000 | Classified Supp,Operations,Undistributed,Not Required | CR | 251.00 |
| 01-3213-0-0000-8210-3312-104-0000 | Benefits - Oasd,Operations,Undistributed,Not Required | CR | 16.00 |
| 01-3213-0-0000-8210-3332-104-0000 | Benefits - Medi,Operations,Undistributed,Not Required | CR | 4.00 |
| 01-3213-0-0000-8210-3602-104-0000 | Benefits - Wcom,Operations,Undistributed,Not Required | CR | 4.00 |
| Net increase to Appropriations | | .00 | 275.00 |
| JE # BR23-00096 JE Trans Date 08/15/2022 JE Posted 08/15/2022 Comment F07-3213 Budget Revision | | | |
| 07-3213-0-0000-8210-2200-000-0000 | Classified Supp,Operations,Undistributed,Not Required | CR | 192.00 |
| 07-3213-0-0000-8210-3312-000-0000 | Benefits - Oasd,Operations,Undistributed,Not Required | CR | 12.00 |
| 07-3213-0-0000-8210-3332-000-0000 | Benefits - Medi,Operations,Undistributed,Not Required | CR | 3.00 |
| 07-3213-0-0000-8210-3602-000-0000 | Benefits - Wcom,Operations,Undistributed,Not Required | CR | 3.00 |
| Net increase to Appropriations | | .00 | 210.00 |
| JE # BR23-00097 JE Trans Date 08/15/2022 JE Posted 08/15/2022 Comment F09-3213 Budget Revision | | | |
| 09-3213-0-0000-8210-2200-000-0000 | Classified Supp,Operations,Undistributed,Not Required | CR | 108.00 |
| 09-3213-0-0000-8210-3312-000-0000 | Benefits - Oasd,Operations,Undistributed,Not Required | CR | 7.00 |
| 09-3213-0-0000-8210-3332-000-0000 | Benefits - Medi,Operations,Undistributed,Not Required | CR | 2.00 |
| 09-3213-0-0000-8210-3602-000-0000 | Benefits - Wcom,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 = 8/1/2022, Ending Post Date = 8/31/2022, Unposted JEs? = N, End Bud Bal? = O, JE# Page Break? = N, Description? = A, Recap? = N)

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|---|--|---------------|-----------------|
| Net increase to Appropriations | | .00 | 119.00 |
| JE # BR23-00098 JE Trans Date 08/16/2022 JE Posted 08/16/2022 Comment F01-6500 Budget Revision | | | |
| 01- 6500- 0- 5760- 3110- 5830- 600- 0000 | Professional/co,Guidance & Coun,Spec Ed, 5-22,Not Required | DR | 200.00 |
| 01- 6500- 0- 5760- 3140- 4390- 600- 0000 | Other Supplies,Health Services,Spec Ed, 5-22,Not Required | CR | 200.00 |
| Net increase to Appropriations | | 200.00 | 200.00 |
| JE # BR23-00099 JE Trans Date 08/17/2022 JE Posted 08/17/2022 Comment F01-9090 Budget Revision | | | |
| 01- 9090- 0- 0000- 7200- 5860- 600- 0000 | Other Employmen,Other General A,Undistributed,Not Required | CR | 265.00 |
| Net increase to Appropriations | | .00 | 265.00 |
| JE # BR23-00100 JE Trans Date 08/17/2022 JE Posted 08/17/2022 Comment F01-0000 Budget Revision | | | |
| 01- 0000- 0- 0000- 7150- 5300- 600- 0000 | Dues & Membersh,Superintendent,Undistributed,Not Required | CR | 1,613.00 |
| Net increase to Appropriations | | .00 | 1,613.00 |
| JE # BR23-00101 JE Trans Date 08/17/2022 JE Posted 08/17/2022 Comment F01-0000 Budget Revision | | | |
| 01- 0000- 0- 0000- 8210- 5800- 101- 0000 | Other Svcs & Op,Operations,Undistributed,Not Required | CR | 611.00 |
| Net increase to Appropriations | | .00 | 611.00 |
| JE # BR23-00102 JE Trans Date 08/17/2022 JE Posted 08/17/2022 Comment F01-3213 Budget Revision | | | |
| 01- 3213- 0- 0000- 8210- 4370- 104- 0000 | Custodial Suppl,Operations,Undistributed,Not Required | CR | 8,000.00 |
| Net increase to Appropriations | | .00 | 8,000.00 |
| JE # BR23-00103 JE Trans Date 08/17/2022 JE Posted 08/17/2022 Comment F09-3218 Budget Revision | | | |
| 09- 3218- 0- 1110- 1000- 1130- 000- XTRA | Teachers' Sals,Instruction,Regular Educati,Extra work | CR | 3,600.00 |
| 09- 3218- 0- 1110- 1000- 3101- 000- XTRA | Benefits - Strs,Instruction,Regular Educati,Extra work | CR | 688.00 |
| 09- 3218- 0- 1110- 1000- 3331- 000- XTRA | Benefits - Medi,Instruction,Regular Educati,Extra work | CR | 52.00 |
| 09- 3218- 0- 1110- 1000- 3501- 000- XTRA | Benefits - Sui,Instruction,Regular Educati,Extra work | CR | 18.00 |
| 09- 3218- 0- 1110- 1000- 3601- 000- XTRA | Benefits - Wcom,Instruction,Regular Educati,Extra work | CR | 55.00 |
| 09- 3218- 0- 1110- 1000- 4310- 000- 0000 | Instructional M,Instruction,Regular Educati,Not Required | CR | 1,000.00 |
| Net increase to Appropriations | | .00 | 5,413.00 |
| JE # BR23-00104 JE Trans Date 08/17/2022 JE Posted 08/17/2022 Comment F09-3217 Budget Revision | | | |

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| (continued) JE # BR23-00104 JE Trans Date 08/17/2022 JE Posted 08/17/2022 Comment F09-3217 Budget Revision | | | |
| 09- 3217- 0- 1110- 1000- 1130- 000- XTRA | Teachers' Sals,Instruction,Regular Educati,Extra work | CR | 2,250.00 |
| 09- 3217- 0- 1110- 1000- 3101- 000- XTRA | Benefits - Strs,Instruction,Regular Educati,Extra work | CR | 430.00 |
| 09- 3217- 0- 1110- 1000- 3331- 000- XTRA | Benefits - Medi,Instruction,Regular Educati,Extra work | CR | 33.00 |
| 09- 3217- 0- 1110- 1000- 3501- 000- XTRA | Benefits - Sui,Instruction,Regular Educati,Extra work | CR | 12.00 |
| 09- 3217- 0- 1110- 1000- 3601- 000- XTRA | Benefits - Wcom,Instruction,Regular Educati,Extra work | CR | 34.00 |
| Net increase to Appropriations | | .00 | 2,759.00 |

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| JE # BR23-00105 JE Trans Date 08/18/2022 JE Posted 08/18/2022 Comment F04-9090 Budget Revision | | | |
| 04- 9090- 0- 1110- 1000- 4390- 000- 0000 | Other Supplies,Instruction,Regular Educati,Not Required | CR | 500.00 |
| Net increase to Appropriations | | .00 | 500.00 |

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| JE # BR23-00106 JE Trans Date 08/20/2022 JE Posted 08/20/2022 Comment TK curriculum budget | | | |
| 01- 6053- 0- 1110- 1000- 4310- 104- 0000 | Instructional M,Instruction,Regular Educati,Not Required | CR | 5,335.00 |
| Net increase to Appropriations | | .00 | 5,335.00 |

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| JE # BR23-00107 JE Trans Date 08/20/2022 JE Posted 08/20/2022 Comment F01-0000 Budget Revision | | | |
| 01- 0000- 0- 0000- 7190- 5821- 600- 0000 | Audit Costs,External Financ,Undistributed,Not Required | CR | 2,920.00 |
| 01- 0000- 0- 0000- 2700- 5830- 104- 0000 | Professional/co,School Administ,Undistributed,Not Required | CR | 105.00 |
| 01- 0000- 0- 0000- 7200- 5825- 600- 0000 | Advertisement (,Other General A,Undistributed,Not Required | CR | 54.00 |
| 01- 0000- 0- 0000- 2700- 5840- 104- 0000 | Computer/tech R,School Administ,Undistributed,Not Required | CR | 16.00 |
| 01- 0000- 0- 0000- 8210- 5520- 104- 0000 | Electricity,Operations,Undistributed,Not Required | CR | 5,230.00 |
| Net increase to Appropriations | | .00 | 8,325.00 |

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| JE # BR23-00108 JE Trans Date 08/20/2022 JE Posted 08/20/2022 Comment F07-0000 Budget Revision | | | |
| 07- 0000- 0- 0000- 2700- 5840- 000- 0000 | Computer/tech R,School Administ,Undistributed,Not Required | CR | 388.00 |
| 07- 0000- 0- 0000- 2700- 5830- 000- 0000 | Professional/co,School Administ,Undistributed,Not Required | CR | 55.00 |
| 07- 0000- 0- 0000- 7200- 5800- 000- FEES | Other Svcs & Op,Other General A,Undistributed,FEES | CR | 48.00 |
| 07- 0000- 0- 0000- 8210- 5520- 000- 0000 | Electricity,Operations,Undistributed,Not Required | CR | 6,583.00 |
| 07- 0000- 0- 0000- 8210- 5510- 000- 0000 | Natural Gas Exp,Operations,Undistributed,Not Required | DR | 4,700.00 |
| Net increase to Appropriations | | 4,700.00 | 7,074.00 |

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|---|---|----|----------|
| JE # BR23-00109 JE Trans Date 08/23/2022 JE Posted 08/23/2022 Comment F07-0000 Budget Revision | | | |
| 07- 0000- 0- 0000- 8210- 5510- 000- 0000 | Natural Gas Exp,Operations,Undistributed,Not Required | CR | 4,700.00 |

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| | | Net increase to Appropriations | 4,700.00 |
| JE # BR23-00110 JE Trans Date 08/23/2022 JE Posted 08/23/2022 Comment 07-3212 Budget Revision | | | |
| 07- 3212- 0- 1110- 3110- 5830- 000- 0000 | Professional/co,Guidance & Coun,Regular Educati,Not Required | CR | 9,000.00 |
| | | Net increase to Appropriations | 9,000.00 |
| JE # BR23-00111 JE Trans Date 08/23/2022 JE Posted 08/23/2022 Comment F14 Budget Revision | | | |
| 14- 0000- 0- 0000- 8110- 4380- 209- 0000 | Maintenance Sup,Maintenance,Undistributed,Not Required | CR | 35,000.00 |
| 14- 0000- 0- 0000- 8110- 5630- 209- 0000 | Repairs,Maintenance,Undistributed,Not Required | CR | 39,000.00 |
| | | Net increase to Appropriations | 74,000.00 |
| JE # BR23-00112 JE Trans Date 08/23/2022 JE Posted 08/23/2022 Comment Vision screening supplies | | | |
| 01- 0000- 0- 0000- 3140- 4390- 600- 0000 | Other Supplies,Health Services,Undistributed,Not Required | CR | 300.00 |
| | | Net increase to Appropriations | 300.00 |
| JE # BR23-00113 JE Trans Date 08/23/2022 JE Posted 08/23/2022 Comment Supply Chain Assistance Budget | | | |
| 13- 5466- 0- 0000- 0000- 8220- 000- 0000 | Child Nutrition,SCA Funds | DR | 33,464.00 |
| | | Net increase to Appropriations | 33,464.00 |
| JE # BR23-00114 JE Trans Date 08/23/2022 JE Posted 08/23/2022 Comment 2022-23 Fee for Service | | | |
| 01- 6500- 0- 5760- 1110- 5809- 000- 0622 | Scoe Special Ed,Spec Ed-separat,Spec Ed, 5-22,SELPA 6-22 | CR | 264,000.00 |
| | | Net increase to Appropriations | 264,000.00 |
| JE # BR23-00115 JE Trans Date 08/23/2022 JE Posted 08/23/2022 Comment F01-0000 Budget Revision | | | |
| 01- 0000- 0- 0000- 2100- 5202- 600- 0000 | Conference Expe,Supervision Of,Undistributed,Not Required | CR | 45.00 |
| | | Net increase to Appropriations | 45.00 |
| JE # BR23-00116 JE Trans Date 08/24/2022 JE Posted 08/24/2022 Comment F01-0000 Budget Revision | | | |
| 01- 0000- 0- 0000- 3140- 4390- 600- 0000 | Other Supplies,Health Services,Undistributed,Not Required | CR | 27.00 |
| | | Net increase to Appropriations | 27.00 |
| JE # BR23-00117 JE Trans Date 08/25/2022 JE Posted 08/25/2022 Comment F01-0000 field trips | | | |
| 01- 0000- 0- 1110- 1000- 5806- 104- FT03 | FT transport,Instruction,Regular Educati,Field Trips-G3 | CR | 6,275.00 |

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| | | Net increase to Appropriations | .00 6,275.00 |
| JE # BR23-00118 JE Trans Date 08/26/2022 JE Posted 08/26/2022 Comment Refridgerator for Schaefer | | | |
| 01- 7028- 0- 0000- 3700- 4400- 103- 0000 | Equipment Under,Food Services,Undistributed,Not Required | CR | 5,694.00 |
| | | Net increase to Appropriations | .00 5,694.00 |
| JE # BR23-00119 JE Trans Date 08/26/2022 JE Posted 08/26/2022 Comment Budget Revision | | | |
| 07- 3212- 0- 1110- 1000- 4310- 000- 0000 | Instructional M,Instruction,Regular Educati,Not Required | CR | 1,000.00 |
| 04- 3213- 0- 1110- 1000- 4310- 000- 0000 | Instructional M,Instruction,Regular Educati,Not Required | CR | 1,000.00 |
| | | Net increase to Appropriations | .00 2,000.00 |
| JE # BR23-00120 JE Trans Date 08/26/2022 JE Posted 08/26/2022 Comment F01-6500 Budget Revision | | | |
| 01- 6500- 0- 5770- 3120- 4310- 600- 0000 | Instructional M,Psychological S, Spec Ed - K-12, Not Require | CR | 8,000.00 |
| 01- 6500- 0- 5760- 3110- 5830- 600- 0000 | Professional/co,Guidance & Coun,Spec Ed, 5-22,Not Required | DR | 8,000.00 |
| | | 8,000.00 | 8,000.00 |
| JE # BR23-00121 JE Trans Date 08/28/2022 JE Posted 08/28/2022 Comment Budget Revision | | | |
| 07- 3212- 0- 1110- 1000- 4310- 000- 0000 | Instructional M,Instruction,Regular Educati,Not Required | CR | 321.00 |
| 04- 3213- 0- 1110- 1000- 4310- 000- 0000 | Instructional M,Instruction,Regular Educati,Not Required | CR | 202.00 |
| | | Net increase to Appropriations | .00 523.00 |
| JE # BR23-00122 JE Trans Date 08/29/2022 JE Posted 08/29/2022 Comment F01-7422 Budget Revision | | | |
| 01- 7422- 0- 1110- 1000- 4310- 600- 0000 | Instructional M,Instruction,Regular Educati,Not Required | DR | 7,891.00 |
| | | Net decrease to Appropriations | 7,891.00 .00 |
| JE # BR23-00123 JE Trans Date 08/30/2022 JE Posted 08/30/2022 Comment F01-0000 Candy Amos Consulting | | | |
| 01- 0000- 0- 0000- 7200- 5830- 600- 0000 | Professional/co,Other General A,Undistributed,Not Required | CR | 22,000.00 |
| | | Net increase to Appropriations | .00 22,000.00 |
| JE # BR23-00124 JE Trans Date 08/30/2022 JE Posted 08/30/2022 Comment 2022-23 MERV filters | | | |
| 09- 3213- 0- 0000- 8110- 4380- 000- 0000 | Maintenance Sup,Maintenance,Undistributed,Not Required | CR | 260.00 |
| 01- 3213- 0- 0000- 8110- 4380- 104- 0000 | Maintenance Sup,Maintenance,Undistributed,Not Required | CR | 102.00 |
| 07- 3212- 0- 0000- 8110- 4380- 000- 0000 | Maintenance Sup,Maintenance,Undistributed,Not Required | CR | 165.00 |

Selection Grouped by Org, Fiscal Year, JE# - Sorted by JE Item #, (Org = 43, JE Type = R, Starting Post Date = 8/1/2022, Ending Post Date = 8/31/2022, Unposted JEs? = N, End Bud Bal? = O, JE# Page Break? = N, Description? = A, Recap? = N)

ESCAPE ONLINE

Effective 06/30/2022 through 08/31/2022

Fiscal Year 2023

| Account | Description | From | To |
|---|--|------------|-----------------|
| (continued) JE # BR23-00124 JE Trans Date 08/30/2022 JE Posted 08/30/2022 Comment 2022-23 MERV filters | | | |
| 04- 3213- 0- 0000- 8110- 4380- 000- 0000 | Maintenance Sup,Maintenance,Undistributed,Not Required | CR | 600.00 |
| 05- 3212- 0- 0000- 8110- 4380- 000- 0000 | Maintenance Sup,Maintenance,Undistributed,Not Required | CR | 1,049.00 |
| Net increase to Appropriations | | .00 | 2,176.00 |

| Account | Description | From | To |
|---|--|-----------------|------------------|
| JE # BR23-00125 JE Trans Date 08/31/2022 JE Posted 08/31/2022 Comment Roberts Mechanical - Service all sites | | | |
| 01- 3213- 0- 0000- 8110- 4380- 104- 0000 | Maintenance Sup,Maintenance,Undistributed,Not Required | CR | 4,000.00 |
| 01- 8150- 0- 0000- 8110- 5630- 104- 0000 | Repairs,Maintenance,Undistributed,Not Required | CR | 3,000.00 |
| 01- 8150- 0- 0000- 8110- 5630- 103- 0000 | Repairs,Maintenance,Undistributed,Not Required | DR 2,000.00 | |
| 01- 8150- 0- 0000- 8110- 5630- 104- 0000 | Repairs,Maintenance,Undistributed,Not Required | CR | 2,000.00 |
| 01- 8150- 0- 0000- 8110- 4380- 103- 0000 | Maintenance Sup,Maintenance,Undistributed,Not Required | DR 2,000.00 | |
| 01- 8150- 0- 0000- 8110- 4380- 209- 0000 | Maintenance Sup,Maintenance,Undistributed,Not Required | CR | 2,000.00 |
| 05- 3212- 0- 0000- 8110- 4380- 000- 0000 | Maintenance Sup,Maintenance,Undistributed,Not Required | CR | 4,000.00 |
| 05- 3212- 0- 0000- 8110- 5630- 000- 0000 | Repairs,Maintenance,Undistributed,Not Required | CR | 3,000.00 |
| 07- 3212- 0- 0000- 8110- 4380- 000- 0000 | Maintenance Sup,Maintenance,Undistributed,Not Required | CR | 4,000.00 |
| 07- 3212- 0- 0000- 8110- 5630- 000- 0000 | Repairs,Maintenance,Undistributed,Not Required | CR | 3,000.00 |
| 01- 8150- 0- 0000- 8110- 4380- 209- 0000 | Maintenance Sup,Maintenance,Undistributed,Not Required | CR | 2,000.00 |
| 01- 8150- 0- 0000- 8110- 5630- 209- 0000 | Repairs,Maintenance,Undistributed,Not Required | CR | 3,000.00 |
| Net increase to Appropriations | | 4,000.00 | 30,000.00 |

| Account | Description | From | To |
|---|--|-----------------|------------|
| JE # BR23-00126 JE Trans Date 08/31/2022 JE Posted 08/31/2022 Comment F01-8150 Budget Revision | | | |
| 01- 8150- 0- 0000- 8110- 4380- 104- 0000 | Maintenance Sup,Maintenance,Undistributed,Not Required | DR 2,000.00 | |
| 01- 8150- 0- 0000- 8110- 4380- 103- 0000 | Maintenance Sup,Maintenance,Undistributed,Not Required | DR 1,000.00 | |
| 01- 8150- 0- 0000- 8110- 5630- 102- 0000 | Repairs,Maintenance,Undistributed,Not Required | DR 2,000.00 | |
| 01- 8150- 0- 0000- 8110- 5630- 104- 0000 | Repairs,Maintenance,Undistributed,Not Required | DR 2,000.00 | |
| 01- 8150- 0- 0000- 8110- 5630- 209- 0000 | Repairs,Maintenance,Undistributed,Not Required | DR 1,000.00 | |
| Net decrease to Appropriations | | 8,000.00 | .00 |

| Account | Description | From | To |
|---|---|------------|---------------|
| JE # BR23-00127 JE Trans Date 08/31/2022 JE Posted 08/31/2022 Comment F04-9090 Budget Revision | | | |
| 04- 9090- 0- 1110- 2700- 4390- 000- 0000 | Other Supplies,School Administ,Regular Educati,Not Required | CR | 100.00 |
| Net increase to Appropriations | | .00 | 100.00 |

| Account | Description | From | To |
|---|---|------|--------|
| JE # BR23-00128 JE Trans Date 08/31/2022 JE Posted 08/31/2022 Comment F04-9090 Budget Revision | | | |
| 04- 9090- 0- 1110- 2700- 4390- 000- 0000 | Other Supplies,School Administ,Regular Educati,Not Required | CR | 100.00 |

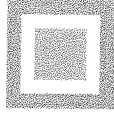
Selection Grouped by Org, Fiscal Year, JE# - Sorted by JE Item #, (Org = 43, JE Type = R, Starting Post Date = 8/1/2022, Ending Post Date = 8/31/2022, Unposted JEs? = N, End Bud Bal? = O, JE# Page Break? = N, Description? = A, Recap? = N)

ESCAPE ONLINE

Effective 06/30/2022 through 08/31/2022

Fiscal Year 2023

| Account | Description | From | To | | | | |
|--|--|---------------------------------------|---|------------------------|--------------------------|----------------------|---|
| | | Net increase to Appropriations | 100.00 | | | | |
| <table border="0" style="width:100%"> <tr> <td style="width:20%">JE # BR23-00129</td> <td style="width:20%">JE Trans Date 08/31/2022</td> <td style="width:20%">JE Posted 08/31/2022</td> <td style="width:40%">Comment Olivet Replace Damaged Spiral Slide</td> </tr> </table> | | | | JE # BR23-00129 | JE Trans Date 08/31/2022 | JE Posted 08/31/2022 | Comment Olivet Replace Damaged Spiral Slide |
| JE # BR23-00129 | JE Trans Date 08/31/2022 | JE Posted 08/31/2022 | Comment Olivet Replace Damaged Spiral Slide | | | | |
| 14- 0000- 0- 0000- 8110- 5630- 102- 0000 | Repairs,Maintenance,Undistributed,Not Required | CR | 5,757.00 | | | | |
| | | Net increase to Appropriations | 5,757.00 | | | | |
| <table border="0" style="width:100%"> <tr> <td style="width:20%">JE # BR23-00130</td> <td style="width:20%">JE Trans Date 08/31/2022</td> <td style="width:20%">JE Posted 08/31/2022</td> <td style="width:40%">Comment F01-6500 Budget Revision</td> </tr> </table> | | | | JE # BR23-00130 | JE Trans Date 08/31/2022 | JE Posted 08/31/2022 | Comment F01-6500 Budget Revision |
| JE # BR23-00130 | JE Trans Date 08/31/2022 | JE Posted 08/31/2022 | Comment F01-6500 Budget Revision | | | | |
| 01- 6500- 0- 5770- 3140- 3421- 600- 0000 | H & W Benefits/,Health Services, Spec Ed - K-12, Not Require | CR | 1,569.00 | | | | |
| 01- 6500- 0- 5770- 3140- 3431- 600- 0000 | H & W Benefits/,Health Services, Spec Ed - K-12, Not Require | CR | 254.00 | | | | |
| 01- 6500- 0- 5770- 3140- 3441- 600- 0000 | H & W Benefits/,Health Services, Spec Ed - K-12, Not Require | CR | 49.00 | | | | |
| 01- 6500- 0- 5770- 3140- 3451- 600- 0000 | H & W Benefits/,Health Services, Spec Ed - K-12, Not Require | CR | 4.00 | | | | |
| 01- 6500- 0- 5770- 3120- 4310- 600- 0000 | Instructional M,Psychological S, Spec Ed - K-12, Not Require | DR | 1,876.00 | | | | |
| | | 1,876.00 | 1,876.00 | | | | |
| <table border="0" style="width:100%"> <tr> <td style="width:20%">JE # BR23-00131</td> <td style="width:20%">JE Trans Date 08/31/2022</td> <td style="width:20%">JE Posted 08/31/2022</td> <td style="width:40%">Comment NPS ISAs</td> </tr> </table> | | | | JE # BR23-00131 | JE Trans Date 08/31/2022 | JE Posted 08/31/2022 | Comment NPS ISAs |
| JE # BR23-00131 | JE Trans Date 08/31/2022 | JE Posted 08/31/2022 | Comment NPS ISAs | | | | |
| 01- 6500- 0- 5770- 1180- 5810- 600- 0000 | Non-public Scho,Spec Ed-nonpubl, Spec Ed - K-12, Not Require | CR | 65,105.00 | | | | |
| | | Net increase to Appropriations | 65,105.00 | | | | |
| | | Total for Org 043 | 861,394.00 | | | | |
| Org 043 Net <Decrease> in Estimated Fund Balance | 717,898.00- | | Net increase to Appropriations | | | | |



AGREEMENT FOR LEGAL SERVICES

This agreement is by and between Piner-Olivet Union School District (“Client”) and the law firm of Fagen Friedman & Fulfroost LLP (“Attorney”). In consideration of the promises and the mutual agreements hereinafter contained, Attorney agrees to provide legal services to Client on the terms set forth below effective July 1, 2022 through June 30, 2023:

1. **CONDITIONS.** This Agreement will not take effect, and Attorney will have no obligation to provide legal services, until Client returns a signed copy of this Agreement.

2. **SCOPE OF SERVICES.** Client hires Attorney as its legal representative/counsel with respect to matters Client specifically refers to Attorney. Attorney will provide those legal services reasonably required to represent Client. Attorney will take reasonable steps to keep Client informed of progress and to respond to Client’s inquiries.

3. **CLIENT’S DUTIES.** Client agrees to cooperate with Attorney and to communicate with candor while keeping the Attorney apprised of any information or developments which may come to Client’s attention, to abide by this Agreement, to pay Attorney’s bills on time and to keep Attorney advised of Client’s address and telephone number. Client will assist Attorney in providing information and documents necessary for the representation in the described matter.

4. **CONSULTANT SERVICES.** Attorney may provide consulting services, which may be referred to as Next Level Client Services, in addition to or in support of the legal services provided pursuant to this Agreement, through qualified non-attorney consultants, including but not limited to: governance training and assistance; communications services; education program planning and implementation; mentoring, coaching, and leadership; strategic planning and solutions; and advocacy at the local and state level.

5. **EMAIL COMMUNICATIONS/CLOUD-BASED COMPUTING.** In order to provide Client with efficient and convenient legal services, Attorney will frequently communicate and transmit documents using e-mail. In addition, Attorney uses a cloud computing service with servers located in a facility other than Attorney’s office. Most of Attorney’s electronic data, including emails and documents, are stored in this manner. Although Attorney will take reasonable precautions to keep email and other electronic data confidential and secure, because technology and cyber threats continue to evolve, there may be risks communicating and storing electronic data in this manner, including risks related to confidentiality and security. By entering into this Agreement, Client is consenting to such e-mail transmissions with Client and Client’s representatives and agents, as well as to having communications, documents and electronic data pertinent to Client’s matter(s) stored through a cloud-based service.

6. **LEGAL FEES AND BILLING PRACTICES.** Client agrees to pay by the hour, in minimum units of one tenth (.1) of an hour, at Attorney’s prevailing rates for all time spent on Client’s matter by Attorney’s legal personnel. Current hourly rates are noted in an attached rate schedule and the actual rate billed is based on the attorney’s number of years of experience.

The rates on this schedule, as well as the current job title designations/ classifications listed hereon, are subject to change on 30 days’ written notice to client. If Client declines to pay any increased

rates, Attorney will have the right to withdraw as Attorney for Client. The time charged will include the time Attorney spends on telephone calls relating to Client's matter, including calls with Client and other parties and attorneys. The legal personnel assigned to Client's matter may confer among themselves about the matter, as required and appropriate. When they do confer, each person will charge for the time expended, as long as the work done is reasonably necessary and not duplicative. Likewise, if more than one of the legal personnel attends a meeting or other proceeding, each will charge for the time spent.

7. COSTS AND OTHER CHARGES. (a) Attorney will incur various costs and expenses in performing legal services under this Agreement. Except as otherwise stated, Client agrees to pay for all costs, disbursements and expenses in addition to the hourly fees. These include fees fixed by law or assessed by public agencies, messenger and other delivery fees, out of office copying/reproduction costs, and travel costs (including mileage charged at the standard IRS rate, parking, transportation, meals and hotel costs, if applicable), and other similar items. The following costs shall not be charged:

| | |
|--------------------------------------|-----------|
| In office Photocopying | No Charge |
| Facsimile Charges | No Charge |
| Postage | No Charge |
| On-line Legal Research Subscriptions | No Charge |
| Administrative Overhead | No Charge |

(b) Out of town travel. Client agrees to pay transportation, meals, lodging and all other costs of any necessary out-of-town travel by law firm personnel. Client will also be charged the hourly rates for the time legal personnel spend traveling.

(c) Consultants and Investigators. To aid in the representation in Client's matter, it may become necessary to hire consultants or investigators. Client agrees to pay such fees and charges.

8. BILLING STATEMENTS. Attorney will send Client monthly statements for fees and costs incurred. Each statement will be payable within thirty (30) days of its mailing date. An interest charge of one percent (1%) per month shall be assessed on balances that are more than thirty (30) days past due. Client may request a statement at intervals of less than 30 days. If Client requests a bill, Attorney will provide one within 10 days. The statements shall include the amount, rate, basis of calculation or other method of determination of the fees and costs, which costs will be clearly identified by item and amount.

9. DISCHARGE AND WITHDRAWAL. Client may discharge Attorney at any time. Attorney may withdraw with Client's consent, for good cause or as allowed or required by law upon ten (10) days written notice. Good cause includes Client's breach of this Agreement, refusal to cooperate or to follow Attorney's advice on a material matter or any fact or circumstance that would render Attorney's continuing representation unlawful or unethical. When Attorney's services conclude, all unpaid charges will immediately become due and payable. Following the conclusion of Attorney's representation of Client, Attorney will, upon Client's request, deliver to Client the Client file(s) and property in Attorney's possession, whether or not Client has paid for all services. If Client has not requested delivery of the files, Attorney may destroy all such files in its possession seven (7) years after the conclusion of the representation.

10. DISCLAIMER OF GUARANTEE AND ESTIMATES. Nothing in this Agreement and nothing in Attorney's statements to Client will be construed as a promise or guarantee about the outcome of the matter. Attorney makes no such promises or guarantees. Attorney's comments about the outcome of the matter are expressions of opinion only. Actual fees may vary from estimates given.

11. ENTIRE AGREEMENT. This Agreement contains the entire agreement of the parties. No other agreement, statement, or promise made on or before the effective date of this Agreement will be binding on the parties.

12. MODIFICATION BY SUBSEQUENT AGREEMENT. This Agreement may be modified by subsequent agreement of the parties only by an instrument in writing signed by both of them or an oral agreement only to the extent that the parties carry it out.

13. SEVERABILITY IN EVENT OF PARTIAL INVALIDITY. If any provision of this Agreement is held in whole or in part to be unenforceable for any reason, the remainder of that provision and of the entire Agreement will be severable and remain in effect.

14. MEDIATION CLAUSE. If a dispute arises out of or relating to any aspect of this Agreement between the Client and Attorney, or the breach thereof, and if the dispute cannot be settled through negotiation, Attorney and Client agree to use mediation before resorting to arbitration, litigation, or any other dispute resolution procedure.

15. EFFECTIVE DATE. This Agreement will govern all legal services performed by Attorney on behalf of Client commencing with the date Attorney first performed services. The date at the beginning of this Agreement is for reference only. Even if this Agreement does not take effect, Client will be obligated to pay Attorney the reasonable value of any services Attorney may have performed for Client.

THE PARTIES HAVE READ AND UNDERSTOOD THE FOREGOING TERMS AND AGREE TO THEM AS OF THE DATE ATTORNEY FIRST PROVIDED SERVICES. THE CLIENT SHALL RECEIVE A FULLY EXECUTED DUPLICATE OF THIS AGREEMENT.

IN WITNESS WHEREOF, the parties have signed this Agreement for Legal Services.

Piner-Olivet Union School District

Fagen Friedman & Fulfrost LLP

STEVE CHARBONNEAU

Namita S. Brown

Type or Print Name

Name

SUPERINTENDENT

Managing Partner

Type or Print Title

Title

[Handwritten Signature]

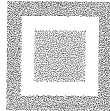
Namita S. Brown

District Authorized Signature

Signature

DATE: 8/15/2022

DATE: August 10, 2022



PROFESSIONAL RATE SCHEDULE

Piner-Olivet Union School District
July 1, 2022 through June 30, 2023

1. **HOURLY PROFESSIONAL RATES**

Client agrees to pay Attorney by the following standard hourly rate:

| | |
|----------------------------|------------------------|
| Associate | \$270 - \$310 per hour |
| Partner | \$330 - \$365 per hour |
| Senior Counsel/Of-Counsel | \$345 - \$365 per hour |
| Paralegal | \$190 - \$270 per hour |
| Law Clerk | \$270 per hour |
| Education Consultant | \$280 per hour |
| Next Level Client Services | \$310 per hour |

Travel time shall be charged only from the Attorney's nearest office to the destination and shall be prorated if the assigned Attorney travels for two or more clients on the same trip. If Client requests a specific Attorney, Client agrees to pay for all travel time of that specific Attorney in connection with the matter. For matters concerning compliance with state and federal voting rights laws and/or related subjects, Client agrees to pay for all travel time of assigned Attorney in connection with those matters.

2. **ON-SITE LEGAL SERVICES**

At Client's discretion and by prior arrangement of Client and Attorney, Attorney may provide regularly scheduled on-site legal services ("Office Hours") to address legal issues that may arise in Client's day-to-day operations. Office Hours, which include time Attorney spends at Client's facility as well as travel time, shall be provided at a reduced hourly rate of 90% of the Attorney's standard hourly rate.

3. **COSTS AND EXPENSES**

| | |
|--------------------------------------|-------------------|
| In office Photocopying | No Charge |
| Facsimile Charges | No Charge |
| Postage | No Charge |
| On-line Legal Research Subscriptions | No Charge |
| Administrative Overhead | No Charge |
| Mileage | IRS Standard Rate |

Other costs, such as messenger, meals, and lodging shall be charged on an actual and necessary basis.



SCHOOL & COLLEGE LEGAL SERVICES OF CALIFORNIA

April 19, 2022

*A Joint Powers Authority
serving school and college
districts throughout the
state.*

To: Steve Charbonneau, Superintendent
Piner-Olivet Union School District

5350 Skylane Boulevard
Santa Rosa, CA 95403

From: Carl D. Corbin, General Counsel

Tel: (707) 524-2690
Fax: (707) 578-0517
santarosa@scscal.org
www.scscal.org

Subject: RETAINER CONTINUATION AGREEMENT FOR LEGAL
SERVICES

General Counsel
Carl D. Corbin

This memo invites the PINER-OLIVET UNION SCHOOL DISTRICT to continue its Retainer Agreement with SCHOOL AND COLLEGE LEGAL SERVICES OF CALIFORNIA ("SCLS") effective July 1, 2022.

Attorneys

Jennifer Henry
Nancy L. Klein
Damara L. Moore
Jennifer E. Nix
Steven P. Reiner
Kaitlyn A. Schwendeman
Leah M. Smith
Loren W. Soukup
Erin E. Stagg

As you consider your legal service needs for the coming year, I want to be clear about our commitment to provide you with excellent services. I welcome your input on how we can best meet your needs, so please do not hesitate to call me. As a reminder SCLS is a Joint Powers of Authority ("JPA") public agency. As such, SCLS does not make a profit. We are a school related agency just like our clients and we are also subject to the Education Code, Brown Act, etc. All of our employees are public employees just like you.

Of Counsel

Robert J. Henry
Frank Zotter, Jr.

The SCLS JPA Board, comprised of some of our clients, carefully considered for the 2022-2023 school year the increase in fees necessary to address SCLS's fiscal needs while continuing to ensure the lowest possible rates for our clients. Effective July 1, 2022, our rates will be increasing \$15 per hour. This means our retainer rate will be \$285 per hour. Many of our clients also consult or use limited services from private law firms so you know that even with our increased rate of \$285 per hour we charge generally below the private firm hourly rate. Essentially, our rates (with this increase) will have increased over approximately the past ten years at less than \$10 an hour per year. We believe this represents extraordinary cost containment for our clients.

I also want to emphasize that unlike many private law firms, we do not charge additional fees for secretarial time, photocopies, facsimile transmissions, on-line research costs, a flat "administrative" fee or the many other "hidden/add-on" fees associated with doing business with a private law firm, except we do charge for hotel and airline costs if necessary. If you have any questions regarding our services or fees, please do not hesitate to call me.

Please select and note your retainer amount on the Selection of Retainer Amount form. The form should be signed and returned to us along with a purchase order after the governing board has acted on it. Your district will be invoiced for the full retainer amount. In the event that your district does not use all hours originally retained, pursuant to the April 3, 2013, policy adopted by the Joint Powers Board of SCLS, the unused portion will be carried over to the next school term for one year only. If you have any questions about this or the number of hours that you should retain, please do not hesitate to call me.

We very much look forward to working with you.
Enc.

**SCHOOL AND COLLEGE LEGAL SERVICES OF CALIFORNIA
CONTRACT FEE SCHEDULE**

Effective July 1, 2022

**Attorney Retainer Hours of
Attorney Service**

***Retainer @ \$285**

| | |
|------------|------------------|
| 30 | \$ 8,550.00 |
| 60 | 17,100.00 |
| <u>120</u> | <u>34,200.00</u> |
| 180 | 51,300.00 |
| 200 | 57,000.00 |
| 300 | 85,500.00 |

Districts that wish to contract for a lesser or greater number of hours than that set forth above may do so by calculating a retainer based on the \$285.00 per hour rate and making that change in the fee schedule. Minimum level is 20 hours.

Included within the retainer fee are all of the workshops, newsletters, legal updates, and all other work we do for all clients. We do, however, charge a fee not to exceed the actual costs for facilities, meals and copy fees for materials provided at workshops.

The retainer amounts set forth above are based on a rate of \$285.00 per hour for all attorney time. In the event that your District does not use all hours originally retained, pursuant to the April 3, 2013, policy adopted by the Joint Powers Board of SCLS, the unused portion will be carried over to the next school term for one year only.

No additional fee is charged for meals while traveling to or from your district. No additional fee for secretarial time, nor for the cost of photocopies, telephone calls, or "facsimile" transmissions to or from your District. There are no postage charges for regular mail, no "administrative fee," and no on-line research costs. Set fees may be charged for formed contracts and bid documents. If required, overnight lodging and air travel costs would be charged.

Mandated costs services are based on a rate of \$285.00 per hour and do not count against the retainer, unless you specifically indicate that it be included.

Litigation services are based on a rate of \$295.00 per hour and also do not count against the retainer.

* Please designate on next page.

**SCHOOL AND COLLEGE LEGAL SERVICES OF CALIFORNIA
FEE SCHEDULE**

Effective July 1, 2022

Retainer Contract Clients

| | | |
|-----------------------------|------|-------------------|
| All Attorneys | | \$285.00 per hour |
| Excess Hours over Retainer* | | \$295.00 per hour |
| Litigation | | \$295.00 per hour |
| Mandated Services | | \$285.00 per hour |
| Labor Relations Coordinator | | \$260.00 per hour |
| Paralegal/Paraprofessional | | \$170.00 per hour |
| Law Clerk | | \$135.00 per hour |

Billable Contract Clients

| | | |
|-----------------------------|-------|-------------------|
| All Attorneys | | \$305.00 per hour |
| Litigation | | \$305.00 per hour |
| Mandated Services | | \$305.00 per hour |
| Labor Relations Coordinator | | \$275.00 per hour |
| Paralegal/Paraprofessional | | \$170.00 per hour |
| Law Clerk | | \$135.00 per hour |

*Not applicable to clients retaining 500 or more hours.

SELECTION OF RETAINER AMOUNT


Effective July 1, 2022

The PINER-OLIVET UNION SCHOOL DISTRICT hereby selects the following annual retainer amount effective July 1, 2022: \$ 34,200 for 120 hours of service.

- I want mandated services charged against this amount.
- I do not want mandated services charged against this amount and instead want to be separately billed for such services.

The Retainer Contract is a commitment to use specified hours at the reduced hourly rate. Should the District decide to terminate the Contract during the course of the school year (July 1, 2022, through June 30, 2023) and seek a refund of unexpended hours/dollars, it is mutually agreed that the hours used to date of termination will be re-billed at the full Billable hourly rate (\$305.00) and then any remaining dollars will be refunded to the district.

A purchase order, check or warrant for this amount is enclosed or will be delivered to SCHOOL AND COLLEGE LEGAL SERVICES OF CALIFORNIA within 30 days of the date this agreement is signed by the district representative.

By: 
Steve Charbonneau, Superintendent

Date: 0/15/2022

COUNSELING FIELD EXPERIENCE AGREEMENT
Piner Olivet Union School District and Sonoma State University

This Agreement, effective July 1, 2022, is made and entered into by and between Piner Olivet USD (District) and Sonoma State University (University).

ARTICLE 1: RECITALS

- 1.1 Section 35160 of the California Education Code provides that the governing board of any school district may initiate and carry on any program or activity, or may otherwise act in any manner which is not in conflict with, or inconsistent with, or pre-empted by, any law and which is not in conflict with the purposes for which school districts are established.
- 1.2 An agreement by a school district to provide school counseling and practicum experience to students enrolled in an education credential program offered by an institution of higher education approved by the California Commission on Teacher Credentialing (“Commission”) is not inconsistent with the purposes for which school districts are established.

ARTICLE 2: DEFINITIONS

- 2.1 “Student” shall refer to a student validly enrolled at the University in a program which is approved by the Commission and which leads to an education credential.
- 2.2 “Field Experience Supervisor” shall refer to an employee of the District holding a valid Pupil Personnel Services or other credential issued by the Commission or equivalent certification recognized by the District who has three or more years of experience as a school counselor.
- 2.3 “Field Experience” shall refer to the participation by a Student in the duties and functions of a school counselor under the direct supervision and instruction of one or more Field Experience Supervisors.
- 2.4 “Field Experience Assignment” shall consist of between 200 and 600 hours of Field Experience, depending upon the specific program requirements of the Student’s program.

ARTICLE 3: TERMS AND CONDITIONS

- 3.1 The District shall provide Students with Field Experience in schools and classes of the District under the direct supervision and instruction of a Supervising Field Experience Supervisor.
- 3.2 Before a Student is assigned to the District for placement in a Field Experience Assignment the University shall instruct such Student on applicable state and federal law regarding unlawful discrimination, to include sexual harassment, and mandated reporting of child abuse.

- 3.3 Sonoma State University will follow District protocol for the placement of Field Experience students and will make initial contact at the district level to coordinate the placement of Field Experience students with the Assistant Superintendent, Curriculum and Instruction (K-6) or the Assistant Superintendent, Curriculum and Instruction (7-12).
- 3.4 District Right of Refusal. The District may refuse to accept, or may terminate, any student assigned to the District for Field Experience. Upon written notification by the District, the University shall promptly terminate the Student's assignment to the District.
- 3.5 University Right of Refusal. The University may terminate any student assigned to the District for Field Experience.
- 3.6 Fingerprint Clause. The University shall provide a Certificate of Clearance from the Commission to the District for each Student prior to commencement of the Field Experience assignment.
- 3.7 Tuberculosis Test. The District requires a negative TB test be on file at the District office for each student. Expense for the TB Test shall be at no cost to the District.
- 3.8 COVID-19. The District is aware and informed about the hazards currently known to be associated with the novel coronavirus referred to as "COVID-19". District is familiar with and informed about the Centers for Disease Control and Prevention ("CDC") current guidelines regarding COVID-19 as well as applicable federal, state, and local governmental directives regarding COVID-19. District, to the best of its knowledge and belief, is in compliance with those current CDC guidelines and applicable governmental directives. If the current CDC guidelines and applicable governmental directives are modified, changed or updated, District will take steps to comply with the modified, changed or updated guidelines or directives. If at any time District becomes aware that it is not in compliance with CDC guidelines or an applicable governmental directive, it will notify University of that fact.

ARTICLE 4: GENERAL PROVISIONS

- 4.1 Term. This Agreement shall commence upon effective date, and shall continue in full force for one (1) year. Either party may terminate this Agreement, without cause, upon thirty (30) days notice to the other party. Provided, however, all Students receiving Field Experience assignments from the District as of the date of a termination notice or expiration of this Agreement shall be permitted to complete their Field Experience.
- 4.2 Indemnification.
- A. The District will save harmless and indemnify the University against all claims, demands, suits, judgments, expense and costs of any and every kind, insofar as it may legally do so and subject to the availability of funds, on account of injury to or death of persons or loss of or damage to property that is the proximate result of

negligent act or omission of District and/or its officers, agents and/or employees in connection with its and their performance of the terms of this Agreement.

- B. The University will save harmless and indemnify the District against all claims, demands, suits, judgments, expense and costs of any and every kind, insofar as it may legally do so and subject to the availability of funds, on account of injury to or death of persons or loss of or damage to property that is the proximate result of negligent act or omission of University and/or its officers and/or its agents and/or employees in connection with its and their performance of the terms of this Agreement.

4.3 Insurance. The parties shall maintain insurance in full force and effect, at their own expense and written by carriers acceptable to the other, or a comparable program of insurance as follows:

- A. Commercial General Liability Insurance in the amount of at least \$1,000,000 per occurrence and \$6,000,000 in the aggregate.
- B. Professional Liability Insurance in the amount of at least \$1,000,000 per occurrence and \$6,000,000 in the aggregate.
- C. Employers Liability Insurance in the amount of \$2,000,000 per occurrence and \$6,000,000 in the aggregate.
- D. University provides (SAFECLIP) Student Academic Field Experience for Credit Liability Insurance Program for student. SAFECLIP provides general and professional liability coverage for students enrolled in service-learning course sections for which they receive academic credit.

If requested, evidence of such insurance coverage shall be provided to the other party upon execution of this Agreement.

4.4 Venue. In the event of any dispute or litigation concerning or arising out of this Agreement, all parties agree to seek resolution of the dispute or litigation within the venue of the California County in which the District is located,

4.5 Entire Agreement. This Agreement contains the entire agreement between the parties relating to the transactions contemplated hereby, and all prior or contemporaneous agreements, understandings, representations, and statements, whether oral or written, are merged herein.

4.6 Severability. If a court or arbitrator holds any provision of this Agreement to be illegal, unenforceable, or invalid, the remaining provisions will not be affected.

4.7 Amendments. Amendments to this Agreement may be made at any time, provided, however, that any amendments, modifications or alterations shall be made only in writing and shall become effective only upon the written approval of both the District and University authorized individuals.

- 4.8 Notices. All contract notices, demands given under this Agreement shall be in writing and sent to the authorized individuals named at the bottom of this Agreement. Notices will be effective upon receipt if delivered by personal or overnight delivery or facsimile, or effective three days after being placed in the United States mail, postage pre-paid.

Program Related Communications Contacts:

Adam Zagelbaum, Coordinator, School Counseling Program
Sonoma State University, School of Social Sciences, Counseling Department
P: 707.664.2266 F: 707.664.2038
E: Adam.zagelbaum@sonoma.edu

Birhana Habtemariam, Personnel Technician
Piner Olivet USD
P: 707-522-3000
Email: bhabtemariam@pousd.org

- 4.9 General Provisions. This Agreement (i) shall be binding upon and enforceable by the parties hereto and their respective legal representatives, successors, or assigns, (ii) may be executed in counter-parts, each of which may be deemed to be an original, but which together shall constitute one instrument, and (iii) shall be construed and enforced in accordance with the laws of the State of California.

By signing below, each of the following represent that they have authority to execute this Agreement and to bind the party on whose behalf their signature is made.

Sonoma State University

Piner Olivet USD

By *Carolyn Faulconer*
Carolyn Faulconer
Contract Analyst
1801 E. Cotati Avenue
Rohnert Park, CA 94928
P: 707.664.3830

By *Steve Charbonneau*
Dr. Steve Charbonneau
Superintendent
3450 Coffey Lane
Santa Rosa, CA 95403
P: 707-522-3003

Date 6/8/2022

Date 6/7/2022

AGREEMENT TO PROVIDE MEALS

This Agreement to Provide Meals ("**Agreement**" or "**Contract**") dated August 8, 2022 is made by and between Piner-Olivet School District ("**Partner**"), located at 3450 Coffey Lane, Santa Rosa, CA 95403 and the Vendor ("**Vendor**" or "**Revolution Foods**"), located at 985 Third Street, Oakland, CA 94607. Partner and Vendor may be individually referred to herein as a "**Party**" or collectively referred to as the "**Parties**."

A. Services. Vendor shall furnish to Partner the services, as fully described in the attached Exhibit "A" and incorporated into this Agreement by reference ("**Services**" or "**Statement of Work**" or "**SOW**").

B. Term and Termination

1. This Agreement will begin on August 8, 2022 and will end June 30, 2023 ("**Term**").
2. The Parties may renew this Agreement for additional Terms, provided that no additional Term exceeds one (1) calendar year ("**Renewal Term**"). The first Term and any subsequent Renewal Term(s) are collectively referred to as the "**Term**" and are subject to the provision for early termination set forth below.
 - a. Except as otherwise provided in this Agreement, the Parties agree that Vendor shall, at a minimum, adjust the Pricing in the Statement of Work for each Renewal Term. Pricing for the Renewal Term shall be determined by Vendor and based on changes to market conditions, any changes to the Scope of Work, or the regulations, requirements or reimbursements affecting the National School Lunch Act, the National School Lunch Program or other Federal Nutrition Programs.
3. Either Party may terminate this Agreement for default:
 - a. The non-breaching party shall give the breaching party written notice specifying the default, and the breaching party shall have thirty (30) calendar days within which to cure the default. If the default is not cured within that time, the non-breaching party shall have the right to then terminate this Agreement for cause by giving thirty (30) calendar days additional written notice to the breaching party. If the breach is remedied prior to the proposed termination date, the non-breaching party may elect to continue this Agreement.
 - b. Immediately upon written notice if the party becomes insolvent or the subject of any other proceeding, receivership, liquidation or assignment for the benefit of creditors.
4. Either party may terminate this Agreement for convenience by giving sixty (60) calendar days written notification to the other party, setting forth the reason and the effective date of termination.
5. Partner shall pay Vendor for Services provided through the effective termination date and all outstanding balances, not in dispute, within fifteen (15) calendar days of the Termination Date.

C. Payment Terms

1. Vendor shall issue itemized electronic invoices by the tenth (10th) calendar day of each month for Services provided during the previous month. Partner shall submit payment in such form as reasonably requested by Vendor within thirty (30) calendar days of receipt of Vendor's invoice.
2. Vendor reserves the right to levy a seven percent (7%) interest rate (compounded monthly) or the maximum interest rate permitted by law, whichever is lower, on any and all balance(s) not in dispute and left unpaid on any invoice. For avoidance of doubt, failure to pay any invoice amount due on time is considered a material breach of this Agreement.
3. Partner shall provide written notice of invoice disputes no later than ten (10) calendar days of receipt of Vendor's invoice. Partner's failure to give notice of any invoice dispute within the stated timeframe shall constitute an unqualified waiver of

all disputes or claims for the period the invoice covers. Vendor shall retain the right to revise or correct invoices for services provided to Partner during the Term and Partner agrees to pay any difference between the revised or corrected invoice within thirty (30) days of receipt of such revision or correction.

4. No payment shall be made for meals affected by delivery or fulfillment errors if such delivery or fulfillment error affects Partner's claim for reimbursement, provided that, Partner provides detailed written notice of spoiled or delivery or fulfillment errors no later than twenty-four (24) hours after the delivery. Partner shall preserve evidence of meals for inspection by Vendor. Partner's failure to give written notice of any delivery or fulfillment error within the stated timeframe shall constitute an unqualified waiver of all errors or claims for that period.

D. Compliance with Laws

1. Vendor shall maintain state and local health certifications for the facility where meals are prepared for the Term.
2. Vendor shall comply with the Buy American Provision.
3. Partner shall maintain all appropriate state and local health certifications for each Partner site Vendor provides Services for the Term.
4. Vendor and Partner will comply with all applicable Federal, State and local statutes and regulations with regard to the preparation and consumption of Meals.
5. Partner shall maintain responsibility for claiming reimbursement from the appropriate State agency for all meals served to children enrolled in Partner schools.

E. Monthly Menu Planning

1. No later than one (1) week prior to the end of each month, Vendor shall provide a monthly menu and menu documentation for the Meals scheduled to be served the following month. Menu documentation includes:
 - Monthly Menu Production Records - demonstrates compliance with National School Lunch Program meal patterns for grades PK, K-5, 6-8, 9-12.
 - Carbohydrate Report - to assist parents and staff in ordering for students with diabetes.
 - Allergen Report - tracks the eight commonly recognized allergen components (wheat, dairy, eggs, soy, shellfish, fish, peanuts, tree nuts) as defined by the Food Allergen Labeling and Consumer Protection Act of 2004 (FALCPA).
2. Unforeseen circumstances may require that the Vendor occasionally make menu changes or provide substitutions in the Vendor's discretion. In the event such change or substitution is required, Vendor shall communicate the need in writing to Partner.
3. Partner shall keep on file a signed statement by a medical doctor or a recognized medical authority for students with special dietary needs.
4. Subject to an additional fee, Vendor shall accommodate special dietary needs only regarding food allergies resulting from the eight (8) major allergens as defined by the Food Allergen Labeling and Consumer Protection Act of 2004 (FALCPA): dairy, soy, peanut, tree nut, fish, shellfish, egg, and wheat.
5. Partner shall provide all Meals for students with special dietary needs other than those specifically provided for in this Agreement or Scope of Work.

F. Records and Audit

1. Partner shall administer and manage all aspects of the application process for free and reduced-price meals under the applicable Child Nutrition Program for all program participants.
2. Partner is responsible for all point of service meal counts and completion of all documents required by the applicable Child Nutrition Program, including making claims for reimbursements.
3. Vendor shall, in the event of an audit or administrative review of Partner's participation in a Child Nutrition Program for which the Vendor has provided Meals, provide audit/administrative review document requisition support to Partner, provided that Partner notifies Vendor of the full and complete scope of the audit or administrative review within three (3) business days of receiving notice of the administrative review or audit.
4. Vendor shall retain all records pertaining to the nutritional components and quantities of meals provided to Partner during the Term ("**Records**") for a period of three (3) years after the date of final payment made for Services provided under this Agreement ("**Retention Period**"). Partner may, upon written request and no later than sixty (60) calendar days prior to the end of the Retention Period request that Vendor retain Records for a reasonable time beyond the Retention Period.
5. Vendor shall make Records available for inspection by Partner and State and Federal authorities upon written request.

Notices. All notices or reports permitted or required under this Agreement will be in writing and will be sent by email or personal delivery or reputable expedited delivery service with signature required. All such notices or reports will be deemed given upon receipt. Such notices shall be addressed to the Party concerned at the addresses set forth below.

Notices to Partner shall be sent to:

Piner-Olivet School District

3450 Coffey Lane, Santa Rosa, CA 95403

ATTENTION: Kay Vang

Notices to Vendor shall be sent to:

Revolution Foods

Attn: Customer Success Manager

2400 Grant Street, San Lorenzo, CA 94580

(Copy to: Legal Department, 985 3rd Street, Unit C, Oakland, CA 94607)

G. **Confidentiality and Rights In Data**

During the Term, Vendor may grant to Partner a nonexclusive right to access Vendor's confidential information ("**Confidential Information**"). As used in this Agreement, Vendor's Confidential Information shall mean any and all technical and non-technical information disclosed or provided to Partner by or on behalf of Vendor in written, oral or electronic form in connection with this Agreement. Confidential Information will include, without limitation: trade secrets as defined by law, strategic and product development plans, sales and training methods, financial statements, Service details,, project records, employee lists or compensation information, marketing plans, existing and/or contemplated recipes/menus/food development strategies or plans, management and business manuals, handbooks, forms, policies and procedures, ideas, and/or studies not generally made available to the public. Without limiting the foregoing and except for software provided by Partner, Partner specifically agrees that all software used by Vendor to provide Services, including without limitation, menu systems, accounting systems, and other software, are owned by or licensed to Vendor and not to Partner. Furthermore, Partner's access to or use of such software shall not create any right, title interest, or copyright in such software and Partner shall not retain such software beyond the termination of the Agreement. Any discovery, invention, software, or programs paid for by Partner shall be the property of Partner.

Confidential Information shall not, however, include any information which (i) was publicly known and made generally available in the public domain prior to Vendor's disclosure; (ii) becomes publicly known and made generally available after Vendor's disclosure through no action or inaction of Partner; (iii) is already in Partner's possession at the time of Vendor's disclosure as shown by Partner's files and records immediately prior to Vendor's disclosure.

Partner shall not use the Confidential Information for any purpose other than performing this Agreement. Partner shall hold the Confidential Information in strict confidence, and shall take all reasonable precautions to protect the Confidential Information at all times from unauthorized disclosure, publication, or use, including, without limitation, using at least the same degree of care as it employs to protect its own Confidential Information of like nature (but in any event no less than a reasonable degree of care), acting in a manner consistent with Partner's obligations under this Agreement.

Unless otherwise required by law, subpoena or court order, Partner shall not disclose any of Vendor's Confidential Information, directly or indirectly, until such Confidential Information becomes publicly known and made generally available through no action or inaction of Partner. Unless otherwise required by law, subpoena or court order, Partner shall not photocopy or otherwise duplicate any Confidential Information without Vendor's prior written consent. Partner shall not use any confusingly similar names, marks, systems, insignia, symbols, procedures, and methods to those of Vendor. Partner agrees to notify Vendor immediately in writing as soon as is practicable, upon any loss, misuse, misappropriation, or other unauthorized disclosure of the Confidential Information that comes to Partner's attention.

This provision shall survive termination of this Agreement. All Confidential Information shall remain the Vendor's exclusive property and Partner shall return all Confidential Information to Vendor upon termination of this Agreement. In the event of any breach of this provision, Vendor shall be entitled to all remedies, including an injunction or specific performance available at law or in equity.

H. Force Majeure and Inclement Weather

1. Force Majeure.

- a. Neither Party shall be liable to the other for any unforeseeable interruption, delay, or failure to perform any covenant or promise contained in this Agreement caused directly by acts of God, network failures, acts of civil or military authorities, government orders, war, civil disturbances, energy crises, transportation contingencies, interruptions in third-party telecommunications, epidemics, pandemics, quarantines, or other catastrophes or occurrences which are reasonably beyond such Party's control; provided that any such delay or failure shall be remedied by such Party using commercially reasonable efforts as soon as possible after removal of the cause of such delay or failure. Disruptions to the supply chain that prevent performance by Vendor will be considered a force majeure event.
- b. The Parties shall use reasonable care to protect against the effects of force majeure, and the Party seeking relief under this provision shall promptly notify the other Party in writing, citing the details of the force majeure event and relief sought, and shall resume performance immediately after the obstacles to performance caused by force majeure have been removed.
- c. Interruption, delay, or failure to perform any covenant or promise contained in this Agreement caused directly by a force majeure event, shall be excused for the period of delay caused solely by the force majeure event. Neither Party shall recover any claim for damages from the other if that claim for damages is caused directly by force majeure.

2. Inclement Weather.

- a. Partner shall contact Vendor's Client Project Manager in writing to report inclement weather-related interruptions to Service, including multiple day events.
- b. For meals properly cancelled by 10 a.m., the day preceding the scheduled day of delivery, Vendor shall credit Partner for all meals cancelled. Vendor shall assume that Service will occur on a given day if it is not cancelled.

- c. Vendor may, in the interest of safety, alter routes, delivery times, and menus at Vendor's discretion during Inclement Weather.
- d. Partner shall pay the full value of orders impacted by Inclement Weather not canceled.

I. Indemnity and Limitation of Liability

1. **Partner.** Partner shall defend, indemnify and hold harmless Vendor, its directors, officers, employees, suppliers, successors, and assigns from and against all liabilities, losses, damages, expenses, charges and fees (including reasonable attorney's fees) sustained or incurred by Vendor in connection with third-party claims arising out of or attributable to: (i) any breach of this Agreement by Partner; (ii) any breach of applicable law or regulation by Partner or Partner Workers; (iii) any negligence or willful misconduct by Partner or any of Partner Workers, in the performance of this Agreement; or (iv) any allegations that Services and/or Work Product infringes any third-party's intellectual property right, including without limitation, a copyright, patent or a trademark.
 2. **Vendor.** Vendor shall defend, indemnify and hold harmless Partner, its directors, officers, employees, suppliers, successors, and assigns from and against all liabilities, losses, damages, expenses, charges and fees (including reasonable attorney's fees) sustained or incurred by Partner in connection with third-party claims arising out of or attributable to: (i) any breach of this Agreement by Vendor; (ii) any breach of applicable law or regulation by Vendor, or (iii) any negligence or willful misconduct by Vendor or its employees or contractors, as applicable, in the performance of this Agreement.
 3. Excluding each Party's obligations above, if any Party incurs indemnification obligations under this section; or any expenses, damages, or other liabilities in connection with this Agreement, such Party's liability to the other Party shall not exceed the payments actually paid to the Vendor over the previous twelve (12) months. In no event will any Party be liable for any special, incidental, consequential, indirect damages, or damages for lost profits arising in any way out of this Agreement, however caused and on any theory of liability.
- J. Insurance.** The Parties to this Agreement will each maintain commercial general liability insurance for one million dollars (\$1,000,000) or more for each occurrence and two million dollars (\$2,000,000) or more in the aggregate. Coverage shall not be canceled or modified without providing thirty (30) days prior written notice to the other. Upon request, each party shall provide the other with an insurance certificate naming the other as additional insured under this policy within thirty (30) days of the date of this Agreement.
- K. Severability.** If any provision of this Agreement should be held invalid or unenforceable, then that provision only shall be modified to the extent necessary to make such provision valid and enforceable. All other provisions shall be unaffected and shall remain in full force and effect, to the extent consistent with the intent of the Parties as evidenced by this Agreement as a whole.
- L. Survival of Certain Terms.** The provisions of this Agreement which, by their nature should survive, shall survive expiration or termination of this Agreement for any reason.
- M. Waiver.** All waivers must be in writing and signed by the Party to be charged. Any waiver or failure to enforce any provision of this Agreement on one occasion will not be deemed a waiver of any other provision or of such provision on any other occasion.
- N. Entire Agreement; Modification and Amendment**
1. This Agreement constitutes the final, complete and exclusive agreement of the Parties with respect to the matters addressed in it and supersedes all prior and contemporaneous agreements, communications, negotiations or understandings between the Parties with respect to the matters addressed in it.
 2. Each and every provision of law and clause required by law to be inserted in this Agreement shall be deemed to be inserted and this Agreement shall be read and enforced as though it were included. If changes in Federal or State law, or their

implementing regulations require any provision(s) of this Agreement to be modified, such modification shall automatically be incorporated into and made part of this Agreement on the effective date of such required change.

- 3. Except as provided above, no modification of this Agreement shall be effective unless agreed to in writing by both Parties.
- 4. This Agreement may be executed in one or more counterparts, each of which shall constitute an original and all of which, when taken together, shall constitute one agreement.
- O. **Cooperation of the Parties.** The Parties agree to cooperate fully, work in good faith, and mutually assist each other in the performance of this Agreement and shall work to resolve problems associated with this agreement. Neither party will unreasonably withhold its approval of any act or request of the other to which the party's approval is necessary or desirable.
- P. **Assignment.** Partner may not assign its rights or obligations under this Agreement without the prior written consent of Vendor. Vendor may transfer or assign this Agreement or any of its rights and obligations, in whole or in part, without Partner's consent, to any third party with which it merges, or consolidates, or to which it transfers all or substantially all its assets.
- Q. **Choice of Law.** This Agreement shall be construed and governed by the laws of the State of California. Any lawsuit relating to this Agreement shall be instituted in a state or federal court in the Northern District of California, and the Parties irrevocably consent and waive all objections to the jurisdiction of any such court.
- R. **Section Headings.** Section headings or titles are for convenience only and shall have no substantive effect in the interpretation of this Agreement.

The Parties whose signatures are affixed below are fully authorized to and have executed this Agreement:

Piner-Olivet School District

Signature: *Kay Vang*
 Name: *Kay Vang*
 Title: *Chief Business Official*
 Date: *8/10/2022*

Revolution Foods, PBC

DocuSigned by:
 Signature: *Genevieve Malkin*
758A325D601049B...
 Name: Genevieve Malkin
 Title: VP, Business Development
 Date: 8/10/2022

Attachments: Exhibit A: Scope of Work

Exhibit A: Scope of Work

This Scope of Work #1 ("SOW #1") is effective **August 8, 2022** (the "SOW #1 Effective Date") and is made by and between Piner-Olivet School District ("Partner"), and **Revolution Foods, PBC.** ("Vendor"). Partner and Vendor are each individually referred to herein as a "Party" and collectively as the "Parties".

1. **Governing Agreement.** This SOW #1 constitutes a "Scope of Work" under that certain Agreement to Provide Meals by and between the Parties, dated **August 8, 2022**, (the "Agreement"). This SOW #1 and the Services contemplated include, and are subject to, the terms and conditions of the Agreement, which are incorporated by reference. Should any provision in this SOW conflict with any of the provisions in the Agreement, the Agreement shall control unless such conflicting provision specifically states otherwise.
2. **Scope of Services.** Vendor shall provide to Partner, meals compliant with the nutrition standards established by the United States Department of Agriculture (USDA) for the Child Nutrition Program specified below ("Meals") with such specific reasonable requirements as the Parties may mutually agree upon from time to time during the Term.

- Breakfast under the National School Lunch Program
- Lunch under the National School Lunch Program
- Snack under the National School Lunch Program
- Supper under the Child and Adult Care Food Program

2.1. Meal Ordering and Meal Components

- 2.1.1. The number of meals prepared by Vendor will be determined by the quantity ordered by Partner. Partner shall place orders for Meals using Vendor's online ordering system. Orders, including lunches for field trips, are due each Monday, 5:00pm local time, for Meals scheduled to be consumed the following week.
- 2.1.2. **Offer vs. Serve:** Vendor will provide breakfast and lunch meals following Offer vs. Serve ("OvS"). Fruits and vegetables provided during the applicable meal service shall not be used for other programs and activities.
- 2.1.3. For each Meal ordered, Vendor shall provide:
 - 2.1.3.1. Breakfast entrée provided in individually packaged portions
 - 2.1.3.2. Lunch and/or Supper entrée provided in individually packaged portions
 - 2.1.3.3. Vegetable sides for lunch or supper provided buffet-style
 - 2.1.3.4. Side fruit and white milk, choice of 1% or nonfat, buffet-style for breakfast and lunch and/or supper.
 - 2.1.3.5. 1-to-1 ratio of eating utensils and napkins to the number of Meals ordered
 - 2.1.3.6. Condiments as designed with the Meal

- 2.2. **Holidays.** Vendor shall not be responsible for providing Meals on the following holidays. Vendor will notify Partner should holidays change.

- Independence Day
- Labor Day
- Thanksgiving Day
- Any business day on which the following holidays also occur: Christmas Eve, Christmas Day, New Year's Eve, New Year's Day
- Martin Luther King Jr. Day
- Memorial Day

2.3. Delivery and Service of Meals

- 2.3.1. Vendor will deliver Meals to five (5) site(s) ("Site(s)") up to five (5) times per week. The delivery time will be agreed upon by both Parties. However, Vendor, in Vendor's sole discretion, reserves the right to alter delivery routes and schedules to optimize delivery.

- 2.3.2. Partner agrees to pay the applicable delivery fee(s) listed in **section 2.4 Pricing**.
- 2.3.3. Vendor shall maintain the proper temperature of the meal components until Partner accepts delivery. Thereafter, Partner will be responsible for maintaining the proper temperature of the meal components until they are consumed.
- 2.3.4. Partner will provide all personnel necessary to accept delivery, serve, and supervise the consumption of Meals.
- 2.3.5. Meals shall be consumed pursuant to Vendor’s specifications and during the specified meal service only. Vendor’s Meals are not intended or labeled for retail sale.

2.4. Pricing. Partner shall pay the prices listed below for the Term.

| MEAL PRICE | | | |
|------------|-------------------------------|----------------------------|----------------|
| Meal | Delivery frequency | Est. quantity per delivery | Price per Meal |
| Breakfast | Up to five (5) times per week | 246 | \$2.35 |
| Lunch | | 485 | \$4.15 |

- 2.4.1. The Parties agree that Pricing assumes that the conditions under which this SOW were entered remain the same for the Term. If changes to the following occur during the Term, the Parties shall promptly agree to a change in Pricing:
 - 2.4.1.1. Market conditions
 - 2.4.1.2. Changes to this SOW
 - 2.4.1.3. Regulations, requirements, or reimbursements affecting the National School Lunch Act, the National School Lunch Program, other Federal Nutrition Programs, and/or certain commodities.

2.4.2. To the extent permitted by law, pricing shall remain confidential between Partner and Vendor.

2.4.3. There shall be no competitive food and beverage sales during the times Vendor provides Services. Competitive foods are defined as Meals, meal components, snacks, etc., served, but not provided by Vendor during the times Vendor provides Services. A breach of this section shall result in payment of lost profits to Vendor for Competitive foods.

2.5. Fees. Fees outlined below shall apply to each Site. Fees shall be paid from Partner’s general funds and not from the non-profit food service account.

2.5.1. Calendar Management

2.5.1.1. Failure of Partner to provide Vendor with a monthly menu at least thirty (30) days before the first date of the Term or Renewal Term Vendor begins providing Services will result in a \$250 fee. At a minimum, the calendar shall include ALL non-service days for the Term, including holidays, site closures, off-site days, days where Meals will not be served, or participation is expected to be less than 50% of the quantities estimated in **section 2.4. Pricing**.

2.5.1.2. At least thirty (30) days before Vendor begins providing Services, Partner shall block out non-Service days in Vendor’s online ordering system for each site Vendor will provide Services. If Partner fails to block out a non-service day and Vendor blocks out such day on behalf of Partner, Vendor shall charge \$250 for each site that Vendor blocks out such day on behalf of Partner.

2.5.2. **New Order Placements and Order Increases after Deadline.** Any orders placed or increased after Monday 5:00 p.m. local time, are subject to an additional \$100.00 per order, per Site. Partner acknowledges and accepts that all orders received after the deadline are subject to product availability. Vendor may decline to provide Meals or provide an alternative Meal if the requested Meal is not available.

2.5.3. **Order Cancellation or Decrease.** Subject to the Force Majeure and Inclement Weather provisions, Partner shall pay the price specified in **section 2.4. Pricing** for any order cancellations or decreases made more than 48 hours after the order deadline, of Monday, 5:00 p.m. local time for Meals scheduled to be consumed the following week.

2.5.4. **Order Adjustments.** Partner shall pay a convenience fee of no more than 10% per Meal for order change requests made after Monday 5:00 p.m. local time for the following week's consumption, that affect operations, but do not result in an increase or decrease in the number of Meals ordered (e.g., decreasing lunch meal orders by 50 meals and adding 50 breakfast meals).

2.5.5. **Supplies.** Supplies (e.g., utensils, napkins, trays) ("**Supplies**") are available for Partner to order using Vendor's online ordering system at the prices provided therein. Supplies ordered shall be included on Vendor's invoice to Partner (as applicable).

1. **Execution.** This SOW #1 may be executed in one or more counterparts, each of which shall constitute an original and all of which, when taken together, shall constitute one agreement.

ACCEPTED AND AGREED TO:

Piner-Olivet School District

Signature: *Kay Vang*
Name: *Kay Vang*
Title: *CBO*
Date: *8/10/2022*

Revolution Foods, PBC

DocuSigned by:
Signature: *Genevieve Malkin*
758A325D601049B...
Name: Genevieve Malkin
Title: VP, Business Development
Date: 8/10/2022

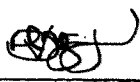
**Jack London Elementary School District- Counseling Program
Aug, 2022 – June 30, 2023**

Memorandum of Understanding

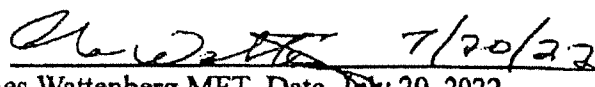
This Memorandum of Understanding stands as evidence that Jack London Elementary School District and Petaluma Learning and Guidance Center (PL&GC) agree to work together to provide mental health counseling for Jack London Elementary School. To this end, each agency agrees to participate in the program by coordinating/providing the following services:

1. PL&GC will coordinate all aspects of the 21 hours per week Counseling Program at Jack London ES by:
 - Having Jack London ES provide appropriate information regarding referred students to assist PL&GC counselors in effectively counseling their assigned students.
 - Scheduling students for counseling and coordinating meetings as needed.
 - Conducting ongoing supervision of the MFTI counselor.
 - Providing supervision review of counseling services provided to students, and to staff, when appropriate.
 - Participating in case conferences, SST's and IEP's at school site, when appropriate.
 - Counseling agreed upon students either individually, in groups, or with their parents, when appropriate.
 - PL&GC Supervisor, Charles Wattenberg, will meet monthly with Superintendent/Principal Olga Venegas to maintain an ongoing quality review of the program.
2. Petaluma Learning and Guidance Center will receive \$65/hour @ 21 hours per week throughout the 36 week school year. Billing will be made approximately every two months for the counseling supervision of the program services provided during that billable time. This includes 24 hrs of Ca. State mandated pd sick leave per year.

We, the undersigned, as authorized representatives of Jack London Elementary School District and Petaluma Learning and Guidance Center do hereby approve this document.



 Olga Venegas Date July 20, 2022
 Principal/Superintendent
 Jack London Elementary School



 Charles Wattenberg, MFT Date July 20, 2022
 Director
 Petaluma Learning and Guidance Center

RECORDING REQUESTED BY

Piner-Olivet Union School District

AND WHEN RECORDED MAIL TO:

Piner-Olivet Union School District
Attn: Kay Vang
3450 Coffey Lane
Santa Rosa, CA 95403

SPACE ABOVE THIS LINE FOR RECORDERS' USE

Exempt from recording fees pursuant to government code section 27383

NOTICE OF COMPLETION
DOCUMENT# DIR Project # 402093

KNOW ALL MEN BY THESE PRESENTS:

By order of the Board of Education of PINER-OLIVET UNION SCHOOL DISTRICT, County of Sonoma, State of California, notice is hereby given pursuant to Section 3093 of the Civil Code of the State of California, that the contract heretofore made and executed by said School District, as Owner, whose address is 3450 Coffey Lane, Santa Rosa, California and **KYA Services, LLC; Scott Day, Regional Advisor; 3235 Sunrise Blvd #4, Rancho Cordova, CA 95742; ph (925) 404-9634** as Contractors, bearing date the **1st day of January, 2022**; for the work entitled **Landscape Improvement at Northwest Prep Charter School**, County of Sonoma, State of California, was accomplished by the Contractor and was accepted by said Board of Education on behalf of PINER-OLIVET UNION SCHOOL DISTRICT on the **22nd day of June 2022**.

That said work and contract was performed upon certain real property owned by said School District, commonly known as the campus of the **Northwest Prep Charter School; 2590 Piner Road, Santa Rosa, CA 95401**.

IN WITNESS WHEREOF, pursuant to a Resolution duly adopted by its Board of Education at a regular meeting convened and held on the **14th day of September, 2022** authorizing and directing the execution of this instrument, the said School District has caused these presents to be executed, authenticated by the signature of the Secretary of the Board of Education of PINER-OLIVET UNION SCHOOL DISTRICT, Sonoma County, California, and attested by the signature of its Clerk on this **14th day of September, 2022**.

PINER-OLIVET UNION SCHOOL DISTRICT

By: 
Steve Charbonneau, Ed. D.
Secretary of the Board of Education

(over)

VERIFICATION

The undersigned declares that he/she is an officer, namely, the School Board secretary, of the **Piner-Olivet Union School District**, which is the owner of the Public Work described in the **Notice of Completion** executed by said district; that he/she has read the same and knows the contents thereof and that the facts therein stated are true of his/her knowledge; and that he/she makes this verification for and on behalf of said school district.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on 9-14-2022

at Santa Rosa, California.

By 

Steve Charbonneau, Ed. D.
Secretary, Board of Education
Piner-Olivet Union School District
3450 Coffey Lane
Santa Rosa, CA 95403

Consultant Services Agreement
Piner-Olivet Union School District

This is an AGREEMENT, made on 8-29-2022, by and between the Piner-Olivet Union School District Superintendent of Schools, hereinafter called "Superintendent," and Candy Amos Consulting a duly qualified consultant in the area of CALPADS, hereinafter called "Consultant." The undersigned Consultant agrees to provide the following services to the office of the Piner-Olivet Union School District Superintendent at 3450 Coffey Lane, Santa Rosa, CA 95403 in accordance with the terms and conditions listed below:

Nature of services Assist in maintaining quality data to report to the state of California and the Federal governments.
Date(s) of service 8-29-2022 through 8-29-2023 Time(s) _____
Location the services will be provided. online
Consultant Fee: \$22,000.00 Annual

Estimated expenses

| | | | |
|---|----|----------|-------|
| Travel | \$ | IRS Rate | _____ |
| Lodging | | | _____ |
| Per Diem (if applicable) | | | _____ |
| Secretarial/clerical | | | _____ |
| All other expenses | | | _____ |
| Consultant fee | | | _____ |
| Total fee and expenses (not to exceed) | | | _____ |

Assignment/Delegation: Neither party hereto shall assign, sublet, or transfer any interest in this Agreement or any duty hereunder without written consent of the other. No assignment shall be of any force or effect whatsoever unless and until the other party shall have so consented.

Status of the Consultant: The parties intend that the Consultant, in performing the services herein specified, shall act as an independent contractor and shall have control of the work and the manner in which it is performed. The Consultant is not to be considered an agent of the Superintendent and is not entitled to participate in any pension plan, insurance, bonus, or similar benefits that the Superintendent provides employees.

Indemnification: District shall hold harmless, defend, and indemnify the Consultant, from any liability, claim, action, cost, damage, or loss injury, including death, to any person or damage to any property arising out of the joint activities under this Agreement. This obligation shall continue beyond the term of this Agreement as applied to any act or omission which occurred during or under this Agreement.

Amendment: This Agreement may be modified or amended at any time by written mutual agreement of the parties.

Nondiscrimination: Consultant shall comply with all applicable federal, state and local laws, rules, and regulations in regard to nondiscrimination in employment because of race, color, ancestry, national origin, religion, sex, marital status, age, medical condition, handicap, or other prohibited basis. All nondiscrimination rules or regulations required by law to be included in this Agreement are incorporated by this reference.

Acceptance: Payment to the Consultant is contingent on approval of the service(s) provided by the Consultant by the Superintendent or her/his designee. Federal Internal Revenue regulations require the Superintendent to report all payments to individuals for consultant services.

Consultant Name Candy Amos
Address 7027 Old Benton Dr.
Apollo Beach, FL 33572

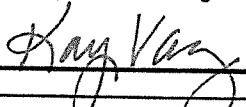
Signature Candy Amos
Date 8-29-2022
ID No. _____

CalSTRS Retiree: • Yes • No X

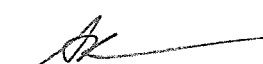
If Yes CalSTRS Member No. _____

To be completed by the Piner-Olivet Union School District Office:

- This Consultant will come in contact with students when providing services. • Yes No
- If yes, proof of criminal records check (fingerprinting) is on file at Piner-Olivet. • Yes N/A
- Proof of liability insurance is on file at the Piner-Olivet District Office. • Yes • No
- If no, Superintendent or designee signature waiving insurance.

Chief Business Official  Date 8/30/2022

The Piner-Olivet Union School District hereby agrees to contract with the above-named Consultant under the terms stated. Reimbursement will be for actual days of service and service-connected expenses, not to exceed the stated total cost of services specified in this Agreement. Steve Charbonneau, Superintendent.

Superintendent or designee  Date 8/30/2022

February 9, 2022

Governing Board and Management
Piner-Olivet Union Elementary School District
3450 Coffey Lane
Santa Rosa, CA 95403-1919

We are pleased to confirm our understanding of the services we are to provide Piner-Olivet Union Elementary School District for the fiscal years ending June 30, 2023, 2024 and 2025.

Audit Scope

We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, including the disclosures, which collectively comprise the basic financial statements, of Piner-Olivet Union Elementary School District as of and for the fiscal years ending June 30, 2023, 2024 and 2025. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Piner-Olivet Union Elementary School District's basic financial statements. Such information, although not a 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 an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Piner-Olivet Union Elementary School District's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist 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 will 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. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion & Analysis
2. Budgetary Comparison Schedule
3. Schedule of Changes in OPEB Liability and Related Ratios
4. Schedules of District's Proportionate Share of Net Pension Liability
5. Schedules of District Contributions

We have also been engaged to report on supplementary information other than RSI that accompanies Piner-Olivet Union Elementary School District's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements.

1. Schedule of expenditures of federal awards (if Uniform Guidance applies*).
2. Other schedules and/or information as required by the State Controller's Office.

Audit Objectives

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinions about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), if applicable.
- An opinion (or disclaimer of opinion) on the District's compliance with the types of compliance requirements described in the *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, section 19810.

Auditor's Responsibilities

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; the provisions of the Uniform Guidance (if applicable), and the *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance (if applicable), and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the school district or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention.

We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the school district's ability to continue as a going concern for a reasonable period of time.

Audit Procedures – Internal Controls

We will obtain an understanding of the school district and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance (if applicable), we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures – Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Piner-Olivet Union Elementary School District's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

When applicable, the Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the OMB Compliance Supplement for the types of compliance requirements that could have a direct and material effect on each of Piner-Olivet Union Elementary School District's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on Piner-Olivet Union Elementary School District's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of Piner-Olivet Union Elementary School District in conformity with accounting principles generally accepted in the United States of America and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and complete-ness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance (if applicable); (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the school district involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the school district received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the school district complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, when required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance (if applicable). You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance (if applicable); (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance (if applicable); (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

With regard to publishing the financial statements on your website, you understand that websites are a means of distributing information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information on the website with the original document.

You agree to assume all management responsibilities for the financial statements, schedule of expenditures of federal awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, the schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, the schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Reporting

We will issue written reports upon completion of our audit. Our reports will be addressed to the Governing Board of Piner-Olivet Union Elementary School District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of 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, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. If issued, the Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

With regard to including the auditor's report in an exempt offering document, you agree that the aforementioned auditor's report, or reference to Christy White, Inc, will not be included in any such offering document without our prior permission or consent. Any agreement to perform work in connection with an exempt offering document, including an agreement to provide permission or consent, will be a separate engagement.

Audit Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing. We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If, for whatever reason, your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide an electronic and up to ten copies of our reports to the school district; however, management is responsible for distribution of the reports and the financial statements. We will file the report with the Office of the State Controller, California Department of Education, and the Sonoma County Office of Education by the published deadline. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

By your signature below, you acknowledge the audit documentation for this engagement is the property of Christy White, Inc and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the Office of the State Controller or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Christy White, Inc personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by the Office of the State Controller. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation. Christy White, Inc does not keep any original client records, so we will return those to you at the completion of the services rendered under this engagement. It is your responsibility to retain and protect your records (which includes any work product we provide to you as well as any records that we return) for possible future use, including potential examination by any government or regulatory agencies. Christy White, Inc does not accept responsibility for hosting client information; therefore, you have the sole responsibility for ensuring you retain and maintain in your possession all your financial and non-financial information, data and records.

Michael Ash, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to them. We expect to begin our audit as soon as possible and to issue our reports by the published deadline. The maximum annual fee for auditing services under the terms of this agreement shall not exceed the following agreed upon amounts:

| | <u>2021-22</u> | <u>2022-23</u> | <u>2023-24</u> |
|--------------------------|------------------|------------------|------------------|
| District Audit Fees | \$ 21,000 | \$ 22,250 | \$ 23,550 |
| Single Audit Fees | <u>4,000</u> | <u>4,000</u> | <u>4,000</u> |
| Total Maximum Audit Fees | <u>\$ 25,000</u> | <u>\$ 26,250</u> | <u>\$ 27,550</u> |

The maximum annual fee for auditing services shall not exceed the above amounts, with the exception that any auditing services provided for (1) significant changes in District audit requirements as stated in *Government Auditing Standards* or the *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* issued by the Education Audit Appeals Panel, or (2) any changes in the number of funds or accounts maintained by the Piner-Olivet Union Elementary School District during the period under this agreement, shall be in addition to the above maximum fee.

Our invoices for these fees will be rendered upon completion of fieldwork as follows: 25% of contract upon completion of site testing and/or planning, 25% of contract upon completion of interim testing and 50% of contract upon completion of year end fieldwork and are payable on presentation. In accordance with Education Code Section 14505 as amended, ten percent (10%) of the audit fee shall be withheld pending certification of the audit report by the Office of the State Controller and fifty percent (50%) of the audit fee shall be withheld for any subsequent year of a multi-year contract if the prior year's audit report was not certified as conforming to the reporting provisions of the *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*.

If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our reports. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination.

If any dispute arises among the parties hereto, the parties agree to first try in good faith to settle the dispute by mediation under Rules for Professional Accounting and Related Services Disputes before resorting to litigation. Costs of any mediation proceeding shall be shared equally by all parties.

Client and accountant both agree that any dispute over fees charged by the accountant to the client will be submitted for resolution by arbitration. Such arbitration shall be binding and final. In agreeing to arbitration, we both acknowledge that in the event of a dispute over fees charged by the accountant, each of us is giving up the right to have the dispute in a court of law before a judge or jury and instead we are accepting the use of arbitration for resolution.

This audit contract is null and void if the firm is declared ineligible to audit K-12 school districts pursuant to subdivision (c) of Education Code Section 41020.5. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

The first period to be audited shall be for the fiscal year ending June 30, 2023 and is subject to extension for up to two additional fiscal years, if agreeable to the auditors and the District. The agreement may be cancelled annually if notified by the client or auditor by February 15 of each year. Additional extensions beyond 2025 may be secured on a year by year basis, subject to the agreement of the District and the auditor.

Professional standards require us to be independent with respect to the company. Any discussions with our personnel regarding employment could pose a threat to our independence. Therefore, you agree to inform the engagement partner before having any such discussions.

In accordance with *Government Auditing Standards*, upon request, we will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract.

Christy White, Inc has a non-licensee owner who may provide client services in your contract under the supervision of licensed owner.

We appreciate the opportunity to be of service to the Piner-Olivet Union Elementary School District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

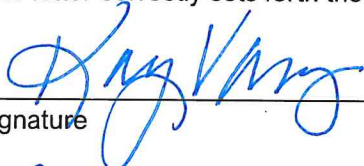
Very truly yours,



Michael Ash, CPA
Partner
Christy White, Inc

RESPONSE:

This letter correctly sets forth the understanding of Piner-Olivet Union Elementary School District.



Signature

Chief Business Official

Title

March 15, 2022

Date

PINER-OLIVET UNION SCHOOL DISTRICT
Field Trip Request Form

| | |
|---|---|
| Teacher <u>Jessica Brandenburg</u> | |
| School <u>POCS</u> | |
| Grade <u>8th</u> | Date of Trip <u>April 10-12, 2023</u> |
| Destination <u>Alliance Redwoods</u> | |
| Address <u>6250 Bohemian Highway Occidental 95465</u> | |
| Departure Time <u>9:30 am</u> | Return Time <u>10:30 am</u> |
| Date of Request <u>Aug 30, 2022</u> | Number of Passengers <u>80-100</u> |
| Transportation: (please circle one) <u>District Bus</u> Private Car Other:(describe) | |
| Educational Purpose: <u>Outdoor Education</u> | |
| Funding Source: <u>Family Donations and Fundraising</u> | |
| Name of Driver: <u>TBD</u> | Safety Instruction: _____ Emergency Equipment _____ Exits/Radio |
| Ending Odometer: | Total Hours: |
| Beginning Odometer: | Total Miles: |

Heather Graham
Principal's Signature

Asghar
Director of Transportation

Date Received

9/1/2022
Date Approved

Driver's Signature

Distribution: (White) - Driver (Yellow) - Director (Pink) - Teacher (Gold) - Teacher



PINER-OLIVET UNION SCHOOL DISTRICT OVERNIGHT FIELD TRIP APPROVAL FORM

For use in submitting requests to school board: Field Trip Request Forms A & B are also required (when appropriate). Forms should be received by the superintendent for board approval a minimum of one month prior to field trip.

A) School: POCS Requesting Teacher: J. Brandenburg
 Program: 8th Grade Trip Date of Request: 8/30/22
 Destination: Alliance Redwoods 6250 Bohemian Hwy
 Purpose of Trip: Outdoor Education Occidental, CA

Mode of transportation: Bus
 List key scheduled events or describe program (Please attach other helpful information if readily available):

B) Field Trip Dates and Times:
 To Destination:
 Departure: Date 4/10/23 Time 9:30 am From(where): POCS
 Arrival: Date 4/10/23 Time 10:30 am
 From Destination:
 Departure: Date 4/12/23 Time 9:30 am
 Arrival: Date 4/12/23 Time 10:30 am To(where): POCS

Number of school days off site (include fraction of day): 2 2.5

C) Total Number of Students: 80 - 100
 Total Number of chaperones: (21 years or older) 8-10
 Student/chaperone ratio: 1/8

D) Estimated Total Cost of Field Trip: \$ 23,440
 Estimated total cost of trip per student: \$ 290

Funding per student by: Student/Parents \$ 23,440
 District/School \$ 0
 Other \$ 0

Describe any fundraisers: Various Parent Club Fundraisers, Movie Nights, Color Run

E) Recommending Administrator (Trip adheres to existing district policy)

Heather Graham
 Signature

8-31-22
 Date

2022–23 Certification of Assurances

Submission of Certification of Assurances is required every fiscal year. A complete list of legal and program assurances for the fiscal year can be found at <https://www.cde.ca.gov/fg/aa/co/ca21assurancetoc.asp>.

CDE Program Contact:

Consolidated Application Support Desk, Education Data Office, ConAppSupport@cde.ca.gov, 916-319-0297

Consolidated Application Certification Statement

I hereby certify that all of the applicable state and federal rules and regulations will be observed by this applicant; that to the best of my knowledge the information contained in this application is correct and complete; and I agree to participate in the monitoring process regarding the use of these funds according to the standards and criteria set forth by the California Department of Education Federal Program Monitoring (FPM) Office. Legal assurances for all programs are accepted as the basic legal condition for the operation of selected projects and programs and copies of assurances are retained on site. I certify that we accept all assurances except for those for which a waiver has been obtained or requested. A copy of all waivers or requests is on file. I certify that actual ink signatures for this form are on file.

| | |
|--|-------------------------|
| Authorized Representative's Full Name | Kay Vang |
| Authorized Representative's Signature | |
| Authorized Representative's Title | Chief Business Official |
| Authorized Representative's Signature Date | 09/01/2022 |

*****Warning*****

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2022–23 Protected Prayer Certification

Every Student Succeeds Act (ESSA) Section 8524 specifies federal requirements regarding constitutionally protected prayer in public elementary and secondary schools. This form meets the annual requirement and provides written certification.

CDE Program Contact:

Miguel Cordova, Title I Policy, Program, and Support Office, MCordova@cde.ca.gov, 916-319-0381

Protected Prayer Certification Statement

The local educational agency (LEA) hereby assures and certifies to the California State Board of Education that the LEA has no policy that prevents, or otherwise denies participation in, constitutionally protected prayer in public schools as set forth in the "Guidance on Constitutionally Protected Prayer in Public Elementary and Secondary Schools."

The LEA hereby assures that this page has been printed and contains an ink signature. The ink signature copy shall be made available to the California Department of Education upon request or as part of an audit, a compliance review, or a complaint investigation.

| | |
|--|-------------------|
| The authorized representative agrees to the above statement | Yes |
| Authorized Representative's Full Name | Steve Charbonneau |
| Authorized Representative's Title | Superintendent |
| Authorized Representative's Signature Date | 09/01/2022 |
| Comment If the LEA is not able to certify at this time, then an explanation must be provided in the comment field. (Maximum 500 characters) | |

*****Warning*****

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2022–23 LCAP Federal Addendum Certification

CDE Program Contact:

Local Agency Systems Support Office, LCAPAddendum@cde.ca.gov, 916-323-5233

Initial Application

To receive initial funding under the Every Student Succeeds Act (ESSA), a local educational agency (LEA) must have a plan approved by the State Educational Agency on file with the State. Within California, LEAs that apply for ESSA funds for the first time are required to complete the Local Control and Accountability Plan (LCAP), the LCAP Federal Addendum Template (Addendum), and the Consolidated Application (ConApp). The LCAP, in conjunction with the Addendum and the ConApp, serve to meet the requirements of the ESSA LEA Plan.

In order to initially apply for funds, the LEA must certify that the current LCAP has been approved by the local governing board or governing body of the LEA. As part of this certification, the LEA agrees to submit the LCAP Federal Addendum, that has been approved by the local governing board or governing body of the LEA, to the California Department of Education (CDE) and acknowledges that the LEA agrees to work with the CDE to ensure that the Addendum addresses all required provisions of the ESSA programs for which they are applying for federal education funds.

Returning Application

If the LEA certified a prior year LCAP Federal Addendum Certification data collection form in the Consolidated Application and Reporting System, then the LEA may use in this form the same original approval or adoption date used in the prior year form.

| | |
|--|-------------------|
| County Office of Education (COE) or District For a COE, enter the original approval date as the day the CDE approved the current LCAP. For a district, enter the original approval date as the day the COE approved the current LCAP | 06/16/2021 |
| Direct Funded Charter Enter the adoption date of the current LCAP | |
| Authorized Representative's Full Name | Steve Charbonneau |
| Authorized Representative's Title | Superintendent |

*****Warning*****

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2022–23 Application for Funding

CDE Program Contact:

Consolidated Application Support Desk, Education Data Office, ConAppSupport@cde.ca.gov, 916-319-0297

Local Governing Board Approval

The local educational agency (LEA) is required to review and receive approval of their Application for Funding selections with their local governing board.

| | |
|---|-----|
| By checking this box the LEA certifies that the Local Board has approved the Application for Funding for the listed fiscal year | Yes |
|---|-----|

District English Learner Advisory Committee Review

Per Title 5 of the California Code of Regulations Section 11308, if your LEA has more than 50 English learners, then the LEA must establish a District English Learner Advisory Committee (DELAC) which shall review and advise on the development of the application for funding programs that serve English learners.

| | |
|---|-----|
| By checking this box the LEA certifies that parent input has been received from the District English Learner Committee (if applicable) regarding the spending of Title III funds for the listed fiscal year | Yes |
|---|-----|

Application for Categorical Programs

To receive specific categorical funds for a school year, the LEA must apply for the funds by selecting Yes below. Only the categorical funds that the LEA is eligible to receive are displayed.

| | |
|---|-----|
| Title I, Part A (Basic Grant) ESSA Sec. 1111 et seq. SACS 3010 | Yes |
| Title II, Part A (Supporting Effective Instruction) ESEA Sec. 2104 SACS 4035 | Yes |
| Title III English Learner ESEA Sec. 3102 SACS 4203 | Yes |
| Title III Immigrant ESEA Sec. 3102 SACS 4201 | No |
| Title IV, Part A (Student and School Support) ESSA Sec. 4101 SACS 4127 | Yes |

*****Warning*****

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2022–23 Title III English Learner Student Program Subgrant Budget

The purpose of this data collection form is to provide a proposed budget for English learner (EL) Student Program Subgrant funds only per the Title III English Learner Students Program requirements (ESSA, Sections 3114, 3115, & 3116).

CDE Program Contact:

Geoffrey Ndirangu, Language Policy and Leadership Office, GNdirang@cde.ca.gov, 916-323-5831

Estimated Allocation Calculation

| | |
|--|----------|
| Estimated English learner per student allocation | \$125.10 |
| Estimated English learner student count | 55 |
| Estimated English learner student program allocation | \$6,881 |

Note: \$10,000 minimum program eligibility criteria

If the local educational agency's estimated English learner student program allocation is less than \$10,000, then it does not meet the minimum program eligibility criteria for direct funding status and requires further action. To receive instructions regarding the consortium application process, please go to the California Department of Education Title III EL Consortium Details web page at <https://www.cde.ca.gov/sp/el/t3/elconsortium.asp>.

Budget

| | |
|--|---------|
| Professional development activities | \$6,382 |
| Program and other authorized activities | \$0 |
| English Proficiency and Academic Achievement | \$0 |
| Parent, family, and community engagement | \$0 |
| Direct administrative costs (Amount cannot exceed 2% of the estimated English learner student program allocation) | \$0 |
| Indirect costs (LEA can apply its approved indirect rate to the portion of the subgrant that is not reserved for direct administrative costs) | \$499 |
| Total budget | \$6,881 |

*****Warning*****

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2022–23 Substitute System for Time Accounting

This certification may be used by auditors and by California Department of Education oversight personnel when conducting audits and sub-recipient monitoring of the substitute time-and-effort system. Approval is automatically granted when the local educational agency (LEA) submits and certifies this data collection.

CDE Program Contact:

Hilary Thomson, Fiscal Oversight and Support Office, HThomson@cde.ca.gov, 916-323-0765

The LEA certifies that only eligible employees will participate in the substitute system and that the system used to document employee work schedules includes sufficient controls to ensure that the schedules are accurate.

Detailed information on documenting salaries and wages, including both substitute systems of time accounting, are described in Procedure 905 of the California School Accounting Manual posted on the web at <https://www.cde.ca.gov/fg/ac/sa/>.

| | |
|---|-------------------------------------|
| 2022–23 Request for authorization | Yes |
| LEA certifies that the following is a full disclosure of any known deficiencies with the substitute system or known challenges with implementing the system (Maximum 500 characters) | No known deficiencies at this time. |

*****Warning*****

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2022-23 Nonprofit Private School Consultation

The local educational agency shall provide, on an equitable basis, special education services or other benefits to address the needs of eligible children and staff enrolled in nonprofit private elementary and secondary schools under the programs listed below.

CDE Program Contact:

Sylvia Hanna, Title I Policy, Program, and Support Office, SHanna@cde.ca.gov, 916-319-0948
Rina DeRose, Title I Policy, Program, and Support Office, RDeRose@cde.ca.gov, 916-323-0472

In accordance with the Every Student Succeeds Act (ESSA) sections 1117 and 8501, a local educational agency shall consult annually with appropriate private school officials and both shall have the goal of reaching agreement on how to provide equitable and effective programs for eligible private school children, teachers, and families. This applies to programs under Title I, Part A; Title I, Part C; Title II, Part A; Title III, Part A; Title IV, Part A; Title IV, Part B; and section 4631, with regard to the Project School Emergency Response to Violence Program (Project SERV).

The enrollment numbers are reported under penalty of perjury by each private school on its annual Private School Affidavit. The information in the Private School Affidavit is not verified, and the California Department of Education takes no position as to its accuracy. It is expected that districts engaged in private school consultation verify the accuracy of student enrollment data and the tax exempt status if it is being used for the purpose of providing equitable services.

Private School's Believed Results of Consultation Allowable Codes

Y1: meaningful consultation occurred
Y2: timely and meaningful consultation did not occur
Y3: the program design is not equitable with respect to eligible private school children

Y4: timely and meaningful consultation did not occur and the program design is not equitable with respect to eligible private school children

Add non-attendance area school(s) No

The local educational agency is electing to add nonprofit private schools outside of the district's attendance area.

Warning

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2022–23 Nonprofit Private School Consultation

The local educational agency shall provide, on an equitable basis, special education services or other benefits to address the needs of eligible children and staff enrolled in nonprofit private elementary and secondary schools under the programs listed below.

| School Name | School Code | Enrollment | Consultation Occurred | Was Consultation Agreement Met | Signed Written Affirmation on File | Consultation Code | School Added |
|-------------|-------------|------------|-----------------------|--------------------------------|------------------------------------|-------------------|--------------|
|-------------|-------------|------------|-----------------------|--------------------------------|------------------------------------|-------------------|--------------|

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2022–23 Certification of Assurances

Submission of Certification of Assurances is required every fiscal year. A complete list of legal and program assurances for the fiscal year can be found at <https://www.cde.ca.gov/fg/aa/co/ca21assurancetoc.asp>.

CDE Program Contact:

Consolidated Application Support Desk, Education Data Office, ConAppSupport@cde.ca.gov, 916-319-0297

Consolidated Application Certification Statement

I hereby certify that all of the applicable state and federal rules and regulations will be observed by this applicant; that to the best of my knowledge the information contained in this application is correct and complete; and I agree to participate in the monitoring process regarding the use of these funds according to the standards and criteria set forth by the California Department of Education Federal Program Monitoring (FPM) Office. Legal assurances for all programs are accepted as the basic legal condition for the operation of selected projects and programs and copies of assurances are retained on site. I certify that we accept all assurances except for those for which a waiver has been obtained or requested. A copy of all waivers or requests is on file. I certify that actual ink signatures for this form are on file.

| | |
|--|-------------------------|
| Authorized Representative's Full Name | Kay Vang |
| Authorized Representative's Signature | |
| Authorized Representative's Title | Chief Business Official |
| Authorized Representative's Signature Date | 09/01/2022 |

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2022–23 Protected Prayer Certification

Every Student Succeeds Act (ESSA) Section 8524 specifies federal requirements regarding constitutionally protected prayer in public elementary and secondary schools. This form meets the annual requirement and provides written certification.

CDE Program Contact:

Miguel Cordova, Title I Policy, Program, and Support Office, MCordova@cde.ca.gov, 916-319-0381

Protected Prayer Certification Statement

The local educational agency (LEA) hereby assures and certifies to the California State Board of Education that the LEA has no policy that prevents, or otherwise denies participation in, constitutionally protected prayer in public schools as set forth in the "Guidance on Constitutionally Protected Prayer in Public Elementary and Secondary Schools."

The LEA hereby assures that this page has been printed and contains an ink signature. The ink signature copy shall be made available to the California Department of Education upon request or as part of an audit, a compliance review, or a complaint investigation.

| | |
|---|-------------------|
| The authorized representative agrees to the above statement | Yes |
| Authorized Representative's Full Name | Steve Charbonneau |
| Authorized Representative's Title | Superintendent |
| Authorized Representative's Signature Date | 09/01/2022 |
| Comment | |
| If the LEA is not able to certify at this time, then an explanation must be provided in the comment field. (Maximum 500 characters) | |

*****Warning*****

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2022–23 LCAP Federal Addendum Certification

CDE Program Contact:

Local Agency Systems Support Office, LCAPAddendum@cde.ca.gov, 916-323-5233

Initial Application

To receive initial funding under the Every Student Succeeds Act (ESSA), a local educational agency (LEA) must have a plan approved by the State Educational Agency on file with the State. Within California, LEAs that apply for ESSA funds for the first time are required to complete the Local Control and Accountability Plan (LCAP), the LCAP Federal Addendum Template (Addendum), and the Consolidated Application (ConApp). The LCAP, in conjunction with the Addendum and the ConApp, serve to meet the requirements of the ESSA LEA Plan.

In order to initially apply for funds, the LEA must certify that the current LCAP has been approved by the local governing board or governing body of the LEA. As part of this certification, the LEA agrees to submit the LCAP Federal Addendum, that has been approved by the local governing board or governing body of the LEA, to the California Department of Education (CDE) and acknowledges that the LEA agrees to work with the CDE to ensure that the Addendum addresses all required provisions of the ESSA programs for which they are applying for federal education funds.

Returning Application

If the LEA certified a prior year LCAP Federal Addendum Certification data collection form in the Consolidated Application and Reporting System, then the LEA may use in this form the same original approval or adoption date used in the prior year form.

| | |
|--|-------------------|
| County Office of Education (COE) or District For a COE, enter the original approval date as the day the CDE approved the current LCAP. For a district, enter the original approval date as the day the COE approved the current LCAP | |
| Direct Funded Charter Enter the adoption date of the current LCAP | 06/16/2021 |
| Authorized Representative's Full Name | Steve Charbonneau |
| Authorized Representative's Title | Superintendent |

*****Warning*****

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2022–23 Application for Funding

CDE Program Contact:

Consolidated Application Support Desk, Education Data Office, ConAppSupport@cde.ca.gov, 916-319-0297

Local Governing Board Approval

The local educational agency (LEA) is required to review and receive approval of their Application for Funding selections with their local governing board.

| | |
|---|-----|
| By checking this box the LEA certifies that the Local Board has approved the Application for Funding for the listed fiscal year | Yes |
|---|-----|

District English Learner Advisory Committee Review

Per Title 5 of the California Code of Regulations Section 11308, if your LEA has more than 50 English learners, then the LEA must establish a District English Learner Advisory Committee (DELAC) which shall review and advise on the development of the application for funding programs that serve English learners.

| | |
|---|-----|
| By checking this box the LEA certifies that parent input has been received from the District English Learner Committee (if applicable) regarding the spending of Title III funds for the listed fiscal year | Yes |
|---|-----|

Application for Categorical Programs

To receive specific categorical funds for a school year, the LEA must apply for the funds by selecting Yes below. Only the categorical funds that the LEA is eligible to receive are displayed.

| | |
|---|-----|
| Title I, Part A (Basic Grant) ESSA Sec. 1111 et seq. SACS 3010 | Yes |
| Title II, Part A (Supporting Effective Instruction) ESEA Sec. 2104 SACS 4035 | Yes |
| Title III English Learner ESEA Sec. 3102 SACS 4203 | Yes |
| Title III Immigrant ESEA Sec. 3102 SACS 4201 | No |
| Title IV, Part A (Student and School Support) ESSA Sec. 4101 SACS 4127 | Yes |

*****Warning*****

The data in this report may be protected by the Family Educational Rights and Privacy Act (FERPA) and other applicable data privacy laws. Unauthorized access or sharing of this data may constitute a violation of both state and federal law.

2022–23 Title III English Learner Student Program Subgrant Budget

The purpose of this data collection form is to provide a proposed budget for English learner (EL) Student Program Subgrant funds only per the Title III English Learner Students Program requirements (ESSA, Sections 3114, 3115, & 3116).

CDE Program Contact:

Geoffrey Ndirangu, Language Policy and Leadership Office, GNdirang@cde.ca.gov, 916-323-5831

Estimated Allocation Calculation

| | |
|--|----------|
| Estimated English learner per student allocation | \$125.10 |
| Estimated English learner student count | 62 |
| Estimated English learner student program allocation | \$7,756 |

Note: \$10,000 minimum program eligibility criteria

If the local educational agency's estimated English learner student program allocation is less than \$10,000, then it does not meet the minimum program eligibility criteria for direct funding status and requires further action. To receive instructions regarding the consortium application process, please go to the California Department of Education Title III EL Consortium Details web page at <https://www.cde.ca.gov/sp/el/t3/elconsortium.asp>.

Budget

| | |
|--|---------|
| Professional development activities | \$7,193 |
| Program and other authorized activities | \$0 |
| English Proficiency and Academic Achievement | \$0 |
| Parent, family, and community engagement | \$0 |
| Direct administrative costs (Amount cannot exceed 2% of the estimated English learner student program allocation) | \$0 |
| Indirect costs (LEA can apply its approved indirect rate to the portion of the subgrant that is not reserved for direct administrative costs) | \$563 |
| Total budget | \$7,756 |

*****Warning*****

The data in this report may be protected by the Family Educational Rights and Privacy Act (FERPA) and other applicable data privacy laws. Unauthorized access or sharing of this data may constitute a violation of both state and federal law.

2022–23 Substitute System for Time Accounting

This certification may be used by auditors and by California Department of Education oversight personnel when conducting audits and sub-recipient monitoring of the substitute time-and-effort system. Approval is automatically granted when the local educational agency (LEA) submits and certifies this data collection.

CDE Program Contact:

Hilary Thomson, Fiscal Oversight and Support Office, HThomson@cde.ca.gov, 916-323-0765

The LEA certifies that only eligible employees will participate in the substitute system and that the system used to document employee work schedules includes sufficient controls to ensure that the schedules are accurate.

Detailed information on documenting salaries and wages, including both substitute systems of time accounting, are described in Procedure 905 of the California School Accounting Manual posted on the web at <https://www.cde.ca.gov/fg/ac/sa/>.

| | |
|---|-------------------------------------|
| 2022–23 Request for authorization | Yes |
| LEA certifies that the following is a full disclosure of any known deficiencies with the substitute system or known challenges with implementing the system (Maximum 500 characters) | No known deficiencies at this time. |

*****Warning*****

The data in this report may be protected by the Family Educational Rights and Privacy Act (FERPA) and other applicable data privacy laws. Unauthorized access or sharing of this data may constitute a violation of both state and federal law.



CONSOLIDATED APPLICATION AND REPORTING SYSTEM (CARS)

Olivet Elementary Charter (49 70870 6066344)

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2021–22 Homeless Education Policy, Requirements, and Implementation

The purpose of this data collection is to meet federal requirements specified in 42 United States Code 11431 et seq. (Education for Homeless Children and Youths Act) and some federal requirements in Title I, Part A of the Elementary and Secondary Education Act (ESEA). This collection includes monitoring local educational agencies (LEAs) and their compliance with key provisions of the Education for Homeless Children and Youths Act including the collection of contact information for each required designated LEA's homeless liaison.

Required fields are denoted with an asterisk (*).

NOTE: Your local educational agency (LEA) has previously certified this data collection form as official. One or more other data collection forms may be dependent on this data collection form. Please be aware that if a change is saved and this data collection form is certified again, it may cause dependent data collection forms to become certified-obsolete and your LEA may have to revise and resubmit those dependent data collection forms, as well.

Homeless Education Certification

The LEA hereby assures that the LEA has met the following requirements:

1. Designated a staff person as the liaison for homeless children and youths;
2. Developed a written policy that supports the enrollment and retention of homeless children and youths in schools of the LEA which:
 - a) Includes policies and practices to ensure that homeless children and youths are not stigmatized or segregated on the basis of their status as homeless;
 - b) Includes a dispute resolution process;
 - c) Ensures that transportation is provided for a homeless child or youth to and from the school of origin if requested by the parent, guardian or homeless liaison;
3. Disseminated public notice of the educational rights of homeless children and youths where such children and youths receive services under the provisions of the Education for Homeless Children and Youths Act.

Homeless Liaison Contact Information

* Homeless liaison first name:

* Homeless liaison last name:

* Homeless liaison title:

* Homeless liaison email address:
(Format: abc@xyz.zyx)

* Homeless liaison telephone number:
(Format: 999-999-9999)

Homeless liaison telephone extension:

* Enter the full-time equivalent (FTE) for all personnel directly responsible for the implementation of homeless education:
(Format: 0.00)

Homeless Liaison Training Information

* Has the homeless liaison attended and/or participated in a homeless education liaison training within the last two years: No Yes

Has the homeless liaison provided training to the following personnel:

Principals and other school leaders: No Yes

Attendance officers and registrars: No Yes

Teachers and instructional assistants: No Yes

School counselors: No Yes

Homeless Education Policy and Requirements

* Does the LEA have a written homeless education policy: No Yes

No policy comment:
Provide an explanation why the LEA does not have a homeless education policy.
(Maximum 500 characters)

Date LEA's board approved the homeless education policy: (ex. MM/DD/YYYY)

* Does the LEA meet the above federal requirements: No Yes

Compliance comment:
Provide an explanation why the LEA does not comply with federal requirements.
(Maximum 500 characters)

* Does your LEA use a housing questionnaire to assist with the identification of homeless children and youth: No Yes

Does the housing questionnaire include best practices, rights, and protections afforded to homeless children and youth: No Yes

Is the housing questionnaire made available in paper form: No Yes

Did your LEA administer the housing questionnaire to all student body during the school year: No Yes

Title I, Part A Homeless Expenditures

2021–22 Title I, Part A LEA allocation: \$51,998

2021–22 Title I, Part A direct or indirect services to homeless children reservation: \$100

Amount of 2021–22 Title I, Part A funds expended or encumbered for direct or indirect services for homeless children:

Homeless services provided:
(Maximum 500 characters)

No expenditure or encumbrances comment:
Provide an explanation why there are no Title I, Part A expenditures or encumbrances for homeless services.
(Maximum 500 characters)

There were no homeless students.

Last Saved: Kay Vang (Kvaj28), 9/1/2022 1:12 PM, Certified

California Department of Education
1430 N Street
Sacramento, CA 95814

Web Policy

2022–23 Certification of Assurances

Submission of Certification of Assurances is required every fiscal year. A complete list of legal and program assurances for the fiscal year can be found at <https://www.cde.ca.gov/fg/aa/co/ca21assurancetoc.asp>.

CDE Program Contact:

Consolidated Application Support Desk, Education Data Office, ConAppSupport@cde.ca.gov, 916-319-0297

Consolidated Application Certification Statement

I hereby certify that all of the applicable state and federal rules and regulations will be observed by this applicant; that to the best of my knowledge the information contained in this application is correct and complete; and I agree to participate in the monitoring process regarding the use of these funds according to the standards and criteria set forth by the California Department of Education Federal Program Monitoring (FPM) Office. Legal assurances for all programs are accepted as the basic legal condition for the operation of selected projects and programs and copies of assurances are retained on site. I certify that we accept all assurances except for those for which a waiver has been obtained or requested. A copy of all waivers or requests is on file. I certify that actual ink signatures for this form are on file.

| | |
|--|-------------------------|
| Authorized Representative's Full Name | Kay Vang |
| Authorized Representative's Signature | |
| Authorized Representative's Title | Chief Business Official |
| Authorized Representative's Signature Date | 09/01/2022 |

*****Warning*****

The data in this report may be protected by the Family Educational Rights and Privacy Act (FERPA) and other applicable data privacy laws. Unauthorized access or sharing of this data may constitute a violation of both state and federal law.

2022–23 Protected Prayer Certification

Every Student Succeeds Act (ESSA) Section 8524 specifies federal requirements regarding constitutionally protected prayer in public elementary and secondary schools. This form meets the annual requirement and provides written certification.

CDE Program Contact:

Miguel Cordova, Title I Policy, Program, and Support Office, MCordova@cde.ca.gov, 916-319-0381

Protected Prayer Certification Statement

The local educational agency (LEA) hereby assures and certifies to the California State Board of Education that the LEA has no policy that prevents, or otherwise denies participation in, constitutionally protected prayer in public schools as set forth in the "Guidance on Constitutionally Protected Prayer in Public Elementary and Secondary Schools."

The LEA hereby assures that this page has been printed and contains an ink signature. The ink signature copy shall be made available to the California Department of Education upon request or as part of an audit, a compliance review, or a complaint investigation.

| | |
|--|-------------------|
| The authorized representative agrees to the above statement | Yes |
| Authorized Representative's Full Name | Steve Charbonneau |
| Authorized Representative's Title | Superintendent |
| Authorized Representative's Signature Date | 09/01/2022 |
| Comment If the LEA is not able to certify at this time, then an explanation must be provided in the comment field. (Maximum 500 characters) | |

*****Warning*****

The data in this report may be protected by the Family Educational Rights and Privacy Act (FERPA) and other applicable data privacy laws. Unauthorized access or sharing of this data may constitute a violation of both state and federal law.

2022–23 LCAP Federal Addendum Certification

CDE Program Contact:

Local Agency Systems Support Office, LCAPAddendum@cde.ca.gov, 916-323-5233

Initial Application

To receive initial funding under the Every Student Succeeds Act (ESSA), a local educational agency (LEA) must have a plan approved by the State Educational Agency on file with the State. Within California, LEAs that apply for ESSA funds for the first time are required to complete the Local Control and Accountability Plan (LCAP), the LCAP Federal Addendum Template (Addendum), and the Consolidated Application (ConApp). The LCAP, in conjunction with the Addendum and the ConApp, serve to meet the requirements of the ESSA LEA Plan.

In order to initially apply for funds, the LEA must certify that the current LCAP has been approved by the local governing board or governing body of the LEA. As part of this certification, the LEA agrees to submit the LCAP Federal Addendum, that has been approved by the local governing board or governing body of the LEA, to the California Department of Education (CDE) and acknowledges that the LEA agrees to work with the CDE to ensure that the Addendum addresses all required provisions of the ESSA programs for which they are applying for federal education funds.

Returning Application

If the LEA certified a prior year LCAP Federal Addendum Certification data collection form in the Consolidated Application and Reporting System, then the LEA may use in this form the same original approval or adoption date used in the prior year form.

| | |
|--|-------------------|
| County Office of Education (COE) or District For a COE, enter the original approval date as the day the CDE approved the current LCAP. For a district, enter the original approval date as the day the COE approved the current LCAP | |
| Direct Funded Charter Enter the adoption date of the current LCAP | 06/16/2021 |
| Authorized Representative's Full Name | Steve Charbonneau |
| Authorized Representative's Title | Superintendent |

*****Warning*****

The data in this report may be protected by the Family Educational Rights and Privacy Act (FERPA) and other applicable data privacy laws. Unauthorized access or sharing of this data may constitute a violation of both state and federal law.

2022–23 Application for Funding

CDE Program Contact:

Consolidated Application Support Desk, Education Data Office, ConAppSupport@cde.ca.gov, 916-319-0297

Local Governing Board Approval

The local educational agency (LEA) is required to review and receive approval of their Application for Funding selections with their local governing board.

| | |
|---|-----|
| By checking this box the LEA certifies that the Local Board has approved the Application for Funding for the listed fiscal year | Yes |
|---|-----|

District English Learner Advisory Committee Review

Per Title 5 of the California Code of Regulations Section 11308, if your LEA has more than 50 English learners, then the LEA must establish a District English Learner Advisory Committee (DELAC) which shall review and advise on the development of the application for funding programs that serve English learners.

| | |
|---|-----|
| By checking this box the LEA certifies that parent input has been received from the District English Learner Committee (if applicable) regarding the spending of Title III funds for the listed fiscal year | Yes |
|---|-----|

Application for Categorical Programs

To receive specific categorical funds for a school year, the LEA must apply for the funds by selecting Yes below. Only the categorical funds that the LEA is eligible to receive are displayed.

| | |
|---|-----|
| Title I, Part A (Basic Grant) ESSA Sec. 1111 et seq. SACS 3010 | Yes |
| Title II, Part A (Supporting Effective Instruction) ESEA Sec. 2104 SACS 4035 | Yes |
| Title III English Learner ESEA Sec. 3102 SACS 4203 | Yes |
| Title III Immigrant ESEA Sec. 3102 SACS 4201 | No |
| Title IV, Part A (Student and School Support) ESSA Sec. 4101 SACS 4127 | Yes |

*****Warning*****

The data in this report may be protected by the Family Educational Rights and Privacy Act (FERPA) and other applicable data privacy laws. Unauthorized access or sharing of this data may constitute a violation of both state and federal law.

2022–23 Title III English Learner Student Program Subgrant Budget

The purpose of this data collection form is to provide a proposed budget for English learner (EL) Student Program Subgrant funds only per the Title III English Learner Students Program requirements (ESSA, Sections 3114, 3115, & 3116).

CDE Program Contact:

Geoffrey Ndirangu, Language Policy and Leadership Office, GNdirang@cde.ca.gov, 916-323-5831

Estimated Allocation Calculation

| | |
|--|----------|
| Estimated English learner per student allocation | \$125.10 |
| Estimated English learner student count | 102 |
| Estimated English learner student program allocation | \$12,760 |

Note: \$10,000 minimum program eligibility criteria

If the local educational agency's estimated English learner student program allocation is less than \$10,000, then it does not meet the minimum program eligibility criteria for direct funding status and requires further action. To receive instructions regarding the consortium application process, please go to the California Department of Education Title III EL Consortium Details web page at <https://www.cde.ca.gov/sp/el/t3/elconsortium.asp>.

Budget

| | |
|--|----------|
| Professional development activities | \$11,833 |
| Program and other authorized activities | \$0 |
| English Proficiency and Academic Achievement | \$0 |
| Parent, family, and community engagement | \$0 |
| Direct administrative costs (Amount cannot exceed 2% of the estimated English learner student program allocation) | \$0 |
| Indirect costs (LEA can apply its approved indirect rate to the portion of the subgrant that is not reserved for direct administrative costs) | \$927 |
| Total budget | \$12,760 |

*****Warning*****

The data in this report may be protected by the Family Educational Rights and Privacy Act (FERPA) and other applicable data privacy laws. Unauthorized access or sharing of this data may constitute a violation of both state and federal law.

2022–23 Substitute System for Time Accounting

This certification may be used by auditors and by California Department of Education oversight personnel when conducting audits and sub-recipient monitoring of the substitute time-and-effort system. Approval is automatically granted when the local educational agency (LEA) submits and certifies this data collection.

CDE Program Contact:

Hilary Thomson, Fiscal Oversight and Support Office, HThomson@cde.ca.gov, 916-323-0765

The LEA certifies that only eligible employees will participate in the substitute system and that the system used to document employee work schedules includes sufficient controls to ensure that the schedules are accurate.

Detailed information on documenting salaries and wages, including both substitute systems of time accounting, are described in Procedure 905 of the California School Accounting Manual posted on the web at <https://www.cde.ca.gov/fg/ac/sa/>.

| | |
|---|-------------------------------------|
| 2022–23 Request for authorization | Yes |
| LEA certifies that the following is a full disclosure of any known deficiencies with the substitute system or known challenges with implementing the system (Maximum 500 characters) | No known deficiencies at this time. |

*****Warning*****

The data in this report may be protected by the Family Educational Rights and Privacy Act (FERPA) and other applicable data privacy laws. Unauthorized access or sharing of this data may constitute a violation of both state and federal law.



CONSOLIDATED APPLICATION AND REPORTING SYSTEM (CARS)

Morrice Schaefer Charter (49 70870 6109144)

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2021–22 Homeless Education Policy, Requirements, and Implementation

The purpose of this data collection is to meet federal requirements specified in 42 United States Code 11431 et seq. (Education for Homeless Children and Youths Act) and some federal requirements in Title I, Part A of the Elementary and Secondary Education Act (ESEA). This collection includes monitoring local educational agencies (LEAs) and their compliance with key provisions of the Education for Homeless Children and Youths Act including the collection of contact information for each required designated LEA's homeless liaison.

Required fields are denoted with an asterisk (*).

NOTE: Your local educational agency (LEA) has previously certified this data collection form as official. One or more other data collection forms may be dependent on this data collection form. Please be aware that if a change is saved and this data collection form is certified again, it may cause dependent data collection forms to become certified-obsolete and your LEA may have to revise and resubmit those dependent data collection forms, as well.

Homeless Education Certification

The LEA hereby assures that the LEA has met the following requirements:

1. Designated a staff person as the liaison for homeless children and youths;
2. Developed a written policy that supports the enrollment and retention of homeless children and youths in schools of the LEA which:
 - a) Includes policies and practices to ensure that homeless children and youths are not stigmatized or segregated on the basis of their status as homeless;
 - b) Includes a dispute resolution process;
 - c) Ensures that transportation is provided for a homeless child or youth to and from the school of origin if requested by the parent, guardian or homeless liaison;
3. Disseminated public notice of the educational rights of homeless children and youths where such children and youths receive services under the provisions of the Education for Homeless Children and Youths Act.

Homeless Liaison Contact Information

* Homeless liaison first name:

* Homeless liaison last name:

* Homeless liaison title:

* Homeless liaison email address:
(Format: abc@xyz.zyx)

* Homeless liaison telephone number:
(Format: 999-999-9999)

Homeless liaison telephone extension:

* Enter the full-time equivalent (FTE) for all personnel directly responsible for the implementation of homeless education:
(Format: 0.00)

Homeless Liaison Training Information

* Has the homeless liaison attended and/or participated in a homeless education liaison training within the last two years: No Yes

Has the homeless liaison provided training to the following personnel:

Principals and other school leaders: No Yes

Attendance officers and registrars: No Yes

Teachers and instructional assistants: No Yes

School counselors: No Yes

Homeless Education Policy and Requirements

* Does the LEA have a written homeless education policy: No Yes

No policy comment:
Provide an explanation why the LEA does not have a homeless education policy.
(Maximum 500 characters)

Date LEA's board approved the homeless education policy: (ex. MM/DD/YYYY)

* Does the LEA meet the above federal requirements: No Yes

Compliance comment:
Provide an explanation why the LEA does not comply with federal requirements.
(Maximum 500 characters)

* Does your LEA use a housing questionnaire to assist with the identification of homeless children and youth: No Yes

Does the housing questionnaire include best practices, rights, and protections afforded to homeless children and youth: No Yes

Is the housing questionnaire made available in paper form: No Yes

Did your LEA administer the housing questionnaire to all student body during the school year: No Yes

Title I, Part A Homeless Expenditures

2021–22 Title I, Part A LEA allocation: \$69,561

2021–22 Title I, Part A direct or indirect services to homeless children reservation: \$100

Amount of 2021–22 Title I, Part A funds expended or encumbered for direct or indirect services for homeless children:

Homeless services provided:
(Maximum 500 characters)

No expenditures or encumbrances comment:
Provide an explanation why there are no Title I, Part A expenditures or encumbrances for homeless services.
(Maximum 500 characters)

There were no homeless students.

Last Saved: Kay Vang (Kvaj28), 9/1/2022 2:02 PM, Certified

California Department of Education
1430 N Street
Sacramento, CA 95814

Web Policy

2022–23 Certification of Assurances

Submission of Certification of Assurances is required every fiscal year. A complete list of legal and program assurances for the fiscal year can be found at <https://www.cde.ca.gov/fg/aa/co/ca21assurancetoc.asp>.

CDE Program Contact:

Consolidated Application Support Desk, Education Data Office, ConAppSupport@cde.ca.gov, 916-319-0297

Consolidated Application Certification Statement

I hereby certify that all of the applicable state and federal rules and regulations will be observed by this applicant; that to the best of my knowledge the information contained in this application is correct and complete; and I agree to participate in the monitoring process regarding the use of these funds according to the standards and criteria set forth by the California Department of Education Federal Program Monitoring (FPM) Office. Legal assurances for all programs are accepted as the basic legal condition for the operation of selected projects and programs and copies of assurances are retained on site. I certify that we accept all assurances except for those for which a waiver has been obtained or requested. A copy of all waivers or requests is on file. I certify that actual ink signatures for this form are on file.

| | |
|--|-------------------------|
| Authorized Representative's Full Name | Kay Vang |
| Authorized Representative's Signature | |
| Authorized Representative's Title | Chief Business Official |
| Authorized Representative's Signature Date | 09/01/2022 |

*****Warning*****

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2022–23 Protected Prayer Certification

Every Student Succeeds Act (ESSA) Section 8524 specifies federal requirements regarding constitutionally protected prayer in public elementary and secondary schools. This form meets the annual requirement and provides written certification.

CDE Program Contact:

Miguel Cordova, Title I Policy, Program, and Support Office, MCordova@cde.ca.gov, 916-319-0381

Protected Prayer Certification Statement

The local educational agency (LEA) hereby assures and certifies to the California State Board of Education that the LEA has no policy that prevents, or otherwise denies participation in, constitutionally protected prayer in public schools as set forth in the "Guidance on Constitutionally Protected Prayer in Public Elementary and Secondary Schools."

The LEA hereby assures that this page has been printed and contains an ink signature. The ink signature copy shall be made available to the California Department of Education upon request or as part of an audit, a compliance review, or a complaint investigation.

| | |
|--|-------------------|
| The authorized representative agrees to the above statement | Yes |
| Authorized Representative's Full Name | Steve Charbonneau |
| Authorized Representative's Title | Superintendent |
| Authorized Representative's Signature Date | 09/01/2022 |
| Comment If the LEA is not able to certify at this time, then an explanation must be provided in the comment field. (Maximum 500 characters) | |

*****Warning*****

The data in this report may be protected by the Family Educational Rights and Privacy Act (FERPA) and other applicable data privacy laws. Unauthorized access or sharing of this data may constitute a violation of both state and federal law.

2022–23 LCAP Federal Addendum Certification

CDE Program Contact:

Local Agency Systems Support Office, LCAPAddendum@cde.ca.gov, 916-323-5233

Initial Application

To receive initial funding under the Every Student Succeeds Act (ESSA), a local educational agency (LEA) must have a plan approved by the State Educational Agency on file with the State. Within California, LEAs that apply for ESSA funds for the first time are required to complete the Local Control and Accountability Plan (LCAP), the LCAP Federal Addendum Template (Addendum), and the Consolidated Application (ConApp). The LCAP, in conjunction with the Addendum and the ConApp, serve to meet the requirements of the ESSA LEA Plan.

In order to initially apply for funds, the LEA must certify that the current LCAP has been approved by the local governing board or governing body of the LEA. As part of this certification, the LEA agrees to submit the LCAP Federal Addendum, that has been approved by the local governing board or governing body of the LEA, to the California Department of Education (CDE) and acknowledges that the LEA agrees to work with the CDE to ensure that the Addendum addresses all required provisions of the ESSA programs for which they are applying for federal education funds.

Returning Application

If the LEA certified a prior year LCAP Federal Addendum Certification data collection form in the Consolidated Application and Reporting System, then the LEA may use in this form the same original approval or adoption date used in the prior year form.

| | |
|--|-------------------|
| County Office of Education (COE) or District For a COE, enter the original approval date as the day the CDE approved the current LCAP. For a district, enter the original approval date as the day the COE approved the current LCAP | |
| Direct Funded Charter Enter the adoption date of the current LCAP | 06/16/2021 |
| Authorized Representative's Full Name | Steve Charbonneau |
| Authorized Representative's Title | Superintendent |

*****Warning*****

The data in this report may be protected by the Family Educational Rights and Privacy Act (FERPA) and other applicable data privacy laws. Unauthorized access or sharing of this data may constitute a violation of both state and federal law.

2022–23 Application for Funding

CDE Program Contact:

Consolidated Application Support Desk, Education Data Office, ConAppSupport@cde.ca.gov, 916-319-0297

Local Governing Board Approval

The local educational agency (LEA) is required to review and receive approval of their Application for Funding selections with their local governing board.

| | |
|---|-----|
| By checking this box the LEA certifies that the Local Board has approved the Application for Funding for the listed fiscal year | Yes |
|---|-----|

District English Learner Advisory Committee Review

Per Title 5 of the California Code of Regulations Section 11308, if your LEA has more than 50 English learners, then the LEA must establish a District English Learner Advisory Committee (DELAC) which shall review and advise on the development of the application for funding programs that serve English learners.

| | |
|---|-----|
| By checking this box the LEA certifies that parent input has been received from the District English Learner Committee (if applicable) regarding the spending of Title III funds for the listed fiscal year | Yes |
|---|-----|

Application for Categorical Programs

To receive specific categorical funds for a school year, the LEA must apply for the funds by selecting Yes below. Only the categorical funds that the LEA is eligible to receive are displayed.

| | |
|---|-----|
| Title I, Part A (Basic Grant) ESSA Sec. 1111 et seq. SACS 3010 | Yes |
| Title II, Part A (Supporting Effective Instruction) ESEA Sec. 2104 SACS 4035 | Yes |
| Title III English Learner ESEA Sec. 3102 SACS 4203 | Yes |
| Title III Immigrant ESEA Sec. 3102 SACS 4201 | No |
| Title IV, Part A (Student and School Support) ESSA Sec. 4101 SACS 4127 | Yes |

*****Warning*****

The data in this report may be protected by the Family Educational Rights and Privacy Act (FERPA) and other applicable data privacy laws. Unauthorized access or sharing of this data may constitute a violation of both state and federal law.

2022–23 Title III English Learner Student Program Subgrant Budget

The purpose of this data collection form is to provide a proposed budget for English learner (EL) Student Program Subgrant funds only per the Title III English Learner Students Program requirements (ESSA, Sections 3114, 3115, & 3116).

CDE Program Contact:

Geoffrey Ndirangu, Language Policy and Leadership Office, GNdirang@cde.ca.gov, 916-323-5831

Estimated Allocation Calculation

| | |
|--|----------|
| Estimated English learner per student allocation | \$125.10 |
| Estimated English learner student count | 44 |
| Estimated English learner student program allocation | \$5,504 |

Note: \$10,000 minimum program eligibility criteria

If the local educational agency's estimated English learner student program allocation is less than \$10,000, then it does not meet the minimum program eligibility criteria for direct funding status and requires further action. To receive instructions regarding the consortium application process, please go to the California Department of Education Title III EL Consortium Details web page at <https://www.cde.ca.gov/sp/el/t3/elconsortium.asp>.

Budget

| | |
|--|---------|
| Professional development activities | \$5,479 |
| Program and other authorized activities | \$0 |
| English Proficiency and Academic Achievement | \$0 |
| Parent, family, and community engagement | \$0 |
| Direct administrative costs (Amount cannot exceed 2% of the estimated English learner student program allocation) | \$0 |
| Indirect costs (LEA can apply its approved indirect rate to the portion of the subgrant that is not reserved for direct administrative costs) | \$25 |
| Total budget | \$5,504 |

*****Warning*****

The data in this report may be protected by the Family Educational Rights and Privacy Act (FERPA) and other applicable data privacy laws. Unauthorized access or sharing of this data may constitute a violation of both state and federal law.

2022–23 Substitute System for Time Accounting

This certification may be used by auditors and by California Department of Education oversight personnel when conducting audits and sub-recipient monitoring of the substitute time-and-effort system. Approval is automatically granted when the local educational agency (LEA) submits and certifies this data collection.

CDE Program Contact:

Hilary Thomson, Fiscal Oversight and Support Office, HThomson@cde.ca.gov, 916-323-0765

The LEA certifies that only eligible employees will participate in the substitute system and that the system used to document employee work schedules includes sufficient controls to ensure that the schedules are accurate.

Detailed information on documenting salaries and wages, including both substitute systems of time accounting, are described in Procedure 905 of the California School Accounting Manual posted on the web at <https://www.cde.ca.gov/fg/ac/sa/>.

| | |
|---|-------------------------------------|
| 2022–23 Request for authorization | Yes |
| LEA certifies that the following is a full disclosure of any known deficiencies with the substitute system or known challenges with implementing the system (Maximum 500 characters) | No known deficiencies at this time. |

*****Warning*****

The data in this report may be protected by the Family Educational Rights and Privacy Act (FERPA) and other applicable data privacy laws. Unauthorized access or sharing of this data may constitute a violation of both state and federal law.



CONSOLIDATED APPLICATION AND REPORTING SYSTEM (CARS)

Piner-Olivet Charter (49 70870 6113492)

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2021–22 Homeless Education Policy, Requirements, and Implementation

The purpose of this data collection is to meet federal requirements specified in 42 United States Code 11431 et seq. (Education for Homeless Children and Youths Act) and some federal requirements in Title I, Part A of the Elementary and Secondary Education Act (ESEA). This collection includes monitoring local educational agencies (LEAs) and their compliance with key provisions of the Education for Homeless Children and Youths Act including the collection of contact information for each required designated LEA's homeless liaison.

Required fields are denoted with an asterisk ().*

NOTE: Your local educational agency (LEA) has previously certified this data collection form as official. One or more other data collection forms may be dependent on this data collection form. Please be aware that if a change is saved and this data collection form is certified again, it may cause dependent data collection forms to become certified-obsolete and your LEA may have to revise and resubmit those dependent data collection forms, as well.

Homeless Education Certification

The LEA hereby assures that the LEA has met the following requirements:

1. Designated a staff person as the liaison for homeless children and youths;
2. Developed a written policy that supports the enrollment and retention of homeless children and youths in schools of the LEA which:
 - a) Includes policies and practices to ensure that homeless children and youths are not stigmatized or segregated on the basis of their status as homeless;
 - b) Includes a dispute resolution process;
 - c) Ensures that transportation is provided for a homeless child or youth to and from the school of origin if requested by the parent, guardian or homeless liaison;
3. Disseminated public notice of the educational rights of homeless children and youths where such children and youths receive services under the provisions of the Education for Homeless Children and Youths Act.

Homeless Liaison Contact Information

* Homeless liaison first name:

* Homeless liaison last name:

* Homeless liaison title:

* Homeless liaison email address:
(Format: abc@xyz.zyx)

* Homeless liaison telephone number:
(Format: 999-999-9999)

Homeless liaison telephone extension:

* Enter the full-time equivalent (FTE) for all personnel directly responsible for the implementation of homeless education:
(Format: 0.00)

Homeless Liaison Training Information

* Has the homeless liaison attended and/or participated in a homeless education liaison training within the last two years: No Yes

Has the homeless liaison provided training to the following personnel:

Principals and other school leaders: No Yes

Attendance officers and registrars: No Yes

Teachers and instructional assistants: No Yes

School counselors: No Yes

Homeless Education Policy and Requirements

* Does the LEA have a written homeless education policy: No Yes

No policy comment:
Provide an explanation why the LEA does not have a homeless education policy.
(Maximum 500 characters)

Date LEA's board approved the homeless education policy: (ex. MM/DD/YYYY)

* Does the LEA meet the above federal requirements: No Yes

Compliance comment:
Provide an explanation why the LEA does not comply with federal requirements.
(Maximum 500 characters)

* Does your LEA use a housing questionnaire to assist with the identification of homeless children and youth: No Yes

Does the housing questionnaire include best practices, rights, and protections afforded to homeless children and youth: No Yes

Is the housing questionnaire made available in paper form: No Yes

Did your LEA administer the housing questionnaire to all student body during the school year: No Yes

Title I, Part A Homeless Expenditures

2021–22 Title I, Part A LEA allocation: \$33,828

2021–22 Title I, Part A direct or indirect services to homeless children reservation: \$100

Amount of 2021–22 Title I, Part A funds expended or encumbered for direct or indirect services for homeless children:

Homeless services provided:
(Maximum 500 characters)

No expenditure or encumbrances comment:
Provide an explanation why there are no Title I, Part A expenditures or encumbrances for homeless services.
(Maximum 500 characters)

There were no homeless students.

Last Saved: Kay Vang (Kvaj28), 9/1/2022 2:16 PM, Certified

California Department of Education
1430 N Street
Sacramento, CA 95814

Web Policy

2022–23 Certification of Assurances

Submission of Certification of Assurances is required every fiscal year. A complete list of legal and program assurances for the fiscal year can be found at <https://www.cde.ca.gov/fg/aa/co/ca21assurancetoc.asp>.

CDE Program Contact:

Consolidated Application Support Desk, Education Data Office, ConAppSupport@cde.ca.gov, 916-319-0297

Consolidated Application Certification Statement

I hereby certify that all of the applicable state and federal rules and regulations will be observed by this applicant; that to the best of my knowledge the information contained in this application is correct and complete; and I agree to participate in the monitoring process regarding the use of these funds according to the standards and criteria set forth by the California Department of Education Federal Program Monitoring (FPM) Office. Legal assurances for all programs are accepted as the basic legal condition for the operation of selected projects and programs and copies of assurances are retained on site. I certify that we accept all assurances except for those for which a waiver has been obtained or requested. A copy of all waivers or requests is on file. I certify that actual ink signatures for this form are on file.

| | |
|--|-------------------------|
| Authorized Representative's Full Name | Kay Vang |
| Authorized Representative's Signature | |
| Authorized Representative's Title | Chief Business Official |
| Authorized Representative's Signature Date | 09/01/2022 |

*****Warning*****

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2022–23 Protected Prayer Certification

Every Student Succeeds Act (ESSA) Section 8524 specifies federal requirements regarding constitutionally protected prayer in public elementary and secondary schools. This form meets the annual requirement and provides written certification.

CDE Program Contact:

Miguel Cordova, Title I Policy, Program, and Support Office, MCordova@cde.ca.gov, 916-319-0381

Protected Prayer Certification Statement

The local educational agency (LEA) hereby assures and certifies to the California State Board of Education that the LEA has no policy that prevents, or otherwise denies participation in, constitutionally protected prayer in public schools as set forth in the "Guidance on Constitutionally Protected Prayer in Public Elementary and Secondary Schools."

The LEA hereby assures that this page has been printed and contains an ink signature. The ink signature copy shall be made available to the California Department of Education upon request or as part of an audit, a compliance review, or a complaint investigation.

| | |
|---|-------------------|
| The authorized representative agrees to the above statement | Yes |
| Authorized Representative's Full Name | Steve Charbonneau |
| Authorized Representative's Title | Superintendent |
| Authorized Representative's Signature Date | 09/01/2022 |
| Comment | |
| If the LEA is not able to certify at this time, then an explanation must be provided in the comment field. (Maximum 500 characters) | |

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2022–23 LCAP Federal Addendum Certification

CDE Program Contact:

Local Agency Systems Support Office, LCAPAddendum@cde.ca.gov, 916-323-5233

Initial Application

To receive initial funding under the Every Student Succeeds Act (ESSA), a local educational agency (LEA) must have a plan approved by the State Educational Agency on file with the State. Within California, LEAs that apply for ESSA funds for the first time are required to complete the Local Control and Accountability Plan (LCAP), the LCAP Federal Addendum Template (Addendum), and the Consolidated Application (ConApp). The LCAP, in conjunction with the Addendum and the ConApp, serve to meet the requirements of the ESSA LEA Plan.

In order to initially apply for funds, the LEA must certify that the current LCAP has been approved by the local governing board or governing body of the LEA. As part of this certification, the LEA agrees to submit the LCAP Federal Addendum, that has been approved by the local governing board or governing body of the LEA, to the California Department of Education (CDE) and acknowledges that the LEA agrees to work with the CDE to ensure that the Addendum addresses all required provisions of the ESSA programs for which they are applying for federal education funds.

Returning Application

If the LEA certified a prior year LCAP Federal Addendum Certification data collection form in the Consolidated Application and Reporting System, then the LEA may use in this form the same original approval or adoption date used in the prior year form.

| | |
|--|-------------------|
| County Office of Education (COE) or District For a COE, enter the original approval date as the day the CDE approved the current LCAP. For a district, enter the original approval date as the day the COE approved the current LCAP | |
| Direct Funded Charter Enter the adoption date of the current LCAP | 06/16/2021 |
| Authorized Representative's Full Name | Steve Charbonneau |
| Authorized Representative's Title | Superintendent |

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2022–23 Application for Funding

CDE Program Contact:

Consolidated Application Support Desk, Education Data Office, ConAppSupport@cde.ca.gov, 916-319-0297

Local Governing Board Approval

The local educational agency (LEA) is required to review and receive approval of their Application for Funding selections with their local governing board.

| | |
|---|-----|
| By checking this box the LEA certifies that the Local Board has approved the Application for Funding for the listed fiscal year | Yes |
|---|-----|

District English Learner Advisory Committee Review

Per Title 5 of the California Code of Regulations Section 11308, if your LEA has more than 50 English learners, then the LEA must establish a District English Learner Advisory Committee (DELAC) which shall review and advise on the development of the application for funding programs that serve English learners.

| | |
|---|-----|
| By checking this box the LEA certifies that parent input has been received from the District English Learner Committee (if applicable) regarding the spending of Title III funds for the listed fiscal year | Yes |
|---|-----|

Application for Categorical Programs

To receive specific categorical funds for a school year, the LEA must apply for the funds by selecting Yes below. Only the categorical funds that the LEA is eligible to receive are displayed.

| | |
|---|-----|
| Title I, Part A (Basic Grant) ESSA Sec. 1111 et seq. SACS 3010 | Yes |
| Title II, Part A (Supporting Effective Instruction) ESEA Sec. 2104 SACS 4035 | Yes |
| Title III English Learner ESEA Sec. 3102 SACS 4203 | Yes |
| Title III Immigrant ESEA Sec. 3102 SACS 4201 | No |
| Title IV, Part A (Student and School Support) ESSA Sec. 4101 SACS 4127 | Yes |

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2022–23 Title III English Learner Student Program Subgrant Budget

The purpose of this data collection form is to provide a proposed budget for English learner (EL) Student Program Subgrant funds only per the Title III English Learner Students Program requirements (ESSA, Sections 3114, 3115, & 3116).

CDE Program Contact:

Geoffrey Ndirangu, Language Policy and Leadership Office, GNdirang@cde.ca.gov, 916-323-5831

Estimated Allocation Calculation

| | |
|--|----------|
| Estimated English learner per student allocation | \$125.10 |
| Estimated English learner student count | 21 |
| Estimated English learner student program allocation | \$2,627 |

Note: \$10,000 minimum program eligibility criteria

If the local educational agency's estimated English learner student program allocation is less than \$10,000, then it does not meet the minimum program eligibility criteria for direct funding status and requires further action. To receive instructions regarding the consortium application process, please go to the California Department of Education Title III EL Consortium Details web page at <https://www.cde.ca.gov/sp/el/t3/elconsortium.asp>.

Budget

| | |
|--|---------|
| Professional development activities | \$2,436 |
| Program and other authorized activities | \$0 |
| English Proficiency and Academic Achievement | \$0 |
| Parent, family, and community engagement | \$0 |
| Direct administrative costs (Amount cannot exceed 2% of the estimated English learner student program allocation) | \$0 |
| Indirect costs (LEA can apply its approved indirect rate to the portion of the subgrant that is not reserved for direct administrative costs) | \$191 |
| Total budget | \$2,627 |

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2022–23 Substitute System for Time Accounting

This certification may be used by auditors and by California Department of Education oversight personnel when conducting audits and sub-recipient monitoring of the substitute time-and-effort system. Approval is automatically granted when the local educational agency (LEA) submits and certifies this data collection.

CDE Program Contact:

Hilary Thomson, Fiscal Oversight and Support Office, HThomson@cde.ca.gov, 916-323-0765

The LEA certifies that only eligible employees will participate in the substitute system and that the system used to document employee work schedules includes sufficient controls to ensure that the schedules are accurate.

Detailed information on documenting salaries and wages, including both substitute systems of time accounting, are described in Procedure 905 of the California School Accounting Manual posted on the web at <https://www.cde.ca.gov/fg/ac/sa/>.

| | |
|---|-------------------------------------|
| 2022–23 Request for authorization | Yes |
| LEA certifies that the following is a full disclosure of any known deficiencies with the substitute system or known challenges with implementing the system (Maximum 500 characters) | No known deficiencies at this time. |

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CONSOLIDATED APPLICATION AND REPORTING SYSTEM (CARS)

Northwest Prep Charter (49 70870 0106344)

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2021–22 Homeless Education Policy, Requirements, and Implementation

The purpose of this data collection is to meet federal requirements specified in 42 United States Code 11431 et seq. (Education for Homeless Children and Youths Act) and some federal requirements in Title I, Part A of the Elementary and Secondary Education Act (ESEA). This collection includes monitoring local educational agencies (LEAs) and their compliance with key provisions of the Education for Homeless Children and Youths Act including the collection of contact information for each required designated LEA's homeless liaison.

Required fields are denoted with an asterisk (*).

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 - b) Includes a dispute resolution process;
 - c) Ensures that transportation is provided for a homeless child or youth to and from the school of origin if requested by the parent, guardian or homeless liaison;
3. Disseminated public notice of the educational rights of homeless children and youths where such children and youths receive services under the provisions of the Education for Homeless Children and Youths Act.

Homeless Liaison Contact Information

* Homeless liaison first name:

* Homeless liaison last name:

* Homeless liaison title:

* Homeless liaison email address:
(Format: abc@xyz.zyx)

* Homeless liaison telephone number:
(Format: 999-999-9999)

Homeless liaison telephone extension:

* Enter the full-time equivalent (FTE) for all personnel directly responsible for the implementation of homeless education:
(Format: 0.00)

Homeless Liaison Training Information

* Has the homeless liaison attended and/or participated in a homeless education liaison training within the last two years: No Yes

Has the homeless liaison provided training to the following personnel:

Principals and other school leaders: No Yes

Attendance officers and registrars: No Yes

Teachers and instructional assistants: No Yes

School counselors: No Yes

Homeless Education Policy and Requirements

* Does the LEA have a written homeless education policy: No Yes

No policy comment:
Provide an explanation why the LEA does not have a homeless education policy.
(Maximum 500 characters)

Date LEA's board approved the homeless education policy: (ex. MM/DD/YYYY)

* Does the LEA meet the above federal requirements: No Yes

Compliance comment:
Provide an explanation why the LEA does not comply with federal requirements.
(Maximum 500 characters)

* Does your LEA use a housing questionnaire to assist with the identification of homeless children and youth: No Yes

Does the housing questionnaire include best practices, rights, and protections afforded to homeless children and youth: No Yes

Is the housing questionnaire made available in paper form: No Yes

Did your LEA administer the housing questionnaire to all student body during the school year: No Yes

Title I, Part A Homeless Expenditures

2021–22 Title I, Part A LEA allocation: \$2,042

2021–22 Title I, Part A direct or indirect services to homeless children reservation: \$100

Amount of 2021–22 Title I, Part A funds expended or encumbered for direct or indirect services for homeless children:

Homeless services provided:
(Maximum 500 characters)

No expenditure or encumbrances comment:
Provide an explanation why there are no Title I, Part A expenditures or encumbrances for homeless services.
(Maximum 500 characters)

There were no homeless students.

Last Saved: Kay Vang (Kvaj28), 9/1/2022 2:34 PM, Certified

California Department of Education
1430 N Street
Sacramento, CA 95814

Web Policy