



PINER-OLIVET UNION SCHOOL DISTRICT

REGULAR MEETING - GOVERNING BOARD

Wednesday, September 8, 2021

Closed Session 6:00 p.m.

Closed Session 6:02 p.m.

Public Session 7:00 p.m.

Adjournment 10:00 p.m.

**This meeting will be held virtually via Zoom.
The public may observe and address the meeting
by going to:**

Join Zoom Meeting

<https://pousd-org.zoom.us/j/99450353185>

Meeting ID: 994 5035 3185

One tap mobile

+16699009128,,99450353185# US (San Jose)

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 EMPLOYMENT DISCIPLINE/DISMISSAL/RELEASE
(No additional information required)
 - 5.1.2 PUBLIC EMPLOYMENT EMPLOYMENT/APPOINTMENT
Title: Office Manager, Lead PAIL, Food Service, Network Technician, Temporary Independent Study Teacher
 - 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 (Suspended during virtual meetings)
- 9. AGENDA MODIFICATION
- 10. COMMUNICATIONS, PETITIONS AND DELEGATIONS

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

11. COMMENTS FROM THE GOVERNING BOARD

12. RECOGNITION OF EXCELLENCE

None

13. SUPERINTENDENT’S REPORT

13.1 Announcements

14. ASSOCIATION REPORTS

14.1 POEA

14.2 POCA

15. BOARD POLICIES

None

16. DISCUSSION/INFORMATION ITEMS

None

17. ACTION ITEMS

17.1 Approval of 2020-2021 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 2020-2021 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. 4-179)**

17.2 Approval of Resolution # 555 Establishing a Revised “Gann Limit” for 2020-2021 and Establishing a Projected “Gann Limit” for 2021-2022

The Board of Trustees will review, discuss and consider approval of Resolution # 555 regarding the “Gann Limit” for 2020-2021 and establishing a projected “Gann Limit” for 2021-2022. **(Action 2) (Pgs.180-184)**

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.185)**

17.4 Approval of Resolution #556 Regarding Textbook and Instructional Materials Sufficiency for the Piner-Olivet Union School District for the 2021-2022 School Year per Ed. Code 60119

The Board of Trustees will review, discuss and consider approval of Resolution #556 regarding the sufficiency of instructional materials per Ed. Code 60119. **(Action 4) (Pgs.186-187)**

17.5 Approval of Job Description for COVID Liaison and Salary Schedule

The Board of Trustees will review, discuss, and consider approval of job description for COVID Liaison and Salary Schedule. **(Action 5) (Pgs.188-192)**

17.6 Approval of Resolution #557 Regarding Reduction/Elimination of Classified Employee Services

The Board of Trustees will review, discuss, and consider approval of Resolution # 557 regarding the Reduction/Elimination of classified employee services. **(Action 6) (Pgs.193-195)**

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 11, 2021(Consent 1) (Pgs. 196-198)

18.2 Approval of Personnel Action Report (Consent 2) (Pg.199)

18.3 Approval of Vendor Warrants (Consent 3) (Pgs.200- 204)

18.4 Approval of Routine Budget Updates (Consent 4) (Pgs. 205-217)

- 18.5 Approval of Agreement for Crossing Guard Services between Piner-Olivet Union School District and All City Management Services, INC., a California Corporation (Hereinafter Called the Contractor”) Commences on August 12, 2021 and ends on June 30, 2022 (*Consent 5*) (Pgs.218-221)
- 18.6 Approval of Contract to Provide Nursing Services/ Support 2021-2022 Annual Agreement between Piner-Olivet Union School District and Sonoma County Office Of Education from August 12, 2021 to June 30, 2022 (*Consent 6*) (Pgs.222-223)
- 18.7 Approval of SCOE Special Education Services Memorandum of Understanding for APE Specialist from August 2021- through June 2022. (*Consent 7*) (Pgs. 224)

19. ROUND TABLE COMMENTS FROM THE GOVERNING BOARD

20. DATES AND FUTURE AGENDA ITEMS

20.1 Next Regular Board Meeting – October 13, 2021

21. PUBLIC COMMENT ON CLOSED SESSION AGENDA

22. RECESS TO CLOSED SESSION (If Necessary)

23. RECONVENE TO PUBLIC MEETING

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

25. ADJOURNMENT

Agenda Item Summary

Action Item: **17.1 Approval of 2020-2021 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**

Regular Meeting of: September 8, 2021

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

2020-2021 Unaudited Actual Report

September 8, 2021

Dr. Kay Vang
Chief Business Official

Dr. Steve Charbonneau
Superintendent

Unaudited Actuals
FINANCIAL REPORTS
 2020-21 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)	52.58%
	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.	\$938,806.60
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2022-23 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	\$7,588,366.83
	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.	\$7,588,366.83
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2022-23, subject to CDE approval.	7.83%

1/15/2021

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2020-21 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: Sep 08, 2021

To the Superintendent of Public Instruction:

2020-21 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:

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PINER-OLIVET UNION SCHOOL DISTRICT

To: The Governing Board

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

Subject: The 2020-21 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 2021-22 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. Only in the year end closing are they combined for reporting purposes into the General Fund, Fund 01. During the year Fund 01 includes only district-wide services (district administration, maintenance and special education) and Jack London School.

Fund Balance – The final fund balance for the District's General Fund is \$6,287,148. The breakdown of Fund Balance is as follows:

Revolving Cash	\$ 3,000
Lottery/Restricted	\$ 404,377
Designated for Curriculum Adoption	\$ 350,000
Designated for Facilities Improvements	\$1,000,000
Designated for Technology & Special Education & Compensated Absences Payable (Liability) & Other Post Employment Benefits (OPEB) Liability	\$2,374,096
Designated for Economic Uncertainties (4.00%)	\$ 574,847
Designated for Cash Flow (11.00%)	\$1,580,829
Unassigned, Unrestricted	\$ 0

According to the 2019-20 Independent Audit Report, the District's Compensated Absences increased from \$18,045 in 2019 to \$100,708 in 2020. At year end close, the District's Compensated Absences Liability was \$158,335. This liability is designated in the fund balance.

Local Control Funding Formula (LCFF)

LCFF funds received were higher than Estimated Actuals as were funds for Basic Aid Supplemental for a combined increase of approximately \$341,209. Changes to AB 86 funding shifted \$2.015 billion from the State's General Fund to Federal stimulus funds for Expanded Learning Opportunity Grants resulting in a net decrease of \$163,130 in State revenue. Other Local Revenue experienced a net decrease of \$25,036 due to changes in Interagency revenues.

Federal Revenues

Federal revenues were lower than estimated due to a decrease in entitlements of \$736,038, including Special Education.

Expenditures

Expenditures for employees' salaries and benefits were approximately \$88,000 less than estimated. Expenditures for supplies were \$328,227 less than estimated and contracted services were \$198,612 less than estimated due to school closure and distance learning. Overall, the COVID-19 pandemic impact on the District resulted in a decrease in payroll, utility, and other expenditures as schools were closed and substitutes were not needed.

Encroachments

The Special Education encroachment was \$1,684,905 compared to the 2019-20 encroachment of \$2,003,927.

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

The Piner-Olivet Charter School ended the year with a fund balance of \$613,939. This was \$34,553 more than the estimated fund balance of \$579,386. Total expenditures were approximately \$99,719 less than projected with much of the decreases in classified salaries and services.

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

Northwest Prep at Piner-Olivet ended the year with a fund balance of \$537,869. This was \$56,175 more than the estimated fund balance of \$481,694. Total expenditures were approximately \$120,910 less than estimated with much of the decrease in classified salaries and benefits. The District transferred \$200,000 into the NWP fund in 2014-2015 in order for that fund to have a positive ending balance; this transfer is being repaid at \$10,000 per year.

Cafeteria Fund (Fund 13)

The Cafeteria Fund is utilized for depositing and expending funds related to the Food Service Program. During 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. The Cafeteria Fund ended the year with a fund balance of \$102,250 with \$88,981 of the state and federal reimbursement due from the State of California for the Seamless Summer Option (SSO) program. 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. The Special Reserve Fund ended the year with a fund balance of \$0.

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. Fund 20, Special Reserve Fund ended the year with a fund balance of \$650,910 which is under-funded by \$451,210.

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 \$5,870,897.

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 \$825,046.

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 2020-21 \$3,015,759 of revenue was received from property taxes, from state funds for homeowners' exemptions and from interest revenue. Bond principal and interest of \$2,578,239 was paid.

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 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	11,415,694.90	238,224.00	11,653,918.90	11,293,209.00	218,957.00	11,512,166.00	-1.2%
2) Federal Revenue		8100-8299	22,894.96	1,266,907.60	1,289,802.56	0.00	528,949.00	528,949.00	-59.0%
3) Other State Revenue		8300-8599	181,064.07	1,019,250.31	1,200,314.38	150,402.00	748,747.00	899,149.00	-25.1%
4) Other Local Revenue		8600-8799	647,254.71	411,889.00	1,059,143.71	558,902.00	446,517.00	1,005,419.00	-5.1%
5) TOTAL, REVENUES			12,266,908.64	2,936,270.91	15,203,179.55	12,002,513.00	1,943,170.00	13,945,683.00	-8.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	4,527,920.93	555,189.61	5,083,110.54	4,529,805.00	664,319.00	5,194,124.00	2.2%
2) Classified Salaries		2000-2999	1,242,123.60	561,701.15	1,803,824.75	1,488,796.00	439,412.00	1,928,208.00	6.9%
3) Employee Benefits		3000-3999	2,223,841.87	936,837.40	3,160,679.27	2,164,268.00	951,917.00	3,116,185.00	-1.4%
4) Books and Supplies		4000-4999	106,891.46	694,442.56	801,334.02	201,485.00	1,502,970.00	1,704,455.00	112.7%
5) Services and Other Operating Expenditures		5000-5999	858,307.43	1,872,492.72	2,730,800.15	1,108,794.00	1,766,523.00	2,875,317.00	5.3%
6) Capital Outlay		6000-6999	54,681.04	18,710.57	73,391.61	54,682.00	15,252.00	69,934.00	-4.7%
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	(165,498.12)	165,498.12	0.00	(194,703.00)	194,703.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,848,268.21	4,804,872.13	13,653,140.34	9,353,127.00	5,535,096.00	14,888,223.00	9.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,418,640.43	(1,868,601.22)	1,550,039.21	2,649,386.00	(3,591,926.00)	(942,540.00)	-160.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	578,030.29	0.00	578,030.29	675,000.00	0.00	675,000.00	16.8%
b) Transfers Out		7600-7629	718,030.29	0.00	718,030.29	675,000.00	98,349.00	773,349.00	7.7%
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	(2,119,141.29)	2,119,141.29	0.00	(2,434,717.00)	2,434,717.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,259,141.29)	2,119,141.29	(140,000.00)	(2,434,717.00)	2,336,368.00	(98,349.00)	-29.8%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 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)			1,159,499.14	250,540.07	1,410,039.21	214,669.00	(1,255,558.00)	(1,040,889.00)	-173.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	4,723,272.38	153,837.01	4,877,109.39	5,882,771.52	404,377.08	6,287,148.60	28.9%
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)			4,723,272.38	153,837.01	4,877,109.39	5,882,771.52	404,377.08	6,287,148.60	28.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,723,272.38	153,837.01	4,877,109.39	5,882,771.52	404,377.08	6,287,148.60	28.9%
2) Ending Balance, June 30 (E + F1e)			5,882,771.52	404,377.08	6,287,148.60	6,097,440.52	(851,180.92)	5,246,259.60	-16.6%
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	404,377.08	404,377.08	0.00	67,398.70	67,398.70	-83.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	1,580,828.77	0.00	1,580,828.77	1,103,093.97	0.00	1,103,093.97	-30.2%
11% Cash flow reserve	0000	9760	1,580,828.77		1,580,828.77				
11% Cash flow reserve	0000	9760				1,103,093.97		1,103,093.97	
d) Assigned									
Other Assignments		9780	3,724,095.92	0.00	3,724,095.92	4,590,221.47	0.00	4,590,221.47	23.3%
Technology, Special Education, Facilitie	0000	9780	3,724,095.92		3,724,095.92				
Technology, Special Education, Facilitie	0000	9780				4,590,221.47		4,590,221.47	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	574,846.83	0.00	574,846.83	401,125.08	0.00	401,125.08	-30.2%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	(918,579.62)	(918,579.62)	New

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 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	3,782,117.42	129,381.11	3,911,498.53				
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	330,053.91	11,047.25	341,101.16				
4) Due from Grantor Government		9290	2,499,724.27	891,955.06	3,391,679.33				
5) Due from Other Funds		9310	2,060,070.69	164.99	2,060,235.68				
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) TOTAL, ASSETS			8,674,966.29	1,032,548.41	9,707,514.70				
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	579,750.27	337,756.32	917,506.59				
2) Due to Grantor Governments		9590	152,755.00	138,607.00	291,362.00				
3) Due to Other Funds		9610	2,059,689.50	0.04	2,059,689.54				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	151,807.97	151,807.97				
6) TOTAL, LIABILITIES			2,792,194.77	628,171.33	3,420,366.10				
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									
Ending Fund Balance, June 30									

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 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)	
(must agree with line F2) (G9 + H2) - (I6 + J2)			5,882,771.52	404,377.08	6,287,148.60				

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 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	6,524,015.00	0.00	6,524,015.00	6,685,624.00	0.00	6,685,624.00	2.5%
Education Protection Account State Aid - Current Year		8012	401,454.00	0.00	401,454.00	192,802.00	0.00	192,802.00	-52.0%
State Aid - Prior Years		8019	36,693.00	0.00	36,693.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	28,262.57	0.00	28,262.57	27,650.00	0.00	27,650.00	-2.2%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	41.44	0.00	41.44	0.00	0.00	0.00	-100.0%
County & District Taxes Secured Roll Taxes		8041	4,884,761.12	0.00	4,884,761.12	4,791,556.00	0.00	4,791,556.00	-1.9%
Unsecured Roll Taxes		8042	148,693.74	0.00	148,693.74	153,095.00	0.00	153,095.00	3.0%
Prior Years' Taxes		8043	2,464.25	0.00	2,464.25	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	132,181.36	0.00	132,181.36	126,441.00	0.00	126,441.00	-4.3%
Education Revenue Augmentator Fund (ERAF)		8045	730,527.00	0.00	730,527.00	728,196.00	0.00	728,196.00	-0.3%
Community Redevelopment Funds (SB 617/699/1992)		8047	1.42	0.00	1.42	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			12,889,094.90	0.00	12,889,094.90	12,705,364.00	0.00	12,705,364.00	-1.4%
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	(1,473,400.00)	0.00	(1,473,400.00)	(1,412,155.00)	0.00	(1,412,155.00)	-4.2%
Property Taxes Transfers		8097	0.00	238,224.00	238,224.00	0.00	218,957.00	218,957.00	-8.1%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 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			11,415,694.90	238,224.00	11,653,918.90	11,293,209.00	218,957.00	11,512,166.00	-1.2%
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	171,206.00	171,206.00	0.00	185,859.00	185,859.00	8.6%
Special Education Discretionary Grants		8182	0.00	9,587.00	9,587.00	0.00	14,292.00	14,292.00	49.1%
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		233,724.80	233,724.80		227,182.00	227,182.00	-2.8%
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 Instructor	4035	8290		44,240.40	44,240.40		38,211.00	38,211.00	-13.6%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 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		35,215.00	35,215.00		33,405.00	33,405.00	-5.1%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		86,850.79	86,850.79		30,000.00	30,000.00	-65.5%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	22,894.96	686,083.61	708,978.57	0.00	0.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			22,894.96	1,266,907.60	1,289,802.56	0.00	528,949.00	528,949.00	-59.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	19,457.00	0.00	19,457.00	19,002.00	0.00	19,002.00	-2.3%
Lottery - Unrestricted and Instructional Materials		8560	158,694.07	68,044.31	226,738.38	131,400.00	42,924.00	174,324.00	-23.1%
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	2020-21 Unaudited Actuals			2021-22 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%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,913.00	951,206.00	954,119.00	0.00	705,823.00	705,823.00	-26.0%
TOTAL, OTHER STATE REVENUE			181,064.07	1,019,250.31	1,200,314.38	150,402.00	748,747.00	899,149.00	-25.1%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 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	171,931.32	0.00	171,931.32	132,600.00	0.00	132,600.00	-22.9%
Interest		8660	40,492.53	0.00	40,492.53	30,500.00	0.00	30,500.00	-24.7%
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	315,239.39	0.00	315,239.39	280,475.00	40,000.00	320,475.00	1.7%
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	2020-21 Unaudited Actuals			2021-22 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	119,591.47	9,529.00	129,120.47	115,327.00	4,529.00	119,856.00	-7.2%
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		402,360.00	402,360.00		401,988.00	401,988.00	-0.1%
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			647,254.71	411,889.00	1,059,143.71	558,902.00	446,517.00	1,005,419.00	-5.1%
TOTAL, REVENUES			12,266,908.64	2,936,270.91	15,203,179.55	12,002,513.00	1,943,170.00	13,945,683.00	-8.3%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 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	3,770,660.02	311,093.49	4,081,753.51	3,697,022.00	345,942.00	4,042,964.00	-1.0%
Certificated Pupil Support Salaries		1200	21,255.19	118,096.76	139,351.95	82,394.00	191,372.00	273,766.00	96.5%
Certificated Supervisors' and Administrators' Salaries		1300	736,005.72	120,999.36	857,005.08	750,389.00	127,005.00	877,394.00	2.4%
Other Certificated Salaries		1900	0.00	5,000.00	5,000.00	0.00	0.00	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			4,527,920.93	555,189.61	5,083,110.54	4,529,805.00	664,319.00	5,194,124.00	2.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	90,436.66	339,908.77	430,345.43	257,875.00	215,853.00	473,728.00	10.1%
Classified Support Salaries		2200	467,876.33	205,442.02	673,318.35	508,050.00	215,273.00	723,323.00	7.4%
Classified Supervisors' and Administrators' Salaries		2300	144,795.01	12,310.67	157,105.68	250,339.00	8,286.00	258,625.00	64.6%
Clerical, Technical and Office Salaries		2400	435,494.46	2,206.52	437,700.98	452,895.00	0.00	452,895.00	3.5%
Other Classified Salaries		2900	103,521.14	1,833.17	105,354.31	19,637.00	0.00	19,637.00	-81.4%
TOTAL, CLASSIFIED SALARIES			1,242,123.60	561,701.15	1,803,824.75	1,488,796.00	439,412.00	1,928,208.00	6.9%
EMPLOYEE BENEFITS									
STRS		3101-3102	736,994.97	610,114.72	1,347,109.69	789,467.00	586,629.00	1,376,096.00	2.2%
PERS		3201-3202	234,833.30	110,204.22	345,037.52	273,673.00	114,090.00	387,763.00	12.4%
OASDI/Medicare/Alternative		3301-3302	157,007.02	50,003.37	207,010.39	163,888.00	49,017.00	212,905.00	2.8%
Health and Welfare Benefits		3401-3402	920,406.08	142,308.74	1,062,714.82	750,603.00	163,477.00	914,080.00	-14.0%
Unemployment Insurance		3501-3502	1,932.35	1,055.81	2,988.16	71,501.00	14,401.00	85,902.00	2774.7%
Workers' Compensation		3601-3602	119,480.82	23,150.54	142,631.36	115,136.00	24,303.00	139,439.00	-2.2%
OPEB, Allocated		3701-3702	53,187.33	0.00	53,187.33	0.00	0.00	0.00	-100.0%
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	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,223,841.87	936,837.40	3,160,679.27	2,164,268.00	951,917.00	3,116,185.00	-1.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	3,071.90	517.00	3,588.90	0.00	4,597.00	4,597.00	28.1%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	83,210.52	665,426.92	748,637.44	201,485.00	1,496,016.00	1,697,501.00	126.7%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 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	20,609.04	28,498.64	49,107.68	0.00	2,357.00	2,357.00	-95.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			106,891.46	694,442.56	801,334.02	201,485.00	1,502,970.00	1,704,455.00	112.7%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	345,088.82	345,088.82	0.00	0.00	0.00	-100.0%
Travel and Conferences		5200	7,208.65	12,966.99	20,175.64	24,445.00	10,304.00	34,749.00	72.2%
Dues and Memberships		5300	14,482.33	0.00	14,482.33	13,094.00	0.00	13,094.00	-9.6%
Insurance		5400 - 5450	159,264.00	0.00	159,264.00	197,243.00	0.00	197,243.00	23.8%
Operations and Housekeeping Services		5500	109,999.27	0.00	109,999.27	110,500.00	0.00	110,500.00	0.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	8,572.96	100,690.82	109,263.78	33,170.00	120,200.00	153,370.00	40.4%
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	(1,348.04)	0.00	(1,348.04)	0.00	0.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	542,832.56	1,412,745.16	1,955,577.72	701,403.00	1,635,019.00	2,336,422.00	19.5%
Communications		5900	17,295.70	1,000.93	18,296.63	28,939.00	1,000.00	29,939.00	63.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			858,307.43	1,872,492.72	2,730,800.15	1,108,794.00	1,766,523.00	2,875,317.00	5.3%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 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	14,233.57	14,233.57	0.00	12,228.00	12,228.00	-14.1%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	42,248.53	4,477.00	46,725.53	42,249.00	3,024.00	45,273.00	-3.1%
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	12,432.51	0.00	12,432.51	12,433.00	0.00	12,433.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			54,681.04	18,710.57	73,391.61	54,682.00	15,252.00	69,934.00	-4.7%
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	2020-21 Unaudited Actuals			2021-22 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	(165,498.12)	165,498.12	0.00	(194,703.00)	194,703.00	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			(165,498.12)	165,498.12	0.00	(194,703.00)	194,703.00	0.00	0.0%
TOTAL, EXPENDITURES			8,848,268.21	4,804,872.13	13,653,140.34	9,353,127.00	5,535,096.00	14,888,223.00	9.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 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	578,030.29	0.00	578,030.29	675,000.00	0.00	675,000.00	16.8%
(a) TOTAL, INTERFUND TRANSFERS IN			578,030.29	0.00	578,030.29	675,000.00	0.00	675,000.00	16.8%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	140,000.00	0.00	140,000.00	0.00	98,349.00	98,349.00	-29.8%
Other Authorized Interfund Transfers Out		7619	578,030.29	0.00	578,030.29	675,000.00	0.00	675,000.00	16.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			718,030.29	0.00	718,030.29	675,000.00	98,349.00	773,349.00	7.7%
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	2020-21 Unaudited Actuals			2021-22 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	(2,119,141.29)	2,119,141.29	0.00	(2,434,717.00)	2,434,717.00	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			(2,119,141.29)	2,119,141.29	0.00	(2,434,717.00)	2,434,717.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(2,259,141.29)	2,119,141.29	(140,000.00)	(2,434,717.00)	2,336,368.00	(98,349.00)	-29.8%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 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	11,415,694.90	238,224.00	11,653,918.90	11,293,209.00	218,957.00	11,512,166.00	-1.2%
2) Federal Revenue		8100-8299	22,894.96	1,266,907.60	1,289,802.56	0.00	528,949.00	528,949.00	-59.0%
3) Other State Revenue		8300-8599	181,064.07	1,019,250.31	1,200,314.38	150,402.00	748,747.00	899,149.00	-25.1%
4) Other Local Revenue		8600-8799	647,254.71	411,889.00	1,059,143.71	558,902.00	446,517.00	1,005,419.00	-5.1%
5) TOTAL, REVENUES			12,266,908.64	2,936,270.91	15,203,179.55	12,002,513.00	1,943,170.00	13,945,683.00	-8.3%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		5,597,668.86	3,410,845.00	9,008,513.86	5,665,919.00	4,190,485.00	9,856,404.00	9.4%
2) Instruction - Related Services	2000-2999		1,002,045.21	265,179.99	1,267,225.20	1,136,324.00	168,182.00	1,304,506.00	2.9%
3) Pupil Services	3000-3999		500,949.76	354,880.29	855,830.05	651,617.00	441,049.00	1,092,666.00	27.7%
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		971,569.33	203,826.53	1,175,395.86	1,032,220.00	199,032.00	1,231,252.00	4.8%
8) Plant Services	8000-8999		776,035.05	570,140.32	1,346,175.37	867,047.00	536,348.00	1,403,395.00	4.3%
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			8,848,268.21	4,804,872.13	13,653,140.34	9,353,127.00	5,535,096.00	14,888,223.00	9.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			3,418,640.43	(1,868,601.22)	1,550,039.21	2,649,386.00	(3,591,926.00)	(942,540.00)	-160.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	578,030.29	0.00	578,030.29	675,000.00	0.00	675,000.00	16.8%
b) Transfers Out		7600-7629	718,030.29	0.00	718,030.29	675,000.00	98,349.00	773,349.00	7.7%
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	(2,119,141.29)	2,119,141.29	0.00	(2,434,717.00)	2,434,717.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,259,141.29)	2,119,141.29	(140,000.00)	(2,434,717.00)	2,336,368.00	(98,349.00)	-29.8%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 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)			1,159,499.14	250,540.07	1,410,039.21	214,669.00	(1,255,558.00)	(1,040,889.00)	-173.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	4,723,272.38	153,837.01	4,877,109.39	5,882,771.52	404,377.08	6,287,148.60	28.9%
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)			4,723,272.38	153,837.01	4,877,109.39	5,882,771.52	404,377.08	6,287,148.60	28.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,723,272.38	153,837.01	4,877,109.39	5,882,771.52	404,377.08	6,287,148.60	28.9%
2) Ending Balance, June 30 (E + F1e)			5,882,771.52	404,377.08	6,287,148.60	6,097,440.52	(851,180.92)	5,246,259.60	-16.6%
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	404,377.08	404,377.08	0.00	67,398.70	67,398.70	-83.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	1,580,828.77	0.00	1,580,828.77	1,103,093.97	0.00	1,103,093.97	-30.2%
11% Cash flow reserve	0000	9760	1,580,828.77		1,580,828.77				
11% Cash flow reserve	0000	9760				1,103,093.97		1,103,093.97	
d) Assigned									
Other Assignments (by Resource/Object)		9780	3,724,095.92	0.00	3,724,095.92	4,590,221.47	0.00	4,590,221.47	23.3%
Technology, Special Education, Facilities	0000	9780	3,724,095.92		3,724,095.92				
Technology, Special Education, Facilities	0000	9780				4,590,221.47		4,590,221.47	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	574,846.83	0.00	574,846.83	401,125.08	0.00	401,125.08	-30.2%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	(918,579.62)	(918,579.62)	New

Resource	Description	2020-21 Unaudited Actuals	2021-22 Budget
6300	Lottery: Instructional Materials	52,342.19	52,342.19
7311	Classified School Employee Professional Development Block Grant	1,997.70	1,997.70
7388	SB 117 COVID-19 LEA Response Funds	7,551.38	0.00
7425	Expanded Learning Opportunities (ELO) Grant	270,492.00	0.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Sta	59,090.00	155.00
9010	Other Restricted Local	12,903.81	12,903.81
Total, Restricted Balance		<u>404,377.08</u>	<u>67,398.70</u>

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	133,482.62	70,000.00	-47.6%
3) Other State Revenue		8300-8599	11,685.03	18,000.00	54.0%
4) Other Local Revenue		8600-8799	1,179.95	0.00	-100.0%
5) TOTAL, REVENUES			146,347.60	88,000.00	-39.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	52,149.85	76,618.00	46.9%
3) Employee Benefits		3000-3999	17,433.76	26,531.00	52.2%
4) Books and Supplies		4000-4999	110,496.23	79,000.00	-28.5%
5) Services and Other Operating Expenditures		5000-5999	6,606.89	4,200.00	-36.4%
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			186,686.73	186,349.00	-0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(40,339.13)	(98,349.00)	143.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	140,000.00	98,349.00	-29.8%
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			140,000.00	98,349.00	-29.8%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			99,660.87	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,589.81	102,250.68	3848.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,589.81	102,250.68	3848.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,589.81	102,250.68	3848.2%
2) Ending Balance, June 30 (E + F1e)			102,250.68	102,250.68	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	3,000.10	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			99,250.58	102,250.68	3.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	11,324.80		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	3,000.10		
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	88,981.61		
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			103,306.51		
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	1,055.83		
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			1,055.83		
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)			102,250.68		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	125,532.80	70,000.00	-44.2%
Donated Food Commodities		8221	7,949.82	0.00	-100.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			133,482.62	70,000.00	-47.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	11,685.03	18,000.00	54.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			11,685.03	18,000.00	54.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	726.41	0.00	-100.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	453.54	0.00	-100.0%
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			1,179.95	0.00	-100.0%
TOTAL, REVENUES			146,347.60	88,000.00	-39.9%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 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	43,590.97	76,618.00	75.8%
Classified Supervisors' and Administrators' Salaries		2300	8,558.88	0.00	-100.0%
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			52,149.85	76,618.00	46.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	10,770.29	17,554.00	63.0%
OASDI/Medicare/Alternative		3301-3302	3,989.54	5,862.00	46.9%
Health and Welfare Benefits		3401-3402	1,568.41	585.00	-62.7%
Unemployment Insurance		3501-3502	26.02	943.00	3524.1%
Workers' Compensation		3601-3602	1,079.50	1,587.00	47.0%
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			17,433.76	26,531.00	52.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,986.41	2,000.00	0.7%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	108,509.82	77,000.00	-29.0%
TOTAL, BOOKS AND SUPPLIES			110,496.23	79,000.00	-28.5%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 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	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	3,052.99	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	3,553.90	4,200.00	18.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,606.89	4,200.00	-36.4%
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			186,686.73	186,349.00	-0.2%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	140,000.00	98,349.00	-29.8%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			140,000.00	98,349.00	-29.8%
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)			140,000.00	98,349.00	-29.8%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	133,482.62	70,000.00	-47.6%
3) Other State Revenue		8300-8599	11,685.03	18,000.00	54.0%
4) Other Local Revenue		8600-8799	1,179.95	0.00	-100.0%
5) TOTAL, REVENUES			146,347.60	88,000.00	-39.9%
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		186,686.73	186,349.00	-0.2%
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			186,686.73	186,349.00	-0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(40,339.13)	(98,349.00)	143.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	140,000.00	98,349.00	-29.8%
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			140,000.00	98,349.00	-29.8%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			99,660.87	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	2,589.81	102,250.68	3848.2%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			2,589.81	102,250.68	3848.2%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			2,589.81	102,250.68	3848.2%
2) Ending Balance, June 30 (E + F1e)					
			102,250.68	102,250.68	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	3,000.10	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	99,250.58	102,250.68	3.0%
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	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	2020-21 Unaudited Actuals	2021-22 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	99,250.58	102,250.68
Total, Restricted Balance		99,250.58	102,250.68

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 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	2,282.27	1,000.00	-56.2%
5) TOTAL, REVENUES			2,282.27	1,000.00	-56.2%
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	23,500.00	0.00	-100.0%
6) Capital Outlay		6000-6999	36,693.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			60,193.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(57,910.73)	1,000.00	-101.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	9,863.34	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			9,863.34	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(48,047.39)	1,000.00	-102.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	327,599.88	279,552.49	-14.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			327,599.88	279,552.49	-14.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			327,599.88	279,552.49	-14.7%
2) Ending Balance, June 30 (E + F1e)			279,552.49	280,552.49	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	279,552.49	280,552.49	0.4%
Maintenance Projects	0000	9780	279,552.49		
Maintenance projects	0000	9780		280,552.49	
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	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	279,538.27		
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	14.22		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			279,552.49		
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) (G9 + H2) - (I6 + J2)			279,552.49		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 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	2,282.27	1,000.00	-56.2%
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			2,282.27	1,000.00	-56.2%
TOTAL, REVENUES			2,282.27	1,000.00	-56.2%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 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	2020-21 Unaudited Actuals	2021-22 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	23,500.00	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			23,500.00	0.00	-100.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	36,693.00	0.00	-100.0%
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			36,693.00	0.00	-100.0%
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			60,193.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	9,863.34	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			9,863.34	0.00	-100.0%
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)			9,863.34	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 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	2,282.27	1,000.00	-56.2%
5) TOTAL, REVENUES			2,282.27	1,000.00	-56.2%
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		60,193.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			60,193.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(57,910.73)	1,000.00	-101.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	9,863.34	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			9,863.34	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(48,047.39)	1,000.00	-102.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	327,599.88	279,552.49	-14.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			327,599.88	279,552.49	-14.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			327,599.88	279,552.49	-14.7%
2) Ending Balance, June 30 (E + F1e)			279,552.49	280,552.49	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	279,552.49	280,552.49	0.4%
Maintenance Projects	0000	9780	279,552.49		
Maintenance projects	0000	9780		280,552.49	
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	2020-21 Unaudited Actuals	2021-22 Budget
	Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 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	42.48	0.00	-100.0%
5) TOTAL, REVENUES			42.48	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	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)			42.48	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	9,863.34	0.00	-100.0%
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			(9,863.34)	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,820.86)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,820.86	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,820.86	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,820.86	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	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	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	14.22		
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			14.22		
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	14.22		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			14.22		
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)			0.00		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	42.48	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			42.48	0.00	-100.0%
TOTAL, REVENUES			42.48	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 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	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
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	9,863.34	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			9,863.34	0.00	-100.0%
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)			(9,863.34)	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 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	42.48	0.00	-100.0%
5) TOTAL, REVENUES			42.48	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	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)					
			42.48	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	9,863.34	0.00	-100.0%
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			(9,863.34)	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,820.86)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	9,820.86	0.00	-100.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			9,820.86	0.00	-100.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			9,820.86	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)					
			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (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	2020-21 Unaudited Actuals	2021-22 Budget
<hr/>		<hr/>	
Total, Restricted Balance		0.00	0.00
		<hr/>	

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 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	5,008.57	4,000.00	-20.1%
5) TOTAL, REVENUES			5,008.57	4,000.00	-20.1%
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	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)			5,008.57	4,000.00	-20.1%
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	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,008.57	4,000.00	-20.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	645,901.53	650,910.10	0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			645,901.53	650,910.10	0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			645,901.53	650,910.10	0.8%
2) Ending Balance, June 30 (E + F1e)			650,910.10	654,910.10	0.6%
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	650,910.10	654,910.10	0.6%
Retiree Benefits	0000	9780	650,910.10		
Postemployment Benefits	0000	9780		654,910.10	
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	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	650,910.10		
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			650,910.10		
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)			650,910.10		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	5,008.57	4,000.00	-20.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,008.57	4,000.00	-20.1%
TOTAL, REVENUES			5,008.57	4,000.00	-20.1%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 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	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
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)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 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	5,008.57	4,000.00	-20.1%
5) TOTAL, REVENUES			5,008.57	4,000.00	-20.1%
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		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)			5,008.57	4,000.00	-20.1%
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	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,008.57	4,000.00	-20.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	645,901.53	650,910.10	0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			645,901.53	650,910.10	0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			645,901.53	650,910.10	0.8%
2) Ending Balance, June 30 (E + F1e)			650,910.10	654,910.10	0.6%
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	650,910.10	654,910.10	0.6%
Retiree Benefits	0000	9780	650,910.10		
Postemployment Benefits	0000	9780		654,910.10	
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	2020-21 Unaudited Actuals	2021-22 Budget
	Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 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	15,955.60	5,000.00	-68.7%
5) TOTAL, REVENUES			15,955.60	5,000.00	-68.7%
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	25,000.00	25,000.00	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			25,000.00	25,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,044.40)	(20,000.00)	121.1%
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	5,879,008.54	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			5,879,008.54	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,869,964.14	(20,000.00)	-100.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	933.41	5,870,897.55	628873.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			933.41	5,870,897.55	628873.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			933.41	5,870,897.55	628873.1%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	5,870,897.55	5,850,897.55	-0.3%
Board Approved Bond Projects	0000	9760	5,870,897.55		
Board approved bond projects	0000	9760		5,850,897.55	
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	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,870,897.55		
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			5,870,897.55		
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)			5,870,897.55		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 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	15,955.60	5,000.00	-68.7%
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			15,955.60	5,000.00	-68.7%
TOTAL, REVENUES			15,955.60	5,000.00	-68.7%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 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	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	25,000.00	25,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			25,000.00	25,000.00	0.0%
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%
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			25,000.00	25,000.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 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	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	5,879,008.54	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			5,879,008.54	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)			5,879,008.54	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 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	15,955.60	5,000.00	-68.7%
5) TOTAL, REVENUES			15,955.60	5,000.00	-68.7%
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		25,000.00	25,000.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			25,000.00	25,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(9,044.40)	(20,000.00)	121.1%
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	5,879,008.54	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			5,879,008.54	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,869,964.14	(20,000.00)	-100.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	933.41	5,870,897.55	628873.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			933.41	5,870,897.55	628873.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			933.41	5,870,897.55	628873.1%
2) Ending Balance, June 30 (E + F1e)			5,870,897.55	5,850,897.55	-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 (by Resource/Object)			5,870,897.55	5,850,897.55	-0.3%
Board Approved Bond Projects	0000	9760	5,870,897.55		
Board approved bond projects	0000	9760		5,850,897.55	
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			0.00	0.00	0.0%

Resource	Description	2020-21 Unaudited Actuals	2021-22 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 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	76,319.23	5,000.00	-93.4%
5) TOTAL, REVENUES			76,319.23	5,000.00	-93.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	8,558.88	0.00	-100.0%
3) Employee Benefits		3000-3999	3,358.12	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	17,611.59	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			29,528.59	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			46,790.64	5,000.00	-89.3%
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	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			56,790.64	15,000.00	-73.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	768,256.26	825,046.90	7.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			768,256.26	825,046.90	7.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			768,256.26	825,046.90	7.4%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	825,046.90	840,046.90	1.8%
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	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	826,393.09		
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	1.85		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			826,394.94		
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	1,348.04		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,348.04		
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)			825,046.90		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 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	1.85	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	6,070.29	5,000.00	-17.6%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	44,934.56	0.00	-100.0%
Other Local Revenue All Other Local Revenue					
		8699	25,312.53	0.00	-100.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			76,319.23	5,000.00	-93.4%
TOTAL, REVENUES			76,319.23	5,000.00	-93.4%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 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	8,558.88	0.00	-100.0%
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			8,558.88	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,746.80	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	654.64	0.00	-100.0%
Health and Welfare Benefits		3401-3402	775.32	0.00	-100.0%
Unemployment Insurance		3501-3502	4.24	0.00	-100.0%
Workers' Compensation		3601-3602	177.12	0.00	-100.0%
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			3,358.12	0.00	-100.0%
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	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	2020-21 Unaudited Actuals	2021-22 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	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,348.04	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	16,263.55	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			17,611.59	0.00	-100.0%
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%
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			29,528.59	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 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	2020-21 Unaudited Actuals	2021-22 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	76,319.23	5,000.00	-93.4%
5) TOTAL, REVENUES			76,319.23	5,000.00	-93.4%
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		29,528.59	0.00	-100.0%
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			29,528.59	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			46,790.64	5,000.00	-89.3%
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	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			56,790.64	15,000.00	-73.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	768,256.26	825,046.90	7.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			768,256.26	825,046.90	7.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			768,256.26	825,046.90	7.4%
2) Ending Balance, June 30 (E + F1e)			825,046.90	840,046.90	1.8%
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			825,046.90	840,046.90	1.8%
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	2020-21 Unaudited Actuals	2021-22 Budget
9010	Other Restricted Local	825,046.90	840,046.90
Total, Restricted Balance		825,046.90	840,046.90

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 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	19,714.83	0.00	-100.0%
4) Other Local Revenue		8600-8799	2,996,045.07	0.00	-100.0%
5) TOTAL, REVENUES			3,015,759.90	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,578,239.58	2,746,528.33	6.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,578,239.58	2,746,528.33	6.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			437,520.32	(2,746,528.33)	-727.7%
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	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			437,520.32	(2,746,528.33)	-727.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,841,296.61	3,278,816.93	15.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,841,296.61	3,278,816.93	15.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,841,296.61	3,278,816.93	15.4%
2) Ending Balance, June 30 (E + F1e)			3,278,816.93	532,288.60	-83.8%
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	3,278,816.93	0.00	-100.0%
d) Assigned					
Other Assignments		9780	0.00	532,288.60	New
Bond	0000	9780		532,288.60	
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	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,278,816.93		
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			3,278,816.93		
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)			3,278,816.93		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 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	19,714.83	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			19,714.83	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	2,835,747.37	0.00	-100.0%
Unsecured Roll		8612	55,596.37	0.00	-100.0%
Prior Years' Taxes		8613	1,053.55	0.00	-100.0%
Supplemental Taxes		8614	85,441.99	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	11,924.70	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	6,281.09	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,996,045.07	0.00	-100.0%
TOTAL, REVENUES			3,015,759.90	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	691,278.70	917,694.00	32.8%
Bond Interest and Other Service Charges		7434	1,886,960.88	1,828,834.33	-3.1%
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)			2,578,239.58	2,746,528.33	6.5%
TOTAL, EXPENDITURES			2,578,239.58	2,746,528.33	6.5%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 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	2020-21 Unaudited Actuals	2021-22 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	19,714.83	0.00	-100.0%
4) Other Local Revenue		8600-8799	2,996,045.07	0.00	-100.0%
5) TOTAL, REVENUES			3,015,759.90	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	2,578,239.58	2,746,528.33	6.5%
10) TOTAL, EXPENDITURES			2,578,239.58	2,746,528.33	6.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			437,520.32	(2,746,528.33)	-727.7%
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	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			437,520.32	(2,746,528.33)	-727.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,841,296.61	3,278,816.93	15.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,841,296.61	3,278,816.93	15.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,841,296.61	3,278,816.93	15.4%
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	3,278,816.93	0.00	-100.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	532,288.60	New
Bond	0000	9780		532,288.60	
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	2020-21 Unaudited Actuals	2021-22 Budget
Total, Restricted Balance		0.00	0.00

Description	2020-21 Unaudited Actuals			2021-22 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)	267.90	267.90	272.94	251.75	251.75	273.24
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)	267.90	267.90	272.94	251.75	251.75	273.24
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	5.13	5.13	5.13			
c. Special Education-NPS/LCI						
d. Special Education Extended Year	0.32	0.32	0.32			
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)	5.45	5.45	5.45	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	273.35	273.35	278.39	251.75	251.75	273.24
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2020-21 Unaudited Actuals			2021-22 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant 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, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District 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. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2020-21 Unaudited Actuals			2021-22 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	642.67	642.67	643.49	624.00	624.00	624.00
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)	642.67	642.67	643.49	624.00	624.00	624.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	102.79	102.79	102.79	287.00	287.00	287.00
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)	102.79	102.79	102.79	287.00	287.00	287.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	745.46	745.46	746.28	911.00	911.00	911.00

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	5,083,110.54	301	0.00	303	5,083,110.54	305	0.00		307	5,083,110.54	309
2000 - Classified Salaries	1,803,824.75	311	0.00	313	1,803,824.75	315	105,541.60	105,541.60	317	1,698,283.15	319
3000 - Employee Benefits	3,160,679.27	321	53,187.33	323	3,107,491.94	325	46,611.69	46,611.69	327	3,060,880.25	329
4000 - Books, Supplies Equip Replace. (6500)	813,766.53	331	0.00	333	813,766.53	335	26,272.08	232,829.36	337	580,937.17	339
5000 - Services... & 7300 - Indirect Costs	2,730,800.15	341	0.00	343	2,730,800.15	345	494,232.78	501,631.21	347	2,229,168.94	349
TOTAL					13,538,993.91	365			TOTAL	12,652,380.05	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.			52.58%
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)	52.58%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	7.42%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	12,652,380.05
5. Deficiency Amount (Part III, Line 3 times Line 4)	938,806.60

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)

Adjustments for include other federal aid (Fund 01 Resource 3210, 3212, 3215/Fund 04 & 05 Resource 3210,3212) in which funds were granted for expenditures in a program not incurring any teacher salary expenditures.

	2020-21 Calculations			2021-22 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA (2019-20 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2019-20 Actual			2020-21 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	7,315,498.73		7,315,498.73			7,588,366.83
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	1,219.21		1,219.21			1,219.22
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2019-20			Adjustments to 2020-21		
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 (2020-21 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2020-21 P2 Report			2021-22 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	273.35		273.35	251.75		251.75
2. Total Charter Schools ADA (Form A, Line C9)	745.46	200.41	945.87	911.00	0.00	911.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			1,219.22			1,162.75
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2020-21 Actual			2021-22 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	28,262.57		28,262.57	27,650.00		27,650.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	41.44		41.44	0.00		0.00
4. Secured Roll Taxes (Object 8041)	4,884,761.12		4,884,761.12	4,791,556.00		4,791,556.00
5. Unsecured Roll Taxes (Object 8042)	148,693.74		148,693.74	153,095.00		153,095.00
6. Prior Years' Taxes (Object 8043)	2,464.25		2,464.25	0.00		0.00
7. Supplemental Taxes (Object 8044)	132,181.36		132,181.36	126,441.00		126,441.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	730,527.00		730,527.00	728,196.00		728,196.00
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)	1.42		1.42	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)	5,926,932.90	0.00	5,926,932.90	5,826,938.00	0.00	5,826,938.00
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)	5,926,932.90	0.00	5,926,932.90	5,826,938.00	0.00	5,826,938.00

	2020-21 Calculations			2021-22 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			120,609.05			126,682.00
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)			120,609.05			126,682.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	7,430,358.00	786,661.00	8,217,019.00	8,223,954.00		8,223,954.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	36,694.00	(36,690.00)	4.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	7,467,052.00	749,971.00	8,217,023.00	8,223,954.00	0.00	8,223,954.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	16,409,339.19	2,128,205.57	18,537,544.76	17,088,045.00		17,088,045.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	44,174.14	7,098.94	51,273.08	33,500.00		33,500.00
D. APPROPRIATIONS LIMIT CALCULATIONS						
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			7,315,498.73			7,588,366.83
2. Inflation Adjustment			1.0373			1.0573
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0000			0.9537
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			7,588,366.83			7,651,707.00
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			5,926,932.90			5,826,938.00
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)			146,306.40			139,530.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			1,782,042.98			1,951,451.00
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			1,782,042.98			1,951,451.00
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])			21,381.43			15,278.98
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			5,948,314.33			5,842,216.98
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)			1,760,661.55			1,936,172.02
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			5,948,314.33			
b. State Subventions (Line D8)			1,760,661.55			
c. Less: Excluded Appropriations (Line C23)			120,609.05			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			7,588,366.83			
			2020-21 Actual			2021-22 Budget

Section I - Expenditures	Funds 01, 09, and 62			2020-21 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	15,386,730.18
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,328,102.96
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	73,391.61
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	728,030.29
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
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.			81,979.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				883,400.90
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	40,339.13
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)				13,215,565.45

Section II - Expenditures Per ADA		2020-21 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		1,018.81
B. Expenditures per ADA (Line I.E divided by Line II.A)		12,971.57
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.)	14,476,572.08	14,209.30
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)	14,476,572.08	14,209.30
B. Required effort (Line A.2 times 90%)	13,028,914.87	12,788.37
C. Current year expenditures (Line I.E and Line II.B)	13,215,565.45	12,971.57
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 2022-23 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) 593,715.80
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) 10,235,849.57

C. Percentage of Plant Services Costs Attributable to General Administration

- (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 5.80%

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)	814,033.49
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	17,359.20
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	18,635.71
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)	80,239.70
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)	930,268.10
9. Carry-Forward Adjustment (Part IV, Line F)	118,683.61
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,048,951.71

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	9,350,778.01
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	1,542,925.79
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	787,676.68
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)	304,415.05
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)	20,952.41
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)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	1,303,203.42
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)	78,176.91
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	13,388,128.27

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)	6.95%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2022-23 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B19)	7.83%
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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>930,268.10</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(4,280.36)</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 (6.03%) times Part III, Line B19); zero if negative	<u>118,683.61</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.03%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.03%) times Part III, Line B19); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>118,683.61</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>118,683.61</u>

Approved indirect cost rate: 6.03%
 Highest rate used in any program: 6.03%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	1100	158,534.94	159.13	0.10%
01	3010	228,216.47	5,508.33	2.41%
01	3182	56,334.86	515.93	0.92%
01	3210	166,663.96	7,412.89	4.45%
01	3212	102,455.65	6,178.05	6.03%
01	3215	491.43	29.63	6.03%
01	3310	161,469.40	9,736.60	6.03%
01	4035	42,830.40	1,410.00	3.29%
01	4127	29,778.95	221.05	0.74%
01	4203	33,863.82	1,351.18	3.99%
01	6500	1,873,834.63	106,566.28	5.69%
01	6546	20,639.73	903.27	4.38%
01	8150	451,285.25	25,664.91	5.69%
09	3010	15,573.91	939.10	6.03%
09	3210	16,173.21	724.79	4.48%
09	3212	9,278.53	559.49	6.03%

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	33,314.40		13,441.19	46,755.59
2. State Lottery Revenue	8560	176,263.29		75,695.20	251,958.49
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)		209,577.69	0.00	89,136.39	298,714.08
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	39,837.21			39,837.21
2. Classified Salaries	2000-2999	105,541.60			105,541.60
3. Employee Benefits	3000-3999	54,467.59			54,467.59
4. Books and Supplies	4000-4999	9,572.16		23,414.41	32,986.57
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
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	159.13			159.13
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)		209,577.69	0.00	23,414.41	232,992.10
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	65,721.98	65,721.98
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 /

*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 purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness

Unaudited Actuals
2020-21
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	7,569,324.43	2,528,393.99	10,097,718.42	872,127.92	10,969,846.34	
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	242,244.71	68,961.10	311,205.81	26,878.48	338,084.29	
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	103,565.65	0.00	103,565.65	8,944.84	112,510.49	
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	
5000-5999	Special Education	2,618,884.93	290,970.14	2,909,855.07	251,320.72	3,161,175.79	
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					0.00	
----	Enterprise					0.00	
----	Facilities Acquisition & Construction					60,959.10	
----	Other Outgo					728,030.29	
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	16,123.91	16,123.91	
----	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	10,534,019.72	2,888,325.23	13,422,344.95	1,175,395.87	788,989.39	
						15,386,730.21	

Unaudited Actuals
2020-21
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	7,268,421.67	142,561.95	0.00	18,272.43	140,068.38	0.00	0.00			0.00	0.00	7,569,324.43
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	242,244.71	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	242,244.71
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	103,565.65	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	103,565.65
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	1,982,955.64	168,305.75	0.00	0.00	300,857.19	166,766.35	0.00			0.00	0.00	2,618,884.93
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		9,597,187.67	310,867.70	0.00	18,272.43	440,925.57	166,766.35	0.00	0.00	0.00	0.00	0.00	10,534,019.72

* Functions 7100-7199 for goals 8100 and 8500

Unaudited Actuals
2020-21
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	1,165,655.46	1,296,532.27	66,206.26	2,528,393.99
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	55,507.41	13,453.69	0.00	68,961.10
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day School	0.00	0.00	0.00	0.00
3700	Specialized Secondary Program	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 Center	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)	97,137.96	73,457.16	120,375.02	290,970.14
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		1,318,300.83	1,383,443.12	186,581.28	2,888,325.23

Unaudited Actuals
2020-21
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)	304,415.05
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	18,635.71
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	834,985.90
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	17,359.20
5	Total Central Administration Costs in General Fund and Charter Schools Fund	1,175,395.86
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	10,534,019.72
2	Total Allocated Costs (from Form PCR, Column 2, Total)	2,888,325.23
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	13,422,344.95
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)	186,686.73
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	186,686.73
D. Total Direct Charged and Allocated Costs (B3 + C5)		13,609,031.68
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		8.64%

Unaudited Actuals
2020-21
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, and 6500)	0.00				0.00
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			60,959.10		60,959.10
Other Outgo (Objects 1000-7999)				728,030.29	728,030.29
Total Other Costs	0.00	0.00	60,959.10	728,030.29	788,989.39

Unaudited Actuals
2020-21
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)	44,327.90	0.00	1,169,457.76	104,515.15	1,383,443.12	0.00	186,581.28
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	42.00		42.00	42.00	96.37		11.00
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		20.00
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	47.50	0.00	47.50	47.50	102.83	0.00	31.00

	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	7,588.00	1,302,796.00	1,310,384.00			1,310,384.00
Total capital assets not being depreciated	2,699,788.37	1,302,796.00	4,002,584.37	0.00	0.00	4,002,584.37
Capital assets being depreciated:						
Land Improvements	6,758,281.32		6,758,281.32			6,758,281.32
Buildings	36,137,594.90	(1,304,257.90)	34,833,337.00	1,310,384.00		36,143,721.00
Equipment	985,341.43		985,341.43		6,060.43	979,281.00
Total capital assets being depreciated	43,881,217.65	(1,304,257.90)	42,576,959.75	1,310,384.00	6,060.43	43,881,283.32
Accumulated Depreciation for:						
Land Improvements	(2,735,938.68)	(251.32)	(2,736,190.00)		214,923.00	(2,951,113.00)
Buildings	(14,962,479.78)	(3,516.22)	(14,965,996.00)		984,145.00	(15,950,141.00)
Equipment	(671,854.00)	(1,648.00)	(673,502.00)		54,844.00	(728,346.00)
Total accumulated depreciation	(18,370,272.46)	(5,415.54)	(18,375,688.00)	0.00	1,253,912.00	(19,629,600.00)
Total capital assets being depreciated, net	25,510,945.19	(1,309,673.44)	24,201,271.75	1,310,384.00	1,259,972.43	24,251,683.32
Governmental activity capital assets, net	28,210,733.56	(6,877.44)	28,203,856.12	1,310,384.00	1,259,972.43	28,254,267.69
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	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
2020-21 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	14,065,034.00	269,614.00	14,334,648.00		691,279.00	13,643,369.00	792,694.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	117,039.00	26.00	117,065.00			117,065.00	
Net Pension Liability	14,204,987.00	(95,480.00)	14,109,507.00			14,109,507.00	
Total/Net OPEB Liability	1,095,667.00	6,453.00	1,102,120.00			1,102,120.00	
Compensated Absences Payable		100,708.00	100,708.00	57,627.00		158,335.00	
Governmental activities long-term liabilities	29,482,727.00	281,321.00	29,764,048.00	57,627.00	691,279.00	29,130,396.00	792,694.00
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	
Capital 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
2020-21 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

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

ACCOUNT	RESOURCE	OBJECT	VALUE
<u>FD - RS - PY - GO - FN - OB</u>			

01-3220-0-0000-0000-9791	3220	9791	-1,688.67
Explanation: Per CDE, funds were spent prior to FY20/21 as allowed. Spending in FY19/20 caused a negative balance to roll into FY20/21.			

GENERAL LEDGER CHECKS

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

FUND	RESOURCE	FUNCTION	VALUE
------	----------	----------	-------

09	0000	7200-7600	-2,223.38
Explanation: Indirect cost charge number needs to be negative.			

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)	52.58%
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.

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Unaudited Actuals
2021-22 Budget

Technical Review Checks

Piner-Olivet Union Elementary

Sonoma County

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

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

IMPORT CHECKS

CHK-FUNDxFUNCTION-A - (W) - The following combinations for FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT				FUND	FUNCTION	VALUE
FD	RS	PY	GO	FN	OB	
09	0000	0	0000	7191	5800	4,000.00
Explanation:Combination has been utilized in the past so will correct combination in FY21-22.						

CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT				RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB	
01	3210	0	0000	0000	9790	-35,033.00
09	3210	0	0000	0000	9790	-9,618.00
Explanation:Change of designation from fund balance to unearned revenue causing a negative fund balance.						
01	3212	0	0000	0000	9790	-589,611.00
09	3212	0	0000	0000	9790	-143,028.00
Explanation:Change of designation from fund balance to unearned revenue causing a negative fund balance.						
01	3215	0	0000	0000	9790	-34,008.00
09	3215	0	0000	0000	9790	-250.00
Explanation:Change of designation from fund balance to unearned revenue causing a negative fund balance.						

GENERAL LEDGER CHECKS

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

EXCEPTION

FUND	RESOURCE	NEG. EFB
01	3210	-35,033.00
Explanation:Change of designation from fund balance to unearned revenue causing a negative fund balance.		
01	3212	-589,611.00
Explanation:Change of designation from fund balance to unearned revenue causing a negative fund balance.		
01	3215	-34,008.00
Explanation:Change of designation from fund balance to unearned revenue causing a negative fund balance.		
01	7425	-259,927.00
Explanation:Accounting changes to AB 86 funding as a result of the State Budget AB 130 - AB 130 shifts \$2.015 billion from the State's General Fund to Federal stimulus funds for Expanded Learning Opportunities Grant.		
Total of negative resource balances for Fund 01		-918,579.00
09	3210	-9,618.00
Explanation:Change of designation from fund balance to unearned revenue causing a negative fund balance.		
09	3212	-143,028.00
Explanation:Change of designation from fund balance to unearned revenue causing a negative fund balance.		
09	3215	-250.00
Explanation:Change of designation from fund balance to unearned revenue causing a negative fund balance.		
09	7311	-1,213.65
Explanation:Carryover from prior year was not budgeted causing negative balance for resource.		
09	7388	-3,282.35
Explanation:Carryover from prior year was not budgeted causing negative balance for resource.		
09	7425	-30,758.00
Explanation:Accounting changes to AB 86 funding as a result of the State Budget AB 130 - AB 130 shifts \$2.015 billion from the State's General Fund to Federal stimulus funds for Expanded Learning Opportunities Grant.		
Total of negative resource balances for Fund 09		-188,150.00

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

EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>
01	3210	9790	-35,033.00
Explanation:Change of designation from fund balance to unearned revenue causing a negative fund balance.			
01	3212	9790	-589,611.00
Explanation:Change of designation from fund balance to unearned revenue causing a negative fund balance.			
01	3215	9790	-34,008.00
Explanation:Change of designation from fund balance to unearned revenue causing a negative fund balance.			
01	7425	9790	-259,927.00
Explanation:Accounting changes to AB 86 funding as a result of the State Budget AB 13 - AB 130 shifts \$2.015 billion from the State's General Fund to Federal stimulus funds for Expanded Learning Opportunities Grant.			
09	3210	9790	-9,618.00
Explanation:Change of designation from fund balance to unearned revenue causing a negative fund balance.			
09	3212	9790	-143,028.00
Explanation:Change of designation from fund balance to unearned revenue causing a negative fund balance.			
09	3215	9790	-250.00
Explanation:Change of designation from fund balance to unearned revenue causing a negative fund balance.			
09	7311	9790	-1,213.65
Explanation:Carryover from prior year was not budgeted causing negative balance for resource.			
09	7388	9790	-3,282.35
Explanation:Carryover from prior year was not budgeted causing negative balance for resource.			
09	7425	9790	-30,758.00
Explanation:Accounting changes to AB 86 funding as a result of the State Budget AB 130 - AB 130 shifts \$2.015 billion from the State's General Fund to Federal stimulus funds for Expanded Learning Opportunities Grant.			

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2020-21 Unaudited Actuals	2021-22 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund		
09	Charter Schools Special Revenue Fund	G	G
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Development Fund		
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits	G	G
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects		
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals		
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
GANN	Appropriations Limit Calculations	GS	GS
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
PCRAF	Program Cost Report Schedule of Allocation Factors	GS	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2020-21 Unaudited Actuals	2021-22 Budget
PCR	Program Cost Report	GS	
SEA	Special Education Revenue Allocations	S	S
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals	G	

**Northwest Prep
Charter School**

2020-2021

Unaudited Actuals

September 8, 2021

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	1,004,414.00	2,757,683.00	174.6%
2) Federal Revenue		8100-8299	62,884.03	79,563.00	26.5%
3) Other State Revenue		8300-8599	129,653.52	298,330.00	130.1%
4) Other Local Revenue		8600-8799	9,208.09	6,786.00	-26.3%
5) TOTAL, REVENUES			1,206,159.64	3,142,362.00	160.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	473,690.82	1,494,704.00	215.5%
2) Classified Salaries		2000-2999	102,330.33	339,190.00	231.5%
3) Employee Benefits		3000-3999	259,116.99	780,843.00	201.3%
4) Books and Supplies		4000-4999	50,732.07	439,881.00	767.1%
5) Services and Other Operating Expenditures		5000-5999	119,689.34	304,879.00	154.7%
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			1,005,559.55	3,359,497.00	234.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			200,600.09	(217,135.00)	-208.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			190,600.09	(227,135.00)	-219.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	347,269.34	537,869.43	54.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			347,269.34	537,869.43	54.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			347,269.34	537,869.43	54.9%
2) Ending Balance, June 30 (E + F1e)			537,869.43	310,734.43	-42.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	3,000.00	3,000.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			109,978.97	70,064.97	-36.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	110,669.94	291,039.46	163.0%
Cash flow reserve	0000	9760	110,669.94		
Cash flow reserve	0000	9760		291,039.46	
d) Assigned					
Other Assignments		9780	314,220.52	134,780.00	-57.1%
Prior year ending balance	0000	9780	229,334.48		
Curriculum materials/supplies	0000	9780	44,263.66		
Reserve for Economic Uncertainties	0000	9780	40,622.38		
Reserve for Economic Uncertainties	0000	9780		134,780.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(188,150.00)	New

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	379,433.06		
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	48,717.00		
4) Due from Grantor Government		9290	151,172.61		
5) Due from Other Funds		9310	800.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			583,122.67		
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	18,113.71		
2) Due to Grantor Governments		9590	22,753.00		
3) Due to Other Funds		9610	(0.05)		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	4,386.58		
6) TOTAL, LIABILITIES			45,253.24		
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)			537,869.43		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment State Aid - Current Year		8011	389,510.00	1,171,870.00	200.9%
Education Protection Account State Aid - Current Year		8012	115,379.00	173,658.00	50.5%
State Aid - Prior Years		8019	1.00	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	499,524.00	1,412,155.00	182.7%
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			1,004,414.00	2,757,683.00	174.6%
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	16,513.01	52,967.00	220.8%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	2,580.00	6,596.00	155.7%
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	3020, 3040, 3041, 3045, 3060, 3061, 3150, 3155, 3180, 3181, 3182, 3185, 4037, 4124, 4126, 4127, 4128, 5510, 5630	8290	10,000.00	20,000.00	100.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	33,791.02	0.00	-100.0%
TOTAL, FEDERAL REVENUE			62,884.03	79,563.00	26.5%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 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	3,589.00	6,851.00	90.9%
Lottery - Unrestricted and Instructional Materials		8560	25,220.11	57,113.00	126.5%
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	100,844.41	234,366.00	132.4%
TOTAL, OTHER STATE REVENUE			129,653.52	298,330.00	130.1%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 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	3,681.61	3,000.00	-18.5%
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	5,526.48	3,786.00	-31.5%
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			9,208.09	6,786.00	-26.3%
TOTAL, REVENUES			1,206,159.64	3,142,362.00	160.5%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	353,107.93	1,265,423.00	258.4%
Certificated Pupil Support Salaries		1200	29,450.77	31,625.00	7.4%
Certificated Supervisors' and Administrators' Salaries		1300	86,132.12	197,656.00	129.5%
Other Certificated Salaries		1900	5,000.00	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			473,690.82	1,494,704.00	215.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	26,258.36	145,315.00	453.4%
Classified Support Salaries		2200	32,622.81	32,751.00	0.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	43,449.16	161,124.00	270.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			102,330.33	339,190.00	231.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	123,894.19	327,146.00	164.1%
PERS		3201-3202	20,508.80	85,302.00	315.9%
OASDI/Medicare/Alternative		3301-3302	14,649.00	47,747.00	225.9%
Health and Welfare Benefits		3401-3402	87,742.92	261,505.00	198.0%
Unemployment Insurance		3501-3502	398.39	21,569.00	5314.0%
Workers' Compensation		3601-3602	11,923.69	37,574.00	215.1%
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			259,116.99	780,843.00	201.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	9,457.00	New
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	43,785.88	428,688.00	879.1%
Noncapitalized Equipment		4400	6,946.19	1,736.00	-75.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			50,732.07	439,881.00	767.1%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,349.40	6,840.00	191.1%
Dues and Memberships		5300	1,070.00	1,100.00	2.8%
Insurance		5400-5450	15,751.00	37,161.00	135.9%
Operations and Housekeeping Services		5500	8,158.35	32,900.00	303.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,121.27	15,300.00	114.8%
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	85,239.32	208,366.00	144.4%
Communications		5900	0.00	3,212.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			119,689.34	304,879.00	154.7%
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	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	2020-21 Unaudited Actuals	2021-22 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			1,005,559.55	3,359,497.00	234.1%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 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	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	1,004,414.00	2,757,683.00	174.6%
2) Federal Revenue		8100-8299	62,884.03	79,563.00	26.5%
3) Other State Revenue		8300-8599	129,653.52	298,330.00	130.1%
4) Other Local Revenue		8600-8799	9,208.09	6,786.00	-26.3%
5) TOTAL, REVENUES			1,206,159.64	3,142,362.00	160.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		588,673.81	2,514,202.00	327.1%
2) Instruction - Related Services	2000-2999		275,700.59	637,901.00	131.4%
3) Pupil Services	3000-3999		42,958.30	66,870.00	55.7%
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	4,000.00	New
8) Plant Services	8000-8999		98,226.85	136,524.00	39.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,005,559.55	3,359,497.00	234.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			200,600.09	(217,135.00)	-208.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			190,600.09	(227,135.00)	-219.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	347,269.34	537,869.43	54.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			347,269.34	537,869.43	54.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			347,269.34	537,869.43	54.9%
2) Ending Balance, June 30 (E + F1e)			537,869.43	310,734.43	-42.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	3,000.00	3,000.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			109,978.97	70,064.97	-36.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	110,669.94	291,039.46	163.0%
Cash flow reserve	0000	9760	110,669.94		
Cash flow reserve	0000	9760		291,039.46	
d) Assigned					
Other Assignments (by Resource/Object)		9780	314,220.52	134,780.00	-57.1%
Prior year ending balance	0000	9780	229,334.48		
Curriculum materials/supplies	0000	9780	44,263.66		
Reserve for Economic Uncertainties	0000	9780	40,622.38		
Reserve for Economic Uncertainties	0000	9780		134,780.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(188,150.00)	New

Resource	Description	2020-21 Unaudited Actuals	2021-22 Budget
6230	California Clean Energy Jobs Act	50,840.00	50,840.00
6300	Lottery: Instructional Materials	13,379.79	13,379.79
7311	Classified School Employee Professional Development Block	26.35	0.00
7388	SB 117 COVID-19 LEA Response Funds	1,000.65	0.00
7425	Expanded Learning Opportunities (ELO) Grant	31,922.00	0.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessionals	6,973.00	8.00
9010	Other Restricted Local	5,837.18	5,837.18
Total, Restricted Balance		109,978.97	70,064.97

Piner-Olivet Charter School

2020-2021

Unaudited Actuals

September 8, 2021

Charter Number: 0098

To the entity that approved the charter school:

2020-21 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report is hereby approved and filed by the charter school pursuant to Education Code Section 42100(b).

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

Printed Name: _____ Title: _____

To the County Superintendent of Schools:

2020-21 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report has been reviewed and is hereby filed with the County Superintendent of Schools pursuant to Education Code Section 42100(a).

Signed: _____ Date: _____
Authorized Representative of
Charter Approving Entity
(Original signature required)

Printed Name: _____ Title: _____

To the Superintendent of Public Instruction:

2020-21 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100(a).

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

For additional information on the unaudited actual financial report, please contact:

For Approving Entity:

Kay Vang
Name
CBO
Title
707-522-3008
Telephone
kvang@pousd.org
E-mail Address

For Charter School:

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CBO
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E-mail Address

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 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	1,723,847.00	0.00	1,723,847.00	0.00	0.00	0.00	-100.0%
2) Federal Revenue		8100-8299	0.00	159,410.19	159,410.19	0.00	0.00	0.00	-100.0%
3) Other State Revenue		8300-8599	40,098.04	188,048.35	228,146.39	0.00	0.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	15,753.99	1,048.00	16,801.99	0.00	0.00	0.00	-100.0%
5) TOTAL, REVENUES			1,779,699.03	348,506.54	2,128,205.57	0.00	0.00	0.00	-100.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	881,381.44	0.00	881,381.44	0.00	0.00	0.00	-100.0%
2) Classified Salaries		2000-2999	112,264.33	70,673.83	182,938.16	0.00	0.00	0.00	-100.0%
3) Employee Benefits		3000-3999	359,922.64	120,875.49	480,798.13	0.00	0.00	0.00	-100.0%
4) Books and Supplies		4000-4999	9,168.98	130,151.18	139,320.16	0.00	0.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	262,947.17	12,075.92	275,023.09	0.00	0.00	0.00	-100.0%
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	(74.43)	74.43	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,625,610.13	333,850.85	1,959,460.98	0.00	0.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			154,088.90	14,655.69	168,744.59	0.00	0.00	0.00	-100.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 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)			154,088.90	14,655.69	168,744.59	0.00	0.00	0.00	-100.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	334,461.05	110,733.68	445,194.73	488,549.95	125,389.37	613,939.32	37.9%
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)			334,461.05	110,733.68	445,194.73	488,549.95	125,389.37	613,939.32	37.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			334,461.05	110,733.68	445,194.73	488,549.95	125,389.37	613,939.32	37.9%
2) Ending Balance, June 30 (E + F1e)			488,549.95	125,389.37	613,939.32	488,549.95	125,389.37	613,939.32	0.0%
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	125,389.37	125,389.37	0.00	125,389.37	125,389.37	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	215,540.71	0.00	215,540.71	215,540.71	0.00	215,540.71	0.0%
11% Reserve for Cash Flow	0000	9760	215,540.71		215,540.71				
11% Reserve for Cash Flow	0000	9760				215,540.71		215,540.71	
d) Assigned									
Other Assignments		9780	270,009.24	0.00	270,009.24	270,009.24	0.00	270,009.24	0.0%
4% Reserve for Economic Uncertainties	0000	9780	78,378.44		78,378.44				
FY20-21 Ending Balance	0000	9780	113,453.60		113,453.60				
Reserve for instructional materials	1100	9780	78,177.20		78,177.20				
4% Reserve for Economic Uncertainties	0000	9780				78,378.44		78,378.44	
FY20-21 Ending Balance	0000	9780				113,453.60		113,453.60	
Reserve for instructional materials	1100	9780				78,177.20		78,177.20	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 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	208,710.70	140,466.05	349,176.75				
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	321,953.41	37,990.58	359,943.99				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
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) TOTAL, ASSETS			533,664.11	178,456.63	712,120.74				
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	45,114.16	43,926.45	89,040.61				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	9,140.81	9,140.81				
6) TOTAL, LIABILITIES			45,114.16	53,067.26	98,181.42				
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									
Ending Fund Balance, June 30									

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 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)	
(must agree with line F2) (G9 + H2) - (I6 + J2)			488,549.95	125,389.37	613,939.32				

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 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	666,123.00	0.00	666,123.00	0.00	0.00	0.00	-100.0%
Education Protection Account State Aid - Current Year		8012	120,538.00	0.00	120,538.00	0.00	0.00	0.00	-100.0%
State Aid - Prior Years		8019	(36,690.00)	0.00	(36,690.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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			749,971.00	0.00	749,971.00	0.00	0.00	0.00	-100.0%
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	973,876.00	0.00	973,876.00	0.00	0.00	0.00	-100.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 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			1,723,847.00	0.00	1,723,847.00	0.00	0.00	0.00	-100.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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		31,333.00	31,333.00		0.00	0.00	-100.0%
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		685.73	685.73		0.00	0.00	-100.0%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 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		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		10,000.00	10,000.00		0.00	0.00	-100.0%
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	117,391.46	117,391.46	0.00	0.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			0.00	159,410.19	159,410.19	0.00	0.00	0.00	-100.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	3,379.00	0.00	3,379.00	0.00	0.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	35,564.04	15,058.35	50,622.39	0.00	0.00	0.00	-100.0%
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	2020-21 Unaudited Actuals			2021-22 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%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,155.00	172,990.00	174,145.00	0.00	0.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			40,098.04	188,048.35	228,146.39	0.00	0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	7,098.94	0.00	7,098.94	0.00	0.00	0.00	-100.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	2020-21 Unaudited Actuals			2021-22 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	8,655.05	1,048.00	9,703.05	0.00	0.00	0.00	-100.0%
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		0.00	0.00		0.00	0.00	0.0%
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			15,753.99	1,048.00	16,801.99	0.00	0.00	0.00	-100.0%
TOTAL, REVENUES			1,779,699.03	348,506.54	2,128,205.57	0.00	0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 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	742,873.36	0.00	742,873.36	0.00	0.00	0.00	-100.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	138,508.08	0.00	138,508.08	0.00	0.00	0.00	-100.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			881,381.44	0.00	881,381.44	0.00	0.00	0.00	-100.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	57,837.73	70,673.83	128,511.56	0.00	0.00	0.00	-100.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	54,426.60	0.00	54,426.60	0.00	0.00	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			112,264.33	70,673.83	182,938.16	0.00	0.00	0.00	-100.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	142,193.86	89,719.00	231,912.86	0.00	0.00	0.00	-100.0%
PERS		3201-3202	23,238.85	13,492.09	36,730.94	0.00	0.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	20,842.58	5,144.95	25,987.53	0.00	0.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	137,477.17	11,502.59	148,979.76	0.00	0.00	0.00	-100.0%
Unemployment Insurance		3501-3502	206.77	100.15	306.92	0.00	0.00	0.00	-100.0%
Workers' Compensation		3601-3602	13,763.17	916.71	14,679.88	0.00	0.00	0.00	-100.0%
OPEB, Allocated		3701-3702	22,200.24	0.00	22,200.24	0.00	0.00	0.00	-100.0%
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	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			359,922.64	120,875.49	480,798.13	0.00	0.00	0.00	-100.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	8,219.60	128,521.63	136,741.23	0.00	0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 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	949.38	1,629.55	2,578.93	0.00	0.00	0.00	-100.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			9,168.98	130,151.18	139,320.16	0.00	0.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	10.00	150.00	160.00	0.00	0.00	0.00	-100.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400 - 5450	17,128.00	0.00	17,128.00	0.00	0.00	0.00	-100.0%
Operations and Housekeeping Services		5500	13,223.50	0.00	13,223.50	0.00	0.00	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,827.56	0.00	4,827.56	0.00	0.00	0.00	-100.0%
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	227,756.46	11,925.92	239,682.38	0.00	0.00	0.00	-100.0%
Communications		5900	1.65	0.00	1.65	0.00	0.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			262,947.17	12,075.92	275,023.09	0.00	0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 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	2020-21 Unaudited Actuals			2021-22 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	(74.43)	74.43	0.00	0.00	0.00	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			(74.43)	74.43	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,625,610.13	333,850.85	1,959,460.98	0.00	0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	2020-21 Unaudited Actuals			2021-22 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	0.00	0.00	0.00	0.00	0.00	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			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 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	1,723,847.00	0.00	1,723,847.00	0.00	0.00	0.00	-100.0%
2) Federal Revenue		8100-8299	0.00	159,410.19	159,410.19	0.00	0.00	0.00	-100.0%
3) Other State Revenue		8300-8599	40,098.04	188,048.35	228,146.39	0.00	0.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	15,753.99	1,048.00	16,801.99	0.00	0.00	0.00	-100.0%
5) TOTAL REVENUES			1,779,699.03	348,506.54	2,128,205.57	0.00	0.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		1,124,237.81	302,693.03	1,426,930.84	0.00	0.00	0.00	-100.0%
2) Instruction - Related Services	2000-2999		385,942.57	14,264.00	400,206.57	0.00	0.00	0.00	-100.0%
3) Pupil Services	3000-3999		16,298.75	11,813.75	28,112.50	0.00	0.00	0.00	-100.0%
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		1,654.61	74.43	1,729.04	0.00	0.00	0.00	-100.0%
8) Plant Services	8000-8999		97,476.39	5,005.64	102,482.03	0.00	0.00	0.00	-100.0%
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			1,625,610.13	333,850.85	1,959,460.98	0.00	0.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			154,088.90	14,655.69	168,744.59	0.00	0.00	0.00	-100.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 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)			154,088.90	14,655.69	168,744.59	0.00	0.00	0.00	-100.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	334,461.05	110,733.68	445,194.73	488,549.95	125,389.37	613,939.32	37.9%
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)			334,461.05	110,733.68	445,194.73	488,549.95	125,389.37	613,939.32	37.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			334,461.05	110,733.68	445,194.73	488,549.95	125,389.37	613,939.32	37.9%
2) Ending Balance, June 30 (E + F1e)			488,549.95	125,389.37	613,939.32	488,549.95	125,389.37	613,939.32	0.0%
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	125,389.37	125,389.37	0.00	125,389.37	125,389.37	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)		9760	215,540.71	0.00	215,540.71	215,540.71	0.00	215,540.71	0.0%
11% Reserve for Cash Flow	0000	9760	215,540.71		215,540.71				
11% Reserve for Cash Flow	0000	9760				215,540.71		215,540.71	
d) Assigned									
Other Assignments (by Resource/Object)		9780	270,009.24	0.00	270,009.24	270,009.24	0.00	270,009.24	0.0%
4% Reserve for Economic Uncertainties	0000	9780	78,378.44		78,378.44				
FY20-21 Ending Balance	0000	9780	113,453.60		113,453.60				
Reserve for instructional materials	1100	9780	78,177.20		78,177.20				
4% Reserve for Economic Uncertainties	0000	9780				78,378.44		78,378.44	
FY20-21 Ending Balance	0000	9780				113,453.60		113,453.60	
Reserve for instructional materials	1100	9780				78,177.20		78,177.20	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount			0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2020-21 Unaudited Actuals	2021-22 Budget
6230		10,577.85	10,577.85
6300		36,460.01	36,460.01
7311		1,240.00	1,240.00
7388		3,281.57	3,281.57
7425		55,951.00	55,951.00
7426		12,223.00	12,223.00
9010		5,655.94	5,655.94
Total, Restricted Balance		125,389.37	125,389.37

Description	2020-21 Unaudited Actuals			2021-22 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	200.41	200.41	200.40	193.00	193.00	193.00
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)	200.41	200.41	200.40	193.00	193.00	193.00
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						
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)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	200.41	200.41	200.40	193.00	193.00	193.00

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	50,246.51		21,401.66	71,648.17
2. State Lottery Revenue	8560	35,564.04		15,058.35	50,622.39
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)		85,810.55	0.00	36,460.01	122,270.56
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	6,695.57		0.00	6,695.57
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	937.78			937.78
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)		7,633.35	0.00	0.00	7,633.35
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	78,177.20	0.00	36,460.01	114,637.21
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 /

*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 purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness

Section I - Expenditures	Funds 01, 09, and 62			2020-21 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	1,959,460.98
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	159,410.19
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	0.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
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.			15,097.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				15,097.00
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)				1,784,953.79

Section II - Expenditures Per ADA		2020-21 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, Line C9)		200.41
B. Expenditures per ADA (Line I.E divided by Line II.A)		8,906.51
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE Calculation) (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	1,902,275.67	9,491.92
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)	1,902,275.67	9,491.92
B. Required effort (Line A.2 times 90%)	1,712,048.10	8,542.73
C. Current year expenditures (Line I.E and Line II.B)	1,784,953.79	8,906.51
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 2022-23 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

	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			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	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00
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	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 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			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital 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	
Governmental activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	
Capital 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

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 0.00
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. 107,157.49
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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

B. Salaries and Benefits - All Other Activities

- 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) 1,522,917.49

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) 7.04%

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)	0.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	0.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
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)	7,214.73
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)	7,214.73
9. Carry-Forward Adjustment (Part IV, Line F)	1,748.44
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	8,963.17

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	1,426,930.84
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	400,206.57
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	28,112.50
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1.04
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	1,728.00
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)	0.00
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)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	95,267.30
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)	0.00
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)	1,952,246.25

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)
(Line A8 divided by Line B19) 0.37%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2022-23 see www.cde.ca.gov/fg/ac/irc/)
(Line A10 divided by Line B19) 0.46%

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>7,214.73</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>0.00</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 (0.28%) times Part III, Line B19); zero if negative	<u>1,748.44</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (0.28%) times Part III, Line B19) or (the highest rate used to recover costs from any program (0.28%) times Part III, Line B19); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>1,748.44</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>1,748.44</u>

Approved indirect cost rate: 0.28%
Highest rate used in any program: 0.28%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3210	19,715.40	55.20	0.28%
01	3215	6,188.30	17.32	0.28%
01	4035	683.82	1.91	0.28%

Unaudited Actuals
2020-21
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	1,643,265.61	0.00	1,643,265.61	1,726.16		1,644,991.77
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	0.00	0.00	0.00	0.00		0.00
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	2,744.17	0.00	2,744.17	2.88		2,747.05
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	0.00	0.00	0.00	0.00		0.00
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					0.00	0.00
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					0.00	0.00
----	Other Outgo					0.00	0.00
Other Funds	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	0.00		0.00
----	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	1,646,009.78	0.00	1,646,009.78	1,729.04	0.00	1,647,738.82

Unaudited Actuals
2020-21
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	1,424,186.67	0.00	0.00	190,966.44	28,112.50	0.00	0.00			0.00	0.00	1,643,265.61
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
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	2,744.17	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	2,744.17
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
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		1,426,930.84	0.00	0.00	190,966.44	28,112.50	0.00	0.00	0.00	0.00	0.00	0.00	1,646,009.78

* Functions 7100-7199 for goals 8100 and 8500

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	0.00	0.00	0.00	0.00
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	0.00	0.00	0.00	0.00
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)	0.00	0.00	0.00	0.00
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		0.00	0.00	0.00	0.00

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)	1.04
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	1,728.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	0.00
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	0.00
5	Total Central Administration Costs in General Fund and Charter Schools Funds	1,729.04
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	1,646,009.78
2	Total Allocated Costs (from Form PCR, Column 2, Total)	0.00
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	1,646,009.78
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)	0.00
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	0.00
D. Total Direct Charged and Allocated Costs (B3 + C5)		1,646,009.78
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		0.11%

Unaudited Actuals
2020-21
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, and 6500)	0.00				0.00
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			0.00		0.00
Other Outgo (Objects 1000-7999)				0.00	0.00
Total Other Costs	0.00	0.00	0.00	0.00	0.00

Unaudited Actuals
2020-21
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)	0.00	0.00	209,240.13	0.00	102,482.03	0.00	0.00
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			8.25		7.00		
3100 Alternative Schools							
3200 Continuation Schools							
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)							
6000 ROC/P							
Other Goals Description							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	0.00	0.00	8.25	0.00	7.00	0.00	0.00

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49-70870-6113492

Unaudited Actuals
2020-21 Unaudited Actuals
Technical Review Checks

Piner-Olivet Charter
Piner-Olivet Union Elementary

Sonoma County

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

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

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

<u>FUND</u>	<u>RESOURCE</u>	<u>FUNCTION</u>	<u>VALUE</u>
01	0000	7200-7600	-74.43

Explanation: Indirect cost charge amount needs to be negative.

SUPPLEMENTAL CHECKS

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

EXCEPTION

Straight indirect cost percentage before carry-forward adjustment (Form ICR, Part III, Line C) is 0.37%

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

IC-ADMIN-NOT-ZERO - (W) - There are no Other General Administration costs reported in Form ICR, Part III, Line A1. Please review your records and make any necessary corrections. EXCEPTION

Other general administration costs, less portion charged to restricted resources or specific goals (Form ICR, Part III, Line A1) 0.00
Explanation:Administrative costs paid for by the sponsoring District were allocated and charged to Piner-Olivet.

IC-BD-SUPT-VS-ADMIN - (W) - In Form ICR, the ratio of Board and Superintendent costs to Other General Administration costs is less than 5%. Please review your records and make any necessary corrections. EXCEPTION

Board and Superintendent (Form ICR, Part III, Line B7) 1.04

Other General Administration, less portion charged to restricted resources or specific goals (Form ICR, Part III, Line A1) 0.00
Ratio is 0.00%

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

EXPORT CHECKS

Checks Completed.

SACS2021ALL Financial Reporting Software - 2021.2.0
8/31/2021 11:23:24 AM

49-70870-6113492

Unaudited Actuals
2021-22 Budget
Technical Review Checks

Piner-Olivet Charter
Piner-Olivet Union Elementary

Sonoma County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

Agenda Item Summary

Action Item: **17.2 Approval of Resolution # 555 Establishing a Revised “Gann Limit” for 2020-2021 and Establishing a Projected “Gann Limit” for 2021-2022**

Regular Meeting of: September 8, 2021 **Action Item** 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.

Plan/Discussion/Detail

The attached worksheets show that the District did not exceed its “Gann Limit” in 2020-2021 and establishes a projected “Gann Limit” for 2021-2022.

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 2020-21 fiscal year and a projected Gann Limit for the 2021-22 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 2020-21 and 2021-22 fiscal years are made in accord with applicable constitutional and statutory law;

AND BE IT FURTHER RESOLVED that this Board does hereby declare that the appropriations in the Budget for the 2020-21 and 2021-22 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 8, 2021 by the following vote:

BOARD MEMBER	Janae Franicevic	_____
BOARD MEMBER	Mardi Hinton	_____
BOARD MEMBER	Mindy Mohr	_____
BOARD MEMBER	Cindy Pryor	_____
BOARD MEMBER	Tony Roehrick	_____

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

WHEREUPON, the President declared the foregoing resolution adopted, and

SO ORDERED.

Cindy Pryor, President
Piner-Olivet Union School District

	2020-21 Calculations			2021-22 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA (2019-20 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2019-20 Actual			2020-21 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	7,315,498.73		7,315,498.73			7,588,366.83
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	1,219.21		1,219.21			1,219.22
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2019-20			Adjustments to 2020-21		
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 (2020-21 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2020-21 P2 Report			2021-22 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	273.35		273.35	251.75		251.75
2. Total Charter Schools ADA (Form A, Line C9)	745.46	200.41	945.87	911.00	0.00	911.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			1,219.22			1,162.75
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2020-21 Actual			2021-22 Budget		
1. Homeowners' Exemption (Object 8021)	28,262.57		28,262.57	27,650.00		27,650.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	41.44		41.44	0.00		0.00
4. Secured Roll Taxes (Object 8041)	4,884,761.12		4,884,761.12	4,791,556.00		4,791,556.00
5. Unsecured Roll Taxes (Object 8042)	148,693.74		148,693.74	153,095.00		153,095.00
6. Prior Years' Taxes (Object 8043)	2,464.25		2,464.25	0.00		0.00
7. Supplemental Taxes (Object 8044)	132,181.36		132,181.36	126,441.00		126,441.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	730,527.00		730,527.00	728,196.00		728,196.00
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)	1.42		1.42	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)	5,926,932.90	0.00	5,926,932.90	5,826,938.00	0.00	5,826,938.00
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)	5,926,932.90	0.00	5,926,932.90	5,826,938.00	0.00	5,826,938.00

PINER-OLIVET UNION SCHOOL DISTRICT

PUBLIC HEARING

TO BE HELD September 8, 2021

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 8, 2021, at 7:00 p.m. this meeting will be held virtually via Zoom:

Join Zoom Meeting

<https://pousd-org.zoom.us/j/99450353185>

Meeting ID: 994 5035 3185

One tap mobile

+16699009128,,99450353185# US (San Jose)

This announcement posted August 17, 2021.

Agenda Item Summary

Action Item: **17.4 Approval of Resolution # 556 Regarding Textbook and Instructional Materials Sufficiency for the Piner-Olivet Union School District for the 2021-2022 School Year per Ed. Code 60119**

Regular Meeting of: September 8, 2021 **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.

Issue(s)

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.

Plan/Discussion/Detail

A resolution must be adopted after 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 2021-2022 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 8, 2021, at 7:00 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 2021-2022 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 8, 2021 by the following vote:

BOARD MEMBER	Janae Franicevic	_____
BOARD MEMBER	Mardi Hinton	_____
BOARD MEMBER	Mindy Mohr	_____
BOARD MEMBER	Cindy Pryor	_____
BOARD MEMBER	Tony Roehrick	_____

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

WHEREUPON, the President declared the foregoing resolution adopted, and

SO ORDERED.

Cindy Pryor, President
Piner-Olivet Union School District

Agenda Item Summary

Action Item: **17.5 Approval of Job Description for COVID Liaison (Temporary) and Salary Schedule**

Regular Meeting of: September 8, 2021 Action Item Report Format:
Attachment: Job Description and Salary Schedule

Presented by: Dr. Charbonneau, Superintendent

Background: Managing day-to-day business at POUSD school sites has been extremely challenging this school year, because our schools are operating at full capacity within a COVID context. The COVID Liaison position would provide the kind of support POUSD schools need in order to be able to provide more optimal learning experiences for students and support our hardworking staff.

Issue(s): With the County Public Health and/or the State requiring schools track COVID cases, perform contact tracing, provide COVID testing for students and staff on modified quarantine, provide COVID testing for staff that are unvaccinated, maintain comprehensive COVID related record keeping, articulate regularly with County Public Health, attend COVID related webinars and update presentations, implement the latest safety measures, keep the community updated on the latest COVID related guidance, etc., school sites are in need of additional support to manage these COVID related challenges/responsibilities.

Fiscal Impact: Please see the attached salary schedule for the COVID Liaison position salary range. The position will be funded with ESSER III funds (one-time dollars) and the position is a temporary one-year position.

Recommendation: Administration recommends the board approve addition of a COVID Liaison position.

JOB DESCRIPTION

TITLE: COVID Liaison - Confidential Temporary Assignment (Based on COVID Funding)

TERM: Remainder of 2021-2022 School Year

DEFINITION:

Under the general direction of the Superintendent, this position assists with the development and maintenance of a comprehensive pandemic response plan for all District sites, students and employees. This includes facilitating the coordination of any pandemic-related plans with other plans such as the District's Safe Schools Program, Emergency Preparedness Management, and the District's Injury Illness and Prevention Program.

The position is to also identify and control, to the maximum extent possible, the risk of loss, damage or injury to people, property and revenue, by identifying the sources of pandemic related risk, evaluating risk probability and magnitude, and recommending policies, procedures and practices to mitigate risk and liability.

EXAMPLES OF ESSENTIAL DUTIES AND MAJOR RESPONSIBILITIES:

1. Assists the District Administrative Team in coordinating plans for opening and closing of schools and school programs relative to assessment of pandemic risks.
4. Coordinates regular inspections of school sites and District offices for ensuring emergency supplies, and to perform threat assessments, safety checks and assessment of any other hazardous conditions as a result of pandemic. Provides feedback to Site Administrator or Department/Building Administrator.
5. Coordinates communications and partnerships with local emergency preparedness organizations and vendors, first responders to plan crisis management and emergency preparedness plans during pandemic.
6. Makes site inspections where pandemic related complaints/problems (Including Grievances and Williams complaints) have been submitted. Drafts responses to complaints and performs follow up visits.
7. Assists in monitoring and cataloging claims and litigation relating to pandemic related workers' compensation and related claims for property and liability.
8. Create and coordinate training for staff on matters concerning pandemic related practices and procedures.
9. Prepares and maintains manuals, procedures, reports, and files related to pandemic.
10. Assists in ensuring compliance with various local, state, and/or federal regulations regarding pandemic management functions.
11. Provides any information necessary to the County Public Health Department for them to conduct testing and contact tracing per their protocols.

12. Communicates with appropriate staff when a student and/or staff member is cleared to return to work after being exposed to pandemic.
13. Works with the Chief Business Officer about communicating to staff plans and procedures for maintaining stock of PPE.
14. Performs other duties as assigned.

REQUIRED QUALIFICATIONS

1. Knowledge of COVID-19 guidelines issued by the Centers for Disease Control and Prevention (“CDC”), California Department of Public Health (“CDPH”), and the California Department of Education
2. Knowledge of Federal, state, county, and local safety programs developed for administration in a school district.
3. Knowledge of Americans with Disabilities (ADA) laws and compliance/knowledge of Workers Compensation.
4. Knowledge and skill in use of computers and assorted software programs used for statistical data, word processing and database management.
5. Ability to analyze and interpret loss data, program costs, and prepare accurate and complete reports.
6. Ability to read, learn, interpret and apply complex federal, state, and district regulations.
7. Ability to communicate effectively both verbally and in writing with all levels of district staff and the community.
8. Ability to work independently, with minimum direction, and make decisions within the framework of established guidelines.
9. Ability to work effectively with all levels of district staff, vendors, outside contractors/consultants, and the community.
10. Ability to analyze and resolve problems and situations with tact and diplomacy and take effective courses of action.
11. Ability to establish and maintain records and maintain confidentiality of privileged information obtained in the course of work.
12. Ability to maintain consistent, punctual and regular attendance.

Education and Experience

1. Bachelor's Degree or the equivalent of work experience.
2. Bilingual, biliterate, and bicultural preferred; and

3. Possession of a valid California Driver's License and reliable transportation to travel to District sites.

Working Conditions

Indoor office and outdoor environments, moderate noise, continuous contact with staff and frequent interruptions. Will need to travel to various school sites and meeting venues. Need to wear and use PPE equipment.

Physical Abilities

Inspect documents and other written materials with fine print. Communicate to exchange information in person, in small groups, and/or on the telephone. Move about the facilities to conduct work including, walking, standing, remaining seated, reaching with arms and hands, climbing ladders, lifting and moving small items (up to 50 pounds) stooping, kneeling, crouching, and remaining in a stationary position for long periods of time. Operate office equipment requiring repetitive hand movement and fine coordination.

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

	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 10	STEP 15	STEP 20
PERSONNEL TECHNICIAN 12 Month	5,045	5,298	5,563	5,841	6,133	6,441	6,955	7,267	7,594
EXECUTIVE SECRETARY 12 Month	5,730	6,015	6,317	6,633	6,964	7,312	7,898	8,253	8,625
SUPERVISOR OF BUILDINGS & GROUNDS (SUPERVISOR II) 12 Month	5,420	5,691	5,976	6,274	6,588	6,917	7,471	7,808	8,159
SUPERVISOR OF FOOD SERVICES (SUPERVISOR I) 12 Month	4,205	4,415	4,637	4,868	5,110	5,367	5,796	6,056	6,330
SUPERVISOR OF INFORMATION TECHNOLOGY 12 Month	5,949	6,246	6,559	6,887	7,231	7,593	8,201	8,569	8,955
COVID Liaison (Temporary Assignment - ESSER III)	5,045	5,298	5,563	5,841	6,133	6,441	6,955	7,267	7,594

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

The Board may give up to three (3) years credit for previous related experience.

Professional Growth Units - \$450.00 for each 4 units

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

Effective: 7/1/2021 - 06/30/2022
 Approved by Governing Board: 3/10/2021

Agenda Item Summary

Action Item: 17.6 Approval of Resolution #557 Regarding Reduction/Elimination of Classified Employee Services

Regular Meeting of: September 8, 2021	Action Item	Report Format: Oral
Attachment:	Resolution	

Presented by: Dr. Steve Charbonneau, Superintendent

Background

Due to budgetary constraints, POCS has not been able to fund the PE Tech position that is critical to their program.

Issue(s)

In order to fund the PE Tech position, POCS has determined a layoff of one of their three Program Assistant positions is necessary.

Plan/Discussion/Detail

The resolution states that the reduction/elimination of hours will be effective November 8, 2021.

Fiscal Impact

The layoff will allow for POCS to fund a PE Tech position.

Options

Recommendation

Approve as presented.

**BEFORE THE BOARD OF TRUSTEES OF THE
PINER-OLIVET UNION SCHOOL DISTRICT
SONOMA COUNTY, CALIFORNIA**

In the Matter of the Elimination/Reduction)
of Certain Positions in the Classified) **RESOLUTION NO. 557**
Service and Directing Notification of)
Classified Employees)

WHEREAS, Piner-Olivet Union School District (“District”) maintains the following positions within the classified / management service:

1. Program Assistant

WHEREAS, due to lack of work and/or lack of funds, the Board of Trustees of the District hereby finds that it will be necessary to reduce or eliminate certain services to the following extent:

2. Program Assistant – Eliminate one (1) 6.06 hour/day position.

NOW, THEREFORE, BE IT RESOLVED that, effective November 8, 2021, or 60 days after service of notice, whichever is later, the classified positions of the District shall be reduced or eliminated to the extent hereinabove set forth; and

BE IT FURTHER RESOLVED that the Superintendent, or designee, of this District is hereby authorized and directed to give notice of the reduction and/or elimination of the foregoing services to the appropriate classified employees of the District in accordance with applicable law; and

BE IT FURTHER RESOLVED that the Superintendent, or designee, is hereby authorized and directed to inform each such employee of his/her displacement rights, if any, and his/her rehire rights.

The foregoing Resolution was passed and adopted by the Board of Trustees of the Piner-Olivet Union School District on _____, 2021, by the following vote:

AYES: _____

NOES: _____

ABSENT: _____

President, Board of Trustees

I, _____, Secretary/Clerk of the Board of Trustees, do hereby certify that the foregoing Resolution was regularly introduced, passed, and adopted by the Board of Trustees of the District at its meeting on _____, 2021.

Clerk/Secretary, Board of Trustees

PINER-OLIVET UNION SCHOOL DISTRICT
3450 COFFEY LANE
SANTA ROSA, CA 95403
REGULAR MEETING – GOVERNING BOARD MINUTES
August 11, 2021

1. CALL TO ORDER

The regular meeting of the Governing Board of the Piner-Olivet Union School District was called to order at 6:00 p.m., Wednesday, August 11, 2021, conducted remotely as a Zoom meeting ID 93813694944 President, Cindy Pryor, presided.

2. ROLL CALL

Governing Board

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

Staff

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

3. PUBLIC COMMENT ON CLOSED SESSION AGENDA

Ms. Pryor announced that items to be discussed in Closed Session were issues regarding personnel and collective bargaining.

4. ADJOURNMENT TO CLOSED SESSION

The meeting adjourned to Closed Session at 6:05 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, Supervisor of IT, Food Services, Outreach Worker, Payroll/Benefits, Teacher, PAIL, Office Manager

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 7:12 p.m.

7. REPORT OF CLOSED SESSION ACTION, IF ANY

Ms. Pryor commented during Closed Session no action was taken.

8. FLAG SALUTE (Suspended during virtual meetings)

9. A.GENDA MODIFICATIONS

There were none.

10. COMMUNICATIONS, PETITIONS AND DELEGATIONS

There were none.

11. COMMENTS FROM THE GOVERNING BOARD

The Governing Board wished everyone a happy start to a new school year.

12. RECOGNITION OF EXCELLENCE

Retirees Jo-Anne Kennedy and Kathleen Wehrer were recognized for their many years of service to Piner-Olivet students and staff.

13. SUPERINTENDENT’S REPORT

13.1 Announcements

Dr. Charbonneau thanked Ms. Venegas, Mr. Napoleon and the Summer School Staff for all that they did to make summer school successful. He thanked everyone for their hard work during the summer to get the schools ready for welcoming the students and staff back for the new school year. He gave a Health and Safety update.

14. ASSOCIATION REPORTS

14.1 POEA

Ms. McDonough updated the Board on the association activities. She thanked the Classified Staff for working tirelessly in preparation of the new school year. She thanked Ms. Hinton for attending the Professional Development Training.

14.2 POCA

There were none.

15. BOARD POLICIES

15.1 BP 6157 Distance Learning. BP/AR 6158 Independent Study

Ms. Franicevic motion to delete BP 6157 Distance Learning and approved BP/AR 6158 Independent Study, seconded by Ms. Hinton, all aye

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

16. DISCUSSION/INFORMATION ITEMS

There were none.

17. ACTION ITEMS

17.1 Approval of Resolution #553 Regarding the Education Protection Account (EPA)

Resolution #553 regarding the Education Protection Account (EPA), was approved as presented on the motion of Ms. Hinton, seconded by Dr. Roehrick, all aye.

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

17.2 Approval of Resolution #554 Resolution of the Use of Cooperative Bids, the State of California Bids and Other Cooperative Purchasing Organizations

Resolution #554 Resolution of the Use of Cooperative Bids, the State of California Bids and Other Cooperative Purchasing Organizations was approved as presented on the motion of Dr. Roehrick, seconded by Ms. Hinton, all aye.

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

18. CONSENT ITEMS

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

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

18.1 The minutes of the special Board meeting held June 23, 2021,

18.2 The Personnel Action Report,

18.3 The vendor warrants,

18.4 The Routine Budget Updates

18.5 The Williams Settlement Quarterly Uniform Complaint Report Summary Reporting Period from April 1, 2021, to June 30, 2021,

18.6 The process of the 2020-2021 Consolidated Applications Part I & II,

18.7 The King Consulting Fee Proposal for Developer Fee Justification Study, and

18.8 The Joint Use Agreement between the POUUSD and Village Charter School for facilities and grounds use at Northwest Prep Charter School from August 1, 2021, through July 31, 2024.

19. ROUND TABLE COMMENTS FROM THE GOVERNING BOARD

The Governing Board wished everyone a great first day of school!

20. DATES AND FUTURE AGENDA ITEMS

20.1 Next Special Board Meeting – September 8, 2021

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 7:47p.m.

Respectfully submitted,

APPROVED:

Dr. Steve Charbonneau
Secretary to the Board

Janae Franicevic, Clerk of the Board

Piner-Olivet Union School District

TO: Board of Trustees

PERSONNEL ACTION REPORT

Meeting of: September 8, 2021

Name	Assignment	Salary	Funding Source	Effective	Type of Appointment	Information Assignment	Recommendat	Additional Cost To Budget
Amber Trafton	Office Manager	Step 4	General Ed	September 1, 2021	Lead PAII to OM	Schaefer	Acknowledge	0
Andrea Magana	Lead PAII	Step 6	General Ed	September 1, 2021	PAII to Lead PAII	Schaefer	Acknowledge	0
Michelle Dolce-Gaab	Food Service	Step 1	General Ed	August 25, 2021	New Hire	JL/NWP	Acknowledge	0
Debbie Wallach	Lead PAII	Step 6	General Ed	August 10, 2021	PAII to Lead PAII	Olivet	Acknowledge	0
Debbie Wallach	Lead PAII	Step 6	General Ed	September 2, 2021	Resignation	Olivet	Acknowledge	0
Susan Shields	Office Manager	Step 6	General Ed	September 13, 2021	OM JL to NWP	NWP	Acknowledge	0
Leonila Bergstrom	Network Technician	Step 6	General Ed	September 13, 2021	.25 to 1.0 FTE	District	Acknowledge	0
Marianne Davis	Temp. Ind. Study Teacher	Step 1	General Ed	September 1, 2021	New Hire	NWP	Acknowledge	0

VENDOR WARRANTS

Checks Dated 08/01/2021 through 08/31/2021

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
1848747	08/04/2021	Graham, Heather L	07-1300	Balance payment for lost 5402235 payroll check		2,938.06
1848748	08/04/2021	California's Valued Trust	01-9574	August 2021 Dental	8,704.64	
				July 2021 Dental	9,304.96	
			01-9575	August 2021 Vision	2,384.64	
				July 2021 Vision	2,472.96	22,867.20
1848749	08/04/2021	Piner-Olivet USD	07-1300	Bank Reimbursement for CK# 0673		2,500.00
1848750	08/04/2021	Piner-Olivet USD	07-1300	Bank Reimbursement for CK# 3884		2,500.00
1848751	08/04/2021	Alpha Analytical Labs, Inc.	01-5830	Well Water Testing - NWP 2021 - 2022	77.35	
				Well Water Testing - Olivet 2021 - 2022	119.00	
			09-5830	Well Water Testing - NWP 2021 - 2022	41.65	238.00
1848752	08/04/2021	Hitmen Termite & Pest Control	01-5630	Rodent & Yellow Jacket Control @ JL		214.00
1848753	08/04/2021	KYOCERA Document Solutions Northern California, Inc	01-5632	DO - Copier Maintenance	1,472.16	
				JL/POCS - Copier Maintenance - Staff Room	150.35	
			07-5632	JL/POCS - Copier Maintenance - Staff Room	100.24	1,722.75
1848754	08/04/2021	Victoria Tuscano	01-5830	Payroll/Benefits Support Training 2021 -2022		750.00
1849443	08/06/2021	Dept. of Industrial Relations	09-5630	Conveyance # 130771 WCL		675.00
1849444	08/06/2021	MEDI	01-5630	Audiometer Calibration all sites		270.00
1849445	08/06/2021	School & College Legal Service	01-5823	Retainer 2021 - 2022		27,000.00
1849446	08/06/2021	Specialized Ed. of Calif.Inc. dba Sierra School of So County	01-5810	SPED/ NPS 2021/2022 - MC		721.27
1849447	08/06/2021	Business Card	01-4400	Exc. Sec. Credit Card 2020-2021	1,421.39	
			01-5950	Exc. Sec. Credit Card 2020-2021	7.00	1,428.39
1850441	08/13/2021	Agee, Julia	01-5860	Reimbursement - Fingerprinting		26.00
1850442	08/13/2021	Oertel, Jaimie L	01-5860	Reimbursement - Fingerprinting		28.00
1850443	08/13/2021	Nagle-Kopriva, Katharine B	01-5860	Reimbursement - Fingerprinting		35.00
1850444	08/13/2021	AT&T Mobility	01-5900	Mobile Phone for Maint. Supervisor		84.17
1850445	08/13/2021	AT&T	01-5900	Calnet3 Billing / AT&T		1,341.31
1850446	08/13/2021	CDW Government Inc	01-4400	4 laptops requested by CBO		5,882.18
1850447	08/13/2021	Co of Sonoma Dept of Health Services	13-5800	Public Health Dept Kitchen Inspections 2 ins/yr		4,554.00
1850448	08/13/2021	D & S Awards, LLC	01-5880	Supplies		546.52
1850449	08/13/2021	Hitmen Termite & Pest Control	01-5630	Rodent & Yellow Jacket Control - NWP		96.30
1850450	08/13/2021	Kenwood Lumber & Hardware	01-4380	Maintenance Supplies 2021 - 2022		53.05
1850451	08/13/2021	KYOCERA Document Solutions Northern California, Inc	09-5632	NWP - Copier Maintenance - Staff/Office		77.43

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 08/01/2021 through 08/31/2021

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
1850452	08/13/2021	Mead Clark	01-4380	Maintenance Supplies 2021 - 2022		28.28
1850453	08/13/2021	Recology Sonoma Marin	01-5560	Waste Bin - JL/POCS	275.38	
				Waste Bin - NWP	296.96	
				Waste Bin - Schaefer	45.90	
			04-5560	Waste Bin - Olivet	458.97	
			05-5560	Waste Bin - Schaefer	413.07	
			07-5560	Waste Bin - JL/POCS	183.59	
			09-5560	Waste Bin - NWP	159.90	1,833.77
1850454	08/13/2021	Roberts Mechanical & Elect Inc	05-4380	Service All Sites 2021 - 2022		436.93
1850455	08/13/2021	STLR Corporation dba Ryland School Consult.	01-5830	Fiscal Services Support		13,995.00
1850456	08/13/2021	Individuals Now, Inc, dba Social Advocates for Youth	01-5830	SAY Funding	10,599.50	
			04-5830	SAY Funding	10,599.50	
			05-5830	SAY Funding	10,599.50	31,798.50
1850457	08/13/2021	Tabitha Lazanich	01-5830	Tutoring Services - LJ		1,560.00
1850458	08/13/2021	Weeks Drilling & Pump Co Inc	01-4380	NWP Water System Service	358.23	
			01-5630	Olivet Water System Service	350.00	708.23
1851658	08/20/2021	Manno, Catherine	01-4390	Reim. - District Training		38.83
1851659	08/20/2021	WASC	09-5300	Member - Accrediting 2021 - 2022		1,100.00
1851660	08/20/2021	All City Management Servcs Inc	04-5880	Crossing Guards for Summer School		615.60
1851661	08/20/2021	Anova Center of Education	01-5810	SPED/ NPS 2021/2022 - LJ	1,469.04	
				SPED/ NPS 2021/2022 - TS	1,508.42	2,977.46
1851662	08/20/2021	AT&T	01-5900	Calnet3 Billing / AT&T		65.40
1851663	08/20/2021	Business Card	01-4390	Exc. Sec. Credit Card 2021 - 2022	118.31	
			01-5890	Exc. Sec. Credit Card 2021 - 2022	79.00	
			01-5950	Exc. Sec. Credit Card 2021 - 2022	32.73	230.04
1851664	08/20/2021	Becoming Independent	01-5880	Shredding Services 20/21		50.00
1851665	08/20/2021	Bill's Lock & Safe Service	01-4380	Lock Services 2021 - 2022	6.97	
			01-5630	Lock Services 2021 - 2022	47.50	
			07-4380	Lock Services 2021 - 2022	6.96	
			07-5630	Lock Services 2021 - 2022	47.50	108.93
1851666	08/20/2021	Chloe's French Catering Co.	01-4390	District Trainings/Workshops		373.41
1851667	08/20/2021	City Electric Supply	09-4380	Maintenance Supplies Per Site 2021 - 2022		84.82
1851668	08/20/2021	City of Santa Rosa Alarm Prgm	01-5880	Alarm Permit Renewal & Services		30.00
1851669	08/20/2021	Fishman Supply	01-4370	Custodial Supplies 2021 - 2022 Jack London/POCS	748.26	
			04-4370	Custodial Supplies 2021 - 2022 Olivet	848.32	

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ESCAPE ONLINE

Checks Dated 08/01/2021 through 08/31/2021

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
1851669	08/20/2021	Fishman Supply	07-4370	Custodial Supplies 2021 - 2022 Jack London/POCS	498.84	2,095.42
1851670	08/20/2021	Fulwider Outdoor Power Equip	01-4380	Repair and Services for Maintenance Department		113.23
1851671	08/20/2021	Grainger	04-5630	Repair - Olivet Room 4		662.42
1851672	08/20/2021	Horizon	01-4380	Grounds Supplies 2021 2022		147.62
1851673	08/20/2021	PACE Supply Corp.	01-4380	Maintenance Supplies 2021 - 2022		48.33
1851674	08/20/2021	Pacific Gas & Electric	01-5510	Acct # 8210388297-1 - Jack London	65.44	
			01-5520	Acct # 8210388297-1 - Jack London	20.70	
			07-5510	Acct # 8210388297-1 - Jack London	16.36	
			07-5520	Acct # 8210388297-1 - Jack London	5.18	107.68
1851675	08/20/2021	Pacific Gas & Electric	07-5510	Acct # 8775983334-3 POCS	8.51	
			07-5520	Acct # 8775983334-3 POCS	327.89	336.40
1851676	08/20/2021	PresenceLearning, Inc.	01-5830	SLP Services & Assessments Contracted 2020-21		119,080.00
1851677	08/20/2021	Mark Rose dba Pressure Washer/Airless Rpr Ct	01-4380	Repair of Pressure Washer at NWP	80.54	
			09-4380	Repair of Pressure Washer at NWP	53.69	134.23
1851678	08/20/2021	Renaissance Learning, Inc.	01-4340	Curriculum for District	33,068.72	
			04-4340	Curriculum for District	14,489.19	
			05-4340	Curriculum for District	36,320.72	
			07-4340	Curriculum for District	52,060.72	
			09-4340	Curriculum for District	39,060.65	175,000.00
1851679	08/20/2021	Sonoma Co Office Of Education	04-5828	SCOE Graphics Per Site 2021 - 2022	11.31	
			07-5828	SCOE Graphics Per Site 2021 - 2022	1,368.90	1,380.21
1852772	08/27/2021	Joshua B Woodlander dba 1stWave Interactive	01-5830	Reissue Check# 1837859		2,125.00
1852773	08/27/2021	Carnegie Learning	01-4110	Math Solutions - Jack London	2,604.11	
			04-4110	Math Solutions - Olivet	2,604.11	
			05-4110	Math Solutions - Schaefer	3,708.23	
			07-4110	Math Solutions - POCS	19,027.46	27,943.91
1852774	08/27/2021	City Of Santa Rosa	01-5530	City Water Acct# 021026 2021 - 2022 JL/POCS	247.83	
			07-5530	City Water Acct# 021026 2021 - 2022 JL/POCS	165.21	413.04
1852775	08/27/2021	City Of Santa Rosa	01-5530	City Water Acct# 023537 2021 - 2022 NWP	337.87	
			09-5530	City Water Acct# 023537 2021 - 2022 NWP	181.93	519.80
1852776	08/27/2021	Community Playgrounds Inc.	25-4311	Playground - See-Saw replacement at Schaefer		2,400.00
1852777	08/27/2021	CSBA	01-5300	CSBA MEMBERSHIP	9,226.00	

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 08/01/2021 through 08/31/2021

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
1852777	08/27/2021	CSBA	01-5830	CSBA/GAMUT Membership Agreement	3,330.00	12,556.00
1852778	08/27/2021	Curative Labs, Inc	01-5860	COVID Testing 2021 - 2022		400.00
1852779	08/27/2021	Dept Of Justice Accounting Office	01-5860	Fingerprinting 2021 - 2022		160.00
1852780	08/27/2021	Friedman's Home Improvement	01-4380	Maintenance Supplies 2021 - 2022	363.05	
			07-4380	Maintenance Supplies 2021 - 2022	62.65	
			09-4380	Maintenance Supplies 2021 - 2022	43.45	469.15
1852781	08/27/2021	Hitmen Termite & Pest Control	01-5630	Rodent & Yellow Jacket Control - Schaefer		1,500.00
1852782	08/27/2021	John's Formica Inc	04-5630	Olivet - Room 4		322.29
1852783	08/27/2021	Mead Clark	01-4380	Maintenance Supplies 2021 - 2022		252.97
1852784	08/27/2021	Piner-Olivet USD	01-9555	EDD QQTR 2 2021		820.99
1852785	08/27/2021	Piner-Olivet USD	01-5890	Bank Fees		12.20
1852786	08/27/2021	Santa Rosa Fire Equipment Inc	01-5800	Fire Extinguisher Service 2021 - 2022	288.00	
			04-5800	Fire Extinguisher Service 2021 - 2022	476.00	
			05-5800	Fire Extinguisher Service 2021 - 2022	696.00	
			07-5800	Fire Extinguisher Service 2021 - 2022	192.00	
			09-5800	Fire Extinguisher Service 2021 - 2022	596.00	2,248.00
1852787	08/27/2021	Shell Wex Bank	01-4362	Fuel for trucks 2021 - 2022		633.73
Total Number of Checks					69	484,466.45

Fund Summary

Fund	Description	Check Count	Expensed Amount
01	General Fund	54	270,165.70
04	Olivet Charter School	10	31,087.71
05	Schaefer Charter School	6	52,174.45
07	Piner Olivet Charter School	15	82,010.07
09	Charter School Fund	11	42,074.52
13	Cafeteria	1	4,554.00
25	Capital Facilities Fund	1	2,400.00
Total Number of Checks		69	484,466.45
Less Unpaid Sales Tax Liability			.00
Net (Check Amount)			484,466.45

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 06/30/2021 through 08/31/2021

Fiscal Year 2021

Account	Description	From	To
JE # BR21-00214 JE Trans Date 06/30/2021 JE Posted 08/16/2021 Comment YEC to correct negative balances			
01- 0000- 0- 1110- 1000- 1100- 104- 0000	Teachers' Salar,Instruction,Regular Educati,Not Required	DR	75,000.00
01- 0000- 0- 0000- 2100- 1300- 600- SG02	Cert Suprvsrs',Supervision Of,Undistributed,Supp Grnt-G2	DR	33,000.00
01- 0000- 0- 1110- 1000- 3401- 000- STRS	H & W Benefits,Instruction,Regular Educati,STRS Refund	CR	108,000.00
		108,000.00	108,000.00
JE # BR21-00215 JE Trans Date 06/30/2021 JE Posted 08/16/2021 Comment Fund09 YEC to correct negative balances			
09- 0000- 0- 1110- 1000- 1100- 000- 0000	Teachers' Salar,Instruction,Regular Educati,Not Required	DR	16,000.00
09- 0000- 0- 0000- 8210- 2200- 000- 0000	Classified Supp,Operations,Undistributed,Not Required	CR	6,000.00
09- 0000- 0- 1110- 1000- 3421- 000- 0000	H & W Benefits/,Instruction,Regular Educati,Not Required	CR	10,000.00
		16,000.00	16,000.00
JE # BR21-00216 JE Trans Date 06/30/2021 JE Posted 08/16/2021 Comment Fund01 YEC to correct negative balances			
01- 8150- 0- 0000- 8110- 5630- 104- 0000	Repairs,Maintenance,Undistributed,Not Required	DR	4,000.00
01- 8150- 0- 0000- 8500- 6100- 102- 0000	Sites & Improve,Facilities Acqu,Undistributed,Not Required	CR	2,500.00
01- 8150- 0- 0000- 8500- 6200- 600- 0000	Bldgs & Improve,Facilities Acqu,Undistributed,Not Required	CR	1,500.00
		4,000.00	4,000.00
JE # BR21-00217 JE Trans Date 06/30/2021 JE Posted 08/16/2021 Comment Fund 13 YEC to correct negative balance			
13- 5310- 0- 0000- 0000- 8220- 000- 0000	Child Nutrition,Child Nutrition	DR	36,000.00
13- 5310- 0- 0000- 3700- 4700- 000- 0000	Food Purchases,Food Services,Undistributed,Not Required	CR	32,000.00
13- 5310- 0- 0000- 3700- 5630- 600- 0000	Repairs,Food Services,Undistributed,Not Required	CR	3,000.00
	Net increase to Appropriations	.00	71,000.00
JE # BR21-00218 JE Trans Date 06/30/2021 JE Posted 08/16/2021 Comment Fund25 YEC to correct negative balances			
25- 9010- 0- 0000- 0000- 8699- 000- 0000	All Other Local,Non-Agency	DR	18,000.00
25- 9010- 0- 0000- 7200- 5830- 600- 0000	Professional/co,Other General A,Undistributed,Not Required	CR	18,000.00
	Net increase to Appropriations	.00	36,000.00

Effective 06/30/2021 through 08/31/2021

Fiscal Year 2022

Account	Description	From	To
JE # BR22-00028 JE Trans Date 08/06/2021 JE Posted 08/06/2021 Comment Budget for Certificated Salaries in RS1400			
09- 1400- 0- 1110- 1000- 2100- 000- 0000	Instructional A,Instruction,Regular Educati,Not Required	DR	22,000.00
09- 1400- 0- 1110- 1000- 1100- 000- 0000	Teachers' Salar,Instruction,Regular Educati,Not Required	CR	22,000.00
			22,000.00
			22,000.00
JE # BR22-00029 JE Trans Date 08/11/2021 JE Posted 08/11/2021 Comment RS3182 budget setup			
05- 3182- 0- 1110- 1000- 4310- 000- 0000	Instructional M,Instruction,Regular Educati,Not Required	CR	1,500.00
			.00
			1,500.00
JE # BR22-00030 JE Trans Date 08/11/2021 JE Posted 08/11/2021 Comment RS3210 Budget Revision			
07- 3210- 0- 1110- 1000- 4310- 000- 0000	Instructional M,Instruction,Regular Educati,Not Required	DR	8,000.00
07- 3210- 0- 1110- 1000- 4340- 000- 0000	Computer Sftwar,Instruction,Regular Educati,Not Required	DR	1,000.00
07- 3210- 0- 1110- 3110- 5830- 000- 0000	Professional/co,Guidance & Coun,Regular Educati,Not Required	CR	9,000.00
			9,000.00
			9,000.00
JE # BR22-00031 JE Trans Date 08/11/2021 JE Posted 08/11/2021 Comment ELO RS7425 Budget Revision			
09- 7425- 0- 1110- 1000- 4310- 600- 0000	Instructional M,Instruction,Regular Educati,Not Required	DR	726.00
09- 7425- 0- 1660- 1000- 5830- 000- 0000	Professional/co,Instruction,Extended Day,Not Required	CR	726.00
			726.00
			726.00
JE # BR22-00032 JE Trans Date 08/11/2021 JE Posted 08/12/2021 Comment Budget set up			
01- 3212- 0- 1110- 1000- 4310- 600- 0000	Instructional M,Instruction,Regular Educati,Not Required	DR	32,847.00
01- 3212- 0- 0000- 7200- 5860- 600- 0000	Other Employmen,Other General A,Undistributed,Not Required	CR	5,000.00
01- 3212- 0- 0000- 8110- 4380- 101- 0000	Maintenance Sup,Maintenance,Undistributed,Not Required	CR	5,000.00
01- 3212- 0- 0000- 8110- 4380- 104- 0000	Maintenance Sup,Maintenance,Undistributed,Not Required	CR	2,000.00
01- 3212- 0- 1110- 1000- 4340- 104- 0000	Computer Sftwar,Instruction,Regular Educati,Not Required	CR	7,000.00
01- 3212- 0- 1230- 1000- 3502- 600- 0000	Benefits - Sui,Instruction,Computer Instru,Not Required	CR	10.00
01- 3212- 0- 1650- 1000- 1130- 600- 0000	Teachers' Sals,Instruction,Summer School,Not Required	CR	11,500.00
01- 3212- 0- 1650- 1000- 3101- 600- 0000	Benefits - Strs,Instruction,Summer School,Not Required	CR	1,946.00
01- 3212- 0- 1650- 1000- 3331- 600- 0000	Benefits - Medi,Instruction,Summer School,Not Required	CR	167.00
01- 3212- 0- 1650- 1000- 3601- 600- 0000	Benefits - Wcom,Instruction,Summer School,Not Required	CR	224.00
			32,847.00
			32,847.00
JE # BR22-00033 JE Trans Date 08/12/2021 JE Posted 08/12/2021 Comment Fund04 RS3212 budget set up			
04- 3212- 0- 1110- 1000- 4310- 000- 0000	Instructional M,Instruction,Regular Educati,Not Required	DR	8,886.00

Selection Grouped by Org, Fiscal Year, JE# - Sorted by JE Item #, (Org = 43, JE Type = R, Starting Post Date = 8/1/2021, Ending Post Date = 8/31/2021, Unposted JEs? = N, End Bud Bal? = O, JE# Page Break? = N, Description? = A, Recap? = N)

ESCAPE ONLINE

Effective 06/30/2021 through 08/31/2021

Fiscal Year 2022

Account	Description	From	To
(continued) JE # BR22-00033 JE Trans Date 08/12/2021 JE Posted 08/12/2021 Comment Fund04 RS3212 budget set up			
04- 3212- 0- 1110- 1000- 4340- 000- 0000	Computer Sftwar,Instruction,Regular Educati,Not Required	CR	7,000.00
04- 3212- 0- 1650- 3140- 2230- 600- 0000	Xtra,Health Services,Summer School,Not Required	CR	897.00
04- 3212- 0- 1650- 3140- 3202- 600- 0000	Benefits - Pers,Health Services,Summer School,Not Required	CR	206.00
04- 3212- 0- 1650- 3140- 3312- 600- 0000	Benefits - Oasd,Health Services,Summer School,Not Required	CR	56.00
04- 3212- 0- 1650- 3140- 3332- 600- 0000	Benefits - Medi,Health Services,Summer School,Not Required	CR	13.00
04- 3212- 0- 1650- 3140- 3502- 600- 0000	Benefits - Sui,Health Services,Summer School,Not Required	CR	12.00
04- 3212- 0- 1650- 3140- 3602- 600- 0000	Benefits - Wcom,Health Services,Summer School,Not Required	CR	18.00
04- 3212- 0- 1650- 8310- 5880- 000- 0000	Other Administr,Crossing Guards,Summer School,Not Required	CR	684.00
		8,886.00	8,886.00

Account	Description	From	To
JE # BR22-00034 JE Trans Date 08/12/2021 JE Posted 08/12/2021 Comment RS3212 Budget set up			
09- 3212- 0- 1110- 1000- 4310- 000- 0000	Instructional M,Instruction,Regular Educati,Not Required	DR	4,682.00
09- 3212- 0- 0000- 8110- 4380- 000- 0000	Maintenance Sup,Maintenance,Undistributed,Not Required	CR	54.00
09- 3212- 0- 1110- 1000- 4340- 000- 0000	Computer Sftwar,Instruction,Regular Educati,Not Required	CR	4,000.00
09- 3212- 0- 1650- 1000- 2130- 600- 0000	Xtra PA,Instruction,Summer School,Not Required	CR	472.00
09- 3212- 0- 1650- 1000- 3202- 600- 0000	Benefits - Pers,Instruction,Summer School,Not Required	CR	109.00
09- 3212- 0- 1650- 1000- 3312- 600- 0000	Benefits - Oasd,Instruction,Summer School,Not Required	CR	30.00
09- 3212- 0- 1650- 1000- 3332- 600- 0000	Benefits - Medi,Instruction,Summer School,Not Required	CR	7.00
09- 3212- 0- 1650- 1000- 3602- 600- 0000	Benefits - Wcom,Instruction,Summer School,Not Required	CR	10.00
		4,682.00	4,682.00

Account	Description	From	To
JE # BR22-00035 JE Trans Date 08/12/2021 JE Posted 08/12/2021 Comment Budget set up			
07- 3212- 0- 1110- 1000- 4310- 000- 0000	Instructional M,Instruction,Regular Educati,Not Required	DR	9,125.00
07- 3212- 0- 1110- 1000- 4340- 000- 0000	Computer Sftwar,Instruction,Regular Educati,Not Required	CR	7,000.00
07- 3212- 0- 1650- 1000- 2130- 600- 0000	Xtra PA,Instruction,Summer School,Not Required	CR	1,929.00
07- 3212- 0- 1650- 1000- 3312- 600- 0000	Benefits - Oasd,Instruction,Summer School,Not Required	CR	120.00
07- 3212- 0- 1650- 1000- 3332- 600- 0000	Benefits - Medi,Instruction,Summer School,Not Required	CR	28.00
07- 3212- 0- 1650- 1000- 3502- 600- 0000	Benefits - Sui,Instruction,Summer School,Not Required	CR	10.00
07- 3212- 0- 1650- 1000- 3602- 600- 0000	Benefits - Wcom,Instruction,Summer School,Not Required	CR	38.00
		9,125.00	9,125.00

Account	Description	From	To
JE # BR22-00036 JE Trans Date 08/13/2021 JE Posted 08/13/2021 Comment RS7425 Budget Setup			
01- 7425- 0- 1110- 1000- 4310- 600- 0000	Instructional M,Instruction,Regular Educati,Not Required	DR	3,717.00
01- 7425- 0- 1110- 1000- 5202- 104- 0000	Conference Expe,Instruction,Regular Educati,Not Required	CR	3,717.00
04- 7425- 0- 1110- 1000- 4310- 600- 0000	Instructional M,Instruction,Regular Educati,Not Required	DR	3,717.00
04- 7425- 0- 1110- 1000- 5202- 000- 0000	Conference Expe,Instruction,Regular Educati,Not Required	CR	3,717.00

Selection Grouped by Org, Fiscal Year, JE# - Sorted by JE Item #, (Org = 43, JE Type = R, Starting Post Date = 8/1/2021, Ending Post Date = 8/31/2021, Unposted JEs? = N, End Bud Bal? = O, JE# Page Break? = N, Description? = A, Recap? = N)

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Account	Description	From	To
(continued) JE # BR22-00036 JE Trans Date 08/13/2021 JE Posted 08/13/2021 Comment RS7425 Budget Setup			
05- 7425- 0- 1110- 1000- 4310- 600- 0000	Instructional M,Instruction,Regular Educati,Not Required	DR	3,717.00
05- 7425- 0- 1110- 1000- 5202- 000- 0000	Conference Expe,Instruction,Regular Educati,Not Required	CR	3,717.00
		11,151.00	11,151.00

Account	Description	From	To
JE # BR22-00037 JE Trans Date 08/13/2021 JE Posted 08/13/2021 Comment Fund05 RS3215 budget set up			
05- 3215- 0- 1110- 1000- 2130- 000- 0000	Xtra PA,Instruction,Regular Educati,Not Required	CR	160.00
05- 3215- 0- 1110- 1000- 3202- 000- 0000	Benefits - Pers,Instruction,Regular Educati,Not Required	CR	37.00
05- 3215- 0- 1110- 1000- 3312- 000- 0000	Benefits - Oasd,Instruction,Regular Educati,Not Required	CR	10.00
05- 3215- 0- 1110- 1000- 3332- 000- 0000	Benefits - Medi,Instruction,Regular Educati,Not Required	CR	3.00
05- 3215- 0- 1110- 1000- 3502- 000- 0000	Benefits - Sui,Instruction,Regular Educati,Not Required	CR	1.00
05- 3215- 0- 1110- 1000- 3602- 000- 0000	Benefits - Wcom,Instruction,Regular Educati,Not Required	CR	4.00
05- 3215- 0- 1110- 1000- 4310- 000- 0000	Instructional M,Instruction,Regular Educati,Not Required	DR	215.00
		215.00	215.00

Account	Description	From	To
JE # BR22-00038 JE Trans Date 08/13/2021 JE Posted 08/13/2021 Comment Fund04 RS3212 budget set up			
04- 3212- 0- 1110- 1000- 2130- 000- 0000	Xtra PA,Instruction,Regular Educati,Not Required	CR	160.00
04- 3212- 0- 1110- 1000- 3202- 000- 0000	Benefits - Pers,Instruction,Regular Educati,Not Required	CR	37.00
04- 3212- 0- 1110- 1000- 3312- 000- 0000	Benefits - Oasd,Instruction,Regular Educati,Not Required	CR	10.00
04- 3212- 0- 1110- 1000- 3332- 000- 0000	Benefits - Medi,Instruction,Regular Educati,Not Required	CR	3.00
04- 3212- 0- 1110- 1000- 3502- 000- 0000	Benefits - Sui,Instruction,Regular Educati,Not Required	CR	1.00
04- 3212- 0- 1110- 1000- 3602- 000- 0000	Benefits - Wcom,Instruction,Regular Educati,Not Required	CR	4.00
04- 3212- 0- 1110- 1000- 4310- 000- 0000	Instructional M,Instruction,Regular Educati,Not Required	DR	215.00
		215.00	215.00

Account	Description	From	To
JE # BR22-00039 JE Trans Date 08/13/2021 JE Posted 08/13/2021 Comment Fund05 RS3215 budget set up			
05- 3215- 0- 1110- 1000- 2130- 000- 0000	Xtra PA,Instruction,Regular Educati,Not Required	CR	320.00
05- 3215- 0- 1110- 1000- 3202- 000- 0000	Benefits - Pers,Instruction,Regular Educati,Not Required	CR	74.00
05- 3215- 0- 1110- 1000- 3312- 000- 0000	Benefits - Oasd,Instruction,Regular Educati,Not Required	CR	20.00
05- 3215- 0- 1110- 1000- 3332- 000- 0000	Benefits - Medi,Instruction,Regular Educati,Not Required	CR	5.00
05- 3215- 0- 1110- 1000- 3502- 000- 0000	Benefits - Sui,Instruction,Regular Educati,Not Required	CR	2.00
05- 3215- 0- 1110- 1000- 3602- 000- 0000	Benefits - Wcom,Instruction,Regular Educati,Not Required	CR	7.00
05- 3215- 0- 1110- 1000- 4310- 000- 0000	Instructional M,Instruction,Regular Educati,Not Required	DR	428.00
		428.00	428.00

Account	Description	From	To
JE # BR22-00040 JE Trans Date 08/13/2021 JE Posted 08/13/2021 Comment Fund04 RS3212 budget set up			

Selection Grouped by Org, Fiscal Year, JE# - Sorted by JE Item #, (Org = 43, JE Type = R, Starting Post Date = 8/1/2021, Ending Post Date = 8/31/2021, Unposted JEs? = N, End Bud Bal? = O, JE# Page Break? = N, Description? = A, Recap? = N)

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Account	Description	From	To
(continued) JE # BR22-00040 JE Trans Date 08/13/2021 JE Posted 08/13/2021 Comment Fund04 RS3212 budget set up			
04- 3212- 0- 1110- 1000- 2130- 000- 0000	Xtra PA,Instruction,Regular Educati,Not Required	CR	320.00
04- 3212- 0- 1110- 1000- 3202- 000- 0000	Benefits - Pers,Instruction,Regular Educati,Not Required	CR	74.00
04- 3212- 0- 1110- 1000- 3312- 000- 0000	Benefits - Oasd,Instruction,Regular Educati,Not Required	CR	20.00
04- 3212- 0- 1110- 1000- 3332- 000- 0000	Benefits - Medi,Instruction,Regular Educati,Not Required	CR	5.00
04- 3212- 0- 1110- 1000- 3502- 000- 0000	Benefits - Sui,Instruction,Regular Educati,Not Required	CR	2.00
04- 3212- 0- 1110- 1000- 3602- 000- 0000	Benefits - Wcom,Instruction,Regular Educati,Not Required	CR	7.00
04- 3212- 0- 1110- 1000- 4310- 000- 0000	Instructional M,Instruction,Regular Educati,Not Required	DR	428.00
		428.00	428.00

Account	Description	From	To
JE # BR22-00041 JE Trans Date 08/13/2021 JE Posted 08/13/2021 Comment Fund01 RS3212 budget set up			
01- 3212- 0- 1230- 1000- 2930- 600- 0000	OthrCIXtra,Instruction,Computer Instru,Not Required	CR	1,185.00
01- 3212- 0- 1230- 1000- 3202- 600- 0000	Benefits - Pers,Instruction,Computer Instru,Not Required	CR	272.00
01- 3212- 0- 1230- 1000- 3312- 600- 0000	Benefits - Oasd,Instruction,Computer Instru,Not Required	CR	74.00
01- 3212- 0- 1230- 1000- 3332- 600- 0000	Benefits - Medi,Instruction,Computer Instru,Not Required	CR	18.00
01- 3212- 0- 1230- 1000- 3502- 600- 0000	Benefits - Sui,Instruction,Computer Instru,Not Required	CR	6.00
01- 3212- 0- 1230- 1000- 3602- 600- 0000	Benefits - Wcom,Instruction,Computer Instru,Not Required	CR	23.00
01- 3212- 0- 1110- 1000- 4310- 600- 0000	Instructional M,Instruction,Regular Educati,Not Required	DR	1,578.00
		1,578.00	1,578.00

Account	Description	From	To
JE # BR22-00042 JE Trans Date 08/16/2021 JE Posted 08/16/2021 Comment RS3182 budget set up			
05- 3182- 0- 1110- 1000- 4310- 000- 0000	Instructional M,Instruction,Regular Educati,Not Required	CR	11,071.00
	Net increase to Appropriations	.00	11,071.00

Account	Description	From	To
JE # BR22-00043 JE Trans Date 08/17/2021 JE Posted 08/17/2021 Comment Fund 21 budget set up			
21- 0000- 0- 0000- 8500- 5830- 600- 0000	Professional/co,Facilities Acqu,Undistributed,Not Required	CR	176,000.00
	Net increase to Appropriations	.00	176,000.00

Account	Description	From	To
JE # BR22-00044 JE Trans Date 08/18/2021 JE Posted 08/18/2021 Comment RS7425 Budget set up			
09- 7425- 0- 1660- 1000- 5830- 000- 0000	Professional/co,Instruction,Extended Day,Not Required	CR	2,274.00
09- 7425- 0- 1110- 1000- 4310- 600- 0000	Instructional M,Instruction,Regular Educati,Not Required	DR	2,274.00
		2,274.00	2,274.00

Account	Description	From	To
JE # BR22-00045 JE Trans Date 08/20/2021 JE Posted 08/20/2021 Comment RS6500 Budget set up			
01- 6500- 0- 5760- 3140- 5830- 600- 0000	Professional/co,Health Services,Spec Ed, 5-22,Not Required	CR	70,000.00

Selection Grouped by Org, Fiscal Year, JE# - Sorted by JE Item #, (Org = 43, JE Type = R, Starting Post Date = 8/1/2021, Ending Post Date = 8/31/2021, Unposted JEs? = N, End Bud Bal? = O, JE# Page Break? = N, Description? = A, Recap? = N)

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Account	Description	From	To
		Net increase to Appropriations	70,000.00
JE # BR22-00046 JE Trans Date 08/20/2021 JE Posted 08/20/2021 Comment RS0000 Budget set up for District Nurse			
01- 0000- 0- 1110- 3140- 5830- 600- 0000	Professional/co,Health Services,Regular Educati,Not Required	CR	67,000.00
		Net increase to Appropriations	67,000.00
JE # BR22-00047 JE Trans Date 08/24/2021 JE Posted 08/24/2021 Comment Fund 21 Budget Set Up			
21- 0000- 0- 0000- 8100- 5830- 103- 0000	Professional/co,Plant Maintenan,Undistributed,Not Required	CR	250,000.00
		Net increase to Appropriations	250,000.00
JE # BR22-00048 JE Trans Date 08/24/2021 JE Posted 08/24/2021 Comment Fund 25 Budget Set Up			
25- 9010- 0- 0000- 8100- 4311- 103- 0000	Standard Suppli,Plant Maintenan,Undistributed,Not Required	CR	6,500.00
		Net increase to Appropriations	6,500.00
JE # BR22-00049 JE Trans Date 08/25/2021 JE Posted 08/25/2021 Comment RS7425 Allocation adjustment			
07- 7425- 0- 1110- 1000- 4310- 600- 0000	Instructional M,Instruction,Regular Educati,Not Required	DR	55,986.00
07- 7425- 0- 1110- 1000- 5202- 000- 0000	Conference Expe,Instruction,Regular Educati,Not Required	CR	2,000.00
		Net decrease to Appropriations	2,000.00
JE # BR22-00050 JE Trans Date 08/25/2021 JE Posted 08/25/2021 Comment RS7425 Budget Set Up			
07- 7425- 0- 1110- 1000- 4310- 600- 0000	Instructional M,Instruction,Regular Educati,Not Required	DR	2,100.00
07- 7425- 0- 1110- 1000- 4340- 000- 0000	Computer Sftwar,Instruction,Regular Educati,Not Required	CR	100.00
07- 7425- 0- 1110- 1000- 5202- 000- 0000	Conference Expe,Instruction,Regular Educati,Not Required	CR	2,000.00
		2,100.00	2,100.00
JE # BR22-00051 JE Trans Date 08/25/2021 JE Posted 08/25/2021 Comment RS7425 Budget Set Up			
07- 7425- 0- 1110- 1000- 4310- 600- 0000	Instructional M,Instruction,Regular Educati,Not Required	DR	200.00
07- 7425- 0- 1110- 1000- 5202- 000- 0000	Conference Expe,Instruction,Regular Educati,Not Required	CR	200.00
		200.00	200.00
JE # BR22-00052 JE Trans Date 08/26/2021 JE Posted 08/26/2021 Comment RS3219 Budget Set Up			
07- 3219- 0- 0000- 0000- 8290- 000- 0000	All Other Feder,ELO ESSER III	DR	20,207.00
07- 3219- 0- 1660- 1000- 1130- 000- XTRA	Teachers' Sals,Instruction,Extended Day,Extra work	CR	16,750.00

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Account	Description	From	To
(continued) JE # BR22-00052 JE Trans Date 08/26/2021 JE Posted 08/26/2021 Comment RS3219 Budget Set Up			
07- 3219- 0- 1660- 1000- 3101- 000- XTRA	Benefits - Strs,Instruction,Extended Day,Extra work	CR	2,830.00
07- 3219- 0- 1660- 1000- 3331- 000- XTRA	Benefits - Medi,Instruction,Extended Day,Extra work	CR	237.00
07- 3219- 0- 1660- 1000- 3501- 000- XTRA	Benefits - Sui,Instruction,Extended Day,Extra work	CR	90.00
07- 3219- 0- 1660- 1000- 3601- 000- XTRA	Benefits - Wcom,Instruction,Extended Day,Extra work	CR	300.00
Net increase to Appropriations		.00	40,414.00

JE # BR22-00053 JE Trans Date 08/26/2021 JE Posted 08/26/2021 Comment RS3216 Budget Set Up			
07- 3216- 0- 0000- 0000- 8290- 000- 0000	All Other Feder,ELO ESSER II	DR	17,995.00
07- 3216- 0- 1660- 1000- 2130- 000- XTRA	Xtra PA,Instruction,Extended Day,Extra work	CR	7,715.00
07- 3216- 0- 1660- 1000- 3202- 000- XTRA	Benefits - Pers,Instruction,Extended Day,Extra work	CR	1,770.00
07- 3216- 0- 1660- 1000- 3312- 000- XTRA	Benefits - Oasd,Instruction,Extended Day,Extra work	CR	480.00
07- 3216- 0- 1660- 1000- 3332- 000- XTRA	Benefits - Medi,Instruction,Extended Day,Extra work	CR	115.00
07- 3216- 0- 1660- 1000- 3502- 000- XTRA	Benefits - Sui,Instruction,Extended Day,Extra work	CR	40.00
07- 3216- 0- 1660- 1000- 3602- 000- XTRA	Benefits - Wcom,Instruction,Extended Day,Extra work	CR	140.00
07- 3216- 0- 1110- 1000- 4310- 000- 0000	Instructional M,Instruction,Regular Educati,Not Required	CR	7,735.00
Net increase to Appropriations		.00	35,990.00

JE # BR22-00054 JE Trans Date 08/26/2021 JE Posted 08/26/2021 Comment RS7426 Budget Set Up			
01- 7426- 0- 0000- 0000- 8590- 000- 0000	All Other State,ELO paraprofess	DR	18,653.00
01- 7426- 0- 1110- 1000- 4310- 600- 0000	Instructional M,Instruction,Regular Educati,Not Required	CR	49.00
Net increase to Appropriations		.00	18,702.00

JE # BR22-00055 JE Trans Date 08/26/2021 JE Posted 08/26/2021 Comment RS7426 Budget Set Up			
09- 7426- 0- 0000- 0000- 8590- 000- 0000	All Other State,ELO paraprofess	DR	6,973.00
09- 7426- 0- 1110- 1000- 4310- 600- 0000	Instructional M,Instruction,Regular Educati,Not Required	CR	8.00
Net increase to Appropriations		.00	6,981.00

JE # BR22-00056 JE Trans Date 08/26/2021 JE Posted 08/26/2021 Comment RS7426 Budget Set Up			
04- 7426- 0- 0000- 0000- 8590- 000- 0000	All Other State,ELO paraprofess	DR	19,786.00
04- 7426- 0- 1110- 1000- 4310- 600- 0000	Instructional M,Instruction,Regular Educati,Not Required	CR	45.00
Net increase to Appropriations		.00	19,831.00

JE # BR22-00057 JE Trans Date 08/26/2021 JE Posted 08/26/2021 Comment RS7426 Budget Set Up			
05- 7426- 0- 0000- 0000- 8590- 000- 0000	All Other State,ELO paraprofess	DR	20,651.00

Selection Grouped by Org, Fiscal Year, JE# - Sorted by JE Item #, (Org = 43, JE Type = R, Starting Post Date = 8/1/2021, Ending Post Date = 8/31/2021, Unposted JEs? = N, End Bud Bal? = O, JE# Page Break? = N, Description? = A, Recap? = N)

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Account	Description	From	To
JE # BR22-00057 JE Trans Date 08/26/2021 JE Posted 08/26/2021 Comment RS7426 Budget Set Up			
(continued) 05- 7426- 0- 1110- 1000- 4310- 600- 0000	Instructional M,Instruction,Regular Educati,Not Required	CR	61.00
		Net increase to Appropriations	.00 20,712.00
JE # BR22-00058 JE Trans Date 08/26/2021 JE Posted 08/26/2021 Comment RS7426 Budget Set Up			
07- 7426- 0- 0000- 0000- 8590- 000- 0000	All Other State,ELO paraprofess	DR	12,223.00
07- 7426- 0- 1110- 1000- 4310- 600- 0000	Instructional M,Instruction,Regular Educati,Not Required	CR	8.00
		Net increase to Appropriations	.00 12,231.00
JE # BR22-00059 JE Trans Date 08/26/2021 JE Posted 08/26/2021 Comment RS7426 Budget Set Up			
07- 7426- 0- 0000- 0000- 8590- 000- 0000	All Other State,ELO paraprofess	CR	12,223.00
07- 7426- 0- 1110- 1000- 4310- 600- 0000	Instructional M,Instruction,Regular Educati,Not Required	DR	8.00
		Net decrease to Appropriations	12,231.00 .00
JE # BR22-00060 JE Trans Date 08/26/2021 JE Posted 08/26/2021 Comment RS7426 Budget Set Up			
07- 7426- 0- 0000- 0000- 8590- 000- 0000	All Other State,ELO paraprofess	DR	8.00
07- 7426- 0- 1110- 1000- 4310- 600- 0000	Instructional M,Instruction,Regular Educati,Not Required	CR	8.00
		Net increase to Appropriations	.00 16.00
JE # BR22-00061 JE Trans Date 08/26/2021 JE Posted 08/26/2021 Comment RS7425 Correct Allocation			
07- 7425- 0- 0000- 0000- 8590- 000- 0000	All Other State,ELO Grant	CR	53,986.00
		Net decrease to Appropriations	53,986.00 .00
JE # BR22-00062 JE Trans Date 08/26/2021 JE Posted 08/26/2021 Comment RS7425 Budget Set Up			
05- 7425- 0- 0000- 0000- 8590- 000- 0000	All Other State,ELO Grant	DR	94,534.00
05- 7425- 0- 1110- 1000- 5202- 000- 0000	Conference Expe,Instruction,Regular Educati,Not Required	CR	4,500.00
05- 7425- 0- 1110- 1000- 4310- 600- 0000	Instructional M,Instruction,Regular Educati,Not Required	DR	86,280.00
		Net increase to Appropriations	86,280.00 99,034.00
JE # BR22-00063 JE Trans Date 08/26/2021 JE Posted 08/26/2021 Comment RS7425 Budget Set Up			
05- 7425- 0- 1110- 1000- 4310- 600- 0000	Instructional M,Instruction,Regular Educati,Not Required	DR	9,000.00
		Net decrease to Appropriations	9,000.00 .00

Selection Grouped by Org, Fiscal Year, JE# - Sorted by JE Item #, (Org = 43, JE Type = R, Starting Post Date = 8/1/2021, Ending Post Date = 8/31/2021, Unposted JEs? = N, End Bud Bal? = O, JE# Page Break? = N, Description? = A, Recap? = N)

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Account	Description	From	To
JE # BR22-00064 JE Trans Date 08/26/2021 JE Posted 08/26/2021 Comment RS7425 Budget Set Up			
04- 7425- 0- 0000- 0000- 8590- 000- 0000	All Other State,ELO Grant		90,573.00
04- 7425- 0- 1110- 1000- 4310- 600- 0000	Instructional M,Instruction,Regular Educati,Not Required	82,593.00	
04- 7425- 0- 1110- 1000- 5202- 000- 0000	Conference Expe,Instruction,Regular Educati,Not Required		4,500.00
Net increase to Appropriations		82,593.00	95,073.00
JE # BR22-00065 JE Trans Date 08/26/2021 JE Posted 08/26/2021 Comment RS7425 Budget Set Up			
04- 7425- 0- 1110- 1000- 4310- 600- 0000	Instructional M,Instruction,Regular Educati,Not Required	9,000.00	
Net decrease to Appropriations		9,000.00	.00
JE # BR22-00066 JE Trans Date 08/26/2021 JE Posted 08/26/2021 Comment RS7425 Budget Set Up			
09- 7425- 0- 0000- 0000- 8590- 000- 0000	All Other State,ELO Grant		31,922.00
09- 7425- 0- 1110- 1000- 4310- 600- 0000	Instructional M,Instruction,Regular Educati,Not Required	35,258.00	
09- 7425- 0- 1110- 1000- 5202- 000- 0000	Conference Expe,Instruction,Regular Educati,Not Required		4,500.00
Net increase to Appropriations		35,258.00	36,422.00
JE # BR22-00067 JE Trans Date 08/26/2021 JE Posted 08/26/2021 Comment RS7425 Budget Set Up			
01- 7425- 0- 0000- 0000- 8590- 000- 0000	All Other State,ELO Grant		85,385.00
01- 7425- 0- 1110- 1000- 4310- 600- 0000	Instructional M,Instruction,Regular Educati,Not Required	95,054.00	
01- 7425- 0- 0000- 2700- 5202- 600- 0000	Conference Expe,School Administ,Undistributed,Not Required		8,500.00
01- 7425- 0- 1110- 1000- 5202- 104- 0000	Conference Expe,Instruction,Regular Educati,Not Required		4,500.00
Net increase to Appropriations		95,054.00	98,385.00
JE # BR22-00068 JE Trans Date 08/27/2021 JE Posted 08/27/2021 Comment SpED Fee for Service rate increase			
01- 6500- 0- 5730- 1110- 5809- 600- 0000	Scoe Special Ed,Spec Ed-separat,Spec Ed - Presc,Not Required		10,000.00
Net increase to Appropriations		.00	10,000.00
JE # BR22-00069 JE Trans Date 08/30/2021 JE Posted 08/30/2021 Comment RS6500 Budget Set Up			
01- 6500- 0- 5760- 3140- 5830- 600- 0000	Professional/co,Health Services,Spec Ed, 5-22,Not Required		2,000.00
Net increase to Appropriations		.00	2,000.00
JE # BR22-00070 JE Trans Date 08/30/2021 JE Posted 08/30/2021 Comment RS6500 Budget Set Up			
01- 6500- 0- 5770- 3120- 4310- 600- 0000	Instructional M,Psychological S, Spec Ed - K-12, Not Require		50.00

Selection Grouped by Org, Fiscal Year, JE# - Sorted by JE Item #, (Org = 43, JE Type = R, Starting Post Date = 8/1/2021, Ending Post Date = 8/31/2021, Unposted JEs? = N, End Bud Bal? = O, JE# Page Break? = N, Description? = A, Recap? = N)

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Account	Description	From	To
		Net increase to Appropriations	.00 50.00
JE # BR22-00071 JE Trans Date 08/30/2021 JE Posted 08/30/2021 Comment RS6500 Budget Set Up			
01- 6500- 0- 5770- 3120- 4310- 600- 0000	Instructional M,Psychological S, Spec Ed - K-12, Not Require	CR	950.00
		Net increase to Appropriations	.00 950.00
JE # BR22-00072 JE Trans Date 08/30/2021 JE Posted 08/30/2021 Comment RS6500 mileage reimb			
01- 6500- 0- 5750- 1110- 5201- 600- REI M	Mileage Reimbur,Spec Ed-separat, Spec Ed - K-12, Reimburseme	CR	800.00
		Net increase to Appropriations	.00 800.00
JE # BR22-00073 JE Trans Date 08/30/2021 JE Posted 08/30/2021 Comment RS6500 mileage reimb			
01- 6500- 0- 5750- 1110- 5201- 600- REI M	Mileage Reimbur,Spec Ed-separat, Spec Ed - K-12, Reimburseme	DR	800.00
		Net decrease to Appropriations	800.00 .00
JE # BR22-00074 JE Trans Date 08/30/2021 JE Posted 08/30/2021 Comment RS6500 mileage reimb			
01- 6500- 0- 5760- 1110- 5201- 600- REI M	Mileage Reimbur,Spec Ed-separat,Spec Ed, 5-22,Reimbursement	CR	800.00
		Net increase to Appropriations	.00 800.00
JE # BR22-00075 JE Trans Date 08/31/2021 JE Posted 08/31/2021 Comment RS3217 Budget Set Up			
01- 3217- 0- 0000- 0000- 8290- 000- 0000	All Other Feder,ELO GEER II	DR	6,301.00
01- 3217- 0- 1110- 1000- 1130- 104- 0000	Teachers' Sals,Instruction,Regular Educati,Not Required	CR	5,206.00
01- 3217- 0- 1110- 1000- 3101- 104- 0000	Benefits - Strs,Instruction,Regular Educati,Not Required	CR	890.00
01- 3217- 0- 1110- 1000- 3331- 104- 0000	Benefits - Medi,Instruction,Regular Educati,Not Required	CR	80.00
01- 3217- 0- 1110- 1000- 3501- 104- 0000	Benefits - Sui,Instruction,Regular Educati,Not Required	CR	30.00
01- 3217- 0- 1110- 1000- 3601- 104- 0000	Benefits - Wcom,Instruction,Regular Educati,Not Required	CR	95.00
		Net increase to Appropriations	.00 12,602.00
JE # BR22-00076 JE Trans Date 08/31/2021 JE Posted 08/31/2021 Comment RS3217 Budget Set Up			
04- 3217- 0- 0000- 0000- 8290- 000- 0000	All Other Feder,ELO GEER II	DR	6,684.00
04- 3217- 0- 1110- 1000- 1130- 000- 0000	Teachers' Sals,Instruction,Regular Educati,Not Required	CR	5,534.00
04- 3217- 0- 1110- 1000- 3101- 000- 0000	Benefits - Strs,Instruction,Regular Educati,Not Required	CR	940.00
04- 3217- 0- 1110- 1000- 3331- 000- 0000	Benefits - Medi,Instruction,Regular Educati,Not Required	CR	80.00
04- 3217- 0- 1110- 1000- 3501- 000- 0000	Benefits - Sui,Instruction,Regular Educati,Not Required	CR	30.00
04- 3217- 0- 1110- 1000- 3601- 000- 0000	Benefits - Wcom,Instruction,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 = 8/1/2021, Ending Post Date = 8/31/2021, Unposted JEs? = N, End Bud Bal? = O, JE# Page Break? = N, Description? = A, Recap? = N)

ESCAPE ONLINE

Effective 06/30/2021 through 08/31/2021

Fiscal Year 2022

Account	Description	From	To
Net increase to Appropriations		.00	13,368.00
JE # BR22-00077 JE Trans Date 08/31/2021 JE Posted 08/31/2021 Comment RS3217 Budget Set Up			
05-3217-0-0000-0000-8290-000-0000	All Other Feder,ELO GEER II	DR	6,977.00
05-3217-0-1110-1000-1130-000-0000	Teachers' Sals,Instruction,Regular Educati,Not Required	CR	5,782.00
05-3217-0-1110-1000-3101-000-0000	Benefits - Strs,Instruction,Regular Educati,Not Required	CR	980.00
05-3217-0-1110-1000-3331-000-0000	Benefits - Medi,Instruction,Regular Educati,Not Required	CR	85.00
05-3217-0-1110-1000-3501-000-0000	Benefits - Sui,Instruction,Regular Educati,Not Required	CR	30.00
05-3217-0-1110-1000-3601-000-0000	Benefits - Wcom,Instruction,Regular Educati,Not Required	CR	100.00
Net increase to Appropriations		.00	13,954.00
JE # BR22-00078 JE Trans Date 08/31/2021 JE Posted 08/31/2021 Comment RS3216 Budget Set Up			
01-3216-0-0000-0000-8290-000-0000	All Other Feder,ELO ESSER II	DR	27,461.00
09-3216-0-0000-0000-8290-000-0000	All Other Feder,ELO ESSER II	DR	10,266.00
04-3216-0-0000-0000-8290-000-0000	All Other Feder,ELO ESSER II	DR	29,129.00
05-3216-0-0000-0000-8290-000-0000	All Other Feder,ELO ESSER II	DR	30,403.00
Net increase to Appropriations		.00	97,259.00
JE # BR22-00079 JE Trans Date 08/31/2021 JE Posted 08/31/2021 Comment Budget 3216 Budget Set Up			
01-3216-0-1110-1000-4310-104-0000	Instructional M,Instruction,Regular Educati,Not Required	CR	17,461.00
01-3216-0-1110-1000-1140-104-0000	Teacher Substit,Instruction,Regular Educati,Not Required	CR	8,290.00
01-3216-0-1110-1000-3101-104-0000	Benefits - Strs,Instruction,Regular Educati,Not Required	CR	1,400.00
01-3216-0-1110-1000-3331-104-0000	Benefits - Medi,Instruction,Regular Educati,Not Required	CR	120.00
01-3216-0-1110-1000-3501-104-0000	Benefits - Sui,Instruction,Regular Educati,Not Required	CR	40.00
01-3216-0-1110-1000-3601-104-0000	Benefits - Wcom,Instruction,Regular Educati,Not Required	CR	150.00
Net increase to Appropriations		.00	27,461.00
JE # BR22-00080 JE Trans Date 08/31/2021 JE Posted 08/31/2021 Comment RS3216 Budget Set Up			
04-3216-0-1110-1000-4310-000-0000	Instructional M,Instruction,Regular Educati,Not Required	CR	19,129.00
04-3216-0-1110-1000-1140-000-0000	Teacher Substit,Instruction,Regular Educati,Not Required	CR	8,290.00
04-3216-0-1110-1000-3101-000-0000	Benefits - Strs,Instruction,Regular Educati,Not Required	CR	1,400.00
04-3216-0-1110-1000-3331-000-0000	Benefits - Medi,Instruction,Regular Educati,Not Required	CR	120.00
04-3216-0-1110-1000-3501-000-0000	Benefits - Sui,Instruction,Regular Educati,Not Required	CR	40.00
04-3216-0-1110-1000-3601-000-0000	Benefits - Wcom,Instruction,Regular Educati,Not Required	CR	150.00

Selection Grouped by Org, Fiscal Year, JE# - Sorted by JE Item #, (Org = 43, JE Type = R, Starting Post Date = 8/1/2021, Ending Post Date = 8/31/2021, Unposted JEs? = N, End Bud Bal? = O, JE# Page Break? = N, Description? = A, Recap? = N)

ESCAPE ONLINE

Effective 06/30/2021 through 08/31/2021

Fiscal Year 2022

Account	Description	From	To				
		Net increase to Appropriations	29,129.00				
<table border="0" style="width:100%"> <tr> <td style="width:20%">JE # BR22-00081</td> <td style="width:20%">JE Trans Date 08/31/2021</td> <td style="width:20%">JE Posted 08/31/2021</td> <td style="width:40%">Comment RS3216 Budget Set Up</td> </tr> </table>				JE # BR22-00081	JE Trans Date 08/31/2021	JE Posted 08/31/2021	Comment RS3216 Budget Set Up
JE # BR22-00081	JE Trans Date 08/31/2021	JE Posted 08/31/2021	Comment RS3216 Budget Set Up				
05-3216-0-1110-1000-4310-000-0000	Instructional M,Instruction,Regular Educati,Not Required	CR	20,403.00				
05-3216-0-1110-1000-1140-000-0000	Teacher Substit,Instruction,Regular Educati,Not Required	CR	8,290.00				
05-3216-0-1110-1000-3101-000-0000	Benefits - Strs,Instruction,Regular Educati,Not Required	CR	1,400.00				
05-3216-0-1110-1000-3331-000-0000	Benefits - Medi,Instruction,Regular Educati,Not Required	CR	120.00				
05-3216-0-1110-1000-3501-000-0000	Benefits - Sui,Instruction,Regular Educati,Not Required	CR	40.00				
05-3216-0-1110-1000-3601-000-0000	Benefits - Wcom,Instruction,Regular Educati,Not Required	CR	150.00				
		Net increase to Appropriations	30,403.00				
		Total for Org 043	1,647,493.00				
Org 043 Net Increase in Estimated Fund Balance	74,394.00	Net increase to Appropriations					



AGREEMENT FOR CROSSING GUARD SERVICES

This AGREEMENT FOR CROSSING GUARD SERVICES (the "Agreement") is dated August 12, 2021 and is between the PINER-OLIVET UNION SCHOOL DISTRICT (hereinafter called the "District"), and ALL CITY MANAGEMENT SERVICES, INC., a California corporation (hereinafter called the "Contractor").

WITNESSETH

The parties hereto have mutually covenanted and agreed as follows:

1. This Agreement is for a period which commences on no later than August 12, 2021 and ends on June 30, 2022 and for such term thereafter as the parties may agree upon by written amendment to this contract. Service shall begin on a best availability basis until such a time as Contractor has hired, trained and deployed Crossing Guards to all sites requested by the District. District agrees to provide site locations for Contractor to then assign and deploy Crossing Guards. Contractor shall assume liability for only those sites agreed to by both Contractor and the District by written amendment stating effective date of assignment.
2. The Contractor will provide personnel equipped and trained in appropriate procedures for crossing pedestrians in marked crosswalks. Such personnel shall be herein referred to as a "Crossing Guard". Contractor will perform criminal background checks and confirm employment eligibility through E-Verify on all prospective personnel. The Contractor is an independent contractor and the Crossing Guards to be furnished by it shall at all times be its employees and not those of the District.
3. The District's representative in dealing with the Contractor shall be designated by the Piner-Olivet Union School District.
4. The District shall determine the locations where Crossing Guards shall be furnished by the Contractor. The Contractor shall provide at each designated location personnel properly trained as herein specified for the performance of duties as a Crossing Guard. The Contractor shall provide supervisory personnel to see that Crossing Guard activities are taking place at the required places and times, and in accordance with the terms of this Agreement.
5. The Contractor shall maintain adequate reserve personnel to be able to furnish alternate Crossing Guards in the event that any person fails to report for work at the assigned time and location and agrees to provide immediate replacement.
6. In the performance of its duties the Contractor and all employees of the Contractor shall conduct themselves in accordance with the conditions of this Agreement and all applicable laws of the state in which the Services are to be performed.
7. Persons provided by the Contractor as Crossing Guards shall be trained in all applicable laws of the

state in which the Services are to be performed pertaining to general pedestrian safety in school crossing areas.

8. Crossing Guard Services (the “Services”) shall be provided by the Contractor at the designated locations on all days in which school is in session in the area under District’s jurisdiction. The Contractor also agrees to maintain communication with the designated schools to maintain proper scheduling.
9. The Contractor shall provide all Crossing Guards with apparel by which they are readily visible and easily recognized as Crossing Guards. Such apparel shall be uniform for all persons performing the duties of Crossing Guards and shall be worn at all times while performing said duties. This apparel must be appropriate for weather conditions. The Contractor shall also provide all Crossing Guards with hand-held Stop signs and any other safety equipment which may be necessary.
10. The Contractor shall at all times provide workers' compensation insurance covering its employees and shall provide and maintain liability insurance for Crossing Guard activities. The Contractor will provide to the District a Certificate of Insurance naming the District and its officials, officers and employees as additional insureds. Such insurance shall include commercial general liability with a combined single limit of not less than \$1,000,000.00 per occurrence and in aggregate for property damage and bodily injury. Such insurance shall be primary with respect to any insurance maintained by the District and shall not call on the District's insurance contributions. Such insurance shall be endorsed for contractual liability and personal injury and shall include the District, its officers, agents and interest of the District. Such insurance shall not be canceled, reduced in coverage or limits or non-renewed except after thirty (30) days written notice has been given to the District.
11. Contractor agrees to defend, indemnify and hold harmless the District, its officers, employees, agents and representatives, from and against any and all actions, claims for damages to persons or property, penalties, obligations or liabilities (each a “Claim” and collectively, the “Claims”) that may be asserted or claimed by any person, firm, entity, corporation, political subdivision or other organization arising out of the sole negligent acts or omissions, or willful misconduct, of Contractor, its agents, employees, subcontractors, representatives or invitees.
 - a) Contractor will defend any action or actions filed in connection with any of said claims, damages, penalties, obligations or liabilities and will pay all costs and expenses including attorney's fees incurred in connection herewith.
 - b) In the event the District, its officers, agents or employees is made a party to any action or proceeding filed or prosecuted against Contractor for such damages or other claims arising out of or in connection with the sole negligence of Contractor hereunder, Contractor agrees to pay District, its officers, agents, or employees, any and all costs and expenses incurred by the District, its officers agents or employees in such action or proceeding, including, but not limited to, reasonable attorney's fees.
 - c) In the event that a court determines that liability for any Claim was caused or contributed to by the negligent act or omission or the willful misconduct of District, liability will be apportioned between Contractor and District based upon the parties’ respective degrees of culpability, as determined by the court, and Contractor’s duty to indemnify District will be limited accordingly.

- d) Notwithstanding anything to the contrary contained herein, Contractor's indemnification obligation to District for Claims under this Agreement will be limited to the maximum combined aggregate of Contractor's general liability and umbrella insurance policies in the amount of \$9,000,000 (Nine Million Dollars).
12. Either party shall have the right to terminate this Agreement by giving sixty (60) days written notice to the other party.
13. The Contractor shall not have the right to assign this Agreement to any other person or entity except with the prior written consent of the District.
14. The District agrees to pay the Contractor for the Services rendered pursuant to this Agreement the sum of Twenty-four Dollars and Forty-four Cents (**\$24.44**) per hour, per Crossing Guard during the term. Based on a minimum of three (3) sites and upon a projected (1,890) hours of service the cost shall not exceed Forty-six Thousand One Hundred and Ninety-two Dollars (\$46,192.00) per year, unless Contractor fails to perform service.
15. Payment is due within thirty (30) days of receipt of Contractor's properly prepared invoice.
16. Contractor may request a price increase during the term as a result of any legally-mandated increases in wages or benefits imposed in the state or municipality in which the Services are to be performed and to which Contractor's employees would be subject. Contractor shall provide District with 60 days-notice of its request to increase pricing. District agrees to review and respond to said notice within 30 days of receipt.
17. The District shall have an option to renew this Agreement. In the event this Agreement is extended beyond the end of the term set forth above, the compensation and terms for the Services shall be established by mutual consent of both parties.
18. This Agreement constitutes the complete and exclusive statement of the agreement among the parties with respect to the subject matter hereof and supersedes all prior written or oral statements among the parties, including any prior statements, warranties, or representations. This Agreement is binding upon and will inure to the benefit of the parties hereto and their respective heirs, administrators, executors, successors, and assigns. Each party hereto agrees that this Agreement will be governed by the law of the state in which the Services are to be performed, without regard to its conflicts of law provisions. Any amendments, modifications, or alterations to this Agreement must be in writing and signed by all parties. There will be no presumption against any party on the ground that such party was responsible for preparing this Agreement or any part of it. Each provision of this Agreement is severable from the other provisions. If any provision of this Agreement is declared invalid or contrary to existing law, the inoperability of that provision will have no effect on the remaining provisions of the Agreement which will continue in full force and effect.

[SIGNATURES FOLLOW ON NEXT PAGE]

IN WITNESS WHEREOF, the parties hereto have executed this Agreement the day and year written below.

DISTRICT

Piner-Olivet Union School District

By  _____
Signature

Steve Charbonneau

Print Name and Title

Date 08 / 17 / 2021 _____

CONTRACTOR

All City Management Services, Inc.

By _____
D. Farwell, Corporate Secretary

Date _____

Nurse
CONTRACT TO PROVIDE ~~AP~~ SERVICES/SUPPORT
2021-2022 ANNUAL AGREEMENT BETWEEN
PINER-OLIVET UNION SCHOOL DISTRICT and
SONOMA COUNTY OFFICE OF EDUCATION

THIS AGREEMENT is entered into by and between the PINER-OLIVET UNION SCHOOL DISTRICT (hereinafter referred to as the DISTRICT) and the SONOMA COUNTY OFFICE OF EDUCATION (SCOE).

1. SCOE hereby agrees to release a "School Nurse", employed by SCOE to work for the District at a .40 FTE, which equates to a total of 72 instructional days.

The period of this agreement will begin August 9, 2021 and end June 1, 2022. (You may not obligate SCOE beyond the last day of the regular school year)

"School Nurse", a SCOE employee, will serve as a .40 FTE Registered School Nurse to the District, based upon a 180 day instructional work year as determined by SCOE. Payment for days beyond the SCOE work year will be paid by the District directly to the employee at the employee's daily rate. SCOE and District will collaborate as to the calendaring of work days during the term of this agreement.

2. SCOE will continue to disperse full salary and benefits from July 1, 2021 through June 30, 2022. District shall reimburse SCOE for a .40 FTE (72 days) of School Nurse's actual salary and benefits, unless this agreement is amended to reflect a change in the amount. The estimated annual cost is \$66,467.
3. Any travel or other expenses incurred by School Nurse as directed and approved by the District, will be paid by the District directly to the School Nurse and will not result in additional expenses for SCOE.
4. Any duties assigned to and/or expected of the School Nurse, beyond those that constitute the prearranged agreement with the District, shall not result in any additional cost to SCOE.
5. Upon execution, SCOE shall issue one invoice at the end of this agreement. The invoice will be issued no later than July 15, 2022 for services provided August 2021 through June 2022. The District will reimburse SCOE within 60 days upon receipt of invoice(s). SCOE will mail invoices directly to the District.
6. The School Nurse will not be considered an employee of the District and will not acquire any of the rights, privileges, powers, or advantages of an employee including, without limitation, Workers' Compensation, disability, insurance, health plans, vacation, or sick leave pay, or any other benefit available to District employees.

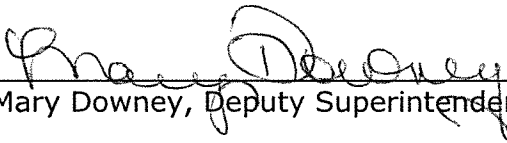
IN WITNESS WHEREOF, the parties hereto have caused this agreement to be executed by their duly authorized representatives.

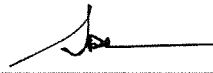
SONOMA COUNTY OFFICE OF EDUCATION

PINER-OLIVET UNION SCHOOL DISTRICT

(SCOE)

(DISTRICT)

By: 
Mary Downey, Deputy Superintendent

By: 
Steve Charbonneau, Superintendent

Date: August 10, 2021

Date: 08 / 06 / 2021

August 6, 2021

Steve Charbonneau, Superintendent
Piner-Olivet Union School District
3450 Coffey Lane
Santa Rosa, CA 95403

**SCOE Special Education Services
Memorandum of Understanding**

This memorandum of understanding confirms that Piner-Olivet Union School District (District) agrees to reimburse Sonoma County Office of Education (SCOE) Special Education Services for expenses incurred related to the services as specified below.

SCOE will provide an APE Specialist to the District for the purpose of:

- 1) Completion of IEP related services for District students.
- 2) Reports and meeting attendance as necessary.

Estimated number of hours per month: approximately 15 to 20 hours

Services will be provided during the 2021-2022 regular school year.

The cost for services will be charged on a basis of \$145.00 per hour. Invoice(s) will be issued no later than July 15, 2022 for services provided August 2021 through June 2022. The District will reimburse SCOE within 60 days upon receipt of invoice(s).

Piner-Olivet Union School District



Steve Charbonneau, Superintendent

08 / 09 / 2021

Date

Approval by Sonoma County Office of Education

Mary Downey, Deputy Superintendent

Date