



Literacy First Charter Schools

Literacy First Charter School Board of Trustees

Regular Board Meeting

Date and Time

Wednesday March 9, 2022 at 5:00 PM PST

Location

698 W Main Street El Cajon, CA 92020

Please contact Steve Robinson by phone 619.442.5197 or by email steve.robinson@lfcsinc.org to request any disability related access to this board meeting.

Documents related to this meeting are available on line at <https://www.lfcsinc.org/> by following the "LFCS Board of Trustees Meeting Agendas" link, in hard copy form at the on site meeting location of 698 W. Main Street El Cajon, CA 92020, or by emailing Steve Robinson at steve.robinson@lfcsinc.org.

To access this meeting remotely please follow the information below.

Join Zoom Meeting

<https://us02web.zoom.us/j/82878983232?pwd=K2x0cXIEMlprUjJ4U0hHTjhmYTRHZz09>
Meeting ID: 828 7898 3232
Passcode: Z594te

Agenda

	Purpose	Presenter	Time
I. Opening Items			5:00 PM
A. Record Attendance			1 m
B. Call the Meeting to Order			
C. Flag Salute			5 m
D. Approve Minutes From February 9, 2022	Approve Minutes	Lisa Amorteguy	1 m
E. Approve Special Board Meeting Minutes February 16, 2022	Approve Minutes	Lisa Amorteguy	
F. Approve Current Agenda	Vote		
G. Public Comment on Agenda Items			5 m
H. Public Comment on Non-Agenda Items			5 m
II. Executive Director's Report			5:17 PM
A. School events, program, and staffing update	FYI	Debbie Beyer	5 m
III. Chief Business Officer's Report			5:22 PM
A. Approve 2nd Interim Report	Vote	Steve Robinson	
<p>The CBO recommends the board approve the 2021-22 2nd Interim Report. It is due to SDCOE by March 15, 2022.</p>			
B. 2021-22 Financial Report as of February 28, 2022	FYI	Steve Robinson	5 m
<p>CBO will present current school financials as of February 28, 2022.</p>			
C. Approve Audit Contract for 2022-2024	Vote	Steve Robinson	5 m
<p>The CBO recommends the board approve the contract with Christy White to perform the 2022-2024 yearly audits and school taxes.</p>			

- | | Purpose | Presenter | Time |
|--|----------------|-------------------|-------------|
| D. Approve contract to replace 4 A/C Units at the Jr. Academy | Vote | Steve
Robinson | |

The CBO recommends the board approve the Jackson and Foster contract to replace 4 A/C units at the Jr. Academy. The CBO intends to use ESSER II and/or III funds for this project and submit it to CDE for prior approval as improving air quality is an allowable use of these funds in order to respond to and prevent the COVID pandemic.

- | | | | |
|--------------------------------------|---------|-------------------|-----|
| E. Update on LCHS Alpine Site | Discuss | Steve
Robinson | 5 m |
|--------------------------------------|---------|-------------------|-----|

We have assumed occupation of 1850 Alpine Blvd. Utilities are being transferred to us. We are in the process of rekeying the campus. The intercom needs to be replaced and we have requested that the cost be deducted from our rent. The CBO is recommending phone and intercom service establishment in Alpine should remain with Teldata as we will be bringing our phone system from LCHS to Alpine. The CBO also recommends our internet / WiFi system service establishment in Alpine remain with Southland as we will be bringing our existing internet / WiFi service from LCHS to Alpine.

- | | | | |
|--|------|-------------------|--|
| F. Approve Bid for Tenant Improvement of LCHS Alpine site | Vote | Steve
Robinson | |
| G. Approve OPSC Resolution | Vote | Steve
Robinson | |

The CBO recommends the board approve Resolution 2022-04 designating the CBO, Steve Robinson, as Literacy First Charter Schools' authorized representative to submit applications to the Office of Public School Construction for the purpose of accessing funding of new school construction projects and renovations of existing school facilities. The application window for access to the next round of funding opens May 2, 2022 and closes June 3, 2022. The CBO would like to apply for funds to pay for the renovation of the Alpine Elementary school campus that will house LFCS' Liberty Charter High School starting in August 2022.

- | | | | |
|---|---------|-------------------|--|
| H. Update on JA facilities project | Discuss | Steve
Robinson | |
|---|---------|-------------------|--|

Demolition of white houses at 1025 Pepper Drive
Cross Removal Project
MPR A/V Project

- | | | | |
|----------------------------------|--|--|-----|
| I. Update on SOS lawsuits | | | 5 m |
|----------------------------------|--|--|-----|

The CBO will update the board on the two lawsuits filed by SOS in opposition to the construction of our new school site on Chase Ave.

	Purpose	Presenter	Time
J. Contracts Notifications	FYI	Steve Robinson	

The CBO would like to inform the board of the following contracts executed in the last 30 days:

Board on Track: one year software license to manage our board meetings, agendas, minutes, and communications: \$5,995.

SDCOE: Induction program contract 2022-2025. SDCOE invoices teachers directly \$1000 for the cost of the program. LFCS pays for the mentors (LFCS teachers) at \$1,890 for each inductee a mentor services.

Teldata: Testing / Discovery of phone and intercom system at Alpine site. 48 hour block of labor costs plus \$15 worth of labels. The nature of the total job is uncertain so we purchased this block of labor hours. Unused hours are transferrable to the install or other future work and kept in a service hours "bank." \$4,577.02.

K. Form 700	Discuss	Steve Robinson	5 m
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Discuss the completion of this year's Form 700. The deadline to submit them to SDCOE is April 1, 2022.

L. Resolution 2022-05	Vote	Steve Robinson	
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The current CBO recommends the board approve Resolution 2022-05 designating Steve Robinson and Debbie Beyer as authorized representatives of LFCS to San Diego County Schools Risk Management Joint Powers Authority to replace the retired CBO. LFCS participates in the SDCOE's JPA for workers' compensation and property and liability insurance purposes and at least one school representative from LFCS is required.

M. Resolution 2022-06	Vote	Steve Robinson	5 m
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The current CBO recommends the board approve Resolution 2022-06 designating Steve Robinson and Debbie Beyer as authorized representatives of LFCS to San Diego County Schools Fringe Benefit Consortium to replace the retired CBO. LFCS participates in the SDCOE's FBC for certain fringe benefits such as 403b and 457b deferred compensation programs and at least one school representative is required.

	Purpose	Presenter	Time
IV. Governance			5:52 PM
A. Board Protocols	Discuss	Priscilla Schreiber	5 m
B. Committee Assignments	Discuss	Priscilla Schreiber	5 m
C. Executive Director, CBO, Board Evaluations	Discuss	Priscilla Schreiber	
V. Closed Session			6:02 PM
A. Enter Closed Session	Vote		5 m
B. Real Estate Matters	Discuss		5 m
C. Adjourn Closed Session	Vote		5 m
VI. Closing Items			6:17 PM
A. Adjourn Meeting	Vote		

Cover Sheet

Approve Minutes From February 9, 2022

Section: I. Opening Items
Item: D. Approve Minutes From February 9, 2022
Purpose: Approve Minutes
Submitted by:
Related Material:
Minutes for Literacy First Charter School Board of Trustees on February 9, 2022

APPROVED



Literacy First Charter Schools

Minutes

Literacy First Charter School Board of Trustees

Regular Board Meeting

Date and Time

Wednesday February 9, 2022 at 5:00 PM

Location

698 West Main Street
El Cajon, CA 92021

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Meeting ID: 881 7657 9319

Passcode: JSHYi0

Trustees Present

L. Razooky, M. Ferguson, P. Schreiber

Trustees Absent

K. Evans

Guests Present

D. Beyer, L. Amorteguy, S. Robinson

I. Opening Items

A. Record Attendance

B. Call the Meeting to Order

P. Schreiber called a meeting of the board of trustees of Literacy First Charter Schools to order on Wednesday Feb 9, 2022 at 5:09 PM.

C. Flag Salute

D. Approve Minutes From January 12, 2022

M. Ferguson made a motion to approve the minutes from January 12th 2022 Literacy First Charter School Board of Trustees on 01-12-22.

P. Schreiber seconded the motion.

The board **VOTED** unanimously to approve the motion.

E. Approve Current Agenda

L. Razooky made a motion to approve the minutes from February 11th 2022.

M. Ferguson seconded the motion.

The board **VOTED** unanimously to approve the motion.

II. Executive Director's Report

A. School events, program, and staffing update

Debbie Beyer shared what we are doing with COVID tests received for the school.

Tests were given to parents to use. COVID cases have declined this week.

January attendance was low due to COVID absences.

High School sports are finishing up the Winter season and doing well.

Jog A Thon is currently going on this month with the goal of raising \$75,000 for field trips. Report shared with County Board with updates of what is going on at LFCS.

Victor Kempsey presented our school wide safety plan. The plan has been approved by the County. Discussion on Cyber attacks and what we are doing when and if those happen. We are compliant with all safety regulations for LFCS on all campus' according to the report presented. This report is on our website to reference. El Cajon Police has a copy of the safety plan.

Justin Stinson made a presentation on our teacher professional development program., the Induction program and our CATS program (Coaching and Teacher Support for new teachers to our school, new to LFCS and new to a teaching position) We partner with SDCOE for our Induction program, Justin Stinson leads the program. LFCS provides the mentors for this program. LFCS covers the cost of the mentor and the teacher in the program provides the cost of the course work.

Currently we have 24 teachers enrolled in this program, 12 1st year and 12 second year participants and 15 mentors support the teachers. CATS is our inhouse program for mentorship.

Debbie Beyer reported on staffing and the ongoing needs for staffing to fill positions open both in classified and certificated personal.

III. Chief Business Officer's Report

A. 2021-22 Financial Report as of January 30, 2022

Steve Robinson presented current school financials as of January 30, 2022. Cash flow update will be presented at the March Board meeting. Enrollment report is included to show enrollment and funding.

B. Approve the 2020-21 LFCS Audit

Steve Robinson presented the 2020-21 LFCS Audit to the board for approval. There were no findings in the audit and has been reviewed for accuracy with our current auditor. Board moves for approval of the 2020-21 LFCS audit. M. Ferguson made a motion to Approve the 2020-21 audit. L. Razoooky seconded the motion. The board **VOTED** unanimously to approve the motion.

C. Supplement to the Annual Update for the 2021-22 LCAP

Steve Robinson presented the Supplement to the Annual Update for the 2021-22 LCAP, the updated Budget Overview for Parents, midyear outcome data on actions identified in the 2021-22 LCAP, and mid year expenditure and implementation data on all actions identified in the 2020-21 LCAP

D. Approve the Title I School Plan for Student Achievement

To qualify for Title I funds, LFCS is required to operate a Title I Schoolwide Program. The details of the program are contained in the LFCS School Plan for Student Achievement. To apply for Title I funds Powered by BoardOnTrack 2 of 4 Purpose Presenter Time (\$294,000 allocation for 2021-22) Plan must be board approved in order to complete the Title I application process. Use of student achievement from AIMS data, in reading and math. Achievement goals will be set for Title I funding. An amount for each goal to be spent is \$147,463.50 (there was a typo on the copy of the plan presented to the board in a lesser amount). Money will be used for our intervention and summer programs. Steve Robinson recommends the board approve this SPSA. M. Ferguson made a motion to Approve the LFCS School Plan for Student Achievement. L. Razoooky seconded the motion. The board **VOTED** unanimously to approve the motion.

E. Approve Updated LFCS Fiscal Policies

Steve Robinson made recommendation that the board approve updated fiscal policies raising the threshold on board approved contracts from \$5,000 to \$10,000 and the double signing of checks from \$5,000 on commercial warrants and \$500 on Mission Federal Credit Union checks to \$10,000 on both. These changes have been cleared by our auditor in writing, and allow LFCS to be nimble as charters were designed to be but still provide adequate protection against fraud when coupled with our other internal controls. Contracts will still be presented to the board but this will allow contracts under these stated dollar amounts to be implemented without pre approval from the board. Contracts over \$10,000 will be pre-approved by the board. Proposal was made that all contracts be presented to the board financial committee, with those over \$10,000 will require pre-approval. L. Razoooky made a motion to Approve the LFCS updated fiscal policies. M. Ferguson seconded the motion.

The board **VOTED** unanimously to approve the motion.

F. Update on JA facilities project

The white houses at 1025 Pepper Drive have been tested for asbestos and lead and are ready for abatement and demolition. The cross in front of the Jr. Academy property is ready for removal. The screens for the MPR at the Jr. Academy are ready to be installed. Contracts will be presented for board approval to accomplish these three projects.

G. Approve bid to abate and demolish structures at 1025 Pepper Drive

Steve Robinson recommends the board approve Superior's bid to do the abatement and the demolition of the buildings. A proposal will be submitted to CDE for approval to use ESSER II funds. The project is creating more open outdoor space for students to physically distance in response to the COVID pandemic and to prevent the further spread of the pandemic.

M. Ferguson made a motion to Approve the Superior contract to abate and demolish the white houses at 1025 Pepper Drive.

L. Razoooky seconded the motion.

The board **VOTED** unanimously to approve the motion.

H. Approve Sound Image Contract for JA MPR A/V Project

Steve Robinson recommends the board approve Sound Image's contract bid to install the screens in the Jr. Academy MPR.

L. Razoooky made a motion to Approve Sound Image's contract to install the screens in the JA MPR.

P. Schreiber seconded the motion.

The board **VOTED** unanimously to approve the motion.

I. Approve JA Cross AML Bid

Steve Robinson recommends the board approve AML's contract to demolish the cross at the Jr. Academy as an emergency measure as the LFCS maintenance department reports concerns about its stability. The board asked for two more bids for this project.

J. Audit proposals in response to RFP

Steve Robinson reviewed the contract bids for auditing services from BakerTilly, Christy White, and EideBailly as well as the current contract with Wilkinson, Hadley, King with the board. Steve Robinson recommended that the board interview Christy White. The board accepted this recommendation and an interview will be scheduled in coordination with board members Schreiber and Razoooky.

K. Update on SOS lawsuits

Steve Robinson gave update to the board on the two lawsuits filed by SOS in opposition to the construction of our new high school site on Chase Ave. Opening briefs have been filed in the SOS v. San Diego County Board of Supervisors appeal. Demurrers will begin to be heard on March 18, 2022 in the SOS v. SDCOE case.

IV. Governance

A.

Board Protocols

This topic was tabled.

B. Committee Assignments

This topic was tabled.

C. Executive Director, CBO, Board Evaluations

This topic was tabled.

V. Closed Session

A. Enter Closed Session

P. Schreiber made a motion to move to closed session.

M. Ferguson seconded the motion.

The board **VOTED** unanimously to approve the motion.

B. Real Estate Matters

C. Adjourn Closed Session

M. Ferguson made a motion to Adjourn Closed Session at 9:01pm.

P. Schreiber seconded the motion.

The board **VOTED** unanimously to approve the motion.

VI. Closing Items

A. Adjourn Meeting

M. Ferguson made a motion to Adjourn the meeting at 9:07pm.

L. Razoosy seconded the motion.

The board **VOTED** unanimously to approve the motion.

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 9:07 PM.

Respectfully Submitted,
S. Robinson

Cover Sheet

Approve Special Board Meeting Minutes February 16, 2022

Section: I. Opening Items
Item: E. Approve Special Board Meeting Minutes February 16, 2022
Purpose: Approve Minutes
Submitted by:
Related Material:
Minutes for Literacy First Charter School Board of Trustees on February 16, 2022

APPROVED



Literacy First Charter Schools

Minutes

Literacy First Charter School Board of Trustees

Special Board Meeting

Date and Time

Wednesday February 16, 2022 at 5:00 PM

Location

698 W Main Street El Cajon, CA 92020

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[https://us02web.zoom.us/j/84782797002?](https://us02web.zoom.us/j/84782797002?pwd=am54NDNkb2M1Ym95Mktkb2FqLzladz09)
pwd=am54NDNkb2M1Ym95Mktkb2FqLzladz09
Meeting ID: 847 8279 7002
Passcode: xAm0ux

Trustees Present

K. Evans (remote), L. Razooky, M. Ferguson, P. Schreiber

Trustees Absent

None

Guests Present

D. Beyer, John Luzzi, L. Amorteguy, S. Robinson

I. Opening Items

A. Record Attendance

B. Call the Meeting to Order

P. Schreiber called a meeting of the board of trustees of Literacy First Charter Schools to order on Wednesday Feb 16, 2022 at 5:08 PM.

C. Flag Salute

D. Approve Current Agenda

L. Razooky made a motion to Approve agenda.
P. Schreiber seconded the motion.
The board **VOTED** unanimously to approve the motion.

II. Executive Director's Report

A. Approve LCHS Lease with Alpine Elementary School District

Debbie Beyer made report on LCHS Lease with Alpine Elementary School District. Overall response is positive in regards to the move. Transportation is being negotiated. Transportation lease agreement is included. SDCOE is not requiring a material revision.
P. Schreiber made a motion to Approve LCHS Lease with Alpine Elementary School District.
L. Razooky seconded the motion.
The board **VOTED** unanimously to approve the motion.

III. Closed Session

A. Enter Closed Session

L. Razooky made a motion to Enter into closed session.
M. Ferguson seconded the motion.
The board **VOTED** unanimously to approve the motion.

B. Expulsion Hearing

An expulsion hearing was held. While given ample notice, neither the parent nor the student attended the hearing. Staff waiting outside the building to make sure the family could find the meeting before and 15 minutes after the expulsion hearing started.

C. Adjourn Closed Session

M. Ferguson made a motion to Adjourn closed session.
L. Razooky seconded the motion.
The board **VOTED** to approve the motion.

Roll Call

M. Ferguson Aye
P. Schreiber Aye
L. Razooky Aye
K. Evans Absent

IV. Closing Items

A. Adjourn Meeting

M. Ferguson made a motion to Adjourn the special board meeting.
L. Razooky seconded the motion.
The board **VOTED** to approve the motion.

Roll Call

M. Ferguson Aye
P. Schreiber Aye
L. Razooky Aye
K. Evans Absent

There being no further business to be transacted, and upon motion duly made, seconded and approved, the meeting was adjourned at 5:48 PM.

Respectfully Submitted,
S. Robinson

Cover Sheet

Approve 2nd Interim Report

Section: III. Chief Business Officer's Report
Item: A. Approve 2nd Interim Report
Purpose: Vote
Submitted by:
Related Material: 2021-22 LFCS 2nd Interim Report.pdf

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM**
Reporting Period: Second Interim Report

Charter School Name:	Literacy First Charter Schools
(continued)	
CDS #:	37-10371-619119
Charter Approving Entity:	SDCOE
County:	San Diego
Charter #:	405
Fiscal Year:	2021-22

This charter school uses the following basis of accounting:

- Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)
- Modified Accrual Basis** (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	First Interim Budget - October 31, 2021			Actuals - January 31, 2022			Second Interim Budget - January 31, 2022		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
A. REVENUES										
1. LCFF Sources										
State Aid - Current Year	8011	8,334,674.00		8,334,674.00	4,886,326.00		4,886,326.00	8,334,674.00		8,334,674.00
Education Protection Account State Aid - Current Year	8012		6,369,904.00	6,369,904.00		2,135,215.00	2,135,215.00		6,369,904.00	6,369,904.00
State Aid - Prior Years	8019	800,891.00		800,891.00	490,784.00		490,784.00	490,784.00		490,784.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	3,480,781.00		3,480,781.00		1,740,390.00	1,740,390.00	3,480,781.00		3,480,781.00
Other LCFF Transfers	8091, 8097			-			-			-
Total, LCFF Sources		12,616,346.00	6,369,904.00	18,986,250.00	5,377,110.00	3,875,605.00	9,252,715.00	12,306,239.00	6,369,904.00	18,676,143.00
2. Federal Revenues										
Every Student Succeeds Act (Title I - V)	8290			-			-		171,864.00	171,864.00
Special Education - Federal	8181, 8182		233,497.00	233,497.00			-		233,497.00	233,497.00
Child Nutrition - Federal	8220			-			-			-
Donated Food Commodities	8221			-			-			-
Other Federal Revenues	8110, 8260-8299		1,368,003.00	1,368,003.00		712,658.00	712,658.00		1,150,441.00	1,150,441.00
Total, Federal Revenues		-	1,601,500.00	1,601,500.00	-	712,658.00	712,658.00	-	1,555,802.00	1,555,802.00
3. Other State Revenues										
Special Education - State	StateRevSE		1,285,431.00	1,285,431.00		546,217.00	546,217.00		1,285,431.00	1,285,431.00
All Other State Revenues	StateRevAO		2,486,776.00	2,486,776.00	39,244.00	1,160,352.00	1,199,596.00	42,148.00	2,695,473.00	2,737,621.00
Total, Other State Revenues		-	3,772,207.00	3,772,207.00	39,244.00	1,706,569.00	1,745,813.00	-	3,980,904.00	4,023,052.00
4. Other Local Revenues										
All Other Local Revenues	LocalRevAO	418,400.00	6,664.00	425,064.00	203,674.00		203,674.00		444,916.00	444,916.00
Total, Local Revenues		418,400.00	6,664.00	425,064.00	203,674.00	-	203,674.00	-	444,916.00	444,916.00
5. TOTAL REVENUES		13,034,746.00	11,750,275.00	24,785,021.00	5,620,028.00	6,294,832.00	11,914,860.00	12,306,239.00	12,351,526.00	24,699,913.00
B. EXPENDITURES										
1. Certificated Salaries										
Certificated Teachers' Salaries	1100	1,639,471.00	6,130,661.00	7,770,132.00	291,306.00	4,060,377.00	4,351,683.00	1,372,785.00	6,163,430.00	7,536,215.00
Certificated Pupil Support Salaries	1200	313,081.00	237,177.00	550,258.00	71,737.00	242,885.00	314,622.00	119,432.00	398,054.00	517,486.00
Certificated Supervisors' and Administrators' Salaries	1300	1,370,830.00	238,674.00	1,609,504.00	786,145.00	169,640.00	955,785.00	1,300,040.00	231,195.00	1,531,235.00
Other Certificated Salaries	1900	67,848.00	43,516.00	111,364.00	35,909.00	30,603.00	66,512.00	61,250.00	46,190.00	107,440.00
Total, Certificated Salaries		3,391,030.00	6,650,028.00	10,041,058.00	1,185,097.00	4,503,305.00	5,888,402.00	2,853,507.00	6,838,869.00	9,692,376.00
2. Non-certificated Salaries										
Non-certificated Instructional Aides' Salaries	2100	85,459.00	329,619.00	415,078.00	74,662.00	179,277.00	253,939.00	122,749.00	355,499.00	478,248.00
Non-certificated Support Salaries	2200	847,247.00	25,142.00	872,389.00	347,514.00	25,140.00	372,654.00	757,250.00	25,142.00	782,392.00
Non-certificated Supervisors' and Administrators' Sal.	2300			-			-			-
Clerical and Office Salaries	2400	848,935.00	48,495.00	897,430.00	550,669.00	48,494.00	599,163.00	886,503.00	48,495.00	934,998.00
Other Non-certificated Salaries	2900	242,937.00	10,773.00	253,710.00	129,842.00	10,773.00	140,615.00	209,141.00	10,773.00	219,914.00
Total, Non-certificated Salaries		2,024,578.00	414,029.00	2,438,607.00	1,102,687.00	263,684.00	1,366,371.00	1,075,643.00	439,909.00	2,415,552.00
3. Employee Benefits										
STRS	3101-3102	621,865.00	1,042,710.00	1,664,575.00	175,907.00	698,355.00	874,262.00	590,133.00	1,103,493.00	1,693,626.00
PERS	3201-3202	392,812.00	198,738.00	591,550.00	201,524.00	101,021.00	302,545.00	387,022.00	195,632.00	582,654.00
OASDI / Medicare / Alternative	3301-3302	210,761.00	148,870.00	359,631.00	102,518.00	101,197.00	203,715.00	209,408.00	163,886.00	373,294.00
Health and Welfare Benefits	3401-3402	678,101.00	840,188.00	1,518,289.00	237,369.00	491,091.00	728,460.00	578,650.00	872,013.00	1,450,663.00
Unemployment Insurance	3501-3502	89,524.00	50,242.00	139,766.00	11,592.00	24,088.00	35,680.00	50,505.00	46,248.00	96,753.00
Workers' Compensation Insurance	3601-3602	128,321.00	123,036.00	251,357.00	36,850.00	81,370.00	118,220.00	97,186.00	129,023.00	226,209.00
OPEB, Allocated	3701-3702			-			-			-
OPEB, Active Employees	3751-3752			-			-			-
Other Employee Benefits	3901-3902	66,086.00	33,889.00	99,975.00	12,852.00	36,900.00	49,752.00	51,783.00	53,952.00	105,735.00
Total, Employee Benefits		2,187,470.00	2,437,673.00	4,625,143.00	778,612.00	1,534,022.00	2,312,634.00	1,964,687.00	2,564,247.00	4,528,934.00
4. Books and Supplies										
Approved Textbooks and Core Curricula Materials	4100	4,917.00	156,669.00	161,586.00	8,702.00	45,592.00	54,294.00	8,917.00	157,898.00	166,815.00
Books and Other Reference Materials	4200	99,924.00	44,951.00	144,875.00	29,213.00	2,256.00	31,469.00	65,629.00	45,425.00	111,054.00
Materials and Supplies	4300	956,424.00	155,777.00	1,112,201.00	354,955.00	71,110.00	426,065.00	775,942.00	138,497.00	914,439.00
Noncapitalized Equipment	4400	88,403.00	80,194.00	168,597.00	23,130.00	60,467.00	83,597.00	60,938.00	63,081.00	124,019.00
Food	4700			-			-			-
Total, Books and Supplies		1,149,668.00	437,591.00	1,587,259.00	416,000.00	179,425.00	595,425.00	911,426.00	404,701.00	1,316,127.00
5. Services and Other Operating Expenditures										
Subagreements for Services	5100			-			-			-
Travel and Conferences	5200	108,114.00	18,279.00	126,393.00	17,946.00	7,276.00	25,222.00	73,407.00	319,551.00	392,958.00
Dues and Memberships	5300	37,768.00	282.00	38,050.00	10,697.00	220.00	10,917.00	37,397.00	653.00	38,050.00
Insurance	5400	193,499.00		193,499.00	193,292.00		193,292.00	193,499.00		193,499.00
Operations and Housekeeping Services	5500	290,210.00		290,210.00	146,896.00		146,896.00	290,210.00		290,210.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	557,814.00	1,614,472.00	2,172,286.00	325,139.00	1,268,033.00	1,593,172.00	994,794.00	1,515,954.00	2,510,748.00
Transfers of Direct Costs	5700-5799			-			-			-
Professional/Consulting Services and Operating Expend.	5800	1,169,384.00	731,999.00	1,901,383.00	723,560.00	142,025.00	865,585.00	1,172,302.00	719,144.00	1,891,446.00
Communications	5900	137,003.00		137,003.00	79,676.00		79,676.00	137,003.00		137,003.00
Total, Services and Other Operating Expenditures		2,493,592.00	2,365,032.00	4,858,624.00	1,497,206.00	1,415,554.00	2,912,760.00	2,898,612.00	2,555,302.00	5,453,914.00

6. Capital Outlay (Objects 6100-6170, 6200-6500 for modified accrual basis only)										
Land and Land Improvements	6100-6170									
Buildings and Improvements of Buildings	6200									
Books and Media for New School Libraries or Major										
Expansion of School Libraries	6300									
Equipment	6400									
Equipment Replacement	6500									
Depreciation Expense (for accrual basis only)	6900									
Total, Capital Outlay										
7. Other Outgo										
Tuition to Other Schools	7110-7143									
Transfers of Pass-through Revenues to Other LEAs	7211-7213									
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE									
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO									
All Other Transfers	7281-7299									
Transfers of Indirect Costs	7300-7399									
Debt Service:										
Interest	7438									
Principal (for modified accrual basis only)	7439									
Total, Other Outgo										
8. TOTAL EXPENDITURES										
		11,246,338.00	12,304,353.00	23,550,691.00	4,979,602.00	7,895,990.00	12,875,592.00	10,603,875.00	12,803,028.00	23,406,903.00
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)										
		1,788,408.00	(554,078.00)	1,234,330.00	640,426.00	(1,601,158.00)	(960,732.00)	1,702,364.00	(451,502.00)	1,293,010.00
D. OTHER FINANCING SOURCES / USES										
1. Other Sources	8930-8979									
2. Less: Other Uses	7630-7699									
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(554,078.00)	554,078.00	-				(409,354.00)	409,354.00	-
4. TOTAL OTHER FINANCING SOURCES / USES		(554,078.00)	554,078.00	-	-	-	-	(409,354.00)	409,354.00	-
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)										
		1,234,330.00	-	1,234,330.00	640,426.00	(1,601,158.00)	(960,732.00)	1,293,010.00	(42,148.00)	1,293,010.00
F. FUND BALANCE, RESERVES										
1. Beginning Fund Balance										
a. As of July 1	9701	16,972,518.00	575,197.00	17,547,715.00				16,972,518.00	575,197.00	17,547,715.00
b. Adjustments to Beginning Balance	9793, 9795	(1,620,088.00)		(1,620,088.00)				(1,620,088.00)		(1,620,088.00)
c. Adjusted Beginning Balance		15,352,430.00	575,197.00	15,927,627.00				15,352,430.00	575,197.00	15,927,627.00
2. Ending Fund Balance, June 30 (E + F.1.c.)		16,586,760.00	575,197.00	17,161,957.00	640,426.00	(1,601,158.00)	(960,732.00)	16,645,440.00	533,049.00	17,220,637.00
Components of Ending Fund Balance :										
a. Nonspendable										
Revolving Cash (equals object 9130)	9711									
Stores (equals object 9320)	9712									
Prepaid Expenditures (equals object 9330)	9713									
All Others	9719									
b. Restricted	9740									
c. Committed										
Stabilization Arrangements	9750									
Other Commitments	9760									
d. Assigned										
Other Assignments	9780									
e. Unassigned/Unappropriated										
Reserve for Economic Uncertainties	9789									
Unassigned/Unappropriated Amount	9790									

**CHARTER SCHOOL
INTERIM FINANCIAL REPORT - ALTERNATIVE FORM**
Reporting Period: Second Interim Report

Charter School Name: Literacy First Charter Schools
 (continued)
 CDS #: 37-10371-619119
 Charter Approving Entity: SDCOE
 County: San Diego
 Charter #: 405
 Fiscal Year: 2021-22

Description	Object Code	1st Interim Budget (X)	Actuals thru 1/31/2022 (Y)	2nd Interim Budget (Z)	2nd Interim vs. 1st Interim Budget Increase, (Decrease)	
					\$ Difference (Z) vs. (X)	% Change (Z) vs. (X)
A. REVENUES						
1. LCFF/Revenue Limit Sources						
State Aid - Current Year	8011	8,334,674.00	4,886,326.00	8,334,674.00	-	0.00%
Education Protection Account State Aid - Current Year	8012	6,369,904.00	2,135,215.00	6,369,904.00	-	0.00%
State Aid - Prior Years	8019	800,891.00	490,784.00	490,784.00	(310,107.00)	-38.72%
Transfers to Charter Schools Funding in Lieu of Property Taxes	8096	3,480,781.00	1,740,390.00	3,480,781.00	-	0.00%
Other LCFF Transfers	8091, 8097	-	-	-	-	-
Total, LCFF Sources		18,986,250.00	9,252,715.00	18,676,143.00	(310,107.00)	-1.63%
2. Federal Revenues						
Every Student Succeeds Act (Title I-V)	8290	-	-	171,864.00	171,864.00	New
Special Education - Federal	8181, 8182	233,497.00	-	233,497.00	-	0.00%
Child Nutrition - Federal	8220	-	-	-	-	-
Donated Food Commodities	8221	-	-	-	-	-
Other Federal Revenues	8110, 8260-8299	1,368,003.00	712,658.00	1,150,441.00	(217,562.00)	-15.90%
Total, Federal Revenues		1,601,500.00	712,658.00	1,555,802.00	(45,698.00)	-2.85%
3. Other State Revenues						
Special Education - State	StateRevSE	1,285,431.00	546,217.00	1,285,431.00	-	0.00%
All Other State Revenues	StateRevAO	2,486,776.00	1,199,596.00	2,737,621.00	250,845.00	10.09%
Total, Other State Revenues		3,772,207.00	1,745,813.00	4,023,052.00	250,845.00	6.65%
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	425,064.00	203,674.00	444,916.00	19,852.00	4.67%
Total, Local Revenues		425,064.00	203,674.00	444,916.00	19,852.00	4.67%
5. TOTAL REVENUES		24,785,021.00	11,914,860.00	24,699,913.00	(85,108.00)	-0.34%
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	7,770,132.00	4,351,683.00	7,536,215.00	(233,917.00)	-3.01%
Certificated Pupil Support Salaries	1200	550,258.00	314,422.00	517,486.00	(32,772.00)	-5.96%
Certificated Supervisors' and Administrators' Salaries	1300	1,609,304.00	955,785.00	1,531,235.00	(78,069.00)	-4.85%
Other Certificated Salaries	1900	111,364.00	66,512.00	107,440.00	(3,924.00)	-3.52%
Total, Certificated Salaries		10,041,058.00	5,688,402.00	9,692,376.00	(348,682.00)	-3.47%
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	415,078.00	253,939.00	478,248.00	63,170.00	15.22%
Non-certificated Support Salaries	2200	872,389.00	372,654.00	782,392.00	(89,997.00)	-10.32%
Non-certificated Supervisors' and Administrators' Sal.	2300	-	-	-	-	-
Clerical and Office Salaries	2400	897,430.00	599,163.00	934,998.00	37,568.00	4.19%
Other Non-certificated Salaries	2900	253,710.00	140,615.00	219,914.00	(33,796.00)	-13.32%
Total, Non-certificated Salaries		2,438,607.00	1,366,371.00	2,415,552.00	(23,055.00)	-0.95%
3. Employee Benefits						
STRS	3101-3102	1,664,575.00	874,262.00	1,693,626.00	29,051.00	1.75%
PERS	3201-3202	591,550.00	302,545.00	582,654.00	(8,896.00)	-1.50%
OASDI / Medicare / Alternative	3301-3302	359,631.00	203,715.00	373,294.00	13,663.00	3.80%
Health and Welfare Benefits	3401-3402	1,518,289.00	728,460.00	1,450,663.00	(67,626.00)	-4.45%
Unemployment Insurance	3501-3502	139,766.00	35,680.00	96,753.00	(43,013.00)	-30.78%
Workers' Compensation Insurance	3601-3602	251,357.00	118,220.00	226,209.00	(25,148.00)	-10.00%
OPEB, Allocated	3701-3702	-	-	-	-	-
OPEB, Active Employees	3751-3752	-	-	-	-	-
Other Employee Benefits	3901-3902	99,975.00	49,752.00	105,735.00	5,760.00	5.76%
Total, Employee Benefits		4,625,143.00	2,312,634.00	4,528,934.00	(96,209.00)	-2.08%
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	161,586.00	54,294.00	166,615.00	5,029.00	3.11%
Books and Other Reference Materials	4200	144,875.00	31,469.00	111,054.00	(33,821.00)	-23.34%
Materials and Supplies	4300	1,112,201.00	426,065.00	914,439.00	(197,762.00)	-17.78%
Noncapitalized Equipment	4400	168,597.00	83,597.00	124,019.00	(44,578.00)	-26.44%

Food	4700	-	-	-	-	-
Total, Books and Supplies		1,587,259.00	595,425.00	1,316,127.00	(271,132.00)	-17.08%
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	-	-	-	-	-
Travel and Conferences	5200	126,393.00	25,222.00	392,958.00	266,565.00	210.90%
Dues and Memberships	5300	38,050.00	10,917.00	38,050.00	-	0.00%
Insurance	5400	193,499.00	193,292.00	193,499.00	-	0.00%
Operations and Housekeeping Services	5500	290,210.00	146,896.00	290,210.00	-	0.00%
Rentals, Leases, Repairs, and Noncap. Improvements	5600	2,172,086.00	1,591,172.00	2,510,748.00	338,662.00	15.59%
Transfers of Direct Costs	5700-5799	-	-	-	-	-
Professional/Consulting Services and Operating Expend.	5800	1,901,383.00	865,585.00	1,891,446.00	(9,937.00)	-0.52%
Communications	5900	137,003.00	79,676.00	137,003.00	-	0.00%
Total, Services and Other Operating Expenditures		4,858,624.00	2,912,760.00	5,453,914.00	595,290.00	12.25%
6. Capital Outlay (Objects 6100-6170, 6200-6500 modified accrual basis only)						
Land and Land Improvements	6100-6170	-	-	-	-	-
Buildings and Improvements of Buildings	6200	-	-	-	-	-
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	-	-	-	-	-
Equipment	6400	-	-	-	-	-
Equipment Replacement	6500	-	-	-	-	-
Depreciation Expense (for accrual basis only)	6900	-	-	-	-	-
Total, Capital Outlay		-	-	-	-	-
7. Other Outgo						
Tuition to Other Schools	7110-7143	-	-	-	-	-
Transfers of Pass-through Revenues to Other LEAs	7211-7213	-	-	-	-	-
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	-	-	-	-	-
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	-	-	-	-	-
All Other Transfers	7281-7299	-	-	-	-	-
Transfers of Indirect Costs	7300-7399	-	-	-	-	-
Debt Service:						
Interest	7438	-	-	-	-	-
Principal (for modified accrual basis only)	7439	-	-	-	-	-
Total, Other Outgo		-	-	-	-	-
8. TOTAL EXPENDITURES		23,550,691.00	12,875,592.00	23,406,903.00	(143,788.00)	-0.61%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		1,234,330.00	(960,732.00)	1,293,010.00	58,680.00	4.75%
D. OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979	-	-	-	-	-
2. Less: Other Uses	7630-7699	-	-	-	-	-
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	-	-	-	-	-
4. TOTAL OTHER FINANCING SOURCES / USES		-	-	-	-	-
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		1,234,330.00	(960,732.00)	1,293,010.00	58,680.00	4.75%
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	17,547,715.00	-	17,547,715.00	-	0.00%
b. Adjustments/Restatements	9793, 9795	(1,620,088.00)	-	(1,620,088.00)	-	0.00%
c. Adjusted Beginning Fund Balance		15,927,627.00	-	15,927,627.00		
2. Ending Fund Balance, June 30 (E + F.1.c.)		17,161,957.00	(960,732.00)	17,220,637.00		
Components of Ending Fund Balance :						
a. Nonspendable						
Revolving Cash (equals object 9130)	9711	-	-	-	-	-
Stores (equals object 9320)	9712	-	-	-	-	-
Prepaid Expenditures (equals object 9330)	9713	-	-	-	-	-
All Others	9719	-	-	-	-	-
b. Restricted	9740	-	-	-	-	-
c. Committed						
Stabilization Arrangements	9750	-	-	-	-	-
Other Commitments	9760	-	-	-	-	-
d. Assigned						
Other Assignments	9780	-	-	-	-	-
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	-	-	-	-	-
Unassigned/Unappropriated Amount	9790	-	-	-	-	-

**CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM
Second Interim Report - MYP**

Charter School Name: Literacy First Charter Schools
 (continued) _____
 CDS #: 37-10371-619119
 Charter Approving Entity: SDCOE
 County: San Diego
 Charter #: 405
 Fiscal Year: 2021-22

This charter school uses the following basis of accounting:

- Accrual Basis** (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)
 Modified Accrual Basis (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	FY 2021-22			Totals for FY 2022-23	Totals for FY 2023-24
		Unrestricted	Restricted	Total		
A. REVENUES						
1. LCFF Sources						
State Aid - Current Year	8011	8,334,674.00	0.00	8,334,674.00	9,015,825.00	9,341,296.00
Education Protection Account State Aid - Current Year	8012	0.00	6,369,904.00	6,369,904.00	6,362,040.00	6,591,710.00
State Aid - Prior Years	8019	490,784.00	0.00	490,784.00		
Transfers of Charter Schools in Lieu of Property Taxes	8096	3,480,781.00	0.00	3,480,781.00	3,796,372.00	3,796,372.00
Other LCFF Transfers	8091, 8097	0.00	0.00	0.00		
Total, LCFF Sources		12,306,239.00	6,369,904.00	18,676,143.00	19,174,237.00	19,729,378.00
2. Federal Revenues						
Every Student Succeeds Act (Title I - V)	8290	0.00	171,864.00	171,864.00	294,928.00	294,928.00
Special Education - Federal	8181, 8182	0.00	233,497.00	233,497.00	232,750.00	232,750.00
Child Nutrition - Federal	8220	0.00	0.00	0.00	0.00	0.00
Donated Food Commodities	8221	0.00	0.00	0.00	0.00	0.00
Other Federal Revenues	8110, 8260-8299	0.00	1,150,441.00	1,150,441.00	1,247,015.00	1,247,015.00
Total, Federal Revenues		0.00	1,555,802.00	1,555,802.00	1,774,693.00	1,774,693.00
3. Other State Revenues						
Special Education - State	StateRevSE	0.00	1,285,431.00	1,285,431.00	1,471,818.00	1,471,818.00
All Other State Revenues	StateRevAO	42,148.00	2,695,473.00	2,737,621.00	1,263,641.00	1,264,984.00
Total, Other State Revenues		42,148.00	3,980,904.00	4,023,052.00	2,735,459.00	2,736,802.00
4. Other Local Revenues						
All Other Local Revenues	LocalRevAO	0.00	444,916.00	444,916.00	445,441.00	445,441.00
Total, Local Revenues		0.00	444,916.00	444,916.00	445,441.00	445,441.00
5. TOTAL REVENUES						
		12,348,387.00	12,351,526.00	24,699,913.00	24,129,830.00	24,686,314.00
B. EXPENDITURES						
1. Certificated Salaries						
Certificated Teachers' Salaries	1100	1,372,785.00	6,163,430.00	7,536,215.00	7,149,979.00	7,328,729.00
Certificated Pupil Support Salaries	1200	119,432.00	398,054.00	517,486.00	490,964.00	503,238.00
Certificated Supervisors' and Administrators' Salaries	1300	1,300,040.00	231,195.00	1,531,235.00	1,452,758.00	1,489,077.00
Other Certificated Salaries	1900	61,250.00	46,190.00	107,440.00	101,934.00	104,482.00
Total, Certificated Salaries		2,853,507.00	6,838,869.00	9,692,376.00	9,195,635.00	9,425,526.00
2. Non-certificated Salaries						
Non-certificated Instructional Aides' Salaries	2100	122,749.00	355,499.00	478,248.00	453,624.00	464,965.00
Non-certificated Support Salaries	2200	757,250.00	25,142.00	782,392.00	742,108.00	760,661.00
Non-certificated Supervisors' and Administrators' Sal.	2300	0.00	0.00	0.00	0.00	0.00
Clerical and Office Salaries	2400	886,503.00	48,495.00	934,998.00	886,856.00	909,027.00
Other Non-certificated Salaries	2900	209,141.00	10,773.00	219,914.00	208,590.00	213,805.00
Total, Non-certificated Salaries		1,975,643.00	439,909.00	2,415,552.00	2,291,178.00	2,348,458.00
3. Employee Benefits						
STRS	3101-3102	590,133.00	1,103,493.00	1,693,626.00	1,761,371.00	1,814,212.00
PERS	3201-3202	387,022.00	195,632.00	582,654.00	605,960.00	624,139.00
OASDI / Medicare / Alternative	3301-3302	209,408.00	163,886.00	373,294.00	388,226.00	399,873.00
Health and Welfare Benefits	3401-3402	578,650.00	872,013.00	1,450,663.00	1,508,689.00	1,553,949.00
Unemployment Insurance	3501-3502	50,505.00	46,248.00	96,753.00	100,623.00	103,642.00
Workers' Compensation Insurance	3601-3602	97,186.00	129,023.00	226,209.00	235,258.00	242,316.00
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00
Other Employee Benefits	3901-3902	51,783.00	53,952.00	105,735.00	109,964.00	113,263.00

Description	Object Code	FY 2021-22			Totals for FY 2022-23	Totals for FY 2023-24
		Unrestricted	Restricted	Total		
Total, Employee Benefits		1,964,687.00	2,564,247.00	4,528,934.00	4,710,091.00	4,851,394.00

Description	Object Code	FY 2021-22			Totals for FY 2022-23	Totals for FY 2023-24
		Unrestricted	Restricted	Total		
4. Books and Supplies						
Approved Textbooks and Core Curricula Materials	4100	8,917.00	157,698.00	166,615.00	172,763.00	177,773.00
Books and Other Reference Materials	4200	65,629.00	45,425.00	111,054.00	115,152.00	118,491.00
Materials and Supplies	4300	775,942.00	138,497.00	914,439.00	948,182.00	975,679.00
Noncapitalized Equipment	4400	60,938.00	63,081.00	124,019.00	128,595.00	132,325.00
Food	4700	0.00	0.00	0.00	0.00	0.00
Total, Books and Supplies		911,426.00	404,701.00	1,316,127.00	1,364,692.00	1,404,268.00
5. Services and Other Operating Expenditures						
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00
Travel and Conferences	5200	73,407.00	319,551.00	392,958.00	407,458.00	419,274.00
Dues and Memberships	5300	37,397.00	653.00	38,050.00	39,454.00	40,598.00
Insurance	5400	193,499.00	0.00	193,499.00	200,639.00	206,458.00
Operations and Housekeeping Services	5500	290,210.00	0.00	290,210.00	300,919.00	309,645.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	994,794.00	1,515,954.00	2,510,748.00	2,603,394.00	2,678,893.00
Transfers of Direct Costs	5700-5799	0.00	0.00	0.00	0.00	0.00
Professional/Consulting Services and Operating Expend.	5800	1,172,302.00	719,144.00	1,891,446.00	1,961,241.00	2,018,117.00
Communications	5900	137,003.00	0.00	137,003.00	142,058.00	146,178.00
Total, Services and Other Operating Expenditures		2,898,612.00	2,555,302.00	5,453,914.00	5,655,163.00	5,819,163.00
6. Capital Outlay (Obj. 6100-6170, 6200-6500 for mod. accr. basis only)						
Land and Land Improvements	6100-6170	0.00	0.00	0.00		
Buildings and Improvements of Buildings	6200	0.00	0.00	0.00		
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.00		
Equipment	6400	0.00	0.00	0.00		
Equipment Replacement	6500	0.00	0.00	0.00		
Depreciation Expense (for accrual basis only)	6900	0.00	0.00	0.00		
Total, Capital Outlay		0.00	0.00	0.00	0.00	0.00
7. Other Outgo						
Tuition to Other Schools	7110-7143	0.00	0.00	0.00		
Transfers of Pass-through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00		
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0.00	0.00	0.00		
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00		
All Other Transfers	7280-7299	0.00	0.00	0.00		
Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00		
Debt Service:						
Interest	7438	0.00	0.00	0.00		
Principal (for modified accrual basis only)	7439	0.00	0.00	0.00		
Total, Other Outgo		0.00	0.00	0.00	0.00	0.00
8. TOTAL EXPENDITURES		10,603,875.00	12,803,028.00	23,406,903.00	23,216,759.00	23,848,809.00
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		1,744,512.00	(451,502.00)	1,293,010.00	913,071.00	837,505.00

Description	Object Code	FY 2021-22			Totals for FY 2022-23	Totals for FY 2023-24
		Unrestricted	Restricted	Total		
Description	Object Code	FY 2021-22			Totals for FY 2022-23	Totals for FY 2023-24
		Unrestricted	Restricted	Total		
D. OTHER FINANCING SOURCES / USES						
1. Other Sources	8930-8979	0.00	0.00	0.00		
2. Less: Other Uses	7630-7699	0.00	0.00	0.00		
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(409,354.00)	409,354.00	0.00		
4. TOTAL OTHER FINANCING SOURCES / USES		(409,354.00)	409,354.00	0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)						
		1,335,158.00	(42,148.00)	1,293,010.00	913,071.00	837,505.00
F. FUND BALANCE, RESERVES						
1. Beginning Fund Balance						
a. As of July 1	9791	16,972,518.00	575,197.00	17,547,715.00	17,220,637.00	18,133,708.00
b. Adjustments/Restatements	9793, 9795	(1,620,088.00)	0.00	(1,620,088.00)		
c. Adjusted Beginning Balance		15,352,430.00	575,197.00	15,927,627.00	17,220,637.00	18,133,708.00
2. Ending Fund Balance, June 30 (E + F.1.c.)		16,687,588.00	533,049.00	17,220,637.00	18,133,708.00	18,971,213.00
Components of Ending Fund Balance:						
a. Nonspendable						
Revolving Cash (equals object 9130)	9711	0.00	0.00	0.00		
Stores (equals object 9320)	9712	0.00	0.00	0.00		
Prepaid Expenditures (equals object 9330)	9713	0.00	0.00	0.00		
All Others	9719	0.00	0.00	0.00		
b. Restricted	9740		0.00	0.00		
c. Committed						
Stabilization Arrangements	9750	0.00	0.00	0.00		
Other Commitments	9760	0.00	0.00	0.00		
d. Assigned						
Other Assignments	9780	0.00	0.00	0.00		
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	0.00	0.00	0.00		
Unassigned/Unappropriated Amount	9790	0.00	0.00	0.00	18,133,708.00	18,971,213.00

Cash Flow Worksheet
As of 1.31.2022

Actual or Projected	July	August	September	October	November	December	January	February	March	April	May	June	Accruals	TOTAL
A. BEGINNING CASH	5,558,219	4,106,612	5,207,865	5,736,359	5,420,339	5,280,234	5,859,214	6,370,972	5,586,826	7,349,615	6,427,961	5,250,752		
B. RECEIPTS														
LCFF Sources	443,473	451,593	1,865,859	798,252	798,252	1,865,860	798,252	712,234	2,829,578	712,234	712,234	2,117,345		14,105,166
State Aid, EPA		216,733	409,808	278,462	278,462	278,462	278,462	278,462	487,309	243,655	243,655	487,310		3,480,780
In Lieu Property Taxes														0
Other LCFF/Revenue Limit Transfers														0
Federal Revenue								289,604				163,219		452,823
Other State Revenue					217,403	39,244	461,963		558,547	217,428		175,117		1,669,702
Other Local Revenue	1,000	58,725	62,715	110,663	110,988	115,347	116,238	132,738	29,112	36,157	87,743	112,860		974,306
All Other Financing Sources														0
Other Receipts/Non-Revenue														0
TOTAL RECEIPTS	444,473	727,051	2,338,382	1,187,397	1,405,105	2,298,913	1,654,915	1,413,038	3,904,546	1,209,474	1,043,632	3,055,851	0	20,682,777
C. DISBURSEMENTS														
Classified Salaries	654,112	706,553	1,165,431	718,793	715,856	887,814	735,169	796,256	796,256	796,256	823,623	796,256		9,692,375
2000-3999	92,070	128,844	261,945	219,464	186,997	257,667	210,303	209,601	209,601	207,624	221,476	209,760		2,415,562
Classified Salaries	439,850	365,176	346,104	387,950	148,857	445,328	229,876	392,922	392,922	392,922	392,922	593,994		4,529,994
Employee Benefits	210,479	455,070	349,328	194,270	409,915	156,609	224,865	615,950	615,950	615,952	615,951	677,135		5,141,475
Books and Supplies	114,096	121,115	167,855	177,563	181,454	114,459	114,199	181,455	114,099	117,774	164,140	60,340		1,628,569
Services and Operating Expenditures	173,476	139,868		17,819		1,033		1,000	12,928	400	2729			331,163
Capital Outlay														18,090
Other Outgo														0
All Other Financing Uses														0
Other Disbursements/ Non Expenditures														120,679
TOTAL DISBURSEMENTS	1,684,083	1,916,626	2,290,663	1,715,879	1,643,079	1,963,021	1,635,091	2,197,154	2,141,757	2,131,128	2,220,841	2,337,485	0	23,876,837
D. PRIOR YEAR TRANSACTIONS, Other														
Accounts Receivable	7,918	2,480,076	584,144	212,462	201,238	243,088	491,934							4,220,860
Accounts Payable	(217,915)	(191,248)	(103,369)	212,462	(103,369)	243,088	491,934	0	0	0	0	0		(615,901)
(Liabilities, including Deferred	(209,997)	2,288,828	480,775	212,462	97,869	243,088	491,934	0	0	0	0	0		4,836,761
TOTAL PRIOR YEAR TRANSACTIONS, Other	(1,449,607)	1,099,253	528,494	(316,020)	(140,105)	578,988	511,758	(784,146)	1,762,789	(921,654)	(1,177,209)	718,366	0	1,642,701
E. (B - C + D)	4,108,612	5,207,865	5,736,359	5,420,339	5,280,234	5,859,214	6,370,972	5,586,826	7,349,615	6,427,961	5,250,752	5,969,118		5,969,118
F. ENDING CASH (A + E)														
G. ENDING CASH, PLUS ACCRUALS														

PeopleSoft GL
 REVISED BUDGET SUMMARY REPORT
 For Fiscal Year and Budget Period 2022

Page No. 1
 Run Date 02/02/2022
 Run Time 14:04:27

Report ID:MGLS8021
 Bus. Unit:01200--Literacy First Charter
 Ledger Grp:KK REVENUE-- KK Revenue
 Chartfields Criteria
 Adjustment Periods : 998

Object	Resource	Budget	Recognized	Actuals	Remaining
8011000 Rev Limit State Aid-Current Ye0000000	Unres.Res.	8,334,674.00	4,886,326.00	4,886,326.00	3,448,348.00
8011010 Paid/Rec'D Not Accrued	0000000	490,784.00	490,784.00	490,784.00	0.00
8012000 Epa State Aid - Current Year	1400000 Education Protection Account	6,369,904.00	2,135,215.00	2,135,215.00	4,234,689.00
8096000 Trfr To Cht Sch In Lieu Proptx0000000	Unres.Res.	3,480,781.00	1,740,390.56	1,740,390.56	1,740,390.44
8181000 Special Education-Entitlement 3310000	Sp Ed-Idea B Grnt Ent PL94-14	233,497.00	0.00	0.00	233,497.00
8290000 All Other Federal Revenue	3216000 ESSER II State Set-Aside	163,219.00	0.00	0.00	163,219.00
8290000 All Other Federal Revenue	3217000 GEER II	37,454.00	0.00	0.00	37,454.00
8290000 All Other Federal Revenue	3218000 ESSER III State Set-Aside	106,321.00	0.00	0.00	106,321.00
8290000 All Other Federal Revenue	3219000 ESSER III State Set-Aside	183,283.00	0.00	0.00	183,283.00
Subtotal for Object 8290000 :		490,277.00	0.00	0.00	490,277.00
8290010 Paid/Rec'D Not Accrued	3010000 Title I Basic Grts Low Inc&Neg	171,864.00	171,863.06	171,863.06	0.94
8290010 Paid/Rec'D Not Accrued	3212000 ESSER II Fund	475,553.00	475,553.00	475,553.00	0.00
8290010 Paid/Rec'D Not Accrued	3213000 ESSER III Fund	184,611.00	65,242.00	65,242.00	119,369.00
Subtotal for Object 8290010 :		832,028.00	712,658.06	712,658.06	119,369.94
8550000 Mandated Cost Reimbursements	0000000 Unres.Res.	42,148.00	39,244.00	39,244.00	2,904.00
8560000 State Lottery Revenue	1100000 State Lottery	301,320.00	119,885.82	119,885.82	181,434.18
8560000 State Lottery Revenue	6300000 Lottery: Instructional Matls	120,900.00	0.00	0.00	120,900.00
Subtotal for Object 8560000 :		422,220.00	119,885.82	119,885.82	302,334.18
8560010 Paid/Rec'D Not Accrued	1100000 State Lottery	-6,212.00	-6,212.15	-6,212.15	0.15
8560010 Paid/Rec'D Not Accrued	6300000 Lottery: Instructional Matls	-4,304.00	-4,304.55	-4,304.55	0.55
Subtotal for Object 8560010 :		-10,516.00	-10,516.70	-10,516.70	0.70
8590000 All Other State Revenues	6030000 Charter School Facilities Use	708,768.00	0.00	0.00	708,768.00
8590000 All Other State Revenues	6266000 Educator Effectiveness	342,077.00	342,077.00	342,077.00	0.00
8590000 All Other State Revenues	7425000 Expanded Learning Opport Grant	13,954.00	0.00	0.00	13,954.00
8590000 All Other State Revenues	7426000 ELO Grant: Paraprofessional	56,025.00	0.00	0.00	56,025.00
Subtotal for Object 8590000 :		1,120,824.00	342,077.00	342,077.00	778,747.00

PeopleSoft GL
 REVISED BUDGET SUMMARY REPORT
 For Fiscal Year and Budget Period 2022

Page No. 2
 Run Date 02/02/2022
 Run Time 14:04:27

Report ID:WGLS8021
 Bus. Unit:01200--Literacy First Charter
 Ledger Grp:KK_REVENUE-- KK Revenue
 Chartfields Criteria
 Adjustment Periods : 998

Object	Resource	Budget	Recognized	Actuals	Remaining
8590010	Paid/Rec'D Not Accrued	231,668.00	231,668.35	231,668.35	0.65
8590010	Paid/Rec'D Not Accrued	3,969.00	0.00	0.00	3,969.00
8590010	Paid/Rec'D Not Accrued	407,527.60	407,527.60	407,527.60	0.40
8590010	Paid/Rec'D Not Accrued	479,799.00	62,739.00	62,739.00	417,060.00
8590010	Paid/Rec'D Not Accrued	39,980.00	6,971.00	6,971.00	33,009.00

	Subtotal for Object 8590010 :	1,162,945.00	708,905.95	708,905.95	454,039.05
8660000	Interest	60,000.00	17,282.85	17,282.85	42,717.15
8677000	Interagency Svcs Between Leas6500000	1,270,054.00	530,840.00	530,840.00	739,214.00
8677010	Paid/Rec'D Not Accrued	15,377.00	15,377.00	15,377.00	0.00
8699000	All Other Local Revenue	64,288.00	64,287.35	64,287.35	0.65
8699006	Snack Shack	1,225.00	0.00	0.00	1,225.00
8699010	Paid/Rec'D Not Accrued	2,665.00	2,665.00	2,665.00	0.00
8699010	Paid/Rec'D Not Accrued	6,664.00	0.00	0.00	6,664.00

	Subtotal for Object 8699010 :	9,329.00	2,665.00	2,665.00	6,664.00
8699011	Yearbook	14,610.00	2,125.00	2,125.00	12,485.00
8699012	School Plays	2,400.00	0.00	0.00	2,400.00
8699403	Jogathon	62,000.00	0.00	0.00	62,000.00
8699405	Liberty High Uniform Collectns0000000	750.00	0.00	0.00	750.00
8699406	Uniforms/Elementary	5,100.00	0.00	0.00	5,100.00
8699407	Mfcu Liberty	55,564.00	55,563.21	55,563.21	0.79
8699408	8Th Grd Activities	9,750.00	205.51	205.51	9,544.49
8699409	Mfcu All Other Accts	200.00	0.00	0.00	200.00
8699410	7Th Grade Activities	500.00	0.00	0.00	500.00

REVISED BUDGET SUMMARY REPORT
 For Fiscal Year and Budget Period 2022

Report ID:MG1S8021
 Bus. Unit:01200--Literacy First Charter
 Ledger Grp:KK REVENUE-- KK Revenue
 Chartfields Criteria
 Adjustment Periods : 998

<u>Object</u>	<u>Resource</u>	<u>Budget</u>	<u>Recognized</u>	<u>Actuals</u>	<u>Remaining</u>
8699411 Brick Fundraiser	0000000 Unres.Res.	500.00	0.00	0.00	500.00
8699414 Elem Sports	0000000 Unres.Res.	7,000.00	3,637.00	3,637.00	3,363.00
8699421 Robotics	0000000 Unres.Res.	2,400.00	0.00	0.00	2,400.00
8699425 Chase Property Rent	0000000 Unres.Res.	12,000.00	7,000.00	7,000.00	5,000.00
8699426 HS Sports	0000000 Unres.Res.	51,000.00	23,370.70	23,370.70	27,629.30
8699427 Testing	0000000 Unres.Res.	9,800.00	0.00	0.00	9,800.00
8699428 HS Choir	0000000 Unres.Res.	500.00	0.00	0.00	500.00
8699438 Mfcu Lfcs Issuer LLC	0000000 Unres.Res.	1,000.00	0.00	0.00	1,000.00
8699443 Mfcu Lfcs-New 4/18	0000000 Unres.Res.	75,000.00	27,537.15	27,537.15	47,462.85
8980000 Contribution Firm Un-Res Rev	0000000 Unres.Res.	-895,928.00	0.00	0.00	-895,928.00
8980650 Sp Ed Encroachment	6500000 Special Education	895,928.00	0.00	0.00	895,928.00
Grand Total :		24,699,913.00	11,914,860.46	11,914,860.46	12,785,052.54

End of Report

PeopleSoft GL
REVISED BUDGET SUMMARY REPORT
For Fiscal Year and Budget Period 2022

Report ID: MGLS8021
Bus. Unit: 01200--Literacy First Charter
Ledger Grp: KK DETAIL -- KK Detail
Chartfields Criteria

Adjustment Periods : 998

Object	Goal	Func	Resource	Site	Budget	Actuals	Encumbrance	PreEncumbrance	Remaining
1100000 Teacher's Salaries	1110	1000	00000000	001	700,057.00	0.00	910,778.25	159,328.94	-1,370,050.19
1100000 Teacher's Salaries	1110	1000	14000000	001	4,153,647.00	2,775,877.37	0.00	0.00	1,377,769.63
1100000 Teacher's Salaries	1110	1000	32160000	001	74,501.00	0.00	0.00	0.00	74,501.00
1100000 Teacher's Salaries	1110	1000	32160000	100	55,993.00	55,992.56	0.00	0.00	0.44
1100000 Teacher's Salaries	3300	1000	00000000	001	366,324.00	213,688.73	163,304.13	61,569.10	-72,237.96
1100000 Teacher's Salaries	5760	1120	32180000	001	81,623.00	0.00	0.00	0.00	81,623.00
1100000 Teacher's Salaries	5760	1120	32190000	100	17,771.94	17,771.94	0.00	0.00	0.00
1100000 Teacher's Salaries	5760	1120	65000000	001	571,490.00	333,368.64	207,430.84	19,922.48	10,768.04

Subtotal for Object 1100000 :					6,021,407.00	3,396,699.24	2,281,513.22	240,920.52	102,374.02
1100001 Ell Teacher	1110	1000	00000000	001	87,563.00	0.00	181,952.52	0.00	-94,389.52
1100001 Ell Teacher	1110	1000	14000000	001	372,106.00	266,963.45	0.00	0.00	105,142.55

Subtotal for Object 1100001 :					459,669.00	266,963.45	181,952.52	0.00	10,753.03
1100004 Rsp Resource Teacher	5760	2130	65000000	001	40,500.00	23,625.00	0.00	0.00	16,875.00
1100005 Tutors	1110	1000	32130000	001	138,148.00	0.00	0.00	0.00	138,148.00
1100005 Tutors	1110	1000	74250000	001	46,477.00	0.00	0.00	0.00	46,477.00

Subtotal for Object 1100005 :					184,625.00	0.00	0.00	0.00	184,625.00
1100006 Mentor Teachers	1110	1000	62660000	001	34,500.00	17,250.00	0.00	0.00	17,250.00
1100013 Sports	1110	1000	00000000	001	36,000.00	9,911.70	0.00	0.00	26,088.30
1100014 Above And Beyond	1110	1000	00000000	001	31,401.00	0.00	0.00	0.00	31,401.00
1100014 Above And Beyond	5760	1120	65000000	001	4,640.00	0.00	0.00	0.00	4,640.00

Subtotal for Object 1100014 :					36,041.00	0.00	0.00	0.00	36,041.00
1100016 Sick Leave Incentive	1110	1000	00000000	001	55,501.00	0.00	0.00	0.00	55,501.00
1100016 Sick Leave Incentive	5760	1120	65000000	001	2,500.00	0.00	0.00	0.00	2,500.00

Subtotal for Object 1100016 :					58,001.00	0.00	0.00	0.00	58,001.00
1100018 Yearbook Stipend	1110	1000	00000000	001	1,200.00	0.00	0.00	0.00	1,200.00
1100097 Bonus Pay	1110	1000	14000000	001	210,587.00	210,586.50	0.00	0.00	0.50
1100097 Bonus Pay	1110	1000	32120000	001	2,000.00	2,000.00	0.00	0.00	0.00

PeopleSoft GL
REVISED BUDGET SUMMARY REPORT
For Fiscal Year and Budget Period 2022

Page No. 2
Run Date 01/31/2022
Run Time 17:57:20

Report ID: MGLS8021
Bus. Unit: 01200--Literacy First Charter
Ledger Grp: KK_DETAIL -- KK Detail
Chartfields Criteria

Adjustment Periods : 998

Object	Goal	Func	Resource	Site	Budget	Actuals	Encumbrance	PreEncumbrance	Remaining
1100097 Bonus Pay	1110	1000	7422000	In-Person Instruct (IPI) Grant001	113,636.00	113,635.02	0.00	0.00	0.98
1100097 Bonus Pay	1110	1000	7425000	Expanded Learning Opport Grant001	181,330.00	181,329.21	0.00	0.00	0.79
1100097 Bonus Pay	3300	1000	0000000	Unres.Res.	14,739.00	14,738.07	0.00	0.00	0.93
1100097 Bonus Pay	3300	1000	3212000	ESSER II Fund	2,000.00	2,000.00	0.00	0.00	0.00
1100097 Bonus Pay	3300	1000	7425000	Expanded Learning Opport Grant001	13,341.00	13,340.41	0.00	0.00	0.59
1100097 Bonus Pay	5760	1120	6500000	Special Education	10,338.00	10,337.15	0.00	0.00	0.85
1100097 Bonus Pay	5760	1120	7422000	In-Person Instruct (IPI) Grant001	31,316.00	31,315.55	0.00	0.00	0.45
1100097 Bonus Pay	5760	2130	6500000	Special Education	1,496.00	1,495.13	0.00	0.00	0.87
1100097 Bonus Pay	5760	2130	7422000	In-Person Instruct (IPI) Grant001	3,489.00	3,488.63	0.00	0.00	0.37
Subtotal for Object 1100097 :					584,272.00	584,265.67	0.00	0.00	6.33
1100099 Teachers's Salaries-Sub	1110	1000	0000000	Unres.Res.	80,000.00	52,967.79	0.00	0.00	27,032.21
1200000 Cert Pupil Support Salaries	0000	3110	0000000	Unres.Res.	110,239.00	63,473.31	44,759.55	23,082.62	-21,076.48
1200000 Cert Pupil Support Salaries	0000	3120	0000000	Unres.Res.	0.00	0.00	73,869.52	0.00	-73,869.52
1200000 Cert Pupil Support Salaries	5001	3110	6500000	Special Education	51,977.00	29,402.69	21,300.39	0.00	1,273.92
1200000 Cert Pupil Support Salaries	5760	1190	6500000	Special Education	136,620.00	78,318.41	24,785.83	0.00	33,515.76
1200000 Cert Pupil Support Salaries	5760	3120	6500000	Special Education	171,739.00	100,178.94	0.00	0.00	71,560.06
Subtotal for Object 1200000 :					470,575.00	271,373.35	164,715.29	23,082.62	11,403.74
1200014 Above & Beyond	0000	3110	0000000	Unres.Res.	700.00	0.00	0.00	0.00	700.00
1200014 Above & Beyond	5001	3110	6500000	Special Education	700.00	0.00	0.00	0.00	700.00
Subtotal for Object 1200014 :					1,400.00	0.00	0.00	0.00	1,400.00
1200016 Sick Leave Incentive	0000	3110	0000000	Unres.Res.	229.00	0.00	0.00	0.00	229.00
1200016 Sick Leave Incentive	5001	3110	6500000	Special Education	229.00	0.00	0.00	0.00	229.00
1200016 Sick Leave Incentive	5760	1190	6500000	Special Education	2,000.00	0.00	0.00	0.00	2,000.00
Subtotal for Object 1200016 :					2,458.00	0.00	0.00	0.00	2,458.00
1200099 Bonus Pay	0000	3110	0000000	Unres.Res.	8,264.00	8,263.91	0.00	0.00	0.09
1200099 Bonus Pay	0000	3110	7422000	In-Person Instruct (IPI) Grant001	7,416.00	7,415.75	0.00	0.00	0.25
1200099 Bonus Pay	0000	3120	7422000	In-Person Instruct (IPI) Grant001	3,558.00	3,557.15	0.00	0.00	0.85
1200099 Bonus Pay	5001	3110	6500000	Special Education	3,040.00	3,039.54	0.00	0.00	0.46
1200099 Bonus Pay	5001	3110	7422000	In-Person Instruct (IPI) Grant001	3,548.00	3,547.66	0.00	0.00	0.34
1200099 Bonus Pay	5760	1190	6500000	Special Education	3,928.00	3,927.09	0.00	0.00	0.91
1200099 Bonus Pay	5760	1190	7422000	In-Person Instruct (IPI) Grant001	9,164.00	9,163.21	0.00	0.00	0.79
1200099 Bonus Pay	5760	3120	6500000	Special Education	4,135.00	4,134.29	0.00	0.00	0.71

PeopleSoft GL
REVISED BUDGET SUMMARY REPORT
For Fiscal Year and Budget Period 2022

Report ID: MGLS8021
Bus. Unit: 01200--Literacy First Charter
Ledger Grp: KK DETAIL -- KK Detail
Chartfields Criteria

Adjustment Periods : 998

Object	Goal Func Resource	Site	Budget	Actuals	Encumbrance	PreEncumbrance	Remaining

	Subtotal for Object 1200099 :		43,053.00	43,048.60	0.00	0.00	4.40
1300000	Cert Superv & Admin Salaries 0000 2700 00000000 Unres.Res.	001	995,375.00	580,535.36	374,387.16	98,880.43	-58,427.95
1300000	Cert Superv & Admin Salaries 0000 7200 00000000 Unres.Res.	001	160,728.00	93,500.94	66,759.31	0.00	467.75
1300000	Cert Superv & Admin Salaries 3300 2100 00000000 Unres.Res.	001	76,380.00	44,553.81	30,364.79	0.00	1,461.40
1300000	Cert Superv & Admin Salaries 5001 2700 65000000 Special Education	001	147,726.00	86,173.16	54,066.83	0.00	7,486.01

	Subtotal for Object 1300000 :		1,380,209.00	804,763.27	525,578.09	98,880.43	-49,012.79
1300099	Bonus Pay 0000 2700 00000000 Unres.Res.	001	55,042.00	55,041.10	0.00	0.00	0.90
1300099	Bonus Pay 0000 2700 74220000 In-Person Instruct (IPI) Grant001	001	61,716.00	61,715.48	0.00	0.00	0.52
1300099	Bonus Pay 0000 7200 00000000 Unres.Res.	001	9,235.00	9,234.46	0.00	0.00	0.54
1300099	Bonus Pay 3300 2100 00000000 Unres.Res.	001	3,280.00	3,279.40	0.00	0.00	0.60
1300099	Bonus Pay 3300 2100 74250000 Expanded Learning Opport Grant001	001	5,101.29	5,101.29	0.00	0.00	0.71
1300099	Bonus Pay 5001 2700 65000000 Special Education	001	7,567.00	7,566.72	0.00	0.00	0.28
1300099	Bonus Pay 5001 2700 74220000 In-Person Instruct (IPI) Grant001	001	9,084.00	9,083.23	0.00	0.00	0.77

	Subtotal for Object 1300099 :		151,026.00	151,021.68	0.00	0.00	4.32
1900000	Other Certificated Salaries 0000 2420 00000000 Unres.Res.	001	58,573.00	33,233.02	23,665.06	11,356.33	-9,681.41
1900000	Other Certificated Salaries 0000 2700 00000000 Unres.Res.	001	180.00	179.58	0.00	0.00	0.42
1900000	Other Certificated Salaries 5760 2490 65000000 Special Education	001	37,407.00	21,821.17	15,169.46	0.00	416.37

	Subtotal for Object 1900000 :		96,160.00	55,233.77	38,834.52	11,356.33	-9,264.62
1900099	Bonus Pay 0000 2420 00000000 Unres.Res.	001	2,497.00	2,497.00	0.00	0.00	0.00
1900099	Bonus Pay 0000 2420 74220000 In-Person Instruct (IPI) Grant001	001	3,940.00	3,939.88	0.00	0.00	0.12
1900099	Bonus Pay 5760 2490 65000000 Special Education	001	2,294.00	2,293.62	0.00	0.00	0.38
1900099	Bonus Pay 5760 2490 74220000 In-Person Instruct (IPI) Grant001	001	2,549.00	2,548.47	0.00	0.00	0.53

	Subtotal for Object 1900099 :		11,280.00	11,278.97	0.00	0.00	1.03
2100000	Instructional Aides' Salaries 1110 1000 00000000 Unres.Res.	001	67,066.00	39,143.33	27,591.72	0.00	330.95
2100000	Instructional Aides' Salaries 1110 1000 30100000 Title I Basic Grnts Low Incc&Meg001	001	11,228.00	1,871.24	0.00	0.00	9,356.76
2100000	Instructional Aides' Salaries 1110 1000 32100000 ESSER II Fund	001	13,160.00	0.00	0.00	0.00	13,160.00
2100000	Instructional Aides' Salaries 1110 1000 32170000 GEER II	001	26,368.00	0.00	0.00	0.00	26,368.00
2100000	Instructional Aides' Salaries 1110 1000 74250000 Expanded Learning Opport Grant001	001	53,865.00	27,615.06	0.00	0.00	26,249.94

	Subtotal for Object 2100000 :		171,687.00	68,629.63	27,591.72	0.00	75,465.65

PeopleSoft GL
 REVISED BUDGET SUMMARY REPORT
 For Fiscal Year and Budget Period 2022

Page No. 4
 Run Date 01/31/2022
 Run Time 17:57:20

Report ID:MGLS8021
 Bus. Unit:01200--Literacy First Charter
 Ledger Grp:KK_DETAIL -- KK Detail
 Chartfields Criteria

Adjustment Periods : 998

Object	Goal Func Resource	Site	Budget	Actuals	Encumbrance	PreEncumbrance	Remaining
2100005 Sp Ed Rsp Instructional Aide	5760 1120 3010000	Title I Basic Grts Low IncaNeg001	6,983.00	2,080.86	0.00	0.00	4,902.14
2100005 Sp Ed Rsp Instructional Aide	5760 1120 3219000	ESSER III State Set-Aside	4,266.00	4,265.36	0.00	0.00	0.64
2100005 Sp Ed Rsp Instructional Aide	5760 1120 6500000	Special Education	87,729.00	87,728.84	0.00	0.00	0.16
2100005 Sp Ed Rsp Instructional Aide	5760 1120 7426000	ELO Grant: Paraprofessional	70,893.00	0.00	0.00	0.00	70,893.00
Subtotal for Object 2100005 :			169,871.00	94,075.06	0.00	0.00	75,795.94
2100007 Speech & Lang Asst.	5760 1190 6500000	Special Education	60,693.00	35,404.25	24,129.17	0.00	1,159.58
2100013 Sports	1110 1000 0000000	Unres.Res.	52,000.00	31,836.71	0.00	0.00	20,163.29
2100099 Bonus Pay	1110 1000 0000000	Unres.Res.	3,683.00	3,682.53	0.00	0.00	0.47
2100099 Bonus Pay	1110 1000 3212000	ESSER II Fund	2,000.00	2,000.00	0.00	0.00	0.00
2100099 Bonus Pay	1110 1000 7422000	In-Person Instruct (IPI) Grant001	2,080.00	2,079.41	0.00	0.00	0.59
2100099 Bonus Pay	5760 1120 6500000	Special Education	5,323.00	5,322.68	0.00	0.00	0.32
2100099 Bonus Pay	5760 1120 7422000	In-Person Instruct (IPI) Grant001	6,277.00	6,276.35	0.00	0.00	0.65
2100099 Bonus Pay	5760 1190 6500000	Special Education	1,738.00	1,737.30	0.00	0.00	0.70
2100099 Bonus Pay	5760 1190 7422000	In-Person Instruct (IPI) Grant001	2,896.00	2,895.50	0.00	0.00	0.50
Subtotal for Object 2100099 :			23,997.00	23,993.77	0.00	0.00	3.23
2200000 Classified Support Salaries	0000 3110 0000000	Unres.Res.	0.00	0.00	0.00	15,674.48	-15,674.48
2200000 Classified Support Salaries	0000 7700 0000000	Unres.Res.	115.00	114.65	0.00	0.00	0.35
2200000 Classified Support Salaries	0000 8300 0000000	Unres.Res.	45,696.00	8,411.99	0.00	0.00	37,284.01
Subtotal for Object 2200000 :			45,811.00	8,526.64	0.00	15,674.48	21,609.88
2200001 Day Care Supervisor	8500 5000 0000000	Unres.Res.	32,858.00	14,603.95	0.00	0.00	18,254.05
2200003 Food Service Clerk	0000 3700 0000000	Unres.Res.	50,587.00	0.00	0.00	0.00	50,587.00
2200014 Above & Beyond	0000 8100 0000000	Unres.Res.	12,000.00	7,000.00	0.00	0.00	5,000.00
2200014 Above & Beyond	0000 8200 0000000	Unres.Res.	3,770.00	3,170.00	0.00	0.00	600.00
Subtotal for Object 2200014 :			15,770.00	10,170.00	0.00	0.00	5,600.00
2200020 Custodian	0000 8200 0000000	Unres.Res.	314,278.00	167,312.38	0.00	0.00	146,965.62
2200021 Maintenance Worker	0000 8100 0000000	Unres.Res.	279,245.00	128,199.91	0.00	0.00	151,045.09
2200099 Bonus Pay	0000 7700 7422000	In-Person Instruct (IPI) Grant001	1,563.00	1,562.33	0.00	0.00	0.67

PeopleSoft GL
REVISED BUDGET SUMMARY REPORT
For Fiscal Year and Budget Period 2022

Report ID:MGLS8021
Bus. Unit:01200--Literacy First Charter
Ledger Grp:KK DETAIL -- KK Detail
Chartfields Criteria

Adjustment Periods : 998

Object	Goal Func Resource	Site	Budget	Actuals	Encumbrance	PreEncumbrance	Remaining
2200099 Bonus Pay	0000 8100 00000000 Unres.Res.	001	7,036.00	7,036.00	0.00	0.00	0.00
2200099 Bonus Pay	0000 8100 74220000 In-Person Instruct (IPI) Grant001	001	9,479.00	9,478.68	0.00	0.00	0.32
2200099 Bonus Pay	0000 8200 00000000 Unres.Res.	001	11,665.00	11,664.92	0.00	0.00	0.08
2200099 Bonus Pay	0000 8200 74220000 In-Person Instruct (IPI) Grant001	001	12,277.00	12,276.10	0.00	0.00	0.90
2200099 Bonus Pay	8500 5000 74220000 In-Person Instruct (IPI) Grant001	001	1,823.00	1,822.91	0.00	0.00	0.09
Subtotal for Object 2200099 :			43,843.00	43,840.94	0.00	0.00	2.06
2400000 Clerical And Office Salaries	0000 2700 00000000 Unres.Res.	001	397,045.00	244,366.44	114,587.16	20,402.28	17,589.12
2400000 Clerical And Office Salaries	0000 3130 00000000 Unres.Res.	001	56,457.00	35,849.94	22,445.42	0.00	-1,838.36
2400000 Clerical And Office Salaries	0000 7200 00000000 Unres.Res.	001	72,000.00	47,049.12	40,532.50	0.00	-15,581.62
2400000 Clerical And Office Salaries	0000 7700 00000000 Unres.Res.	001	130,028.00	72,349.69	50,039.86	0.00	7,638.45
2400000 Clerical And Office Salaries	3300 2700 00000000 Unres.Res.	001	20,328.00	10,567.46	0.00	0.00	9,760.54
Subtotal for Object 2400000 :			675,858.00	410,182.65	227,604.94	20,402.28	17,668.13
2400001 Accounting Manager	0000 7200 00000000 Unres.Res.	001	91,182.00	53,189.50	36,429.17	0.00	1,563.33
2400005 Lead Human Resource Tech	0000 7200 00000000 Unres.Res.	001	77,191.00	45,028.06	30,688.75	0.00	1,474.19
2400099 Bonus Pay	0000 2700 00000000 Unres.Res.	001	21,414.00	21,413.38	0.00	0.00	0.62
2400099 Bonus Pay	0000 2700 74220000 In-Person Instruct (IPI) Grant001	001	26,056.00	26,055.98	0.00	0.00	0.02
2400099 Bonus Pay	0000 3130 00000000 Unres.Res.	001	2,586.00	2,585.71	0.00	0.00	0.29
2400099 Bonus Pay	0000 3130 74220000 In-Person Instruct (IPI) Grant001	001	4,302.00	4,302.00	0.00	0.00	0.00
2400099 Bonus Pay	0000 7200 00000000 Unres.Res.	001	13,762.00	13,761.04	0.00	0.00	0.96
2400099 Bonus Pay	0000 7200 74220000 In-Person Instruct (IPI) Grant001	001	14,365.00	14,365.21	0.00	0.00	0.79
2400099 Bonus Pay	0000 7700 00000000 Unres.Res.	001	4,145.00	4,144.27	0.00	0.00	0.73
2400099 Bonus Pay	0000 7700 74220000 In-Person Instruct (IPI) Grant001	001	3,771.00	3,770.30	0.00	0.00	0.70
2400099 Bonus Pay	3300 2700 00000000 Unres.Res.	001	365.00	364.73	0.00	0.00	0.27
Subtotal for Object 2400099 :			90,767.00	90,762.62	0.00	0.00	4.38
2900000 Other Classified Salaries	0000 8100 00000000 Unres.Res.	001	4,800.00	2,800.00	0.00	0.00	2,000.00
2900000 Other Classified Salaries	1110 1000 00000000 Unres.Res.	001	52,609.00	26,703.04	21,769.24	0.00	4,136.72
Subtotal for Object 2900000 :			57,409.00	29,503.04	21,769.24	0.00	6,136.72
2900002 Miscellaneous Supervision	1110 1000 00000000 Unres.Res.	001	148,250.00	97,027.23	0.00	0.00	51,222.77
2900002 Miscellaneous Supervision	1110 1000 32160000 ESSER II State Set-Aside	100	6,188.00	6,187.79	0.00	0.00	0.21
Subtotal for Object 2900002 :			154,438.00	103,215.02	0.00	0.00	51,222.98

Page No. 6
Run Date 01/31/2022
Run Time 17:57:20

PeopleSoft GL
REVISED BUDGET SUMMARY REPORT
For Fiscal Year and Budget Period 2022

Report ID:MGLS8021
Bus. Unit:01200--Literacy First Charter
Ledger Grp:KK_DETAIL -- KK Detail
Chartfields Criteria

Adjustment Periods : 998

Object	Goal	Func	Resource	Site	Budget	Actuals	Encumbrance	PreEncumbrance	Remaining
2900005 Targeted Instruction	3300	1000	00000000	001	200.00	30.00	0.00	0.00	170.00
2900099 Bonus Pay	1110	1000	00000000	001	3,282.00	3,281.97	0.00	0.00	0.03
2900099 Bonus Pay	1110	1000	74220000	(IPI) Grant001	4,585.00	4,584.80	0.00	0.00	0.20

Subtotal for Object 2900099 :					7,867.00	7,866.77	0.00	0.00	0.23
3111000 STRS, Certificated Positions	0000	2420	00000000	001	14,263.00	6,495.21	4,273.92	1,974.34	1,519.53
3111000 STRS, Certificated Positions	0000	2420	74220000	In-Person Instruct (IPI) Grant001	667.00	666.63	0.00	0.00	0.37
3111000 STRS, Certificated Positions	0000	2700	00000000	001	202,950.00	107,610.73	70,191.00	15,781.01	9,367.26
3111000 STRS, Certificated Positions	0000	2700	74220000	In-Person Instruct (IPI) Grant001	10,443.00	10,442.27	0.00	0.00	0.73
3111000 STRS, Certificated Positions	0000	3110	00000000	001	16,871.00	9,618.13	5,887.05	0.00	1,365.82
3111000 STRS, Certificated Positions	0000	3110	74220000	In-Person Instruct (IPI) Grant001	934.00	933.24	0.00	0.00	0.76
3111000 STRS, Certificated Positions	0000	3120	00000000	001	0.00	0.00	13,163.59	0.00	-13,163.59
3111000 STRS, Certificated Positions	0000	3120	74220000	In-Person Instruct (IPI) Grant001	602.00	601.87	0.00	0.00	0.13
3111000 STRS, Certificated Positions	0000	7200	00000000	001	30,300.00	17,486.21	11,295.66	0.00	1,518.13
3111000 STRS, Certificated Positions	1110	1000	00000000	001	253,809.00	4,102.41	364,913.08	25,483.60	-140,690.09
3111000 STRS, Certificated Positions	1110	1000	14000000	Education Protection Account	761,390.00	535,989.04	0.00	0.00	225,400.96
3111000 STRS, Certificated Positions	1110	1000	32130000	ESSER III Fund	22,635.00	0.00	0.00	0.00	22,635.00
3111000 STRS, Certificated Positions	1110	1000	32150000	ESSER II State Set-Aside	12,584.00	0.00	0.00	0.00	12,584.00
3111000 STRS, Certificated Positions	1110	1000	62660000	Educator Effectiveness	5,838.00	2,918.70	0.00	0.00	2,919.30
3111000 STRS, Certificated Positions	1110	1000	74220000	In-Person Instruct (IPI) Grant001	18,705.00	18,704.82	0.00	0.00	0.18
3111000 STRS, Certificated Positions	1110	1000	74250000	Expanded Learning Opport Grant001	91,275.00	29,853.90	0.00	0.00	61,421.10
3111000 STRS, Certificated Positions	3300	1000	00000000	Unres.Res.	72,339.00	37,782.57	29,242.27	7,304.47	-1,990.31
3111000 STRS, Certificated Positions	3300	1000	74250000	Expanded Learning Opport Grant001	2,258.00	2,257.19	0.00	0.00	0.81
3111000 STRS, Certificated Positions	3300	2100	00000000	Unres.Res.	14,880.00	8,093.38	5,384.65	0.00	1,401.97
3111000 STRS, Certificated Positions	3300	2100	74250000	Expanded Learning Opport Grant001	864.00	863.14	0.00	0.00	0.86
3111000 STRS, Certificated Positions	5001	2700	65000000	Special Education	3,602.00	2,021.82	1,264.75	0.00	315.43
3111000 STRS, Certificated Positions	5001	2700	74220000	In-Person Instruct (IPI) Grant001	203.00	202.85	0.00	0.00	0.15
3111000 STRS, Certificated Positions	5001	3110	65000000	Special Education	5,142.00	2,872.94	1,758.45	0.00	510.61
3111000 STRS, Certificated Positions	5001	3110	74220000	In-Person Instruct (IPI) Grant001	279.00	278.76	0.00	0.00	0.24
3111000 STRS, Certificated Positions	5760	1120	32180000	ESSER III State Set-Aside	13,790.00	0.00	0.00	0.00	13,790.00
3111000 STRS, Certificated Positions	5760	1120	65000000	Special Education	90,534.00	52,077.79	33,992.91	1,088.14	3,375.16
3111000 STRS, Certificated Positions	5760	1190	65000000	In-Person Instruct (IPI) Grant001	4,653.00	4,652.14	0.00	0.00	0.86
3111000 STRS, Certificated Positions	5760	1190	65000000	Special Education	11,515.00	7,356.76	4,535.90	0.00	-377.66
3111000 STRS, Certificated Positions	5760	2130	74220000	Special Education	8,106.00	4,250.33	0.00	0.00	3,855.67
3111000 STRS, Certificated Positions	5760	2130	74220000	In-Person Instruct (IPI) Grant001	591.00	590.28	0.00	0.00	0.72
3111000 STRS, Certificated Positions	5760	2490	65000000	Special Education	6,329.00	4,080.23	2,637.25	0.00	-388.48
3111000 STRS, Certificated Positions	5760	2490	74220000	In-Person Instruct (IPI) Grant001	432.00	431.20	0.00	0.00	0.80
3111000 STRS, Certificated Positions	5760	3120	65000000	Special Education	31,124.00	17,311.44	0.00	0.00	13,812.56

PeopleSoft GL
REVISED BUDGET SUMMARY REPORT
For Fiscal Year and Budget Period 2022

Report ID:MGLS8021
Bus. Unit:01200--Literacy First Charter
Ledger Grp:KK DETAIL -- KK Detail
Chartfields Criteria

Adjustment Periods : 998

Object	Seal	Func	Resource	Site	Budget	Actuals	Encumbrance	PreEncumbrance	Remaining
Subtotal for Object 3111000 :									
3111010	Paid/Rec'D Not Accrued	0000	2700	00000000	Unres.Res.	890,545.98	548,540.48	51,631.56	219,188.98
3111010	Paid/Rec'D Not Accrued	1110	1000	00000000	Unres.Res.	-2,364.95	0.00	0.00	0.95
3111010	Paid/Rec'D Not Accrued	3300	1000	00000000	Unres.Res.	-12,232.91	0.00	0.00	0.91
3111010	Paid/Rec'D Not Accrued	5760	1120	65000000	Special Education	-683.45	0.00	0.00	0.45
3111010	Paid/Rec'D Not Accrued	5760	1120	65000000	Special Education	-1,002.70	0.00	0.00	0.70
Subtotal for Object 3111010 :									
						-16,284.01	0.00	0.00	3.01
Subtotal for Object 3211000 :									
3211000	PERS, Certificated Positions	0000	3110	00000000	Unres.Res.	6,699.00	2,791.30	3,997.64	-3,501.52
3211000	PERS, Certificated Positions	1110	1000	00000000	Unres.Res.	7,128.00	11,445.15	0.00	-4,317.15
3211000	PERS, Certificated Positions	1110	1000	14000000	Education Protection Account	26,429.00	0.00	0.00	8,533.48
3211000	PERS, Certificated Positions	5001	2700	65000000	Special Education	32,522.00	18,738.11	0.00	1,394.84
3211000	PERS, Certificated Positions	5001	2700	74220000	In-Person Instruct (IFI) Grant001	1,807.00	1,806.31	0.00	0.69
3211000	PERS, Certificated Positions	5001	3110	65000000	Special Education	6,699.00	2,791.30	0.00	496.11
3211000	PERS, Certificated Positions	5760	1120	65000000	Special Education	16,100.00	8,970.10	0.00	1,842.65
3211000	PERS, Certificated Positions	5760	1190	65000000	Special Education	19,293.00	9,344.37	0.00	9,948.63
Subtotal for Object 3211000 :									
						116,677.00	34,904.05	3,997.64	14,197.73
Subtotal for Object 3212000 :									
3212000	PERS Classified Positions	0000	2700	00000000	Unres.Res.	101,773.00	27,123.52	2,335.78	13,093.60
3212000	PERS Classified Positions	0000	2700	74220000	In-Person Instruct (IFI) Grant001	4,050.00	0.00	0.00	0.97
3212000	PERS Classified Positions	0000	3110	00000000	Unres.Res.	0.00	0.00	3,564.45	-3,564.45
3212000	PERS Classified Positions	0000	3130	00000000	Unres.Res.	14,934.00	5,866.60	0.00	261.78
3212000	PERS Classified Positions	0000	3130	74220000	In-Person Instruct (IFI) Grant001	986.00	0.00	0.00	0.41
3212000	PERS Classified Positions	0000	3700	00000000	Unres.Res.	11,590.00	0.00	0.00	11,590.00
3212000	PERS Classified Positions	0000	7200	00000000	Unres.Res.	63,988.00	25,713.80	0.00	2,158.17
3212000	PERS Classified Positions	0000	7200	74220000	In-Person Instruct (IFI) Grant001	3,292.00	0.00	0.00	0.94
3212000	PERS Classified Positions	0000	7700	00000000	Unres.Res.	30,371.00	11,798.73	0.00	1,271.33
3212000	PERS Classified Positions	0000	7700	74220000	In-Person Instruct (IFI) Grant001	864.00	0.00	0.00	0.23
3212000	PERS Classified Positions	0000	8100	00000000	Unres.Res.	43,822.00	0.00	0.00	24,638.08
3212000	PERS Classified Positions	0000	8200	00000000	Unres.Res.	65,708.00	0.00	0.00	30,449.22
3212000	PERS Classified Positions	0000	8200	74220000	In-Person Instruct (IFI) Grant001	1,315.73	0.00	0.00	0.27
3212000	PERS Classified Positions	0000	8300	00000000	Unres.Res.	2,365.00	0.00	0.00	2,338.31
3212000	PERS Classified Positions	1110	1000	00000000	Unres.Res.	37,499.00	11,883.23	0.00	3,828.63
3212000	PERS Classified Positions	1110	1000	32120000	ESSER II Fund	3,085.00	0.00	0.00	3,085.00
3212000	PERS Classified Positions	1110	1000	32160000	ESSER II State Set-Aside	521.00	0.00	0.00	0.16
3212000	PERS Classified Positions	1110	1000	32170000	GEER II	6,048.00	0.00	0.00	6,048.00
3212000	PERS Classified Positions	1110	1000	74220000	In-Person Instruct (IFI) Grant001	477.00	0.00	0.00	6,048.00
3212000	PERS Classified Positions	1110	1000	74250000	Expanded Learning Opport Grant001	10,679.00	0.00	0.00	6,963.64

PeopleSoft GL
 REVISED BUDGET SUMMARY REPORT
 For Fiscal Year and Budget Period 2022

Page No. 8
 Run Date 01/31/2022
 Run Time 17:57:20

Report ID:MGLS8021
 Bus. Unit:01200--Literacy First Charter
 Ledger Grp:KK DETAIL -- KK Detail
 Chartfields Criteria

Adjustment Periods : 998

Object	Goal	Func	Resource	Site	Budget	Actuals	Encumbrance	PreEncumbrance	Remaining
3212000 PERS Classified Positions	3300	1000	00000000	001	35.00	6.87	0.00	0.00	28.13
3212000 PERS Classified Positions	5760	1120	32190000	100	807.00	806.15	0.00	0.00	0.85
3212000 PERS Classified Positions	5760	1120	65000000	001	26,104.00	16,480.33	0.00	0.00	9,623.67
3212000 PERS Classified Positions	5760	1120	74220000	001	240.00	239.82	0.00	0.00	0.18
3212000 PERS Classified Positions	5760	1120	74260000	001	17,408.00	0.00	0.00	0.00	17,408.00
3212000 PERS Classified Positions	5760	1190	65000000	001	16,905.00	8,111.11	5,793.65	0.00	3,000.24
3212000 PERS Classified Positions	8500	5000	00000000	001	1,110.00	206.03	0.00	0.00	903.97

Subtotal for Object 3212000 :					465,977.00	238,967.30	88,179.53	5,900.23	132,929.94
3311000 OASDI, Certificated Positions	0000	3110	00000000	001	2,000.00	907.95	642.45	1,431.12	-981.52
3311000 OASDI, Certificated Positions	1110	1000	00000000	001	3,669.00	792.64	2,678.96	0.00	197.40
3311000 OASDI, Certificated Positions	1110	1000	14000000	001	8,181.00	5,247.23	0.00	0.00	2,933.77
3311000 OASDI, Certificated Positions	5001	2700	65000000	001	8,359.00	4,908.18	2,783.07	0.00	667.75
3311000 OASDI, Certificated Positions	5001	2700	74220000	001	477.00	476.53	0.00	0.00	0.47
3311000 OASDI, Certificated Positions	5001	3110	65000000	001	1,547.00	908.00	640.19	0.00	-1.19
3311000 OASDI, Certificated Positions	5760	1120	65000000	001	4,600.00	2,606.71	1,462.30	0.00	530.99
3311000 OASDI, Certificated Positions	5760	1190	65000000	001	4,680.00	2,647.20	0.00	0.00	2,032.80

Subtotal for Object 3311000 :					33,513.00	18,494.44	8,206.97	1,431.12	5,380.47
3312000 OASDI, Classified Positions	0000	2700	00000000	001	25,919.00	15,925.22	6,552.04	1,332.27	2,109.47
3312000 OASDI, Classified Positions	0000	2700	74220000	001	1,579.00	1,578.76	0.00	0.00	0.24
3312000 OASDI, Classified Positions	0000	3110	00000000	001	0.00	0.00	0.00	1,020.41	-1,020.41
3312000 OASDI, Classified Positions	0000	3130	00000000	001	4,300.00	2,416.12	1,418.52	0.00	465.36
3312000 OASDI, Classified Positions	0000	3130	74220000	001	265.00	264.41	0.00	0.00	0.59
3312000 OASDI, Classified Positions	0000	3700	00000000	001	3,136.00	0.00	0.00	0.00	3,136.00
3312000 OASDI, Classified Positions	0000	7200	00000000	001	17,317.00	9,391.15	6,263.93	0.00	1,661.92
3312000 OASDI, Classified Positions	0000	7200	74220000	001	847.00	846.54	0.00	0.00	0.46
3312000 OASDI, Classified Positions	0000	7700	00000000	001	8,407.00	4,749.75	3,102.48	0.00	554.77
3312000 OASDI, Classified Positions	0000	8100	00000000	001	330.00	330.62	0.00	0.00	0.38
3312000 OASDI, Classified Positions	0000	8100	74220000	001	18,083.00	8,956.43	0.00	0.00	9,126.57
3312000 OASDI, Classified Positions	0000	8200	00000000	001	586.00	585.35	0.00	0.00	0.65
3312000 OASDI, Classified Positions	0000	8200	74220000	001	20,028.00	12,035.55	0.00	0.00	7,992.45
3312000 OASDI, Classified Positions	0000	8300	00000000	001	821.00	821.37	0.00	0.00	0.63
3312000 OASDI, Classified Positions	0000	8300	74220000	001	4,533.00	521.54	0.00	0.00	4,011.46
3312000 OASDI, Classified Positions	1110	1000	00000000	001	19,644.00	12,377.54	3,060.38	0.00	4,206.08
3312000 OASDI, Classified Positions	1110	1000	30100000	001	697.00	116.02	0.00	0.00	580.98
3312000 OASDI, Classified Positions	1110	1000	32120000	001	835.00	124.00	0.00	0.00	711.00
3312000 OASDI, Classified Positions	1110	1000	32160000	100	377.00	376.15	0.00	0.00	0.85
3312000 OASDI, Classified Positions	1110	1000	32170000	001	1,637.00	0.00	0.00	0.00	1,637.00

Report ID:MGLS8021
Bus. Unit:01200--Literacy First Charter
Ledger Grp:KK DETAIL -- KK Detail
Chartfields Criteria

Adjustment Periods : 998

Object	Goal	Func	Resource	Site	Budget	Actuals	Encumbrance	PreEncumbrance	Remaining
3312000 OASDI, Classified Positions	1110	1000	7422000	In-Person Instruct (IPI) Grant001	369.00	368.39	0.00	0.00	0.61
3312000 OASDI, Classified Positions	1110	1000	7425000	Expanded Learning Opport Grant001	2,889.00	1,616.77	0.00	0.00	1,272.23
3312000 OASDI, Classified Positions	3300	1000	0000000	Unres.Res.	10.00	1.85	0.00	0.00	8.15
3312000 OASDI, Classified Positions	3300	2700	0000000	Unres.Res.	1,261.00	677.79	0.00	0.00	583.21
3312000 OASDI, Classified Positions	5760	1120	3010000	Title I Basic Grts Low Inc&Neg001	433.00	129.01	0.00	0.00	303.99
3312000 OASDI, Classified Positions	5760	1120	3219000	ESSER III State Set-Aside	290.00	289.20	0.00	0.00	0.80
3312000 OASDI, Classified Positions	5760	1120	6500000	Special Education	8,631.00	5,841.17	0.00	0.00	2,789.83
3312000 OASDI, Classified Positions	5760	1120	7422000	In-Person Instruct (IPI) Grant001	388.00	387.15	0.00	0.00	0.85
3312000 OASDI, Classified Positions	5760	1120	7426000	ELO Grant: Paraprofessional	4,390.00	0.00	0.00	0.00	4,390.00
3312000 OASDI, Classified Positions	5760	1190	6500000	Special Education	4,263.00	2,369.74	1,549.14	0.00	344.12
3312000 OASDI, Classified Positions	5760	1190	7422000	In-Person Instruct (IPI) Grant001	180.00	179.52	0.00	0.00	0.48
3312000 OASDI, Classified Positions	8500	5000	0000000	Unres.Res.	2,277.00	887.12	0.00	0.00	1,389.88
3312000 OASDI, Classified Positions	8500	5000	7422000	In-Person Instruct (IPI) Grant001	114.00	113.03	0.00	0.00	0.97
Subtotal for Object 3312000 :					154,838.00	84,277.26	21,946.49	2,352.68	46,261.57
3321000 Medicare Certificated Position0000	2420	0000000	Unres.Res.	001	1,400.00	745.17	342.93	165.80	146.10
3321000 Medicare Certificated Position0000	2420	7422000	In-Person Instruct (IPI) Grant001	001	58.00	57.02	0.00	0.00	0.98
3321000 Medicare Certificated Position0000	2700	0000000	Unres.Res.	001	16,910.00	9,044.53	5,293.69	1,436.16	1,135.62
3321000 Medicare Certificated Position0000	2700	7422000	In-Person Instruct (IPI) Grant001	001	876.00	875.85	0.00	0.00	0.15
3321000 Medicare Certificated Position0000	3110	0000000	Unres.Res.	001	1,612.00	1,018.30	631.11	334.70	-372.11
3321000 Medicare Certificated Position0000	3110	7422000	In-Person Instruct (IPI) Grant001	001	105.00	104.45	0.00	0.00	0.55
3321000 Medicare Certificated Position0000	3120	0000000	Unres.Res.	001	0.00	0.00	1,084.07	0.00	-1,084.07
3321000 Medicare Certificated Position0000	3120	7422000	In-Person Instruct (IPI) Grant001	001	52.00	51.58	0.00	0.00	0.42
3321000 Medicare Certificated Position0000	7200	0000000	Unres.Res.	001	2,208.00	1,416.44	901.25	0.00	-109.69
3321000 Medicare Certificated Position0000	1000	0000000	Unres.Res.	001	21,274.00	820.70	29,784.63	2,363.27	-11,594.60
3321000 Medicare Certificated Position0000	1000	1400000	Education Protection Account	001	66,701.00	46,586.82	0.00	0.00	20,114.18
3321000 Medicare Certificated Position0000	1000	3213000	ESSER III Fund	001	1,940.00	0.00	0.00	0.00	1,940.00
3321000 Medicare Certificated Position0000	1000	3216000	ESSER II State Set-Aside	001	1,078.00	0.00	0.00	0.00	1,078.00
3321000 Medicare Certificated Position0000	1000	3216000	ESSER II State Set-Aside	100	811.00	0.00	0.00	0.00	0.99
3321000 Medicare Certificated Position0000	1000	6266000	Educator Effectiveness	001	497.00	248.31	0.00	0.00	248.69
3321000 Medicare Certificated Position0000	1000	7425000	In-Person Instruct (IPI) Grant001	001	1,594.00	1,593.80	0.00	0.00	0.20
3321000 Medicare Certificated Position0000	1000	7425000	Expanded Learning Opport Grant001	001	5,320.00	2,543.78	0.00	0.00	2,776.22
3321000 Medicare Certificated Position0000	1000	0000000	Unres.Res.	001	5,370.00	3,274.26	2,351.65	908.14	-1,164.05
3321000 Medicare Certificated Position0000	1000	7425000	Expanded Learning Opport Grant001	001	189.00	188.65	0.00	0.00	0.35
3321000 Medicare Certificated Position0000	2100	0000000	Unres.Res.	001	1,108.00	693.58	440.31	0.00	-25.89
3321000 Medicare Certificated Position0000	2100	7425000	Expanded Learning Opport Grant001	001	74.00	73.97	0.00	0.00	0.03
3321000 Medicare Certificated Position0000	2700	6500000	Special Education	001	2,331.00	1,320.75	752.27	0.00	257.98
3321000 Medicare Certificated Position0000	2700	7422000	In-Person Instruct (IPI) Grant001	001	129.00	128.81	0.00	0.00	0.19
3321000 Medicare Certificated Position0000	3110	6500000	Special Education	001	779.00	453.10	292.27	0.00	33.63
3321000 Medicare Certificated Position0000	3110	7422000	In-Person Instruct (IPI) Grant001	001	49.00	48.67	0.00	0.00	0.33

PeopleSoft GL
 REVISED BUDGET SUMMARY REPORT
 For Fiscal Year and Budget Period 2022

Page No. 10
 Run Date 01/31/2022
 Run Time 17:57:20

Report ID:WGLS8021
 Bus. Unit:01200--Literacy First Charter
 Ledger Grp:KK_DETAIL -- KK Detail
 Chartfields Criteria

Adjustment Periods : 998

Object	Goal	Func	Resource	Site	Budget	Actuals	Encumbrance	PreEncumbrance	Remaining
3321000 Medicare Certificated Positions	5760	1120	32180000	001	1,182.00	0.00	0.00	0.00	1,182.00
3321000 Medicare Certificated Positions	5760	1120	32190000	100	251.00	250.73	0.00	0.00	0.27
3321000 Medicare Certificated Positions	5760	1120	65000000	001	8,912.26	4,912.26	2,944.05	280.91	408.78
3321000 Medicare Certificated Positions	5760	1120	74220000	001	443.40	443.40	0.00	0.00	0.60
3321000 Medicare Certificated Positions	5760	1190	65000000	001	2,027.00	1,189.18	359.39	0.00	478.43
3321000 Medicare Certificated Positions	5760	1190	74220000	001	133.00	132.64	0.00	0.00	0.36
3321000 Medicare Certificated Positions	5760	2130	65000000	001	695.00	364.23	0.00	0.00	330.77
3321000 Medicare Certificated Positions	5760	2130	74220000	001	51.00	50.59	0.00	0.00	0.41
3321000 Medicare Certificated Positions	5760	2490	65000000	001	624.00	288.84	169.90	0.00	165.26
3321000 Medicare Certificated Positions	5760	2490	74220000	001	33.00	32.29	0.00	0.00	0.71
3321000 Medicare Certificated Positions	5760	3120	65000000	001	2,668.00	1,528.20	0.00	0.00	1,139.80
Subtotal for Object 3321000 :					149,119.00	81,250.91	45,347.52	5,488.98	16,991.59
3322000 Medicare Classified Positions	0000	2700	00000000	001	6,061.00	3,724.42	1,532.04	312.15	492.39
3322000 Medicare Classified Positions	0000	2700	74220000	001	370.00	369.22	0.00	0.00	0.78
3322000 Medicare Classified Positions	0000	3110	00000000	001	0.00	0.00	0.00	238.25	-238.25
3322000 Medicare Classified Positions	0000	3130	00000000	001	1,000.00	585.05	332.18	0.00	102.77
3322000 Medicare Classified Positions	0000	3130	74220000	001	62.00	61.84	0.00	0.00	0.16
3322000 Medicare Classified Positions	0000	3700	00000000	001	733.00	0.00	0.00	0.00	733.00
3322000 Medicare Classified Positions	0000	7200	00000000	001	4,049.00	2,196.30	1,463.93	0.00	388.77
3322000 Medicare Classified Positions	0000	7200	74220000	001	198.00	197.99	0.00	0.00	0.01
3322000 Medicare Classified Positions	0000	7700	00000000	001	1,933.00	1,110.83	725.58	0.00	96.59
3322000 Medicare Classified Positions	0000	7700	74220000	001	78.00	77.32	0.00	0.00	0.68
3322000 Medicare Classified Positions	0000	8100	00000000	001	4,230.00	2,094.66	0.00	0.00	2,135.34
3322000 Medicare Classified Positions	0000	8100	74220000	001	137.00	136.89	0.00	0.00	0.11
3322000 Medicare Classified Positions	0000	8200	00000000	001	4,684.00	2,764.17	0.00	0.00	1,919.83
3322000 Medicare Classified Positions	0000	8200	74220000	001	193.00	192.10	0.00	0.00	0.90
3322000 Medicare Classified Positions	0000	8300	00000000	001	1,061.00	121.97	0.00	0.00	939.03
3322000 Medicare Classified Positions	0000	8300	74220000	001	4,126.00	2,894.77	715.73	0.00	515.50
3322000 Medicare Classified Positions	1110	1000	00000000	001	163.00	27.13	0.00	0.00	135.87
3322000 Medicare Classified Positions	1110	1000	30100000	001	195.00	29.00	0.00	0.00	166.00
3322000 Medicare Classified Positions	1110	1000	32120000	001	88.00	87.95	0.00	0.00	0.05
3322000 Medicare Classified Positions	1110	1000	32160000	100	383.00	0.00	0.00	0.00	383.00
3322000 Medicare Classified Positions	1110	1000	32170000	001	87.00	86.16	0.00	0.00	0.84
3322000 Medicare Classified Positions	1110	1000	74250000	001	675.00	378.10	0.00	0.00	296.90
3322000 Medicare Classified Positions	3300	1000	00000000	001	3.00	0.43	0.00	0.00	2.57
3322000 Medicare Classified Positions	3300	2700	00000000	001	295.00	158.52	0.00	0.00	136.48
3322000 Medicare Classified Positions	5760	1120	30100000	001	102.00	30.17	0.00	0.00	71.83
3322000 Medicare Classified Positions	5760	1120	32190000	100	62.00	61.05	0.00	0.00	0.95
3322000 Medicare Classified Positions	5760	1120	65000000	001	2,049.00	1,366.08	0.00	0.00	682.92

Report ID: MGLS8021
 Bus. Unit: 01200--Literacy First Charter
 Ledger Grp: KK DETAIL -- KK Detail
 Chartfields Criteria

PeopleSoft GL
 REVISED BUDGET SUMMARY REPORT
 For Fiscal Year and Budget Period 2022

Page No. 11
 Run Date 01/31/2022
 Run Time 17:57:20

Adjustment Periods : 998

Object	Goal	Func	Resource	Site	Budget	Actuals	Encumbrance	PreEncumbrance	Remaining
3322000	Medicare Classified Positions	5760	1120	7422000	In-Person Instruct (IPI) Grant001	90.55	0.00	0.00	0.45
3322000	Medicare Classified Positions	5760	1120	7426000	EIO Grant: Paraprofessional 001	0.00	0.00	0.00	1,027.00
3322000	Medicare Classified Positions	5760	1190	6500000	Special Education 001	554.22	361.95	0.00	-36.17
3322000	Medicare Classified Positions	5760	1190	7422000	In-Person Instruct (IPI) Grant001	41.98	0.00	0.00	0.02
3322000	Medicare Classified Positions	8500	5000	0000000	Unres.Res. 001	233.93	0.00	0.00	533.07

Subtotal for Object 3322000 :					35,824.00	19,652.80	5,131.41	550.40	10,489.39
3401000	Health & Welfare Benefits,	cer0000	2420	0000000	Unres.Res. 001	5,514.88	4,409.03	13.66	-745.57
3401000	Health & Welfare Benefits,	cer0000	2700	0000000	Unres.Res. 001	36,055.87	26,967.09	51.89	-1,647.85
3401000	Health & Welfare Benefits,	cer0000	3110	0000000	Unres.Res. 001	8,093.31	6,157.29	26.57	-787.17
3401000	Health & Welfare Benefits,	cer0000	3120	0000000	Unres.Res. 001	0.00	3,784.82	0.00	-3,784.82
3401000	Health & Welfare Benefits,	cer0000	7200	0000000	Unres.Res. 001	8,215.48	5,489.38	0.00	-10.86
3401000	Health & Welfare Benefits,	cer1110	1000	0000000	Unres.Res. 001	176,533.00	286,333.87	1,278.49	-111,079.36
3401000	Health & Welfare Benefits,	cer1110	1000	1400000	Education Protection Account 001	628,023.00	0.00	0.00	225,577.73
3401000	Health & Welfare Benefits,	cer1110	1000	3213000	ESSER III Fund 001	17,566.00	0.00	0.00	17,566.00
3401000	Health & Welfare Benefits,	cer1110	1000	3216000	ESSER II State Set-Aside 001	7,094.00	0.00	0.00	7,094.00
3401000	Health & Welfare Benefits,	cer1110	1000	3216000	ESSER II State Set-Aside 100	6.00	0.00	0.00	0.50
3401000	Health & Welfare Benefits,	cer1110	1000	7425000	Expanded Learning Opport Grant001	55,293.00	0.00	0.00	55,293.00
3401000	Health & Welfare Benefits,	cer3300	1000	0000000	Unres.Res. 001	35,090.47	29,112.58	54.62	-5,772.67
3401000	Health & Welfare Benefits,	cer3300	2100	0000000	Unres.Res. 001	4,797.28	3,567.67	0.00	-367.95
3401000	Health & Welfare Benefits,	cer5001	2700	6500000	Special Education 001	8,250.16	5,867.85	0.00	-366.01
3401000	Health & Welfare Benefits,	cer5001	3110	6500000	Special Education 001	5,016.23	3,764.01	0.00	-418.24
3401000	Health & Welfare Benefits,	cer5760	1120	3218000	ESSER III State Set-Aside 001	7,094.00	0.00	0.00	7,094.00
3401000	Health & Welfare Benefits,	cer5760	1120	6500000	Special Education 001	32,770.14	20,295.06	4,713.62	-2,503.82
3401000	Health & Welfare Benefits,	cer5760	1190	6500000	Special Education 001	9,651.24	3,784.82	0.00	2,650.94
3401000	Health & Welfare Benefits,	cer5760	2490	6500000	Special Education 001	4,400.92	3,031.45	0.00	-97.37
3401000	Health & Welfare Benefits,	cer5760	3120	6500000	Special Education 001	5,211.24	0.00	0.00	4,745.76

Subtotal for Object 3401000 :					1,168,662.00	567,517.99	402,564.92	6,138.85	192,440.24
3402000	Health & Welfare Benefits,	cla0000	2700	0000000	Unres.Res. 001	34,445.88	15,594.26	21.10	7,348.76
3402000	Health & Welfare Benefits,	cla0000	3110	0000000	Unres.Res. 001	0.00	0.00	26.57	-26.57
3402000	Health & Welfare Benefits,	cla0000	3130	0000000	Unres.Res. 001	1,541.20	1,142.47	0.00	-114.67
3402000	Health & Welfare Benefits,	cla0000	3700	0000000	Unres.Res. 001	0.00	0.00	0.00	6,494.00
3402000	Health & Welfare Benefits,	cla0000	7200	0000000	Unres.Res. 001	19,445.37	15,259.24	0.00	-2,294.61
3402000	Health & Welfare Benefits,	cla0000	7700	0000000	Unres.Res. 001	11,871.20	8,863.84	0.00	-950.04
3402000	Health & Welfare Benefits,	cla0000	8100	0000000	Unres.Res. 001	12,355.01	0.00	0.00	8,236.99
3402000	Health & Welfare Benefits,	cla0000	8200	0000000	Unres.Res. 001	38,787.41	0.00	0.00	25,857.59
3402000	Health & Welfare Benefits,	cla1110	1000	0000000	Unres.Res. 001	16,314.94	4,386.34	0.00	6,490.72
3402000	Health & Welfare Benefits,	cla1110	1000	3217000	GEER II 001	0.00	0.00	0.00	2,165.00

Report ID:WGLS8021
 Bus. Unit:01200--Literacy First Charter
 Ledger Grp:KK_DETAIL -- KK Detail
 Chartfields Criteria

PeopleSoft GL
 REVISED BUDGET SUMMARY REPORT
 For Fiscal Year and Budget Period 2022

Page No. 12
 Run Date 01/31/2022
 Run Time 17:57:20

Adjustment Periods : 998

Object	Goal	Func	Resource	Site	Budget	Actuals	Encumbrance	PreEncumbrance	Remaining
Subtotal for Object 3402000 :									
3402000	Health & Welfare Benefits, cla1110	1000	7425000	Grant001	11,492.00	3,833.11	0.00	0.00	7,658.89
3402000	Health & Welfare Benefits, cla5760	1120	6500000	001	30,443.00	16,266.07	0.00	0.00	12,176.93
3402000	Health & Welfare Benefits, cla5760	1190	6500000	001	2,069.00	1,241.24	27.31	0.00	800.45
3402000	Health & Welfare Benefits, cla8500	000	0000000	001	4,735.00	2,840.50	0.00	0.00	1,894.50
					282,001.00	160,941.93	45,273.46	47.67	75,737.94
3501000	State Unemployment Insurance, 0000	2420	0000000	001	400.00	206.82	118.33	4.54	70.31
3501000	State Unemployment Insurance, 0000	2420	7422000	Grant001	20.00	19.70	0.00	0.00	0.30
3501000	State Unemployment Insurance, 0000	2700	0000000	001	6,000.00	3,189.64	1,876.92	47.04	886.40
3501000	State Unemployment Insurance, 0000	2700	7422000	Grant001	309.00	308.57	0.00	0.00	0.43
3501000	State Unemployment Insurance, 0000	3110	0000000	001	700.00	359.68	222.84	11.54	106.94
3501000	State Unemployment Insurance, 0000	3110	7422000	Grant001	38.00	37.08	0.00	0.00	0.92
3501000	State Unemployment Insurance, 0000	3120	0000000	001	0.00	0.00	373.67	0.00	-373.67
3501000	State Unemployment Insurance, 0000	3120	7422000	Grant001	18.00	17.79	0.00	0.00	0.21
3501000	State Unemployment Insurance, 0000	7200	0000000	001	889.00	513.68	333.80	0.00	41.52
3501000	State Unemployment Insurance, 1110	1000	0000000	001	26,443.00	282.99	10,805.14	394.95	14,959.92
3501000	State Unemployment Insurance, 1110	1000	1400000	001	23,283.00	16,502.98	0.00	0.00	6,780.02
3501000	State Unemployment Insurance, 1110	1000	3213000	001	1,646.00	0.00	0.00	0.00	1,646.00
3501000	State Unemployment Insurance, 1110	1000	3216000	001	915.00	0.00	0.00	0.00	915.00
3501000	State Unemployment Insurance, 1110	1000	6266000	100	280.00	279.96	0.00	0.00	0.04
3501000	State Unemployment Insurance, 1110	1000	7422000	001	173.00	86.25	0.00	0.00	86.75
3501000	State Unemployment Insurance, 1110	1000	7425000	001	569.00	568.12	0.00	0.00	0.88
3501000	State Unemployment Insurance, 3300	1000	0000000	001	3,759.00	906.74	0.00	0.00	2,852.26
3501000	State Unemployment Insurance, 3300	1000	7425000	001	2,525.00	1,154.82	819.46	30.78	519.94
3501000	State Unemployment Insurance, 3300	1000	7425000	Grant001	57.00	66.70	0.00	0.00	0.30
3501000	State Unemployment Insurance, 3300	2100	0000000	001	536.00	239.16	151.83	0.00	145.01
3501000	State Unemployment Insurance, 3300	2100	7425000	Grant001	26.00	25.51	0.00	0.00	0.49
3501000	State Unemployment Insurance, 5001	2700	6500000	001	1,638.00	468.67	270.34	0.00	898.99
3501000	State Unemployment Insurance, 5001	2700	7422000	Grant001	46.00	45.41	0.00	0.00	0.59
3501000	State Unemployment Insurance, 5001	3110	6500000	001	661.00	162.21	107.73	0.00	391.06
3501000	State Unemployment Insurance, 5001	3110	7422000	Grant001	18.00	17.75	0.00	0.00	0.25
3501000	State Unemployment Insurance, 5760	1120	3218000	001	1,002.00	0.00	0.00	0.00	1,002.00
3501000	State Unemployment Insurance, 5760	1120	3219000	100	89.00	88.85	0.00	0.00	0.15
3501000	State Unemployment Insurance, 5760	1120	6500000	001	3,022.00	1,740.13	1,053.92	99.61	128.34
3501000	State Unemployment Insurance, 5760	1120	7422000	Grant001	157.00	156.59	0.00	0.00	0.41
3501000	State Unemployment Insurance, 5760	1190	6500000	001	1,720.00	411.22	123.93	0.00	1,184.85
3501000	State Unemployment Insurance, 5760	1190	7422000	Grant001	46.00	45.82	0.00	0.00	0.18
3501000	State Unemployment Insurance, 5760	2130	6500000	001	589.00	125.60	0.00	0.00	463.40
3501000	State Unemployment Insurance, 5760	2130	7422000	Grant001	18.00	17.44	0.00	0.00	0.56
3501000	State Unemployment Insurance, 5760	2490	6500000	001	460.00	120.58	75.85	0.00	263.57

PeopleSoft GL
 REVISED BUDGET SUMMARY REPORT
 For Fiscal Year and Budget Period 2022

Page No. 13
 Run Date 01/31/2022
 Run Time 17:57:20

Report ID: MGLS8021
 Bus. Unit: 01200--Literacy First Charter
 Ledger Grp: KK DETAIL -- KK Detail
 Chartfields Criteria

Adjustment Periods : 998

Object	Goal	Func	Resource	Site	Budget	Actuals	Encumbrance	PreEncumbrance	Remaining
3501000 State Unemployment Insurance, 5760 2490 7422000				In-Person Instruct (IPI) Grant001	13.00	12.74	0.00	0.00	0.26
3501000 State Unemployment Insurance, 5760 3120 6500000				Special Education 001	1,462.00	526.96	0.00	0.00	935.04

Subtotal for Object 3501000 :					79,537.00	28,705.16	16,333.76	588.46	33,909.62
3502000 State Unemployment Insurance, 0000 2700 0000000				Unres.Res. 001	3,142.00	1,344.57	580.62	10.20	1,206.61
3502000 State Unemployment Insurance, 0000 2700 7422000				In-Person Instruct (IPI) Grant001	131.00	130.29	0.00	0.00	0.71
3502000 State Unemployment Insurance, 0000 3110 0000000				Unres.Res. 001	0.00	0.00	0.00	7.84	-7.84
3502000 State Unemployment Insurance, 0000 3130 0000000				Unres.Res. 001	694.00	197.58	116.72	0.00	379.70
3502000 State Unemployment Insurance, 0000 3130 7422000				In-Person Instruct (IPI) Grant001	22.00	21.51	0.00	0.00	0.49
3502000 State Unemployment Insurance, 0000 3700 0000000				Unres.Res. 001	622.00	0.00	0.00	0.00	622.00
3502000 State Unemployment Insurance, 0000 7200 0000000				Unres.Res. 001	1,935.00	800.52	541.31	0.00	593.17
3502000 State Unemployment Insurance, 0000 7200 7422000				In-Person Instruct (IPI) Grant001	72.00	71.84	0.00	0.00	0.16
3502000 State Unemployment Insurance, 0000 7700 0000000				Unres.Res. 001	800.00	383.04	250.20	0.00	166.76
3502000 State Unemployment Insurance, 0000 8100 0000000				In-Person Instruct (IPI) Grant001	27.00	26.66	0.00	0.00	0.34
3502000 State Unemployment Insurance, 0000 8100 0000000				Unres.Res. 001	1,587.00	726.11	0.00	0.00	860.89
3502000 State Unemployment Insurance, 0000 8200 7422000				In-Person Instruct (IPI) Grant001	48.00	47.39	0.00	0.00	0.61
3502000 State Unemployment Insurance, 0000 8200 0000000				Unres.Res. 001	2,074.00	1,009.74	0.00	0.00	1,064.26
3502000 State Unemployment Insurance, 0000 8300 0000000				Unres.Res. 001	67.00	66.28	0.00	0.00	0.72
3502000 State Unemployment Insurance, 1110 1000 0000000				Unres.Res. 001	57.00	42.05	0.00	0.00	14.95
3502000 State Unemployment Insurance, 1110 1000 3010000				Title I Basic Grts Low Inc&Neg001	1,700.00	1,015.51	246.81	0.00	437.68
3502000 State Unemployment Insurance, 1110 1000 3212000				ESSER II Fund 001	57.00	9.36	0.00	0.00	47.64
3502000 State Unemployment Insurance, 1110 1000 3216000				ESSER II State Set-Aside 100	166.00	10.00	0.00	0.00	156.00
3502000 State Unemployment Insurance, 1110 1000 3217000				GEER II 001	31.00	30.94	0.00	0.00	0.06
3502000 State Unemployment Insurance, 1110 1000 7422000				In-Person Instruct (IPI) Grant001	325.00	0.00	0.00	0.00	325.00
3502000 State Unemployment Insurance, 3300 1000 0000000				Expanded Learning Opport Grant001	32.00	31.45	0.00	0.00	0.55
3502000 State Unemployment Insurance, 3300 2700 0000000				Unres.Res. 001	1.00	0.15	0.00	0.00	0.85
3502000 State Unemployment Insurance, 5760 1120 3010000				Title I Basic Grts Low Inc&Neg001	250.00	54.66	0.00	0.00	195.34
3502000 State Unemployment Insurance, 5760 1120 3219000				ESSER III State Set-Aside 100	35.00	10.41	0.00	0.00	24.59
3502000 State Unemployment Insurance, 5760 1120 6500000				Special Education 001	22.00	21.33	0.00	0.00	0.67
3502000 State Unemployment Insurance, 5760 1120 7422000				In-Person Instruct (IPI) Grant001	766.00	474.24	0.00	0.00	291.76
3502000 State Unemployment Insurance, 5760 1120 7426000				ELO Grant: Paraprofessional 001	32.00	31.40	0.00	0.00	0.60
3502000 State Unemployment Insurance, 5760 1190 6500000				Special Education 001	747.00	191.10	125.47	0.00	871.00
3502000 State Unemployment Insurance, 5760 1190 7422000				In-Person Instruct (IPI) Grant001	15.00	14.48	0.00	0.00	0.52
3502000 State Unemployment Insurance, 8500 5000 0000000				Unres.Res. 001	150.00	73.03	0.00	0.00	76.97
3502000 State Unemployment Insurance, 8500 5000 7422000				In-Person Instruct (IPI) Grant001	10.00	9.11	0.00	0.00	0.89

Subtotal for Object 3502000 :					17,062.00	6,975.20	1,861.13	18.04	8,207.63

Report ID: MGLS8021
 Bus. Unit: 01200--Literacy First Charter
 Ledger Grp: KK DETAIL -- KK Detail
 Chartfields Criteria

PeopleSoft GL
 REVISED BUDGET SUMMARY REPORT
 For Fiscal Year and Budget Period 2022

Page No. 14
 Run Date 01/31/2022
 Run Time 17:57:20

Adjustment Periods : 998

Object	Goal	Func	Resource	Site	Budget	Actuals	Encumbrance	PreEncumbrance	Remaining
3601000 Workers' Compensation	Insuranc0000	2420	0000000	001	1,404.00	699.07	426.83	185.81	92.29
3601000 Workers' Compensation	Insuranc0000	2420	7422000	Grant001	67.00	66.59	0.00	0.00	0.41
3601000 Workers' Compensation	Insuranc0000	2700	0000000	001	20,061.00	10,780.78	7,041.20	1,485.29	753.73
3601000 Workers' Compensation	Insuranc0000	2700	7422000	Grant001	1,043.00	1,043.00	0.00	0.00	0.00
3601000 Workers' Compensation	Insuranc0000	3110	0000000	001	2,224.00	1,212.36	793.90	227.97	-10.23
3601000 Workers' Compensation	Insuranc0000	3110	7422000	Grant001	126.00	125.32	0.00	0.00	0.68
3601000 Workers' Compensation	Insuranc0000	3120	0000000	001	0.00	0.00	1,329.91	0.00	-1,329.91
3601000 Workers' Compensation	Insuranc0000	3120	7422000	Grant001	61.00	60.11	0.00	0.00	0.89
3601000 Workers' Compensation	Insuranc0000	7200	0000000	001	3,165.00	1,736.21	1,128.22	0.00	300.57
3601000 Workers' Compensation	Insuranc1110	1000	0000000	001	27,642.00	956.54	37,727.47	2,358.92	-13,400.93
3601000 Workers' Compensation	Insuranc1110	1000	1400000	Education Protection Account	79,285.00	55,701.72	0.00	0.00	23,583.28
3601000 Workers' Compensation	Insuranc1110	1000	3213000	001	2,676.00	0.00	0.00	0.00	2,676.00
3601000 Workers' Compensation	Insuranc1110	1000	3216000	ESSER III Fund	1,488.00	0.00	0.00	0.00	1,488.00
3601000 Workers' Compensation	Insuranc1110	1000	3216000	ESSER II State Set-Aside	947.00	946.27	0.00	0.00	0.73
3601000 Workers' Compensation	Insuranc1110	1000	6266000	ESSER II State Set-Aside	583.00	291.50	0.00	0.00	291.50
3601000 Workers' Compensation	Insuranc1110	1000	7422000	Educator Effectiveness	1,921.00	1,920.18	0.00	0.00	0.82
3601000 Workers' Compensation	Insuranc1110	1000	7425000	In-Person Instruct (IPI) Grant001	6,959.00	3,064.72	0.00	0.00	3,894.28
3601000 Workers' Compensation	Insuranc3300	1000	0000000	001	7,609.00	3,903.46	2,928.49	687.47	89.58
3601000 Workers' Compensation	Insuranc3300	1000	7425000	Expanded Learning Opport Grant001	226.00	225.45	0.00	0.00	0.55
3601000 Workers' Compensation	Insuranc3300	1000	0000000	001	1,522.00	808.41	537.85	0.00	175.74
3601000 Workers' Compensation	Insuranc3300	2100	7425000	Expanded Learning Opport Grant001	87.00	86.21	0.00	0.00	0.79
3601000 Workers' Compensation	Insuranc5001	2700	6500000	001	2,664.00	1,584.19	1,040.20	0.00	39.61
3601000 Workers' Compensation	Insuranc5001	2700	7422000	In-Person Instruct (IPI) Grant001	154.00	153.51	0.00	0.00	0.49
3601000 Workers' Compensation	Insuranc5001	3110	6500000	001	1,074.00	548.28	381.55	0.00	144.17
3601000 Workers' Compensation	Insuranc5001	3110	6500000	Special Education	60.00	59.95	0.00	0.00	0.05
3601000 Workers' Compensation	Insuranc5760	1120	3218000	001	1,630.00	0.00	0.00	0.00	1,630.00
3601000 Workers' Compensation	Insuranc5760	1120	3219000	ESSER III State Set-Aside	301.00	300.35	0.00	0.00	0.65
3601000 Workers' Compensation	Insuranc5760	1120	6500000	001	10,166.00	5,881.70	3,860.92	108.70	314.68
3601000 Workers' Compensation	Insuranc5760	1120	7422000	In-Person Instruct (IPI) Grant001	530.00	529.24	0.00	0.00	0.76
3601000 Workers' Compensation	Insuranc5760	1190	6500000	001	2,796.00	1,389.96	453.05	0.00	952.99
3601000 Workers' Compensation	Insuranc5760	1190	7422000	Special Education	155.00	154.85	0.00	0.00	0.15
3601000 Workers' Compensation	Insuranc5760	2130	6500000	001	958.00	424.54	0.00	0.00	533.46
3601000 Workers' Compensation	Insuranc5760	2130	7422000	In-Person Instruct (IPI) Grant001	59.00	58.96	0.00	0.00	0.04
3601000 Workers' Compensation	Insuranc5760	2490	6500000	001	748.00	407.52	263.40	0.00	77.08
3601000 Workers' Compensation	Insuranc5760	2490	7422000	Special Education	44.00	43.07	0.00	0.00	0.93
3601000 Workers' Compensation	Insuranc5760	3120	6500000	001	3,679.00	1,781.16	0.00	0.00	1,897.84

Subtotal for Object 3601000 :					184,114.00	96,945.18	57,912.99	5,054.16	24,201.67

3602000 Workers' Compensation	Insuranc0000	2700	0000000	001	8,361.00	4,544.67	2,029.74	189.53	1,597.06
3602000 Workers' Compensation	Insuranc0000	2700	7422000	In-Person Instruct (IPI) Grant001	441.00	440.34	0.00	0.00	0.66

Report ID: MGLS8021
 Bus. Unit: 01200--Literacy First Charter
 Ledger Grp: KK DETAIL -- KK Detail
 Chartfields Criteria

Page No. 15
 Run Date 01/31/2022
 Run Time 17:57:20

Adjustment Periods : 998

Object	Goal	Func	Resource	Site	Budget	Actuals	Encumbrance	PreEncumbrance	Remaining
3602000 Workers' Compensation	Insuranc0000	3110	00000000	001	0.00	0.00	0.00	221.91	-221.91
3602000 Workers' Compensation	Insuranc0000	3130	00000000	001	1,129.00	667.80	447.95	0.00	13.25
3602000 Workers' Compensation	Insuranc0000	3130	74220000	001	73.00	72.70	0.00	0.00	0.30
3602000 Workers' Compensation	Insuranc0000	3700	00000000	001	1,012.00	0.00	0.00	0.00	1,012.00
3602000 Workers' Compensation	Insuranc0000	7200	00000000	001	4,600.00	2,705.80	1,912.00	0.00	-17.80
3602000 Workers' Compensation	Insuranc0000	7200	00000000	001	243.00	242.78	0.00	0.00	0.22
3602000 Workers' Compensation	Insuranc0000	7700	00000000	001	2,389.00	1,294.73	870.39	0.00	223.88
3602000 Workers' Compensation	Insuranc0000	7700	74220000	001	91.00	90.12	0.00	0.00	0.88
3602000 Workers' Compensation	Insuranc0000	8100	00000000	001	5,833.00	2,454.15	0.00	0.00	3,378.85
3602000 Workers' Compensation	Insuranc0000	8100	74220000	001	161.00	160.19	0.00	0.00	0.81
3602000 Workers' Compensation	Insuranc0000	8200	00000000	001	6,461.00	3,168.45	0.00	0.00	3,292.55
3602000 Workers' Compensation	Insuranc0000	8200	74220000	001	224.00	223.99	0.00	0.00	0.01
3602000 Workers' Compensation	Insuranc0000	8300	00000000	001	1,116.00	142.16	0.00	0.00	973.84
3602000 Workers' Compensation	Insuranc1110	1000	00000000	001	1,692.00	1,343.07	876.57	0.00	-527.64
3602000 Workers' Compensation	Insuranc1110	1000	30100000	001	190.00	31.62	0.00	0.00	158.38
3602000 Workers' Compensation	Insuranc1110	1000	32120000	001	269.00	33.80	0.00	0.00	235.20
3602000 Workers' Compensation	Insuranc1110	1000	32160000	100	105.00	104.57	0.00	0.00	0.43
3602000 Workers' Compensation	Insuranc1110	1000	32170000	001	528.00	0.00	0.00	0.00	528.00
3602000 Workers' Compensation	Insuranc1110	1000	74220000	001	113.00	112.62	0.00	0.00	0.38
3602000 Workers' Compensation	Insuranc3300	2700	00000000	001	932.00	466.69	0.00	0.00	465.31
3602000 Workers' Compensation	Insuranc3300	2700	00000000	001	3.00	0.51	0.00	0.00	2.49
3602000 Workers' Compensation	Insuranc5760	1120	30100000	001	406.00	184.76	0.00	0.00	221.24
3602000 Workers' Compensation	Insuranc5760	1120	32190000	100	118.00	35.17	0.00	0.00	82.83
3602000 Workers' Compensation	Insuranc5760	1120	74220000	001	73.00	72.08	0.00	0.00	0.92
3602000 Workers' Compensation	Insuranc5760	1120	65000000	001	2,361.00	1,603.00	0.00	0.00	758.00
3602000 Workers' Compensation	Insuranc5760	1120	74220000	001	107.00	106.08	0.00	0.00	0.92
3602000 Workers' Compensation	Insuranc5760	1120	74260000	001	1,416.00	0.00	0.00	0.00	1,416.00
3602000 Workers' Compensation	Insuranc5760	1190	65000000	001	1,214.00	694.89	442.60	0.00	76.51
3602000 Workers' Compensation	Insuranc8500	5000	00000000	001	557.00	246.82	0.00	0.00	310.18
3602000 Workers' Compensation	Insuranc8500	5000	74220000	001	31.00	30.80	0.00	0.00	0.20
Subtotal for Object 3602000 :					42,249.00	21,274.36	6,579.25	411.44	13,983.95
3901001 In Lieu Of Insurance	0000	2700	00000000	001	3,600.00	2,160.00	1,239.70	0.00	200.30
3901001 In Lieu Of Insurance	0000	3120	00000000	001	0.00	0.00	656.97	0.00	-656.97
3901001 In Lieu Of Insurance	1110	1000	00000000	001	31,053.00	0.00	18,199.10	785.01	12,068.89
3901001 In Lieu Of Insurance	1110	1000	14000000	001	40,272.00	28,620.00	0.00	0.00	11,652.00
3901001 In Lieu Of Insurance	3300	1000	00000000	001	900.00	540.00	420.27	0.00	-60.27
3901001 In Lieu Of Insurance	5760	1120	65000000	001	7,200.00	4,320.00	2,628.54	0.00	251.46
3901001 In Lieu Of Insurance	5760	3120	65000000	001	1,800.00	1,080.00	0.00	0.00	720.00

PeopleSoft GL
 REVISED BUDGET SUMMARY REPORT
 For Fiscal Year and Budget Period 2022

Page No. 16
 Run Date 01/31/2022
 Run Time 17:57:20

Report ID: MGLS8021
 Bus. Unit: 01200--Literacy First Charter
 Ledger Grp: KK_DETAIL -- KK Detail
 Chartfields Criteria

Adjustment Periods : 998

Object	Goal	Func	Resource	Site	Budget	Actuals	Encumbrance	PreEncumbrance	Remaining
Subtotal for Object 3901001 :									
3902001	In Lieu Of Insurance	0000	2700	00000000	Unres.Res.	001	4,350.00	0.00	-102.82
3902001	In Lieu Of Insurance	0000	3130	00000000	Unres.Res.	001	1,800.00	630.71	89.29
3902001	In Lieu Of Insurance	0000	7200	00000000	Unres.Res.	001	1,800.00	687.43	32.57
3902001	In Lieu Of Insurance	0000	8100	00000000	Unres.Res.	001	1,080.00	0.00	900.00
3902001	In Lieu Of Insurance	0000	8200	00000000	Unres.Res.	001	5,400.00	0.00	2,340.00
3902001	In Lieu Of Insurance	1110	1000	00000000	Unres.Res.	001	1,620.00	0.00	180.00
3902001	In Lieu Of Insurance	5760	1120	65000000	Special Education	001	2,880.00	0.00	1,080.00
3902001	In Lieu Of Insurance	5760	1190	65000000	Special Education	001	1,800.00	687.70	32.30
Subtotal for Object 3902001 :									
							20,910.00	3,326.66	4,551.34
4100000	Textbooks	1110	1000	11000000	State Lottery	001	43,828.00	0.00	4,028.46
4100000	Textbooks	1110	1000	63000000	Lottery: Instructional Matls	001	5,000.00	0.00	5,000.00
4100000	Textbooks	3300	1000	00000000	Unres.Res.	001	8,917.00	0.00	215.18
4100000	Textbooks	3300	1000	11000000	State Lottery	001	77,668.00	0.00	77,668.00
4100000	Textbooks	3300	1000	63000000	Lottery: Instructional Matls	001	25,409.00	0.00	25,409.00
Subtotal for Object 4100000 :									
							160,822.00	0.00	112,320.64
4100003	Textbooks ~ High School	1110	1000	11000000	State Lottery	001	5,793.00	0.00	0.89
4200000	Books Other Than Textbooks	1110	1000	00000000	Unres.Res.	001	28,767.00	0.00	17,382.16
4200000	Books Other Than Textbooks	1110	1000	0000407	Mfcu Liberty	001	25.00	0.00	25.00
4200000	Books Other Than Textbooks	1110	1000	0000443	Mfcu Lfcs-New 4/18	001	409.00	0.00	0.72
4200000	Books Other Than Textbooks	1110	1000	11000000	State Lottery	001	2,131.00	0.00	0.64
4200000	Books Other Than Textbooks	1110	1000	63000000	Lottery: Instructional Matls	001	12,590.00	0.00	12,590.00
4200000	Books Other Than Textbooks	3300	1000	00000000	Unres.Res.	001	36,862.00	0.00	19,442.15
4200000	Books Other Than Textbooks	3300	1000	63000000	Lottery: Instructional Matls	001	30,130.00	0.00	30,130.00
4200000	Books Other Than Textbooks	5760	1120	65000000	Special Education	001	140.00	0.00	14.33
Subtotal for Object 4200000 :									
							111,054.00	0.00	79,585.00
4300000	Materials And Supplies	0000	2420	00000000	Unres.Res.	001	2,256.00	0.00	857.79
4300000	Materials And Supplies	0000	2420	0000443	Mfcu Lfcs-New 4/18	001	15.00	0.00	15.00
4300000	Materials And Supplies	0000	2700	00000000	Unres.Res.	001	39,941.00	0.00	9,113.17
4300000	Materials And Supplies	0000	2700	0000407	Mfcu Liberty	001	2,152.00	0.00	1,071.05
4300000	Materials And Supplies	0000	2700	0000443	Mfcu Lfcs-New 4/18	001	6,100.00	0.00	4,866.64
4300000	Materials And Supplies	0000	2700	32120000	ESSER II Fund	001	851.00	0.00	0.55
4300000	Materials And Supplies	0000	3110	00000000	Unres.Res.	001	157.00	0.00	157.00

PeopleSoft GL
REVISED BUDGET SUMMARY REPORT
For Fiscal Year and Budget Period 2022

Report ID: MGLS8021
Bus. Unit: 01200--Literacy First Charter
Ledger Grp: KK DETAIL -- KK Detail
Chartfields Criteria

Adjustment Periods : 998

Object	Goal	Func	Resource	Site	Budget	Actuals	Encumbrance	PreEncumbrance	Remaining
4300000 Materials And Supplies	0000	3140	00000000	001	2,400.00	619.83	0.00	0.00	1,780.17
4300000 Materials And Supplies	0000	3140	0000443	001	500.00	224.99	0.00	0.00	275.01
4300000 Materials And Supplies	0000	3600	0000414	001	1,302.00	707.12	0.00	0.00	594.88
4300000 Materials And Supplies	0000	3700	00000000	001	165.00	0.00	0.00	0.00	165.00
4300000 Materials And Supplies	0000	3700	0000443	001	219.00	218.60	0.00	0.00	0.40
4300000 Materials And Supplies	0000	7200	00000000	001	3,060.00	727.77	0.00	0.00	2,332.23
4300000 Materials And Supplies	0000	7200	0000438	001	109.00	0.00	0.00	0.00	109.00
4300000 Materials And Supplies	0000	7200	0000443	001	29.00	28.65	0.00	0.00	0.35
4300000 Materials And Supplies	0000	7700	00000000	001	8,940.00	7,350.90	0.00	0.00	1,589.10
4300000 Materials And Supplies	0000	7700	3212000	001	3,097.00	3,096.95	0.00	0.00	0.05
4300000 Materials And Supplies	0000	8100	00000000	001	57,400.00	30,768.15	0.00	0.00	26,631.85
4300000 Materials And Supplies	0000	8100	0000443	001	220.00	0.00	0.00	0.00	220.00
4300000 Materials And Supplies	0000	8100	3212000	001	11,098.00	11,097.95	0.00	0.00	0.05
4300000 Materials And Supplies	0000	8200	00000000	001	3,450.00	2,001.92	0.00	0.00	1,448.08
4300000 Materials And Supplies	0000	8200	0000443	001	146.00	145.01	0.00	0.00	0.99
4300000 Materials And Supplies	1110	1000	00000000	001	143,989.00	99,041.20	0.00	0.00	44,947.80
4300000 Materials And Supplies	1110	1000	0000407	001	10,000.00	3,838.32	0.00	0.00	6,161.68
4300000 Materials And Supplies	1110	1000	0000411	001	500.00	0.00	0.00	0.00	500.00
4300000 Materials And Supplies	1110	1000	0000414	001	4,100.00	1,753.62	0.00	0.00	2,346.38
4300000 Materials And Supplies	1110	1000	0000443	001	13,600.00	7,504.72	0.00	0.00	6,095.28
4300000 Materials And Supplies	1110	1000	11000000	001	2,000.00	0.00	0.00	0.00	2,000.00
4300000 Materials And Supplies	1110	1000	3212000	001	2,010.00	2,009.61	0.00	0.00	0.39
4300000 Materials And Supplies	1110	1000	3216000	001	164.00	163.91	0.00	0.00	0.09
4300000 Materials And Supplies	1110	1000	63000000	001	35,696.00	33,088.22	0.00	0.00	2,607.78
4300000 Materials And Supplies	3300	1000	00000000	001	63,000.00	0.00	0.00	0.00	63,000.00
4300000 Materials And Supplies	3300	2100	00000000	001	500.00	0.00	0.00	0.00	500.00
4300000 Materials And Supplies	5001	2700	65000000	001	2,475.00	249.79	0.00	0.00	2,225.21
4300000 Materials And Supplies	5001	3110	65000000	001	10.00	0.00	0.00	0.00	10.00
4300000 Materials And Supplies	5760	1120	3212000	001	114.00	113.44	0.00	0.00	0.56
4300000 Materials And Supplies	5760	1120	65000000	001	6,370.00	3,747.81	0.00	0.00	2,622.19
4300000 Materials And Supplies	5760	1190	65000000	001	620.00	321.54	0.00	0.00	298.46
4300000 Materials And Supplies	5760	2130	65000000	001	310.00	51.70	0.00	0.00	258.30
4300000 Materials And Supplies	5760	3120	65000000	001	175.00	175.00	0.00	0.00	0.00
4300000 Materials And Supplies	8500	5000	00000000	001	390.00	389.68	0.00	0.00	0.32
4300000 Materials And Supplies	8500	5000	0000443	001	50.00	0.00	0.00	0.00	50.00

Subtotal for Object 4300000 :					429,680.00	244,827.20	0.00	0.00	184,852.80
4300001 Custodial Supplies	0000	8200	00000000	001	48,000.00	16,747.31	0.00	0.00	31,252.69
4300001 Custodial Supplies	0000	8200	0000407	001	27.00	26.87	0.00	0.00	0.13
4300001 Custodial Supplies	0000	8200	0000443	001	350.00	308.40	0.00	0.00	41.60

PeopleSoft GL
REVISED BUDGET SUMMARY REPORT
For Fiscal Year and Budget Period 2022

Page No. 18
Run Date 01/31/2022
Run Time 17:57:20

Report ID: MGLS8021
Bus. Unit: 01200--Literacy First Charter
Ledger Grp: KK_DETAIL -- KK Detail
Chartfields Criteria

Adjustment Periods : 998

Object	Goal	Func	Resource	Site	Budget	Actuals	Encumbrance	PreEncumbrance	Remaining
4300001	0000	8200	3212000	001	1,582.00	1,581.87	0.00	0.00	0.13
Subtotal for Object 4300001 :					49,959.00	18,664.45	0.00	0.00	31,294.55
4300002	0000	2700	0000000	001	68,571.00	30,812.26	0.00	0.00	37,758.74
4300002	0000	2700	0000407	001	2,043.00	2,042.12	0.00	0.00	0.88
4300002	0000	2700	0000443	001	5,035.00	4,882.53	0.00	0.00	152.47
4300002	0000	3160	0000000	001	7,200.00	0.00	0.00	0.00	7,200.00
4300002	0000	3700	0000000	001	728.00	0.00	0.00	0.00	728.00
4300002	0000	3700	0000443	001	20.00	19.45	0.00	0.00	0.55
4300002	0000	3700	3212000	001	4,000.00	772.51	0.00	0.00	3,227.49
4300002	0000	7100	0000000	001	5,864.00	0.00	0.00	0.00	5,864.00
4300002	0000	7200	0000000	001	300.00	300.00	0.00	0.00	0.00
4300002	0000	7700	0000000	001	300.00	210.00	0.00	0.00	90.00
4300002	0000	8100	0000000	001	150.00	141.45	0.00	0.00	8.55
4300002	1110	1000	0000000	001	16,000.00	5,418.59	0.00	0.00	10,581.41
4300002	1110	1000	0000403	001	1,100.00	0.00	0.00	0.00	1,100.00
4300002	1110	1000	0000407	001	2,759.00	2,758.78	0.00	0.00	0.22
4300002	1110	1000	0000414	001	4,100.00	1,198.66	0.00	0.00	2,901.34
4300002	1110	1000	0000443	001	8,300.00	2,316.01	0.00	0.00	5,983.99
4300002	1110	1000	3212000	001	3,843.00	3,842.51	0.00	0.00	0.49
4300002	3300	1000	0000000	001	600.00	353.19	0.00	0.00	246.81
4300002	3300	1000	0000443	001	200.00	76.24	0.00	0.00	123.76
4300002	5001	2700	6500000	001	500.00	149.94	0.00	0.00	350.06
4300002	5760	1120	6500000	001	500.00	67.25	0.00	0.00	432.75
4300002	8500	5000	0000443	001	10.00	9.69	0.00	0.00	0.31
Subtotal for Object 4300002 :					132,123.00	55,371.18	0.00	0.00	76,751.82
4300003	1110	1000	0000414	001	13,250.00	5,064.99	0.00	0.00	8,185.01
4300004	1110	1000	0000414	001	2,000.00	1,324.02	0.00	0.00	675.98
4300005	0000	2420	0000000	001	272.00	271.25	0.00	0.00	0.75
4300005	0000	2420	3212000	001	5,000.00	0.00	0.00	0.00	5,000.00
4300005	0000	2700	0000000	001	6,000.00	5,896.69	0.00	0.00	103.31
4300005	0000	3160	0000000	001	2,000.00	0.00	0.00	0.00	2,000.00
4300005	0000	3160	3212000	001	1,069.00	1,068.75	0.00	0.00	0.25
4300005	0000	7200	0000000	001	4,200.00	0.00	0.00	0.00	4,200.00
4300005	0000	7200	3212000	001	1,910.00	1,910.00	0.00	0.00	0.00
4300005	0000	7700	0000000	001	5,500.00	1,395.99	0.00	0.00	4,104.01

PeopleSoft GL
REVISED BUDGET SUMMARY REPORT
For Fiscal Year and Budget Period 2022

Report ID: MGLS8021
Bus. Unit: 01200--Literacy First Charter
Ledger Grp: KK_DETAIL -- KK Detail
Chartfields Criteria

Adjustment Periods : 998

Object	Goal Func Resource	Site	Budget	Actuals	Encumbrance	PreEncumbrance	Remaining
4300005 Computer Software	0000 7700 0000407 Mfcu Liberty	001	250.00	0.00	0.00	0.00	250.00
4300005 Computer Software	1110 1000 0000000 Unres.Res.	001	10,062.00	1,331.75	0.00	0.00	8,730.25
4300005 Computer Software	1110 1000 0000407 Mfcu Liberty	001	292.00	291.87	0.00	0.00	0.13
4300005 Computer Software	1110 1000 0000414 Sports Program	001	1,500.00	276.00	0.00	0.00	1,224.00
4300005 Computer Software	1110 1000 0000443 Mfcu Lfcs-New 4/18	001	57.00	57.00	0.00	0.00	0.00
4300005 Computer Software	1110 1000 3212000 ESSER II Fund	001	808.00	808.00	0.00	0.00	0.00
4300005 Computer Software	3300 1000 0000000 Unres.Res.	001	225.00	0.00	0.00	0.00	225.00
4300005 Computer Software	3300 1000 3212000 ESSER II Fund	001	11,280.00	11,280.00	0.00	0.00	0.00
4300005 Computer Software	5001 2700 6500000 Special Education	001	150.00	0.00	0.00	0.00	150.00
4300005 Computer Software	5760 1120 6500000 Special Education	001	9,885.00	7,498.59	0.00	0.00	2,386.41
4300005 Computer Software	5760 1190 3212000 ESSER II Fund	001	8,775.00	8,775.00	0.00	0.00	0.00
4300005 Computer Software	5760 3120 6500000 Special Education	001	20.00	19.99	0.00	0.00	0.01
Subtotal for Object 4300005 :			69,255.00	40,880.88	0.00	0.00	28,374.12
4300006 Web-Based Curriculum	0000 2420 0000000 Unres.Res.	001	725.00	0.00	0.00	0.00	725.00
4300006 Web-Based Curriculum	1110 1000 0000000 Unres.Res.	001	9,696.00	9,354.30	0.00	0.00	341.70
4300006 Web-Based Curriculum	1110 1000 0000443 Mfcu Lfcs-New 4/18	001	40.00	30.00	0.00	0.00	10.00
4300006 Web-Based Curriculum	1110 1000 3212000 ESSER II Fund	001	10,481.00	10,480.11	0.00	0.00	0.89
4300006 Web-Based Curriculum	3300 1000 0000000 Unres.Res.	001	8,534.00	5,467.39	0.00	0.00	3,066.61
4300006 Web-Based Curriculum	5760 1120 6500000 Special Education	001	3,700.00	1,237.50	0.00	0.00	2,462.50
4300006 Web-Based Curriculum	5760 1190 3212000 ESSER II Fund	001	858.00	857.79	0.00	0.00	0.21
4300006 Web-Based Curriculum	5760 1190 6500000 Special Education	001	110.00	0.00	0.00	0.00	110.00
Subtotal for Object 4300006 :			34,144.00	27,427.09	0.00	0.00	6,716.91
4300007 Testing Supplies	0000 3160 0000000 Unres.Res.	001	11,000.00	0.00	0.00	0.00	11,000.00
4300007 Testing Supplies	0000 3160 0000407 Mfcu Liberty	001	12,667.00	0.00	0.00	0.00	12,667.00
4300007 Testing Supplies	3300 1000 0000000 Unres.Res.	001	60.00	0.00	0.00	0.00	60.00
4300007 Testing Supplies	5760 1120 6500000 Special Education	001	800.00	0.00	0.00	0.00	800.00
4300007 Testing Supplies	5760 3120 6500000 Special Education	001	402.00	401.85	0.00	0.00	0.15
Subtotal for Object 4300007 :			24,929.00	401.85	0.00	0.00	24,527.15
4300008 Chromebooks	0000 2420 0000403 Jogathon	001	62,000.00	0.00	0.00	0.00	62,000.00
4300008 Chromebooks	0000 2420 6300000 Lottery: Instructional Mats	001	7,771.00	0.00	0.00	0.00	7,771.00
4300008 Chromebooks	3300 1000 0000000 Unres.Res.	001	6,524.00	0.00	0.00	0.00	6,524.00
Subtotal for Object 4300008 :			76,295.00	0.00	0.00	0.00	76,295.00
4300010 Paid/Rec'D Not Accrued	1110 1000 0000000 Unres.Res.	001	387.00	386.37	0.00	0.00	0.63

PeopleSoft GL
 REVISED BUDGET SUMMARY REPORT
 For Fiscal Year and Budget Period 2022

Page No. 20
 Run Date 01/31/2022
 Run Time 17:57:20

Report ID:WGLS8021
 Bus. Unit:01200--Literacy First Charter
 Ledger Grp:KK_DETAIL --- KK Detail
 Chartfields Criteria

Adjustment Periods : 998

Object	Goal	Func	Resource	Site	Budget	Actuals	Encumbrance	PreEncumbrance	Remaining
4300010	Paid/Rec'D Not Accrued	1110	1000	0000414	Sports Program	2,475.11	0.00	0.00	0.89
4300010	Paid/Rec'D Not Accrued	1110	1000	3216000	ESSER II State Set-Aside	47.50	0.00	0.00	0.50
4300010	Paid/Rec'D Not Accrued	5760	1120	6500000	Special Education	14.99	0.00	0.00	0.01
	Subtotal for Object 4300010 :				2,923.97	2,923.97	0.00	0.00	2.03
4300405	Uniforms High School	1110	1000	0000000	Unres.Res.	8.72	0.00	0.00	5,365.28
4300405	Uniforms High School	1110	1000	0000407	Mfcs Liberty	7,166.15	0.00	0.00	0.85
	Subtotal for Object 4300405 :				12,541.00	7,174.87	0.00	0.00	5,366.13
4300406	Uniforms/Elementary	1110	1000	0000000	Unres.Res.	-691.69	0.00	0.00	7,491.69
4300406	Uniforms/Elementary	1110	1000	0000443	Mfcs Liccs-New 4/18	45.42	0.00	0.00	4,954.58
	Subtotal for Object 4300406 :				11,800.00	-646.27	0.00	0.00	12,446.27
4300414	Sports Uniforms	1110	1000	0000414	Sports Program	9,313.64	0.00	0.00	26,686.36
4300421	Robotics	1110	1000	0000000	Unres.Res.	0.00	0.00	0.00	6,200.00
4300421	Robotics	1110	1000	0000407	Mfcs Liberty	13,336.97	0.00	0.00	0.03
	Subtotal for Object 4300421 :				19,537.00	13,336.97	0.00	0.00	6,200.03
4400000	Non-Capitalized Equipment	0000	2700	0000000	Unres.Res.	939.60	0.00	0.00	1,457.40
4400000	Non-Capitalized Equipment	0000	3140	0000000	Unres.Res.	1,639.30	0.00	0.00	0.70
4400000	Non-Capitalized Equipment	0000	7200	0000000	Unres.Res.	649.50	0.00	0.00	755.50
4400000	Non-Capitalized Equipment	0000	7700	0000000	Unres.Res.	8,796.38	0.00	0.00	24,718.62
4400000	Non-Capitalized Equipment	0000	7700	3212000	ESSER II Fund	15,841.30	0.00	0.00	0.70
4400000	Non-Capitalized Equipment	0000	8100	0000000	Unres.Res.	4,978.44	0.00	0.00	8,710.56
4400000	Non-Capitalized Equipment	0000	8200	0000000	ESSER II Fund	5,875.32	0.00	0.00	0.68
4400000	Non-Capitalized Equipment	0000	8200	0000000	Unres.Res.	418.85	0.00	0.00	1,764.15
4400000	Non-Capitalized Equipment	1110	1000	0000000	Unres.Res.	4,714.00	0.00	0.00	400.14
4400000	Non-Capitalized Equipment	1110	1000	0000414	Sports Program	1,395.36	0.00	0.00	0.64
4400000	Non-Capitalized Equipment	1110	1000	3212000	ESSER II Fund	35,285.76	0.00	0.00	0.24
4400000	Non-Capitalized Equipment	5001	2700	6500000	Special Education	0.00	0.00	0.00	2,611.00
4400000	Non-Capitalized Equipment	5760	1120	6500000	Special Education	1,925.28	0.00	0.00	0.72
4400000	Non-Capitalized Equipment	5760	1190	6500000	Special Education	1,539.25	0.00	0.00	0.75
	Subtotal for Object 4400000 :				124,019.00	83,597.20	0.00	0.00	40,421.80
5200000	Travel	0000	2700	0000000	Unres.Res.	10,435.84	0.00	0.00	2,460.16

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REVISED BUDGET SUMMARY REPORT
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Report ID: MGLS8021
Bus. Unit: 01200--Literacy First Charter
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Chartfields Criteria

Adjustment Periods : 998

Object	Goal	Func	Resource	Site	Budget	Actuals	Encumbrance	PreEncumbrance	Remaining
5200000 Travel	0000	3110	0000000	001	769.00	640.84	0.00	0.00	128.16
5200000 Travel	0000	7200	0000000	001	1,392.00	0.00	0.00	0.00	1,392.00
5200000 Travel	1110	1000	0000000	001	29,071.00	0.00	0.00	0.00	29,071.00
5200000 Travel	1110	1000	0000414	001	1,145.00	519.76	0.00	0.00	625.24
5200000 Travel	1110	1000	0000443	001	10,045.00	0.00	0.00	0.00	10,045.00
5200000 Travel	5001	2700	6500000	001	3,290.00	0.00	0.00	0.00	3,290.00
5200000 Travel	5001	3110	6500000	001	230.00	191.42	0.00	0.00	38.58
5200000 Travel	5760	1120	6500000	001	336.00	0.00	0.00	0.00	336.00

Subtotal for Object 5200000 :					59,174.00	11,787.86	0.00	0.00	47,386.14

5200001 Mileage	0000	2700	0000000	001	6,104.00	2,265.04	0.00	0.00	3,838.96
5200001 Mileage	0000	3110	0000000	001	84.00	0.00	0.00	0.00	84.00
5200001 Mileage	0000	7200	0000000	001	443.00	34.21	0.00	0.00	408.79
5200001 Mileage	0000	7700	0000000	001	1,208.00	810.00	0.00	0.00	398.00
5200001 Mileage	0000	8100	0000000	001	3,079.00	1,996.51	0.00	0.00	1,082.49
5200001 Mileage	1110	1000	0000000	001	4,950.00	0.00	0.00	0.00	4,950.00
5200001 Mileage	1110	1000	0000414	001	322.00	0.00	0.00	0.00	322.00
5200001 Mileage	1110	1000	0000443	001	6.00	0.00	0.00	0.00	6.00
5200001 Mileage	5001	2700	6500000	001	556.00	0.00	0.00	0.00	556.00
5200001 Mileage	5001	3110	6500000	001	75.00	0.00	0.00	0.00	75.00
5200001 Mileage	5760	1120	6500000	001	280.00	0.00	0.00	0.00	280.00
5200001 Mileage	5760	1190	6500000	001	325.00	0.00	0.00	0.00	325.00
5200001 Mileage	5760	3120	6500000	001	429.00	184.25	0.00	0.00	244.75

Subtotal for Object 5200001 :					17,961.00	5,290.01	0.00	0.00	12,570.99

5200002 Conferences/Training	0000	2700	0000000	001	350.00	350.00	0.00	0.00	0.00
5200002 Conferences/Training	0000	2700	0000407	001	50.00	50.00	0.00	0.00	0.00
5200002 Conferences/Training	0000	2700	0000414	001	214.00	0.00	0.00	0.00	214.00
5200002 Conferences/Training	0000	2700	6266000	001	150,243.00	0.00	0.00	0.00	150,243.00
5200002 Conferences/Training	0000	2700	7311000	001	1,985.00	0.00	0.00	0.00	1,985.00
5200002 Conferences/Training	0000	7200	0000000	001	0.00	315.00	0.00	0.00	-315.00
5200002 Conferences/Training	0000	7200	7311000	001	1,984.00	0.00	0.00	0.00	1,984.00
5200002 Conferences/Training	0000	8200	3212000	001	1,000.00	0.00	0.00	0.00	1,000.00
5200002 Conferences/Training	1110	1000	0000000	001	60.00	60.00	0.00	0.00	0.00
5200002 Conferences/Training	1110	1000	0000414	001	463.00	463.00	0.00	0.00	0.00
5200002 Conferences/Training	1110	1000	0000443	001	565.00	0.00	0.00	0.00	565.00
5200002 Conferences/Training	1110	1000	6266000	001	150,243.00	0.00	0.00	0.00	150,243.00
5200002 Conferences/Training	3300	1000	0000000	001	185.00	0.00	0.00	0.00	185.00
5200002 Conferences/Training	3300	1000	3212000	001	2,500.00	2,500.00	0.00	0.00	0.00

PeopleSoft GL
 REVISED BUDGET SUMMARY REPORT
 For Fiscal Year and Budget Period 2022

Page No. 22
 Run Date 01/31/2022
 Run Time 17:57:20

Report ID: MGLS8021
 Bus. Unit: 01200--Literacy First Charter
 Ledger Grp: KK_DETAIL -- KK Detail
 Chartfields Criteria

Adjustment Periods : 998

Object	Goal	Func	Resource	Site	Budget	Actuals	Encumbrance	PreEncumbrance	Remaining
5200002	Conferences/Training	5001	2700	6500000	001	1,250.00	0.00	0.00	1,250.00
5200002	Conferences/Training	5001	3110	6500000	001	208.00	0.00	0.00	208.00
5200002	Conferences/Training	5760	1120	6500000	001	4,400.00	4,400.00	0.00	0.00
5200002	Conferences/Training	5760	1190	6500000	001	62.00	0.00	0.00	62.00
5200002	Conferences/Training	5760	3120	6500000	001	155.00	0.00	0.00	155.00

Subtotal for Object 5200002 :					315,917.00	8,138.00	0.00	0.00	307,779.00
5200010	Paid/Rec'D Not Accrued	0000	8100	0000000	001	6.00	5.77	0.00	0.23
5300000	Dues And Memberships	0000	2700	0000000	001	2,500.00	674.00	0.00	1,826.00
5300000	Dues And Memberships	0000	7100	0000000	001	18,276.00	5,995.00	0.00	12,281.00
5300000	Dues And Memberships	0000	7200	0000000	001	6,915.00	1,100.00	0.00	5,815.00
5300000	Dues And Memberships	1110	1000	0000000	001	3,000.00	385.00	0.00	2,615.00
5300000	Dues And Memberships	1110	1000	0000414	001	2,706.00	1,700.48	0.00	1,005.52
5300000	Dues And Memberships	3300	1000	0000000	001	4,000.00	842.02	0.00	3,157.98
5300000	Dues And Memberships	5001	2700	6500000	001	282.00	220.00	0.00	62.00
5300000	Dues And Memberships	5760	3120	6500000	001	371.00	0.00	0.00	371.00

Subtotal for Object 5300000 :					38,050.00	10,916.50	0.00	0.00	27,133.50
5450000	Other Insurance	0000	7200	0000000	001	193,292.00	193,292.00	0.00	0.00
5450000	Other Insurance	0000	7700	0000000	001	207.00	0.00	0.00	207.00

Subtotal for Object 5450000 :					193,499.00	193,292.00	0.00	0.00	207.00
5500007	Trash Service	0000	8200	0000000	001	45,050.00	21,547.47	0.00	23,502.53
5500008	Water/Sewer	0000	8200	0000000	001	51,853.00	10,396.06	0.00	41,456.94
5500009	Gas & Electric	0000	8200	0000000	001	192,921.00	114,567.11	0.00	78,353.89
5500010	Paid/Rec'D Not Accrued	0000	8200	0000000	001	386.00	385.64	0.00	0.36
5600000	RentL, Lease, Repair&Non-Cap	Imp0000	2700	0000000	001	9,126.00	6,271.11	0.00	2,854.89
5600000	RentL, Lease, Repair&Non-Cap	Imp0000	2700	0000443	001	500.00	500.00	0.00	0.00
5600000	RentL, Lease, Repair&Non-Cap	Imp0000	3160	0000000	001	695.00	0.00	0.00	695.00
5600000	RentL, Lease, Repair&Non-Cap	Imp0000	3600	0000414	001	300.00	268.00	0.00	32.00
5600000	RentL, Lease, Repair&Non-Cap	Imp0000	3700	0000000	001	1,591.00	0.00	0.00	1,591.00
5600000	RentL, Lease, Repair&Non-Cap	Imp0000	7200	0000000	001	3,780.00	3,779.54	0.00	0.46
5600000	RentL, Lease, Repair&Non-Cap	Imp0000	7360	0000000	001	111.00	110.70	0.00	0.30

Report ID: MGLS8021
 Bus. Unit: 01200--Literacy First Charter
 Ledger Grp: KK_DETAIL -- KK Detail
 Chartfields Criteria
 Adjustment Periods : 998
 PeopleSoft GL
 REVISED BUDGET SUMMARY REPORT
 For Fiscal Year and Budget Period 2022

Page No. 23
 Run Date 01/31/2022
 Run Time 17:57:20

Object	Goal	Func	Resource	Site	Budget	Actuals	Encumbrance	PreEncumbrance	Remaining
5600000	Rentl, Lease, Repair&Non-Cap	Imp0000	7700 00000000	001	20,152.00	10,332.80	0.00	0.00	9,819.20
5600000	Rentl, Lease, Repair&Non-Cap	Imp0000	7700 32120000	001	6,630.00	6,630.00	0.00	0.00	0.00
5600000	Rentl, Lease, Repair&Non-Cap	Imp0000	8100 00000000	001	11,007.00	8,427.57	0.00	0.00	2,579.43
5600000	Rentl, Lease, Repair&Non-Cap	Imp0000	8100 0000443	001	4,000.00	4,000.00	0.00	0.00	0.00
5600000	Rentl, Lease, Repair&Non-Cap	Imp0000	8100 32120000	001	19,210.00	19,210.00	0.00	0.00	0.00
5600000	Rentl, Lease, Repair&Non-Cap	Imp0000	8200 00000000	001	594.00	0.00	0.00	0.00	594.00
5600000	Rentl, Lease, Repair&Non-Cap	Imp1110	1000 00000000	001	4,109.00	100.00	0.00	0.00	4,009.00
5600000	Rentl, Lease, Repair&Non-Cap	Imp1110	1000 0000407	001	2,678.00	1,075.00	0.00	0.00	1,603.00
5600000	Rentl, Lease, Repair&Non-Cap	Imp1110	1000 0000414	001	630.00	575.00	0.00	0.00	55.00
5600000	Rentl, Lease, Repair&Non-Cap	Imp1110	1000 32120000	001	10,592.00	10,591.12	0.00	0.00	0.88
5600000	Rentl, Lease, Repair&Non-Cap	Imp3300	1000 00000000	001	100.00	0.00	0.00	0.00	100.00
Subtotal for Object 5600000 :					95,805.00	71,870.84	0.00	0.00	23,934.16
5600001	Facility Rental	0000	8700 00000000	001	366,793.00	92,629.26	0.00	0.00	274,163.74
5600001	Facility Rental	0000	8700 60300000	001	478,203.00	445,647.20	0.00	0.00	32,555.80
5600001	Facility Rental	3300	8700 00000000	001	14,700.00	3,412.50	0.00	0.00	11,287.50
5600001	Facility Rental	5001	8700 65000000	001	44,702.00	26,705.58	0.00	0.00	17,996.42
Subtotal for Object 5600001 :					904,398.00	568,394.54	0.00	0.00	336,003.46
5600002	Property Renovation	0000	8100 00000000	001	41,000.00	7,524.00	0.00	0.00	33,476.00
5600002	Property Renovation	0000	8100 32120000	001	266,695.00	254,387.20	0.00	0.00	12,307.80
Subtotal for Object 5600002 :					307,695.00	261,911.20	0.00	0.00	45,783.80
5600003	Copier Lease	1110	1000 11000000	001	163,688.00	79,747.00	0.00	0.00	83,941.00
5600004	Copier Maintenance Agreement	1110	1000 00000000	001	800.00	0.00	0.00	0.00	800.00
5600005	Alarm/Security	0000	8100 00000000	001	11,298.00	2,200.00	0.00	0.00	9,098.00
5600006	Fis/Sis	0000	7200 00000000	001	20,584.00	17,266.39	0.00	0.00	3,317.61
5600008	Field Improvement	1110	1000 0000414	001	466.00	0.00	0.00	0.00	466.00
5600010	Paid/Rec'D Not Accrued	0000	2700 00000000	001	176.00	175.36	0.00	0.00	0.64
5600010	Paid/Rec'D Not Accrued	0000	7700 00000000	001	850.00	850.00	0.00	0.00	0.00
5600010	Paid/Rec'D Not Accrued	1110	1000 00000000	001	369.00	368.96	0.00	0.00	0.04
5600010	Paid/Rec'D Not Accrued	1110	1000 0000407	001	2,553.00	2,552.61	0.00	0.00	0.39
5600010	Paid/Rec'D Not Accrued	1110	1000 0000443	001	2,600.00	2,599.92	0.00	0.00	0.08

PeopleSoft GL
 REVISED BUDGET SUMMARY REPORT
 For Fiscal Year and Budget Period 2022

Page No. 24
 Run Date 01/31/2022
 Run Time 17:57:20

Report ID: MCLS8021
 Bus. Unit: 01200--Literacy First Charter
 Ledger Grp: KK_DETAIL -- KK Detail
 Chartfields Criteria

Adjustment Periods : 998

Object	Goal Func Resource	Site	Budget	Actuals	Encumbrance	PreEncumbrance	Remaining

Subtotal for Object 5600010 :							
5600011	1110 1000 00000000 Unres.Res.	001	7,114.00	0.00	0.00	0.00	7,114.00
5600011	1110 1000 0000407 Mfcu Liberty	001	7,496.00	1,500.00	0.00	0.00	5,996.00
5600011	1110 1000 0000443 Mfcu Lfcs-New 4/18	001	2,500.00	2,500.00	0.00	0.00	0.00

Subtotal for Object 5600011 :							
5600013	0000 8200 00000000 Unres.Res.	001	26,050.00	26,049.75	0.00	0.00	0.25
5600013	0000 8200 0000443 Mfcu Lfcs-New 4/18	001	335.00	0.00	0.00	0.00	335.00

Subtotal for Object 5600013 :							
5600015	1110 1000 00000000 Unres.Res.	001	4,428.00	2,951.68	0.00	0.00	1,476.32
5600017	0000 8200 00000000 Unres.Res.	001	87,305.00	76,782.00	0.00	0.00	10,523.00
5600018	0000 8100 00000000 Unres.Res.	001	4,836.00	1,605.00	0.00	0.00	3,231.00
5600019	0000 8200 00000000 Unres.Res.	001	6,430.00	3,006.00	0.00	0.00	3,424.00
5600020	0000 2700 00000000 Unres.Res.	001	1,449.00	306.75	0.00	0.00	1,142.25
5600021	0000 8200 00000000 Unres.Res.	001	956.00	0.00	0.00	0.00	956.00
5600028	0000 8100 00000000 Unres.Res.	001	150.00	150.00	0.00	0.00	0.00
5600028	0000 8100 3212000 ESSER II Fund	001	2,169.00	750.00	0.00	0.00	1,419.00

Subtotal for Object 5600028 :							
5600029	0000 8200 00000000 Unres.Res.	001	32,832.00	32,832.00	0.00	0.00	0.00
5600030	0000 8100 00000000 Unres.Res.	001	820.00	0.00	0.00	0.00	820.00
5600031	1110 1000 0000443 Mfcu Lfcs-New 4/18	001	67,635.00	0.00	0.00	0.00	67,635.00
5600038	0000 7200 00000000 Unres.Res.	001	11,994.00	7,571.90	0.00	0.00	4,422.10
5600039	0000 7700 00000000 Unres.Res.	001	10,901.00	4,865.00	0.00	0.00	6,036.00

Report ID:MGLS8021
 Bus. Unit:01200--Literacy First Charter
 Ledger Grp:KK DETAIL -- KK Detail
 Chartfields Criteria

PeopleSoft GL
 REVISED BUDGET SUMMARY REPORT
 For Fiscal Year and Budget Period 2022

Page No. 25
 Run Date 01/31/2022
 Run Time 17:57:20

Adjustment Periods : 998

Object	Goal	Func	Resource	Site	Budget	Actuals	Encumbrance	PreEncumbrance	Remaining
5600040	0000	8700	00000000	001	99,993.00	0.00	0.00	0.00	99,993.00
5600040	0000	8700	60300000	001	230,471.00	192,768.57	0.00	0.00	37,702.43
			Subtotal for Object 5600040 :		330,464.00	192,768.57	0.00	0.00	137,695.43
5600041	0000	8700	00000000	001	100,008.00	0.00	0.00	0.00	100,008.00
5600041	0000	8700	60300000	001	231,763.00	193,528.44	0.00	0.00	38,234.56
5600041	5001	8700	65000000	001	61,831.00	36,067.63	0.00	0.00	25,763.37
			Subtotal for Object 5600041 :		393,602.00	229,596.07	0.00	0.00	164,005.93
5800000	0000	2420	00000000	001	2,482.00	2,410.00	0.00	0.00	72.00
5800000	0000	2700	00000000	001	16,248.00	16,247.75	0.00	0.00	0.25
5800000	0000	3140	00000000	001	175.00	175.00	0.00	0.00	0.00
5800000	0000	3160	0000407	001	40.00	39.12	0.00	0.00	0.88
5800000	0000	3600	0000414	001	76.00	75.59	0.00	0.00	0.41
5800000	0000	3700	00000000	001	1,388.00	0.00	0.00	0.00	1,388.00
5800000	0000	7100	00000000	001	410.00	0.00	0.00	0.00	410.00
5800000	0000	7200	00000000	001	30,875.00	18,513.12	0.00	0.00	12,361.88
5800000	0000	7200	0000407	001	17.00	15.00	0.00	0.00	2.00
5800000	0000	7200	0000443	001	329.00	15.57	0.00	0.00	313.43
5800000	0000	7360	00000000	001	322,401.00	322,400.95	0.00	0.00	0.05
5800000	0000	7360	0000407	001	7,216.00	7,216.00	0.00	0.00	0.00
5800000	0000	8100	00000000	001	16,011.00	9,640.85	0.00	0.00	6,370.15
5800000	0000	8100	00000000	001	1,854.00	0.00	0.00	0.00	1,854.00
5800000	0000	1100	1000	00000000	001	5,133.00	682.96	0.00	4,450.04
5800000	0000	1100	1000	0000407	001	452.00	96.11	0.00	355.89
5800000	0000	1100	1000	0000414	001	2,530.00	1,181.84	0.00	1,348.16
5800000	0000	1100	1000	0000443	001	302.00	0.00	0.00	302.00
5800000	0000	1100	1000	3212000	001	150.00	150.00	0.00	0.00
5800000	0000	1000	00000000	001	62,000.00	30,349.34	0.00	0.00	31,650.66
5800000	0000	2700	65000000	001	26.00	0.00	0.00	0.00	26.00
5800000	0000	1120	3219000	001	1,088.00	1,088.00	0.00	0.00	0.00
5800000	0000	1120	3219000	100	190.00	190.00	0.00	0.00	0.00
5800000	0000	1130	3010000	001	149,858.00	0.00	0.00	0.00	149,858.00
5800000	0000	1130	3219000	001	157,017.00	100.00	0.00	0.00	156,917.00
5800000	0000	1190	3010000	001	2,000.00	720.00	0.00	0.00	1,280.00
5800000	0000	1190	3212000	001	1,500.00	1,500.00	0.00	0.00	0.00
5800000	0000	1190	3219000	001	960.00	960.00	0.00	0.00	0.00
5800000	0000	1190	3310000	001	233,497.00	0.00	0.00	0.00	233,497.00
5800000	0000	1190	65000000	001	58,388.00	58,387.50	0.00	0.00	0.50

PeopleSoft GL
 REVISED BUDGET SUMMARY REPORT
 For Fiscal Year and Budget Period 2022

Page No. 26
 Run Date 01/31/2022
 Run Time 17:57:20

Report ID:WGLS8021
 Bus. Unit:01200--Literacy First Charter
 Ledger Grp:KK_DETAIL -- KK Detail
 Chartfields Criteria

Adjustment Periods : 998

Object	Goal	Func	Resource	Site	Budget	Actuals	Encumbrance	PreEncumbrance	Remaining
5800000 Prof/Consult SrvsOperate Exp	8500	5000	0000443	Mfcu Lfcs-New 4/18	938.00	179.03	0.00	0.00	758.97
	Subtotal for Object 5800000 :				1,075,551.00	472,333.73	0.00	0.00	603,217.27
5800001 Printing	0000	2420	0000000	Unres.Res.	15.00	0.00	0.00	0.00	15.00
5800001 Printing	0000	2700	0000000	Unres.Res.	2,500.00	0.00	0.00	0.00	2,500.00
5800001 Printing	0000	2700	0000443	Mfcu Lfcs-New 4/18	304.00	0.00	0.00	0.00	304.00
5800001 Printing	0000	7360	0000000	Unres.Res.	154.00	153.32	0.00	0.00	0.68
5800001 Printing	0000	8100	0000000	Unres.Res.	80.00	0.00	0.00	0.00	80.00
5800001 Printing	1110	1000	0000000	Unres.Res.	1,811.00	0.00	0.00	0.00	1,811.00
5800001 Printing	1110	1000	0000407	Mfcu Liberty	10.00	0.00	0.00	0.00	10.00
5800001 Printing	1110	1000	0000414	Sports Program	28.00	0.00	0.00	0.00	28.00
5800001 Printing	1110	1000	0000443	Mfcu Lfcs-New 4/18	20.00	19.38	0.00	0.00	0.62
5800001 Printing	3300	1000	0000000	Unres.Res.	800.00	-39.54	0.00	0.00	839.54
5800001 Printing	5760	1120	6500000	Special Education	29.00	0.00	0.00	0.00	29.00
	Subtotal for Object 5800001 :				5,751.00	133.16	0.00	0.00	5,617.84
5800002 Advertising	0000	7200	0000000	Unres.Res.	55,566.00	31,526.41	0.00	0.00	24,039.59
5800002 Advertising	1110	1000	0000414	Sports Program	2,781.00	0.00	0.00	0.00	2,781.00
	Subtotal for Object 5800002 :				58,347.00	31,526.41	0.00	0.00	26,820.59
5800006 Bussing Service/Field Trips	1110	1000	0000000	Unres.Res.	17,227.00	14,616.38	0.00	0.00	2,610.62
5800006 Bussing Service/Field Trips	1110	1000	0000443	Mfcu Lfcs-New 4/18	270.00	270.00	0.00	0.00	0.00
	Subtotal for Object 5800006 :				17,497.00	14,886.38	0.00	0.00	2,610.62
5800009 1% Oversight Fee	0000	7200	0000000	Unres.Res.	185,063.00	0.00	0.00	0.00	185,063.00
5800010 Paid/Rec'D Not Accrued	0000	7200	0000000	Unres.Res.	1,819.00	1,818.78	0.00	0.00	0.22
5800010 Paid/Rec'D Not Accrued	1110	1000	0000414	Sports Program	865.00	865.00	0.00	0.00	0.00
	Subtotal for Object 5800010 :				2,684.00	2,683.78	0.00	0.00	0.22
5800011 Audit	0000	7190	0000000	Unres.Res.	13,360.00	4,400.00	0.00	0.00	8,960.00
5800013 Legal Fees	0000	7200	0000000	Unres.Res.	69,908.00	66,265.80	0.00	0.00	3,642.20
5800013 Legal Fees	0000	7200	0000443	Mfcu Lfcs-New 4/18	2,936.00	0.00	0.00	0.00	2,936.00
5800013 Legal Fees	5001	2700	6500000	Special Education	279.00	0.00	0.00	0.00	279.00
5800013 Legal Fees	5760	1120	6500000	Special Education	6,489.00	0.00	0.00	0.00	6,489.00

PeopleSoft GI
 REVISED BUDGET SUMMARY REPORT
 For Fiscal Year and Budget Period 2022

Page No. 27
 Run Date 01/31/2022
 Run Time 17:57:20

Report ID:MGLS8021
 Bus. Unit:01200--Literacy First Charter
 Ledger Grp:KK DETAIL -- KK Detail
 Chartfields Criteria

Adjustment Periods : 998

Object	Scal	Func	Resource	Site	Budget	Actuals	Encumbrance	PreEncumbrance	Remaining

Subtotal for Object 5800013 :									
5800015 Assessments	1110	1000	3212000	001	9,892.00	0.00	0.00	0.00	9,892.00
5800015 Assessments	5001	2700	6500000	001	88.00	0.00	0.00	0.00	88.00
5800015 Assessments	5760	1120	3219000	001	95.00	95.00	0.00	0.00	0.00
5800015 Assessments	5760	1120	6500000	001	3,605.00	0.00	0.00	0.00	3,605.00
5800015 Assessments	5760	1190	6500000	001	230.00	0.00	0.00	0.00	230.00

Subtotal for Object 5800015 :									
5800017 Admissions/Entrance Fees	0000	2700	0000000	001	267.00	-325.49	0.00	0.00	592.49
5800017 Admissions/Entrance Fees	0000	2700	0000407	001	480.00	480.00	0.00	0.00	0.00
5800017 Admissions/Entrance Fees	0000	2700	0000443	001	2,000.00	2,000.00	0.00	0.00	0.00
5800017 Admissions/Entrance Fees	0000	7200	0000000	001	144.00	100.00	0.00	0.00	44.00
5800017 Admissions/Entrance Fees	1110	1000	0000000	001	15,828.00	6,445.76	0.00	0.00	9,382.24
5800017 Admissions/Entrance Fees	1110	1000	0000407	001	8,486.00	50.00	0.00	0.00	8,436.00
5800017 Admissions/Entrance Fees	1110	1000	0000414	001	8,875.00	3,802.87	0.00	0.00	5,072.13
5800017 Admissions/Entrance Fees	1110	1000	0000443	001	16,907.00	16,907.00	0.00	0.00	0.00
5800017 Admissions/Entrance Fees	3300	1000	0000000	001	83,000.00	37,360.28	0.00	0.00	45,639.72
5800017 Admissions/Entrance Fees	3300	1000	0000443	001	57.00	0.00	0.00	0.00	57.00
5800017 Admissions/Entrance Fees	5001	2700	6500000	001	41.00	0.00	0.00	0.00	41.00
5800017 Admissions/Entrance Fees	5760	1120	6500000	001	41.00	0.00	0.00	0.00	41.00

Subtotal for Object 5800017 :									
5800018 Specialized Therapy Services	5760	1190	6500000	001	75,584.00	65,744.23	0.00	0.00	9,839.77
5800019 License Fees	0000	2420	0000000	001	840.00	0.00	0.00	0.00	840.00
5800019 License Fees	0000	2700	0000000	001	15.00	0.00	0.00	0.00	15.00
5800019 License Fees	0000	3110	0000000	001	71.00	0.00	0.00	0.00	71.00
5800019 License Fees	0000	3160	0000000	001	7,725.00	0.00	0.00	0.00	7,725.00
5800019 License Fees	0000	3160	3212000	001	7,725.00	7,725.00	0.00	0.00	0.00
5800019 License Fees	0000	3700	0000000	001	1,152.00	873.00	0.00	0.00	279.00
5800019 License Fees	0000	7200	0000000	001	50.00	0.00	0.00	0.00	50.00
5800019 License Fees	0000	7700	0000000	001	8,056.00	910.00	0.00	0.00	7,146.00
5800019 License Fees	0000	8100	0000000	001	235.00	0.00	0.00	0.00	235.00
5800019 License Fees	1110	1000	0000000	001	4,117.14	0.00	0.00	0.00	33.86
5800019 License Fees	1110	1000	0000407	001	507.00	0.00	0.00	0.00	507.00
5800019 License Fees	1110	1000	0000414	001	14.00	0.00	0.00	0.00	14.00
5800019 License Fees	1110	1000	0000443	001	223.00	222.22	0.00	0.00	0.78

Subtotal for Object 5800018 :									
5800018 Specialized Therapy Services	5760	1190	6500000	001	136,126.00	66,820.42	0.00	0.00	69,305.58

Subtotal for Object 5800019 :									
5800019 License Fees	0000	2420	0000000	001	75,584.00	65,744.23	0.00	0.00	9,839.77
5800019 License Fees	0000	2700	0000000	001	840.00	0.00	0.00	0.00	840.00
5800019 License Fees	0000	3110	0000000	001	15.00	0.00	0.00	0.00	15.00
5800019 License Fees	0000	3160	0000000	001	71.00	0.00	0.00	0.00	71.00
5800019 License Fees	0000	3160	3212000	001	7,725.00	7,725.00	0.00	0.00	0.00
5800019 License Fees	0000	3700	0000000	001	1,152.00	873.00	0.00	0.00	279.00
5800019 License Fees	0000	7200	0000000	001	50.00	0.00	0.00	0.00	50.00
5800019 License Fees	0000	7700	0000000	001	8,056.00	910.00	0.00	0.00	7,146.00
5800019 License Fees	0000	8100	0000000	001	235.00	0.00	0.00	0.00	235.00
5800019 License Fees	1110	1000	0000000	001	4,117.14	0.00	0.00	0.00	33.86
5800019 License Fees	1110	1000	0000407	001	507.00	0.00	0.00	0.00	507.00
5800019 License Fees	1110	1000	0000414	001	14.00	0.00	0.00	0.00	14.00
5800019 License Fees	1110	1000	0000443	001	223.00	222.22	0.00	0.00	0.78

PeopleSoft GL
 REVISED BUDGET SUMMARY REPORT
 For Fiscal Year and Budget Period 2022

Page No. 28
 Run Date 01/31/2022
 Run Time 17:57:20

Report ID:MGLS8021
 Bus. Unit:01200--Literacy First Charter
 Ledger Grp:KK_DETAIL -- KK Detail
 Chartfields Criteria

Adjustment Periods : 998

<u>Object</u>	<u>Goal Func Resource</u>	<u>Site</u>	<u>Budget</u>	<u>Actuals</u>	<u>Encumbrance</u>	<u>PreEncumbrance</u>	<u>Remaining</u>
5800019 License Fees	1110 1000 0000443 Mfcs Licfs-New 4/18	100	45.00	44.84	0.00	0.00	0.16
5800019 License Fees	3300 1000 0000000 Unres.Res.	001	5,000.00	1,518.09	0.00	0.00	3,481.91
5800019 License Fees	5760 1120 6500000 Special Education	001	6.00	0.00	0.00	0.00	6.00
	Subtotal for Object 5800019 :		35,815.00	15,410.29	0.00	0.00	20,404.71
5800020 Fingerprinting	0000 7200 0000000 Unres.Res.	001	1,726.00	1,599.00	0.00	0.00	127.00
5800020 Fingerprinting	0000 7200 0000443 Mfcs Licfs-New 4/18	001	222.00	0.00	0.00	0.00	222.00
	Subtotal for Object 5800020 :		1,948.00	1,599.00	0.00	0.00	349.00
5800021 Cpr Training	0000 7200 0000000 Unres.Res.	001	4,613.00	0.00	0.00	0.00	4,613.00
5800021 Cpr Training	1110 1000 0000414 Sports Program	001	74.00	0.00	0.00	0.00	74.00
	Subtotal for Object 5800021 :		4,687.00	0.00	0.00	0.00	4,687.00
5800023 Planning Fees	0000 7360 0000000 Unres.Res.	001	7,100.00	1,318.00	0.00	0.00	5,782.00
5800024 Assemblies	1110 1000 0000000 Unres.Res.	001	2,627.00	0.00	0.00	0.00	2,627.00
5800024 Assemblies	1110 1000 0000443 Mfcs Licfs-New 4/18	001	10,638.00	3,000.00	0.00	0.00	7,638.00
	Subtotal for Object 5800024 :		13,265.00	3,000.00	0.00	0.00	10,265.00
5800025 Property Tax	0000 7200 0000000 Unres.Res.	001	13,204.00	7,924.79	0.00	0.00	5,279.21
5800025 Property Tax	0000 7200 0000438 Mfcs Licfs Issuer LLC	001	60,339.00	60,338.79	0.00	0.00	0.21
5800025 Property Tax	0000 7360 0000000 Unres.Res.	001	63,113.00	31,556.22	0.00	0.00	31,556.78
	Subtotal for Object 5800025 :		136,656.00	99,819.80	0.00	0.00	36,836.20
5800026 Wasc Expense	0000 7200 0000443 Mfcs Licfs-New 4/18	001	213.00	0.00	0.00	0.00	213.00
5800027 Nursing-Specialized Therapy	0000 3140 0000000 Unres.Res.	001	2,160.00	1,674.00	0.00	0.00	486.00
5800027 Nursing-Specialized Therapy	5760 3140 6500000 Special Education	001	10,366.00	5,366.00	0.00	0.00	5,000.00
	Subtotal for Object 5800027 :		12,526.00	7,040.00	0.00	0.00	5,486.00
5800028 Interest Expense	0000 7200 0000000 Unres.Res.	001	50.00	0.00	0.00	0.00	50.00
5800030 Referee/Umpire Fee	1110 1000 0000407 Mfcs Liberty	001	494.00	0.00	0.00	0.00	494.00
5800030 Referee/Umpire Fee	1110 1000 0000414 Sports Program	001	15,207.00	12,510.00	0.00	0.00	2,697.00

PeopleSoft GL
REVISED BUDGET SUMMARY REPORT
For Fiscal Year and Budget Period 2022

Report ID:MGLS8021
Bus. Unit:01200--Literacy First Charter
Ledger Grp:KK DETAIL -- KK Detail
Chartfields Criteria

Adjustment Periods : 998

Object	Goal	Func	Resource	Site	Budget	Actuals	Encumbrance	PreEncumbrance	Remaining
Subtotal for Object 5800030 :									
5900002	0000	2700	00000000	001	15,701.00	12,510.00	0.00	0.00	3,191.00
5900002	0000	2700	0000407	001	2,012.00	1,059.20	0.00	0.00	952.80
5900002	0000	2700	0000443	001	430.00	0.00	0.00	0.00	430.00
5900002	0000	2700	0000443	001	546.00	33.00	0.00	0.00	513.00
5900002	0000	3130	00000000	001	319.00	236.54	0.00	0.00	82.46
5900002	0000	7200	00000000	001	1,292.00	569.83	0.00	0.00	722.17
5900002	0000	7700	00000000	001	11.00	0.00	0.00	0.00	11.00
5900002	0000	8100	00000000	001	62.00	0.00	0.00	0.00	62.00
5900002	1110	1000	00000000	001	48.00	28.87	0.00	0.00	19.13
5900002	1110	1000	0000407	001	17.00	0.00	0.00	0.00	17.00
5900002	1110	1000	0000414	001	12.00	0.00	0.00	0.00	12.00
5900002	3300	1000	00000000	001	220.00	0.00	0.00	0.00	220.00

Subtotal for Object 5900002 :					4,969.00	1,927.44	0.00	0.00	3,041.56
5900003	0000	7200	00000000	001	117,243.00	67,695.17	0.00	0.00	49,547.83
5900003	0000	7700	00000000	001	14,702.00	9,965.24	0.00	0.00	4,736.76
5900003	3300	1000	00000000	001	89.00	88.49	0.00	0.00	0.51

Subtotal for Object 5900003 :					132,034.00	77,748.90	0.00	0.00	54,285.10

Grand Total :					23,406,903.00	12,875,592.28	4,870,059.83	494,612.90	5,166,637.99

End of Report

SSC School District and Charter School Financial Projection Dartboard 2022-23 Governor's Budget

This version of School Services of California Inc.'s (SSC) Financial Projection Dartboard is based on the 2022-23 Governor's Budget proposal. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF PLANNING FACTORS					
Factor	2021-22	2022-23	2023-24	2024-25	2025-26
Department of Finance Statutory COLA ¹	1.70%	5.33%	3.61%	3.64%	3.62%
Planning COLA	5.07% ²	5.33%	3.61%	3.64%	3.62%

LCFF GRADE SPAN FACTORS FOR 2022-23				
Entitlement Factors per ADA*	K-3	4-6	7-8	9-12
2021-22 Base Grants	\$8,093	\$8,215	\$8,458	\$9,802
Statutory COLA at 5.33%	\$431	\$438	\$451	\$522
2022-23 Base Grants	\$8,524	\$8,653	\$8,909	\$10,324
Grade Span Adjustment Factors	10.4%	-	-	2.6%
Grade Span Adjustment Amounts	\$886	-	-	\$268
2022-23 Adjusted Base Grants ³	\$9,410	\$8,653	\$8,909	\$10,592

*Average daily attendance (ADA)

OTHER PLANNING FACTORS						
Factors		2021-22	2022-23	2023-24	2024-25	2025-26
California CPI		5.78%	3.69%	2.90%	2.75%	2.60%
California Lottery	Unrestricted per ADA	\$163	\$163	\$163	\$163	\$163
	Restricted per ADA	\$65	\$65	\$65	\$65	\$65
Mandate Block Grant (District)	Grades K-8 per ADA	\$32.79	\$34.54	\$35.79	\$37.09	\$38.43
	Grades 9-12 per ADA	\$63.17	\$66.54	\$68.94	\$71.45	\$74.04
Mandate Block Grant (Charter)	Grades K-8 per ADA	\$17.21	\$18.13	\$18.78	\$19.46	\$20.16
	Grades 9-12 per ADA	\$47.84	\$50.39	\$52.21	\$54.11	\$56.07
Interest Rate for Ten-Year Treasuries		1.93%	2.50%	2.90%	3.00%	2.60%
CalSTRS Employer Rate ⁴		16.92%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate ⁴		22.91%	26.10%	27.10%	27.70%	27.80%
Unemployment Insurance Rate ⁵		0.50%	0.50%	0.20%	0.20%	0.20%

STATE MINIMUM RESERVE REQUIREMENTS	
Reserve Requirement	District ADA Range
The greater of 5% or \$71,000	0 to 300
The greater of 4% or \$71,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and higher

¹Applies to Special Education, Child Nutrition, Foster Youth, Adults in Correctional Facilities Program, American Indian Education Centers/American Indian Early Childhood Education, and Mandate Block Grant.

²Amount represents the 2021-22 statutory COLA of 1.70% plus an augmentation of 1.00%, compounded with the 2020-21 unfunded statutory COLA of 2.31%.

³Additional funding is provided for students who are designated as eligible for free or reduced-price meals, foster youth, and English language learners. A 20% augmentation is provided for each eligible student with an additional 65% for each eligible student beyond the 55% identification rate threshold.

⁴California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) rates in 2021-22 were bought down by a prior year \$2.3 billion payment from state of California. Rates in the following years are subject to change based on determination by the respective governing boards.

⁵Unemployment rate in 2021-22 and 2022-23 are final based on the 2021 State Enacted Budget, and the subsequent years' rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2)

2022-23 Projected Revenue
Second Interim 2021-22

Local Control Funding Formula		Notes / Assumptions
State Aid	\$9,015,825.00	LCFF Calculator (1860 ADA and 1100 unduplicated) + 2.85% COLA as the LCFF Calculator has a 2.48% COLA not the Governor's January Budget COLA of 5.33%
Education Protection Act	\$6,362,040.00	LCFF Calculator (1860 ADA and 1100 unduplicated) + 2.85% COLA as the LCFF Calculator has a 2.48% COLA not the Governor's January Budget COLA of 5.33%
In Lieu of Property Tax	\$3,796,372.00	October 2021 Cajon Valley In Lieu Property Tax Schedule (\$2041.06 x 1860 ADA)
Total LCFF Revenue	\$19,174,237.00	
Federal Revenue		
SPED	\$232,750.00	1860 ADA x \$820 per Gov Jan 2022 Budget
Title I	\$294,928.00	Based on 2021-22 Consolidated Application
ESSER II	\$0.00	Plan to be fully expensed in 2021-22
ESSER III	\$1,062,404.00	We plan to expend half of our ESSER III funds
ESSER III Acct Rec.	\$184,611.00	in 2022-23.
AB 86 Expand Learn Opp Grant	\$0.00	Plan to be fully expensed in 2021-22
Total Federal Revenue	\$1,774,693.00	
Other State Revenue		
Lottery	\$422,220.00	Per SSC Dartboard, lottery revenue is unchanged from 2021-22 and assuming same ADA.
SB 740 Facilities Grant	\$708,768.00	Assuming same level of funding as 2021-22.
Educator Effectiveness Fund	\$85,519.00	Plan to spend our allotment evenly over 5 years.
AB 86 In Person Inst Grant		Plan to be fully expensed in 2021-22
AB 86 IPI Grant Account Rec.		Plan to be fully expensed in 2021-22
AB 86 Expand Learn Opp Grant		Plan to be fully expensed in 2021-22
AB86 ELO Grant Account Rec.		Plan to be fully expensed in 2021-22
AB 86 ELO Grant Paraprof.		Plan to be fully expensed in 2021-22
AB86 ELO Grant P Acct. Rec		Plan to be fully expensed in 2021-22
Prof Dev Block Grant	\$3,969.00	Assuming this remains unchanged from 2021-22
Mandated Block Grant	\$43,165.00	Per SSC Dartboard, (\$17.64x1502 ADA) + (\$49.03x340 ADA). ADA is from LCFF Calculator.
Total Other State Revenue	\$1,263,641.00	
Local Revenue		
State SPED	\$1,471,818.00	1860 ADA x \$820 per Gov Jan 2022 Budget - 3.5% SELPA admin fee
All other Local Revenue	\$445,441.00	Assuming the same as 2021-22
Total Local Revenue	\$1,917,259.00	
Total Projected Revenue	\$24,129,830.00	

**2022-23 Projected Expenses
Second Interim 2021-22**

Expenses		Notes / Assumptions
Certificated Salaries	\$9,195,635.00	2021-22 Second Interim budgeted amount less \$721,025 in one time AB86 funded COVID related pay specific to FY 2021-22 multiplied by 2.5% COLA .
Classified Salaries	\$2,291,178.00	2021-22 Second Interim budgeted amount less \$180,256 in one time AB86 funded COVID related pay specific to FY 2021-22 multiplied by 2.5% COLA.
Employee Benefits	\$4,710,091.00	Assuming a 4% increase over the 2021-22 Second Interim budget due to STRS and PERS increases, constant unemployment insurance rates per SSC Dartboard, and a slight increase in health insurance costs.
Books and Supplies	\$1,364,692.00	2021-22 Second Interim budget increased by 3.69% 2022-23 CA CPI per SSC Dartboard.
Services and Operations	\$5,655,163.00	2021-22 Second Interim increased by 2022-23 CA CPI of 3.69% per the SSC Dartboard.
Total Expenses	\$23,216,759.00	

The percentage of each subcategory within the above expenditures are assumed to remain constant from the current operating budget to the projected 2022-23 budget. For example if the 1100's make up 20% of the total expenditures for all the 1000's in 2021-22, then it is assumed the 1100's will make up 20% of the total expenditures for all the 1000's in fiscal year 2022-23.

**2023-24 Projected Revenue
Second Interim 2021-22**

Local Control Funding Formula		Notes / Assumptions
State Aid	\$9,341,296.00	Projected 2022-23 State Aid x 3.61% COLA per SSC Jan 17 Dartboard as LCFF calculator is out of date; 1860 ADA and 1016 unduplicated.
Education Protection Act	\$6,591,710.00	Projected 2022-23 EPA x 3.61% COLA per SSC Jan 17 Dartboard as LCFF calculator is out of date; 1860 ADA and 1016 unduplicated.
In Lieu of Property Tax	\$3,796,372.00	October 2021 Cajon Valley In Lieu Propert Tax Schedule (\$2041.06 x 1860 ADA)
Total LCFF Revenue	\$19,729,378.00	
Federal Revenue		
SPED	\$232,750.00	Assumed same funding rate and enrollment as 2021-22
Title I	\$294,928.00	Based on 2021-22 Consolidated Application
ESSER II	\$0.00	Plan to be fully expensed prior to FY 2023-24
ESSER III	\$1,247,015.00	We plan to expend the remaining half of our ESSER III funds
ESSER III Acct Rec.	\$0.00	in FY 2023-24.
AB 86 Expand Learn Opp Grant	\$0.00	Plan to be fully expensed in 2021-22
Total Federal Revenue	\$1,774,693.00	
Other State Revenue		
Lottery	\$422,220.00	Per SSC Dartboard, lottery revenue is unchanged from 2021-22 and assuming same ADA.
SB 740 Facilities Grant	\$708,768.00	Assuming same level of funding as 2021-22.
Educator Effectiveness Fund	\$85,519.00	Plan to spend our allotment evenly over 5 years.
AB 86 In Person Inst Grant		Plan to be fully expensed in 2021-22
AB 86 IPI Grant Account Rec.		Plan to be fully expensed in 2021-22
AB 86 Expand Learn Opp Grant		Plan to be fully expensed in 2021-22
AB86 ELO Grant Account Rec.		Plan to be fully expensed in 2021-22
AB 86 ELO Grant Paraprof.		Plan to be fully expensed in 2021-22
AB86 ELO Grant P Acct. Rec		Plan to be fully expensed in 2021-22
Prof Dev Block Grant	\$3,969.00	Assuming this remains unchanged from 2021-22
Mandated Block Grant	\$44,508.00	Per SSC Dartboard, (\$18.19x1502 ADA) + (\$50.55x340 ADA) ADA is from LCFF Calculator.
Total Other State Revenue	\$1,264,984.00	
Local Revenue		
State SPED	\$1,471,818.00	1860 ADA x \$820 per Gov Jan 2022 Budget - 3.5% SELPA admin fee
All other Local Revenue	\$445,441.00	Assuming the same as 2021-22
Total Local Revenue	\$1,917,259.00	
Total Projected Revenue	\$24,686,314.00	

**2023-24 Projected Expenses
Second Interim 2021-22**

Expenses	Notes / Assumptions
Certificated Salaries	2022-23 budgeted amount increased by 2.5% COLA as enrollment is assumed to remain constant.
\$9,425,526.00	
Classified Salaries	2022-3 budgeted amount increased by 2.5% COLA as enrollment is assumed to remain constant.
\$2,348,458.00	
Employee Benefits	2022-23 budgeted amount x 3% COLA due to the STRS employer contribution projected to remain unchanged from 2022-23, the PERS employer contribution raising by 1%, the unemployment insurance rate dropping by .3%, and a small increase in insurance costs.
\$4,851,394.00	
Books and Supplies	2022-23 budgeted amount x 2023-24 CA CPI of 2.9% per the SSC Jan 2022 Dartboard.
\$1,404,268.00	
Services and Operations	2022-23 budgeted amount x 2023-24 CA CPI of 2.9% per the SSC Jan 2022 Dartboard.
\$5,819,163.00	
Total Expenses	
\$23,848,809.00	

The percentage of each subcategory within the above expenditures are assumed to remain constant from the current operating budget to the projected 2023-24 budget. For example if the 1100's make up 20% of the total expenditures for all the 1000's in 2021-22, then it is assumed the 1100's will make up 20% of the total expenditures for all the 1000's in fiscal year 2023-24.



Charter School LCFF Calculation

County: San Diego
 District: San Diego Co. Office of Education
 LEA: Literacy First Charter

Period: 2021-22 P-1
 CDS Code: 37 10371 6119119
 Charter No: 0405

BASE GRANT RATE PER ADA

Prior Year Base Grant Per ADA [EC 42238.02(d)]

Grades TK/K-3 Prior Year Base Grant per ADA	A-1 \$	<u>7,880</u>
Grades 4-6 Prior Year Base Grant per ADA	A-2 \$	<u>7,999</u>
Grades 7-8 Prior Year Base Grant per ADA	A-3 \$	<u>8,236</u>
Grades 9-12 Prior Year Base Grant per ADA	A-4 \$	<u>9,544</u>

COLA Factor

COLA [EC 42238.02(d)(2)]	A-5	<u>1,0270</u>
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Current Year Base Grant Per ADA [EC 42238.02(d)]

Grades TK/K-3 Current Year Base Grant per ADA (A-1 * A-5)	A-6 \$	<u>8,093</u>
Grades 4-6 Current Year Base Grant per ADA (A-2 * A-5)	A-7 \$	<u>8,215</u>
Grades 7-8 Current Year Base Grant per ADA (A-3 * A-5)	A-8 \$	<u>8,458</u>
Grades 9-12 Current Year Base Grant per ADA (A-4 * A-5)	A-9 \$	<u>9,802</u>

Grade Span Adjustments

Grades TK/K-3 Adjustment [EC 42238.02(d)(3)(A)]	A-10	<u>1,1040</u>
Grades 9-12 Adjustment [EC 42238.02(d)(4)]	A-11	<u>1,0260</u>

Current Year Adjusted Base Grant per ADA

Grades TK/K-3 Current Year Adjusted Base Grant per ADA (A-6 * A-10)	A-12 \$	<u>8,935</u>
Grades 9-12 Current Year Adjusted Base Grant per ADA (A-9 * A-11)	A-13 \$	<u>10,057</u>

AVERAGE DAILY ATTENDANCE (ADA) [EC 42238.05]

Base, Supplemental, and Concentration Grant Funded ADA [EC 42238.05(f)]

Grades TK/K-3 Funded ADA	B-1	<u>729.41</u>
Grades 4-6 Funded ADA	B-2	<u>515.69</u>
Grades 7-8 Funded ADA	B-3	<u>266.72</u>
Grades 9-12 Funded ADA	B-4	<u>336.15</u>
Total Funded ADA (Sum of B-1 through B-4)	B-5	<u>1,847.97</u>

BASE GRANT [EC 42238.02(i)(1)]

Grades TK/K-3 Base Grant (A-12 * B-1)	C-1 \$	<u>6,517,278</u>
Grades 4-6 Base Grant (A-7 * B-2)	C-2 \$	<u>4,236,393</u>
Grades 7-8 Base Grant (A-8 * B-3)	C-3 \$	<u>2,255,918</u>
Grades 9-12 Base Grant (A-13 * B-4)	C-4 \$	<u>3,380,661</u>
Total Base Grant (Sum of C-1 through C-4)	C-5 \$	<u>16,390,250</u>

SUPPLEMENTAL GRANT [EC 42238.02(e)]

Unduplicated Pupil Percentage [EC 42238.02(b)(5)]	D-1	<u>0.5776</u>
Supplemental Grant Factor	D-2	<u>0.2000</u>
Grades TK/K-3 Supplemental Grant (C-1 * D-1 * D-2)	D-3 \$	<u>752,876</u>
Grades 4-6 Supplemental Grant (C-2 * D-1 * D-2)	D-4 \$	<u>489,388</u>
Grades 7-8 Supplemental Grant (C-3 * D-1 * D-2)	D-5 \$	<u>260,604</u>
Grades 9-12 Supplemental Grant (C-4 * D-1 * D-2)	D-6 \$	<u>390,534</u>
Total Supplemental Grant (Sum of D-3 through D-6)	D-7 \$	<u>1,893,402</u>

CONCENTRATION GRANT [EC 42238.02(f)]

Unduplicated Pupil Percentage for Concentration Cap [EC 42238.02(f)(2)]	E-1	<u>0.5776</u>
Percentage used to calculate Concentration Grant (amount by which E-1 exceeds 55 percent) [if E-1 is less than or equal to 0.55, 0; else (E-1 - 0.55)]	E-2	<u>0.0276</u>
Concentration Grant Factor	E-3	<u>0.65</u>
Grades TK/K-3 Concentration Grant (C-1 * E-2 * E-3)	E-4 \$	<u>116,920</u>
Grades 4-6 Concentration Grant (C-2 * E-2 * E-3)	E-5 \$	<u>76,001</u>
Grades 7-8 Concentration Grant (C-3 * E-2 * E-3)	E-6 \$	<u>40,471</u>
Grades 9-12 Concentration Grant (C-4 * E-2 * E-3)	E-7 \$	<u>60,649</u>
Total Concentration Grant (Sum of E-4 through E-7)	E-8 \$	<u>294,041</u>

Total Base, Supplemental and Concentration Grant (C-5 + D-7 + E-8) F-1 \$ 18,577,693

Economic Recovery Target Add-on [EC 42238.025(d)] G-1 \$ 0

LCFF Entitlement before Adjustments (F-1 + G-1) H-1 \$ 18,577,693

Miscellaneous Adjustments H-2 \$ 0

Total LCFF Entitlement (H-1 + H-2) H-3 \$ 18,577,693

LCFF FUNDING [EC 42238.02(j)]

Local Revenue (In-lieu of Property Taxes) [EC 47632 & 47635]

For Countywide charter schools [EC 47605.6], County Program charter schools [EC 47605.5], or State Board of Education authorized charter schools [EC 47605(k)], skip I-1 through I-3; I-4 is from the Local Revenue Detail by District of Residence (LRDDR) exhibit. If Statewide Benefit charter school, skip I-1 through I-4.

Tax per ADA Rate I-1 \$ 2,057.40

Current Year Funded ADA (Equals B-5) I-2 1,847.97

Base Grant (Equals C-5) I-3 \$ 16,390,250

Total In-lieu of Property Taxes (Lesser of (I-1 * I-2) or I-3 or equals G-1 from LRDDR) I-4 \$ 3,802,013

Gross State Aid (H-3 - I-4; if less than 0, I-5 = 0) I-5 \$ 14,775,680

Education Protection Account Entitlement I-6 \$ 4,877,369

Net State Aid (I-5 - I-6; if less than 0, I-7 = 0) I-7 \$ 9,898,311

MINIMUM STATE AID [EC 42238.03(e)]

2012-13 General Purpose Funding Rate per ADA J-1 \$ 5,366.73

Current Year Funded ADA (Equals B-5)	J-2	<u>1,847.97</u>
Adjusted General Purpose Funding (J-1 * J-2)	J-3 \$	<u>9,917,556</u>
Minimum State Aid Adjustments	J-4 \$	<u>0</u>
Local Revenue (In-lieu of Property Taxes) (Equals I-4)	J-5 \$	<u>3,802,013</u>
Education Protection Account Entitlement (Equals I-6)	J-6 \$	<u>4,877,369</u>
General Purpose Funding Minimum State Aid (J-3 + J-4 - J-5 - J-6; if less than 0, J-7 = 0)	J-7 \$	<u>1,238,174</u>
2012-13 Categorical Program Entitlements excluding EC 42606 and 47634.1 (If J-2 = 0, J-8 = 0)	J-8 \$	<u>318,675</u>
Charter School Categorical Program Entitlement Rate per ADA for EC 42606 and 47634.1	J-9 \$	<u>629.52</u>
Charter School Categorical Program Funding for EC 42606 and 47634.1 adjusted for Current Year Funded ADA (J-2 * J-9)	J-10 \$	<u>1,163,334</u>
Categorical Minimum State Aid (J-8 + J-10)	J-11 \$	<u>1,482,009</u>
Minimum State Aid Guarantee (J-7 + J-11)	J-12 \$	<u>2,720,183</u>
LCFF STATE AID [EC 42238.03 (c) & (e)]		
EC 47635(a)(4) Offset (I-4 + J-12 - F-1; if less than 0, K-1 = 0)	K-1 \$	<u>0</u>
Additional State Aid to Meet the Minimum Guarantee Adjusted for EC 47635(a)(4) (J-12 - K-1 - I-7; if less than 0, K-2 = 0)	K-2 \$	<u>0</u>
LCFF State Aid, Adjusted for Minimum State Aid Guarantee and EC 47635(a)(4) Offset (I-7 + K-2)	K-3 \$	<u>9,898,311</u>

INFORMATIONAL DATA

Sponsoring School District Information

The sponsoring school district is the school district responsible for transferring in-lieu of property taxes to the charter school as defined by EC 47632. If the charter school reports ADA by district of residence, refer to the LRDDR exhibit for sponsoring school district information. If Statewide Benefit charter school, skip L-1 through L-3.

Sponsoring School Districts County-District Code	L-1	<u>37 67991</u>
Sponsoring School District	L-2	<u>Cajon Valley Union</u>
In-lieu of Property Taxes Transfer Rate per ADA (I-4/B-5)	L-3 \$	<u>2,057.40</u>

LCFF Rate per ADA

Disclaimer: The rates provided below are for informational purposes only and may not represent total funding per unit of ADA.

Grades TK/K-3 [A-12 + (A-12 * D-1 * D-2) + (A-12 * E-2 * E-3)]	M-1 \$	<u>10,127.47</u>
Grades 4-6 [A-7 + (A-7 * D-1 * D-2) + (A-7 * E-2 * E-3)]	M-2 \$	<u>9,311.37</u>
Grades 7-8 [A-8 + (A-8 * D-1 * D-2) + (A-8 * E-2 * E-3)]	M-3 \$	<u>9,586.80</u>
Grades 9-12 [A-13 + (A-13 * D-1 * D-2) + (A-13 * E-2 * E-3)]	M-4 \$	<u>11,399.21</u>

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Charter School Unduplicated Pupil Percentage

County: San Diego
 District: San Diego Co. Office of Education
 LEA: Literacy First Charter

Period: 2021-22 P-1
 CDS Code: 37 10371 6119119
 Charter No: 0405

	Second Prior Year	Prior Year	Current Year	Total
ENROLLMENT [EC 42238.02(b)]				
CALPADS Enrollment	A-1 <u>1,783</u>	<u>1,862</u>	<u>1,945</u>	<u>5,590</u>
CALPADS Enrollment included in Line A-1 for County Funded Non-Juvenile Court Students (meet EC 2574(c)(4)(A))	A-2 <u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Audit Adjustment to CALPADS Enrollment, Line A-1 (Annual only)	A-3 <u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Adjusted Enrollment (A-1 - A-2 + A-3)	A-4			<u>5,590</u>
UNDUPLICATED PUPIL COUNT [EC 42238.02(b)]				
CALPADS Unduplicated Pupil Count	B-1 <u>1,043</u>	<u>1,016</u>	<u>1,170</u>	<u>3,229</u>
CALPADS Unduplicated Pupil Count included in Line B-1 for County Funded Non-Juvenile Court Students (meet EC 2574(c)(4)(A))	B-2 <u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Audit Adjustment to CALPADS Unduplicated Pupil Count, Line B-1 (Annual only)	B-3 <u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Adjusted Unduplicated Pupil Count (B-1 - B-2 + B-3)	B-4			<u>3,229</u>
CHARTER SCHOOL UNDUPLICATED PUPIL PERCENTAGE [EC 42238.02(b)(5)] (B-4 / A-4)	C-1			<u>0.5776</u>
UNDUPLICATED PUPIL PERCENTAGE FOR CONCENTRATION CAP [EC 42238.02(f)(2)]				
Determinative School District for Concentration Cap				
Name	D-1			<u>Cajon Valley Union</u>
County and District Code	D-2			<u>37 67991</u>
School District Unduplicated Pupil Percentage	D-3			<u>0.7095</u>
UNDUPLICATED PUPIL PERCENTAGE FOR CONCENTRATION CAP (If D-3 is less than C-1, D-3; else C-1)	D-4			<u>0.5776</u>

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California Department of Education
School Fiscal Services Division

Education Protection Account Calculation

County: San Diego
District: San Diego Co. Office of Education
LEA: Literacy First Charter

Period: 2021-22 P-1
CDS Code: 37 10371 6119119
Charter No: 0405

EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT

Total ADA for EPA Minimum	A-1	<u>1,847.97</u>
Minimum Funding per ADA	A-2 \$	<u>200</u>
EPA Minimum Funding (A-1 * A-2)	A-3 \$	<u>369,594</u>

EPA PROPORTIONATE SHARE CAP

2012-13 Charter School Base Rate for General Purpose Funding	B-1 \$	<u>5,366.73</u>
Charter School Current Year Funded ADA	B-2	<u>1,847.97</u>
Adjusted Charter School General Purpose Funding for EPA (B-1 * B-2)	B-3 \$	<u>9,917,556</u>
2012-13 Deficit Base Revenue Limit per ADA (Rate 1)	B-4 \$	<u>0.00</u>
School District Current Year Funded ADA, excluding NSS	B-5	<u>0.00</u>
Adjusted Total Deficit Base Revenue Limit (B-4 * B-5)	B-6 \$	<u>0</u>
2012-13 Other Revenue Limit per ADA (Rate 2)	B-7 \$	<u>0.00</u>
School District Current Year Funded ADA, including NSS	B-8	<u>0.00</u>
Adjusted Total Other Revenue Limit (B-7 * B-8)	B-9 \$	<u>0</u>
Adjusted Necessary Small Schools Allowance (Deficit)	B-10 \$	<u>0</u>
County Revenue Limit	B-11 \$	<u>0</u>
Total Adjusted Revenue Limit/Adjusted General Purpose Funding (B-3 + B-6 + B-9 + B-10 + B-11)	B-12 \$	<u>9,917,556</u>
Local Revenue/In-lieu of Property Taxes	B-13 \$	<u>3,802,013</u>
EPA Proportionate Share Cap (B-12 - B-13; if less than 0, B-14 = 0)	B-14 \$	<u>6,115,543</u>

EPA PROPORTIONATE SHARE

Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA (B-12)	C-1 \$	<u>9,917,556</u>
Statewide EPA Proportionate Share Ratio	C-2	<u>0.4917914663</u>
EPA Proportionate Share (C-1 * C-2)	C-3 \$	<u>4,877,369</u>

EPA ENTITLEMENT [Article XIII California Constitution Section 36(e) (3)(B)]

EPA Entitlement (if C-3 < B-14, then C-3; else B-14); (If C-3 and B-14 < A-3, A-3)	D-1 \$	<u>4,877,369</u>
Miscellaneous Adjustments	D-2 \$	<u>0</u>
Adjusted EPA Entitlement (D-1 + D-2)	D-3 \$	<u>4,877,369</u>
Prior Year Annual Adjustment	D-4 \$	<u>-23,551</u>
Current Year Entitlement Net of Prior Year Annual Adjustment (D-3 + D-4)	D-5 \$	<u>4,853,818</u>

EPA PAYMENT SCHEDULE

Payment schedule is applicable to P-1 and P-2 periods only and reflects an LEAs third and fourth quarterly EPA payments,

respectively. Changes resulting from the Annual recalculation are not against the EPA current year entitlement.

Quarterly Payment Percentage	E-1	<u>74.9603725900</u>
Prior Payments	E-2 \$	<u>2,135,215</u>
Recoveries	E-3 \$	<u>0</u>
Paid to Date (E-2 - E-3)	E-4 \$	<u>2,135,215</u>
Payment Due (D-5 * E-1) - E-4	E-5 \$	<u>1,502,740</u>
Payment Adjustment	E-6 \$	<u>0</u>
EPA Quarterly Payment (E-5 + E-6)	E-7 \$	<u>1,502,740</u>

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Principal Apportionment Summary

2021-22 First Principal (P-1) Apportionment
 LEGEND: AB 602 = Assembly Bill 602; ADA = Average Daily Attendance; COE = County Office of Education; LCFF = Local Control Funding Formula; PY = Prior Year; EPA = E
 Payment Type: 1 = Paid pursuant to Education Code (EC) section 14041(a)(2); 2 = Paid pursuant to EC section 14041(a)(6); 3 = Paid pursuant to EC section 14041(a)(7)

County Code	Local Educational Agency	Charter School LCFF State Aid (0000-8011) A-3	Expanded Learning Opportunities Program (2600-8590) A-13	PY Amount Charter Overpaid A-19	Adjustments and PY Recompensations A-20	Total Principal Apportionment (Sum of A-1 through A-20) B-1	EPA Entitlement (1400-8012) C-1	Total of LCFF State Aid and EPA Entitlement (A-1 + A-2 + A-3 + C-1) D-1
37	Literacy First Charter	9,898,311	395,266	(1,148,548)	(217,403)	8,927,626	4,877,369	14,775,680
TOTAL		\$ 9,898,311	\$ 395,266	\$ (1,148,548)	\$ (217,403)	\$ 8,927,626	\$ 4,877,369	\$ 14,775,680

Prepared by:

California Department of Education
 School Fiscal Services Division
 February 2022

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Literacy First Charter Schools Student Totals

As of: 02/24/2022

Year: 2021-2022
Report: STU601

Grade		Active	Inactive	Total	Inactive Transfers
PS	Female	9	0	9	0
	Male	12	0	12	0
	X	0	0	0	0
	Total	21	0	21	0
KN	Female	108	2	110	1
	Male	87	2	89	0
	X	0	0	0	0
	Total	195	4	199	1
01	Female	95	5	100	0
	Male	103	3	106	1
	X	0	0	0	0
	Total	198	8	206	1
02	Female	99	1	100	0
	Male	87	5	92	1
	X	0	0	0	0
	Total	186	6	192	1
03	Female	110	1	111	1
	Male	85	1	86	0
	X	0	0	0	0
	Total	195	2	197	1
04	Female	94	1	95	1
	Male	100	3	103	1
	X	0	0	0	0
	Total	194	4	198	2
05	Female	90	1	91	1
	Male	102	0	102	1
	X	0	0	0	0
	Total	192	1	193	2
06	Female	87	0	87	0
	Male	72	2	74	2
	X	0	0	0	0
	Total	159	2	161	2
07	Female	76	0	76	0
	Male	76	2	78	0
	X	0	0	0	0
	Total	152	2	154	0
08	Female	60	0	60	0
	Male	70	2	72	0
	X	0	0	0	0
	Total	130	2	132	0
09	Female	64	1	65	0
	Male	32	2	34	0
	X	0	0	0	0
	Total	96	3	99	0
10	Female	39	3	42	0
	Male	50	1	51	0
	X	0	0	0	0
	Total	89	4	93	0

No Logo
 On file

Literacy First Charter Schools
Student Totals
 As of: 02/24/2022

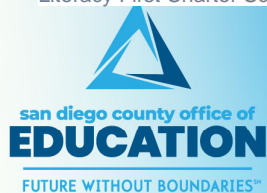
Year: 2021-2022
 Report: STU601

Grade		Active	Inactive	Total	Inactive Transfers
11	Female	42	2	44	0
	Male	41	0	41	0
	X	0	0	0	0
	Total	83	2	85	0
12	Female	35	0	35	0
	Male	45	0	45	0
	X	0	0	0	0
	Total	80	0	80	0
Total	Female	1008	17	1025	4
	Male	962	23	985	6
	X	0	0	0	0
	Total	1970	40	2010	10

Cover Sheet

2021-22 Financial Report as of February 28, 2022

Section:	III. Chief Business Officer's Report
Item:	B. 2021-22 Financial Report as of February 28, 2022
Purpose:	FYI
Submitted by:	
Related Material:	2021-22 LFCS 1st Interim Report SDCOE Letter.pdf LFCS Actuals Ending 2.28.22.pdf



February 25, 2022

Literacy First Charter School
Debbie Beyer, Executive Director
799 East Washington Avenue
El Cajon, CA 92020

Dear Ms. Beyer:

Re: 2021-22 First Interim Report

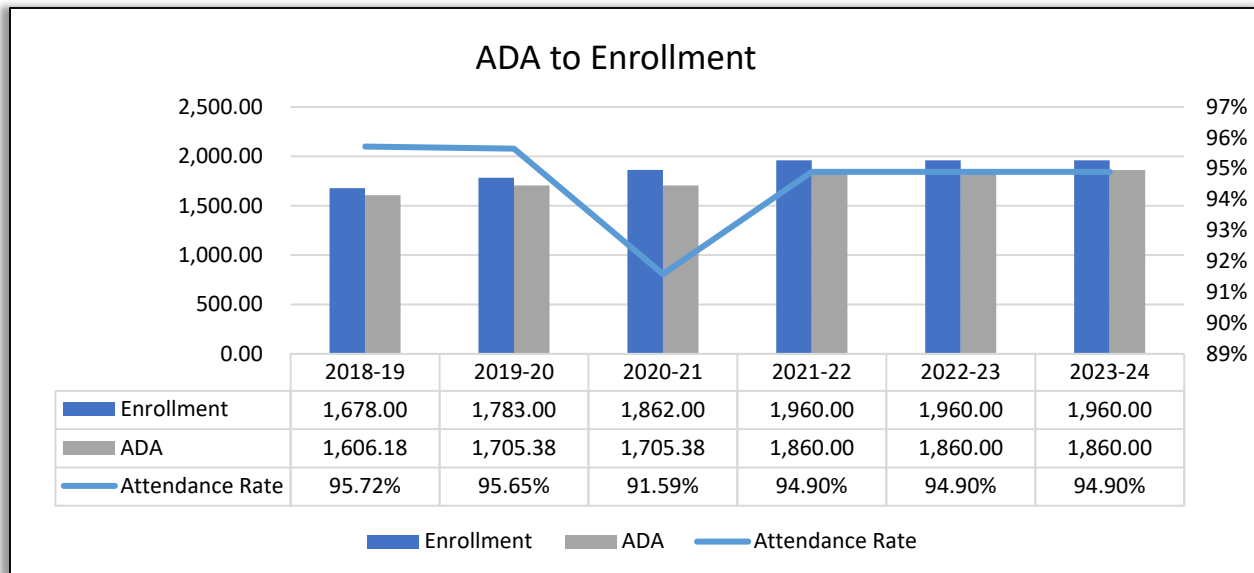
Our office has completed its review of your First Interim Report in compliance with the provisions of Education Code Section 47604.33 et seq. The charter school's First Interim Report has been analyzed in the context of the 2021-22 State Budget Act.

In accordance with the provisions of Education Code Section 47604.33, as the chartering authority of the charter school, the County Superintendent of Schools has assessed the fiscal condition of the charter school and believes the charter school will meet all its financial obligations for the current and two subsequent fiscal years based on the financial reports at this time.

First Interim Financial Status in 2021-22

Attendance and Enrollment

Literacy First Charter School currently has an enrollment of 1,960 students which represents an increase of 5% from the previous fiscal year of 2020-21. The projected average daily attendance (ADA) is 1,860 in the 2021-22 fiscal year with an ADA to enrollment ratio of 94.9%. At 2021-22 Adopted Budget, the charter school had projected 2,062 enrollment and 1,959 ADA. The charter school is projecting flat enrollment of 1,960 and ADA of 1,860 for the two subsequent years.



The memorandum of understanding (MOU) between Literacy First Charter School and the San Diego County Office of Education (SDCOE) states that a material revision is required if the charter school has a 25% increase or decrease of the enrollment projected in the charter petition. Based on the charter school’s projections, a material revision will not be needed.

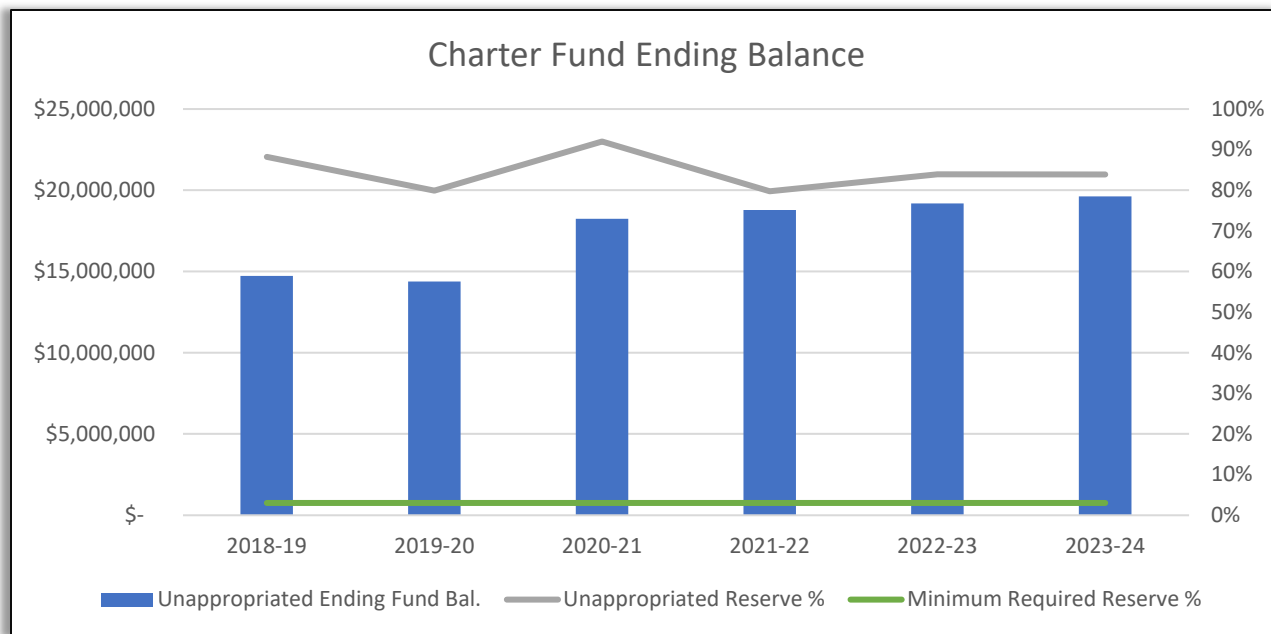
	Petition Enrollment	Actual/Projected Enrollment	Difference	% Difference
2019-20	1,783	1,783	0	0.00%
2020-21	1,862	1,862	0	0.00%
2021-22	1,862	1,960	98	5.26%
2022-23	1,928	1,960	32	1.66%
2023-24	1,928	1,960	32	1.66%

Deficit Spending / Ending Fund Balance / Reserve for Economic Uncertainties

The charter school continues to deficit spend in the unrestricted general fund as follows:

Fiscal Year	Surplus/(Deficit)	Ending Fund Balance	Reserve for Economic Uncertainties (Ending Fund Balance/Total Expenditures)
2021-22	\$1,234,330	\$18.78 million	79.75%
2022-23	\$399,487	\$19.18 million	83.90%
2023-24	\$430,508	\$19.61 million	83.85%

SDCOE requires the charter school to maintain a Reserve for Economic Uncertainties equal to 3% of expenditures. The charter school projects that it will meet this requirement in 2021-22 and beyond.



Multi-Year Projection

We have reviewed the charter school’s assumptions for the multi-year projection and they appear to be reasonable. Based upon these assumptions, the charter school will meet the required 3% reserve percentage for all years in the projection period.

Long-Term Debt and Liabilities

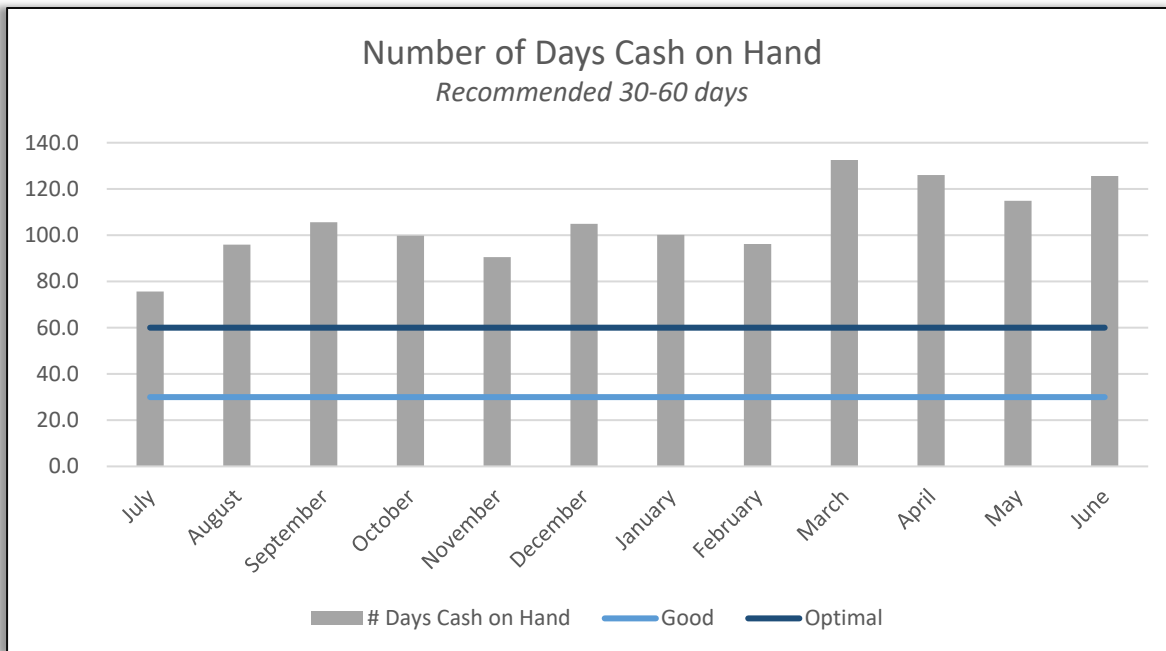
The Charter School Holding, LLC. issued Charter School Lease Revenue Bonds (tax-exempt bonds) in November 2019 for \$10.6 million for the acquisition, construction, renovation, improvement and equipping of 1012 East Bradley Avenue, El Cajon, CA, and the Main Street facilities. Based on the First Interim Report, Literacy First Charter School will be able to repay the debt within the respective terms.

Bond Component	Rate	Amount	Maturity Date	Payment Due in 2021-22
2019 Series A Revenue Bonds	5.00%	\$7,450,000	December 1, 2049	\$372,500
2019 Series B Revenue Bonds	4.75%	\$3,180,000	December 1, 2030	\$351,565

Cash Flow

The cash flow submitted with the 2021-22 First Interim Report projects a positive cash balance in all months. The charter school industry recommends that charter schools maintain a cash balance between 30- and 60-days cash on hand. Cash on hand for Literacy First Charter is projected to range from 76 to 133 days.

February 25, 2022
 Literacy First Charter School
 Page 4 of 4



Conclusion

Literacy First Charter School has increased enrollment of 98 students, which represents an increase of 5%, from the previous fiscal year of 2020-21. The charter school is projecting flat enrollment of 1,960 and ADA of 1,860 for the two subsequent years. The charter school projects a budget surplus for the current and the two subsequent years. The charter school should be able to meet the Reserve for Economic Uncertainties of 3% for the three fiscal years of the projection period with an estimated ending fund balance of \$4.6 million in 2023-24.

SDCOE appreciates Literacy First Charter School’s efforts to ensure fiscal solvency. Should any adverse circumstances arise which would negatively impact the financial condition of the charter school, please notify this office as soon as possible.

If you have any questions concerning this review, please feel free to contact Anna Buxbaum at abuxbaum@sdcoe.net, or at (858) 290-5899.

Sincerely,

Kristin Armatris
 Senior Director, Charter School Services

- cc: Mrs. Priscilla Schreiber, Board President, Literacy First Charter School
- Mr. Steve Robinson, Chief Financial Official, Literacy First Charter School
- Anna Buxbaum, Coordinator, Charter School Services, SDCOE

LITERACY FIRST CHARTER SCHOOLS

2/28/2022

Fund: 6209
Charter Schools Enterprise Fund

CDE Charter # / CDS #: 0405 / 37-10371-6119119
Sponsoring LEA: SDCOE

Description	Object Codes	Original Adopted Budget (A)	Projected Operating Budget (B)	Actuals To Date (C)	Difference Col B & A (D)	% Diff Column B & C (E)
A. REVENUES						
1) LCFF Sources						
a) State Aid - Local Control Funding Formula (LCFF)	8011	11,327,550	8,831,006	6,234,280	(2,496,544)	70.6%
b) Educational Protection Account (EPA)	8012	3,962,510	4,877,369	2,135,215	914,859	43.8%
c) Transfers to Charter schools in Lieu of Property Taxes	8096	3,981,722	3,740,626	1,957,465	(241,096)	52.3%
Total LCFF Sources	8010-8099	19,271,782	17,449,001	10,326,960	(1,822,781)	59.2%
2) Federal Revenue	8100-8299	1,413,396	1,621,044	897,269	207,648	55.4%
3) Other State Revenue	8300-8599	2,002,552	2,708,422	1,069,625	705,870	39.5%
4) Other Local Revenue	8600-8799	1,752,037	1,762,284	938,160	10,247	53.2%
5) TOTAL, REVENUES		24,439,767	23,540,751	13,232,015	(899,016)	56.2%
B. EXPENSES						
1) Certificated Salaries	1000-1999	10,666,630	9,654,925	6,410,566	(1,011,705)	66.4%
2) Classified Salaries	2000-2999	2,181,890	2,432,765	1,587,743	250,875	65.3%
3) Employee Benefits	3000-3999	4,279,562	4,424,551	2,707,305	144,989	61.2%
4) Books and Supplies	4000-4999	1,629,280	1,302,975	657,574	(326,305)	50.5%
5) Services and Other Operating Expenses	5000-5999	5,244,768	5,555,730	3,329,552	310,962	59.9%
8) Other - September Suspense	7999	0	0	0	0	0.0%
9) TOTAL, EXPENSES		24,002,130	23,370,946	14,692,741	(631,184)	62.9%
C. EXCESS(DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)						
		437,637	169,805	(1,460,726)	(267,832)	-860.2%
D. OTHER FINANCING SOURCES/USES						
1) Interfund Transfers						
a) Transfers In	8900-8929					
b) Transfers Out	7600-7629					
2) Other Sources/Uses						
a) Sources	8930-8979	0	0	0	0	0.0%
b) Uses	7630-7699	0	0	0	0	0.0%
3) Contributions (between unrestrict/restricted)	8980-8999	0	0	0	0	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		0	0	0	0	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE / NET POSITION (C + D4)						
		437,637	169,805	(1,460,726)	(267,832)	-860.2%
F. FUND BALANCE, RESERVES / NET POSITION						
1) Beginning Fund Balance / Net Position						
a) As of July 1 - Unaudited	9791	17,595,730		18,233,221	0	
b) Audit Adjustments	9793	0		(1,620,088)	0	
c) As of July 1 - Audited (F1a + F1b)		17,595,730		16,613,133		
d) Other Restatements	9795	0		0	0	
e) Adjusted Beginning Balance / Net Position (F1c + F1d)		17,595,730		16,613,133		
2) Ending Fund Balance / Net Position, June 30 (E + F1e)		18,033,367		15,152,408		
G. COMPONENTS OF ENDING FUND BALANCE - FUND 01						
1) Nonspendable						
a) Revolving Cash	9711					
b) stores	9712					
c) Prepaid	9713					
d) All Others	9719					
2) Restricted	9740					
3) Committed						
a) Stabilization Arrangements	9750					
b) Other Commitments	9760					
4) Assigned						
a) Other Assignments	9780					
5) Unassigned/Unappropriated						
a) Reserve for Economic Uncertainties	9789					
b) Unassigned/Unappropriated Amount	9790					
G. COMPONENTS OF ENDING NET POSITION - FUND 62						
a) Net Investment in Capital Assets	9796					
b) Restricted Net Position	9797					
c) Unrestricted Net Position	9790					

Cover Sheet

Approve Audit Contract for 2022-2024

Section: III. Chief Business Officer's Report
Item: C. Approve Audit Contract for 2022-2024
Purpose: Vote
Submitted by:
Related Material: Christy White LFCS Proposal.pdf



Proposal for
Literacy First Charter School
San Diego, California

For the fiscal year ending June 30, 2022,
plus optional renewals through June 30, 2024

Submitted on February 1, 2022:

By: Christy White Brook, CPA, CFE
619-270-8222
cwhite@christywhite.com

PROPOSAL FOR LITERACY FIRST CHARTER SCHOOL

TABLE OF CONTENTS

TRANSMITTAL LETTER 1

EXECUTIVE SUMMARY 2

GENERAL INFORMATION – ABOUT CW..... 3

AUDIT STAFFING AND PERSONNEL 5

PAST PERFORMANCE..... 7

CAPACITY AND METHODOLOGY 9

STATEMENT OF WORK..... 14

PROPOSED FEES..... 15

APPENDICES:

- INSURANCE CERTIFICATES
- QUALITY CONTROL PEER REVIEW OPINION



Certified Public Accountants serving
K-12 School Districts and Charter
Schools throughout California

February 1, 2022

Mr. Steve Robinson, Financial Officer and
Board of Directors
Literacy First Charter School
San Diego, California

Dear Mr. Robinson and Members of the Board,

Christy White, Inc. (CW) is pleased to respond to Literacy First Charter School's request for Annual Financial Statement Audits for the fiscal year ending June 30, 2022 (plus the two optional renewal periods through 2024).

We **specialize in auditing California charter schools**, including High Tech High (16 charter schools), EJE Academies (2 charter schools), and Steele Canyon High School (over 2,100 pupils). In 2020-21, we were providing services to over 65 nonprofit organizations with charter schools and 140+ school districts. Also, we audit county education offices, school bonds, and state facilities grants, plus, should the need arise, we perform forensic audits.

CW will serve Literacy First Charter School with our audit team of charter school nonprofit specialists. For 20 years, our firm has specialized in charter school audits, so you get the benefits of not only an experienced specialized team but an entire firm of more than 30 professionals. As a leader in the K-12 education industry, we provide educational organization audit focused staff training unmatched by other firms. We assure you that every Christy White team member will be trained to handle your audit efficiently and effectively. Moreover, we provide **free training and accounting advice** to our clients.

Founding partner, Christy White Brook, has 35 years of school audit and consulting experience and is joined by Partners Heather Daud Rubio, Michael Ash, John Whitehouse, plus seven director-level managers, and experienced in-charges auditors and staff. My partners and I have a great deal of interest and **commitment to providing excellent auditing services to Literacy First Charter School.** Our team is committed to meeting all requirements and timelines for the successful completion of the engagement.

After reading through our proposal, should you have any questions, please feel free to contact me at 619-270-8222. I would be happy to meet with you, the auditor selection committee, and the Governing Board.

Sincerely,

Christy White Brook, CPA, CFE
President

348 Olive Street
San Diego, CA
92103

O: 619-270-8222
F: 619-260-9085
christywhite.com

PROPOSAL FOR LITERACY FIRST CHARTER SCHOOL

EXECUTIVE SUMMARY

Christy White, Inc. (CW), a professional accountancy corporation, is the 2nd largest CPA firm in the number of Local Educational Agencies (LEAs) audited annually. Home-based in San Diego with professional staff that resides across the State to best serve our clients. Christy White Brook, CPA, CFE, and Marcy Kearney, CPA, will lead the proposed auditing services that include an audit of the annual consolidated financial statements and compliance for Literacy First Charter School for the fiscal year ending June 30, 2022, plus two optional renewal years.

When considering whether to hire our firm, you will find that CW can be differentiated from our competitors in several areas, such as:

- **EXPERIENCED AND INVOLVED PARTNERS AND MANAGERS:** Christy White Brook, CPA, President and Partner, has 35 years of audit and consulting experience garnered from 28 years in public accounting and 7 years with School Services of California, Inc. Marcy Kearney, CPA, Senior Director of the charter school division and tax department, has 13 years of experience working directly with independent charter schools, other nonprofit organizations, and school districts. You can expect that Ms. White and Ms. Kearney will be accessible to Literacy First Charter School when the audit is underway and lend their expertise freely on accounting and internal control issues.
- **TIMELY AUDITS:** CW is committed to meeting all audit deadlines. All of our audits have been performed according to agreed-upon audit schedules, with the final reports to the State of California filed on time.
- **SECURE REMOTE AUDIT TECHNOLOGY:** Our firm implemented a "virtual office" setting several years preceding the pandemic. With our technology, we are fully capable of conducting a secure remote audit by providing audit-related items via our client-secured online portal (Suralink). Your CW audit manager will help set up you and your staff. The portal is very user-friendly.
- **COMMITMENT TO QUALITY:** CW has received an "unqualified" audit opinion by our peer reviewers regarding our firm's Quality Control Standards. All audits submitted to the State have been approved. Current client references are available upon request.
- **SMOOTH AUDIT PROCESS:** CW specializes in governmental and not-for-profit entities, so the process for the audit will be smooth. CW guarantees that: (1) trained and supervised staff will be on-site; (2) clients will be given a detailed audit plan; (3) CW will be considerate of your staff and their workload; and (4) all audit findings will be discussed before the report is finalized.
- **FINDING SOLUTIONS:** CW is not content to simply identify problem areas that may exist in your Organization but seeks ways to help provide solutions. Any CPA firm can discover a problem, but with our combined backgrounds and experiences, we can supply our clients with a wide range of possible solutions.

The following proposal provides more specific information on the scope of the audit services, our experience, qualifications, client references, and audit approach. We hope that you select our audit firm.

PROPOSAL FOR LITERACY FIRST CHARTER SCHOOL

GENERAL INFORMATION – ABOUT CW

LEGAL NAME AND CORPORATE CONTACT INFORMATION

Legal Name: Christy White, A Professional Accountancy Corporation (dba Christy White, Inc.)
 Corporate Address: 348 Olive Street, San Diego, CA 92103
 Telephone Number: 619-270-8222
 Fax Number: 619-260-9085
 Email Address: cwhite@christywhite.com
 Website: www.christywhite.com

FIRM HISTORY, SERVICES, AND SIZE

Christy White, Inc. was incorporated in 2010, succeeding Nigro Nigro & White (NNW) as the AICPA designated successor firm (Christy White was a founding partner NNW in 1999). Our firm has grown steadily over the past 20 years and now has 30 professionals, including seven CPAs.

We offer services exclusively to local educational agencies (LEAs), including school districts and charter schools. It's our full specialization in LEAs that makes us unique among CPA firms and provides added value to our clients. As your educational audit specialist, CW audits over 140 school districts, 10 county offices of education, 100+ Proposition 39 bonds, 40+ State School Facilities Grant audits, and over 100 charter schools. Our audit clients range in size from large charter schools to mid-size and small entities. We also prepare the annual tax Forms 990/199 for our nonprofit charter school clients. Our consulting capabilities include helping our clients with:

ASB Training	Forensic/Fraud Audits
Attendance Accounting	Business Functions Organization
FASB and Compliance Implementation	Charter School Back Office
Efficiency Studies	Financial Reporting

FIRM LICENSE, AFFILIATIONS AND ASSOCIATIONS

Christy White, Inc. (CW) is incorporated in the State of California. CW is licensed by the State Board of Accountancy. We are a majority women-owned firm. The California State Controller's Office CPA Directory lists Christy White as an eligible CPA firm that conducts LEA audits.

CW is a member of the Private Companies Practice Section (PCPS) and Government Audit Quality Center (GAQC) of the American Institute of CPAs, which requires an independent peer review every three years. We are members of the American Institute of CPAs (AICPA) and the California Society of CPAs. We are also associate members with the California Charter School Association (CCSA), the California Association of School Business Officials (CASBO), the Government Finance Officers' Association (GFOA), and the Association of Certified Fraud Examiners.

CW is also an active participant with the Education Audit Appeals Panel in developing the annual K-12 audit guide and dialogues regularly with State agencies on audit issues that affect our charter school clients.

PROPOSAL FOR LITERACY FIRST CHARTER SCHOOL**GENERAL INFORMATION – ABOUT CW (CONT.)****FIRM INDEPENDENCE**

One of the benefits of an audit is having an "independent" assessment of your internal controls over financial statements and compliance matters. Our quality control program ensures that we adhere to auditor independence's strictest standards, including those required by the Standards for Audit of Governmental Organization, Programs, Activities and Functions, published by the United States, General Accounting Office. We ensure that all firm partners and any staff working on the engagement do not have any financial or other interests in your Organization other than a strictly professional one. Our continued success as your business partner depends upon our independence.

CW has had no personal or business relationship with Literacy First Charter School or its board members. Should a professional relationship occur that presents an independence conflict during the contract period, CW would immediately notify Literacy First Charter School.

RESPONSIBLE BUSINESS PRACTICES

Christy White, Inc. is financially stable. We have no long-term debt and have remained fiscally stable throughout our 20-year history. We will not joint venture with another firm on this engagement.

CW has a standing record of performing quality audits. Our clients and the State Controller's Office have accepted all of our audit reports. No client has terminated a contract during the performance of the audit. Additionally, we have not been involved in litigation or any investigation by a state, federal, or professional agency.

There have been no complaints levied by the State Board of Accountancy or other regulatory authority in the history of CW or its predecessor firm of Nigro Nigro & White, PC. None of the CPAs of CW have had any individual complaints or sanctions.

CW'S QUALITY CONTROL SYSTEM

Our quality control systems include policies and procedures in leadership, ethical requirements, acceptance of new clients, personnel management, engagement performance, monitoring, and communication. We actively monitor compliance with our quality control document by reviewing work papers, training on new standards, consultation on complex areas, and sound human resources practices. CW has received the highest level of assurance from our peer reviewer, which is "Pass." Attached is our most recent quality control report.

INDEMNITY

CW has errors and omissions insurance and will indemnify and hold harmless the Organization from and against all losses and claims in the execution of our work or the consequences of any negligence or carelessness on our part. We are also fully insured for workers' compensation. Our current policies are attached.

PROPOSAL FOR LITERACY FIRST CHARTER SCHOOL

AUDIT STAFFING AND PERSONNEL

STAFF QUALIFICATIONS

The firm partners and staff of Christy White, Inc. (CW) bring an extensive background of audit and consulting experience to CW clients. We have audited local educational agencies (LEAs) throughout California. We are familiar with the unique issues relative to charter school finance: budgetary constraints, construction accounting, new federal and state program compliance, attendance accounting, state funding models, cash flow management, and more. The audit team will include:

Christy White, Inc. Personnel Assigned	
Name	Classification
Christy White Brook, CPA, CFE	Partner
Marcy Kearney, CPA	Senior Director
Lily Novoa, CPA	Supervisor

ABBREVIATED RESUMES OF CHRISTY WHITE, INC.'S ASSIGNED AUDIT TEAM

Biographies of all staff members assigned to your audit are shown below.



President Christy White, CPA, CFE, has served hundreds of school districts and charter schools as an auditor, school finance consultant, professional author, and trainer. Christy provides audit and financial consulting in organizational structure, internal controls, school district reorganization, attendance accounting, forensic and fraud audits, and developing and conducting six workshop series throughout the State. Christy received a Best Volunteer Trainer award from the California Society of CPA's Education Foundation. And she is a Certified Fraud Examiner (CFE) in addition to her CPA license.



Senior Director Marcy Kearney, CPA, is a licensed CPA in California with over thirteen years of experience, individually working with public school districts, independent charter schools, and not-for-profit entities for both audit and tax preparation. She manages the tax department and the charter school division of the audit department. Additionally, Marcy has been a long-time member of the California Society of CPAs (CalCPA) and is a member of the American Institute of CPAs (AICPA). Marcy holds a Bachelor of Science degree in Business Administration with an emphasis in Accountancy from Cal State University, San Marcos.



Supervisor Lily Novoa, CPA, has over seven years of experience auditing public schools and as an accounting supervisor at a private school. She leads many projects with Christy White including in-charge auditor on school district and charter school audits, heading up the internal audit of Southwestern Community College, assisting with CharterWise Management back-office accounting and she is our nonprofit tax supervisor. Lily holds a Master of Science in Accounting from Golden Gate University. She is past Board President of San Diego Rotaracts and has completed Rotary leadership development training.

PROPOSAL FOR LITERACY FIRST CHARTER SCHOOL

AUDIT STAFFING AND PERSONNEL (CONT.)

STAFF TRAINING PROGRAMS

CW's program of staff development includes two full weeks of focused in-house training in the audit of charter schools and school districts. We also provide opportunities to staff to attend professional training provided by outside providers, such as School Services of California, the California Society of CPAs, and CCSA. A sampling of training programs our staff has attended within the last year include:

Sampling of Recent Training Courses Taken by Staff	Training Provider Organizations
<ul style="list-style-type: none"> • Annual California Charter School Conference • Annual CASBO Conference, Attendance Accounting • January, May, and Summer Budget Conferences • School District Conference • Annual Fraud Conference • Annual GFOA Conference • Annual Conference, Charter Schools Development Center • Nonprofit Accounting and Auditing Conference, Single Audit Conference 	<ul style="list-style-type: none"> • CCSA • CASBO • School Services of California, Inc. • California Society of CPAs • Association of Certified Fraud Examiners • GFOA • Charter Schools Development Center • AICPA

STAFF CAPACITY

CW has a corporate office located in San Diego and numerous remote offices throughout California. We have over 30 professional employees, including seven certified public accountants, and sufficient audit capacity to provide excellent audit services to Literacy First Charter School.

EQUAL OPPORTUNITY EMPLOYER

CW is an equal opportunity employer. We do not discriminate based on race, ethnicity, age, or religion. We are in compliance with all applicable federal and state laws and regulations relating to equal opportunity employment, including the Civil Rights Act of 1964, the State Fair Employment Practice Act, and all other applicable Federal and State laws and regulations relating to equal opportunity employment, including Executive Order No. 11246 of September 24, 1965.

PROPOSAL FOR LITERACY FIRST CHARTER SCHOOL

PAST PERFORMANCE

SPECIALIZING IN K-12 AUDITS

CW devotes our practice exclusively to K-12 auditing and consulting, including charter schools, schools districts and county offices. A full list of all charter schools served is included on the following page and below is a list of all charter schools in San Diego County as well as charter schools that we work with that also contract with CSMC for business services. References can be provided upon request.

SAN DIEGO COUNTY CLIENTS

Below is a list of our current nonprofit organization clients that operate one or more independent charter schools in the County:

Charter School Non-Profit	Years Audited
B.E.S.T Academy	2019-20 through present
Dual Language Immersion North County	2020-21 through present
EJE Academies (2 schools)	2006-07 through present
Elevate Elementary School	2014-15 through present
Empower Charter School	2014-15 through present
High Tech High (16 schools)	2008-09 through present
Howard Gardner Community Charter	2012-13 through present
Kidinnu Academy	2019-20 through present
Old Town Academy	2015-16 through present
San Diego Global Vision Academy	2020-21 through present
School for Entrepreneurship & Technology	2020-21 through present
Sparrow Academy	2019-20 through present
Steele Canyon High School	2019-20 through present
Urban Discovery Academy	2017-18 through present

In addition to the charter schools listed above, we also audit several school districts in the County as well as the San Diego County Office of Education. Below is a list of both past and current LEA audit clients:

Local Education Agency	Local Education Agency
Cajon Valley Union School District	Lemon Grove School District
Carlsbad Unified School District	Oceanside School District
Coronado Unified School District	San Diego County Office of Education
Eastside Union School District	San Marcos Unified School District
Encinitas Union School District	San Pasqual Union School District
Escondido Union High School District	Solana Beach School District
Grossmont Union School District	South Bay Union School District
La Mesa-Spring Valley School District	Valley Center-Pauma Unified School District

PROPOSAL FOR LITERACY FIRST CHARTER SCHOOL

PAST PERFORMANCE (CONT.)

FULL LIST OF CALIFORNIA CHARTER SCHOOL AUDIT CLIENTS OPERATED BY NONPROFIT ORGANIZATIONS

Charter School Non-Profit	Charter School Non-Profit
AeroSTEM Academy	Lennox Math, Science & Technology Academy
Academy of Media Arts	Los Angeles Academy of Arts & Enterprise
B.E.S.T Academy	Method Schools (3 schools)
Bitney Prep High Charter School	Mojave River Academy
Capitol Collegiate Academy	New Heights Charter School
Clear Passage Educational Center	Nevada City School of the Arts
Clovis Global Academy	Old Town Academy
CORE Butte Charter School	Promise Charter School
CORE Charter School	Orange County Academy of Sciences and Arts (2 schools)
Compass Charter Schools (3 schools)	Oxford Preparatory Academy (2 schools)
Crete Academy	Palisades Charter High School
Da Vinci RISE High	Provisional Accelerated Learning Academy
Da Vinci Schools (4 schools)	Rising Sun Montessori
Dual Language Immersion North County	River Springs Charter School
EJE Academies (2 schools)	San Diego Cooperative Charter School
El Camino Real Charter High School	San Diego Global Vision Academy
Elevate Elementary School	Santiago Middle School
Empower Charter School	School for Entrepreneurship & Technology
Excelsior Charter School	Spark Charter School
Excelsior Charter School Corona-Norco	Stony Point Academy
Fenton Charter Public Schools (5 schools)	Sparrow Academy
Forest Charter School	Steele Canyon High School
Granite Mountain Charter School	Taylion San Diego Academy
Griffin Technology Academies (4 schools)	Three Rivers Charter School
Hayward Collegiate Charter School	Twin Rivers Charter School
High Tech High (16 schools)	Unity Middle Charter High School
High Tech Los Angeles (2 schools)	Unity Schools (2 schools)
Howard Gardner Community Charter	University Preparation School at CSU Channel Islands
Humphreys College Academy of Business, Law & Education	Urban Discovery Academy
International School of Monterey	We the People Public Schools

PROPOSAL FOR LITERACY FIRST CHARTER SCHOOL

CAPACITY AND METHODOLOGY

SCOPE OF THE AUDIT

The scope of auditing services provided includes the **Annual Consolidated Financial Statements** of Literacy First Charter School (the nonprofit organization and charter school) and the Literacy First Charter School Issuer LLC, and Compliance with State Audit and Federal Requirements for the fiscal year ending June 30, 2022, with options to extend through 2024.

The purpose of the financial audits is to render the following opinions and reports:

- Auditor's Opinion on the Financial Statements
- Auditor's Opinion on Internal Controls and Compliance required by *Governmental Auditing Standards*
- Auditor's Opinion on State Compliance Requirements
- Current Year Findings and Recommendations
- Status Report on Prior-Year's Findings and Recommendations

Also, we will conduct the audit to meet procedures required of:

- Federal OMB Uniform Guidance and the Compliance Supplements, when applicable
- Other guides as required by the federal and State agencies, when applicable

RISK ASSESSMENT

CW has long taken a risk-based audit approach in our audits of LEAs for audit effectiveness and efficiency. We will perform our **Audit Risk Assessment** to include, at a minimum:

- Overall Internal control structure; precisely controls over electronic data processing systems, cash collections, cash disbursements, maintenance and operations and segregation of duties
- Compliance with Education Code and federal and state laws and regulations
- Capitalization and depreciation of assets

DOCUMENTATION OF INTERNAL CONTROL STRUCTURES

For each engagement performed, we conduct a thorough **Understanding of Internal Control Systems**, assess control risk, and suggest improvements to our clients. CW is well versed in the Risk-based Assessment Standards and will incorporate these requirements into our audit programs. Areas of **Internal Control** typically evaluated for our charter school clients include:

- | | |
|---|--|
| ➤ Cash receipting and cash management | ➤ Inventory and fixed assets |
| ➤ Purchasing and accounts payable | ➤ Attendance and compliance reporting |
| ➤ Personnel requisition/terminations and payroll processing | ➤ Financial Reporting |
| | ➤ Student body activities, if applicable |

Our examination of internal controls helps us plan our audit procedures. More importantly, we will communicate both positive control points and points where areas of improvement are needed.

PROPOSAL FOR LITERACY FIRST CHARTER SCHOOL

CAPACITY AND METHODOLOGY (CONT.)

APPROACH TO FRAUD RISK AND TESTING

CW plans audit procedures to ensure that the financial statements and compliance areas are materially free of errors and irregularities (i.e., fraud). In doing this, we consider the audit risk of each significant transaction and group of transactions and design tests to ensure the transactions are free of material errors and irregularities. Our procedures meet the fraud risk and testing requirements of the clarified Statements on Auditing Standards (SAS).

Suppose fraud is suspected or detected in the preparation of financial statements or the misappropriation of assets. In that case, CW will bring the matter to the attention of the appropriate level in the Organization. You can then take prompt action and prevent further instances from occurring as quickly as possible. We are also skilled in fraud investigations should the need arise.

MANAGEMENT DISCUSSION AND LETTERS

Christy White, Inc. (CW) believes the purpose of a quality audit is to provide management with feedback on the internal control structure's effectiveness, including the data processing systems. We will report all reportable conditions and discuss potential audit findings, observed good fiscal practices, and then recommend ways to enhance the overall effectiveness and efficiency of the Organization as a whole.

After thoroughly discussing each finding with management and incorporating the Organization's response, we will issue our final management letter. The audit findings will meet *Government Auditing Standards* and standards established by the State Controller's Office.

PLANNING AND EXIT CONFERENCE MEETINGS

CW works closely with management at various stages during the audit cycle. We will organize both group and one-on-one meetings with individuals such as the Business Manager, the Executive Director, and a governing board representative.

- Audit Planning/Entrance Meeting: During our planning phase, we discuss our proposed audit timelines, deliverables and ask for input on areas deemed "new or high risk."
- Exit Conferences: After fieldwork, we will meet with you to discuss the results of our audit work and preliminary findings, if any. We do not want you to experience "audit surprises." Timely communication is the key to a surprise free audit.
- Review of Draft Audit Reports: Upon the audit's conclusion, we provide you with a draft report (which we are happy to review with you), our findings, and the charter management's response.

We are also available to meet with you on an ad hoc basis if an issue or question arises.

PROPOSAL FOR LITERACY FIRST CHARTER SCHOOL

CAPACITY AND METHODOLOGY (CONT.)

GENERAL AUDITING APPROACH

By following the professional standards prescribed by **Generally Accepted Auditing Standards (GAAS) and Government Auditing Standards**, we are confident that we are meeting our professional standards for the industry. We will conduct the audit to meet procedures required of:

- K-12 Audit Guide, as published by the State Controller's Office
- *Government Auditing Standards*, as published by the Federal Office of Management and Budget

Being a leading CPA firm in the LEA industry, we have experience working with State, and Federal agencies in the development of the K-12 audit guide, client resolution of findings, researching laws and regulations and aiding on sensitive client situations further elaborate on our **Audit Project Plan**, below are the three stages of the audit process:

THREE STAGE AUDIT PLAN

Stage 1 – Planning and Risk Assessment

Stage 2 – Fieldwork: Internal Controls Evaluation, Compliance Testing, and Financial Statement Substantive Testing

Stage 3 – Drafting and Finalization of Financial Statements, Preparation of Forms 990/199

Stage 1 – Planning and Risk Assessment

We will confer with charter school personnel to discuss our plan to commence the audit. We hold an entrance conference call with representatives from the Board, Executive Director, Business/Finance office, and other department heads to discuss risk, concerns, expectations, and audit protocol. Our planning activities include:

- Reviewing and updating our understanding of the organization
- Identification of critical audit areas, plus changes to compliance areas
- Performing preliminary risk assessments
- Establishing an audit timeline
- Compiling data request lists
- Establishing agreed-upon deadlines

CW plans audit procedures to ensure that the financial statements and compliance areas are materially free of errors and irregularities (i.e., fraud). In doing this, we consider the audit risk of each significant account (e.g., cash, capital assets, accounts payable, and debt) and transaction group (e.g., payroll, cash disbursements, and cash receipts).

Upon assessing audit risk, we then design audit tests to meet the overall objective of the financial statements and compliance areas free of material errors and irregularities, under the clarified Statements on Auditing Standards (SAS).

PROPOSAL FOR LITERACY FIRST CHARTER SCHOOL

CAPACITY AND METHODOLOGY (CONT.)

GENERAL AUDITING APPROACH (CONTINUED)

Stage 2 – Fieldwork: Internal Controls Evaluation, Compliance Testing, and Financial Statement Substantive Testing

CW will gain an understanding of the internal control structure of the organization for financial accounting and compliance over federal and State programs. We also evaluate electronic data, including general and application controls over financial reporting and compliance with laws and regulations.

We develop our substantive testing by utilizing the results of our internal control testing and risk assessments. As in all stages of the audit, we will communicate with the Organization to permit timely resolution of any issues found. We will hold an exit conference with the Organization to summarize our fieldwork results and review significant findings.

Stage 3 – Drafting and Finalization of Financial Statements, Preparation of Forms 990/199

CW will draft the financial statements and provide the draft and any adjusting entries to the Organization for review and approval. Reports to management will include written reports, and discussions will be held with management and the Audit and Finance Committee or Governing Board. After the audit, we will prepare the Forms 990/199, should you contract for our tax services.

YEAR-ROUND FASB STATEMENT IMPLEMENTATION AND ON-GOING ASSISTANCE

The partners at CW are thoroughly knowledgeable about FASB standards. CW has assisted all of our nonprofit audit clients, *without extra charges*, with FASB implementation, and on an on-going basis by, for example:

- **Not-for-Profit Financial Reporting Model:**
 - Providing training on implementation and impact on accounting recordkeeping
 - Providing draft financial reports

- **IASB and FASB Revenue Recognition Standards:**
 - Training on revenue recognition framework
 - Advising on the adoption of the new standards and financial statement impacts

- **Accounting for Leases**
 - Consulting on changes in accounting for leases
 - Support in financial reporting changes

PROPOSAL FOR LITERACY FIRST CHARTER SCHOOL

CAPACITY AND METHODOLOGY (CONT.)

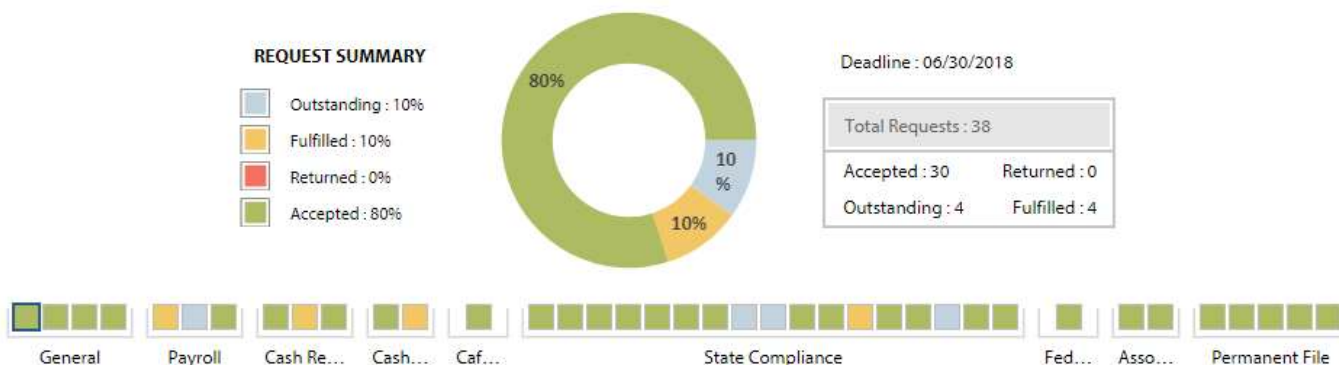
LEVEL AND NATURE OF SUPPORT REQUIRED

We conduct our audit through a combination of off-site and on-site work. We are entirely paperless and have a client portal for ease of document transmission. As such, we can make sample selections in advance of our fieldwork and conduct specific audit tests right from our office. We ask that the accounting staff be generally available to answer questions, upload documentation, and scan sampled document support throughout the audit.

SECURED PORTAL TO UPLOAD YOUR RECORDS WITH EASE

Christy White, Inc. uses a secure portal for seamless document-request coordination. Using the portal means all our requests are in one place, accessible by everyone assigned, and updated in real-time. Some of the key elements are summarized below:

- **Portal Dashboard:** The dashboard provides a real-time snapshot of the audit progress by indicating the number of outstanding, fulfilled, returned, and accepted items in a color-coded and easy to understand interface
- **Security:** Our portal boasts State of the art security in which all data is stored and transferred with AES 256-bit encryption, and servers are housed in SSAE16 Type II SOC1, SOC2 data centers with daily fail-safe backups
- **Drag and Drop Functionality:** To upload documents to the portal, drag and drop the file(s) from your computer to the requested item in the portal, at which time the status will be automatically changed from outstanding to fulfilled
- **Email Notifications:** Receive summary email notifications based on your timing preference (ex. daily, weekly, morning, afternoon, etc.), which provides activity updates for the engagement (ex. when files are uploaded/downloaded, or the status of an item has been changed)



PROPOSAL FOR LITERACY FIRST CHARTER SCHOOL

STATEMENT OF WORK

PROPOSED TIMEFRAME

The following is an estimate of the audit and tax work to be conducted each month. The final schedule would be arranged based on the planning meeting that CW holds with you and your stakeholders.

Month	Proposed Work	Percentage of Work Done
Late March – June	Audit planning; the test of internal controls and state compliance with school site(s) personnel	15%
June – August	Tests of internal controls, state compliance testing with business office	22%
Late August – November	Year-end fieldwork, depending on when books are closed	35%
October – early December	Reports drafted, reviewed, and finalized	22%
No later than December 15 th	Final audit reports distributed	1%
January – May	Preparation/filing of tax forms 990/199	5%
Total		100%

Before each phase of the audit, we will discuss the upcoming work with you, provide weekly progress reports, and conduct an exit conference. The exit conference will provide you with the preliminary results of the recent work, recommendations and list any outstanding audit items.

ESTIMATED HOURS BY MAJOR WORK SEGMENT

We have reviewed the previous 2019-20 and 2020-21 audit reports to plan what we believe to be reasonable hours to complete the audit for the 2021-22 fiscal year.

<u>Audit Work Segments</u>	<u>Estimated Hours of Completion</u>	<u>Audit Work Segments</u>	<u>Estimated Hours of Completion</u>
Planning, Supervision/Review		State Compliance Testing	
Planning and Risk Assessment	4	Attendance	5
Supervision and Quality Control Review	2	Unduplicated LCFF Pupil Count	2
Contingencies/Subsequent Events	1	All Other Areas	2
Board Minutes	3	Substantive Testing Areas	
Correspondence (including Confirmations)	1	Assets (Cash, Receivables, etc.)	8
Entrance/Exit Conference	2	Liabilities (Payables, Loans, Bonds, etc.)	8
Internal Control Review/Transaction Testing		Net Assets	2
Interviews and Risk Assessment	2	Revenues	5
Cash Disbursements & Payroll	8	Expenses	3
Cash Receipts	4	Report Preparation and Review	
Journal Entries	2	Audit Reports Review and Opinions	12
		Management Letters/Secretarial	4
		Total Audit Hours	80

Cont'd next col.

PROPOSAL FOR LITERACY FIRST CHARTER SCHOOL

PROPOSED FEES

FEE STRUCTURE FOR LITERACY FIRST CHARTER SCHOOL

The proposed fees are all-inclusive and will not change unless there are significant changes in the scope of the audit or tax services proposed, as imposed by state or federal agencies or directly requested by the Organization. Audit fees increase per year at a rate of four percent for Cost of Living Adjustment (COLA). We do not bill for advisory services related to the audit or an application of accounting standards. We encourage our clients to contact us at any time year-round for free advice on general finance and accounting issues.

We propose to conduct the audit engagement and submit the audit reports in compliance with the instructions provided by the State Controller's Office. The fee schedule below includes a list of personnel by classification assigned to the audits, indicating the estimated number of hours and rate per hour for the audits.

Classification	Billing Rates	Estimated Hours	2021-22	2022-23	2023-24
Partner	\$ 210	4	\$ 840	\$ 874	\$ 908
Director	185	12	2,220	2,309	2,401
Supervisor	155	12	1,860	1,934	2,011
Senior	135	22	2,970	3,089	3,213
Staff	110	26	2,860	2,974	3,092
Clerical Assistant	65	4	260	270	280
		<u>80</u>			
Total Audit Fees*			\$ 11,010	\$ 11,450	\$ 11,905
Tax Preparation Fees**			1,950	1,950	1,950
Total Professional Fees			\$ 12,960	\$ 13,400	\$ 13,855

*Fees above do not include services related to a Federal Single Audit. If a Federal Single Audit under OMB Uniform Guidance (UG) becomes applicable during any given year, an additional \$3,500 will be added to the annual audit fee plus \$1,000 for every federal major program selected for audit (minimum fee of \$4,500). A Federal Single Audit under OMB UG is applicable in any given year that the Organization expends more than \$750,000 in Federal funds.

**Fees noted for preparation of tax returns include Federal IRS Form 990 and related schedules, California Form 199 for Literacy First Charter School and the CA Form 199 for the LLC. If these are not the appropriate forms or if any additional Federal or State forms are necessary, this fee may be modified based on the client tax compliance needs (i.e. Form 990-T for reporting of taxable income).

We will enter into an agreement with Literacy First Charter School in the form of an engagement letter upon acceptance of this proposal document. We look forward to the opportunity to work with the Literacy First Charter School. Please do not hesitate to contact us with any questions or to arrange an interview. Thank you!

Name of Accounting Firm: Christy White Inc.

Authorized By: Christy White Brook

Name: Christy White Brook, CPA, CFE

Title: President

Date: February 1, 2022





APPENDICES



INSURANCE CERTIFICATES



**CAMICO MUTUAL INSURANCE COMPANY
DECLARATIONS
ACCOUNTANTS PROFESSIONAL LIABILITY INSURANCE POLICY**

Policy Number: CAL108463-11

Effective Date: 08/01/2021 at 12:01 A.M. Standard time at the address shown below
 Expiration Date: 08/01/2022 at 12:01 A.M. Standard time at the address shown below
 Retroactive Date: 08/01/2010

Item 1 - Named Insured: Christy White Associates

Item 2 - Business Address: 348 Olive St
 San Diego, CA 92103

Item 3 - Limits of Liability: \$1,000,000 Per Claim
 \$3,000,000 Policy Aggregate

Item 4 - Deductibles: \$10,000 Per Claim Deductible

Item 5 - Total Premium: \$36,348

Item 6 - The policy consists of this Declarations page, and the following policy forms and endorsements:

- PL-1000-A 07/14 Accountants Professional Liability Insurance Policy
- PL-2001-A (CA) 07/14 State Endorsement - California
- PL-1007-A 07/14 Exclusion - Claims Following Insureds Suit for Fees
- PL-1034-A 07/14 Excluded Entities
- PL-1049-A 07/2014 Privacy and Client Network Damage Endorsement
- PL-1052-A 06/18 100K Cyber CPA Endorsement
- PL-1056-A 06/16 Multiple Claims and Related Acts, Errors and Omissions Amendment

PLEASE READ THESE DECLARATIONS, THE POLICY AND ENDORSEMENTS CAREFULLY.

CAMICO Mutual Insurance Company

 Authorized Representative



QUALITY CONTROL PEER REVIEW OPINION

Grant Bennett Associates

A PROFESSIONAL CORPORATION

Report on the Firm's System of Quality Control

February 26, 2021

To Christy White Associates, Inc. and the Peer Review Committee of the California Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Christy White Associates, Inc. (the firm) in effect for the year ended December 31, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Christy White Associates, Inc. in effect for the year ended December 31, 2019, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Christy White Associates, Inc. has received a peer review rating of *pass*.



GRANT BENNETT ASSOCIATES
A PROFESSIONAL CORPORATION
Certified Public Accountants



www.gbacpa.com

1375 Exposition Boulevard, Suite 230
Sacramento, CA 95815
916/922-5109 FAX 916/641-5200

P.O. Box 223096
Princeville, HI 96722
888/769-7323

Cover Sheet

Approve contract to replace 4 A/C Units at the Jr. Academy

Section: III. Chief Business Officer's Report
Item: D. Approve contract to replace 4 A/C Units at the Jr. Academy
Purpose: Vote
Submitted by:
Related Material: JA AC Replacement Bid Jackson Foster.pdf
JA AC Replacement Bid Ontario.pdf
JA AC Replacement Bid SD Refrig 2.0.pdf



Jackson & Foster

HEATING & AIR CONDITIONING

A Division of Dan Foster, Inc. www.jacksonfoster.com

Lic. # 788983 7574 University Avenue, La Mesa CA 91942 P: (619) 667-4328 F: (619) 698-6217

Proposal Date	Proposal Number	Agreement Number	Page
02-07-2022			1 of 3

JACKSON & FOSTER		Literacy First Charter School
7574 University Ave.	And	1012 East Bradley Ave.
La Mesa, California 91941		El Cajon, California 92021

SCOPE OF WORK:

- Dismantle and removal of existing four (4) Heat Pump systems.
- Install four (4) **GOODMAN ASPT49D14A** 4 Ton Air Handler, Single stage with ECM blower motor.
- Install four (4) **GOODMAN GSZ140481** 4 ton Heat Pump, Single Stage Condenser, 14 SEER,
- Install four (4) **Honeywell T6** thermostats.
- Install four (4) new secondary drain pans with water sensors.
- Flush and reconnect to existing refrigerant lines and drainage lines.
- Reconnect to existing high voltage electrical services.
- Reconnect to existing return and supply plenums and ducting.
- Seal all attachments points.
- Remove all trash and debris directly related to installation.
- Test for proper operation.
- All crane fees.

As a condition of performance, payments are to be made on a progress Basis. Invoice payment must be made within ten (10) days of receipt. Any alteration or deviation from the above proposal involving extra cost of material or labor will become an extra charge over the sum stated above. This proposal will become a binding Agreement only after acceptance by customer and approval by an officer of the Contractor as evidenced by their signatures below. This Agreement sets forth all of the terms and conditions binding upon the parties hereto on the reverse hereof, and no person has authority to make any claim, representation, promises or condition on behalf of the Contractor which is not expressed herein.

Contractor

Customer

Allen Denson

By

Operations Manager
Title

Signature

Date

Date



SUPPLEMENT TO PROJECT AGREEMENT PAGE 1
PROJECT AGREEMENT FOR ENVIROMENTAL SYSTEMS

Date	Proposal Number	Agreement Number	Page
02-07-2022			2 of 3

CONTRACTOR WILL PROVIDE THE FOLLOWING TO CUSTOMER (continued):

PRICE OF PROJECT: \$38,862.76

Payable: \$38,862.76 in full upon completion of installation.

Goodman Manufacture Warranty:

01 years labor
 10 years parts

Additional services

- Install four (4) **Nu-Calgon iWave-R** Self-Cleaning Bi-Polar Ionization air sanitizer and odor eliminator. – **\$4,228 21 total.**
 () Initial to add.

- California Title 24 HERS and all local permits – **\$4,600.00 total.**
 () Initial to add.

-----SIGNATURE

Date	Proposal Number	Agreement Number	Page
02-07-22			3 of 3

TERMS AND CONDITIONS

1. Contractor warrants that the workmanship hereunder shall be free from defects for thirty (30) days from date of installation. If any replacement part or item of equipment proves defective, Contractor will extend to Customer the benefits of any warranty Contractor has received from the manufacturer. Removal and reinstallation of any equipment or materials repaired or replaced under a manufacturer's warranty will be at Customer's expense and at the rates then in effect.
2. Customer shall permit Contractor free and timely access to areas and equipment, and allow Contractor to start and stop the equipment as necessary to perform required services. All planned work under this Agreement will be performed during Contractor's normal working hours.
3. Customer will promptly pay invoices within ten (10) days of receipt. Should a payment become thirty (30) days or more delinquent, Contractor may stop all work under this Agreement without notice and/or cancel this Agreement, and the entire Agreement amount shall become due and payable immediately upon demand.
4. Customer shall be responsible for all taxes applicable to the services and/or materials hereunder.
5. Any alteration to, or deviation from, this Agreement involving extra work, cost of material or labor will become an extra charge (fixed-price amount to be negotiated or on a time-and-material basis at Contractor's rates then in effect) over the sum stated in this Agreement.
6. In the event Contractor must commence legal action in order to recover any amount payable under this Agreement, Customer shall pay Contractor all court costs and attorneys' fees incurred by Contractor.
7. Any legal action relating to this Agreement, or the breach thereof, shall be commenced within one (1) year from the date of the work.
8. Contractor shall not be liable for any delay, loss, damage or detention caused by unavailability of machinery, equipment or materials, delay of carriers, strikes, including those by Contractor's employees, lockouts, civil or military authority, priority regulations, insurrection or riot, action of the elements, forces of nature, or by any cause beyond its control.
9. To the fullest extent permitted by law, Customer shall indemnify and hold harmless Contractor, its agents and employees from and against all claims, damages, losses and expenses, including but not limited to attorneys' fees, arising out of or resulting from the performance of work hereunder, provided that such claim, damage, loss or expense is caused in whole or in part by any active or passive act or omission of Customer, anyone directly or indirectly employed by Customer, or anyone for whose acts Customer may be liable, regardless of whether it is caused in part by the negligence of Contractor.
10. Customer shall make available to Contractor's personnel all pertinent Material Safety Data Sheets (MSDS) pursuant to OSHA'S Hazard Communication Standard Regulations.
11. Contractor's obligation under this proposal and any subsequent contract does not include the identification, abatement or removal of any asbestos products or other hazardous substances. In the event such products or substances are encountered, Contractor's sole obligation will be to notify the Owner of the existence of such products and materials. Contractor shall have the right thereafter to suspend its work until such products or materials and the resultant hazards are removed. The time for completion of the work shall be extended to the extent caused by the suspension and the contract price equitably adjusted.
12. UNDER NO CIRCUMSTANCES WHETHER ARISING IN CONTRACT, TORT (INCLUDING NEGLIGENCE), EQUITY OR OTHERWISE, WILL CONTRACTOR BE RESPONSIBLE FOR LOSS OF USE, LOSS OF PROFIT, INCREASED OPERATING OR MAINTENANCE EXPENSES, CLAIMS OF CUSTOMER'S TENANTS OR CLIENTS, OR ANY SPECIAL, INDIRECT OR CONSEQUENTIAL DAMAGES.
13. Included in this agreement, if applicable, is the cost to recover and recycle the refrigerant in the equipment listed in this proposal, in compliance with the Clean Air Act of 1990. Jackson & Foster will comply with regulations that prohibit intentional venting of Hydrochlorofluorocarbons (HCFC's) and Chlorofluorocarbons (CFC's) which take effect July 1, 1992.

Please note: failure to comply by building owners, property managers, tenants, and service contractors can result in fines up to \$25,000.00 per occurrence.

-----SIGNATURE

Ontario Refrigeration

(858) 675-6300

PROJECT AGREEMENT FOR BUILDING ENVIRONMENTAL SYSTEMS

Proposal Date	Proposal Number	Page
December 16, 2021	SD1121135-A	1 of 2

AGREEMENT BETWEEN:

San Diego

Jeremy Murphy
 Literacy First Charter Schools
 1012 East Bradley
 El Cajon, CA 92021

AND

Ontario Refrigeration Service, Inc.
 11305 Rancho Bernardo RD. Suite 113
 San Diego, CA 92127

hereinafter CUSTOMER

hereinafter Ontario Refrigeration

SERVICES WILL BE PROVIDED AT THE FOLLOWING LOCATION(S):

Same

ONTARIO REFRIGERATION WILL PROVIDE THE FOLLOWING TO CUSTOMER:

All labor, equipment, materials and hoisting to replace (4) split heat pump systems- Units 27, 28, 29 & 30.

- Demo, remove and recycle (4) 31-year-old heat pumps and fan coils.
- Provide and install (4) new Carrier 4-ton heat pump condensers on the roof, reuse existing platforms.
- Provide and install (4) Carrier matching fan coils, reuse the existing hangars and secondary drain pan.
- Chemically flush the existing refrigerant lines to accept the new refrigerant.
- Provide and install (4) new NEMA3R fused disconnect switches.
- Provide and install new plenums as necessary and connect to existing ductwork.
- Provide and install new condensate traps and overflow safety switches, connect to existing drains.
- Provide and install (4) new T-24 digital thermostats.
- Charge, startup and test systems.

Total Price: \$42,929.00

As a condition of performance, payments are to be made on a progress basis. Invoice payment must be made within ten (10) days of receipt. Any alteration or deviation from the above proposal involving extra cost or material or labor will become an extra charge over the sum stated above. This proposal will become a binding Agreement only after acceptance by Customer and approval by the President of Ontario Refrigeration as evidence by their signatures below. This Agreement sets forth all of the terms and conditions binding upon the parties hereto on the reverse hereof; and no person has authority to make any claim, representation, promise or condition on behalf of Ontario Refrigeration which is not expressed herein. Proposal valid for 45 days from original proposal date.

CUSTOMER

Ontario Refrigeration

 Signature (Authorized Representative)

Bill Addy

 Signature (Sales Representative) Bill Addy

Approved by Contractor:

 Name (Print/Type)

 Signature **Phil Talleur**

 Title

President
 Title

 Date

 Date

SCOPE OF SERVICE

SUPPLEMENT TO PROJECT AGREEMENT PAGE 1

PROJECT AGREEMENT FOR BUILDING ENVIRONMENTAL SYSTEMS

Proposal Date	Proposal Number	Page
December 16, 2021	SD1121135-A	2 of 2

CONTRACTOR WILL PROVIDE THE FOLLOWING TO CUSTOMER (continued):

Exclusions:

1. Overtime labor
2. Ductwork
3. Air balancing
4. Engineering, permits and fees
5. Multiple phases and crane lifts
6. Roofing

THE SERVICES DESCRIBED ABOVE ARE GOVERNED BY THE TERMS AND CONDITIONS OF THE PROJECT PROGRAM AS SET FORTH ON THE REVERSE OF THE PROJECT AGREEMENT PAGE 1

Additional Agreement Terms and Conditions

1. Ontario is obligated to perform only the items of project work listed on page 1 of this Agreement and any items described in any written change order hereafter signed by Customer and Ontario. As reasonably necessary to perform the specified work, Customer shall provide Ontario access to all equipment and work areas and shall allow Ontario to start and stop any equipment. Customer shall also provide Ontario's personnel with all Material Safety Data Sheets (MSDS) applicable to Ontario's work and as required by OSHA's Hazard Communication Standard Regulations. All work shall be performed during Ontario's normal working hours unless otherwise indicated on page 1.

2. Ontario warrants its workmanship to be free from defect for a period of thirty (30) days from the date said work is performed. If Ontario's workmanship proves to be defective within said thirty days, Ontario will repair or replace its work, at Ontario's option, and at no cost to Customer, provided, Customer has given Ontario written notice of said defect within 35 days of the date the defective work was originally performed. If any replacement item, materials, or equipment listed on page 1 should prove to be defective, Ontario shall assign to Customer the benefits of any manufacturer's warranty to the fullest extent.

any such warranty may be assigned by Ontario. Removal and replacement of any equipment or materials covered under a manufacturer's warranty will be at Customer's expense and at Ontario's then current rates.

3. Except as set forth in paragraph 2 of this Agreement, Ontario makes **NO WARRANTIES, EXPRESS OR IMPLIED**, concerning the work, labor, materials or equipment being provided by it under this Agreement, **and hereby excludes and disclaims all express and implied warranties**, including the implied warranties of merchantability and fitness for any particular purpose or use.

4. The price stated on page 1 is a discounted price contingent upon Ontario's receipt of payment by cash or check. The cash discount reflected in this price is five percent. Customer agrees to pay all invoices within ten (10) days of the invoice date. If payment in full is not received by Ontario within 15 days of the invoice date, all unpaid amounts shall accrue interest at the rate of 1.5% per month from the date of the invoice until paid in full. Ontario shall have the right to stop all work, including any warranty work, to the extent any invoice concerning the work described on page 1 has not been paid in full.

5. Ontario shall only perform the work specified on page 1 and no other work shall be performed without prior written authorization from Customer that is accepted, in writing, by Ontario and which sets forth the additional cost to be paid for such extra work.

6. It is understood and agreed that Ontario has NO responsibility for performing, completing or paying for any of the following items: a: Moving, modifying, or altering the building structure in any manner in order to carry out its obligations under this Agreement;

b. Identifying, abating, handling, encapsulating or removing any hazardous substance or material, except any refrigerant specially identified on page 1 for removal by Ontario;

c. Indemnifying Customer from any liability or damage related to Ontario's work, except for such liability or damage caused by the sole negligence of willful misconduct of Ontario or its employees that is not limited or waived under paragraph 8.

d. All taxes or other governmental charges relating to the Services, transfer, use, ownership, servicing or possession of any equipment relating to this Agreement.

7. To the fullest extent permitted by law, Customer shall indemnify, defend and hold harmless Ontario and its agents and

employees from and against all claims, damages, losses, and expenses, of every nature, including but not limited to attorney's fees, arising from or in any way related to the work, labor, equipment and materials being provided by Ontario under this Agreement, except that Customer shall not have any obligation to indemnify Ontario from such claims, damages, losses, and/or expenses that are attributable to the sole negligence of willful misconduct of Ontario or its employees.

8. In the event of any breach of contract by Ontario or damage or loss attributable to the tortious conduct of Ontario or one or more of its agents or employees, or any damage or loss for which Ontario might be held strictly liable, Ontario's liability for such damage or loss shall be limited to the dollar amount of this Agreement. Customer further agrees that Ontario does not have any liability to Customer, or Customer's agents, employees, tenants, lessees, or invitees, for any loss of use, loss of profit, delay damages, increased operating or maintenance costs, or any other special or consequential damages resulting from Ontario's performance of, or failure to perform, its obligations under this Agreement, all such damages being hereby waived and released by Customer. Customer also agrees that Ontario is not responsible for any loss or compensatory damages of Customer, or increased cost(s) for Ontario to perform this Agreement, where any such loss, damage or increased cost is attributable to Acts of God or other circumstances not reasonably foreseeable by the parties at the time they entered into this Agreement.

9. In the event of legal action or arbitration proceedings to enforce the terms of this Agreement, or any provisions herein, the successful and prevailing party shall be entitled to recover its reasonable attorney's fees and expert witness fees and expenses, in addition to any other relief to which that party may be entitled, at law or in equity. Any legal action or arbitration proceeding concerning any rights and liabilities relating to, or arising from, this Agreement or the work being performed under this Agreement, with the exception of any legal action for collection of amounts due, must be filed within one (1) year of the date of the event giving rise to any such claim under this Agreement.

10. The parties agree to resort to binding arbitration for the resolution of any claim either party may have against the other where the total value of either party's claim against the other, exclusive of interest, attorney's fees, and arbitration fees and costs, is less than \$75,000. Any arbitration under this agreement shall be conducted before the American Arbitration Association in accordance with its Fast Track Procedures in effect on the date this Agreement is signed. Under no circumstances shall any arbitrator have authority to issue any award in excess of \$75,000, exclusive of interest, attorney's fees, and arbitration fees and costs. All claims of either party in excess of \$75,000 shall be resolved through litigation within a court of competent jurisdiction in the county in which the work is performed.

11. Customer acknowledges that Ontario's employees are valuable assets to Ontario and Customer agrees that it will not hire any employee of Ontario for a period of 180 days after completion of the work described in this Agreement. In the event of a breach of this provision by Customer, Customer shall pay to Ontario the salary Ontario paid to that employee during the twelve months preceding Customer's breach of this provision, plus all expenses paid by Ontario to train that employee during the preceding two-year period.

12. Any notice that is required to be given under this Agreement must be in writing and sent via certified or registered mail to the address set forth on the first page of this Agreement for the party intended to receive such notice.

13. This document represents the entire agreement between Ontario and Customer and supersedes any prior or contemporaneous oral and written communications or agreements. This Agreement can only be modified in a writing that is signed by both parties. Any purchase order or other document hereafter issued by Customer shall only be for purposes of identification and/or billing and shall not serve to modify this Agreement in any respect.



Date: 2/18/2021
 Quote # REVISED 211129-2
 Page # 1 OF 1

Quote

<p>To: LITERACY FIRST CHARTER SCHOOL 698 WEST MAIN STREET EL CAJON, CA 92020</p> <p>Attn: Jeremy Murphy Phone: (619) 277-1465 Fax: Email: jeremy.murphy@lfcinc.org</p>	<p>From: San Diego Refrigeration 5416 Gaines Street, Ste. A San Diego, CA 92110</p> <p>Phone: (858) 270-5555 Fax: (619) 293-0870 Email: info@sandiegorefrigeration.com</p>
--	--

Thank you for allowing San Diego Refrigeration to provide a quote for the following project:

ESTIMATE FOR: REPLACE/ UPGRADE 4 A/C SYSTEMS 110 #27, 110 #29, C11 #30, C211 #30			
PRICES GOOD FOR: 30 DAYS		PAYMENT TERMS: COD	
Quantity	ITEM DESCRIPTION	UNIT PRICE	TOTAL
4	CARRIER 4 TON 230V 3 PHASE R410 SPLIT SYSTEM HEAT PUMP WITH 230V SINGLE PHASE HORIZONTAL AIR HANDLERS		
MISC	WELDING SUPPLIES, FASTENERS, ELECTRICAL CONNECTIONS, CONDENSATE DRAIN CONNECTIONS, REFRIGERATION LINE CONNECTIONS WITH INSULATION, VIBRATION ELIMINATORS, DUCT CONNECTIONS WITH SEALANT		
NOTE	DUE TO ANY UNFORESEEN CIRCUMSTANCES THAT MAY OCCUR ADDITIONAL CHARGES MAY APPLY (CHANGE ORDER).		

COMMENTS: LABOR INCLUDES SHIPPING, DELIVERY, INSTALLATION OF NEW EQUIPMENT AND DISPOSAL OF EXISTING EQUIPMENT.
 OTHER IS CRANE RENTAL.

Subtotal:	\$38,100.00
Tax @ 7.75%:	\$2,952.75
Labor:	\$6,000.00
Other:	\$600.00
Total:	\$47,652.75

Harry Anderson 2/18/2022
 Project Estimator: _____ Date: _____

Customer Signature: _____ Date: _____

UPON SIGNATURE, THIS ESTIMATE BECOMES A SIGNED CONTRACT.

Cover Sheet

Approve OPSC Resolution

Section: III. Chief Business Officer's Report
Item: G. Approve OPSC Resolution
Purpose: Vote
Submitted by:
Related Material: LFCS Board Resolution 2022-04 OPSC Authorization.docx

Literacy First Charter Schools Board Resolution 2022-04

RESOLUTION AUTHORIZING STEVE ROBINSON TO REPRESENT LITERACY FIRST CHARTER SCHOOLS FOR THE PURPOSE OF APPLYING FOR CONSTRUCTION RELATED FUNDS THROUGH THE CALIFORNIA OFFICE OF PUBLIC SCHOOL CONSTRUCTION

WHEREAS, Literacy First Charter Schools has plans for new construction and tenant improvements to better meet the needs of its students;

WHEREAS, the California Office of Public School Construction provides funds to help public schools, including charter schools, fund their construction and tenant improvement projects;

WHEREAS, the California Office of Public Construction requires a school’s board to authorize a school representative for the purpose of applying for funds;

THEREFORE, BE IT RESOLVED that the Literacy First Board of Trustees authorizes Steve Robinson, Literacy First Charter School’s Chief Business Officer, to represent Literacy First Charter School for the purpose of completing and signing applications for funds through the California Office of Public Construction under Article 12, Chapter 12.5, Part 10, Division 1, Title 2, commencing with Section 17078.50, et. seq., of the California Education Code.

PASSED AND ADOPTED by the Governing Board of Literacy First Charter Schools on March 9, 2022 by the following vote:

AYES: _____

NOES: _____

ABSENT: _____

STATE OF CALIFORNIA

COUNTY OF CALIFORNIA

I, Lucy Razooky, Recording Secretary of the Governing Board of Literacy First Charter Schools, do hereby certify that the foregoing is a full, true, and correct copy of a resolution passed and adopted by the Board at a regularly called and conducted meeting held on said date.

WITNESS my hand this 9th day of March, 2022

Recording Secretary of the Governing Board of Literacy First Charter Schools

Lucy Razooky

Cover Sheet

Form 700

Section: III. Chief Business Officer's Report
Item: K. Form 700
Purpose: Discuss
Submitted by:
Related Material: 2021-22 Form 700.pdf
2022 CSDC Form 700 Webinar Slidedeck.pdf

2021-2022 Statement of Economic Interests



Form 700

A Public Document

Table of Contents

Quick Start Guide	p.2
Who? Where? How? When?	p.3
Types of Statements.....	p.4
Cover Page and Schedules	
Cover Page	p.5
Schedule A-1 (<i>Investments</i>).....	p.7
Schedule A-2 (<i>Business Entities/Trusts</i>)	p.9
Schedule B (<i>Real Property</i>)	p.11
Schedule C (<i>Income</i>)	p.13
Schedule D (<i>Gifts</i>).....	p.15
Schedule E (<i>Travel Payments</i>).....	p.17
Restrictions and Prohibitions.....	p.19
Q & A.....	p.20

Helpful Resources

- Video Tutorials
- Reference Pamphlet
- Excel Version
- FAQs
- Gift and Travel Fact Sheet for State and Local Officials

California Fair Political Practices Commission

1102 Q Street, Suite 3000 • Sacramento, CA 95811

Email Advice: advice@fppc.ca.gov

Toll-free advice line: 1 (866) ASK-FPPC • 1 (866) 275-3772

Telephone: (916) 322-5660 • Website: www.fppc.ca.gov

December 2021

Quick Start Guide

Detailed instructions begin on page 3.

WHEN IS THE ANNUAL STATEMENT DUE?

- March 1 – Elected State Officers, Judges and Court Commissioners, State Board and Commission members listed in Government Code Section 87200
- April 1 – Most other filers

WHERE DO I FILE?

Most people file the Form 700 with their agency. If you're not sure where to file your Form 700, contact your filing officer or the person who asked you to complete it.

ITEMS TO NOTE!

- The Form 700 is a public document.
- Only filers serving in active military duty may receive an extension on the filing deadline.
- You must also report interests held by your spouse or registered domestic partner.
- Your agency's conflict of interest code will help you to complete the Form 700. You are encouraged to get your conflict of interest code from the person who asked you to complete the Form 700.

NOTHING TO REPORT?

Mark the "No reportable interests" box on Part 4 of the Cover Page, and submit only the signed Cover Page. Please review each schedule carefully!

Schedule	Common Reportable Interests	Common Non-Reportable Interests
A-1: Investments	Stocks, including those held in an IRA or 401K. Each stock must be listed.	Insurance policies, government bonds, diversified mutual funds, funds similar to diversified mutual funds.
A-2: Business Entities/Trusts	Business entities, sole proprietorships, partnerships, LLCs, corporations and trusts. (e.g., Form 1099 filers).	Savings and checking accounts, and annuities.
B: Real Property	Rental property in filer's jurisdiction, or within two miles of the boundaries of the jurisdiction.	A residence used exclusively as a personal residence (such as a home or vacation property).
C: Income	Non-governmental salaries. Note that filers are required to report only half of their spouse's or partner's salary.	Governmental salary (from school district, for example).
D: Gifts	Gifts from businesses, vendors, or other contractors (meals, tickets, etc.).	Gifts from family members.
E: Travel Payments	Travel payments from third parties (not your employer).	Travel paid by your government agency.

Note: Like reportable interests, non-reportable interests may also create conflicts of interest and could be grounds for disqualification from certain decisions.

QUESTIONS?

- advice@fppc.ca.gov
- (866) 275-3772 Mon-Thurs, 9-11:30 a.m.

E-FILING ISSUES?

- If using your agency's system, please contact technical support at your agency.
- If using FPPC's e-filing system, write to form700@fppc.ca.gov.

What's New

Gift Limit Increase

The gift limit increased to **\$520** for calendar years **2021** and **2022**. The gift limit in 2020 was **\$500**.

Who must file:

- Elected and appointed officials and candidates listed in Government Code Section 87200
- Employees, appointed officials, and consultants filing pursuant to a conflict of interest code ("code filers"). **Obtain your disclosure categories, which describe the interests you must report, from your agency;** they are not part of the Form 700
- Candidates running for local elective offices that are designated in a conflict of interest code (e.g., county sheriffs, city clerks, school board trustees, and water board members)

Exception:

- Candidates for a county central committee are not required to file the Form 700
- Employees in newly created positions of existing agencies

For more information, see Reference Pamphlet, page 3, at www.fppc.ca.gov.

Where to file:

87200 Filers

State offices	⇒	Your agency
Judicial offices	⇒	The clerk of your court
Retired Judges	⇒	Directly with FPPC
County offices	⇒	Your county filing official
City offices	⇒	Your city clerk
Multi-County offices	⇒	Your agency

Code Filers — State and Local Officials, Employees, and Consultants Designated in a Conflict of Interest

Code: File with your agency, board, or commission unless otherwise specified in your agency's code (e.g., Legislative staff files directly with FPPC). In most cases, the agency, board, or commission will retain the statements.

Members of Newly Created Boards and Commissions: File with your agency or with your agency's code reviewing body pursuant to Regulation 18754.

Employees in Newly Created Positions of Existing Agencies:

File with your agency or with your agency's code reviewing body. (See Reference Pamphlet, page 3.)

Candidates file as follow:

State offices, Judicial offices and multi-county offices	⇒	County elections official with whom you file your declaration of candidacy
County offices	⇒	County elections official
City offices	⇒	City Clerk
Public Employee's Retirement System (CalPERS)	⇒	CalPERS
State Teacher's Retirement Board (CalSTRS)	⇒	CalSTRS

How to file:

The Form 700 is available at www.fppc.ca.gov. Form 700 schedules are also available in Excel format. Each Statement must have a handwritten "wet" signature or "secure electronic signature," meaning either (1) a signature submitted using an approved electronic filing system or (2) if permitted by the filing officer, a digital signature submitted via the filer's agency email address. (See Regulations 18104 and 18757.) Companies such as Adobe and DocuSign offer digital signature services. All statements are signed under the penalty of perjury and must be verified by the filer. See Regulation 18723.1(c) for filing instructions for copies of expanded statements.

When to file:

Annual Statements

⇒ March 1, 2022

- Elected State Officers
- Judges and Court Commissioners
- State Board and State Commission Members listed in Government Code Section 87200

⇒ April 1, 2022

- Most other filers

Individuals filing under conflict of interest codes in city and county jurisdictions should verify the annual filing date with their filing official or filing officer.

Statements postmarked by the filing deadline are considered filed on time.

Statements of 30 pages or less may be emailed or faxed by the deadline as long as the originally signed paper version is sent by first class mail to the filing official within 24 hours.

Assuming Office and Leaving Office Statements

Most filers file within 30 days of assuming or leaving office or within 30 days of the effective date of a newly adopted or amended conflict of interest code.

Exception:

If you assumed office between October 1, 2021, and December 31, 2021, and filed an assuming office statement, you are not required to file an annual statement until March 1, 2023, or April 1, 2023, whichever is applicable. The annual statement will cover the day after you assumed office through December 31, 2022. (See Reference Pamphlet, page 6, for additional exceptions.)

Candidate Statements

File no later than the final filing date for the declaration of candidacy or nomination documents. A candidate statement is not required if you filed an assuming office or annual statement for the same jurisdiction within 60 days before filing a declaration of candidacy or other nomination documents.

Late Statements

There is no provision for filing deadline extensions unless the filer is serving in active military duty. (See page 19 for information on penalties and fines.)

Amendments

Statements may be amended at any time. You are only required to amend the schedule that needs to be revised. It is not necessary to amend the entire filed form. Obtain amendment schedules at www.fppc.ca.gov.

Types of Statements

Assuming Office Statement:

If you are a newly appointed official or are newly employed in a position designated, or that will be designated, in a state or local agency's conflict of interest code, your assuming office date is the date you were sworn in or otherwise authorized to serve in the position. If you are a newly elected official, your assuming office date is the date you were sworn in.

- Report: Investments, interests in real property, and business positions held on the date you assumed the office or position must be reported. In addition, income (including loans, gifts, and travel payments) received during the 12 months prior to the date you assumed the office or position.

For positions subject to confirmation by the State Senate or the Commission on Judicial Appointments, your assuming office date is the date you were appointed or nominated to the position.

- Example: Maria Lopez was nominated by the Governor to serve on a state agency board that is subject to state Senate confirmation. The assuming office date is the date Maria's nomination is submitted to the Senate. Maria must report investments, interests in real property, and business positions she holds on that date, and income (including loans, gifts, and travel payments) received during the 12 months prior to that date.

If your office or position has been added to a newly adopted or newly amended conflict of interest code, use the effective date of the code or amendment, whichever is applicable.

- Report: Investments, interests in real property, and business positions held on the effective date of the code or amendment must be reported. In addition, income (including loans, gifts, and travel payments) received during the 12 months prior to the effective date of the code or amendment.

Annual Statement:

Generally, the period covered is January 1, 2021, through December 31, 2021. If the period covered by the statement is different than January 1, 2021, through December 31, 2021, (for example, you assumed office between October 1, 2020, and December 31, 2020 or you are combining statements), you must specify the period covered.

- Investments, interests in real property, business positions held, and income (including loans, gifts, and travel payments) received during the period covered by the statement must be reported. Do not change the preprinted dates on Schedules A-1, A-2, and B unless you are required to report the acquisition or disposition of an interest that did not occur in 2021.

- If your disclosure category changes during a reporting period, disclose under the old category until the effective date of the conflict of interest code amendment and disclose under the new disclosure category through the end of the reporting period.

Leaving Office Statement:

Generally, the period covered is January 1, 2021, through the date you stopped performing the duties of your position. If the period covered differs from January 1, 2021, through the date you stopped performing the duties of your position (for example, you assumed office between October 1, 2020, and December 31, 2020, or you are combining statements), the period covered must be specified. The reporting period can cover parts of two calendar years.

- Report: Investments, interests in real property, business positions held, and income (including loans, gifts, and travel payments) received during the period covered by the statement. Do not change the preprinted dates on Schedules A-1, A-2, and B unless you are required to report the acquisition or disposition of an interest that did not occur in 2021.

Candidate Statement:

If you are filing a statement in connection with your candidacy for state or local office, investments, interests in real property, and business positions held on the date of filing your declaration of candidacy must be reported. In addition, income (including loans, gifts, and travel payments) received during the 12 months prior to the date of filing your declaration of candidacy is reportable. Do not change the preprinted dates on Schedules A-1, A-2, and B.

Candidates running for local elective offices (e.g., county sheriffs, city clerks, school board trustees, or water district board members) must file candidate statements, as required by the conflict of interest code for the elected position. The code may be obtained from the agency of the elected position.

Amendments:

If you discover errors or omissions on any statement, file an amendment as soon as possible. You are only required to amend the schedule that needs to be revised; it is not necessary to refile the entire form. Obtain amendment schedules from the FPPC website at www.fppc.ca.gov.

Note: Once you file your statement, you may not withdraw it. All changes must be noted on amendment schedules.

Expanded Statement:

If you hold multiple positions subject to reporting requirements, you may be able to file an expanded statement for each position, rather than a separate and distinct statement for each position. The expanded statement must cover all reportable interests for all jurisdictions and list all positions for which it is filed. The rules and processes governing the filing of an expanded statement are set forth in Regulation 18723.1



**STATEMENT OF ECONOMIC INTERESTS
COVER PAGE
A PUBLIC DOCUMENT**

Date Initial Filing Received
Filing Official Use Only

Please type or print in ink.

NAME OF FILER (LAST) (FIRST) (MIDDLE)

1. Office, Agency, or Court

Agency Name (Do not use acronyms)

Division, Board, Department, District, if applicable Your Position

► If filing for multiple positions, list below or on an attachment. (Do not use acronyms)

Agency: Position:

2. Jurisdiction of Office (Check at least one box)

State Judge, Retired Judge, Pro Tem Judge, or Court Commissioner (Statewide Jurisdiction)
 Multi-County County of
 City of Other

3. Type of Statement (Check at least one box)

Annual: The period covered is January 1, 2021, through December 31, 2021. **Leaving Office:** Date Left (Check one circle.)
 -or- The period covered is through December 31, 2021. The period covered is January 1, 2021, through the date of leaving office.
Assuming Office: Date assumed **-or-** The period covered is through the date of leaving office.
Candidate: Date of Election and office sought, if different than Part 1:

4. Schedule Summary (must complete) ► Total number of pages including this cover page:

Schedules attached

- Schedule A-1 - Investments – schedule attached
- Schedule A-2 - Investments – schedule attached
- Schedule B - Real Property – schedule attached
- Schedule C - Income, Loans, & Business Positions – schedule attached
- Schedule D - Income – Gifts – schedule attached
- Schedule E - Income – Gifts – Travel Payments – schedule attached

-or- None - No reportable interests on any schedule

5. Verification

MAILING ADDRESS STREET CITY STATE ZIP CODE
 (Business or Agency Address Recommended - Public Document)

DAYTIME TELEPHONE NUMBER EMAIL ADDRESS
 ()

I have used all reasonable diligence in preparing this statement. I have reviewed this statement and to the best of my knowledge the information contained herein and in any attached schedules is true and complete. I acknowledge this is a public document.

I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Date Signed Signature
 (month, day, year) (File the originally signed paper statement with your filing official.)

Instructions Cover Page

Enter your name, mailing address, and daytime telephone number in the spaces provided. **Because the Form 700 is a public document, you may list your business/office address instead of your home address.**

Part 1. Office, Agency, or Court

- Enter the name of the office sought or held, or the agency or court. Consultants must enter the public agency name rather than their private firm’s name. (Examples: State Assembly; Board of Supervisors; Office of the Mayor; Department of Finance; Hope County Superior Court).
- Indicate the name of your division, board, or district, if applicable. (Examples: Division of Waste Management; Board of Accountancy; District 45). **Do not use acronyms.**
- Enter your position title. (Examples: Director; Chief Counsel; City Council Member; Staff Services Analyst).
- If you hold multiple positions (i.e., a city council member who also is a member of a county board or commission) you may be required to file separate and distinct statements with each agency. To simplify your filing obligations, in some cases you may instead complete a single expanded statement and file it with each agency.
 - The rules and processes governing the filing of an expanded statement are set forth in Regulation 18723.1. To file an expanded statement for multiple positions, enter the name of each agency with which you are required to file and your position title with each agency in the space provided. **Do not use acronyms.** Attach an additional sheet if necessary. Complete one statement disclosing all reportable interests for all jurisdictions. Then file the expanded statement with each agency as directed by Regulation 18723.1(c).

If you assume or leave a position after a filing deadline, you must complete a separate statement. For example, a city council member who assumes a position with a county special district after the April annual filing deadline must file a separate assuming office statement. In subsequent years, the city council member may expand their annual filing to include both positions.

Example:

Brian Bourne is a city council member for the City of Lincoln and a board member for the Camp Far West Irrigation District – a multi-county agency that covers the Counties of Placer and Yuba. The City is located within Placer County. Brian may complete one expanded statement to disclose all reportable interests for both offices and list both positions on the Cover Page. Brian will file the expanded statement with each the City and the District as directed by Regulation 18723.1(c).

Part 2. Jurisdiction of Office

- Check the box indicating the jurisdiction of your agency and, if applicable, identify the jurisdiction. Judges, judicial candidates, and court commissioners have statewide jurisdiction. All other filers should review the Reference Pamphlet, page 13, to determine their jurisdiction.
- If your agency is a multi-county office, list each county in which your agency has jurisdiction.

- If your agency is not a state office, court, county office, city office, or multi-county office (e.g., school districts, special districts and JPAs), check the “other” box and enter the county or city in which the agency has jurisdiction.

Example:

This filer is a member of a water district board with jurisdiction in portions of Yuba and Sutter Counties.

1. Office, Agency, or Court	
Agency Name (Do not use acronyms) Feather River Irrigation District	
Division, Board, Department, District, if applicable N/A	Your Position Board Member
▶ If filing for multiple positions, list below or on an attachment. (Do not use acronyms)	
Agency: N/A	Position:
2. Jurisdiction of Office (Check at least one box)	
<input type="checkbox"/> State	<input type="checkbox"/> Judge or Court Commissioner (Statewide Jurisdiction)
<input checked="" type="checkbox"/> Multi-County Yuba & Sutter Counties	<input type="checkbox"/> County of _____
<input type="checkbox"/> City of _____	<input type="checkbox"/> Other _____

Part 3. Type of Statement

Check at least one box. The period covered by a statement is determined by the type of statement you are filing. If you are completing a 2021 annual statement, **do not** change the pre-printed dates to reflect 2022. Your annual statement is used for reporting the **previous year’s** economic interests. Economic interests for your annual filing covering January 1, 2022, through December 31, 2022, will be disclosed on your statement filed in 2023. See Reference Pamphlet, page 4.

Combining Statements: Certain types of statements for the same position may be combined. For example, if you leave office after January 1, but before the deadline for filing your annual statement, you may combine your annual and leaving office statements. File by the earliest deadline. Consult your filing officer or the FPPC.

Part 4. Schedule Summary

- Complete the Schedule Summary after you have reviewed each schedule to determine if you have reportable interests.
- Enter the total number of completed pages including the cover page and either check the box for each schedule you use to disclose interests; **or** if you have nothing to disclose on any schedule, check the “No reportable interests” box. Please **do not** attach any blank schedules.

Part 5. Verification

Complete the verification by signing the statement and entering the date signed. Each statement must have an original “wet” signature unless filed with a secure electronic signature. (See page 3 above.) All statements must be signed under penalty of perjury and be verified by the filer pursuant to Government Code Section 81004. See Regulation 18723.1(c) for filing instructions for copies of expanded statements.

When you sign your statement, you are stating, under penalty of perjury, that it is true and correct. Only the filer has authority to sign the statement. An unsigned statement is not considered filed and you may be subject to late filing penalties.

SCHEDULE A-1

Investments

Stocks, Bonds, and Other Interests

(Ownership Interest is Less Than 10%)

Investments must be itemized.

Do not attach brokerage or financial statements.

CALIFORNIA FORM 700
FAIR POLITICAL PRACTICES COMMISSION

Name

▶ NAME OF BUSINESS ENTITY _____

GENERAL DESCRIPTION OF THIS BUSINESS _____

FAIR MARKET VALUE

\$2,000 - \$10,000	\$10,001 - \$100,000
\$100,001 - \$1,000,000	Over \$1,000,000

NATURE OF INVESTMENT

Stock Other _____ (Describe)

Partnership Income Received of \$0 - \$499
Income Received of \$500 or More (Report on Schedule C)

IF APPLICABLE, LIST DATE:

____/____/21 ____/____/21
ACQUIRED DISPOSED

▶ NAME OF BUSINESS ENTITY _____

GENERAL DESCRIPTION OF THIS BUSINESS _____

FAIR MARKET VALUE

\$2,000 - \$10,000	\$10,001 - \$100,000
\$100,001 - \$1,000,000	Over \$1,000,000

NATURE OF INVESTMENT

Stock Other _____ (Describe)

Partnership Income Received of \$0 - \$499
Income Received of \$500 or More (Report on Schedule C)

IF APPLICABLE, LIST DATE:

____/____/21 ____/____/21
ACQUIRED DISPOSED

▶ NAME OF BUSINESS ENTITY _____

GENERAL DESCRIPTION OF THIS BUSINESS _____

FAIR MARKET VALUE

\$2,000 - \$10,000	\$10,001 - \$100,000
\$100,001 - \$1,000,000	Over \$1,000,000

NATURE OF INVESTMENT

Stock Other _____ (Describe)

Partnership Income Received of \$0 - \$499
Income Received of \$500 or More (Report on Schedule C)

IF APPLICABLE, LIST DATE:

____/____/21 ____/____/21
ACQUIRED DISPOSED

▶ NAME OF BUSINESS ENTITY _____

GENERAL DESCRIPTION OF THIS BUSINESS _____

FAIR MARKET VALUE

\$2,000 - \$10,000	\$10,001 - \$100,000
\$100,001 - \$1,000,000	Over \$1,000,000

NATURE OF INVESTMENT

Stock Other _____ (Describe)

Partnership Income Received of \$0 - \$499
Income Received of \$500 or More (Report on Schedule C)

IF APPLICABLE, LIST DATE:

____/____/21 ____/____/21
ACQUIRED DISPOSED

▶ NAME OF BUSINESS ENTITY _____

GENERAL DESCRIPTION OF THIS BUSINESS _____

FAIR MARKET VALUE

\$2,000 - \$10,000	\$10,001 - \$100,000
\$100,001 - \$1,000,000	Over \$1,000,000

NATURE OF INVESTMENT

Stock Other _____ (Describe)

Partnership Income Received of \$0 - \$499
Income Received of \$500 or More (Report on Schedule C)

IF APPLICABLE, LIST DATE:

____/____/21 ____/____/21
ACQUIRED DISPOSED

▶ NAME OF BUSINESS ENTITY _____

GENERAL DESCRIPTION OF THIS BUSINESS _____

FAIR MARKET VALUE

\$2,000 - \$10,000	\$10,001 - \$100,000
\$100,001 - \$1,000,000	Over \$1,000,000

NATURE OF INVESTMENT

Stock Other _____ (Describe)

Partnership Income Received of \$0 - \$499
Income Received of \$500 or More (Report on Schedule C)

IF APPLICABLE, LIST DATE:

____/____/21 ____/____/21
ACQUIRED DISPOSED

Comments: _____

Instructions – Schedules A-1 and A-2 Investments

“Investment” means a financial interest in any business entity (including a consulting business or other independent contracting business) that is located in, doing business in, planning to do business in, or that has done business during the previous two years in your agency’s jurisdiction in which you, your spouse or registered domestic partner, or your dependent children had a direct, indirect, or beneficial interest totaling \$2,000 or more at any time during the reporting period. (See Reference Pamphlet, page 13.)

Reportable investments include:

- Stocks, bonds, warrants, and options, including those held in margin or brokerage accounts and managed investment funds (See Reference Pamphlet, page 13.)
- Sole proprietorships
- Your own business or your spouse’s or registered domestic partner’s business (See Reference Pamphlet, page 8, for the definition of “business entity.”)
- Your spouse’s or registered domestic partner’s investments even if they are legally separate property
- Partnerships (e.g., a law firm or family farm)
- Investments in reportable business entities held in a retirement account (See Reference Pamphlet, page 15.)
- If you, your spouse or registered domestic partner, and dependent children together had a 10% or greater ownership interest in a business entity or trust (including a living trust), you must disclose investments held by the business entity or trust. (See Reference Pamphlet, page 16, for more information on disclosing trusts.)
- Business trusts

You are not required to disclose:

- Government bonds, diversified mutual funds, certain funds similar to diversified mutual funds (such as exchange traded funds) and investments held in certain retirement accounts. (See Reference Pamphlet, page 13.) (Regulation 18237)
- Bank accounts, savings accounts, money market accounts and certificates of deposits
- Insurance policies
- Annuities
- Commodities
- Shares in a credit union
- Government bonds (including municipal bonds)

Reminders

- Do you know your agency’s jurisdiction?
- Did you hold investments at any time during the period covered by this statement?
- Code filers – your disclosure categories may only require disclosure of specific investments.

- Retirement accounts invested in non-reportable interests (e.g., insurance policies, mutual funds, or government bonds) (See Reference Pamphlet, page 15.)
- Government defined-benefit pension plans (such as CalPERS and CalSTRS plans)
- Certain interests held in a blind trust (See Reference Pamphlet, page 16.)

Use Schedule A-1 to report ownership of less than 10% (e.g., stock). Schedule C (Income) may also be required if the investment is not a stock or corporate bond. (See second example below.)

Use Schedule A-2 to report ownership of 10% or greater (e.g., a sole proprietorship).

To Complete Schedule A-1:

Do not attach brokerage or financial statements.

- Disclose the name of the business entity.
- Provide a general description of the business activity of the entity (e.g., pharmaceuticals, computers, automobile manufacturing, or communications).
- Check the box indicating the highest fair market value of your investment during the reporting period. If you are filing a candidate or an assuming office statement, indicate the fair market value on the filing date or the date you took office, respectively. (See page 20 for more information.)
- Identify the nature of your investment (e.g., stocks, warrants, options, or bonds).
- An acquired or disposed of date is only required if you initially acquired or entirely disposed of the investment interest during the reporting period. The date of a stock dividend reinvestment or partial disposal is not required. Generally, these dates will not apply if you are filing a candidate or an assuming office statement.

Examples:

Frank Byrd holds a state agency position. His conflict of interest code requires full disclosure of investments. Frank must disclose his stock holdings of \$2,000 or more in any company that is located in or does business in California, as well as those stocks held by his spouse or registered domestic partner and dependent children.

Alice Lance is a city council member. She has a 4% interest, worth \$5,000, in a limited partnership located in the city. Alice must disclose the partnership on Schedule A-1 and income of \$500 or more received from the partnership on Schedule C.

SCHEDULE A-2

Investments, Income, and Assets of Business Entities/Trusts

(Ownership Interest is 10% or Greater)

CALIFORNIA FORM 700

FAIR POLITICAL PRACTICES COMMISSION

Name _____

▶ 1. BUSINESS ENTITY OR TRUST

Name _____

Address (Business Address Acceptable) _____

Check one
 Trust, go to 2 Business Entity, complete the box, then go to 2

GENERAL DESCRIPTION OF THIS BUSINESS

FAIR MARKET VALUE IF APPLICABLE, LIST DATE:

\$0 - \$1,999			
\$2,000 - \$10,000	____/____/21	____/____/21	
\$10,001 - \$100,000	ACQUIRED	DISPOSED	
\$100,001 - \$1,000,000			
Over \$1,000,000			

NATURE OF INVESTMENT

Partnership Sole Proprietorship _____ Other

YOUR BUSINESS POSITION _____

▶ 2. IDENTIFY THE GROSS INCOME RECEIVED (INCLUDE YOUR PRO RATA SHARE OF THE GROSS INCOME TO THE ENTITY/TRUST)

\$0 - \$499	\$10,001 - \$100,000
\$500 - \$1,000	OVER \$100,000
\$1,001 - \$10,000	

▶ 3. LIST THE NAME OF EACH REPORTABLE SINGLE SOURCE OF INCOME OF \$10,000 OR MORE (Attach a separate sheet if necessary.)

None or Names listed below _____

▶ 4. INVESTMENTS AND INTERESTS IN REAL PROPERTY HELD OR LEASED BY THE BUSINESS ENTITY OR TRUST

Check one box:

INVESTMENT REAL PROPERTY

Name of Business Entity, if Investment, or Assessor's Parcel Number or Street Address of Real Property _____

Description of Business Activity or City or Other Precise Location of Real Property _____

FAIR MARKET VALUE IF APPLICABLE, LIST DATE:

\$2,000 - \$10,000			
\$10,001 - \$100,000	____/____/21	____/____/21	
\$100,001 - \$1,000,000	ACQUIRED	DISPOSED	
Over \$1,000,000			

NATURE OF INTEREST

Property Ownership/Deed of Trust Stock Partnership

Leasehold _____ Other _____

Yrs. remaining

Check box if additional schedules reporting investments or real property are attached

▶ 1. BUSINESS ENTITY OR TRUST

Name _____

Address (Business Address Acceptable) _____

Check one
 Trust, go to 2 Business Entity, complete the box, then go to 2

GENERAL DESCRIPTION OF THIS BUSINESS

FAIR MARKET VALUE IF APPLICABLE, LIST DATE:

\$0 - \$1,999			
\$2,000 - \$10,000	____/____/21	____/____/21	
\$10,001 - \$100,000	ACQUIRED	DISPOSED	
\$100,001 - \$1,000,000			
Over \$1,000,000			

NATURE OF INVESTMENT

Partnership Sole Proprietorship _____ Other

YOUR BUSINESS POSITION _____

▶ 2. IDENTIFY THE GROSS INCOME RECEIVED (INCLUDE YOUR PRO RATA SHARE OF THE GROSS INCOME TO THE ENTITY/TRUST)

\$0 - \$499	\$10,001 - \$100,000
\$500 - \$1,000	OVER \$100,000
\$1,001 - \$10,000	

▶ 3. LIST THE NAME OF EACH REPORTABLE SINGLE SOURCE OF INCOME OF \$10,000 OR MORE (Attach a separate sheet if necessary.)

None or Names listed below _____

▶ 4. INVESTMENTS AND INTERESTS IN REAL PROPERTY HELD OR LEASED BY THE BUSINESS ENTITY OR TRUST

Check one box:

INVESTMENT REAL PROPERTY

Name of Business Entity, if Investment, or Assessor's Parcel Number or Street Address of Real Property _____

Description of Business Activity or City or Other Precise Location of Real Property _____

FAIR MARKET VALUE IF APPLICABLE, LIST DATE:

\$2,000 - \$10,000			
\$10,001 - \$100,000	____/____/21	____/____/21	
\$100,001 - \$1,000,000	ACQUIRED	DISPOSED	
Over \$1,000,000			

NATURE OF INTEREST

Property Ownership/Deed of Trust Stock Partnership

Leasehold _____ Other _____

Yrs. remaining

Check box if additional schedules reporting investments or real property are attached

Comments: _____

Instructions – Schedule A-2

Investments, Income, and Assets of Business Entities/Trusts

Use Schedule A-2 to report investments in a business entity (including a consulting business or other independent contracting business) or trust (including a living trust) in which you, your spouse or registered domestic partner, and your dependent children, together or separately, had a 10% or greater interest, totaling \$2,000 or more, during the reporting period and which is located in, doing business in, planning to do business in, or which has done business during the previous two years in your agency's jurisdiction. (See Reference Pamphlet, page 13.) A trust located outside your agency's jurisdiction is reportable if it holds assets that are located in or doing business in the jurisdiction. Do not report a trust that contains non-reportable interests. For example, a trust containing only your personal residence not used in whole or in part as a business, your savings account, and some municipal bonds, is not reportable.

Also report on Schedule A-2 investments and real property held by that entity or trust if your pro rata share of the investment or real property interest was \$2,000 or more during the reporting period.

To Complete Schedule A-2:

Part 1. Disclose the name and address of the business entity or trust. If you are reporting an interest in a business entity, check "Business Entity" and complete the box as follows:

- Provide a general description of the business activity of the entity.
- Check the box indicating the highest fair market value of your investment during the reporting period.
- If you initially acquired or entirely disposed of this interest during the reporting period, enter the date acquired or disposed.
- Identify the nature of your investment.
- Disclose the job title or business position you held with the entity, if any (i.e., if you were a director, officer, partner, trustee, employee, or held any position of management). A business position held by your spouse is not reportable.

Part 2. Check the box indicating **your pro rata** share of the **gross** income received **by** the business entity or trust. This amount includes your pro rata share of the **gross** income **from** the business entity or trust, as well as your community property interest in your spouse's or registered domestic partner's share. Gross income is the total amount of income before deducting expenses, losses, or taxes.

Part 3. Disclose the name of each source of income that is located in, doing business in, planning to do business in, or that has done business during the previous two years in your agency's jurisdiction, as follows:

- Disclose each source of income and outstanding loan **to the business entity or trust** identified in Part 1 if your pro rata share of the **gross** income (including your community property interest in your spouse's or registered domestic partner's share) to the business entity or trust from that source was \$10,000 or more during the reporting period. (See Reference Pamphlet, page 11, for examples.) Income from governmental sources may be reportable if not considered salary. See Regulation 18232. Loans from commercial lending institutions made in the lender's regular course of business on terms available to members of the public without regard to your official status are not reportable.
- Disclose each individual or entity that was a source of commission income of \$10,000 or more during the reporting period through the business entity identified in Part 1. (See Reference Pamphlet, page 8.)

You may be required to disclose sources of income located outside your jurisdiction. For example, you may have a client who resides outside your jurisdiction who does business on a regular basis with you. Such a client, if a reportable source of \$10,000 or more, must be disclosed.

Mark "None" if you do not have any reportable \$10,000 sources of income to disclose. Phrases such as "various clients" or "not disclosing sources pursuant to attorney-client privilege" are not adequate disclosure. (See Reference Pamphlet, page 14, for information on procedures to request an exemption from disclosing privileged information.)

Part 4. Report any investments or interests in real property held or leased **by the entity or trust** identified in Part 1 if your pro rata share of the interest held was \$2,000 or more during the reporting period. Attach additional schedules or use FPPC's Form 700 Excel spreadsheet if needed.

- Check the applicable box identifying the interest held as real property or an investment.
- If investment, provide the name and description of the business entity.
- If real property, report the precise location (e.g., an assessor's parcel number or address).
- Check the box indicating the highest fair market value of your interest in the real property or investment during the reporting period. (Report the fair market value of the portion of your residence claimed as a tax deduction if you are utilizing your residence for business purposes.)
- Identify the nature of your interest.
- Enter the date acquired or disposed only if you initially acquired or entirely disposed of your interest in the property or investment during the reporting period.

Instructions – Schedule B Interests in Real Property

Report interests in real property located in your agency’s jurisdiction in which you, your spouse or registered domestic partner, or your dependent children had a direct, indirect, or beneficial interest totaling \$2,000 or more any time during the reporting period. Real property is also considered to be “within the jurisdiction” of a local government agency if the property or any part of it is located within two miles outside the boundaries of the jurisdiction or within two miles of any land owned or used by the local government agency. (See Reference Pamphlet, page 13.)

Interests in real property include:

- An ownership interest (including a beneficial ownership interest)
- A deed of trust, easement, or option to acquire property
- A leasehold interest (See Reference Pamphlet, page 14.)
- A mining lease
- An interest in real property held in a retirement account (See Reference Pamphlet, page 15.)
- An interest in real property held by a business entity or trust in which you, your spouse or registered domestic partner, and your dependent children together had a 10% or greater ownership interest (Report on Schedule A-2.)
- Your spouse’s or registered domestic partner’s interests in real property that are legally held separately by him or her

You are not required to report:

- A residence, such as a home or vacation cabin, used exclusively as a personal residence (However, a residence in which you rent out a room or for which you claim a business deduction may be reportable. If reportable, report the fair market value of the portion claimed as a tax deduction.)
- Some interests in real property held through a blind trust (See Reference Pamphlet, page 16.)
 - **Please note:** A non-reportable property can still be grounds for a conflict of interest and may be disqualifying.

To Complete Schedule B:

- Report the precise location (e.g., an assessor’s parcel number or address) of the real property.
- Check the box indicating the fair market value of your interest in the property (regardless of what you owe on the property).
- Enter the date acquired or disposed only if you initially acquired or entirely disposed of your interest in the property during the reporting period.
- Identify the nature of your interest. If it is a leasehold,

Reminders

- Income and loans already reported on Schedule B are not also required to be reported on Schedule C.
- Real property already reported on Schedule A-2, Part 4 is not also required to be reported on Schedule B.
- Code filers – do your disclosure categories require disclosure of real property?

disclose the number of years remaining on the lease.

- If you received rental income, check the box indicating the gross amount you received.
- If you had a 10% or greater interest in real property and received rental income, list the name of the source(s) if your pro rata share of the gross income from any single tenant was \$10,000 or more during the reporting period. If you received a total of \$10,000 or more from two or more tenants acting in concert (in most cases, this will apply to married couples), disclose the name of each tenant. Otherwise, mark “None.”
- Loans from a private lender that total \$500 or more and are secured by real property may be reportable. **Loans from commercial lending institutions made in the lender’s regular course of business on terms available to members of the public without regard to your official status are not reportable.**

When reporting a loan:

- Provide the name and address of the lender.
- Describe the lender’s business activity.
- Disclose the interest rate and term of the loan. For variable interest rate loans, disclose the conditions of the loan (e.g., Prime + 2) or the average interest rate paid during the reporting period. The term of a loan is the total number of months or years given for repayment of the loan at the time the loan was established.
- Check the box indicating the highest balance of the loan during the reporting period.
- Identify a guarantor, if applicable.

If you have more than one reportable loan on a single piece of real property, report the additional loan(s) on Schedule C.

Example:

Allison Gande is a city planning commissioner. During the reporting period, she received rental income of \$12,000, from a single tenant who rented property she owned in the city’s jurisdiction. If Allison received \$6,000 each from two tenants, the tenants’ names would not be required because no single tenant paid her \$10,000 or more. A married couple is considered a single tenant.

ASSESSOR'S PARCEL NUMBER OR STREET ADDRESS 4600 24th Street	
CITY Sacramento	
FAIR MARKET VALUE <input type="checkbox"/> \$2,000 - \$10,000 <input type="checkbox"/> \$10,001 - \$100,000 <input checked="" type="checkbox"/> \$100,001 - \$1,000,000 <input type="checkbox"/> Over \$1,000,000	IF APPLICABLE, LIST DATE: ____/____/XX ____/____/XX ACQUIRED DISPOSED
NATURE OF INTEREST <input type="checkbox"/> Ownership/Deed of Trust <input type="checkbox"/> Easement <input type="checkbox"/> Leasehold Yrs. remaining: _____ <input type="checkbox"/> Other	
IF RENTAL PROPERTY, GROSS INCOME RECEIVED <input type="checkbox"/> \$0 - \$499 <input type="checkbox"/> \$500 - \$1,000 <input type="checkbox"/> \$1,001 - \$10,000 <input checked="" type="checkbox"/> \$10,001 - \$100,000 <input type="checkbox"/> OVER \$100,000	
SOURCES OF RENTAL INCOME: If you own a 10% or greater interest, list the name of each tenant that is a single source of income of \$10,000 or more. <input type="checkbox"/> None Henry Wells	
NAME OF LENDER* Sophia Petroillo	
ADDRESS (Business Address Acceptable) 2121 Blue Sky Parkway, Sacramento	
BUSINESS ACTIVITY, IF ANY, OF LENDER Restaurant Owner	
INTEREST RATE 8 % <input type="checkbox"/> None	TERM (Months/Years) 15 Years
HIGHEST BALANCE DURING REPORTING PERIOD <input type="checkbox"/> \$500 - \$1,000 <input type="checkbox"/> \$1,001 - \$10,000 <input checked="" type="checkbox"/> \$10,001 - \$100,000 <input type="checkbox"/> OVER \$100,000	
<input type="checkbox"/> Guarantor, if applicable	
Comments: _____	

Instructions – Schedule C

Income, Loans, & Business Positions

(Income Other Than Gifts and Travel Payments)

Reporting Income:

Report the source and amount of gross income of \$500 or more you received during the reporting period. Gross income is the total amount of income before deducting expenses, losses, or taxes and includes loans other than loans from a commercial lending institution. (See Reference Pamphlet, page 11.) You must also report the source of income to your spouse or registered domestic partner if your community property share was \$500 or more during the reporting period.

The source and income must be reported only if the source is located in, doing business in, planning to do business in, or has done business during the previous two years in your agency's jurisdiction. (See Reference Pamphlet, page 13.) Reportable sources of income may be further limited by your disclosure category located in your agency's conflict of interest code.

Reporting Business Positions:

You must report your job title with each reportable business entity even if you received no income during the reporting period. Use the comments section to indicate that no income was received.

Commonly reportable income and loans include:

- Salary/wages, per diem, and reimbursement for expenses including travel payments provided by your employer
- Community property interest (50%) in your spouse's or registered domestic partner's income - **report the employer's name and all other required information**
- Income from investment interests, such as partnerships, reported on Schedule A-1
- Commission income not required to be reported on Schedule A-2 (See Reference Pamphlet, page 8.)
- Gross income from any sale, including the sale of a house or car (Report your pro rata share of the total sale price.)
- Rental income not required to be reported on Schedule B
- Prizes or awards not disclosed as gifts
- Payments received on loans you made to others
- An honorarium received prior to becoming a public official (See Reference Pamphlet, page 10.)
- Incentive compensation (See Reference Pamphlet, page 12.)

Reminders

- Code filers – your disclosure categories may not require disclosure of all sources of income.
- If you or your spouse or registered domestic partner are self-employed, report the business entity on Schedule A-2.
- Do not disclose on Schedule C income, loans, or business positions already reported on Schedules A-2 or B.

You are not required to report:

- Salary, reimbursement for expenses or per diem, or social security, disability, or other similar benefit payments received by you or your spouse or registered domestic partner from a federal, state, or local government agency.
- Stock dividends and income from the sale of stock unless the source can be identified.
- Income from a PERS retirement account.

(See Reference Pamphlet, page 12.)

To Complete Schedule C:

Part 1. Income Received/Business Position Disclosure

- Disclose the name and address of each source of income or each business entity with which you held a business position.
- Provide a general description of the business activity if the source is a business entity.
- Check the box indicating the amount of gross income received.
- Identify the consideration for which the income was received.
- For income from commission sales, check the box indicating the gross income received and list the name of each source of commission income of \$10,000 or more. (See Reference Pamphlet, page 8.) **Note: If you receive commission income on a regular basis or have an ownership interest of 10% or more, you must disclose the business entity and the income on Schedule A-2.**
- Disclose the job title or business position, if any, that you held with the business entity, even if you did not receive income during the reporting period.

Part 2. Loans Received or Outstanding During the Reporting Period

- Provide the name and address of the lender.
- Provide a general description of the business activity if the lender is a business entity.
- Check the box indicating the highest balance of the loan during the reporting period.
- Disclose the interest rate and the term of the loan.
 - For variable interest rate loans, disclose the conditions of the loan (e.g., Prime + 2) or the average interest rate paid during the reporting period.
 - The term of the loan is the total number of months or years given for repayment of the loan at the time the loan was entered into.
- Identify the security, if any, for the loan.

CALIFORNIA FORM 700
 FAIR POLITICAL PRACTICES COMMISSION
 Name _____

SCHEDULE D Income – Gifts

<p>▶ NAME OF SOURCE <i>(Not an Acronym)</i></p> <p>_____</p> <p>ADDRESS <i>(Business Address Acceptable)</i></p> <p>_____</p> <p>BUSINESS ACTIVITY, IF ANY, OF SOURCE</p> <p>_____</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; border-bottom: 1px solid black;">DATE (mm/dd/yy)</th> <th style="text-align: left; border-bottom: 1px solid black;">VALUE</th> <th style="text-align: left; border-bottom: 1px solid black;">DESCRIPTION OF GIFT(S)</th> </tr> </thead> <tbody> <tr> <td>____/____/____</td> <td>\$ _____</td> <td>_____</td> </tr> <tr> <td>____/____/____</td> <td>\$ _____</td> <td>_____</td> </tr> <tr> <td>____/____/____</td> <td>\$ _____</td> <td>_____</td> </tr> </tbody> </table>	DATE (mm/dd/yy)	VALUE	DESCRIPTION OF GIFT(S)	____/____/____	\$ _____	_____	____/____/____	\$ _____	_____	____/____/____	\$ _____	_____	<p>▶ NAME OF SOURCE <i>(Not an Acronym)</i></p> <p>_____</p> <p>ADDRESS <i>(Business Address Acceptable)</i></p> <p>_____</p> <p>BUSINESS ACTIVITY, IF ANY, OF SOURCE</p> <p>_____</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; border-bottom: 1px solid black;">DATE (mm/dd/yy)</th> <th style="text-align: left; border-bottom: 1px solid black;">VALUE</th> <th style="text-align: left; border-bottom: 1px solid black;">DESCRIPTION OF GIFT(S)</th> </tr> </thead> <tbody> <tr> <td>____/____/____</td> <td>\$ _____</td> <td>_____</td> </tr> <tr> <td>____/____/____</td> <td>\$ _____</td> <td>_____</td> </tr> <tr> <td>____/____/____</td> <td>\$ _____</td> <td>_____</td> </tr> </tbody> </table>	DATE (mm/dd/yy)	VALUE	DESCRIPTION OF GIFT(S)	____/____/____	\$ _____	_____	____/____/____	\$ _____	_____	____/____/____	\$ _____	_____
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Comments: _____

Instructions – Schedule D

Income – Gifts

A gift is anything of value for which you have not provided equal or greater consideration to the donor. A gift is reportable if its fair market value is \$50 or more. In addition, multiple gifts totaling \$50 or more received during the reporting period from a single source must be reported.

It is the acceptance of a gift, not the ultimate use to which it is put, that imposes your reporting obligation. Except as noted below, you must report a gift even if you never used it or if you gave it away to another person.

If the exact amount of a gift is unknown, you must make a good faith estimate of the item's fair market value. Listing the value of a gift as "over \$50" or "value unknown" is not adequate disclosure. In addition, if you received a gift through an intermediary, you must disclose the name, address, and business activity of both the donor and the intermediary. You may indicate an intermediary either in the "source" field after the name or in the "comments" section at the bottom of Schedule D.

Commonly reportable gifts include:

- Tickets/passes to sporting or entertainment events
- Tickets/passes to amusement parks
- Parking passes not used for official agency business
- Food, beverages, and accommodations, including those provided in direct connection with your attendance at a convention, conference, meeting, social event, meal, or like gathering
- Rebates/discounts not made in the regular course of business to members of the public without regard to official status
- Wedding gifts (See Reference Pamphlet, page 16)
- An honorarium received prior to assuming office (You may report an honorarium as income on Schedule C, rather than as a gift on Schedule D, if you provided services of equal or greater value than the payment received. See Reference Pamphlet, page 10.)
- Transportation and lodging (See Schedule E.)
- Forgiveness of a loan received by you

Reminders

- Gifts from a single source are subject to a \$520 limit in 2021. (See Reference Pamphlet, page 10.)
- Code filers – you only need to report gifts from reportable sources.

Gift Tracking Mobile Application

- FPPC has created a gift tracking app for mobile devices that helps filers track gifts and provides a quick and easy way to upload the information to the Form 700. Visit FPPC's website to download the app.

You are not required to disclose:

- Gifts that were not used and that, within 30 days after receipt, were returned to the donor or delivered to a charitable organization or government agency without being claimed by you as a charitable contribution for tax purposes
- Gifts from your spouse or registered domestic partner, child, parent, grandparent, grandchild, brother, sister, and certain other family members (See Regulation 18942 for a complete list.). The exception does not apply if the donor was acting as an agent or intermediary for a reportable source who was the true donor.
- Gifts of similar value exchanged between you and an individual, other than a lobbyist registered to lobby your state agency, on holidays, birthdays, or similar occasions
- Gifts of informational material provided to assist you in the performance of your official duties (e.g., books, pamphlets, reports, calendars, periodicals, or educational seminars)
- A monetary bequest or inheritance (However, inherited investments or real property may be reportable on other schedules.)
- Personalized plaques or trophies with an individual value of less than \$250
- Campaign contributions
- Up to two tickets, for your own use, to attend a fundraiser for a campaign committee or candidate, or to a fundraiser for an organization exempt from taxation under Section 501(c)(3) of the Internal Revenue Code. The ticket must be received from the organization or committee holding the fundraiser.
- Gifts given to members of your immediate family if the source has an established relationship with the family member and there is no evidence to suggest the donor had a purpose to influence you. (See Regulation 18943.)
- Free admission, food, and nominal items (such as a pen, pencil, mouse pad, note pad or similar item) available to all attendees, at the event at which the official makes a speech (as defined in Regulation 18950(b)(2)), so long as the admission is provided by the person who organizes the event.
- Any other payment not identified above, that would otherwise meet the definition of gift, where the payment is made by an individual who is not a lobbyist registered to lobby the official's state agency, where it is clear that the gift was made because of an existing personal or business relationship unrelated to the official's position and there is no evidence whatsoever at the time the gift is made to suggest the donor had a purpose to influence you.

To Complete Schedule D:

- Disclose the full name (not an acronym), address, and, if a business entity, the business activity of the source.
- Provide the date (month, day, and year) of receipt, and disclose the fair market value and description of the gift.

CALIFORNIA FORM 700
 FAIR POLITICAL PRACTICES COMMISSION
 Name _____

SCHEDULE E

Income – Gifts

Travel Payments, Advances, and Reimbursements

- Mark either the gift or income box.
- Mark the “501(c)(3)” box for a travel payment received from a nonprofit 501(c)(3) organization or the “Speech” box if you made a speech or participated in a panel. Per Government Code Section 89506, these payments may not be subject to the gift limit. However, they may result in a disqualifying conflict of interest.
- For gifts of travel, provide the travel destination.

▶ NAME OF SOURCE *(Not an Acronym)* _____

ADDRESS *(Business Address Acceptable)* _____

CITY AND STATE _____

501 (c)(3) or DESCRIBE BUSINESS ACTIVITY, IF ANY, OF SOURCE _____

DATE(S): ____/____/____ - ____/____/____ AMT: \$ _____
(If gift)

▶ MUST CHECK ONE: Gift **-or-** Income

 Made a Speech/Participated in a Panel _____

 Other - Provide Description _____

▶ If Gift, Provide Travel Destination _____

▶ NAME OF SOURCE *(Not an Acronym)* _____

ADDRESS *(Business Address Acceptable)* _____

CITY AND STATE _____

501 (c)(3) or DESCRIBE BUSINESS ACTIVITY, IF ANY, OF SOURCE _____

DATE(S): ____/____/____ - ____/____/____ AMT: \$ _____
(If gift)

▶ MUST CHECK ONE: Gift **-or-** Income

 Made a Speech/Participated in a Panel _____

 Other - Provide Description _____

▶ If Gift, Provide Travel Destination _____

▶ NAME OF SOURCE *(Not an Acronym)* _____

ADDRESS *(Business Address Acceptable)* _____

CITY AND STATE _____

501 (c)(3) or DESCRIBE BUSINESS ACTIVITY, IF ANY, OF SOURCE _____

DATE(S): ____/____/____ - ____/____/____ AMT: \$ _____
(If gift)

▶ MUST CHECK ONE: Gift **-or-** Income

 Made a Speech/Participated in a Panel _____

 Other - Provide Description _____

▶ If Gift, Provide Travel Destination _____

▶ NAME OF SOURCE *(Not an Acronym)* _____

ADDRESS *(Business Address Acceptable)* _____

CITY AND STATE _____

501 (c)(3) or DESCRIBE BUSINESS ACTIVITY, IF ANY, OF SOURCE _____

DATE(S): ____/____/____ - ____/____/____ AMT: \$ _____
(If gift)

▶ MUST CHECK ONE: Gift **-or-** Income

 Made a Speech/Participated in a Panel _____

 Other - Provide Description _____

▶ If Gift, Provide Travel Destination _____

Comments: _____

Instructions – Schedule E Travel Payments, Advances, and Reimbursements

Travel payments reportable on Schedule E include advances and reimbursements for travel and related expenses, including lodging and meals.

Gifts of travel may be subject to the gift limit. In addition, certain travel payments are reportable gifts, but are not subject to the gift limit. To avoid possible misinterpretation or the perception that you have received a gift in excess of the gift limit, you may wish to provide a specific description of the purpose of your travel. (See the FPPC fact sheet entitled "Limitations and Restrictions on Gifts, Honoraria, Travel, and Loans" to read about travel payments under section 89506(a).)

You are not required to disclose:

- Travel payments received from any state, local, or federal government agency for which you provided services equal or greater in value than the payments received, such as reimbursement for travel on agency business from your government agency employer.
- A payment for travel from another local, state, or federal government agency and related per diem expenses when the travel is for education, training or other inter-agency programs or purposes.
- Travel payments received from your employer in the normal course of your employment that are included in the income reported on Schedule C.
- A travel payment that was received from a nonprofit entity exempt from taxation under Internal Revenue Code Section 501(c)(3) for which you provided equal or greater consideration, such as reimbursement for travel on business for a 501(c)(3) organization for which you are a board member.

Note: Certain travel payments may not be reportable if reported via email on Form 801 by your agency.

To Complete Schedule E:

- Disclose the full name (not an acronym) and address of the source of the travel payment.
- Identify the business activity if the source is a business entity.
- Check the box to identify the payment as a gift or income, report the amount, and disclose the date(s).
 - **Travel payments are gifts** if you did not provide services that were equal to or greater in value than the payments received. You must disclose gifts totaling \$500 or more from a single source during the period covered by the statement.

When reporting travel payments that are gifts, you must provide a description of the gift, the **date(s)** received, and the **travel destination**.

- **Travel payments are income** if you provided services that were equal to or greater in value than the

payments received. You must disclose income totaling \$500 or more from a single source during the period covered by the statement. You have the burden of proving the payments are income rather than gifts. When reporting travel payments as income, you must describe the services you provided in exchange for the payment. You are not required to disclose the date(s) for travel payments that are income.

Example:

City council member MaryClaire Chandler is the chair of a 501(c)(6) trade association, and the association pays for her travel to attend its meetings. Because MaryClaire is deemed to be providing equal or greater consideration for the travel payment by virtue of serving on the board, this payment may be reported as income. Payments for MaryClaire to attend other events for which she is not providing services are likely considered gifts. Note that the same payment from a 501(c)(3) would NOT be reportable.

<small>▶ NAME OF SOURCE (Not an Acronym)</small>	
Health Services Trade Association	
<small>ADDRESS (Business Address Acceptable)</small>	
1230 K Street, Suite 610	
<small>CITY AND STATE</small>	
Sacramento, CA	
<input type="checkbox"/> 501 (c)(3) or DESCRIBE BUSINESS ACTIVITY, IF ANY, OF SOURCE	
Association of Healthcare Workers	
<small>DATE(S):</small> ___/___/___ <small>(if gift)</small> <small>AMT: \$</small> 550.00	
<small>▶ MUST CHECK ONE:</small> <input type="checkbox"/> Gift <input checked="" type="checkbox"/> -or- <input checked="" type="checkbox"/> Income	
<input type="radio"/> Made a Speech/Participated in a Panel	
<input checked="" type="radio"/> Other - Provide Description <u>Travel reimbursement for board meeting.</u>	
<small>▶ If Gift, Provide Travel Destination</small> _____	

Example:

Mayor Kim travels to China on a trip organized by China Silicon Valley Business Development, a California nonprofit, 501(c)(6) organization. The Chengdu Municipal People's Government pays for Mayor Kim's airfare and travel costs, as well as his meals and lodging during the trip. The trip's agenda shows that the trip's purpose is to promote job creation and economic activity in China and in Silicon Valley, so the trip is reasonably related to a governmental purpose. Thus, Mayor Kim must report the gift of travel, but the gift is exempt from the gift limit. In this case, the travel payments are not subject to the gift limit because the source is a foreign government and because the travel is reasonably related to a governmental purpose. (Section 89506(a)(2).) Note that Mayor Kim could be disqualified from participating in or making decisions about The Chengdu Municipal People's Government for 12 months. Also note that if China Silicon Valley Business Development (a 501(c)(6) organization) paid for the travel costs rather than the governmental organization, the payments would be subject to the gift limits. (See the FPPC fact sheet, Limitations and Restrictions on Gifts, Honoraria, Travel and Loans, at www.fppc.ca.gov.)

<small>▶ NAME OF SOURCE (Not an Acronym)</small>	
Chengdu Municipal People's Government	
<small>ADDRESS (Business Address Acceptable)</small>	
2 Caoshi St. CaoShiJie, Qingyang Qu, Chengdu Shi,	
<small>CITY AND STATE</small>	
Sichuan Sheng, China, 610000	
<input type="checkbox"/> 501 (c)(3) or DESCRIBE BUSINESS ACTIVITY, IF ANY, OF SOURCE	
<small>DATE(S):</small> <u>09</u> / <u>04</u> / <u>XX</u> <small>(if gift)</small> <small>AMT: \$</small> 3,874.38	
<small>▶ MUST CHECK ONE:</small> <input checked="" type="checkbox"/> Gift <input checked="" type="checkbox"/> -or- <input type="checkbox"/> Income	
<input type="radio"/> Made a Speech/Participated in a Panel	
<input checked="" type="radio"/> Other - Provide Description <u>Travel reimbursement for trip to China.</u>	
<small>▶ If Gift, Provide Travel Destination</small> <u>Sichuan Sheng, China</u>	

Restrictions and Prohibitions

The Political Reform Act (Gov. Code Sections 81000-91014) requires most state and local government officials and employees to publicly disclose their economic interests including personal assets and income. The Act's conflict of interest provisions also disqualify a public official from taking part in a governmental decision if it is reasonably foreseeable that the decision will have a material financial effect on these economic interests as well as the official's personal finances and those of immediate family. (Gov. Code Sections 87100 and 87103.) The Fair Political Practices Commission (FPPC) is the state agency responsible for issuing the attached Statement of Economic Interests, Form 700, and for interpreting the Act's provisions.

Gift Prohibition

Gifts received by most state and local officials, employees, and candidates are subject to a limit. In 2021-2022, the gift limit increased to \$520 from a single source during a calendar year. In 2019 and 2020, the gift limit was \$500 from a single source during a calendar year.

Additionally, state officials, state candidates, and certain state employees are subject to a \$10 limit per calendar month on gifts from lobbyists and lobbying firms registered with the Secretary of State. See Reference Pamphlet, page 10.

State and local officials and employees should check with their agency to determine if other restrictions apply.

Disqualification

Public officials are, under certain circumstances, required to disqualify themselves from making, participating in, or attempting to influence governmental decisions that will affect their economic interests. This may include interests they are not required to disclose. For example, a personal residence is often not reportable, but may be grounds for disqualification. Specific disqualification requirements apply to 87200 filers (e.g., city councilmembers, members of boards of supervisors, planning commissioners, etc.). These officials must publicly identify the economic interest that creates a conflict of interest and leave the room before a discussion or vote takes place at a public meeting. For more information, consult Government Code Section 87105, Regulation 18707, and the Guide to Recognizing Conflicts of Interest page at www.fppc.ca.gov.

Honorarium Ban

Most state and local officials, employees, and candidates are prohibited from accepting an honorarium for any speech given, article published, or attendance at a conference, convention, meeting, or like gathering. (See Reference Pamphlet, page 10.)

Loan Restrictions

Certain state and local officials are subject to restrictions on loans. (See Reference Pamphlet, page 14.)

Post-Governmental Employment

There are restrictions on representing clients or employers before former agencies. The provisions apply to elected state officials, most state employees, local elected officials, county chief administrative officers, city managers, including the chief administrator of a city, and general managers or chief administrators of local special districts and JPAs. The FPPC website has fact sheets explaining the provisions.

Late Filing

The filing officer who retains originally-signed or electronically filed statements of economic interests may impose on an individual a fine for any statement that is filed late. The fine is \$10 per day up to a maximum of \$100. Late filing penalties may be reduced or waived under certain circumstances.

Persons who fail to timely file their Form 700 may be referred to the FPPC's Enforcement Division (and, in some cases, to the Attorney General or district attorney) for investigation and possible prosecution. In addition to the late filing penalties, a fine of up to \$5,000 per violation may be imposed.

For assistance concerning reporting, prohibitions, and restrictions under the Act:

- Email questions to advice@fppc.ca.gov.
- Call the FPPC toll-free at (866) 275-3772.

Form 700 is a Public Document Public Access Must Be Provided

Statements of Economic Interests are public documents. The filing officer must permit any member of the public to inspect and receive a copy of any statement.

- Statements must be available as soon as possible during the agency's regular business hours, but in any event not later than the second business day after the statement is received. Access to the Form 700 is not subject to the Public Records Act procedures.
- No conditions may be placed on persons seeking access to the forms.
- No information or identification may be required from persons seeking access.
- Reproduction fees of no more than 10 cents per page may be charged.

Questions and Answers

General

- Q. What is the reporting period for disclosing interests on an assuming office statement or a candidate statement?
- A. On an assuming office statement, disclose all reportable investments, interests in real property, and business positions held on the date you assumed office. In addition, you must disclose income (including loans, gifts and travel payments) received during the 12 months prior to the date you assumed office.

On a candidate statement, disclose all reportable investments, interests in real property, and business positions held on the date you file your declaration of candidacy. You must also disclose income (including loans, gifts and travel payments) received during the 12 months prior to the date you file your declaration of candidacy.

- Q. I hold two other board positions in addition to my position with the county. Must I file three statements of economic interests?
- A. Yes, three are required. However, you may instead complete an expanded statement listing the county and the two boards on the Cover Page or an attachment as the agencies for which you will be filing. Disclose all reportable economic interests in all three jurisdictions on the expanded statement. File the expanded statement for your primary position providing an original “wet” signature unless filed with a secure electronic signature. (See page 3 above.) File copies of the expanded statement with the other two agencies as required by Regulation 18723.1(c). Remember to complete separate statements for positions that you leave or assume during the year.

- Q. I am a department head who recently began acting as city manager. Should I file as the city manager?
- A. Yes. File an assuming office statement as city manager. Persons serving as “acting,” “interim,” or “alternate” must file as if they hold the position because they are or may be performing the duties of the position.

- Q. My spouse and I are currently separated and in the process of obtaining a divorce. Must I still report my spouse’s income, investments, and interests in real property?
- A. Yes. A public official must continue to report a spouse’s economic interests until such time as dissolution of marriage proceedings is final. However, if a separate property agreement has been reached prior to that time, your estranged spouse’s income may not have to be reported. Contact the FPPC for more information.
- Q. As a designated employee, I left one state agency to work for another state agency. Must I file a leaving office statement?
- A. Yes. You may also need to file an assuming office statement for the new agency.

Investment Disclosure

- Q. I have an investment interest in shares of stock in a company that does not have an office in my jurisdiction. Must I still disclose my investment interest in this company?
- A. Probably. The definition of “doing business in the jurisdiction” is not limited to whether the business has an office or physical location in your jurisdiction. (See Reference Pamphlet, page 13.)
- Q. My spouse and I have a living trust. The trust holds rental property in my jurisdiction, our primary residence, and investments in diversified mutual funds. I have full disclosure. How is this trust disclosed?
- A. Disclose the name of the trust, the rental property and its income on Schedule A-2. Your primary residence and investments in diversified mutual funds registered with the SEC are not reportable.
- Q. I am required to report all investments. I have an IRA that contains stocks through an account managed by a brokerage firm. Must I disclose these stocks even though they are held in an IRA and I did not decide which stocks to purchase?
- A. Yes. Disclose on Schedule A-1 or A-2 any stock worth \$2,000 or more in a business entity located in or doing business in your jurisdiction.

Questions and Answers Continued

- Q. The value of my stock changed during the reporting period. How do I report the value of the stock?
- A. You are required to report the highest value that the stock reached during the reporting period. You may use your monthly statements to determine the highest value. You may also use the entity's website to determine the highest value. You are encouraged to keep a record of where you found the reported value. Note that for an assuming office statement, you must report the value of the stock on the date you assumed office.
- Q. I am the sole owner of my business, an S-Corporation. I believe that the nature of the business is such that it cannot be said to have any "fair market value" because it has no assets. I operate the corporation under an agreement with a large insurance company. My contract does not have resale value because of its nature as a personal services contract. Must I report the fair market value for my business on Schedule A-2 of the Form 700?
- A. Yes. Even if there are no *tangible* assets, intangible assets, such as relationships with companies and clients are commonly sold to qualified professionals. The "fair market value" is often quantified for other purposes, such as marital dissolutions or estate planning. In addition, the IRS presumes that "personal services corporations" have a fair market value. A professional "book of business" and the associated goodwill that generates income are not without a determinable value. The Form 700 does not require a precise fair market value; it is only necessary to check a box indicating the broad range within which the value falls.
- Q. I own stock in IBM and must report this investment on Schedule A-1. I initially purchased this stock in the early 1990s; however, I am constantly buying and selling shares. Must I note these dates in the "Acquired" and "Disposed" fields?
- A. No. You must only report dates in the "Acquired" or "Disposed" fields when, during the reporting period, you initially purchase a reportable investment worth \$2,000 or more or when you dispose of the entire investment. You are not required to track the partial trading of an investment.
- Q. On last year's filing I reported stock in Encoe valued at \$2,000 - \$10,000. Late last year the value of this stock fell below and remains at less than \$2,000. How should this be reported on this year's statement?
- A. You are not required to report an investment if the value was less than \$2,000 during the **entire** reporting period. However, because a disposed date is not required for stocks that fall below \$2,000, you may want to report the stock and note in the "comments" section that the value fell below \$2,000. This would be for informational purposes only; it is not a requirement.
- Q. We have a Section 529 account set up to save money for our son's college education. Is this reportable?
- A. If the Section 529 account contains reportable interests (e.g., common stock valued at \$2,000 or more), those interests are reportable (not the actual Section 529 account). If the account contains solely mutual funds, then nothing is reported.

Income Disclosure

- Q. I reported a business entity on Schedule A-2. Clients of my business are located in several states. Must I report all clients from whom my pro rata share of income is \$10,000 or more on Schedule A-2, Part 3?
- A. No, only the clients located in or doing business on a regular basis in your jurisdiction must be disclosed.
- Q. I believe I am not required to disclose the names of clients from whom my pro rata share of income is \$10,000 or more on Schedule A-2 because of their right to privacy. Is there an exception for reporting clients' names?
- A. Regulation 18740 provides a procedure for requesting an exemption to allow a client's name not to be disclosed if disclosure of the name would violate a legally recognized privilege under California or Federal law. This regulation may be obtained from our website at www.fppc.ca.gov. (See Reference Pamphlet, page 14.)

Questions and Answers Continued

Q. I am sole owner of a private law practice that is not reportable based on my limited disclosure category. However, some of the sources of income to my law practice are from reportable sources. Do I have to disclose this income?

A. Yes, even though the law practice is not reportable, reportable sources of income to the law practice of \$10,000 or more must be disclosed. This information would be disclosed on Schedule C with a note in the "comments" section indicating that the business entity is not a reportable investment. The note would be for informational purposes only; it is not a requirement.

Q. I am the sole owner of my business. Where do I disclose my income - on Schedule A-2 or Schedule C?

A. Sources of income to a business in which you have an ownership interest of 10% or greater are disclosed on Schedule A-2. (See Reference Pamphlet, page 8.)

Q. My husband is a partner in a four-person firm where all of his business is based on his own billings and collections from various clients. How do I report my community property interest in this business and the income generated in this manner?

A. If your husband's investment in the firm is 10% or greater, disclose 100% of his share of the business on Schedule A-2, Part 1 and 50% of his income on Schedule A-2, Parts 2 and 3. For example, a client of your husband's must be a source of at least \$20,000 during the reporting period before the client's name is reported.

Q. How do I disclose my spouse's or registered domestic partner's salary?

A. Report the name of the employer as a source of income on Schedule C.

Q. I am a doctor. For purposes of reporting \$10,000 sources of income on Schedule A-2, Part 3, are the patients or their insurance carriers considered sources of income?

A. If your patients exercise sufficient control by selecting you instead of other doctors, then your patients, rather than their insurance carriers, are sources of income to you. (See Reference Pamphlet, page 14.)

Q. I received a loan from my grandfather to purchase my home. Is this loan reportable?

A. No. Loans received from family members are not reportable.

Q. Many years ago, I loaned my parents several thousand dollars, which they paid back this year. Do I need to report this loan repayment on my Form 700?

A. No. Payments received on a loan made to a family member are not reportable.

Real Property Disclosure

Q. During this reporting period we switched our principal place of residence into a rental. I have full disclosure and the property is located in my agency's jurisdiction, so it is now reportable. Because I have not reported this property before, do I need to show an "acquired" date?

A. No, you are not required to show an "acquired" date because you previously owned the property. However, you may want to note in the "comments" section that the property was not previously reported because it was used exclusively as your residence. This would be for informational purposes only; it is not a requirement.

Q. I am a city manager, and I own a rental property located in an adjacent city, but one mile from the city limit. Do I need to report this property interest?

A. Yes. You are required to report this property because it is located within 2 miles of the boundaries of the city you manage.

Q. Must I report a home that I own as a personal residence for my daughter?

A. You are not required to disclose a home used as a personal residence for a family member unless you receive income from it, such as rental income.

Q. I am a co-signer on a loan for a rental property owned by a friend. Since I am listed on the deed of trust, do I need to report my friend's property as an interest in real property on my Form 700?

A. No. Simply being a co-signer on a loan for property does not create a reportable interest in that real property.

Questions and Answers Continued

Gift Disclosure

- Q. If I received a reportable gift of two tickets to a concert valued at \$100 each, but gave the tickets to a friend because I could not attend the concert, do I have any reporting obligations?
- A. Yes. Since you accepted the gift and exercised discretion and control of the use of the tickets, you must disclose the gift on Schedule D.
- Q. Julia and Jared Benson, a married couple, want to give a piece of artwork to a county supervisor. Is each spouse considered a separate source for purposes of the gift limit and disclosure?
- A. Yes, each spouse may make a gift valued at the gift limit during a calendar year. For example, during 2021 the gift limit was \$520, so the Bensons may have given the supervisor artwork valued at no more than \$1,040. The supervisor must identify Jared and Julia Benson as the sources of the gift.
- Q. I am a Form 700 filer with full disclosure. Our agency holds a holiday raffle to raise funds for a local charity. I bought \$10 worth of raffle tickets and won a gift basket valued at \$120. The gift basket was donated by Doug Brewer, a citizen in our city. At the same event, I bought raffle tickets for, and won a quilt valued at \$70. The quilt was donated by a coworker. Are these reportable gifts?
- A. Because the gift basket was donated by an outside source (not an agency employee), you have received a reportable gift valued at \$110 (the value of the basket less the consideration paid). The source of the gift is Doug Brewer and the agency is disclosed as the intermediary. Because the quilt was donated by an employee of your agency, it is not a reportable gift.
- Q. My agency is responsible for disbursing grants. An applicant (501(c)(3) organization) met with agency employees to present its application. At this meeting, the applicant provided food and beverages. Would the food and beverages be considered gifts to the employees? These employees are designated in our agency's conflict of interest code and the applicant is a reportable source of income under the code.
- A. Yes. If the value of the food and beverages consumed by any one filer, plus any other gifts received from the same source during the reporting period total \$50 or more, the food and beverages would be reported using the fair market value and would be subject to the gift limit.
- Q. I received free admission to an educational conference related to my official duties. Part of the conference fees included a round of golf. Is the value of the golf considered informational material?
- A. No. The value of personal benefits, such as golf, attendance at a concert, or sporting event, are gifts subject to reporting and limits.

How to Complete Form 700

Webinar for
Charter School Governing Board Members
and Other Designated Filers

February 22, 2022



Presented by: Caitlin O'Halloran
CSDC School Governance and Policy Specialist

1

About the Presenter

CSDC School Governance and Policy Specialist
Caitlin O'Halloran

- More than two decades as a staff member to California State Legislators
- Former lobbyist for California Department of Education
- Former Commissioner, Advisory Commission on Charter Schools
- Charter school founder and former school director
- Current member of the Dixon Unified School District Governing Board
- Former member of the Dixon Montessori Charter School Board



2

Goals for this Presentation

- What is the Form 700 and why is it filed?
- What is the Conflict of Interest Code and how does it relate?
- How/where to File Form 700?
- A step-by-step walk through the “schedules.”
- What to do if you make a mistake?
- Resources



3

3

What is Form 700?

- In the aftermath of Watergate (1974) CA voters passed Prop 9, known as the Political Reform Act. The Fair Political Practices Commission (FPPC) was created to administer and enforce this landmark ethics law
- Form 700 has been required of elected state officers, judges, state board and commission members, legislative staffers, and traditional school board members (among others) for decades
- SB 126 (2019) made this disclosure mandatory for all charter school board members



4

4

Where? When? Wait...Come Again?!

- Form 700 discloses financial interests to elected officials and public employees.
- Forms will be filed with a board member's charter school (keep on hand for up to seven years). The authorizing agency may request a copy as well.
- Filing deadline is April 1 for annual statement, but the form must also be completed when assuming office, running for office and leaving office.
- This is a PUBLIC DOCUMENT. Everything written here may be viewed by the public and the press.



5

5

Who is Required to Fill Out Form 700?

- Conflict of Interest Code outlines who must fill out the Form 700
- Do you...
 - Make or participate in making decisions?
 - Help to direct/spend state dollars?
- Examples are:
 - Governing Board
 - Executive Director



6

6

What is a Conflict of Interest Code?

- Under the Political Reform Act, all public agencies are required to adopt a conflict of interest code (COIC). This includes charter schools.
- The code has three main parts:
 - **Terms of the code:** This is the main body of a code and includes things like the manner to report financial interests, the disqualification procedures, etc. This will call out Form 700 as the reporting document.
 - **Designated positions:** Positions should be specifically listed and may include positions that involve voting on school matters, negotiating contracts or making purchases without oversight.
 - **Disclosure categories:** The code could require disclosure of investments, interest in real property and income among other things.



7

7

More on the COIC...

- Charter schools are obligated to have a conflict of interest code/policy on file
 - This code should be updated and current
- CSDC has a template, also a charter school's legal counsel can write one
- Code must be sent to the County Board of Supervisors unless it is requested by the FPPC



8

8

How to File...

- Use the Form 700 available at the website www.fppc.ca.gov
- New this year! Use *either* a “wet” signature or an electronic signature (not a cut and paste signature), it must meet certain criteria.
- Now...for more details...



9

9

Annual Statement – Form 700

- Period covered is January 1, 2021 to December 31, 2021
- Do not change the pre-printed dates on the form
- **Form is due (to charter school office) on Friday April 1, 2022**



10

10

Other Statements (and Deadlines)

- Assuming Office Statements:
 - Due within 30 days of starting your new job
- Leaving Office Statements:
 - Due within 30 days of leaving your job
- Candidate Statements (this does not apply to charter school board members):
 - Due no later than the final filing deadline for the declaration of candidacy
- Amendments:
 - Due as soon as possible after you notice the error or omission



11

11

The FPPC's Things to Keep in Mind

- If you are in doubt about whether to disclose something, the conservative answer is to disclose it.
- You only need to report as much as your disclosure category(ies) in your conflict of interest code requires.
- Filers get fined if they don't disclose something. They generally do not get fined if they disclose something on the wrong schedule.
- Generally, you disclose a financial interest only once on the Form. You should not double report it.
- Amendments are attached to and retained with the original statement. The original statement is not destroyed.



12

12

Cover Page of Form 700

- Like the rest of the document, this must be typed or printed in ink
- FPPC says a charter school's "Jurisdiction of Office" is "other," unless the school is a county-wide benefit charter
- **Save the Schedule Summary for the end; complete the cover page last**
- Remember to sign the statement
- Indicate the number of pages you are including in your form



You must use the school's mailing address rather than your home address

13

13

This is an example of a cover page.

Note:

#2 the "jurisdiction of office" box

#3 type of statement

#4 schedule summary

#5 business address and signature

CALIFORNIA FORM 700		STATEMENT OF ECONOMIC INTERESTS		Date Initial Filing Received	
Fees included in this collection		A PUBLIC DOCUMENT		Official Use Only	
Please type or print in ink.					
NAME OF FILER (LAST)	(FIRST)	(MIDDLE)			
CLARK	PAT	W			
1. Office, Agency, or Court					
Agency Name (Do not use acronym) CITY OF SACRAMENTO					
Division, Board, Department, District, if applicable SACRAMENTO PLANNING COMMISSION				Your Position COMMISSIONER	
<input type="checkbox"/> If filing for multiple positions, list below or on an attachment. (Do not use acronym) Agency: SACRAMENTO COUNTY HEALTH BOARD Position: BOARD MEMBER					
2. Jurisdiction of Office (Check at least one box)					
<input type="checkbox"/> State		<input type="checkbox"/> Judge or Court Commissioner (Statewide Jurisdiction)			
<input type="checkbox"/> Multi-County		<input type="checkbox"/> County of SACRAMENTO			
<input checked="" type="checkbox"/> City of SACRAMENTO		<input type="checkbox"/> Other _____			
3. Type of Statement (Check at least one box)					
<input checked="" type="checkbox"/> Annual: The period covered is January 1, 20XX, through December 31, 20XX.		<input type="checkbox"/> Leaving Office: Date Left _____ through _____ (Check one)			
-or- The period covered is _____ through December 31, 20XX.		-or- The period covered is January 1, 20XX, through the date of leaving office.			
<input type="checkbox"/> Assuming Office: Date assumed _____ through _____		-or- The period covered is _____ through the date of leaving office.			
<input type="checkbox"/> Candidate: Election year _____ and office sought, if different than Part 1 _____					
4. Schedule Summary (must complete) Total number of pages including this cover page: 7					
Schedules attached					
<input checked="" type="checkbox"/> Schedule A-1 - Investments - schedule attached		<input checked="" type="checkbox"/> Schedule C - Income, Loans, & Business Positions - schedule attached			
<input checked="" type="checkbox"/> Schedule A-2 - Investments - schedule attached		<input checked="" type="checkbox"/> Schedule D - Income - Gifts - schedule attached			
<input checked="" type="checkbox"/> Schedule B - Real Property - schedule attached		<input checked="" type="checkbox"/> Schedule E - Income - Gifts - Travel Payments - schedule attached			
<input type="checkbox"/> None - No reportable interests on any schedule					
5. Verification					
BUSINESS ADDRESS: STREET CITY STATE ZIP CODE					
521 I STREET SACRAMENTO CA 95601					
OFFICE TELEPHONE NUMBER (HOME NUMBER)		CONTACT@CITYOFSACRAMENTO.CA.GOV			
(916) 555-5211					
I have used all reasonable diligence in preparing this statement. I have reviewed this statement and to the best of my knowledge the information contained herein and in any attached schedules is true and complete. I acknowledge this is a public document.					
I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.					
Date Signed	3/15/XX	Signature: Pat Clark			
	month, day, year	Place the original signed statement with your filing official.			

14

14

Schedule A-1

- If you have a business located in, doing business in or planning to do business in your charter school's jurisdiction and that business is owned by you, your spouse or registered domestic partner or your dependent children AND it had a total benefit of \$2,000 or more, you need to report that interest on this schedule.
- Reportable investments include: stocks and bonds, family farms, and even a 10% or greater interest in a living trust.



15

15

Schedule A-1 continued

You do **NOT** need to report:

- Diversified mutual funds
- Insurance policies
- Money in a checking or savings account
- CalPERS/CalSTRS accounts
- Retirement accounts (non-reportable interest)

General description of the business – can be very general, e.g.: technology



16

16

If you have stocks, like Apple, you will list them here and list the fair market value of the individual stock.

You do not need to list diversified funds or money in a checking or savings account.

SCHEDULE A-1
Investments
 Stocks, Bonds, and Other Interests
(Ownership Interest is Less Than 10%)
Do not attach brokerage or financial statements.

CALIFORNIA FORM 700
FAIR POLITICAL PRACTICES COMMISSION
 Name: **PAT CLARK**

<p>NAME OF BUSINESS ENTITY <u>Intel</u></p> <p>GENERAL DESCRIPTION OF THIS BUSINESS <u>Technology</u></p> <p>FAIR MARKET VALUE <input type="checkbox"/> \$2,000 - \$10,000 <input type="checkbox"/> \$10,001 - \$100,000 <input checked="" type="checkbox"/> \$10,001 - \$100,000 <input type="checkbox"/> Over \$1,000,000</p> <p>NATURE OF INVESTMENT <input checked="" type="checkbox"/> Stock <input type="checkbox"/> Other <small>(Specify)</small> <input type="checkbox"/> Partnership <input type="checkbox"/> Income Received of \$0 - \$499 <input type="checkbox"/> Income Received of \$500 or More (Report on Schedule C)</p> <p>IF APPLICABLE, LIST DATE: ACQUIRED <u>10</u>/<u>03</u> <u>XX</u>/<u>XX</u> DISPOSED</p>	<p>NAME OF BUSINESS ENTITY <u>Apple</u></p> <p>GENERAL DESCRIPTION OF THIS BUSINESS <u>Technology</u></p> <p>FAIR MARKET VALUE <input type="checkbox"/> \$2,000 - \$10,000 <input type="checkbox"/> \$10,001 - \$100,000 <input checked="" type="checkbox"/> \$10,001 - \$100,000 <input type="checkbox"/> Over \$1,000,000</p> <p>NATURE OF INVESTMENT <input checked="" type="checkbox"/> Stock <input type="checkbox"/> Other <small>(Specify)</small> <input type="checkbox"/> Partnership <input type="checkbox"/> Income Received of \$0 - \$499 <input type="checkbox"/> Income Received of \$500 or More (Report on Schedule C)</p> <p>IF APPLICABLE, LIST DATE: ACQUIRED <u>XX</u>/<u>XX</u> <u>XX</u>/<u>XX</u> DISPOSED</p>
<p>NAME OF BUSINESS ENTITY <u>Intel</u></p> <p>GENERAL DESCRIPTION OF THIS BUSINESS <u>Software</u></p> <p>FAIR MARKET VALUE <input type="checkbox"/> \$2,000 - \$10,000 <input type="checkbox"/> \$10,001 - \$100,000 <input type="checkbox"/> \$10,001 - \$100,000 <input type="checkbox"/> Over \$1,000,000</p> <p>NATURE OF INVESTMENT <input checked="" type="checkbox"/> Stock <input type="checkbox"/> Other <small>(Specify)</small> <input type="checkbox"/> Partnership <input type="checkbox"/> Income Received of \$0 - \$499 <input type="checkbox"/> Income Received of \$500 or More (Report on Schedule C)</p> <p>IF APPLICABLE, LIST DATE: ACQUIRED <u>XX</u>/<u>XX</u> <u>XX</u>/<u>XX</u> DISPOSED</p>	<p>NAME OF BUSINESS ENTITY <u>Horton Inc.</u></p> <p>GENERAL DESCRIPTION OF THIS BUSINESS</p> <p>FAIR MARKET VALUE <input type="checkbox"/> \$2,000 - \$10,000 <input type="checkbox"/> \$10,001 - \$100,000 <input type="checkbox"/> \$10,001 - \$100,000 <input checked="" type="checkbox"/> Over \$1,000,000</p> <p>NATURE OF INVESTMENT <input checked="" type="checkbox"/> Stock <input type="checkbox"/> Other <small>(Specify)</small> <input type="checkbox"/> Partnership <input type="checkbox"/> Income Received of \$0 - \$499 <input type="checkbox"/> Income Received of \$500 or More (Report on Schedule C)</p> <p>IF APPLICABLE, LIST DATE: ACQUIRED <u>XX</u>/<u>XX</u> <u>XX</u>/<u>XX</u> DISPOSED</p>
<p>NAME OF BUSINESS ENTITY <u>Johnson & Johnson</u></p> <p>GENERAL DESCRIPTION OF THIS BUSINESS <u>Pharmaceuticals</u></p> <p>FAIR MARKET VALUE <input type="checkbox"/> \$2,000 - \$10,000 <input type="checkbox"/> \$10,001 - \$100,000 <input type="checkbox"/> \$10,001 - \$100,000 <input type="checkbox"/> Over \$1,000,000</p> <p>NATURE OF INVESTMENT <input checked="" type="checkbox"/> Stock <input type="checkbox"/> Other <small>(Specify)</small> <input type="checkbox"/> Partnership <input type="checkbox"/> Income Received of \$0 - \$499 <input type="checkbox"/> Income Received of \$500 or More (Report on Schedule C)</p> <p>IF APPLICABLE, LIST DATE: ACQUIRED <u>XX</u>/<u>XX</u> <u>XX</u>/<u>XX</u> DISPOSED</p>	<p>NAME OF BUSINESS ENTITY</p> <p>GENERAL DESCRIPTION OF THIS BUSINESS</p> <p>FAIR MARKET VALUE <input type="checkbox"/> \$2,000 - \$10,000 <input type="checkbox"/> \$10,001 - \$100,000 <input type="checkbox"/> \$10,001 - \$100,000 <input type="checkbox"/> Over \$1,000,000</p> <p>NATURE OF INVESTMENT <input type="checkbox"/> Stock <input type="checkbox"/> Other <small>(Specify)</small> <input type="checkbox"/> Partnership <input type="checkbox"/> Income Received of \$0 - \$499 <input type="checkbox"/> Income Received of \$500 or More (Report on Schedule C)</p> <p>IF APPLICABLE, LIST DATE: ACQUIRED <u>XX</u>/<u>XX</u> <u>XX</u>/<u>XX</u> DISPOSED</p>

17
3
17

Schedule A-2

On this schedule you MUST report:

- Your business or your spouse’s business (community property)
- Family trust
- Partnership interests
- Rental property held by a business or trust
- Stocks

18

Schedule A-2

You do **NOT** need to report:

- Insurance policies
- Government bonds
- Your personal residence
- Vacation properties used for leisure and not rental
- CalPERS/CalSTRS accounts



If you or your spouse own 10% or more of a business or trust, and the business is located in or doing business in your school's jurisdiction OR if the trust holds investments worth \$2,000 or more, list them on this form.

SCHEDULE A-2 Investments, Income, and Assets of Business Entities/Trusts (Ownership Interest is 10% or Greater)		CALIFORNIA FORM 700 FAIR POLITICAL PRACTICES COMMISSION
Name: PAT CLARK		
1. BUSINESS ENTITY OR TRUST CLARK'S CONSULTING Name: CLARK'S CONSULTING Address (Business Address Acceptable): 450 COMMERCE WAY, SACRAMENTO, CA Check one: <input type="checkbox"/> That, go to 2 <input checked="" type="checkbox"/> Business Entity, complete the box, then go to 2 GENERAL DESCRIPTION OF THIS BUSINESS IT CONSULTING FAIR MARKET VALUE IF APPLICABLE, LIST DATE: <input type="checkbox"/> \$0 - \$1,000 <input checked="" type="checkbox"/> \$1,001 - \$10,000 <input type="checkbox"/> \$10,001 - \$100,000 <input type="checkbox"/> \$100,001 - \$1,000,000 <input type="checkbox"/> Over \$1,000,000 ACQUIRED: <input checked="" type="checkbox"/> DISPOSED: <input type="checkbox"/> NATURE OF INVESTMENT: <input type="checkbox"/> Partnership <input checked="" type="checkbox"/> Sole Proprietorship <input type="checkbox"/> Other YOUR BUSINESS POSITION: OWNER	2. BUSINESS ENTITY OR TRUST JOHNSON FAMILY TRUST Name: JOHNSON FAMILY TRUST Address (Business Address Acceptable): 1725 W. BERRY LN., SACRAMENTO, CA Check one: <input type="checkbox"/> That, go to 2 <input checked="" type="checkbox"/> Business Entity, complete the box, then go to 2 GENERAL DESCRIPTION OF THIS BUSINESS FAIR MARKET VALUE IF APPLICABLE, LIST DATE: <input type="checkbox"/> \$0 - \$1,000 <input checked="" type="checkbox"/> \$1,001 - \$10,000 <input type="checkbox"/> \$10,001 - \$100,000 <input type="checkbox"/> \$100,001 - \$1,000,000 <input type="checkbox"/> Over \$1,000,000 ACQUIRED: <input checked="" type="checkbox"/> DISPOSED: <input type="checkbox"/> NATURE OF INVESTMENT: <input type="checkbox"/> Partnership <input checked="" type="checkbox"/> Sole Proprietorship <input type="checkbox"/> Other YOUR BUSINESS POSITION:	
3. IDENTIFY THE GROSS INCOME RECEIVED (INCLUDE YOUR PRO RATA SHARE OF THE GROSS INCOME TO THE ENTITY/TRUST) <input type="checkbox"/> \$0 - \$999 <input type="checkbox"/> \$10,001 - \$50,000 <input type="checkbox"/> OVER \$100,000 <input checked="" type="checkbox"/> \$1,000 - \$9,999 <input type="checkbox"/> \$50,001 - \$99,999 <input type="checkbox"/> OVER \$100,000	3. IDENTIFY THE GROSS INCOME RECEIVED (INCLUDE YOUR PRO RATA SHARE OF THE GROSS INCOME TO THE ENTITY/TRUST) <input type="checkbox"/> \$0 - \$999 <input type="checkbox"/> \$10,001 - \$50,000 <input type="checkbox"/> OVER \$100,000 <input checked="" type="checkbox"/> \$1,000 - \$9,999 <input type="checkbox"/> \$50,001 - \$99,999 <input type="checkbox"/> OVER \$100,000	
4. IDENTIFY THE NAME OF EACH REPORTABLE SINGLE SOURCE OF INCOME OF \$10,000 OR MORE (attach a separate sheet if necessary) <input type="checkbox"/> None or <input checked="" type="checkbox"/> Names listed below STEWART JOHNSON	4. IDENTIFY THE NAME OF EACH REPORTABLE SINGLE SOURCE OF INCOME OF \$10,000 OR MORE (attach a separate sheet if necessary) <input type="checkbox"/> None or <input checked="" type="checkbox"/> Names listed below	
5. INVESTMENTS AND INTERESTS IN REAL PROPERTY HELD OR LEASED BY THE BUSINESS ENTITY OR TRUST Check one box: <input type="checkbox"/> INVESTMENT <input checked="" type="checkbox"/> REAL PROPERTY 265 5TH AVENUE Name of Business Entity, if Investment, or Assessor's Parcel Number or Street Address of Real Property: 265 5TH AVENUE Description of Business Activity or City or Other Precise Location of Real Property: WATERFORD, CA FAIR MARKET VALUE IF APPLICABLE, LIST DATE: <input type="checkbox"/> \$2,000 - \$10,000 <input type="checkbox"/> \$10,001 - \$100,000 <input type="checkbox"/> \$100,001 - \$1,000,000 <input type="checkbox"/> Over \$1,000,000 ACQUIRED: <input checked="" type="checkbox"/> DISPOSED: <input type="checkbox"/> NATURE OF INTEREST: <input checked="" type="checkbox"/> Property Ownership/Deed of Trust <input type="checkbox"/> Stock <input type="checkbox"/> Partnership <input type="checkbox"/> Leasehold <input type="checkbox"/> Other	5. INVESTMENTS AND INTERESTS IN REAL PROPERTY HELD OR LEASED BY THE BUSINESS ENTITY OR TRUST Check one box: <input type="checkbox"/> INVESTMENT <input checked="" type="checkbox"/> REAL PROPERTY JOHNSON & JOHNSON Name of Business Entity, if Investment, or Assessor's Parcel Number or Street Address of Real Property: JOHNSON & JOHNSON Description of Business Activity or City or Other Precise Location of Real Property: PHARMACEUTICALS FAIR MARKET VALUE IF APPLICABLE, LIST DATE: <input type="checkbox"/> \$2,000 - \$10,000 <input type="checkbox"/> \$10,001 - \$100,000 <input type="checkbox"/> \$100,001 - \$1,000,000 <input type="checkbox"/> Over \$1,000,000 ACQUIRED: <input checked="" type="checkbox"/> DISPOSED: <input type="checkbox"/> NATURE OF INTEREST: <input type="checkbox"/> Property Ownership/Deed of Trust <input checked="" type="checkbox"/> Stock <input type="checkbox"/> Partnership <input type="checkbox"/> Leasehold <input type="checkbox"/> Other	
Comments:		

Schedule B – Real Property

What is “real property?”

- It has to be within, or located within two miles outside the boundaries of the jurisdiction of the charter school

Real Property can include a deed of trust, an easement or an option to acquire property. It can also include a mining lease or an interest in real property that you, your spouse or your minor children own at least a 10% share in.

- You are NOT required to report a home or vacation cabin used exclusively as a residence. But if you rent out rooms in the vacation cabin, the portion claimed as a tax deduction is reportable.
- You are not required to report your own personal residence



21

21

On this form, you'll list the address of the property, the fair market value, and sources of rental income.

SCHEDULE B Interests in Real Property (Including Rental Income)		CALIFORNIA FORM 700 FAIR POLITICAL PRACTICES COMMISSIONER
Name: PAT CLARK		
ASSESSOR'S PARCEL NUMBER OR STREET ADDRESS 9532 PHOENIX AVE CITY SACRAMENTO, CA FAIR MARKET VALUE <input type="checkbox"/> \$2,000 - \$10,000 <input type="checkbox"/> \$10,001 - \$100,000 <input checked="" type="checkbox"/> \$100,001 - \$1,000,000 <input type="checkbox"/> Over \$1,000,000 IF APPLICABLE, LIST DATE: ACQUIRED <u> </u> / <u> </u> / <u> </u> XX DISPOSED <u> </u> / <u> </u> / <u> </u> XX NATURE OF INTEREST <input checked="" type="checkbox"/> Ownership/Deed of Trust <input type="checkbox"/> Easement <input type="checkbox"/> Leasehold IF RENTAL PROPERTY, GROSS INCOME RECEIVED <input type="checkbox"/> \$0 - \$499 <input type="checkbox"/> \$500 - \$1,000 <input type="checkbox"/> \$1,001 - \$10,000 <input checked="" type="checkbox"/> \$10,001 - \$100,000 <input type="checkbox"/> OVER \$100,000 SOURCES OF RENTAL INCOME: If you own a 10% or greater interest, list the name of each tenant that is a single source of income of \$10,000 or more. <input type="checkbox"/> None ELI & DREW MARQUEZ	ASSESSOR'S PARCEL NUMBER OR STREET ADDRESS 100-010-017-000 CITY SACRAMENTO, CA FAIR MARKET VALUE <input type="checkbox"/> \$2,000 - \$10,000 <input checked="" type="checkbox"/> \$10,001 - \$100,000 <input type="checkbox"/> \$100,001 - \$1,000,000 <input type="checkbox"/> Over \$1,000,000 IF APPLICABLE, LIST DATE: ACQUIRED <u> </u> / <u> </u> / <u> </u> XX DISPOSED <u> </u> / <u> </u> / <u> </u> XX NATURE OF INTEREST <input type="checkbox"/> Ownership/Deed of Trust <input type="checkbox"/> Easement <input checked="" type="checkbox"/> Leasehold 11 IF RENTAL PROPERTY, GROSS INCOME RECEIVED <input type="checkbox"/> \$0 - \$499 <input type="checkbox"/> \$500 - \$1,000 <input type="checkbox"/> \$1,001 - \$10,000 <input type="checkbox"/> \$10,001 - \$100,000 <input type="checkbox"/> OVER \$100,000 SOURCES OF RENTAL INCOME: If you own a 10% or greater interest, list the name of each tenant that is a single source of income of \$10,000 or more. <input type="checkbox"/> None	
* You are not required to report loans from commercial lending institutions made in the lender's regular course of business on terms available to members of the public without regard to your official status. Personal loans and loans received not in a lender's regular course of business must be disclosed as follows.		
NAME OF LENDER* JESSICA GOKUN ADDRESS (Business Address Acceptable) 5963 RAIL RD, SACRAMENTO, CA BUSINESS ACTIVITY, IF ANY, OF LENDER CERTIFIED PUBLIC ACCOUNTANT INTEREST RATE 1.1 % <input type="checkbox"/> None TERM (Months/Years) 24 MONTHS HIGHEST BALANCE DURING REPORTING PERIOD <input type="checkbox"/> \$500 - \$1,000 <input type="checkbox"/> \$1,001 - \$10,000 <input type="checkbox"/> \$10,001 - \$100,000 <input checked="" type="checkbox"/> OVER \$100,000 <input type="checkbox"/> Guarantor, if applicable OLGA CLARK	NAME OF LENDER* ADDRESS (Business Address Acceptable) BUSINESS ACTIVITY, IF ANY, OF LENDER INTEREST RATE _____ % <input type="checkbox"/> None TERM (Months/Years) HIGHEST BALANCE DURING REPORTING PERIOD <input type="checkbox"/> \$500 - \$1,000 <input type="checkbox"/> \$1,001 - \$10,000 <input type="checkbox"/> \$10,001 - \$100,000 <input type="checkbox"/> OVER \$100,000 <input type="checkbox"/> Guarantor, if applicable	

22

22

Schedule C – Income, Loans & Business Positions

Report the source and amount of gross income you *or* your spouse received if:

- it was over \$500 gross income and
 - it is from an entity outlined in your charter school’s conflict of interest code, or
 - it is from an entity that does business in your jurisdiction
-
- This may be salary/wages, per diem, or reimbursement for expenses including travel payments provided by your employer.
 - Repayment of loans made to others
 - May also be commission income, prizes or awards, gross income from the sale of a car or house



23

23

Schedule C – Income, Loans & Business Positions

You do **NOT** need to report:

- Government income (state, federal, local)
- Stock dividends or sale
- Income from PERS/STRS
- Inheritance
- Income earned by dependent children
- Alimony or child support payments
- Loans made **to** others



24

24

On this schedule you will report your income or your spouse's income or things like the sale of a car.

Fill out the name or source of the income and check the gross amount in addition to the consideration for which the income was received.

SCHEDULE C
Income, Loans, & Business Positions
 (Other than Gifts and Travel Payments)

CALIFORNIA FORM 700
 FAIR POLITICAL PRACTICES COMMISSION
 Name
PAT CLARK

1. INCOME RECEIVED	1. INCOME RECEIVED
NAME OF SOURCE OF INCOME RYDER TRANSPORT INC. ADDRESS (Business Address Acceptable) 708 WINTERS AVE, SACRAMENTO, CA BUSINESS ACTIVITY, IF ANY, OF SOURCE MOVING COMPANY YOUR BUSINESS POSITION TECHNOLOGY ANALYST	NAME OF SOURCE OF INCOME SAMANTHA WRIGHT ADDRESS (Business Address Acceptable) 421 MOON ST, SACRAMENTO, CA BUSINESS ACTIVITY, IF ANY, OF SOURCE YOUR BUSINESS POSITION
GROSS INCOME RECEIVED <input type="checkbox"/> No Income - Business Position Only <input type="checkbox"/> \$500 - \$1,000 <input type="checkbox"/> \$1,001 - \$10,000 <input checked="" type="checkbox"/> \$10,001 - \$100,000 <input type="checkbox"/> OVER \$100,000	GROSS INCOME RECEIVED <input type="checkbox"/> No Income - Business Position Only <input type="checkbox"/> \$500 - \$1,000 <input type="checkbox"/> \$1,001 - \$10,000 <input checked="" type="checkbox"/> \$10,001 - \$100,000 <input type="checkbox"/> OVER \$100,000
CONSIDERATION FOR WHICH INCOME WAS RECEIVED <input checked="" type="checkbox"/> Salary <input type="checkbox"/> Spouse's or registered domestic partner's income (For self-employed use Schedule A-2.) <input type="checkbox"/> Partnership (Less than 10% ownership. For 10% or greater use Schedule A-2.) <input type="checkbox"/> Sale of _____ (Real property, car, boat, etc.) <input type="checkbox"/> Loan repayment <input type="checkbox"/> Commission or <input type="checkbox"/> Rental Income, list each source of \$10,000 or more <input type="checkbox"/> Other _____ (Describe)	CONSIDERATION FOR WHICH INCOME WAS RECEIVED <input type="checkbox"/> Salary <input type="checkbox"/> Spouse's or registered domestic partner's income (For self-employed use Schedule A-2.) <input type="checkbox"/> Partnership (Less than 10% ownership. For 10% or greater use Schedule A-2.) <input checked="" type="checkbox"/> Sale of CAR (Real property, car, boat, etc.) <input type="checkbox"/> Loan repayment <input type="checkbox"/> Commission or <input type="checkbox"/> Rental Income, list each source of \$10,000 or more <input type="checkbox"/> Other _____ (Describe)

25

25

Schedule D - Gifts

Reportable Interests:

- Accepting a gift – even if you don't use it, makes it reportable.
- A gift is reportable if its fair market value is \$50 or more
- The gift limit is \$520 (2021) from a single source
- Gifts from lobbyists are limited to \$10 per month
- Commonly reportable gifts include: tickets or passes to events, food, beverages and accommodations, wedding gifts, forgiveness of a loan received by you

26

26

Schedule D - Gifts

You do **NOT** need to report:

- Gifts of similar value exchanged on birthdays, holidays, etc.
- Unused gifts returned within 30 days
- Informational material to help you in your work
- SWAG at an event where you speak
- Plaques or trophies valued less than \$250
- Disaster relief



27

27

Oooops... I took a gift and shouldn't have...

- Here are your options:
 - return the gift to the giver within 30 days.
 - pay the giver the fair market value of the gift within 30 days.
 - pay the giver the excess amount over the gift limit within 30 days.
 - donate the (unused) gift to charity within 30 days.



28

28

This is the form for reporting gifts.

List the contact information for the source and the date and description of the gift.

SCHEDULE D
Income – Gifts

CALIFORNIA FORM 700
FAIR POLITICAL PRACTICES COMMISSION
Name
PAT CLARK

<p>▶ NAME OF SOURCE (Not an Acronym) OLGA SAHAT ADDRESS (Business Address Acceptable) 5693 VALLONIA ST, SACRAMENTO, CA BUSINESS ACTIVITY, IF ANY, OF SOURCE ELECTRICAL ENGINEER</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">DATE (mm/dd/yy)</th> <th style="text-align: left;">VALUE</th> <th style="text-align: left;">DESCRIPTION OF GIFT(S)</th> </tr> </thead> <tbody> <tr> <td>02 / 12 / XX</td> <td>\$ 20</td> <td>LUNCH</td> </tr> <tr> <td>04 / 27 / XX</td> <td>\$ 35</td> <td>FRUIT BASKET</td> </tr> <tr> <td> </td> <td>\$</td> <td> </td> </tr> <tr> <td> </td> <td>\$</td> <td> </td> </tr> </tbody> </table>	DATE (mm/dd/yy)	VALUE	DESCRIPTION OF GIFT(S)	02 / 12 / XX	\$ 20	LUNCH	04 / 27 / XX	\$ 35	FRUIT BASKET		\$			\$		<p>▶ NAME OF SOURCE (Not an Acronym) CRANSTON SOFTWARE CO. ADDRESS (Business Address Acceptable) 7671 OAK LAKE DR, SACRAMENTO, CA BUSINESS ACTIVITY, IF ANY, OF SOURCE FINANCIAL SOFTWARE DEVELOPER</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">DATE (mm/dd/yy)</th> <th style="text-align: left;">VALUE</th> <th style="text-align: left;">DESCRIPTION OF GIFT(S)</th> </tr> </thead> <tbody> <tr> <td>03 / 05 / XX</td> <td>\$ 425</td> <td>CUSTOM SOFTWARE</td> </tr> <tr> <td> </td> <td>\$</td> <td> </td> </tr> <tr> <td> </td> <td>\$</td> <td> </td> </tr> </tbody> </table>	DATE (mm/dd/yy)	VALUE	DESCRIPTION OF GIFT(S)	03 / 05 / XX	\$ 425	CUSTOM SOFTWARE		\$			\$	
DATE (mm/dd/yy)	VALUE	DESCRIPTION OF GIFT(S)																										
02 / 12 / XX	\$ 20	LUNCH																										
04 / 27 / XX	\$ 35	FRUIT BASKET																										
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DATE (mm/dd/yy)	VALUE	DESCRIPTION OF GIFT(S)																										
03 / 05 / XX	\$ 425	CUSTOM SOFTWARE																										
	\$																											
	\$																											
<p>▶ NAME OF SOURCE (Not an Acronym) HEARST TELEVISION INC. ADDRESS (Business Address Acceptable) 1246 MAIN ST, TALLAHASSEE, FLORIDA BUSINESS ACTIVITY, IF ANY, OF SOURCE RADIO STATION</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">DATE (mm/dd/yy)</th> <th style="text-align: left;">VALUE</th> <th style="text-align: left;">DESCRIPTION OF GIFT(S)</th> </tr> </thead> <tbody> <tr> <td>08 / 03 / XX</td> <td>\$ 240</td> <td>NBA TICKETS</td> </tr> <tr> <td> </td> <td>\$</td> <td> </td> </tr> <tr> <td> </td> <td>\$</td> <td> </td> </tr> </tbody> </table>	DATE (mm/dd/yy)	VALUE	DESCRIPTION OF GIFT(S)	08 / 03 / XX	\$ 240	NBA TICKETS		\$			\$		<p>▶ NAME OF SOURCE (Not an Acronym) ERNST & YOUNG ADDRESS (Business Address Acceptable) 8565 MADISON AVE, SACRAMENTO, CA BUSINESS ACTIVITY, IF ANY, OF SOURCE ACCOUNTING FIRM</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">DATE (mm/dd/yy)</th> <th style="text-align: left;">VALUE</th> <th style="text-align: left;">DESCRIPTION OF GIFT(S)</th> </tr> </thead> <tbody> <tr> <td>07 / 15 / XX</td> <td>\$ 300</td> <td>COSTCO GIFT CARD</td> </tr> <tr> <td>12 / 24 / XX</td> <td>\$ 150</td> <td>DINNER</td> </tr> <tr> <td> </td> <td>\$</td> <td> </td> </tr> <tr> <td> </td> <td>\$</td> <td> </td> </tr> </tbody> </table>	DATE (mm/dd/yy)	VALUE	DESCRIPTION OF GIFT(S)	07 / 15 / XX	\$ 300	COSTCO GIFT CARD	12 / 24 / XX	\$ 150	DINNER		\$			\$	
DATE (mm/dd/yy)	VALUE	DESCRIPTION OF GIFT(S)																										
08 / 03 / XX	\$ 240	NBA TICKETS																										
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07 / 15 / XX	\$ 300	COSTCO GIFT CARD																										
12 / 24 / XX	\$ 150	DINNER																										
	\$																											
	\$																											

29

29

Schedule E – Gifts, Travel Payments, Advances, and Reimbursements

- You are **NOT** required to report travel payments from government agencies if you have provided services of equal or greater value than the payment
- You are **NOT** required to disclose travel payments received from your employer in the normal course of your employment
- You **ARE** required to report travel payments that are gifts – if you did not provide services equal to or greater in value than payments received
- When reporting travel payments as income, you have the burden of proving income and describing services

30

30

Use this form to report travel payments.

Again, list the contact information for the source of the payment, as well as information about business activity and the nature of your participation.

SCHEDULE E
Income – Gifts
Travel Payments, Advances,
and Reimbursements

CALIFORNIA FORM 700
FAIR POLITICAL PRACTICES COMMISSION
Name: **PAT CLARK**

• Mark either the gift or income box.
• Mark the "501(c)(3)" box for a travel payment received from a nonprofit 501(c)(3) organization or the "Speech" box if you made a speech or participated in a panel. These payments are not subject to the gift limit, but may result in a disqualifying conflict of interest.
• For gifts of travel, provide the travel destination.

<p>NAME OF SOURCE (Not an Account)</p> <p>ELION HEALTHCARE SERVICES</p> <p>ADDRESS (Business Address Acceptable)</p> <p>2330 PADRE MISSION WAY</p> <p>CITY AND STATE</p> <p>SAN DIEGO, CA</p> <p><input type="checkbox"/> 501 (c)(3) or DESCRIBE BUSINESS ACTIVITY, IF ANY, OF SOURCE</p> <p><input type="checkbox"/> Medical cost containment</p> <p>DATES: 10/1/XX - 10/3/XX AMT: 360.00 (if gift)</p> <p>MUST CHECK ONE: <input checked="" type="checkbox"/> Gift <input type="checkbox"/> Income</p> <p><input type="checkbox"/> Made a Speech/Participated in a Panel</p> <p><input checked="" type="checkbox"/> Other - Provide Description: hotel, gas and parking for conference</p> <p>If Gift: Provide Travel Destination: San Francisco, CA</p>	<p>NAME OF SOURCE (Not an Account)</p> <p>APGAR HEALTH PROVIDER</p> <p>ADDRESS (Business Address Acceptable)</p> <p>324 BROAD CANAL STREET</p> <p>CITY AND STATE</p> <p>NEW YORK, NY</p> <p><input type="checkbox"/> 501 (c)(3) or DESCRIBE BUSINESS ACTIVITY, IF ANY, OF SOURCE</p> <p><input type="checkbox"/> Managed care consortium</p> <p>DATES: 4/16/XX - 4/17/XX AMT: 900.00 (if gift)</p> <p>MUST CHECK ONE: <input checked="" type="checkbox"/> Gift <input type="checkbox"/> Income</p> <p><input checked="" type="checkbox"/> Made a Speech/Participated in a Panel</p> <p><input type="checkbox"/> Other - Provide Description</p> <p>If Gift: Provide Travel Destination: New York, NY</p>
<p>NAME OF SOURCE (Not an Account)</p> <p>SoCal REAL ESTATE BOARD</p> <p>ADDRESS (Business Address Acceptable)</p> <p>99178 LEHOLLYWOOD BLVD.</p> <p>CITY AND STATE</p> <p>LOS ANGELES, CA</p> <p><input type="checkbox"/> 501 (c)(3) or DESCRIBE BUSINESS ACTIVITY, IF ANY, OF SOURCE</p> <p><input type="checkbox"/> Association of real estate brokers and agents</p> <p>DATES: / / - / / AMT: 820.00 (if gift)</p> <p>MUST CHECK ONE: <input type="checkbox"/> Gift <input type="checkbox"/> Income</p> <p><input type="checkbox"/> Made a Speech/Participated in a Panel</p> <p><input checked="" type="checkbox"/> Other - Provide Description: Reimbursement for travel to board meeting</p> <p>If Gift: Provide Travel Destination:</p>	<p>NAME OF SOURCE (Not an Account)</p> <p>Western States Health Foundation</p> <p>ADDRESS (Business Address Acceptable)</p> <p>1102 Vabanque Circle</p> <p>CITY AND STATE</p> <p>Las Vegas, NV</p> <p><input checked="" type="checkbox"/> 501 (c)(3) or DESCRIBE BUSINESS ACTIVITY, IF ANY, OF SOURCE</p> <p>DATES: 3/23/XX - 3/24/XX AMT: 525.00 (if gift)</p> <p>MUST CHECK ONE: <input checked="" type="checkbox"/> Gift <input type="checkbox"/> Income</p> <p><input checked="" type="checkbox"/> Made a Speech/Participated in a Panel</p> <p><input type="checkbox"/> Other - Provide Description</p> <p>If Gift: Provide Travel Destination: Las Vegas for Foundation's annual conference</p>

Comments:

FFPC Form 700 (2016/2017) Sch. E
FFPC Advice Email: advice@ffpc.ca.gov
FFPC Toll-Free Helpline: 866/275-3772 www.ffpc.ca.gov

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31

31

CSDC COIC Resources

• www.chartercenter.org

- Board Governance Policies
- 1. [Board Duties and Responsibilities: Delegation of Power](#)
- 2. [Annual Organizational Meeting](#)
- 3. [Procedure for Policy Adoption](#)
- 4. [Code of Ethics for Board Members](#)
- 5. [School Board Meetings - Brown Act Compliance](#)
- 6. [Board Operations](#)
- 7A. [Conflict of Interest Code](#)
- 7B. [Conflicts of Interest Policy](#)
- 8. [Acceptance of Gifts](#)
- 9. [Dissolution of the School](#)
- 10. [Public Records Requests](#)



32

32

FPPC Form 700

- www.fppc.ca.gov

Statements of Economic Interests - Form 700

Every elected official and public employee who makes or influences governmental decisions is required to submit a Statement of Economic Interest, also known as the Form 700. The Form 700 provides transparency and ensures accountability in two ways:

1. It provides necessary information to the public about an official's personal financial interests to ensure that officials are making decisions in the best interest of the public and not enhancing their personal finances.
2. It serves as a reminder to the public official of potential conflicts of interest so the official can abstain from making or participating in governmental decisions that are deemed conflicts of interest.

Filing a Form 700

The FPPC is available to answer any questions you may have on Form 700 reporting or filing. However, in order to better assist you, you should obtain your "disclosure category." A disclosure category is a description of the types of financial interests you must disclose on your Form 700 based on your job classification or position. Each agency defines its own disclosure categories for each position based on the type and scope of work performed.

To obtain a copy of your disclosure category, check with a supervisor or other designated staff in your agency's legal or personnel department.

Form 700

- Form 700 (Use Through Dec. 31, 2022)
- Form 700 HTML version ADA compliant
- Reference Pamphlet (Explains Reporting Requirements)
- Form 700 - Excel Format
- Form 700 FAQs
- Expanded SEI Fact Sheet **NEW**
- Filing with a Digital Signature Fact Sheet **NEW**

Form 700

- ▶ About FPPC
- ▶ The Law
- ▶ Learn
- ▶ Advice
- ▶ Enforcement
- ▶ Transparency Portal
- ▶ Media Center


Form 700 Tutorials!

Learn more about who files the Form 700 and how to complete each schedule.

Questions About Gifts & Travel?

For guidelines about reporting Gifts, Honoraria, Travel, or Loans click the button below

[Gifts & Travel Fact Sheet for State Officials](#)



33

33

Questions/Advice Resource

Call 916-322-5660 or 866-275-3772 (866-ASK-FPPC)


They are available Monday - Thursday, 9–11:30 a.m.

E-mail: advice@fppc.ca.gov

E-Filing Problems

Your agency's system: Contact your filing officer

FPPC's system: E-mail form700@fppc.ca.gov



34

34



Questions?



**CHARTER SCHOOLS
DEVELOPMENT CENTER**

35

35

Shameless Affinity Group Plug...

- **Governing Board Members Affinity Group** –
February 24, 2022 3:00PM
- **Advocacy Affinity Group** –
February 24, 2022 11:00AM

Please join us!



**CHARTER SCHOOLS
DEVELOPMENT CENTER**

36

36

Cover Sheet

Resolution 2022-05

Section: III. Chief Business Officer's Report
Item: L. Resolution 2022-05
Purpose: Vote
Submitted by:
Related Material: Resolution 2022-05 JPA Authorized Rep.doc

Literacy First Charter Schools Board Resolution 2022-05

RESOLUTION TO DESIGNATE AUTHORIZED REPRESENTATIVES TO SAN DIEGO COUNTY SCHOOLS RISK MANAGEMENT JOINT POWERS AUTHORITY FOR WORKERS' COMPENSATION, PROPERTY & LIABILITY OR ANY OTHER RISK OR PLAN AUTHORIZED BY LAW

On motion of Member _____, seconded by

Member _____, the following

resolution is adopted:

WHEREAS, school districts in the State of California have determined there is a continuing need for insured and self-insurance plans for workers' compensation, property and liability, miscellaneous property or any other risk or plan authorized by law; and

WHEREAS, Title I, Division 7, Chapter 5, Article I (Sections 6500 et seq.) of the Government Code of the State of California authorizes joint exercise of two or more public agencies of any power common to them; and

WHEREAS, Sections 35214, 17566, 17567, 81602, and 81603 of the Education Code authorize a school district to establish insured and self-insurance plans for workers' compensation, property and liability, miscellaneous property or any other risk or plan authorized by law;

WHEREAS, Literacy First Charter Schools is a member of and has executed an Articles of Agreement to the San Diego County Schools Risk Management Joint Powers Authority (JPA) and the JPA Agreement requires that the Board of member districts designate and appoint a JPA representative.

NOW THEREFORE BE IT RESOLVED that Steve Robinson is designated as the authorized representative of the Board of Trustees of Literacy First Charter Schools, and Debbie Beyer as alternate representative, and is hereby authorized and directed to perform all items pertaining to the interest of the Board of Trustees as a legislative body pursuant to the terms of the San Diego County Schools Risk Management Joint Powers Authority Agreement.

Cover Sheet

Resolution 2022-06

Section: III. Chief Business Officer's Report
Item: M. Resolution 2022-06
Purpose: Vote
Submitted by:
Related Material: Resolution 2022-06 FBC Authorized Rep.doc

Literacy First Charter Schools Resolution 2022-06

RESOLUTION TO DESIGNATE AUTHORIZED REPRESENTATIVES TO SAN DIEGO COUNTY SCHOOLS FRINGE BENEFITS CONSORTIUM FOR FRINGE BENEFITS PROGRAMS

On motion of Member, _____, seconded
by Member, _____, the following
resolution is adopted:

WHEREAS, school districts in the State of California have determined there is a continuing need for insured and self-insurance plans for fringe benefits and desire to combine their respective efforts to establish and maintain Fringe Benefit Programs as authorized by law; and

WHEREAS, Title I, Division 7, Chapter 5, Article I (Sections 6500 et seq.) of the Government Code of the State of California authorizes joint exercise of two or more public agencies of any power common to them; and

WHEREAS, Sections 35214, 17566, 17567, 81602, and 81603 of the Education Code authorize a school district to establish a plan for health, vision, mental wellness, physical wellness, dental, IRC Section 125, life, long term care, prepaid legal, long term disability, deferred compensation, voluntary benefits, or any other fringe benefits plan as authorized by law;

WHEREAS, Literacy First Charter Schools is a member of and has executed an Articles of Agreement to the San Diego County Schools Fringe Benefits Consortium requires that the Board of member districts designate and appoint an FBC representative.

NOW THEREFORE BE IT RESOLVED that Steve Robinson is designated as the authorized representative(s) of the Board of Trustees of Literacy First Charter Schools, and Debbie Beyer as alternate representative, and are hereby authorized and directed to perform all items pertaining to the interest of the Board of Trustees as a legislative body pursuant to the terms of the San Diego County Schools Risk Management Fringe Benefits agreement.

Page 2

PASSED AND ADOPTED by the Governing Board of Literacy First Charter Schools at 698 W Main Street El Cajon, California, on the 9th Day of March, 2022, by the following vote:

AYES: _____ NOES: _____ ABSENT: _____ ABSTENTIONS: _____

STATE OF CALIFORNIA)
) SS.
COUNTY OF SAN DIEGO)

I, Lucy Razoogy, Secretary of the Governing Board of Literacy First Charter Schools of San Diego County, California, do hereby certify that the foregoing is a full, true and correct copy of a resolution adopted by said board at the regularly scheduled and conducted meeting held at the time and place stated, which resolution is on file and of record in the office of said board.

Lucy Razoogy, Secretary