



YOLO COUNTY BOARD OF EDUCATION REGULAR BOARD MEETING

10/12/2021 03:30 PM

Yolo County Office of Education - 1280 Santa Anita Court, Suite 120, Woodland, CA
95776

Woodland Conference Room,
Open Session - 3:30 PM

AGENDA

The Yolo County Office of Education's vision is to be a *model of excellence in educational service, innovation, and impact.*



Scan the above QR code with your phone to view this meeting agenda on your phone.

BOARD MEMBERS

Matt Taylor, President
Melissa Moreno, Vice President
Carol Souza Cole
Shelton Yip
Tico Zendejas

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This item is placed on the agenda for the purpose of providing visitors the opportunity to address the Board on any item(s) of business that does not appear on the formal agenda. Your comment

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The Board reserves the right to establish a time limit on these discussions, or to refer them to the next regular meeting for further deliberation.


For those individuals who wish to make a public comment, please do so in the following manner:

- *In person at the Yolo County Office of Education, 1280 Santa Anita Court, Suite 120 in the Woodland Conference Room. Please wear a mask and adhere to social distancing rules.*

Comments may not exceed three (3) minutes.

2. REPORTS

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 - b. Superintendent
 - i. Employee of the Month Recognition
 - ii. California Indian Curriculum & Professional Learning Advisory Update - Deb Bruns, Director, Teaching and Learning
 - c. Superintendent's Advisory Team (SAT)
 - d. Committees
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These items are expected to be routine and non-controversial. They will be acted upon by the Board at one time without discussion unless a Trustee or citizen requests that an item(s) be removed for discussion and separate consideration. In that case the designated item(s) will be considered following approval of the remaining items:

Approval of Minutes:

- a. September 14, 2021 Regular Meeting
- b. TCCs

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This item is presented both for information and action. It is staff's recommendation that the board approve the plan as presented.	
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This item is information only.	
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This item is for information only.	
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This item is information only.	
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The following reports are being presented to the Board as information:	
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AGENDA PACKETS ARE AVAILABLE FOR REVIEW AT THE FOLLOWING LOCATIONS:

- Four calendar days prior to the meeting, a full Board packet is available for review at the office of the Yolo County Office of Education Reception Desk, 1280 Santa Anita Court, Suite #100, Woodland (8:00 a.m. - 5 p.m., Monday through Friday - excluding County Office of Education holidays).
- Agenda documents distributed to the Board less than 72 hours before the meeting will be made available at the office of the Yolo County Office of Education Reception Desk, 1280 Santa Anita Court, Suite #100, Woodland (8:00 a.m. - 5:00 p.m., Monday through Friday - excluding County Office of Education holidays). [Government Code section 54957.5]
- Board Agenda are posted outside the YCOE Administrative Office building at 1280 Santa Anita Court, Suite #100 and #120, in weather-protected glass cases.
- Four (4) calendar days prior to the meeting, a full Board packet is available for review on the Yolo County Office of Education website: www.ycoe.org



1. OPENING PROCEDURES



1. 1. Call to Order and Roll Call



1. 2. Pledge of Allegiance

1. 3. Land Acknowledgement Statement

Description

The Yocha Dehe Tribal Council approved a Land Acknowledgement Statement on July 23, 2019, which is applicable for use in Yolo County:

We should take a moment to acknowledge the land on which we are gathered. For thousands of years, this land has been the home of Patwin people. Today, there are three federally recognized Patwin tribes: Cachil Dehe Band of Wintun Indians of the Colusa Indian Community, Kletsel Dehe Band of Wintun Indians, and Yocha Dehe Wintun Nation.

The Patwin people have remained committed to the stewardship of this land over many centuries. It has been cherished and protected, as elders have instructed the young through generations. We are honored and grateful to be here today on their traditional lands.

1. 4. Approval of Agenda

Recommendation

Motion to Approve Agenda.

1. 5. Public Comment

Quick Summary / Abstract

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2. REPORTS

2. 1. Board Member(s)/Superintendent/Superintendent's Advisory Team/Committee(s) 

Quick Summary / Abstract

- a. Board Reports
- b. Superintendent
 - i. Employee of the Month Recognition
 - ii. California Indian Curriculum & Professional Learning Advisory Update - Deb Bruns, Director, Teaching and Learning
- c. Superintendent's Advisory Team (SAT)
- d. Committees

Recommendation

For Information.

Supporting Documents



EMPLOYEES OF THE MONTH



Admin Services update 10.2021



2021- October Board Report - Ed Services

****EMPLOYEES OF THE MONTH****

On behalf of the Superintendent's Advisory Team, it is my pleasure to
announce

**Heather Williams, Sarah Jull,
Jonathon Monin, Roni Morales, Caitlyn
Tsutsui**

as the Employees of the Month for October.

Heather, Sarah, Jonathan, Roni and Caitlyn have displayed a deep level
of collaborative spirit to the students and staff on the Greengate
campus. In response
to low Staff numbers, these educators have worked as a team with
neighboring classes to ensure
that students receive the necessary supports while at school. They have
provided a welcoming environment
for students to join their class during art, music therapy, community-
based instruction, and other
engaging activities (including practicing fire safety making s'mores).
All Special Education
staff have risen to the challenges that this year has brought so far and
this team exemplifies that commitment.

ADMINISTRATIVE SERVICES OCTOBER 2021 UPDATES

Crissy Huey - Associate Superintendent, Administrative Services

External Business Services

Director, Veronica Moreno

- Final cash reconciliations with the County's books to close out FY 2020-21.
- Reviewing 2020-21 Unaudited Actual reports and will be submitting all files to CDE by October 15.

Internal Business Services

Director, Debra Hinely

- Closed the 2020-21 fiscal year and will submit the Unaudited Actuals Report to the state by October 15.
- Continue to adjust budgets with information that was unknown during budget development.
- Adding budgets to recently received monies.
- Ongoing budget meetings with programs.
- Adding prior year carryover from 2020-2021 to the 2021-2022 budget.
- Continue training new staff on day-to-day processes.
- Continue to recruit for the Senior Business Services Technician vacancy.

Support Operations Services

Director, Matthew Juchniewicz

Information & Technology Services

Director, Carl Fahle

- New hire for the Network Systems Administrator position to start October 4.
- Implementation of new PO Change Order functionality within YCOE FIS (POCO).
- SIS/CALPADS – Census Day, October 6, 2021.
- Support and consultation with Yolo County LEA's addressing SIS data governance for AB 167 signed by Governor Newsom earlier this month authorizing the use of independent study for students on COVID-19 quarantine.

EDUCATIONAL SERVICES UPDATES

Micah Studer – Assistant Superintendent, Equity and Support Services

- We kicked off our second annual ACSA Equity Academy which is co-directed by YCOE and Solano COE.
- We met with all our districts and charters regarding the ESSER III writing and approval process.
- We received formal approval of our YCOE LCAP document and are finalizing our YCOE ESSER III proposal for the board's consideration.

Teaching and Learning / College and Career Readiness Department

Director, Deb Bruns

- Thirty-four (34) school site teams in Yolo County are participating in Positive Behavior Interventions and Supports (PBIS) trainings. We launched trainings for Tier 1 (universal supports), Tier 2 (intervention supports) and Tier 2+ (2 cohorts for implementation support) in September. Site teams will attend monthly sessions throughout the school year. Learn more about the Yolo County PBIS Consortium trainings at <https://www.ycoe.org/pbis>
- Trainings in partnership with English Learner Roadmap Implementation for Systemic Excellence (EL RISE!) are underway including multi-session offerings for K-12 teachers and administrators - too many to list here! Learn more about [YCOE's Multilingual Student Services](#) and our professional learning offerings at our new webpage.
- College & Career Readiness team has developed and is leading a series of "soft skills" (aka "employability skills") sessions this month for YCCP students.
- The Teaching & Learning Department is supporting Winters JUSD Professional Learning Day on October 11 with sessions on Designated & Integrated ELD for Elementary & Secondary teachers and on Elementary Science Instruction (taking students outdoors to support social emotional health, science instruction and literacy!)

Early Childhood Education (ECE) Department

Director, Shannon McClarin

- Head Start Family Support Services Staff continue to recruit families. We are at 72% of enrollment overall, up 11% from last month!
- We have applied for additional American Rescue Plan funds offered through the CDE.
- Our work with our CDE Quality Grant funding is underway. This funding is to support quality programming in state funded, as well as private preschool centers. In addition, we have funding to support family childcare licensed providers.

Special Education

Director, Jessica Burrone

- Fully staffed via Non-Public Agencies middle of October as we continue to fill vacancies
- Adult Living Skills programs relocated to SOL WEST as of 9/15. If anyone would like to take tour, please let me know and I can arrange it with staff.
- Planning year for the restructuring of our Horizon ED programs with emphasis on 4 target areas to include social emotional/mental health, curriculum and instruction, behavioral management systems and inclusive opportunities.
- See below-somehow summarizing that this is monumental and long overdue.
"Today was a great day for Californians with disabilities who want to work in the competitive labor market. By ending the discriminatory practice of paying people with disabilities less than the federally-protected minimum wage, Governor Newsom has helped California reassert its role as a national leader in disability rights and worker rights," said Andy Imparato, executive director of Disability Rights California, which co-sponsored the bill.

Full release below:

- <https://www.gov.ca.gov/2021/09/27/governor-newsom-signs-legislation-creating-nation-leading-worker-protections-for-garment-industry-additional-measures-to-combat-unfair-pay-practices-and-improve-workplace-conditions/>

2. 2. Associations (This Item provides an opportunity for YEA/CSEA/AFSCME representatives to address the Board and public

3. CONSENT AGENDA

Quick Summary / Abstract

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Supporting Documents



9-14-21 Minutes



TCC's September 2021 10 totals

YOLO COUNTY BOARD OF EDUCATION
Regular Meeting: September 14, 2021
MINUTES

1.0 OPENING PROCEDURES

- 1.1 Call to Order and Roll Call. The Yolo County Board of Education Meeting met on September 14, 2021 at 3:35 p.m. in a hybrid Regular meeting session in person and on a Zoom conference call. Board Members present were: Matt Taylor and Carol Souza Cole. By Zoom: Melissa Moreno and Tico Zendejas. President Taylor presided. Superintendent Garth Lewis was present. (Roll Call held).
- 1.2 Pledge of Allegiance. The pledge of allegiance was conducted.
- 1.3 Approval of Agenda.
Motion to Approve Agenda.

MOTION: Zendejas **SECOND:** Souza Cole **AYES:** Zendejas,
Souza Cole, Moreno, Taylor **NOES:** None **ABSENT:** None

ROLL CALL VOTE:

TAYLOR: **AYE**
MORENO: **AYE**
SOUZA COLE: **AYE**
ZENDEJAS: **AYE**

- 1.4 Public Comment.
None

2.0 RESOLUTION #21-22/07 California Native American Day – September 24, 2021

Superintendent Lewis reviewed this item in the Board packet. He discussed work that the Yolo County Office of Education (YCOE) is engaging in with Deb Bruns, Director, Teaching and Learning who is working with community leaders, educators and scholars in an effort to highlight contributions that Native American communities have made locally.

YCOE is working towards moving more in the direction of acknowledging Native Americans here locally and across the US. Trustee Zendejas asked if this was a paid holiday for staff and stated that hopefully in future it will be and Trustee Moreno thanked Superintendent Lewis for bringing this resolution forward and recommends in the future that the WHEREAS' language be more pragmatic and to consider local action in the resolution to make it feel more alive.

Motion to approve RESOLUTION #21-22/07 California Native American Day –
September 24, 2021

MOTION: Zendejas **SECOND:** Souza Cole **AYES:** Zendejas, Souza Cole, Moreno, Taylor **NOES:** None **ABSENT:** None

ROLL CALL VOTE:

TAYLOR: **AYE**
MORENO: **AYE**
SOUZA COLE: **AYE**
ZENDEJAS: **AYE**

3.0 RESOLUTION #21-22/09 Honoring Pastor Clarence Jefferson, Sr.

Superintendent Lewis reviewed this item in the Board packet. Pastor Jefferson passed away in August 2021. YCOE was asked to present a resolution for his role in mentoring and advising young people. He also provided job training.

Superintendent Lewis represented the Board and attended the funeral services. Trustee Souza Cole thanked Superintendent Lewis for representing the Board and YCOE at the service for Pastor Jefferson. She also commented on his entrepreneurship in carpentry.

Motion to approve RESOLUTION #21-22/09 Honoring Pastor Clarence Jefferson, Sr.

MOTION: Souza Cole **SECOND:** Moreno **AYES:** Souza Cole, Moreno, Taylor, Zendejas **NOES:** None **ABSENT:** None

ROLL CALL VOTE:

TAYLOR: **AYE**
MORENO: **AYE**
SOUZA COLE: **AYE**
ZENDEJAS: **AYE**

4.0 RESOLUTION #21-22/08 Bullying Prevention Month – October 2021

Superintendent Lewis reviewed this item in the Board packet. YCOE presents this resolution on an annual basis because of the importance of calling out bullying prevention. This is especially important right now since students are coming back to school with potential stressors and this resolution highlights the importance of keeping kids in school and safe physically and emotionally.

Trustee Souza Cole commented on bringing forward the role of bullying and creating an environment for students in which they don't want to attend school. The role of bystanders is also so important to teach kids what to do in this situation and give them skills to deal with this issue, especially in a digital space. Trustee Moreno's heart goes out to Salinas USD who is dealing with resolution for their latest incident of racial bullying. She has been invited to join a discussion on this issue on Saturday.

Motion to approve RESOLUTION #21-22/08 Bullying Prevention Month – October 2021

MOTION: Zendejas **SECOND:** Souza Cole **AYES:** Zendejas, Souza Cole, Moreno, Taylor **NOES:** None **ABSENT:** None

ROLL CALL VOTE:

TAYLOR: **AYE**
MORENO: **AYE**
SOUZA COLE: **AYE**
ZENDEJAS: **AYE**

5.0 ACTION TO FILL TRUSTEE AREA 4 BOARD MEMBER JERRY JIMENEZ VACANCY TO THE YOLO COUNTY BOARD OF EDUCATION; PROVISIONAL APPOINTMENT [Educ. Code Section 5091 & 5093; BB 9223]

5.1 Review of Process

Board President Matt Taylor reviewed the process to fill Trustee Area 4 Board member vacancy to the Yolo County Board Education; Provisional Appointment.

Each trustee had an interview sheet to conduct and rate the interview. (If a trustee completes the form it will be included in the record).

- There will be an opportunity for public comment after interviews
 - Comments will not exceed 3 minutes.
- Board will deliberate.
- Board will seek a motion to appoint.
- Oath of office will be conducted after motion to appoint.

Trustee Souza Cole asked if there had been other applications that were not moved forward. President Taylor stated yes that we received 2 applications:

- One person worked for a district within Yolo County which is not allowed while on the Yolo County Board of Education and the other application was received AFTER the deadline so we could not accept it.

5.2 Yolo County Board of Education Candidate Applications

a. Shelton Yip's application was reviewed.

5.3 Board Trustee, Area 4, Provisional Appointment Candidate Interviews

a. Board conducted an interview with Shelton Yip for Area 4 Provisional Appointment.

5.4 Public Comment

Received from Cory Wiegel on 9/13/21 at 9:12 a.m. re: Board Trustee, Area 4

Shelton Yip would be an excellent Board Trustee for Area 4, whether temporarily or long-term, due to his varied and lengthy experience in education, balanced and good natured temperament, positive relationships with others, and thoughtful

contributions. The Yolo County Board of Education would greatly benefit from his service.

He does seem to have trouble remembering people's names, though, so perhaps he needs a cheat sheet with their pictures, names, and titles. If something like that is good enough for Joe Biden then it's good enough for Shelton!

5.5 Deliberation Process

Each Trustee made a comment:

Trustee Souza Cole stated that she takes this role very seriously and they are stepping in the role of the voter. The decision is fairly straightforward, not just because of one candidate but because he is excellently qualified and has eight (8) years of serving on this Board previously. Mr. Yip knows the procedures and policies and can easily step right in. He has also been elected twice before for this seat and she supports an appointment for Shelton Yip.

Trustee Zendejas agrees with Trustee Souza Cole and stated that Mr. Yip is the reason that he wanted to be on the Board.

Trustee Moreno thanked YCOE and the Board for this process. She also thanked Mr. Yip who she feels shares the same values and beliefs. He has been inspirational in his work with colleagues across Yolo County and beyond with his honesty and volunteer work that he does across the state and with other schools which is very much needed. Mr. Yip is able and willing to return and serve and supports his appointment to Trustee Area 4.

Trustee Taylor stated that the voters have expressed two (2) previous times during past elections to accept this candidate and he feels comfortable and confident appointing him to the Yolo County Board of education.

5.6 Motion to Appoint Candidate

Motion to appoint Shelton Yip to the remainder of the Trustee Area 4 Board member vacancy of the Yolo County Board of Education.

MOTION: Souza Cole **SECOND:** Zendejas **AYES:** Souza Cole, Zendejas, Moreno, Taylor **NOES:** None **ABSENT:** None

ROLL CALL VOTE:

TAYLOR: **AYE**
MORENO: **AYE**
SOUZA COLE: **AYE**
ZENDEJAS: **AYE**

5.7 Oath of Office

President Matt Taylor recited the Oath of Office to Shelton Yip.

6.0 **REPORTS**

6.1 Board Reports

Trustee Moreno

- Thanked staff for their hard work.
- Thanked Trustee Taylor for his support and organization of the California County Board of Education (CCBE) Conference.
 - Enjoyed the Artificial Intelligence workshop.
 - Enjoyed the workshop with discussions on students being more involved with computer science education.
- Attended a great presentation with President Taylor on increasing the diversity amongst teachers and building for tomorrow.
 - Building teachers and leaders within.
 - Excellent collaboration.
 - Build on resources for county offices of education and local universities to create a pipeline.
- Stated that the California Department of Education will be contacting COEs or consulting with them to develop a model curriculum for Hmong and Native Americans which is scheduled for 2025.
 - California Department of Education will be expecting and depending on COEs to support districts with model curriculum.

Trustee Zendejas

- Welcomed Trustee Yip to Board.
- Attended CCBE conference in person.
 - Enjoyed workshops.
 - Glaring need for computer science in schools.
 - Very interesting and disheartening.
 - Numbers alarming in communities of color.
 - Discussion on American Rescue Plan.
 - Increase allocation to children, youth and families.
 - Discussion with the board of supervisors on this issue.
- Discussed rural communities and shortage of substitutes in districts.
 - Qualified staff from RISE have been helping meet needs in some districts.
 - We need substitutes.

President Taylor

- Commented that the Legislature just changed rules for substitutes - 60 days to serve as a long term substitute.
- Trustee Yip cautioned that with CalSTRS, if a person is involved in a buyout with a district, they are not eligible and there is a conflict.
- Lots of work needs to be done to gather data in computer science for school districts and counties.
 - Improve career options.

- Going to move the county and districts forward.
- Data states enrollment gender gap in computer science.
- Ethnic gap is also extreme.

Trustee Souza Cole

- Thanked President Taylor for all his work on the CCBE conference.
 - Appreciate focus on computer science at the conference.
- Please agendaize computer science at the next board agenda as a discussion item.
 - YCOE needs a self-evaluation on this issue.
 - Where we are in understanding issues.
 - Language skills.
 - YCOE should be champions for computer science.
- Discussed recent Davis Joint USD board meeting.
 - Presentation on declining enrollment.
 - Focused on localized factors.
 - Birth rate declining.
 - Superintendent Lewis stated that there are other school districts that are seeing similar types of decline in enrollment.
 - Anticipated 3% decline in Yolo County.
 - Increase in Winters because of housing developments.
 - Better sense in October 2021 on enrollment.
 - San Mateo county.
 - Discussed teacher residency.

Trustee Yip

- Thanked staff and Board on return to Board.
- Interesting discussion on computer science at CCBE Conference
- Female registration in STEM classes (robotics) has increased.
 - Trustee Souza Cole stated that college enrollment is now 60% for women which is a concern regarding boys and young men and what are we doing to prepare men for college.

Superintendent

- Welcomed Trustee Yip back to the Yolo County Board of Education.
- Welcomed Associate Superintendent, Educational Services Maria Arvizu-Espinoza to YCOE.
- Thanked Dr. Micah Studer, Assistant Superintendent, Equity and Support Services for filling in the role of Interim Associate Superintendent of Educational Services and helping with the tasks and responsibilities since February.
- Discussed Mr. Willard Ingraham and his recent memorial services.
 - Mr. Ingraham was denied a high school diploma due to Jim Crow laws.
 - Superintendent Lewis shared a proclamation with the executive

director from CAASAA that was presented in honor of Mr. Ingraham.

- Reported that all school districts welcomed educators to school with focus on health and safety of staff.
 - There is a lack of substitute teachers across the county and nation.
- Appreciates creativity of Trustee Zendejas and RISE on helping with lack of substitute teachers.
- Commented on webinar on school safety which made an appeal to the community on the challenges of staffing.
- Tomorrow evening 9/15 will participate at the African American parent advisory committee at Jack Slaven Park.
- Reported that the California Indian Advisory Committee is hosting a session on Native American Cultural Understanding of Education.
 - Free registration.
- The virtual Excellence in Education (EIE) awards will be on September 27, 2021 at 5 pm.

SAT

Crissy Huey, Associate Superintendent, Administrative Services presented her report in the Board packet.

- Maria Arvizu-Espinoza, Associate Superintendent, Educational Services introduced herself to the Board and thanked Superintendent Lewis and Board for welcoming her to YCOE.
- Thanked Dr. Studer for all his hard work and help during transition.

Discussed

- Career Technical Education (CTE)
- PBIS training for LEAs
- Been out in field visiting sites.
- Trustee Souza Cole had a question regarding a parent of a fourth grader who didn't learn a lot in third grade and wanted to know what do districts offer to students who are behind?
 - After school programs.
 - Tutoring.
 - LEA's in California received additional funding for supplemental instruction.
 - Hiring paraprofessionals.
 - Specific to each district to support students in learning loss.
 - Dr. Studer also commented that there are a lot of plans and designs for districts going to great lengths to keep open.
 - Participating in PBIS for missed learning opportunities.
- Trustee Zendejas stated that it has been rough for districts using after school funds.
 - Social and emotional support.
 - Shelter in place.
 - Looking at services for families.

Committees

Trustee Souza Cole commented that the Facilities committee is meeting next week.

- 6.2 Associations
None

7.0 CONSENT AGENDA

Motion to approve consent agenda.

MOTION: Zendejas **SECOND:** Souza Cole **AYES:** Zendejas, Souza Cole, Moreno, Taylor, Yip **NOES:** None **ABSENT:** None

ROLL CALL VOTE:

TAYLOR: **AYE**
MORENO: **AYE**
SOUZA COLE: **AYE**
YIP: **ABSTAIN**
ZENDEJAS: **AYE**

- 8.0 A PUBLIC HEARING WILL BE CONDUCTED TO RECEIVE COMMENTS FROM PARENTS, TEACHERS, MEMBERS OF THE COMMUNITY, AND BARGAINING UNIT LEADERS REGARDING THE STIPULATION OF THE STATE INSTRUCTIONAL MATERIALS PROGRAM, AND THE SUFFICIENCY OF INSTRUCTIONAL MATERIALS IN THE YOLO COUNTY ALTERNATIVE EDUCATION PROGRAMS, GRADES 9-12, FISCAL YEAR 2021-22.** Public Hearing opened at 5:07 and closed at 5:09

9.0 ACTION ITEMS

9.1 Resolution #21-22/04 Instructional Materials

Dr. Micah Studer, Assistant Superintendent, Equity and Support Services presented this item in the Board packet and responded to questions from the Board. Board thanked Dr. Studer for adding the publishing dates. He understands the quality is insufficient and will be addressed this year. The resolution is focused on quantity. At the next board meeting the process to update publications will include a calendar and how to approach the process. Trustee Souza Cole stated that she is looking forward to adopting the new curriculum and addressing standards. Dr. Studer also stated that the student's individualized learning plan is responsive to student needs and the culture of COE.

Trustee Moreno had questions.

- How often do COEs renew or order new materials?
- She had concerns about the cultural competency piece and whether most COEs have this.

- Is YCOE purchasing supplemental or complimentary materials.
 - Is funding being used?

Dr. Studer stated the focus is on supplementary curriculum. In regards to how other COEs handle materials is dependent on their size. Yolo COE is a smaller COE so purchasing supplementary is common practice but admits woefully outdated. There are funds to buy supplementary materials for students.

Superintendent Lewis stated that historically the COE has adopted materials in school districts in which the program is operated. It is appropriate to evaluate the materials and supplemental items. Vice President Moreno asked if a vote today to adopt the resolution is to support materials listed. Superintendent Lewis stated that it is for sufficient quantity only. A vote to support the resolution does not support materials in substance. The resolution is in regards to enough materials for each student. Dr. Studer stated that curriculum must be adopted every 7 years per subject area answering Trustee Zendejas question on this issue.

During the first vote, Trustee Moreno stated that she was going to abstain and Trustee Souza Cole asked her why the abstention vote? Trustee Moreno stated that she needed to learn more about what this resolution means and finds it concerning. Trustee Taylor stated that the Board is supportive of current publication dates and quality but states that this is an obligation from the Williams settlement that states that the staff has to count the books and there is the correct amount of books.

Dr. Studer stated that every LEA Board certifies the sufficient amount and/or provides a quantity of books per the Williams settlement. Superintendent Lewis gave a history of Williams settlement on past remedies to correct that every student would have a textbook. Trustee Souza Cole stated that YCOE is working towards excellence, but we still need to meet state requirements on counting the books, which is what the resolution is about. Next month the processing calendar will be discussed and introduced regarding purchasing current and sufficient publications. YCOE will also be looking at digital curriculum and access to devices and connectivity in relation to computer science.

Motion to adopt Resolution #21-22/04 Instructional Materials quantity

MOTION: Souza Cole **SECOND:** Yip **AYES:** Souza Cole, Yip, Moreno, Taylor, Zendejas **NOES:** None **ABSENT:** None

ROLL CALL VOTE:

TAYLOR: **AYE**
MORENO: **AYE**
SOUZA COLE: **AYE**
YIP: **AYE**
ZENDEJAS: **AYE**

9.2 Appoint a Trustee to the Yolo County School Boards Association (YCSBA) Executive Board

President Taylor presented this item and responded to questions from the Board.

Motion to appoint Vice President Moreno to the Yolo County School Boards Association (YCSBA) Executive Board through December 31, 2021.

MOTION: Zendejas **SECOND:** Yip **AYES:** Zendejas, Yip, Moreno, Souza Cole, Taylor **NOES:** None **ABSENT:** None

ROLL CALL VOTE:

TAYLOR: **AYE**

MORENO: **AYE**

SOUZA COLE: **AYE**

YIP: **AYE**

ZENDEJAS: **AYE**

9.3 Second Reading of Board Policies – 6000 Series

BP 6158 Independent Study

Dr. Micah Studer, Assistant Superintendent, Equity & Support Services presented this item in the Board packet and responded to questions from the Board. Discussed AB 167 and stated that he will have this policy and another one in a month to reflect and align what is now in place. Questions that need clarification include - how we conduct independent study and student quarantine.

Headings on policies will also be included on all future policies. There are also many Extended School Year (ESY) questions and YCOE is currently working with the California Department of Education (CDE) on comprehensive language. Trustee Souza Cole commented on a report on Independent Study that is made to Board yearly that is mentioned in policy and asked when will they have an update on program. Superintendent Lewis stated the report may happen in June with LCAP (will put on recurring items list).

Motion to approve BP 6158 Independent Study

MOTION: Zendejas **SECOND:** Moreno **AYES:** Zendejas, Moreno, Souza Cole, Taylor, Yip **NOES:** None **ABSENT:** None

ROLL CALL VOTE:

TAYLOR: **AYE**

MORENO: **AYE**

SOUZA COLE: **AYE**

YIP: **AYE**
ZENDEJAS: **AYE**

10.0 INFORMATION ITEMS

10.1 Head Start/Early Head Start Reports

Shannon McClarin, Director, Early Childhood Education presented this item in the Board packet and responded to questions from the Board.

Discussion items:

- Enrollment.
 - Currently there are Head Start slots in Woodland
- Tuition
- Trustee Moreno had a question on outreach strategies and have they changed? This is what is currently done:
 - Bilingual mutual housing contacted.
 - Local Spanish churches and other non-English programs and programming are contacted.
 - Last week in Davis distributed pamphlets (300) and canvassed certain neighborhoods in DAVIS FSSA bilingual.
 - Would appreciate the Board getting word out on program.
 - Vehicle advertisement as part of recruitment.
 - Signs everywhere in rural part of county.
 - Trustee Zendejas made a comment on lack of substitute teachers and openings all over.
 - YCOE managers filling in for substitutes.
- Trustee Souza Cole had questions on Head Start funding.
 - Do we get paid more per student?
 - Debra Hinely, Director, Internal Business Services stated the funding is based on a flat amount increase in the COLA.
 - Funding benchmark - would like to know how it compares to places where benchmark has a lower cost of living or on a national level.
 - Ms. Hinely stated that she can research this question. Superintendent Lewis stated that there are issues 1. Competitive wages 2. Wanting to increase Head Start funding beyond the Federal COLA. 3. Threshold for families to qualify for services. Ms. Hinely stated that funding is also used for advertising purposes and projects are planned with improvements for staff and classroom.
- Planning for TK currently - Gail Nadal still working for us will run point on this issue.

10.2 Monthly Attendance Reports

Gayelynn Gerhart, Principal, Alternative Education presented this item in the Board packet and responded to questions from the Board.

Discussion items:

- President Taylor asked if we were anticipating additional enrollment.
 - Principal Gayelynn Gerhart stated that yes there are currently more referrals.
- Transportation.
- YCCP – students on independent study.

Trustee Zendejas stepped out 6:10 pm and returned at 6:12 pm

- 10.3 Quarterly Report of Investments for Period Ending March 31, 2021
Debra Hinely, Director, Internal Business Services presented this item in the Board packet and responded to questions from the Board. Trustee Souza Cole asked how long has YCOE used PFM for portfolio? Ms. Hinely can research this question and ask other county offices/treasurers who they use and if they are satisfied with the portfolio.
- 10.4 Quarterly Report of Investments for Period Ending June 30, 2021
Debra Hinely, Director, Internal Business Services presented this item in the Board packet and responded to questions from the Board.
- 10.5 Monthly Board Financial Report
Debra Hinely, Director, Internal Business Services presented this item in the Board packet and responded to questions from the Board. Ending fund balance to be on report in November.
- 11.0 Suggested future agenda items.
- Add curriculum adoption process and calendar.
 - Add current expiration order for virtual Board meetings deadline on September 30. We may no longer have Zoom meetings without noticing location and will need to publish the address where you are meeting from if you are meeting online and post on agenda where you are meeting from.
 - Trustee Moreno intends to attend the next meeting in person.
 - Add a discussion item about supporting a program we heard about at the conference on the diversification of teachers and substitute teachers.
 - Trustee Souza Cole requested adding discussion items for computer science and what is the role of YCOE.
 - She stated there is a program on computer science that has funding to train 20 administrators at COEs to be the leader of curriculum to support districts for professional development training.

- She would like a discussion on designating a local county leader on computer science and education.
 - Superintendent Lewis commented that discussions can take place on this issue at the Board level but ultimately it will be a decision with him and staff if they have the capacity to take this on.
- Trustee Moreno clarified that none of these projects are just about YCOE, they are about collaboration and communication and they are about COE's supporting districts on this issue.
 - Superintendent Lewis stated that we are currently involved with a number of initiatives and are engaged with COEs as part of a consortium on independent study, etc. and can discuss this offline with her.
 - Trustee Moreno requested a report on current projects and collaborations that YCOE does to support districts – President Taylor stated that we can talk about issue at executive committee.

12.0 ADJOURNMENT. The meeting adjourned at 6:26 p.m.

MOTION: Souza Cole **SECOND:** Zendejas **AYES:** Souza Cole, Zendejas, Moreno, Taylor, Yip **NOES:** None **ABSENT:** None

ROLL CALL VOTE:

TAYLOR: **AYE**
MORENO: **AYE**
SOUZA COLE: **AYE**
YIP: **AYE**
ZENDEJAS: **AYE**

Garth Lewis, Superintendent

YOLO COUNTY OFFICE OF EDUCATION
TEMPORARY COUNTY CERTIFICATES
FOR DISTRICTS

September 2021

Davis Joint Unified School District

Applicant Name	Type of Credential/Permit/Certificate
Jeffrey Mels	Education Specialist Credential
Kanwardeep Singh	General Education Limited Assignment

Esparto Unified School District

Applicant Name	Type of Credential/Permit/Certificate

Washington Unified School District

Applicant Name	Type of Credential/Permit/Certificate

Winters Joint Unified School District

Applicant Name	Type of Credential/Permit/Certificate

Woodland Joint Unified School District

Applicant Name	Type of Credential/Permit/Certificate
Evelyn Ortega	30-Day Substitute Permit
Carlos Viera	Single Subject Credential
Jessica Duarte	Multiple Subject Credential
Kimberly Oliver	Emergency CLAD

Yolo County Office of Education

Applicant Name	Type of Credential/Permit/Certificate
Melissa Westergaard	30-Day Substitute Permit
Kandice Richardson Fowler	Short Term Staff Permit
Amy Samrick	30-Day Substitute Permit
Jose Martinez	Administrative Services Credential

Total TCC's for the Month of September 2021: 10

4. ACTION ITEMS

4. 1. RESOLUTION #21-22/16 Declaring the Week of November 7-13, 2021 as California Retired Teachers Week 

Description

Approve Resolution #21-22/16 Declaring the Week of November 7-13, 2021 as California Retired Teachers Week

Recommendation

Staff recommends approval of Resolution #21-22/16 Declaring the Week of November 7-13, 2021 as California Retired Teachers Week

Supporting Documents



Cal Retired Teachers

Contact Person

Superintendent Garth Lewis will present this item.



**Yolo County Board of Education and
Yolo County Superintendent of Schools**

**Resolution #20-21/16:
California Retired Teachers Week (Week of November 7-13, 2021)**

WHEREAS, the California Retired Teachers Association was formed by Laura E. Settle in 1929 at the start of the Great Depression with the goal of relieving the economic hardships suffered by retired teachers and has since become a leading advocate for providing teachers with sufficient retirement income; and

WHEREAS, California Retired Teachers Association also provides continuing support to active and future teachers, including grants, scholarships and donations of more than \$750,000 a year; and

WHEREAS, a vast majority of California’s retired teachers share a commitment to improve their communities through volunteer activities; and

WHEREAS, retired teachers led by example, including dozens of members who have given more than 4,000 hours of services; and

WHEREAS, statewide retired teachers can be found serving their communities in a host of activities; and

WHEREAS, educators from Division 83 in Yolo County have donated 51,087.50 volunteer hours, equal to the dollar value of \$1,583,712.50; and

WHEREAS, their volunteer time has been dedicated to directly support healthcare, civic and cultural areas, religious and educational organizations, assisting other seniors, and other areas of need; and

WHEREAS, the annual dollar value of volunteer time donated throughout the state by retired teachers reached more than \$65 million during the most recent reporting period;

NOW, THEREFORE BE IT RESOLVED, that the Yolo County Board of Education and the Yolo County Superintendent of Schools proclaim the week of November 7-13, 2021 as “California Retired Teachers Week”, in recognition of the vital role retired teachers fulfill in every community in California, and to honor their ongoing commitment to all teachers.

PASSED AND ADOPTED this 12th day of October 2021 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

Matt Taylor, President
Yolo County Board of Education

Garth Lewis
Yolo County Superintendent of Schools

4. 2. RESOLUTION #21-22/17 Sikh American Awareness and Appreciation Month - (November 2021)


Description

Approve Resolution #21-22/17 Sikh American Awareness and Appreciation Month - (November 2021)

Recommendation

Staff recommends approval of Resolution #21-22/17 Sikh American Awareness and Appreciation Month - (November 2021)

Supporting Documents

 Sikh American Awareness and Appreciation Month



**Yolo County Board of Education and
Yolo County Superintendent of Schools**

Resolution #20-21/17:

California Sikh American Awareness and Appreciation Month (November 2021)

WHEREAS, Sikhs have been living in the United States for more than 100 years, and during the early 20th century, thousands of Sikh Americans worked on farms, in lumber mills and mines, and on the Oregon, Pacific and Eastern Railroad; and

WHEREAS, Sikhs, who originated in Punjab, India, first entered California in 1899 through the Angel Island Immigration Station in San Francisco, California; and

WHEREAS, by 1910, these pioneers turned to farming in the Sacramento, San Joaquin, and Imperial Valleys; and

WHEREAS, in 1912, the first Sikh house of worship (gurdwara) in the United States was founded in Stockton by Jawala Singh and Wasakha Singh and still continues welcome worshippers and visitors today; and

WHEREAS, Sikhism is the fifth largest religion in the world; and

WHEREAS, legislation to authorize Sikhs and other East Indian immigrants to naturalize as United States citizens was not enacted until 1946; and

WHEREAS, roughly half of the estimated 500,000 Americans of Sikh origin in the United States reside in California; and

WHEREAS, Sikh Americans pursue diverse professions and walks of life, making rich contributions to the social, cultural and economic vibrancy of California and the nation; and

WHEREAS, Sikh Americans have made significant contributions to our great nation in agriculture, trucking, medicine and technology; and

WHEREAS, Sikh farmers contribute abundantly towards production of peaches, raisins, grapes, almonds, pistachios, okra, and other specialized crops of fruits, vegetables, and nuts; and

WHEREAS, in 2016, the California State Board of Education passed a recommendation to include Sikh history in the state's History-Social Science Framework, ensuring that Sikhism is accurately preserved; and

NOW, THEREFORE, BE IT RESOLVED that the Yolo County Board of Education is proclaiming November as "California Sikh American Awareness and Appreciation Month" and encourages its students, staff, and administration to participate in meaningful activities to better understand, recognize, and appreciate the rich history and shared principles of Sikh Americans.

PASSED AND ADOPTED this 12th day of October 2021 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

Matt Taylor, President
Yolo County Board of Education

Garth Lewis
Yolo County Superintendent of Schools

4. 3. RESOLUTION #21-22/19 Indigenous People's Day (October 11, 2021) 

Description

Approve RESOLUTION #21-22/19 Indigenous People's Day -October 11, 2021

Recommendation

Staff recommends approval of RESOLUTION #21-22/19 Indigenous People's Day -October 11, 2021

Supporting Documents



Indigenous Peoples' Day

Contact Person

Superintendent Garth Lewis will present this item.



**Yolo County Board of Education and
Yolo County Superintendent of Schools**

**Resolution #21/22-19
Indigenous Peoples' Day (October 11, 2021)**

WHEREAS, Native Americans are considered to be the first Americans to live in and populate the United States and by the time the first explorers and settlers arrived from Europe, Native Americans had populated the entire North American continent, from the Atlantic to the Pacific, and from the Gulf of Mexico all the way to the northern reaches of Canada; and

WHEREAS, many of our students and families are descended from the Indigenous People of the Americas, including the original inhabitants of the lands that now constitute the United States, Canada, Mexico, Central and South America and the Caribbean; and

WHEREAS, "Indigenous Peoples' Day" reimagines Columbus Day and changes a celebration of colonialism into an opportunity to reveal historical truths about the genocide and oppression of indigenous peoples in the Americas, to organize against current injustices, and to celebrate indigenous resistance; and

WHEREAS, Indigenous Peoples' Day was first proposed in 1977 by a delegation of Native Nations to the United Nations sponsored International Conference on Discrimination Against Indigenous Populations in the Americas; and

WHEREAS, in 2011, the Affiliated Tribes of Northwest Indians, representing 59 Tribes from Washington, Oregon, Idaho, Northern California, Western Montana, and some Alaskan Tribes, passed resolution #11-57 to "Support to Change Columbus Day (2nd Monday of October) to Indigenous Peoples' Day"; and

NOW, THEREFORE BE IT RESOLVED, that the Yolo County Board of Education and the Yolo County Superintendent of Schools shall recognize October 11, 2021, as "Indigenous Peoples' Day" and encourage the participation in meaningful activities that recognize the contributions of Indigenous Peoples to the community, state and nation.

PASSED AND ADOPTED by the Yolo County Board of Education and the Yolo County Superintendent of Schools at a meeting held on October 12, 2021 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

Matt Taylor, President
Yolo County Board of Education

Garth Lewis
County Superintendent of Schools

4. 4. RESOLUTION #21-22/20 Native American Indian Heritage Month - November 2021 

Description

Approve RESOLUTION #21-22/20 Native American Heritage Month - November 2021

Recommendation

Staff recommends approval of RESOLUTION #21-22/20 Native American Heritage Month - November 2021

Supporting Documents



National American Indian Heritage Month

Contact Person

Superintendent Garth Lewis will present this item.



**Yolo County Board of Education and
Yolo County Superintendent of Schools**

Resolution #20/21-20

National American Indian Heritage Month (November 1-30, 2021)

WHEREAS, Native Americans are considered to be the first Americans to live in and populate the United States and by the time the first explorers and settlers arrived from Europe, Native Americans had populated the entire North American continent, from the Atlantic to the Pacific, and from the Gulf of Mexico all the way to the northern reaches of Canada; and

WHEREAS, in 1990, the United States Congress passed Public Law 101-343, which authorized and requested the President to issue a proclamation designating the month of November as “National American Indian Heritage Month” to recognize significant contributions and rich legacies of Native Americans; and

WHEREAS, California Governor Newsom in fall of 2019 acknowledged California Indian genocide and wants Californians to learn Native American history; and

WHEREAS, Section 51204.5 of the California Education Code states that instruction in social sciences shall include the early history of California and a study of the role and contributions of both men and women, Native Americans, and members of other ethnic and cultural groups (i.e., African Americans, Mexican Americans, Asian Americans, Pacific Islanders, European Americans, lesbian, gay, bisexual, and transgender Americans, persons with disabilities) to the economic, political, and social development of California and the United States of America, with particular emphasis on portraying the role of these groups in contemporary society;

WHEREAS, the Yolo County Board of Education recognizes that our county office of education is located on the territory of the Patwin people, including the Yocha Dehe Wintun Nation; and

WHEREAS, the Yocha Dehe Tribal Council approved a Land Acknowledgement Statement on July 23, 2019, which is applicable for use in Yolo County;

We should take a moment to acknowledge the land on which we are gathered. For thousands of years, this land has been the home of Patwin people. Today, there are three federally recognized Patwin tribes: Cachil Dehe Band of Wintun Indians of the Colusa Indian Community, Kletsel Dehe Band of Wintun Indians, and Yocha Dehe Wintun Nation.

The Patwin people have remained committed to the stewardship of this land over many centuries. It has been cherished and protected, as elders have instructed the young

through generations. We are honored and grateful to be here today on their traditional lands.

WHEREAS, the Yocha Dehe Wintun Nation is preserving Patwin traditions and cultures by helping families, protecting the environment and supporting communities in need; and

WHEREAS, National American Heritage Month provides an opportunity to learn about the history of the original stewards of our land and their vibrant cultures, rich traditions and deep-rooted heritages; and

WHEREAS, in 2020, the Yolo County Office of Education convened the Yolo California Indian Curriculum and Professional Learning Advisory Group, to introduce culturally responsive approaches to teaching and learning that reflect the accurate perspectives and histories of California's indigenous people; and

NOW, THEREFORE BE IT RESOLVED, that the Yolo County Board of Education and the Yolo County Superintendent of Schools shall recognize the month of November as National American Indian Heritage Month and encourage educational sites to recognize the contributions of Native Americans through our curriculum and activities at school; and

BE IT FURTHER RESOLVED, that the Yolo County Office of Education continue to advance the work of the Yolo California Indian Curriculum and Professional Learning Advisory Group to: provide on-going professional learning opportunities to educators; share and support the implementation of Tribal and community approved land acknowledgements and maps; develop professional learning and curriculum resources correlated to California's History Social-Sciences (CA HSS) standards; and focus on Wintun homeland history, ecology, and contemporary lived experience.

BE IT FURTHER RESOLVED, that this resolution be distributed to every district in Yolo County.

PASSED AND ADOPTED by the Yolo County Board of Education and the Yolo County Superintendent of Schools at a meeting held on October 12, 2021 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

Matt Taylor, President
Yolo County Board of Education

Garth Lewis
County Superintendent of Schools

4. 5. Committed Fund Balance

Description

The Governmental Accounting Standards Board (GASB) issued Statement No. 54 which establishes a hierarchy clarifying the constraints that govern how a government entity can use amounts reported as fund balance. The committed fund balance classification reflects amounts subject to internal constraints self-imposed by formal action of the government's highest level of decision-making authority.

LEA's that wish to continue to use Fund 14 for purposes of deferred maintenance of its facilities may do so only if a substantial portion of these fund inflows are restricted or committed revenue sources and, further, only if those restricted or committed revenue sources are expected to continue. This requires taking formal action to commit state revenues for the purposes of deferred maintenance.

Resolution #21-22/10 is attached.

Recommendation

For action.

Supporting Documents

 COMMITTED FUND BALANCE RESOLUTION FUND 14

Contact Person

Debra Hinely, Director, Internal Business Services, will present this item.

**BOARD RESOLUTION NO. 21-22/10
COMMITTED FUND BALANCE**

WHEREAS, the Government Standards Accounting Board (GASB) has issued Statement No. 54, establishing a hierarchy clarifying the constraints that govern how a government entity can use amounts reported as fund balance; and

WHEREAS, the Governing Board is the highest level of decision-making authority, and has the authority to commit, assign, or evaluate existing fund balance classifications and identify the intended uses of committed or assigned funds; and

WHEREAS, the committed fund balance classification reflects amounts subject to internal constraints self-imposed by the Governing Board; and

WHEREAS, once the committed fund balance constraints are imposed, it requires the constraint to be removed by the Governing Board prior to redirecting the funds for other purposes; and

WHEREAS, the Governing Board has determined it will continue to use Fund 14 for the purpose of maintaining the Deferred Maintenance Program.

NOW, THEREFORE, be it resolved, that the Governing Board of the Yolo County Office of Education, in accordance with the provisions of GASB 54 hereby commits all state and federal funding for the Deferred Maintenance Program in Fund 14, as indicated by the Committed Fund classification, and funds cannot be used for any purpose other than directed above, unless the Governing Board adopts another resolution to remove or change the constraint.

PASSED AND ADOPTED this 12th day of October, 2021, by the Governing Board of the Yolo County Office of Education, California, by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

Matt Taylor, President
Yolo County Board of Education

ATTEST:

Garth Lewis, County Superintendent of Schools and Secretary Ex-Officio
of the Yolo County Board of Education

4. 6. Committed Fund Balance Pension Contribution

Description

Attached is Resolution #21-22/11 Committed Fund Balance for Pension Contributions.

Recommendation

For action.

Supporting Documents

 COMMITTED FUND BALANCE PENSION CONTRIBUTIONS

Contact Person

Debra Hinely, Director, Internal Business Services, will present this item.

BOARD RESOLUTION NO. 21-22/11
COMMITTED FUND BALANCE FOR PENSION CONTRIBUTIONS

WHEREAS, the Government Standards Accounting Board (GASB) has issued Statement No. 54, establishing a hierarchy clarifying the constraints that govern how a government entity can use amounts reported as fund balance; and

WHEREAS, the Governing Board is the highest level of decision-making authority, and has the authority to commit, assign, or evaluate existing fund balance classifications and identify the intended uses of committed or assigned funds; and

WHEREAS, the committed fund balance classification reflects amounts subject to internal constraints self-imposed by the Governing Board; and

WHEREAS, once the committed fund balance constraints are imposed, it requires the constraint to be removed by the Governing Board prior to redirecting the funds for other purposes; and

WHEREAS, the Governing Board has determined it will commit \$529,567 in FY 2021-2022 for the projected increased costs of STRS/PERS pension contributions in FY 2022-2023, and will continue to adjust committed funds in out years for future increased costs of STRS/PERS pension contributions; and

NOW, THEREFORE, be it resolved, that the Governing Board of the Yolo County Office of Education, in accordance with the provisions of GASB 54 hereby commits funding as indicated by the Committed Fund classification, and funds cannot be used for any purpose other than directed above, unless the Governing Board adopts another resolution to remove or change the constraint.

PASSED AND ADOPTED this 12th day of October, 2021, by the Governing Board of the Yolo County Office of Education, California, by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

Matt Taylor, President
Yolo County Board of Education

ATTEST:

Garth Lewis, County Superintendent
of Schools and Secretary Ex-Officio of the
Yolo County Board of Education

4. 7. Adoption of the 2020-2021 and 2021-2022 Gann Limit

Description

The Gann Amendment, Proposition 4, 1979, added Government Code 7902.1, which establishes maximum appropriation limits for state and local governments, including county offices of education. The state law that implemented the Gann Amendment requires that all county offices of education establish their appropriation limits each year by Board resolution.

History

California Proposition 4, the "Gann Limit" Initiative, was on the November 6, 1979 statewide special election ballot in California as an initiated constitutional amendment. It was sponsored by Paul Gann, which was approved the previous year.

The Gann Limit was approved by 74 percent of California voters. That was during the height of the tax revolt, as just 18 months beforehand Golden State residents enacted Proposition 13, granting themselves some much-needed property tax relief. However, after the passage of Proposition 13, fiscal conservatives were concerned that state spending increases would prompt California lawmakers to increase other taxes to compensate for the reduction in property tax revenues. As such, the Gann Limit was proposed as a mechanism to limit state spending.

Resolution #21-22/12 (refer to attached) sets forth the 2020-2021 Gann Limit of \$11,525,042.09 and states that the appropriations for the 2021-2022 fiscal year does not exceed the Gann Limit.

The worksheets used to establish the Gann Limit calculations are developed annually by the California Department of Education. The completed worksheets are also available for review in the Internal Business Services Department.

Recommendation

For action.

Supporting Documents



GANN Limit Resln 20-21 and 21-22

Contact Person

Debra Hinely, Director, Internal Business Services, will present this item.

YOLO COUNTY BOARD OF EDUCATION

**RESOLUTION #21-22/12
ADOPTION OF THE 2020-2021 AND 2021-2022 GANN LIMITS**

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

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

WHEREAS, the County Office must establish a Gann Limit in accordance with the provisions of Article XIII B and applicable statutory law;

NOW, THEREFORE, BE IT RESOLVED, that this Board does provide public notice that the attached calculations and documentation of the Gann Limit for the above referenced fiscal years are made in accord with applicable constitutional and statutory law;

AND BE IT FURTHER RESOLVED, that this Board does hereby declare that the appropriations in the Budget for the 2020-2021 and 2021-2022 fiscal years do not exceed the limitations imposed by Proposition 4;

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

PASSED AND ADOPTED this 12th day of October, 2021.

AYES:

NOES:

ABSENT:

ABSTAIN:

Matt Taylor, President
Yolo County Board of Education

ATTEST:

Garth Lewis, County Superintendent of Schools and Secretary Ex-Officio
of the Yolo County Board of Education

4. 8. ESSER III Expenditure Plan

Description

The American Rescue Plan requires that all LEAs that receive Elementary and Secondary School Emergency Relief (ESSER) III funds develop an expenditure plan for how ESSER III funds will be used to address students' academic, social, emotional, and mental health needs, as well as the opportunity gaps that existed before, and were exacerbated by, the COVID-19 pandemic. This plan must be adopted prior to October 29, 2021.

The plan presented to the board is consistent with the board's adopted LCAP plan from June and meets the additional consultation requirements set out in the template's instruction. Additionally, the presented plan satisfies the 20% requirement to address learning loss. Once adopted, the document will be made publicly available on the website.

Recommendation

This item is presented both for information and action. It is staff's recommendation that the board approve the plan as presented.

Supporting Documents



2021_ESSER_III_Expenditure_Plan_Yolo_County_Office_of_Education_20211005

Supporting Links

CDE ESSER III Resource - <https://simbli.eboardsolutions.com/SU/TI1NslygfshUbPmKNBaOfQ==>

Contact Person

Dr. Micah Studer, Assistant Superintendent of Equity and Support Services, will present this item.



ESSER III Expenditure Plan

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Yolo County Office of Education	Dr. Micah Studer Assistant Superintendent, Equity and Support Services	micah.studer@ycoe.org 530-668-3711

School districts, county offices of education, or charter schools, collectively known as LEAs, that receive Elementary and Secondary School Emergency Relief (ESSER) funds under the American Rescue Plan Act, referred to as ESSER III funds, are required to develop a plan for how they will use their ESSER III funds. In the plan, an LEA must explain how it intends to use its ESSER III funds to address students' academic, social, emotional, and mental health needs, as well as any opportunity gaps that existed before, and were worsened by, the COVID-19 pandemic. An LEA may also use its ESSER III funds in other ways, as detailed in the Fiscal Requirements section of the Instructions. In developing the plan, the LEA has flexibility to include community input and/or actions included in other planning documents, such as the Local Control and Accountability Plan (LCAP), provided that the input and actions are relevant to the LEA's Plan to support students.

For more information please see the Instructions.

Other LEA Plans Referenced in this Plan

Plan Title	Where the Plan May Be Accessed
YCOE 2021-2022 Local Control and Accountability Plan	YCOE Homepage (http://ycoe-ca.schoolloop.com/file/1515658754403/1616224473285/4907558067423856734.pdf)

Summary of Planned ESSER III Expenditures

Below is a summary of the ESSER III funds received by the LEA and how the LEA intends to expend these funds in support of students.

Total ESSER III funds received by the LEA

\$1,227,008

Plan Section	Total Planned ESSER III
Strategies for Continuous and Safe In-Person Learning	
Addressing Lost Instructional Time (a minimum of 20 percent of the LEAs ESSER III funds)	\$268,300
Use of Any Remaining Funds	\$958,708

Total ESSER III funds included in this plan

\$1,227,008

Community Engagement

An LEA's decisions about how to use its ESSER III funds will directly impact the students, families, and the local community. The following is a description of how the LEA meaningfully consulted with its community members in determining the prevention and mitigation strategies, strategies to address the academic impact of lost instructional time, and any other strategies or activities to be implemented by the LEA. In developing the plan, the LEA has flexibility to include input received from community members during the development of other LEA Plans, such as the LCAP, provided that the input is relevant to the development of the LEA's ESSER III Expenditure Plan.

For specific requirements, including a list of the community members that an LEA is required to consult with, please see the Community Engagement section of the Instructions.

A description of the efforts made by the LEA to meaningfully consult with its required community members and the opportunities provided by the LEA for public input in the development of the plan.

As part of the 2021-2022 LCAP development, YCOE consulted with community members around the ESSER III funding. This led ultimately to LCAP Goal 4 which outlined actions for all one-time grant funding related to the COVID-19 pandemic response. The following stakeholder groups were consulted as part of the LCAP development process:

- Student Stakeholder Groups- 03/09/2021 and 03/11/2021
- Community Stakeholder Group- 03/16/2021
- Staff (Including Administrators, Teachers, Local Bargaining Units, and other School Staff)- 02/17/2021 and 03/31/2021
- SELPA Consultation- 02/17/2021 and 03/31/2021
- Site Councils and Parent Advisory Committees- 02/18/2021 and 02/24/21, 06/01/2021
- Posting for Public Comment- 05/28/2021

- Public Hearing- 06/08/2021

In line with the additional community member consultation requirements outlined in the ESSER III instructions, YCOE also met with:

- Civil rights organizations, including disability rights organizations- 09/13/2021 and 09/15/2021
- Individuals or advocates representing the interests of children with disabilities, English learners, homeless students, foster youth, migratory students, children who are incarcerated, and other underserved students- 09/13/2021 and 09/15/2021

Groups and individuals that were unable to attend stakeholder meetings were contacted via email and phone calls.

Upon review of the community member engagement criteria, YCOE determined that it does not directly serve tribal members through its programs and that input from the tribes within partner district boundaries will be captured in their ESSER III documents.

A description of how the development of the plan was influenced by community input.

From community member input, we developed the plan to engage in strategic planning for the alternative education program that better helps us understand how the pandemic affected our students and how we can design our program to address the ongoing impacts of the pandemic on our student population. Additionally, community members reiterated YCOE's commitment to providing strategic academic, social-emotional, and behavioral students through our Multi-Tiered System of Supports. To achieve this level of support, we ensured that students will have access to additional staff members who are able to increase the level of individualized services to our students. Finally, the community spoke up about needing additional outdoor learning space. As part of this work, YCOE is seeking to leverage multiple streams of funding by engaging with other partners to offer new outdoor learning spaces, expanded child development, and CTE offerings to our students to increase attendance and engagement. We recognize that this is still in a developmental stage but are committed to maximizing this one-time public investment through a thoughtful partnership process to ensure the best possible outcomes for our students.

Actions and Expenditures to Address Student Needs

The following is the LEA's plan for using its ESSER III funds to meet students' academic, social, emotional, and mental health needs, as well as how the LEA will address the opportunity gaps that existed before, and were exacerbated by, the COVID-19 pandemic. In developing the plan, the LEA has the flexibility to include actions described in existing plans, including the LCAP and/or Expanded Learning Opportunity (ELO) Grant Plan, to the extent that the action(s) address the requirements of the ESSER III Expenditure Plan.

For specific requirements, please refer to the Actions and Expenditures to Address Student Needs section of the Instructions.

Strategies for Continuous and Safe In-Person Learning

A description of how the LEA will use funds to continuously and safely operate schools for in-person learning in a way that reduces or prevents the spread of the COVID-19 virus.

Total ESSER III funds being used to implement strategies for continuous and safe in-person learning

\$0

Plan Alignment (if applicable)	Action Title	Action Description	Planned ESSER III Funded Expenditures
N/A	N/A	N/A	\$0

Addressing the Impact of Lost Instructional Time

A description of how the LEA will use funds to address the academic impact of lost instructional time.

Total ESSER III funds being used to address the academic impact of lost instructional time

\$266,460

Plan Alignment (if applicable)	Action Title	Action Description	Planned ESSER III Funded Expenditures
LCAP Goal 4, Action 2	Stabilize Support Services for Students	This action provides academic support during the school day by providing tutoring, credit recovery classes, small group instruction, direct instruction, one-on-one support, differentiated materials, academic advising, and facilitation of CFT meetings with school staff. This is accomplished by providing an additional .6 FTE intervention teacher to support the individualization of student instruction. This action also provides .75 FTE to ensure full-time educational support and Dan Jacobs.	\$150,000
LCAP Goal 4, Action 5	Strategic Planning	As part of a larger strategic planning process, perform an equity audit to assess equity barriers to student academic performance and use the findings and other tools to construct a graduate profile strategic plan that enhances supports for students at Chavez.	\$63,300

Plan Alignment (if applicable)	Action Title	Action Description	Planned ESSER III Funded Expenditures
LCAP Goal 4, Action 8	Program Specialist, Youth Development	Provide a 1.0 FTE Youth Mentor Coordinator to establish relationships and rapport with students to support motivation, achievement, and student engagement. (.5 FTE)	\$55,000

Use of Any Remaining Funds

A description of the how the LEA will use any remaining ESSER III funds, as applicable.

Total ESSER III funds being used to implement additional actions

\$958,708

Plan Alignment (if applicable)	Action Title	Action Description	Planned ESSER III Funded Expenditures
LCAP Goal 4, Action 7	Outdoor Learning Spaces	Construct outdoor learning spaces that help limit the spread of infectious diseases through increased distancing and ventilation. The spaces will also be designed to provide additional learning options that support social-emotional wellbeing and academic achievement.	\$840,709
N/A	Approved Indirect Costs	Provide for grant management and fiscal support. The indirect cost rate is approved at 10.64%	\$117,999

Ensuring Interventions are Addressing Student Needs

The LEA is required to ensure its interventions will respond to the academic, social, emotional, and mental health needs of all students, and particularly those students most impacted by the COVID-19 pandemic. The following is the LEA's plan for ensuring that the actions and expenditures in the plan are addressing the identified academic, social, emotional, and mental health needs of its students, and particularly those students most impacted by the COVID-19 pandemic.

Action Title(s)	How Progress will be Monitored	Frequency of Progress Monitoring
Stabilize Support Services for Students	Progress will be monitored through attendance report to the board of trustees.	Monthly
Strategic Planning	Updates to the board of trustees about implementation activities.	Quarterly
Program Specialist, Youth Development	Indicators on the California Healthy Kids Survey	Annually
Outdoor Learning Spaces	Updates to the board of trustees on implementation activities.	Quarterly
Approved Indirect Costs	Regular fiscal reports to the board.	Quarterly

ESSER III Expenditure Plan Instructions

Introduction

School districts, county offices of education (COEs), or charter schools, collectively known as local educational agencies (LEAs), that receive Elementary and Secondary School Emergency Relief (ESSER) funds under the American Rescue Plan (ARP) Act, referred to as ESSER III funds, are required to develop a plan for how they will use ESSER III funds to, at a minimum, address students' academic, social, emotional, and mental health needs, as well as the opportunity gaps that existed before, and were exacerbated by, the COVID-19 pandemic.

The plan must be adopted by the local governing board or body of the LEA at a public meeting on or before October 29, 2021 and must be submitted for review and approval within five days of adoption. A school district must submit its ESSER III Expenditure Plan to its COE for review and approval; a COE must submit its plan to the California Department of Education for review and approval. A charter school must submit its plan to its chartering authority for review and to the COE of the county in which the charter school operates for review and approval.

In addition, consistent with the requirements of the ARP, Volume 86, *Federal Register*, page 21201, April 22, 2021, the ESSER III Expenditure Plan must be:

- Written in an understandable and uniform format;
- Written in a language that parents can understand, to the extent practicable;
 - If it is not practicable to provide written translations to a parent with limited English proficiency, the plan must be orally translated for parents
- Provided in an alternative format to a parent who is an individual with a disability as defined by the Americans with Disabilities Act, upon request; and
- Be made publicly available on the LEA's website.

For additional information regarding ESSER III funding please see the ARP Act Funding web page at <https://www.cde.ca.gov/fg/cr/arpact.asp>.

For technical assistance related to the completion of the ESSER III Expenditure Plan, please contact EDReliefFunds@cde.ca.gov.

Fiscal Requirements

- The LEA must use at least 20 percent (20%) of its ESSER III apportionment for expenditures related to addressing the academic impact of lost instructional time through the implementation of evidence-based interventions, such as summer learning or summer enrichment, extended day, comprehensive afterschool programs, or extended school year programs.
 - For purposes of this requirement, "evidence-based interventions" include practices or programs that have **evidence** to show that they are effective at producing results and improving outcomes when implemented. This kind of evidence has generally been produced through formal studies and research. There are four tiers, or levels, of evidence:

- **Tier 1 – Strong Evidence:** the effectiveness of the practices or programs is supported by one or more well-designed and well-implemented randomized control experimental studies.
 - **Tier 2 – Moderate Evidence:** the effectiveness of the practices or programs is supported by one or more well-designed and well-implemented quasi-experimental studies.
 - **Tier 3 – Promising Evidence:** the effectiveness of the practices or programs is supported by one or more well-designed and well-implemented correlational studies (with statistical controls for selection bias).
 - **Tier 4 – Demonstrates a Rationale:** practices that have a well-defined logic model or theory of action, are supported by research, and have some effort underway by a State Educational Agency, LEA, or outside research organization to determine their effectiveness.
- **For additional information please see the Evidence-Based Interventions Under the ESSA web page at <https://www.cde.ca.gov/re/es/evidence.asp>.**
- The LEA must use the remaining ESSER III funds consistent with section 2001(e)(2) of the ARP Act, including for:
 - Any activity authorized by the Elementary and Secondary Education Act (ESEA) of 1965;
 - Any activity authorized by the Individuals with Disabilities Education Act (IDEA);
 - Any activity authorized by the Adult Education and Family Literacy Act;
 - Any activity authorized by the Carl D. Perkins Career and Technical Education Act of 2006;
 - Coordination of preparedness and response efforts of LEAs with State, local, Tribal, and territorial public health departments, and other relevant agencies, to improve coordinated responses among such entities to prevent, prepare for, and respond to COVID-19;
 - Activities to address the unique needs of low-income students, students with disabilities, English learners, racial and ethnic minorities, homeless students, and foster youth, including how outreach and service delivery will meet the needs of each population;
 - Developing and implementing procedures and systems to improve the preparedness and response efforts of LEAs;
 - Training and professional development for staff of the LEA on sanitation and minimizing the spread of infectious diseases;
 - Purchasing supplies to sanitize and clean the facilities of an LEA, including buildings operated by such agency;
 - Planning for, coordinating, and implementing activities during long-term closures, including providing meals to eligible students, providing technology for online learning to all students, providing guidance for carrying out requirements under IDEA, and ensuring other educational services can continue to be provided consistent with all Federal, State, and local requirements;
 - Purchasing education technology (including hardware, software, and connectivity) for students who are served by the LEA that aids in regular and substantive educational interaction between students and their classroom instructors, including low-income students and children with disabilities, which may include assistive technology or adaptive equipment;
 - Providing mental health services and supports, including through the implementation of evidence-based full-service community schools;
 - Planning and implementing activities related to summer learning and supplemental after school programs, including providing classroom instruction or online learning during the summer months and addressing the needs of underserved students;

- Addressing learning loss among students, including underserved students, by:
 - Administering and using high-quality assessments that are valid and reliable, to accurately assess students’ academic progress and assist educators in meeting students’ academic needs, including through differentiated instruction,
 - Implementing evidence-based activities to meet the comprehensive needs of students,
 - Providing information and assistance to parents and families of how they can effectively support students, including in a distance learning environment, and
 - Tracking student attendance and improving student engagement in distance education;

Note: A definition of “underserved students” is provided in the Community Engagement section of the instructions.

- School facility repairs and improvements to enable operation of schools to reduce risks of virus transmission and exposure to environmental health hazards, and to support student health needs;
- Inspection, testing, maintenance, repair, replacement, and upgrade projects to improve the indoor air quality in school facilities, including mechanical and nonmechanical heating, ventilation, and air conditioning systems, filtering, purification and other air cleaning, fans, control systems, and window and door replacement;
- Developing strategies and implementing public health protocols including, to the greatest extent practicable, policies in line with guidance from the Centers for Disease Control and Prevention (CDC) for the reopening and operation of school facilities to effectively maintain the health and safety of students, educators, and other staff;
- Other activities that are necessary to maintain the operation of and continuity of services in LEAs and continuing to employ existing staff of the LEA.

Other LEA Plans Referenced in this Plan

In developing the plan, the LEA has flexibility to include community input and/or actions included in other planning documents, such as the Local Control and Accountability Plan (LCAP) and/or the Expanded Learning Opportunities (ELO) Grant Plan, provided that the input and/or actions address the requirements of the ESSER III Expenditure Plan.

An LEA that chooses to utilize community input and/or actions from other planning documents must provide the name of the plan(s) referenced by the LEA and a description of where the plan(s) may be accessed by the public (such as a link to a web page or the street address of where the plan(s) are available) in the table. The LEA may add or delete rows from the table as necessary.

An LEA that chooses not to utilize community input and/or actions from other planning documents may provide a response of “Not Applicable” in the table.

Summary of Expenditures

The Summary of Expenditures table provides an overview of the ESSER III funding received by the LEA and how the LEA plans to use its ESSER III funds to support the strategies and interventions being implemented by the LEA.

Instructions

For the ‘Total ESSER III funds received by the LEA,’ provide the total amount of ESSER III funds received by the LEA.

In the Total Planned ESSER III Expenditures column of the table, provide the amount of ESSER III funds being used to implement the actions identified in the applicable plan sections.

For the ‘Total ESSER III funds included in this plan,’ provide the total amount of ESSER III funds being used to implement actions in the plan.

Community Engagement

Purpose and Requirements

An LEA’s decisions about how to use its ESSER III funds will directly impact the students, families, and the local community, and thus the LEA’s plan must be tailored to the specific needs faced by students and schools. These community members will have significant insight into what prevention and mitigation strategies should be pursued to keep students and staff safe, as well as how the various COVID–19 prevention and mitigation strategies impact teaching, learning, and day-to-day school experiences.

An LEA must engage in meaningful consultation with the following community members, as applicable to the LEA:

- Students;
- Families, including families that speak languages other than English;
- School and district administrators, including special education administrators;
- Teachers, principals, school leaders, other educators, school staff, and local bargaining units, as applicable.

“Meaningful consultation” with the community includes considering the perspectives and insights of each of the required community members in identifying the unique needs of the LEA, especially related to the effects of the COVID-19 pandemic. Comprehensive strategic planning will utilize these perspectives and insights to determine the most effective strategies and interventions to address these needs through the programs and services the LEA implements with its ESSER III funds.

Additionally, an LEA must engage in meaningful consultation with the following groups to the extent that they are present or served in the LEA:

- Tribes;
- Civil rights organizations, including disability rights organizations (e.g. the American Association of People with Disabilities, the American Civil Liberties Union, National Association for the Advancement of Colored People, etc.); and
- Individuals or advocates representing the interests of children with disabilities, English learners, homeless students, foster youth, migratory students, children who are incarcerated, and other underserved students.
 - For purposes of this requirement “underserved students” include:
 - Students who are low-income;

- Students who are English learners;
- Students of color;
- Students who are foster youth;
- Homeless students;
- Students with disabilities; and
- Migratory students.

LEAs are also encouraged to engage with community partners, expanded learning providers, and other community organizations in developing the plan.

Information and resources that support effective community engagement may be found under *Resources* on the following web page of the CDE’s website: <https://www.cde.ca.gov/re/lc>.

Instructions

In responding to the following prompts, the LEA may reference or include input provided by community members during the development of existing plans, including the LCAP and/or the ELO Grant Plan, to the extent that the input is applicable to the requirements of the ESSER III Expenditure Plan. Descriptions provided should include sufficient detail yet be sufficiently succinct to promote a broad understanding among the LEA’s local community.

A description of the efforts made by the LEA to meaningfully consult with its required community members and the opportunities provided by the LEA for public input in the development of the plan.

A sufficient response to this prompt will describe how the LEA sought to meaningfully consult with its required community members in the development of the plan, how the LEA promoted the opportunities for community engagement, and the opportunities that the LEA provided for input from the public at large into the development of the plan.

As noted above, a description of “meaningful consultation” with the community will include an explanation of how the LEA has considered the perspectives and insights of each of the required community members in identifying the unique needs of the LEA, especially related to the effects of the COVID-19 pandemic.

A description of the how the development of the plan was influenced by community input.

A sufficient response to this prompt will provide clear, specific information about how input from community members and the public at large was considered in the development of the LEA’s plan for its use of ESSER III funds. This response must describe aspects of the ESSER III Expenditure Plan that were influenced by or developed in response to input from community members.

- For the purposes of this prompt, “aspects” may include:
 - Prevention and mitigation strategies to continuously and safely operate schools for in-person learning;

- Strategies to address the academic impact of lost instructional time through implementation of evidence-based interventions (e.g. summer learning or summer enrichment, extended day, comprehensive afterschool programs, or extended school year programs);
- Any other strategies or activities implemented with the LEA’s ESSER III fund apportionment consistent with section 2001(e)(2) of the ARP Act; and
- Progress monitoring to ensure interventions address the academic, social, emotional, and mental health needs for all students, especially those students disproportionately impacted by COVID-19

For additional information and guidance, please see the U.S. Department of Education’s Roadmap to Reopening Safely and Meeting All Students’ Needs Document, available here: <https://www2.ed.gov/documents/coronavirus/reopening-2.pdf>.

Planned Actions and Expenditures

Purpose and Requirements

As noted in the Introduction, an LEA receiving ESSER III funds is required to develop a plan to use its ESSER III funds to, at a minimum, address students’ academic, social, emotional, and mental health needs, as well as the opportunity gaps that existed before, and were exacerbated by, the COVID-19 pandemic.

Instructions

An LEA has the flexibility to include actions described in existing plans, including the LCAP and/or ELO Grant Plan, to the extent that the action(s) address the requirements of the ESSER III Expenditure Plan. When including action(s) from other plans, the LEA must describe how the action(s) included in the ESSER III Expenditure Plan supplement the work described in the plan being referenced. The LEA must specify the amount of ESSER III funds that it intends to use to implement the action(s); these ESSER III funds must be in addition to any funding for those action(s) already included in the plan(s) referenced by the LEA. Descriptions of actions provided should include sufficient detail yet be sufficiently succinct to promote a broad understanding among the LEA’s local community.

Strategies for Continuous and Safe In-Person Learning

Provide the total amount of funds being used to implement actions related to Continuous and Safe In-Person Learning, then complete the table as follows:

- If the action(s) are included in another plan, identify the plan and provide the applicable goal and/or action number from the plan. If the action(s) are not included in another plan, write “N/A”.
- Provide a short title for the action(s).
- Provide a description of the action(s) the LEA will implement using ESSER III funds for prevention and mitigation strategies that are, to the greatest extent practicable, in line with the most recent CDC guidance, in order to continuously and safely operate schools for in-person learning.

- Specify the amount of ESSER III funds the LEA plans to expend to implement the action(s); these ESSER III funds must be in addition to any funding for those action(s) already included in the plan(s) referenced by the LEA.

Addressing the Impact of Lost Instructional Time

As a reminder, the LEA must use not less than 20 percent of its ESSER III funds to address the academic impact of lost instructional time. Provide the total amount of funds being used to implement actions related to addressing the impact of lost instructional time, then complete the table as follows:

- If the action(s) are included in another plan, identify the plan and provide the applicable goal and/or action number from the plan. If the action(s) are not included in another plan, write “N/A”.
- Provide a short title for the action(s).
- Provide a description of the action(s) the LEA will implement using ESSER III funds to address the academic impact of lost instructional time through the implementation of evidence-based interventions, such as summer learning or summer enrichment, extended day, comprehensive afterschool programs, or extended school year programs.
- Specify the amount of ESSER III funds the LEA plans to expend to implement the action(s); these ESSER III funds must be in addition to any funding for those action(s) already included in the plan(s) referenced by the LEA.

Use of Any Remaining Funds

After completing the Strategies for Continuous and Safe In-Person Learning and the Addressing the Impact of Lost Instructional Time portions of the plan, the LEA may use any remaining ESSER III funds to implement additional actions to address students’ academic, social, emotional, and mental health needs, as well as to address opportunity gaps, consistent with the allowable uses identified above in the Fiscal Requirements section of the Instructions. LEAs choosing to use ESSER III funds in this manner must provide the total amount of funds being used to implement actions with any remaining ESSER III funds, then complete the table as follows:

- If the action(s) are included in another plan, identify the plan and provide the applicable goal and/or action number from the plan. If the action(s) are not included in another plan, write “N/A”.
- Provide a short title for the action(s).
- Provide a description of any additional action(s) the LEA will implement to address students’ academic, social, emotional, and mental health needs, as well as to address opportunity gaps, consistent with the allowable uses identified above in the Fiscal Requirements section of the Instructions. If an LEA has allocated its entire apportionment of ESSER III funds to strategies for continuous and safe in-person learning and/or to addressing the impact of lost instructional time, the LEA may indicate that it is not implementing additional actions.
- Specify the amount of ESSER III funds the LEA plans to expend to implement the action(s); these ESSER III funds must be in addition to any funding for those action(s) already included in the plan(s) referenced by the LEA. If the LEA it is not implementing additional actions the LEA must indicate “\$0”.

Ensuring Interventions are Addressing Student Needs

The LEA is required to ensure its interventions will respond to the academic, social, emotional, and mental health needs of all students, and particularly those students most impacted by the COVID–19 pandemic, including students from low-income families, students of color, English learners, children with disabilities, students experiencing homelessness, children in foster care, and migratory students.

The LEA may group actions together based on how the LEA plans to monitor the actions' progress. For example, if an LEA plans to monitor the progress of two actions in the same way and with the same frequency, the LEA may list both actions within the same row of the table. Each action included in the ESSER III Expenditure Plan must be addressed within the table, either individually or as part of a group of actions.

Complete the table as follows:

- Provide the action title(s) of the actions being measured.
- Provide a description of how the LEA will monitor progress of the action(s) to ensure that they are addressing the needs of students.
- Specify how frequently progress will be monitored (e.g. daily, weekly, monthly, every 6 weeks, etc.).

California Department of Education
June 2021

4. 9. RESOLUTION #21-22/18 Resolution of the Yolo County Board of Education Regarding Brown Act Compliance and Possible Teleconferencing Pursuant to Government Code Section 54953, as Amended by Assembly Bill 361, During the COVID-19 Pandemic 

Description

Discussion and possible Action on the attached Resolution to Authorize remote (teleconference/videoconference) meetings by finding, pursuant to Assembly Bill 361, that, as a result of the COVID-19 pandemic, meeting in person would present imminent risks to the health and safety of attendee.

Recommendation

For Discussion and Possible Action.

Supporting Documents



Remote Meetings Resolution

Contact Person

Superintendent Garth Lewis will present this item.



**Yolo County Board of Education and
Yolo County Superintendent of Schools**

RESOLUTION #20/21-18

Resolution of the Yolo County Board of Education Regarding Brown Act Compliance and Teleconferencing Pursuant to Government Code Section 54953, as Amended by Assembly Bill 361, During the COVID-19 Pandemic

WHEREAS, on March 4, 2020, Governor Gavin Newsom issued a Proclamation of State of Emergency in response to the novel coronavirus (a disease now known as COVID-19); and

WHEREAS, the County Health Officer declared a local health emergency related to the COVID-19 on March 6, 2020. The County Administrator, acting in his capacity as the Director of Emergency Services, proclaimed the existence of a local emergency related to COVID-19 on March 6, 2020.

WHEREAS, on March 17, 2020, Governor Newsom issued Executive Order N-29-20, which suspended and modified the teleconferencing requirements under the Brown Act (California Government Code Section 54950 *et seq.*) so that local legislative bodies can hold public meetings via teleconference (with audio or video communications, without a physical meeting location), as long as the meeting agenda identifies the teleconferencing procedures to be used; and

WHEREAS, on June 4, 2021, the Governor clarified that the “reopening” of California on June 15, 2021 did not include any change to the proclaimed state of emergency or the powers exercised thereunder; and

WHEREAS, on June 11, 2021, the Governor issued Executive Order N-08-21, which extended the provision of N-29-20 concerning the conduct of public meetings through September 30, 2021, and the Governor subsequently signed legislation revising Brown Act requirements for teleconferenced public meetings (Assembly Bill 361, referred to hereinafter as “AB 361”); and

WHEREAS, as of the date of this Resolution, neither the Governor nor the Legislature have exercised their respective powers pursuant to California Government Code section 8629 to lift the state of emergency either by proclamation or by concurrent resolution in the state Legislature; and

WHEREAS, as of the date of this Resolution, neither the County Health Officer nor the County Administrator have exercised their powers to lift the local health emergency and local state of emergency declared and proclaimed on March 6, 2020; and

WHEREAS, the County Health Officer has confirmed that continued local rates of transmission of the virus and variants causing COVID-19 are such that meeting in person would present imminent risks to the health or safety of attendees of public meetings; and

WHEREAS, the Yolo County Board of Education has considered all information related to this matter, including the associated staff report and September 22, 2021 memorandum from the County Public Health Officer and other information relating to COVID-19; and

NOW, THEREFORE, BE IT RESOLVED AND FOUND as follows:

1. The Yolo County Board of Education hereby finds that the fact set forth in the above recitals are true and correct, and establish the factual basis for the adoption of this Resolution;

2. There is an ongoing proclaimed state of emergency relating to the novel coronavirus causing the disease known as COVID-19 and as a result of that emergency, meeting in person would present imminent risks to the health or safety of attendees of in-person meetings of this legislative body within the meaning of California Government Code section 54953(e)(1).

3. Under the present circumstances, including the risks mentioned in the preceding paragraph, the Yolo County Board of Education determines that authorizing teleconferenced public meetings consistent with Assembly Bill 361 is necessary and appropriate.

4. Staff are directed to take all actions necessary to implement this Resolution in accordance with the foregoing provisions and the requirements of Government Code section 54953, as amended by Assembly Bill 361, including but not limited to returning for ratification of this Resolution every 30 days after teleconferencing for the first time pursuant to Assembly Bill 361 for so long as either of the following circumstances exists: (a) the state of emergency continues to directly impact the ability of this legislative body to meet in person; and/or (b) state or local officials, including but not limited to the County Health Officer, continue to impose or recommend measures to promote social distancing.

PASSED AND ADOPTED by the Yolo County Board of Education and the Yolo County Superintendent of Schools at a meeting held on October 12, 2021 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

Matt Taylor, President
Yolo County Board of Education

Garth Lewis
County Superintendent of Schools

5. INFORMATION ITEMS

5. 1. Decennial Census Update Process for County Board Trustee Areas (2020) 

Quick Summary / Abstract

Presentation by David A. Soldani, Partner, Atkinson, Andelson, Loya, Ruud & Romo.

Recommendation

For Information and discussion.

Supporting Documents



YCOE Redistricting Presentation.10.12.21



YCOE Redistricting Presentation.10.12.21

Contact Person

Superintendent Garth Lewis will present this item.

Decennial Census Update Process for County Board Trustee Areas (2020)



David A. Soldani, Partner
Atkinson, Andelson, Loya, Ruud and Romo

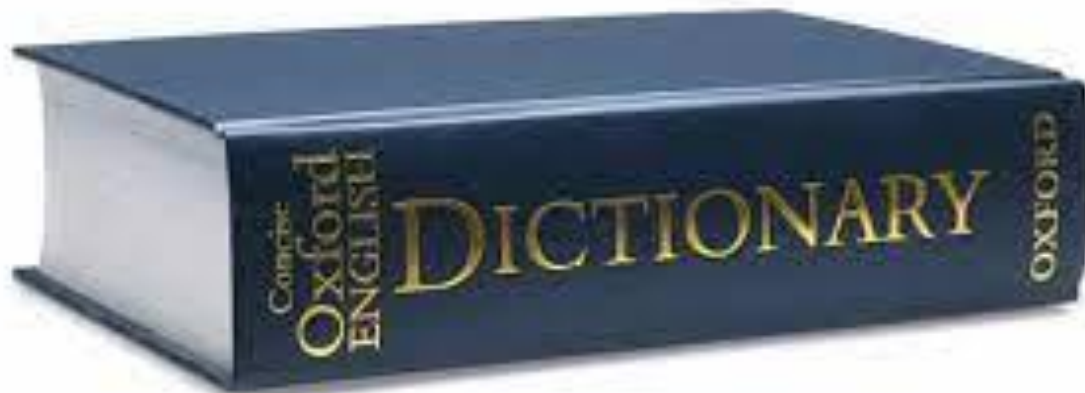
YCOE
October 12, 2021

aa|rr
Atkinson, Andelson
Loya, Ruud & Romo
A Professional Law Corporation

Presentation Overview

- For school districts and county boards that already elect their governing board members “by-trustee area”, we will discuss the process required by Education 5019.5 to *update their maps*

But First, Some Definitions and Background Information



At-Large Elections

Candidates must reside within the District's boundaries and are elected by all the voters who reside in the District's boundaries. (Education Code Section 5030(a).)

From-Trustee Area Elections

Candidates must reside in specific geographic areas within the District's boundaries called "Trustee Areas", but are elected by all the voters who reside in the District's boundaries. (Education Code Section 5030(c).)

By-Trustee Area Elections

Candidates must reside in specific Trustee Areas within the District's boundaries and are elected only by the voters who reside in the same Trustee Areas. (Education Code Section 5030(b).) ***This is the only method immune from liability under the CVRA*

Process for Updating Trustee Areas

Decennial Updates

- By Law, Trustee Areas must be updated following every decennial census. (Education Code Section 5019.5).
- The 2010 census results were released in April of 2011
- The 2020 census results were delayed but finally released in September of 2021
- Must be updated by February 28, 2022

Process for Updating Trustee Areas

Decennial Updates

- Areas must remain “population balanced” utilizing latest census data.
- A MUCH more truncated process than *creating* areas.
- No specific process requirement but we recommend at least one public hearing.
- No further approvals needed from SBE or County Committee on School District Organization.
- What if no significant population change?

Process for Updating Trustee Areas For County Boards of Education

Decennial Updates

- Education Code section 1002(b) governs the decennial redistricting of County Board of Education's Trustee Areas
- Most notably, the County Committee on School District Organization is charged with making these decennial map updates *on behalf* of the County Board
- Same legal standard of "population balance" applies to County Board update

Question & Answer

Thank You

For questions or comments, please contact:

{ David A. Soldani }
{ (559) 225-6700 }
{ dsoldani@aalrr.com }

aalrr

Atkinson, Andelson
Loya, Ruud & Romo

A Professional Law Corporation

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5. 2. EPIC Charter Annual Report

Description

EPIC Charter schools will present their annual report to the Yolo County Board of Education.

Recommendation

This item is information only.

Supporting Documents



EPIC_YCOE Annual Report 10.12.2021 (1)

Contact Person

Dr. Micah Studer, Assistant Superintendent of Equity and Support Services, will present this item.



Empowering Possibilities International Charter (EPIC)

Annual Board Presentation
Yolo County Board of Education

EPIC Good Things!

- Capturing Kids Hearts National Showcase School
- Full IB Authorization
- Implicit Bias Training for all staff
- Trauma Informed Practices Training (3 part series for all staff)
- Increased and updated technology (SMART boards, Chromebooks, etc)
- Received ASES funding for After School Program
- Improved Physical Education Space
- Partnership with YCOE on COVID related health support



IB learner profile

The aim of all IB programmes is to develop internationally minded people who, recognizing their common humanity and shared guardianship of the planet, help to create a better and more peaceful world.

As IB learners we strive to be:

INQUIRERS

We nurture our curiosity, developing skills for inquiry and research. We know how to learn independently and with others. We learn with enthusiasm and sustain our love of learning throughout life.

KNOWLEDGEABLE

We develop and use conceptual understanding, exploring knowledge across a range of disciplines. We engage with issues and ideas that have local and global significance.

THINKERS

We use critical and creative thinking skills to analyse and take responsible action on complex problems. We exercise initiative in making reasoned, ethical decisions.

COMMUNICATORS

We express ourselves confidently and creatively in more than one language and in many ways. We collaborate effectively, listening carefully to the perspectives of other individuals and groups.

PRINCIPLED

We act with integrity and honesty, with a strong sense of fairness and justice, and with respect for the dignity and rights of people everywhere. We take responsibility for our actions and their consequences.

OPEN-MINDED

We critically appreciate our own cultures and personal histories, as well as the values and traditions of others. We seek and evaluate a range of points of view, and we are willing to grow from the experience.

CARING

We show empathy, compassion and respect. We have a commitment to service, and we act to make a positive difference in the lives of others and in the world around us.

RISK-TAKERS

We approach uncertainty with forethought and determination; we work independently and cooperatively to explore new ideas and innovative strategies. We are resourceful and resilient in the face of challenges and change.

BALANCED

We understand the importance of balancing different aspects of our lives—intellectual, physical, and emotional—to achieve well-being for ourselves and others. We recognize our interdependence with other people and with the world in which we live.

REFLECTIVE

We thoughtfully consider the world and our own ideas and experience. We work to understand our strengths and weaknesses in order to support our learning and personal development.

The IB learner profile represents 10 attributes valued by IB World Schools. We believe these attributes, and others like them, can help individuals and groups become responsible members of local, national and global communities.



Student Learning and Academic Outcomes

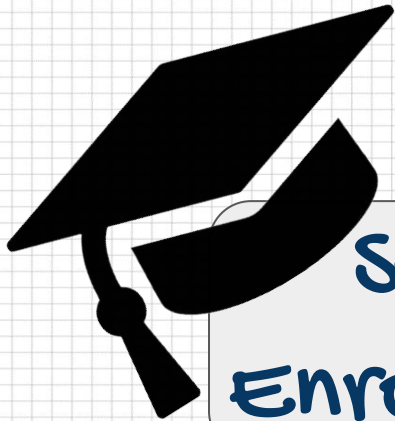
- Comprehensive Support and Improvement
 - Mathematics
 - English Language Arts
 - Chronic Absenteeism
- Continued work on developing coherent systems
 - School site team is leading collaborative inquiry cycles (every 6- 8 weeks)
 - Curriculum coach partnering with site leadership to support academic achievement
 - Focused use multiple data sets (qualitative and quantitative) to drive instructional practices.
- Focused work on identifying essential and priority standards and the development of integrated IB units for PYP and MYP
- Improving outcomes for English Learners by providing professional learning to teachers to support both integrated and designated ELD using the English Learner Roadmap.



Diversity, Equity, and Inclusion

- ❑ Implicit Bias Training for all staff
- ❑ Trauma Informed Practices Training (3 part series for all staff)
- ❑ Exploration of the Ethnic Studies Model Curriculum
 - ❑ Review of the K-12 Pedagogy and Instructional Guidance
- ❑ Administrator Book Study (Culturally Proficient Coaching)
- ❑ Site based Equity Vision and Equity Goal
- ❑ Utilizing data to identify equity gaps



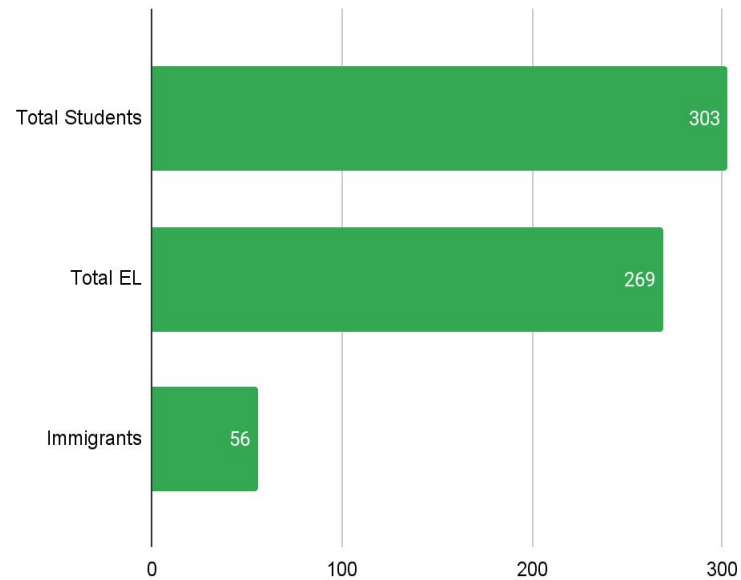
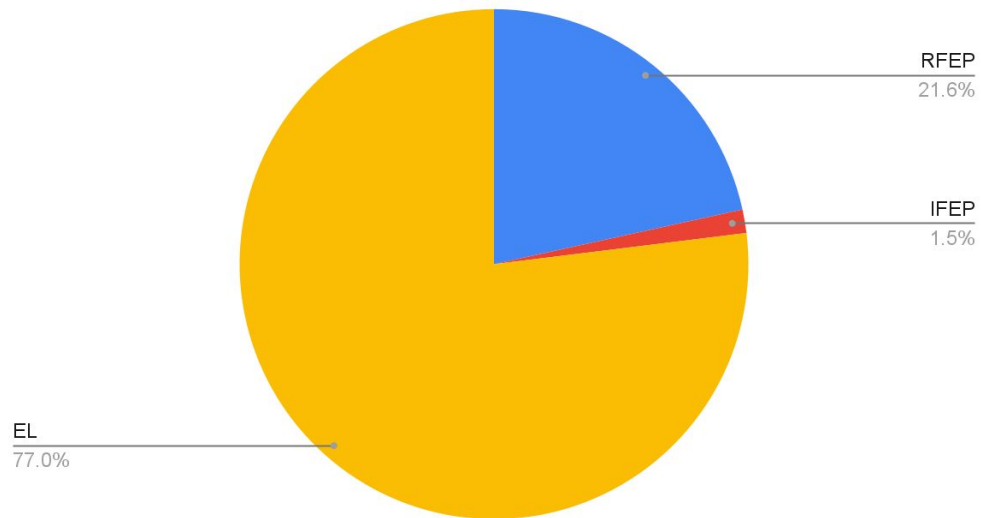


Student Enrollment 2021-22

Grade	Enrollment
K	16
1	38
2	35
3	37
4	34
5	44
6	38
7	35
8	26
Total	303

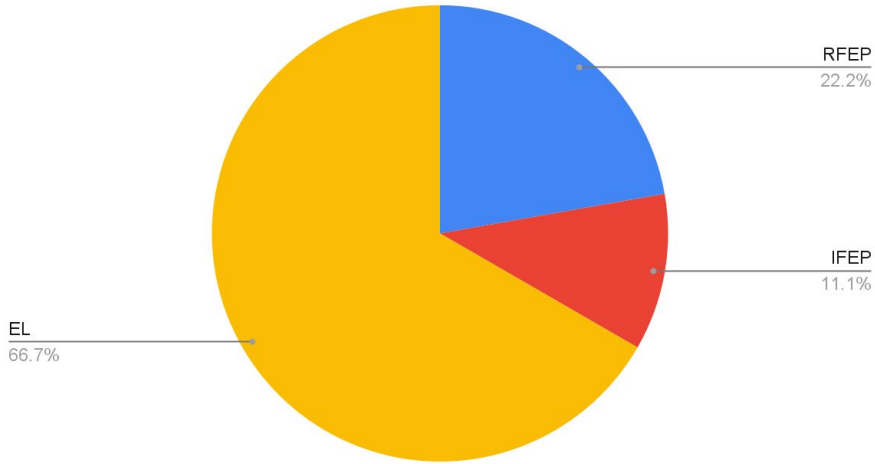
English Learners

All Students

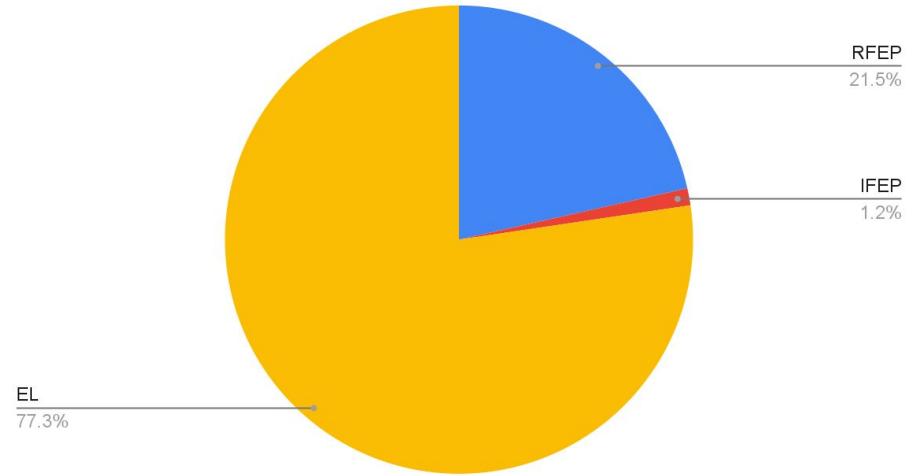


English Learners

Hispanic Students



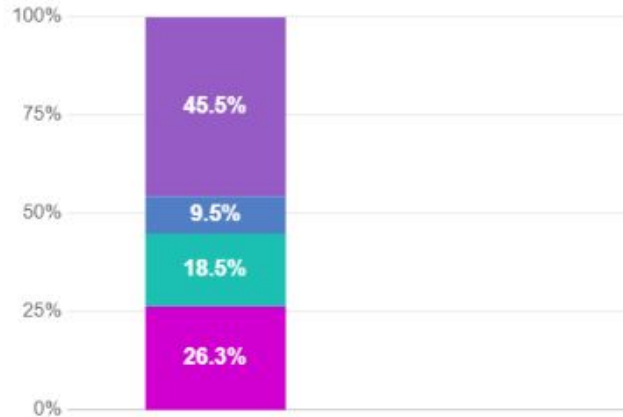
White Students



English Learner Progress

Student English Language Acquisition Results

The percentage of current EL students who progressed at least one ELPI level, maintained ELPI level 4, maintained lower ELPI levels (i.e, levels 1, 2L, 2H, 3L, or 3H), or decreased at least one ELPI Level.



- ELs Who Decreased at Least One ELPI Level
- ELs who Maintained ELPI Level 4
- ELs who Maintained ELPI Levels 1, 2L, 2H, 3L, 3H
- ELs Who Progressed at Least One ELPI Level

English Learner Progress

55.1% making progress towards English language proficiency

Number of EL Students: 167

Performance Level

Low

2019 Dashboard Results

Fiscal Highlights

	Revised Budget 2020-2021	Unaudited Actuals	Variance
Revenues	\$6,328,222	\$5,857,645	(\$470,577)
Expenses	\$5,853,634	\$5,245,497	(\$608,137)
Increase to Net Assets	\$474,588	\$612,148	\$137,560
Beginning Fund Balance	\$1,471,604	\$1,471,604	-
Ending Fund Balance	\$1,946,192	\$2,083,752	\$137,560

- **Revenue variance -**

- **470k** - ESSER reclass from fund balance/restricted ending to deferred revenue/unearned, Prior Year LCFF Adjustment, and SPED savings

- **Expense variance -**

- Unrestricted - **\$475K** savings are from Unrestricted Resources - virtual learning and Covid additional resources offset unrestricted expenses. \$117K in salary savings, and \$358K in supplies and services
- Restricted - **\$133K** savings in SPED expenses, mainly in contracts but overall savings in SPED of \$66K, we also had savings in CSI (ESSA School Improvement) of \$67K which carries over for spending in 21-22.

Outreach and Recruitment



Outreach and Recruitment

- Intentional outreach to West Sacramento Community (immigrant communities and refugees)
- Community Engagement Specialist (Bilingual)
- West Sacramento Community Radio Program (1430 AM), AFISHA broadcasting
- Advertising ongoing enrollment
- Community event to showcase school and programs



Outreach and Recruitment

- Marketing in Multiple language and ethnic media
- Community Event participation
- Community newspaper advertisement
- Pre-school and day care providers outreach efforts
- Mass mail campaign to households with school age children in West Sacramento
- Digital Marketing



CITY
OF
WEST
SACRAMENTO

EPIC Key Areas of Focus- 2021-22

- I-Ready implementation and data analysis
- Targeted Interventions
- Professional learning and lesson study for all academic content areas
- English Language Learner Instructional Practices
- Development of integrated IB units
- Continue to expand and develop world language programs, clubs, after school programs, etc.
- Continue enrollment and outreach efforts



Thank you!!!



5. 3. Juvenile Detention Facility Update

Description

Staff will present an update on the Juvenile Detention Facility closure.

Recommendation

This item is information only.

Supporting Documents

 JDF Update

 JDF Update

 10301_51_-_JDF_Reuse_Presentation

Contact Person

Dr. Micah Studer, Assistant Superintendent of Equity and Support Services and Gayelynn Gerhart, Principal of Alternative Education Programs, will present this item.

Juvenile Detention Center Update

October 2021



Yolo County Office of Education | www.ycoe.org

Background

- Board of Supervisors received a presentation on 09-14-21 regarding the Juvenile Detention Center. The Board of Supervisors directed staff to:
 - Initiate contract negotiations with nearby counties
 - Look into alternative uses for the detention facilities
 - Invest funds in “upstream” activities to prevent youth from entering the system



County Next Steps

- Probation staff will reach out to various groups to support a plan for reinvesting funds into the community. This will include the Juvenile Justice Coordinating Council.
- Probation will seek approval for Juvenile Justice Realignment Plan from the Board of Supervisor at the November 9th meeting.
- Probation plans on submitting Juvenile Justice Realignment Plan to the Office of Youth and Community Restoration by January 1st, 2022



YCOE Next Steps

- Appropriate YCOE staff have been notified of the Board of Supervisor's direction.
- YCOE will continue to be partners, as appropriate, with probation in supporting their “upstream” investments.
- We will continue to monitor the situation and provide updates to the Superintendent and Board of Education.



THANK YOU



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Update: Juvenile Detention Facility Future Use Evaluation

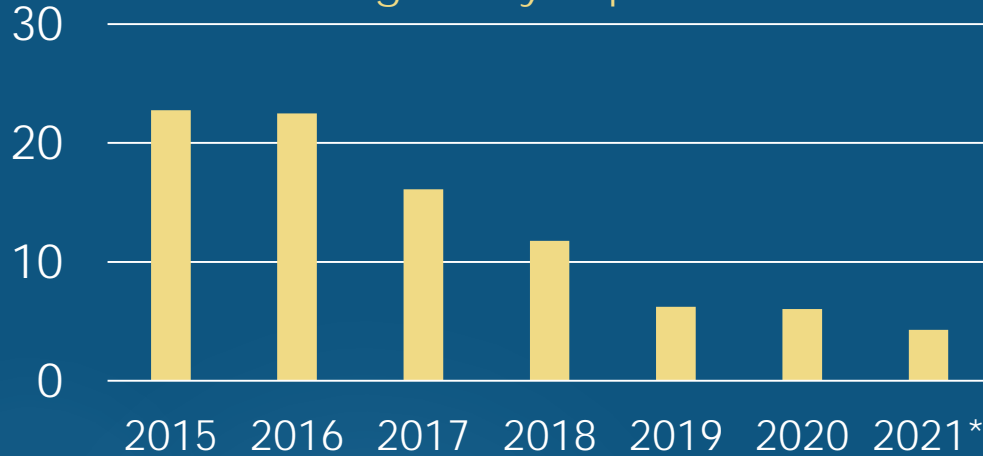
CHIEF PROBATION OFFICER DAN FRUCHTENICHT

AUGUST 31, 2021

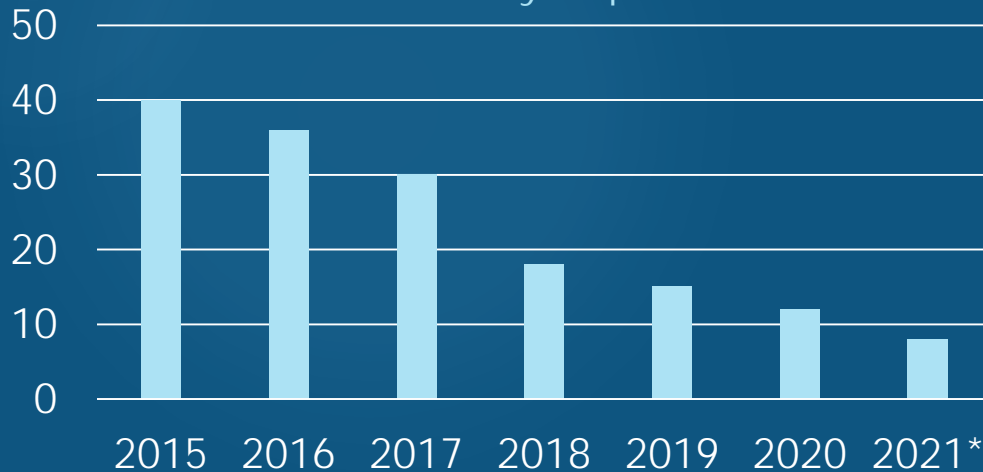


Detained Yolo Youth Trends

Annual Average Daily Population in the JDF



Annual Peak Daily Population in the JDF



44 youth booked in 2020-21

- ▶ Average age at booking: 14.9 years old
- ▶ 42 of 44 released in 2020-21
- ▶ 52% spent less than 5 days in-custody
- ▶ Average length of stay: <13 days for all booked and released in 2020-21
- ▶ 6 youth in custody as of 8/30/21

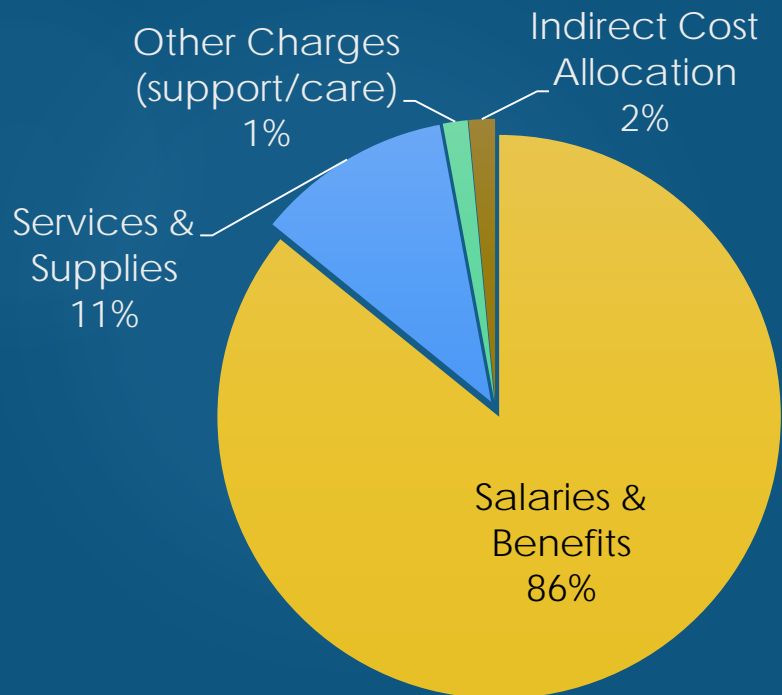
* First 6 months

JDF Funding

JDF Operation

2021-22 Budget: \$4.56 million

Supported by \$1.8 million in General Fund



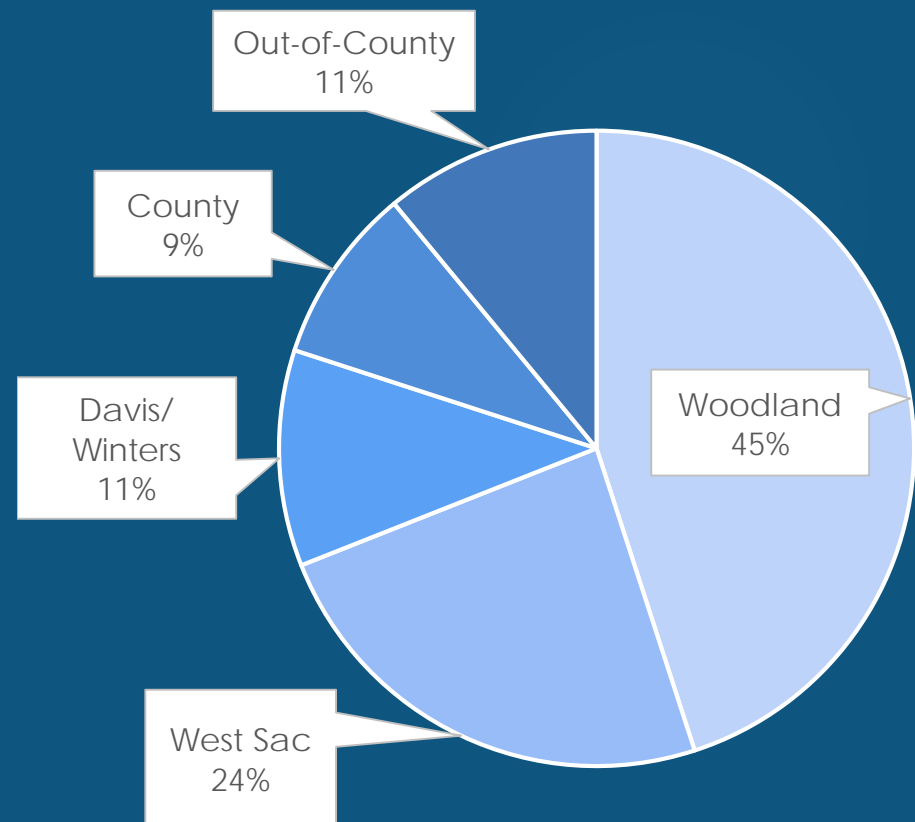
Contracted Detention	
Detention Contract	\$1.4-1.8 million
Expanded Transportation Program	\$900k
Remaining Funding Available	
Funds to address youth criminogenic needs	\$200k
General Fund for any County purpose	\$1.8 million

Supervised Youth Trends

- ▶ 62 youth under jurisdiction of Probation as of 7/1/21
 - ▶ Includes Diversion, Informal Supervision, Wardship, Placement, etc.
- ▶ Top 3 criminogenic needs of youth on Supervision*
 - ▶ Peer & Social Support Network
 - ▶ Pro-Social Skills
 - ▶ Education & Employment

* Per the Ohio Youth Assessment System

Supervision by City



Collaborative Evaluation of Youth Needs & JDF Reuse

- ▶ Yolo County Sequential Intercept Mapping of youth services
- ▶ Internal Probation Department Workgroup
- ▶ Stakeholder and Public Input from:
 - ▶ Juvenile Justice Coordinating Council
 - ▶ Juvenile Justice Commission
 - ▶ Youth Gang Reduction, Intervention and Prevention (Y-GRIP)
 - ▶ Board of Supervisor workshops and presentations
 - ▶ Community Listening Sessions

Identified Needs and Service Gaps

- ▶ Substance Use Outpatient/Residential Treatment options for youth
- ▶ Specialized urgent care for youth in crisis
- ▶ Placement and services for Commercially Sexually Exploited Children (CSEC)
- ▶ Vocational/employment opportunities for youth
- ▶ Youth Center
- ▶ Youth mentors
- ▶ Community enrichment opportunities for youth
- ▶ Transportation for youth

County & Community-Generated Ideas for JDF Reuse

▶ Probation-run

- ▶ Job/vocational training center for youth
- ▶ Detention for Yolo youth
- ▶ Pro-social activities for youth
- ▶ Mentoring programs for youth
- ▶ Placement/home and service provider for CSEC
- ▶ Programs that build connections to the community
- ▶ Community enrichment opportunities for youth
- ▶ Wraparound teen resource and respite center
- ▶ Detention services for other counties

County & Community-Generated Ideas for JDF Reuse

▶ Other County Department-run

- ▶ Detox center (for youth and/or adults)
- ▶ Resources/programs for Transitional Aged Youth (TAY)/CSEC
- ▶ Programs for victims
- ▶ Mental health programs
- ▶ Animal shelter
- ▶ Group home for foster youth/youth with special needs
- ▶ Substance use outpatient/residential treatment for youth or adults
- ▶ Specialized urgent care for youth in crisis
- ▶ TAY housing
- ▶ Transitional/re-entry program for adult offenders

Note: see Attachment A for list of other government agency-run ideas

JDF Reuse Options Evaluated by Probation

Programs/services for justice-involved youth.

- ▶ Continuation as a detention facility (fiscally unsustainable)
- ▶ Youth job training/vocational center (pop. too low)
- ▶ Space for mentoring programs (pop. too low; facilities not suitable)
- ▶ Placement/home and service options for CSEC (pop. too low; facilities not suitable)
- ▶ Wraparound teen resource and respite center (pop. too low; facilities not suitable)
- ▶ Detention services for other counties (no interest from other counties)
- ▶ Youth Camp/Academy (no interest from other counties; facilities not suitable)
- ▶ Education/vocation collaborative with increased treatment services on site (pop. too low)
- ▶ Youth Day Treatment program (pop. too low)
- ▶ Day Treatment for TAY (pop. too low)

Factors to Consider in Determining Next Steps

- ▶ Sheriff requires secure placement until Oct 2022
- ▶ No firm commitment from adjacent county to provide detention services
- ▶ Small number of youth under Probation's jurisdiction
- ▶ JDF/gym facilities use not restricted to Probation, but restricted to government purpose
- ▶ Gaps in youth services could be addressed by directing funding to:
 - ▶ CBOs meeting criminogenic needs/providing prevention services
 - ▶ Diversion program expansion
 - ▶ Mentoring and vocational training programs
- ▶ Further evaluation of JDF/gym facilities reuse would benefit from multi-disciplinary workgroup

5. 4. Curriculum Adoption Process

Description

Presented for the board's consideration is staff's outline for engaging in a curriculum adoption process.

Recommendation

This item is for information only.

Supporting Documents



Curriculum Adoption Process



Curriculum Adoption Process

Supporting Links

CA State Standards Maps - <https://simbli.eboardsolutions.com/SU/EszkBpDrqm9Bh8yeb6slsh5mg==>

CDE Guidelines for Piloting Textbooks and Instructional Materials -
<https://simbli.eboardsolutions.com/SU/hjJbxVP38LvNWOPapTZHbw==>

BP/SP 6141(a) - <https://simbli.eboardsolutions.com/SU/kKTTuV2mUHfDlnPY9FS8Pw==>

BP/SP 6161.1 - <https://simbli.eboardsolutions.com/SU/f2sc3RogcMgoU9gOcb2ZVQ==>

AR 6161.1 - <https://simbli.eboardsolutions.com/SU/2DWx7O13WevuSjKdxaev8w==>

Contact Person

Dr. Micah Studer, Assistant Superintendent of Equity and Support Services, will present this item.

Curriculum Adoption Process

2021-2022



Yolo County Office of Education | www.ycoe.org

Guidance for Adoption

- [BP/SP 6141\(a\)](#)
- [BP/SP 6161.1](#)
- [AR 6161.1](#)
- [Standards Maps](#)
- [Guidelines for Piloting Textbooks and Instructional Materials](#)



Adopted and Supplemental Materials

- **Adopted or Basic Instructional Materials:** means instructional materials that are designed for use by pupils as a principal learning resource and that meet in organization and content the basic requirements of the intended course
- **Supplemental:** instructional materials designed to serve, but not be limited to, one or more of the following purposes, for a given subject, at a given grade level:
 - To provide more complete coverage of one or more subjects included in a given course
 - To meet the various learning ability levels of students in a given age group or grade level
 - To meet the diverse educational needs of students with a language disability in a given age group or grade level
 - To meet the diverse educational needs of students reflective of a condition of cultural pluralism
 - To use current, relevant technology that further engages interactive learning in the classroom and beyond



Timeline

- **October-November**
 - Establish a review and recommendation team primarily comprised of educators but that also includes other community members such as students, parents, and administrators.
 - Partner with the Teaching and Learning Department as well as the Student Programs and Services Steering Committee to determine what is being utilized at similar county offices. We will look at both our regional partners and other offices that have similarly sized programs.
- **December-January**
 - The review and recommendation team will convene for the following purposes:
 - Establish review criteria for an adopted curriculum
 - Review what is being utilized in the field
 - Review the curriculum currently being utilized
 - Determine what materials might need to be piloted
- **February- April**
 - Material Piloting and Community Member Engagement
- **May**
 - Evaluate outcome of Material Pilot and Community Member Engagement
 - Prepare recommendation to the board
- **June**
 - Present formal recommendation to the board or,
 - Request time to pilot additional materials



Initial Considerations

Our adopted curriculum must:

1. Be adaptable to the individual needs of our students.
2. Provide a fiscally sustainable path to ensuring the materials are up-to-date with the latest state board adopted academic content standards.
3. Allow for transition between in-person and independent study environments.
4. Scale with the size of our program.
5. Support teachers in opportunities for innovation through both adopted and supplemental materials.



THANK YOU



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5. 5. Monthly Attendance Report

Description

This monthly board update includes the new "real-time" enrollment update that was presented last month to the board.

Recommendation

This item is information only.

Supporting Documents



Data for Board October 2021



Data for Board October 2021

Contact Person

Gayelynn Gerhart, Principal, Alternative Education Programs, will present this item.

ATTENDANCE REPORTS

Dan Jacobs
Cesar Chavez Community School - Woodland
Yolo County Career Program (YCCP)



Yolo County Office of Education | www.ycoe.org

Program Enrollment

	Dan Jacobs	Cesar Chavez	YCCP
Enrollment	4	23	8
Program Notes:	Duration (days): 1. 60+: 1 2. 40+: 1 3. 10+: 2 2 New Enrollments	In-person instruction: 18 Independent Study: 5 4 New Enrollments • 4 Woodland	In-person instruction: 8 Independent Study: 0 0 New Enrollments

Attendance Period 9/10-10/04

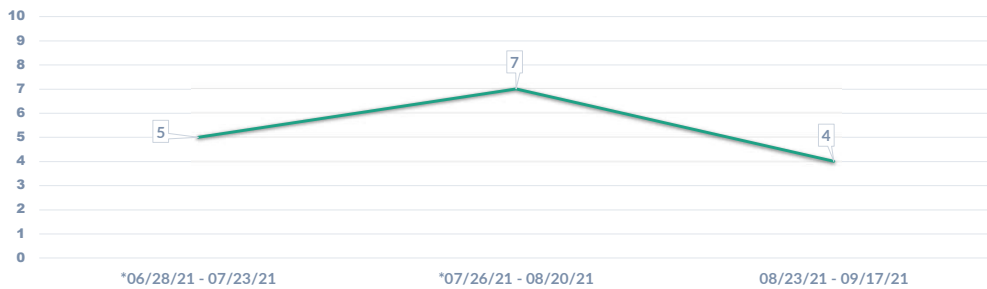


Dan Jacobs School

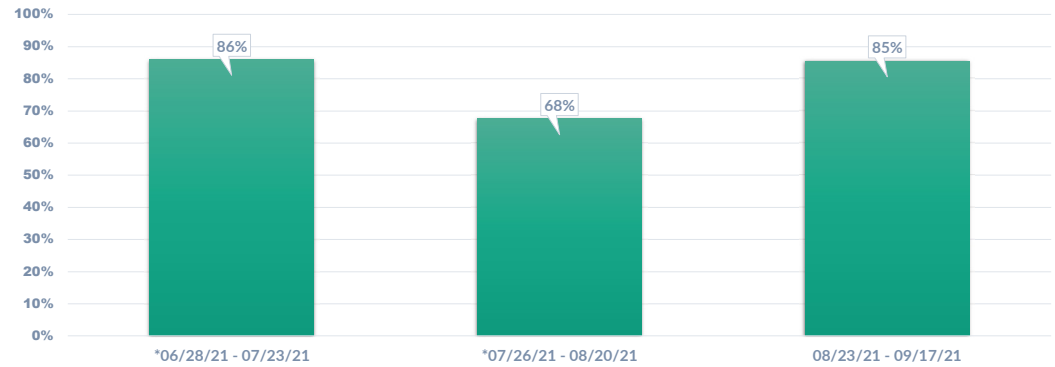
Months 1-3 (2021-2022)

Attendance Period: 06/28/2021 - 09/17/2021

Enrollment Totals (#)
 (Total Enrollments for each attendance period)
 *ESY - Extended School Year



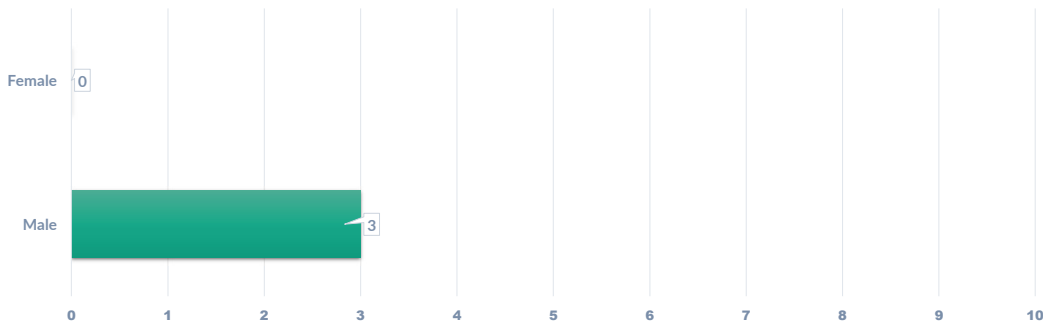
Average Attendance (%)
 *ESY - Extended School Year



Gender

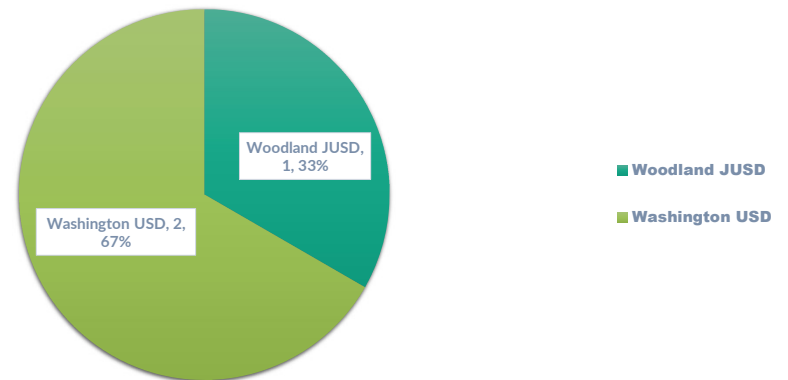
Attendance Period: 08/23/2021 - 09/17/2021

(Data is pulled from the Aeries attendance dashboard on the final day of the attendance period and may not reflect total enrollments for the reporting period).



School District of Residence

(Data is based on ending enrollment for the attendance month)

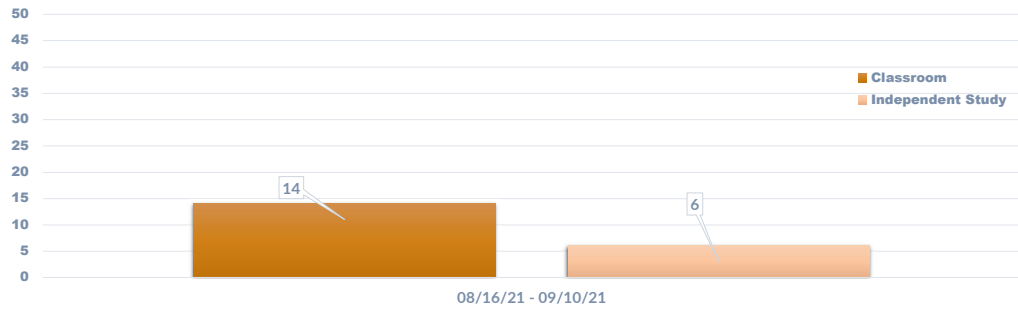


Cesar Chavez Community School - Woodland

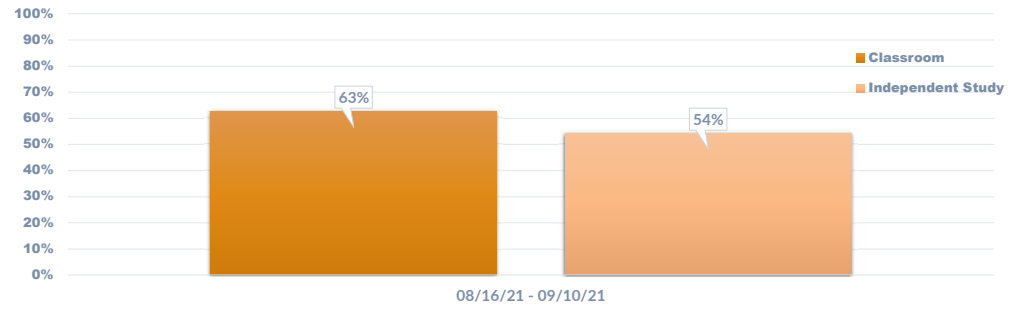
Month 1 (2021-2022)

Attendance Period: 08/16/2021 - 09/10/2021

Enrollment Totals (#)
(Total Enrollments for each attendance period)



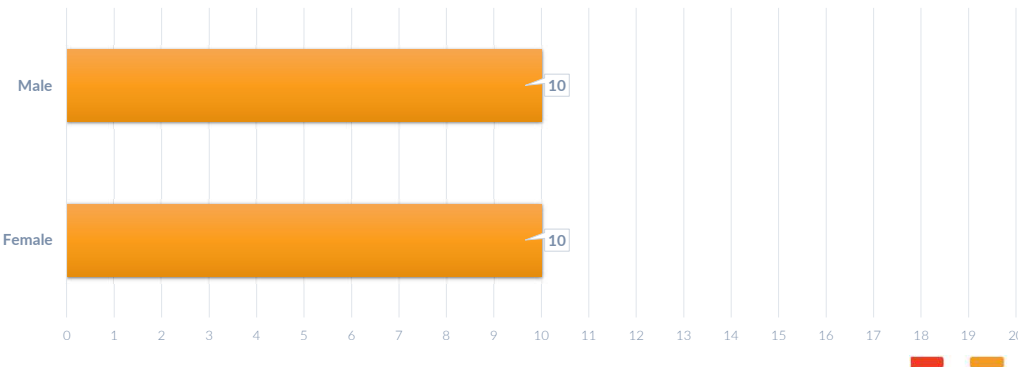
Average Attendance (%)



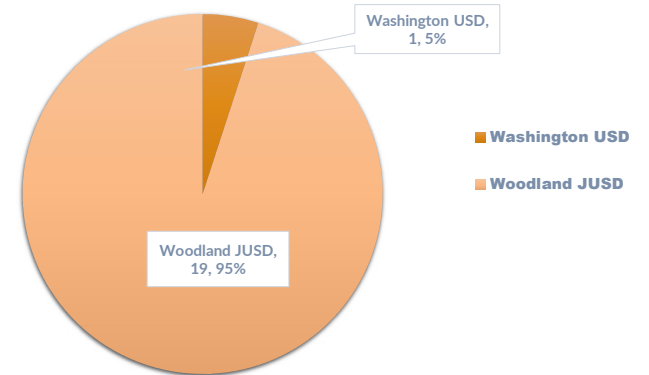
Gender

Attendance Period: 08/16/21 - 09/10/21

(Data is pulled from the Aeries attendance dashboard on the final day of the attendance period and may not reflect total enrollments for the reporting period.)



School District of Residence
(Data is based on ending enrollment for the attendance month)

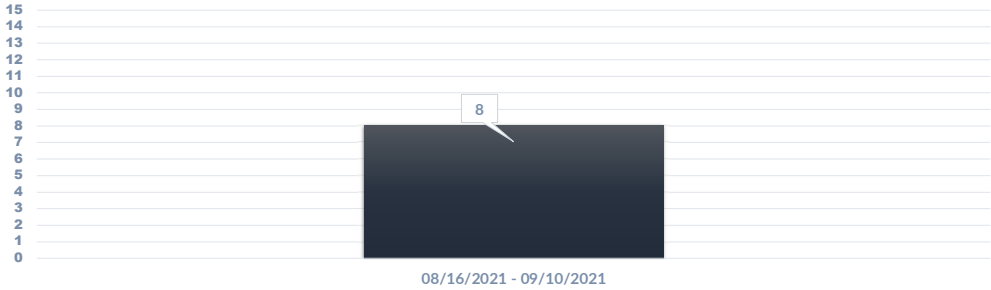


YCCP (Yolo County Career Program)

Month 1 (2021-2022)

Attendance Period: 08/16/2021 - 09/10/2021

Enrollment Totals (#)
(Total Enrollments for each attendance period)

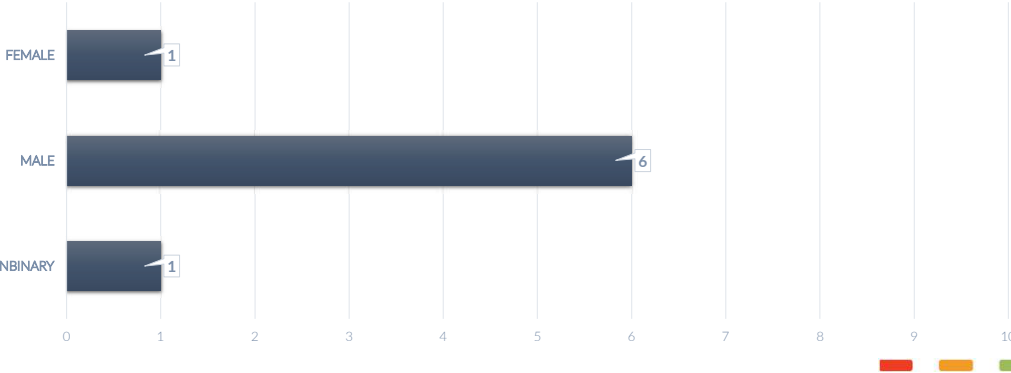


Average Attendance (%)



Gender
Attendance Period: 08/16/21 - 09/10/21

(Data is pulled from the Aeries attendance dashboard on the final day of the attendance period and may not reflect total enrollments for the reporting period.)



School District of Residence
(Data is based on ending enrollment for the attendance month)



THANK YOU



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5. 6. Head Start/ Early Head Start Reports

Quick Summary / Abstract

The following reports are being presented to the Board as information:

- a. Enrollment update - this is a standing report to the Board
- b. Program - this is a standing report to the Board
- c. Financial Reports - this is a standing report to the Board
- d. Policy Council Meeting Agenda - this is a standing report to the Board
- e. Policy Council Meeting Minutes - this is a standing report to the Board

Recommendation

For Information.

Supporting Documents

-  Attendance Report August 2021 Report
-  Director's Report
-  August Financial Report
-  SF 425 HEAD START COVID CARRYOVER
-  SF 425 HEAD START CARRYOVER
-  updated 2021-2022 volunteer rates 9.24.21
-  Admin of Fed Awards revised 08-04-2021
-  Agenda LPC 9.21.21
-  9-30-21 Special PC Agenda
-  6-25-21 Meeting Minutes
-  7-29-21 Special Meeting Minutes



LPC Notes 9.21.21

Contact Person

Shannon McClarin, Director, Early Childhood Education will present this item.

Debra Hinely, Director, Internal Business Services will present the financial reports.



Head Start / Early Head Start



Director, Yolo County Board of Education & Policy Council Monthly Report

EARLY HEAD START

Date: Monday, September 13, 2021				Report Outcomes for the month of August 13, 2021			
#	Program	Site	Ages	Waiting Lists C = Complete () = Over income	Average Daily Attendance	Funded Enrollment	Current Enrollment
1	EHS/State	Lemen	6 wk. – 30 mos.	C3(5)	100%	4	4
					100%	4	3
					NA	4	0
3	EHS/State EHS/State	Alyce Norman	6 wk. – 36 mos.	C1(5)	88%	3	3
					96%	4	3
					88%	4	3
					88%	4	3
					91%	4	3
					94%	4	2
					88%	4	2
4	EHS/State	Montgomery	24-36 mos.	C4(0)	N/A	12	3
					97%		
					NA		
	EHS Home Base	Yolo Co.	6 wk. – 3 yrs.	C1(0)	NA	37	37
SUB TOTAL				C9(10)	92.5%	88	66

HEAD START

	Program	Site	Ages	Waiting Lists	Average Daily Attendance	Funded Enrollment	Current Enrollment
1	HS/State	Alyce Norman	3 – 5	C8(0)	86%	16	10
2					95%	16	11
3					86%	20	13
4					86%	16	10
5					State ONLY	Alyce Norman	3 – 5
1	HS/State	Alyce Norman	3 – 5	C8(0)	69%	20	15
1							
2					94%	20	8
1	HS/State	Esparto	3 - 5	C0(1)	90%	16	8
2							
1	HS/State	Greengate	3 – 5	C5(3)	96%	16	6
2					83%	20	8
1	HS/State	Plainfield	3 – 5	C0(0)	100%	20	4



Head Start / Early Head Start

Director, Yolo County Board of Education & Policy Council Monthly Report

1	HS/State	Prairie	3 – 5	C2(0)	94%	16	14
1	HS/State	Woodland Central	3 – 5	C5(2)	93%	16	11
1	HS/State	Montgomery	3 - 5	C11(0)	97%	19	9
1	HS/State	Wolfskill	3-5	C0(0)	66%	16	4
SUB TOTAL				C31(6)	87.46%	263	147
TOTAL				C40(16)	90.00%	351	213

October 2021

Head Start Enrollment

As of October 4, 2021, we have 70 children enrolled in our Early Head Start program, 170 children enrolled in our Head Start program and 14 children enrolled in our State Preschool program. We are at 72% of enrollment overall. Enrollment staff continues to outreach and recruit for qualified families.

T & TA

We were able to send several of our Managers and Family Support Staff to the Child Plus Conference at the end of September. Staff came back energized and shared out the knowledge they gained with their colleagues; in the areas of leadership, family engagement outcomes and health and nutrition. We were notified by the Office of Head Start that federal monitoring using the CLASS tool will not be required this year. We will proceed with our internal CLASS monitoring to ensure we continue to provide quality interactions in our preschool classrooms.

Quality Grants

We held our orientations for the QRIS program and we had 46 providers sign up for the program. The QRIS program is funded through the California Department of Education and aims to provide coaching, support and technical assistance to state funded preschool programs. We were pleased that we had 9 new providers sign up for the program this year!

We were able to provide CPR and First Aid training, funded by the Yolo County Childcare Local Planning Council to 20 childcare providers from Yolo County. Participants attended a virtual and in person session here at YCOE. The need for this training arose during the Childcare Needs Assessment and input meeting conducted in early 2021.

American Recovery Plan

We have submitted surveys to the California Department of Education and the California Department of Social Services to receive American Recovery Plan funds from the State. Allocated funds can be used for PPE, recruitment and retention of staff, training related to health and safety practices, improving facilities and purchasing equipment in response to the COVID 19 pandemic, as well as mental health supports for children and staff. Once funds have been received, we will evaluate our program needs and allocate funds accordingly.

Executive Summary
2021/2022 Fiscal Year
August 2021

HEAD START & QUALITY IMPROVEMENT/PROGRAMA HEAD START			
Resource 5210 & 5219/Recurso 5210 & 5219			
CATEGORY/CATEGORIA	Current/	Year to Date	
Revenues/Ingresos:		\$	3,084,556.00
Expenditures/Gastos:			
Salaries/Salarios	\$	141,077.81	\$ 215,611.50
Benefits/Beneficios	\$	52,444.55	\$ 83,087.11
Supplies/Provisiones	\$	525.53	\$ 663.99
<i>Parent Activities/Actividades de los padres</i>	\$	-	\$ -
Site Supplies/Articulos de oficina para el centro	\$	525.53	\$ 663.99
Contracted Services/Servicios Contratados	\$	671.75	\$ 671.75
Operations/Gastos de Operacion	\$	17,408.30	\$ 30,010.67
Building/Land Improvements	\$	-	\$ -
Indirect Costs/Castos Indirectos	\$	35,116.79	\$ 35,116.79
Cafeteria Fund/transerencia al fondo del café	\$	-	\$ -
Total Expenditures/Total de Gastos	\$	247,756.93	\$ 365,161.81

EARLY HEAD START & QUALITY IMPROVEMENT/PROGRAMA EARLY HEAD START			
Resource 5212 & 5229/Recurso 5212 & 5229			
CATEGORY/CATEGORIA	Current/	Year to Date	
Revenues/Ingresos:		\$	1,184,022.00
Expenditures/Gastos:			
Salaries/Salarios	\$	53,575.63	\$ 105,126.51
Benefits/Beneficios	\$	19,912.00	\$ 39,125.30
Supplies/Provisiones	\$	171.79	\$ 857.82
<i>Parent Activities/Actividades de los padres</i>	\$	-	\$ -
Site Supplies/Articulos de oficina para el centro	\$	171.79	\$ 857.82
Contracted Services/Servicios Contratados	\$	309.84	\$ 309.84
Operations/Gastos de Operacion	\$	5,007.62	\$ 8,311.60
Building/Land Improvements	\$	-	\$ -
Indirect Costs/Castos Indirectos	\$	16,301.36	\$ 16,301.36
Cafeteria Fund/transerencia al fondo del café	\$	29,526.93	\$ 29,526.93
Total Expenditures/Total de Gastos	\$	124,805.17	\$ 199,559.36

HEAD START T&TA/PROGRAMA HEAD START T & TA			
Resource 5208/Recurso 5208			
CATEGORY/CATEGORIA	Current/	Year to Date	
Revenues/Ingresos:		\$	34,554.00
Expenditures/Gastos:			
Salaries/Salarios	\$	-	\$ -
Benefits/Beneficios	\$	-	\$ -
Supplies/Provisiones	\$	-	\$ -
<i>Parent Activities/Actividades de los padres</i>	\$	-	\$ -
Site Supplies/Articulos de oficina para el centro	\$	-	\$ -
Contracted Services/Servicios Contratados	\$	-	\$ -
Operations/Gastos de Operacion	\$	-	\$ -
Indirect Costs/Castos Indirectos	\$	-	\$ -
Total Expenditures/Total de Gastos	\$	-	\$ -

EARLY HEAD START T&TA/PROGRAMA EARLY HEAD START T & TA			
Resource 5218/Recurso 5218			
CATEGORY/CATEGORIA	Current/	Year to Date	
Revenues/Ingresos:		\$	25,983.00
Expenditures/Gastos:			
Salaries/Salarios	\$	-	\$ -
Benefits/Beneficios	\$	-	\$ -
Supplies/Provisiones	\$	-	\$ -
<i>Parent Activities/Actividades de los padres</i>	\$	-	\$ -
Site Supplies/Articulos de oficina para el centro	\$	-	\$ -
Contracted Services/Servicios Contratados	\$	-	\$ -
Operations/Gastos de Operacion	\$	-	\$ -
Indirect Costs/Castos Indirectos	\$	-	\$ -
Total Expenditures/Total de Gastos	\$	-	\$ -

	Credit Cards	Monthly Expense	Calculation of In-Kind Contributions		Administrative Percent Calculation		
			Dollars Expended Year-To-Date	In-Kind Required			
Visa		\$ 520.22	Head Start	\$ 365,161.81	\$ 91,290.45	Maximum Percent Allowed	15%
Wal-Mart		\$ -	HS T & TA	\$ -	\$ -	Calculated Percent for the Month	12%
Nugget/Food 4 Less		\$ -	Early HS	\$ 199,559.36	\$ 49,889.84	Annual Percentage	13%
Interstate Oil		\$ 58.40	EHS T & TA	\$ -	\$ -		
Total Credit Cards		\$ 578.62	Total	\$ 564,721.17	\$ 141,180.29		
			Amount Required:	\$ 141,180.29			
			Actual In-Kind:	\$ 191,808.00			
			*Surplus/(Deficit):	\$ 50,627.71			
			If deficit: will be returned to Federal Government from unrestricted dollars				

**Executive Summary
2021/2022 Fiscal Year
August 2021**

Program	Working Budget	Current Expenditures	Year-To-Date Expenditures	Encumbered	Balance	% of Budget Spent	% of Budget Encumbered	Unspent or Not Obligated
Head Start/Quality Improvement	\$ 3,084,556	\$ 247,757	\$ 365,162	\$ 1,873,907	\$ 845,487	11.84%	60.75%	27.41%
Early Head Start/Quality Improvement	\$ 1,184,022	\$ 124,805	\$ 199,559	\$ 823,782	\$ 160,680	16.85%	69.57%	13.57%
Head Start Supp American Rescue Plan	\$ 400,828	\$ 909	\$ 909	\$ 6,291	\$ 393,628	0.23%	1.57%	98.20%
Head Start Non-Competing New	\$ 100,825	\$ -	\$ -	\$ -	\$ 100,825	0.00%	0.00%	100.00%
Head Start T&TA	\$ 34,554	\$ -	\$ -	\$ 12,065	\$ 22,489	0.00%	34.92%	65.08%
Early Head Start T&TA	\$ 25,983	\$ -	\$ -	\$ 8,225	\$ 17,758	0.00%	31.66%	68.34%
Total Grant	\$ 4,830,768	\$ 373,471	\$ 565,630	\$ 2,724,270	\$ 1,540,868	11.71%	56.39%	31.90%

Credit Cards	Monthly Expense
Visa	\$ 520.22
Wal-Mart	\$ -
Nugget/Food 4 Less	\$ -
Interstate Oil	\$ 58.40
Total Credit Card Expense	\$ 578.62

Administrative Percent Calculation	
Maximum allowed Administrative Percent:	15%
Calculated Percentage for the Month:	12%
Annual Percentage	13%

Calculation of In-Kind Contributions			
	Dollars Expended		In-Kind Required
	Year-To-Date		
Head Start & Quality Improvement:	\$ 365,161.81	\$ 91,290.45	
Head Start T & TA:	\$ -	\$ -	
Early Head Start & Quality Improvement:	\$ 199,559.36	\$ 49,889.84	
Early Head Start T & TA:	\$ -	\$ -	
Total	\$ 564,721.17	\$ 141,180.29	
	Amount Required:	\$ 141,180.29	
	Actual In-Kind:	\$ 191,808.00	
	*Surplus/(Deficit):	\$ 50,627.71	
If deficit: will be returned to Federal Government from unrestricted dollars			

Executive Summary
2021/2022 Fiscal Year
August 2021

Early Head Start & Quality Improvement

Resource 5212 EHS & RS 5229 Quality Budgets

Resource	CATEGORY	Budget	Adjustment	Revised Budget	Expended/Received				
					Actual Current	Year-to-date	Encumbered	Balance	%
Revenues									
	All Other Federal	1,184,022	0	1,184,022	0	0	0	1,184,022	100.00%
	Prior Year	0	0	0	0	0	0	0	#DIV/0!
	COLA	0	0	0	0	0	0	0	0
	Total Revenues	1,184,022	0	1,184,022	0	0	0	1,184,022	100.00%
0									
Expenditures									
	Salaries	684,729	0	684,729	53,576	105,127	509,372	70,231	10.26%
	Benefits	261,542	0	261,542	19,912	39,125	195,897	26,520	10.14%
	Supplies	22,982	0	22,982	172	858	8,143	13,981	60.84%
	Parent Activity Supplies & Food for Parent Meetings	1,921	0	1,921	0	0	0	1,921	100.00%
	Site Supplies	21,061	0	21,061	172	858	8,143	12,060	57.26%
	Travel & Conference	3,092	0	3,092	13	16	0	3,076	99.48%
	Dues & Memberships	776	0	776	0	0	438	339	43.62%
	Insurance	3,051	0	3,051	0	0	0	3,051	100.00%
	Operations and Housekeeping	50	0	50	0	0	0	50	100.00%
	Rentals, Leases, Repairs & Noncapitalized Improvements	2,246	0	2,246	0	115	564	1,567	69.75%
	Direct Costs for Transfer of Services	76,007	0	76,007	4,915	8,100	0	67,907	89.34%
	Professional/Contracted Services & Operating Expenditures	14,647	0	14,647	310	310	2,458	11,879	81.10%
	Intergovernmental Fees	1,035	0	1,035	80	80	0	955	92.28%
	Indirect Costs	113,865	0	113,865	16,301	16,301	0	97,564	85.68%
	Equipment	0	0	0	29,527	29,527	106,912	(136,438)	#DIV/0!
	Total Expenditures	1,184,022	0	1,184,022	124,805	199,559	823,782	160,680	13.57%

Executive Summary
2021/2022 Fiscal Year
Agosto 2021

PROGRAMA EARLY HEAD START
PRESUPUESTO DEL AÑO FISCAL 2020/2021

Recurso 5212 & 5229	Presupuesto	Ajustes	Presupuesto Revisado	Actual	Lo que va del año	Gastado/Recibido Sobrecargado	Balance	%
CATEGORÍA								%
Ingresos:								
Todos los otros Federales	1,184,022	0	1,184,022	0	0	0	1,184,022	100.00%
	0		0				0	#DIV/0!
	0		0				0	
Total de Ingresos	1,184,022	0	1,184,022	0	0	0	1,184,022	100.00%
Gastos:								
Salarios	684,729	0	684,729	53,576	105,127	509,372	70,231	10.26%
Beneficios	261,542	0	261,542	19,912	39,125	195,897	26,520	10.14%
Provisiones	22,982	0	22,982	172	858	8,143	13,981	60.84%
<i>Articulos para las actividades de los padres y comida para las juntas</i>	1,921	0	1,921	0	0	0	1,921	100.00%
<i>Articulos de oficina para el centro</i>	21,061	0	21,061	172	858	8,143	15,902	75.51%
Viaje y Conferencia	3,092	0	3,092	13	16	0	3,076	99.48%
Cuotas y Membresías	776	0	776	0	0	438	339	43.62%
Seguro	3,051	0	3,051	0	0	0	3,051	100.00%
Operations and Housekeeping	50	0	50	0	0	0	50	100.00%
Rentas, Arrendamientos, Reparaciones y Mejoras No-Capitalizadas	2,246	0	2,246	0	115	564	1,567	69.75%
Costos Directos para Transferencias de Servicios	76,007	0	76,007	4,915	8,100	0	67,907	89.34%
Servicios Profesionales/Contratados y Gastos de	14,647	0	14,647	310	310	2,458	11,879	81.10%
Cuotas Intergubernamentales	1,035	0	1,035	80	80	0	955	92.28%
Gastos Indirectos	113,865	0	113,865	16,301	16,301	0	97,564	85.68%
Equipment	0	0	0	29,527	29,527	106,912	(136,438)	#DIV/0!
Equipment	0	0	0	0	0	0	0	
Total de Gastos	1,184,022	0	1,184,022	124,805	199,559	823,782	160,680	13.57%

Executive Summary
2021/2022 Fiscal Year
August 2021

HEAD START T&TA

Resource 5208		Expended/Received							
CATEGORY	Budget	Adjustment	Revised Budget	Current	Year-to-date	Encumbered	Balance	%	
Revenues									
All Other Federal	34,554	0	34,554	0	0	0	34,554	100.00%	
COLA	0	0	0	0	0	0	0		
Total Revenues	34,554	0	34,554	0	0	0	34,554	100.00%	
Expenditures									
Salaries	0	0	0	0	0	0	0	0.00%	
Benefits	0	0	0	0	0	0	0	0.00%	
Supplies	1,314	0	1,314	0	0	0	1,314	100.00%	
Parent Activity Supplies & Food for Parent Meetings	1,125	0	1,125	0	0	0	1,125	100.00%	
Site Supplies	189	0	189	0	0	0	189	100.00%	
Travel & Conference	22,819	0	22,819	0	0	10,366	12,453	54.57%	
Contracted Services	10,421	0	10,421	0	0	1,699	8,722	83.69%	
Indirect Costs	0	0	0	0	0	0	0	#DIV/0!	
Total Expenditures	34,554	0	34,554	0	0	12,065	22,489	65.08%	

Executive Summary
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Agosto 2021

PROGRAMA HEAD START T&TA

Recurso 5208		Presupuesto	Ajustes	Presupuesto Revisado	Actual	Gastado/Recibido		Balance	%
CATEGORÍA						Lo que va del año	Sobrecargado		%
Ingresos:									
Todos los otros Federales		34,554	0	34,554	0	0	0	34,554	100.00%
COLA		0		0				0	
Total de Ingresos		34,554	0	34,554	0	0	0	34,554	100.00%
Gastos:									
Salarios		0	0	0	0	0	0	0	0.00%
Beneficios		0	0	0	0	0	0	0	0.00%
Provisiones		1,314	0	1,314	0	0	0	1,314	100.00%
<i>Articulos para las actividades de los padres y comida para las juntas</i>		<i>1,125</i>	<i>0</i>	<i>1,125</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>1,125</i>	<i>100.00%</i>
<i>Articulos de oficina para el centro</i>		<i>189</i>	<i>0</i>	<i>189</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>189</i>	<i>100.00%</i>
Viaje y Conferencia		22,819	0	22,819	0	0	10,366	12,453	
Servicios Contratados		10,421	0	10,421	0	0	1,699	8,722	83.69%
Gastos Indirectos		0	0	0	0	0	0	0	0.00%
Total de Gastos		34,554	0	34,554	0	0	12,065	22,489	65.08%

Executive Summary
2021/2022 Fiscal Year
August 2021

HEAD START & QUALITY IMPROVEMENT
2021/2022 BUDGET

Resource 5210 HS & Quality Improvement RS 5219

CATEGORY	Budget	Adjustment	Revised Budget	Current	Year-to-date	Expended/Received		Balance	% %
						Encumbered			
Revenues									
All Other Federal	3,084,556	0	3,084,556	180	180	0	3,084,376	99.99%	
Indirect	0	0	0	0	0	0	0	0.00%	
COLA	0	0	0	0	0	0	0	0.00%	
Total Revenues	3,084,556	0	3,084,556	180	180	0	3,084,376	99.99%	
Expenditures:									
Salaries	1,653,338	0	1,653,338	141,078	215,612	1,333,763	103,964	6.29%	
Benefits	644,673	0	644,673	52,445	83,087	519,097	42,489	6.59%	
Supplies	81,263	0	81,263	526	664	15,389	65,210	80.25%	
<i>Parent Activity Supplies & Food for Parent Meetings</i>	4,372	0	4,372	0	0	0	4,372	100.00%	
<i>Site Supplies</i>	76,891	0	76,891	526	664	15,389	60,838	79.12%	
Travel & Conference	35,204	0	35,204	132	151	0	35,053	99.57%	
Dues & Memberships	2,863	0	2,863	0	0	1,313	1,551	54.16%	
Insurance	13,568	0	13,568	0	0	0	13,568	100.00%	
Operations & Housekeeping	580	0	580	0	0	125	455	78.45%	
Rentals, Leases, Repairs & Noncapitalized Improvements	9,780	0	9,780	0	989	3,576	5,215	53.32%	
Direct Costs for Transfer of Services	257,358	0	257,358	17,277	28,285	0	229,073	89.01%	
Professional/Contracted Services & Operating Expenditures	84,447	0	84,447	672	672	644	83,131	98.44%	
Intergovernmental Fees	4,847	0	4,847	512	585	0	4,262	87.93%	
Equipment	0	0	0	0	0	0	0	#DIV/0!	
Indirect Costs	296,635	0	296,635	35,117	35,117	0	261,518	88.16%	
Improvements	0	0	0	0	0	0	0	#DIV/0!	
Total Expenditures	3,084,556	0	3,084,556	247,757	365,162	1,873,907	845,487	27.41%	

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PROGRAMA HEAD START
PRESUPUESTO 2020/2021

Recurso 5210		Presupuesto	Ajustes	Presupuesto Revisado	Actual	Gastado/Recibido		Balance	%
CATEGORÍA						Lo que va del año	Sobrecargado		
Ingresos:									
Todos los otros Federales		3,084,556	0	3,084,556	0	180		3,084,376	99.99%
COLA		0	0	0	0	0	0	0	
Total Revenues/Total de Ingresos		3,084,556	0	3,084,556	0	180	0	3,084,376	
Gastos:									
Salarios		1,653,338	0	1,653,338	141,078	215,612	1,333,763	103,964	6.29%
Beneficios		644,673	0	644,673	52,445	83,087	519,097	42,489	6.59%
Provisiones		81,263	0	81,263	526	664	15,389	65,210	80.25%
<i>Artículos para las actividades de los padres y comida para las juntas</i>		<i>4,372</i>	<i>0</i>	<i>4,372</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>4,372</i>	<i>0.00%</i>
<i>Artículos de oficina para el centro</i>		<i>76,891</i>	<i>0</i>	<i>76,891</i>	<i>526</i>	<i>664</i>	<i>15,389</i>	<i>60,838</i>	<i>79.12%</i>
Viaje y Conferencia		35,204	0	35,204	132	151	0	35,053	99.57%
Cuotas y Membresías		2,863	0	2,863	0	0	1,313	1,551	54.16%
Seguro		13,568	0	13,568	0	0	0	13,568	100.00%
		580	0	580	0	0	125	455	78.45%
Rentas, Arrendamientos, Reparaciones y Mejoras No-Capitalizadas		9,780	0	9,780	0	989	3,576	5,215	53.32%
Costos Directos para Transferencias de Servicios Profesionales/Contratados y Gastos de Operación		257,358	0	257,358	17,277	28,285	0	229,073	89.01%
Operación		84,447	0	84,447	672	672	644	83,131	98.44%
Cuotas Intergubernamentales		4,847	0	4,847	512	585	0	4,262	87.93%
Mejoras a los Terrenos		0	0	0	0	0	0	0	#DIV/0!
Gastos Indirectos		296,635	0	296,635	35,117	35,117	0	261,518	88.16%
transferencia al fondo del café		0	0	0	0	0	0	0	#DIV/0!
		0	0	0	0	0	0	0	#DIV/0!
Total de Gastos		3,084,556	0	3,084,556	247,757	365,162	1,873,907	845,487	27.41%

Executive Summary
2021/2022 Fiscal Year
August 2021

EARLY HEAD START T&TA

Resource 5218

CATEGORY	Budget	Adjustment	Revised Budget	Current	Expended/Received			Balance	%
					Year-to-date	Encumbered			
Revenues									
All Other Federal	25,983	0	25,983	0	0	0	25,983	100.00%	
Total Revenues	25,983	0	25,983	0	0	0	25,983	100.00%	
Expenditures									
Salaries	0	0	0	0	0	0	0	0.00%	
Benefits	0	0	0	0	0	0	0	0.00%	
Supplies	720	0	720	0	0	0	720	100.00%	
<i>Parent Activity Supplies & Food for Parent Meetings</i>	720	0	720	0	0	0	720	100.00%	
<i>Site Supplies</i>	0	0	0	0	0	0	0	#DIV/0!	
Travel & Conference	19,110	0	19,110	0	0	6,994	12,116	63.40%	
Contracted Services	6,153	0	6,153	0	0	1,231	4,922	80.00%	
Indirect Costs	0	0	0	0	0	0	0	#DIV/0!	
Total Expenditures	25,983	0	25,983	0	0	8,225	17,758	68.34%	

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PROGRAMA EARLY HEAD START T&TA

Recurso 5218

CATEGORÍA	Presupuesto	Ajustes	Presupuesto Revisado	Actual	Gastado/Recibido		Balance	% %
					Lo que va del año	Sobrecargado		
Ingresos:								
Todos los otros Federales	25,983	0	25,983	0	0	0	25,983	100.00%
Total de Ingresos	25,983	0	25,983	0	0	0	25,983	
Gastos:								
Salarios	0	0	0	0	0	0	0	0.00%
Beneficios	0	0	0	0	0	0	0	0.00%
Provisiones	720	0	720	0	0	0	720	100.00%
<i>Articulos para las actividades de los padres y comida para las juntas</i>	720	0	720	0	0	0	720	100.00%
<i>Articulos de oficina para el centro</i>	0	0	0	0	0	0	0	#DIV/0!
Viaje y Conferencia	19,110	0	19,110	0	0	6,994	12,116	63.40%
Servicios Contratados	6,153	0	6,153	0	0	1,231	4,922	80.00%
Gastos Indirectos	0	0	0	0	0	0	0	#DIV/0!
Total de Gastos	25,983	0	25,983	0	0	8,225	17,758	68.34%

Executive Summary
2021/2022 Fiscal Year
August 2021

HEAD START SUPP AMERICAN RESCUE PLAN

Resource 5246

		Expended/Received							
CATEGORY	Budget	Adjustment	Revised Budget	Current	Year-to-date	Encumbered	Balance	%	
Revenues									
All Other Federal	400,828	0	400,828	0	0	0	400,828	100.00%	
Total Revenues	400,828	0	400,828	0	0	0	400,828	100.00%	
Expenditures									
Salaries	0	0	0	0	0	0	0	0.00%	
Benefits	0	0	0	0	0	0	0	0.00%	
Supplies	0	0	0	0	0	0	0	#DIV/0!	
Parent Activity Supplies & Food for Parent Meetings	0	0	0	0	0	0	0	#DIV/0!	
Site Supplies	0	0	0	0	0	0	0	#DIV/0!	
Travel & Conference	0	0	0	0	0	0	0	#DIV/0!	
Rentals, Leases, Repairs & Noncapitalized Improvements	0		0	909	909	6,291	(7,200)	#DIV/0!	
Contracted Services	154,740	0	154,740	0	0	0	154,740	100.00%	
Building & Improvements	229,624	0	229,624	0	0	0	229,624	100.00%	
Indirect Costs	16,464	0	16,464	0	0	0	16,464	100.00%	
			0						
Total Expenditures	400,828	0	400,828	909	909	6,291	393,628	98.20%	

Executive Summary
2021/2022 Fiscal Year
August 2021

HEAD START NON-COMPETING NEW

Resource 5256

Expended/Received

CATEGORY	Budget	Adjustment	Revised Budget	Current	Year-to-date	Encumbered	Balance	%
Revenues								
All Other Federal	100,825	0	100,825	0	0	0	100,825	100.00%
Total Revenues	100,825	0	100,825	0	0	0	100,825	100.00%
Expenditures								
Salaries	0	0	0	0	0	0	0	0.00%
Benefits	0	0	0	0	0	0	0	0.00%
Supplies	42,129	0	42,129	0	0	0	42,129	100.00%
<i>Parent Activity Supplies & Food for Parent Meetings</i>	0	0	0	0	0	0	0	#DIV/0!
<i>Site Supplies</i>	42,129	0	42,129	0	0	0	42,129	100.00%
Travel & Conference	0	0	0	0	0	0	0	#DIV/0!
Rentals, Leases, Repairs & Noncapitalized Improvements								
Contracted Services	49,000	0	49,000	0	0	0	49,000	100.00%
Indirect Costs	9,696	0	9,696	0	0	0	9,696	100.00%
							0	
Total Expenditures	100,825	0	100,825	0	0	0	100,825	100.00%

Executive Summary
 2021/2022 Fiscal Year
 August 2021

HEAD START/EARLY HEAD START
 CREDIT CARD REPORT

MANAGER	VISA
Gail Nadal	
Travel/Conference	\$ -
Center Supplies	
TOTAL	<u>\$ -</u>
Genet Telahun	
Travel/Conference	\$ -
Center Supplies	
TOTAL	<u>\$ -</u>
Amee Dowkes	
Travel/Conference	\$ -
Center Supplies	
TOTAL	<u>\$ -</u>
Gustavo Melgoza	
Travel/Conference	\$ -
Center Supplies	\$ 520.22
TOTAL	<u>\$ 520.22</u>
Connie Luna	
Travel/Conference	\$ -
Center Supplies	\$ -
TOTAL	<u>\$ -</u>
Nicole Castrejon	
Travel/Conference	\$ -
Center Supplies	\$ -
	<u>\$ -</u>
VISA Grand Total	\$ 520.22
Nugget/Food4Less	\$ -
InterState Oil	\$ 58.40
TOTAL MONTHLY EXPENDITURES:	\$ 578.62

**Credit card statements available upon request

Programas Head Start/Early Head Start
 REPORTE DE TARJETAS DE CRÉDITO
 Año FISCAL 2020/2021

SUPERVISOR	VISA
Gail Nadal	
Viaje/Conferencia	\$ -
Artículos para el centro	\$ -
	<u>\$ -</u>
Genet Telahun	
Viaje/Conferencia	\$ -
Artículos para el centro	\$ -
Total	<u>\$ -</u>
Amee Dowkes	
Viaje/Conferencia	\$ -
Artículos para el centro	\$ -
Total	<u>\$ -</u>
Gustavo Melgoza	
Viaje/Conferencia	\$ -
Artículos para oficina	\$ 520.22
Total	<u>\$ 520.22</u>
Connie Luna	
Viaje/conferencia	\$ -
Artículos para oficina	\$ -
Total	<u>\$ -</u>
Nicole Castrejon	
Viaje/conferencia	\$ -
Artículos para oficina	\$ -
Total	<u>\$ -</u>
VISA Grand Total	\$ 520.22
NUGGET/FOOD 4 LESS	\$ -
INTERSTATE OIL	\$ 58.40

Total de Gastos Mensuales: \$ 578.62 ***

***Estados de ceunta de als tarjetas de credito, estan despinsibles, si son solicitadas.

Headstart / Early Head Start

Step 1: Calculate % rent is administrative expense

Administrative Square Footage	Total Square Footage	% of Total Square Footage	Plant Services Charges (FN 8000-8999)	% of Rent allocated to Admin
-	-	#DIV/0!	\$ -	#DIV/0!

Dual Facility Costs - All Sites - July thru June				
Administrative Square Footage	Total Square Footage	% of Total Square Footage	Plant Services Charges (FN 8000-8999)	% of Rent allocated to Admin
360.00	22,125.00	0.013145	\$ 51,153.61	\$ 672.41

Step 2: Calculate maximum administrative expenses allowed for 15%

Federal Share	\$ 373,471.31	All Grants
Required 20 percent NFS	\$ 93,367.83	Non Federal Share
Total Approved Costs	\$ 466,839.14	
15% Administrative Cost Limitation	\$ 70,025.87	

Step 3: Identify total administrative expenses

Dual Facility Costs	\$ 672.41	Per Above Calculation in step 1
School Admin	\$ 27,023.83	Staff charged to Administration
General Admin	\$ 27,263.44	Indirect
Total	\$ 54,959.68	

Grant Expenditures	\$ 292,526.23
Less Capital Outlay	\$ -
= Expenditures subject to indirect	\$ 292,526.23

Currently Charged Admin Costs	\$ 54,959.68
In-Kind Indirect	\$ -
In - Kind Administrative	\$ -
Administrative Total	\$ 54,959.68

Step 4: Calculate actual administrative percentage and verify less or equal to 15%

Maximum allowed Administrative Percent:	15%
Calculated Percentage to date:	12%

Executive Summary
2021/2022 Fiscal Year
August 2021

HEAD START/EARLY HEAD START

Month	Year	Location									Grand	
		Other	Alyce Norman	Itinerant	Esparto	Lemen	Charter	Lincoln/Plainfield	Valley Oak/Winters	MCC	Total	
July	2021	\$ 15,984.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,984.00
August	2021	\$ 15,984.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,984.00
September	2021	\$ 15,984.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,984.00
October	2021	\$ 15,984.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,984.00
November	2021	\$ 15,984.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,984.00
December	2021	\$ 15,984.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,984.00
January	2022	\$ 15,984.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,984.00
February	2022	\$ 15,984.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,984.00
March	2022	\$ 15,984.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,984.00
April	2022	\$ 15,984.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,984.00
May	2022	\$ 15,984.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,984.00
June	2022	\$ 15,984.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,984.00
		\$ 191,808.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 191,808.00

Total Contribution Due based on actual dollars claimed:

	Dollars Expended as of July 31, 2021	In-Kind Required
Head Start & Quality Improvement:	365,161.81	91,290.45
Head Start T & TA:	0.00	0.00
Early Head Start & Quality Improvement:	199,559.36	49,889.84
Early Head Start T & TA:	0.00	0.00
Total:	564,721.17	141,180.29

Amount Required: 141,180.29
Actual In-Kind: 191,808.00

*Surplus/(Deficit): 50,627.71

Surplus(Deficit): 50,627.71

If deficit: will be returned to Federal Government from unrestricted dollars

FEDERAL FINANCIAL REPORT

(Follow form instructions)

1. Federal Agency and Organizational Element to Which Report is Submitted HHS-ADMINISTRATION FOR CHILDREN & FAMILIES	2. Federal Grant or Other Identifying Number Assigned by Federal Agency (To report multiple grants, use FFR Attachment) 09CH01057203C3	Page	1	of	1
pages					

3. Recipient Organization (Name and complete address including Zip code)
 YOLO COUNTY OFFICE OF EDUCATION
 1280 SANTA ANITA CT STE 100, WOODLAND CA 957766128

4a. DUNS Number 193213188	4b. EIN 1952746725A1	5. Recipient Account Number or Identifying Number (To report multiple grants, use FFR Attachment) B3752P1	6. Report Type <input type="checkbox"/> Quarterly <input type="checkbox"/> Semi-Annual <input type="checkbox"/> Annual <input type="checkbox"/> Final	7. Basis of Accounting <input checked="" type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual
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8. Project/Grant Period From: (Month, Day, Year) JULY 1, 2020	To: (Month, Day, Year) JUNE 30, 2021	9. Reporting Period End Date (Month, Day, Year) JUNE 30, 2021
---------------------------------------------------------------------	-----------------------------------------	---------------------------------------------------------------------

10. **Transactions** Cumulative

(Use lines a-c for single or multiple grant reporting)

Federal Cash (To report multiple grants, also use FFR Attachment):	
a. Cash Receipts	267,552.50
b. Cash Disbursements	264,133.25
c. Cash on Hand (line a minus b)	3,419.25

(Use lines d-o for single grant reporting)

Federal Expenditures and Unobligated Balance:	
d. Total Federal funds authorized	294,400.00
e. Federal share of expenditures	264,133.25
f. Federal share of unliquidated obligations	9,691.74
g. Total Federal share (sum of lines e and f)	273,824.99
h. Unobligated balance of Federal funds (line d minus g)	20,575.01

Recipient Share:	
i. Total recipient share required	0
j. Recipient share of expenditures	0
k. Remaining recipient share to be provided (line i minus j)	0

Program Income:	
l. Total Federal program income earned	0.00
m. Program income expended in accordance with the deduction alternative	0.00
n. Program income expended in accordance with the addition alternative	0.00
o. Unexpended program income (line l minus line m or line n)	0.00

	a. Type	b. Rate	c. Period From	Period To	d. Base	e. Amount Charged	f. Federal Share
11. Indirect Expense	FIXED	10.64%	JULY 1, 2020	JUNE 30, 2021	187,111.89	19,908.70	19,908.70
g. Totals:					187,111.89	19,908.70	19,908.70

12. *Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation:*
 Head Start COVID-19 \$210,318.93; Early Head Start COVID-19 \$63,506.06

13. **Certification: By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and intent set forth in the award documents. I am aware that any false, fictitious, or fraudulent information may subject me to criminal, civil, or administrative penalties. (U.S. Code, Title 18, Section 1001)**

a. Typed or Printed Name and Title of Authorized Certifying Official Debra Hinely, Director, Internal Business Services	c. Telephone (Area code, number and extension) 530-668-3728
b. Signature of Authorized Certifying Official 	d. Email address debra.hinely@ycoe.org
e. Date Report Submitted (Month, Day, Year) 08/17/2021	

14. Agency use only:

Standard Form 425 - Revised 6/28/2010
 OMB Approval Number: 0348-0061
 Expiration Date: 10/31/2011

Paperwork Burden Statement
 According to the Paperwork Reduction Act, as amended, no persons are required to respond to a collection of information unless it displays a valid OMB Control Number. The valid OMB control number for this information collection is 0348-0061. Public reporting burden for this collection of information is estimated to average 1.5 hours per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0061), Washington, DC 20503.

FEDERAL FINANCIAL REPORT

(Follow form instructions)

1. Federal Agency and Organizational Element to Which Report is Submitted HHS-ADMINISTRATION FOR CHILDREN & FAMILIES	2. Federal Grant or Other Identifying Number Assigned by Federal Agency (To report multiple grants, use FFR Attachment) 09CH01057203	Page 1	of 1 pages
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3. Recipient Organization (Name and complete address including Zip code)
 YOLO COUNTY OFFICE OF EDUCATION
 1280 SANTA ANITA CT STE 100, WOODLAND CA 957766128

4a. DUNS Number 193213188	4b. EIN 1952746725A1	5. Recipient Account Number or Identifying Number (To report multiple grants, use FFR Attachment) B3752P1	6. Report Type <input type="checkbox"/> Quarterly <input type="checkbox"/> Semi-Annual <input type="checkbox"/> Annual <input type="checkbox"/> Final	7. Basis of Accounting <input checked="" type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual
------------------------------	-------------------------	-----------------------------------------------------------------------------------------------------------------	-------------------------------------------------------------------------------------------------------------------------------------------------------------------	----------------------------------------------------------------------------------------------------------------

8. Project/Grant Period From: (Month, Day, Year) JULY 1, 2020	To: (Month, Day, Year) JUNE 30, 2021	9. Reporting Period End Date (Month, Day, Year) JUNE 30, 2021
---------------------------------------------------------------------	-----------------------------------------	---------------------------------------------------------------------

10. **Transactions** Cumulative

(Use lines a-c for single or multiple grant reporting)

Federal Cash (To report multiple grants, also use FFR Attachment):	
a. Cash Receipts	3,736,847.09
b. Cash Disbursements	3,736,847.09
c. Cash on Hand (line a minus b)	0.00

(Use lines d-o for single grant reporting)

Federal Expenditures and Unobligated Balance:	
d. Total Federal funds authorized	4,277,666.00
e. Federal share of expenditures	3,736,847.09
f. Federal share of unliquidated obligations	160,345.62
g. Total Federal share (sum of lines e and f)	3,897,192.71
h. Unobligated balance of Federal funds (line d minus g)	380,473.29

Recipient Share:	
i. Total recipient share required	1,069,416.50
j. Recipient share of expenditures	974,298.18
k. Remaining recipient share to be provided (line i minus j)	95,118.32

Program Income:	
l. Total Federal program income earned	0.00
m. Program income expended in accordance with the deduction alternative	0.00
n. Program income expended in accordance with the addition alternative	0.00
o. Unexpended program income (line l minus line m or line n)	0.00

11. Indirect Expense	a. Type	b. Rate	c. Period From	Period To	d. Base	e. Amount Charged	f. Federal Share
	FIXED	10.64%	JULY 1, 2020	JUNE 30, 2021	3,430,307.68	358,267.88	358,267.88
					g. Totals:	3,430,307.68	358,267.88

12. *Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation:*
 Head Start T&TA \$31,969.82; Head Start \$2,765,352.71; Early Head Start \$1,074,987.83; Early Head Start T&TA \$24,882.35; Admin. \$63,803.86

13. **Certification: By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and intent set forth in the award documents. I am aware that any false, fictitious, or fraudulent information may subject me to criminal, civil, or administrative penalties. (U.S. Code, Title 18, Section 1001)**

a. Typed or Printed Name and Title of Authorized Certifying Official Debra Hinely, Director, Internal Business Services	c. Telephone (Area code, number and extension) 530-668-3728
b. Signature of Authorized Certifying Official <i>Debra Hinely</i>	d. Email address debra.hinely@ycoe.org
	e. Date Report Submitted (Month, Day, Year) 08/10/2021

14. Agency use only:

Standard Form 425 - Revised 6/28/2010
 OMB Approval Number: 0348-0061
 Expiration Date: 10/31/2011

Paperwork Burden Statement
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Yolo County Office of Education
 Head Start / Early Head Start
 Volunteer Rates
 for Fiscal Year 2021-2022

Position	Hourly Rate	Benefits(Hourly Rate)	Total Hourly Rate
Classroom Aide	\$ 15.15	\$ 5.12	\$ 20.27
Classroom Intern (AA)	\$ 18.45	\$ 3.99	\$ 22.44
Classroom Intern (BA)	\$ 19.42	\$ 4.20	\$ 23.62
Classroom Intern (12 ECE units/ Associate Teacher Permit)	\$ 15.52	\$ 5.25	\$ 20.77
Secretary	\$ 15.93	\$ 5.39	\$ 21.32
Professional (Manager, Coordinator)	\$ 27.56	\$ 5.96	\$ 33.52
Policy Council	\$ 15.15	\$ 5.12	\$ 20.27
LVN/Intern	\$ 20.14	\$ 6.81	\$ 26.95
Specialist (Non-Management level)	\$ 23.63	\$ 7.99	\$ 31.62

NOTE: Any professional donating his/her professional services will use their own professional hourly rate.

STRS MEMBER:

STRS	16.9200%
MEDI	1.4500%
SUI	0.0500%
W/C	3.2060%
RETIREE FEE	1.0000%
	<u>21.62600%</u>

PERS MEMBER:

PERS	22.9100%
FICA	6.2000%
MEDI	1.4500%
SUI	0.0500%
W/C	3.2060%
RETIREE FEE	1.0000%
	<u>33.81600%</u>

Yolo County Office of Education Fiscal Policies

Policy: Administration of Federal Awards

Definitions:

Yolo County Office of Education (YCOE) may receive financial assistance from a donor/grantor agency through the following types of agreements:

Grant: A financial assistance award given to the Organization to carry out its programmatic purpose.

Contract: A mutually binding legal agreement where the Organization agrees to provide supplies or services and the funder agrees to pay for them.

Cooperative Agreement: A legal agreement where the Organization implements a program with the direct involvement of the funder.

Throughout this manual, Federal assistance received in any of these forms will be referred to as a Federal “award.”

Preparation and Review of Proposals:

Individual departments are responsible for preparing proposals for projects that the department intends to pursue. However, all proposals shall be reviewed by the Director of Business Services prior to submission to government agencies or other funding sources. Final proposals shall be reviewed and approved in writing by County Board of Education or the Superintendent.

Post-Award Procedures:

After an award has been made, the following steps shall be taken:

1. Verify the specifications of the grant or contract. The Accounting Department shall review the terms, time periods, award amounts and expected expenditures associated with the award. A Catalog of Federal Domestic Assistance (CFDA) number shall be determined for each award through the California Department of Education (CDE). All reporting requirements under the contract or award shall be summarized.
2. Create new general ledger account segments. New accounts shall be established for the receipt and expenditure categories in line with the grant or contract budget.

3. Gather documentation. The Senior Business Services Technician in the County Schools Business Services Department (CSBS) will create a file for each grant or contract. The file contains the proposal, all correspondence regarding the grant or contract, the final signed award document and all reports submitted to the funding sources.

Compliance with Laws, Regulations and Provisions of Awards:

The YCOE recognizes that as a recipient of Federal funds, the Organization is responsible for compliance with all applicable laws, regulations, and provisions of contracts and grants. To ensure that the Organization meets this responsibility, the following policies apply with respect to every grant or contract received directly or indirectly from a Federal agency:

1. For each Federal award, an employee within the department responsible for administering the award will be designated as "grant manager."
2. Each grant manager shall attend a training on grant management prior to beginning his/her role as a grant manager (or as early in their functioning as a grant manager as practical). Thereafter, all grant managers shall attend refresher/update courses on grant management every two years.
3. The grant manager shall take the following steps to identify all applicable laws, regulations, and provisions of each grant and contract:
 - a. Read each award and prepare a summary of key compliance requirements and references to specific laws and regulations.
 - b. Review the "OMB Circular A-133 Compliance Supplement" (updated annually) published by the Office of Management and Budget (OMB) for compliance requirements unique to the award and for compliance requirements common to all Federal awards.

***The OMB Circular A-133 can be found on the Office of Management and Budget website at the following link:
www.whitehouse.gov/omb/circulars/a133/a133.html***

- c. Review the section of the Catalog of Federal Domestic Assistance (CFDA) applicable to the award.
 - d. The grants manager will communicate grant requirements to those who will be responsible for carrying them out, or impacted by them.
4. The grant manager and/or the Accounting Department shall identify and communicate any special changes in policies and procedures necessitated by Federal awards as a result of the review of each award.

5. Yolo County Office of Education shall follow all guidance and timelines for filing federal financial reports according to the Head Start Policy and Regulations. The program instruction for the SF425, SF428, and SF429 reports are found at <https://eclkc.ohs.acf.hhs.gov/policy/pi/acf-pi-hs-17-03> and <https://eclkc.ohs.acf.hhs.gov/policy/pi/acf-pi-hs-17-04>.
6. The grant manager shall take all reasonable steps necessary to identify applicable changes in laws, regulations, and provisions of contracts and grants. Steps taken in this regard shall include, but not be limited to, reviewing subsequent grant and contract renewals, reviewing annual revisions to the “OMB Circular A-133 Compliance Supplement,” and communications with Federal awarding agency personnel.
7. The grant manager shall inform the independent auditors of applicable laws, regulations, and provisions of contracts and grants. The grant manager shall also communicate known instances of noncompliance with laws, regulations, and provisions of contracts and grants to the auditors.

Close Out of Federal Awards:

The YCOE shall follow the close out procedures described in OMB Circular A-110 and in the grant agreements as specified by the granting agency.

The YCOE and all subrecipients shall liquidate all obligations incurred under the grant or contract within 90 days of the end of the grant or contract agreement.

***The OMB Circular A-110 can be found on the Office of Management and Budget website at the following link:
www.whitehouse.gov/omb/circulars/a110/a110.html***

Notice of Public Meeting

YOLO COUNTY CHILD CARE PLANNING COUNCIL

Tuesday, September 21, 2021 9:00 AM-11:00 AM

Join Zoom Meeting:

<https://ycoe.zoom.us/j/8407491020?pwd=MDBUeEpVa29BTG1Vc05lWHFoWjdpUT09>

Dial by your location
+1 669 900 6833 US (San Jose)
Meeting ID: 840 749 1020
Passcode: 450257

Consistent with the Shelter in Place orders from the Governor and Yolo County, this meeting is compliant with the Governor's Executive Order N-29-20 which allows for a deviation of teleconference rules required by the Brown Act.

In-person attendance is not permitted. Zoom will be used for public comment.

*The mission of the Yolo County Child Care Planning Council is to promote the professional growth of the child care workforce and to support the development of quality child care programs. **The meeting shall be conducted in conformity with the Brown Act***
Items may be taken out of order.

Item	Title of Item	Who	Description	Time	Notes
1	Call to Order and Introductions/Roll Call	Justine Jimenez	Introduction of Members and/or Guests	5 min	
2	Public Comment	All	Information	5 min	
3	Consent - Approve Agenda	Justine	Action	3 min	
4	Notes, August 3, 2021	Justine	Information	3 min	Notes only from August 2021
5	LPC Website Live Date	Kim, Justine, Fawn/All	Information	3 min	
6	Updates on CA Early Learning and Care Budget	Kari, Justine, Kim/All	Discussion	15 min	
7	LPC 2021/22 Budget	Shannon/Kathleen	Information	5 min	Sharing
8	Equity Workgroup Update	Lynn/Justine	Information	5 min	
9	2021/22 Meeting Schedule	Justine/Kim/Fawn	Discussion/Action	10 min	
10	LPC Vacancies	Kathleen	Discussion	15 min	
11	Member Updates	All	Information	10 min	

If requested, this agenda can be made available in appropriate alternative formats to persons with a disability, as required by Section 202 of the Americans with Disabilities Act of 1990 and the Federal Rules and Regulations adopted in implementation thereof. Persons seeking an alternative format should contact Gail Nadal for further information. In addition, a person with a disability who requires a modification or accommodation, including auxiliary aids or services, in order to participate in a public meeting should telephone or otherwise contact Gail Nadal as soon as possible and preferably at least 24 hours prior to the meeting.

Shannon McClarin, Coordinator
Yolo County Child Care Planning Council
Yolo County Office of Education
1280 Santa Anita Court, Suite 140; Woodland, CA 95776
(530)668-3773/ (530)668-3840[fax] Shannon.mcclarin@ycoe.org

I declare under penalty of perjury that the foregoing agenda was posted by September 3, 2021 on the bulletin board at the east entrance of the Erwin Meier Administration Center, 625 Court Street, Woodland, CA

By: _____

Notice of Public Meeting

**YOLO COUNTY OFFICE OF EDUCATION
HEAD START/EARLY HEAD START/STATE FUNDED PROGRAMS
POLICY COUNCIL SPECIAL MEETING AGENDA
September 30, 2021 from 4:30 p.m. to 5 p.m.
1280 Santa Anita Court Suite 140 Woodland, CA 95776**

Consistent with the Shelter in Place orders from the Governor and Yolo County, this meeting is compliant with the Governor’s Executive Order N-29-20, which allows for a deviation of teleconference rules required by the Brown Act. In person, attendance will not be permitted. Please use zoom for public comment.

1.0 Call to Order

2.0 Introductions/Recognition of Visitors

3.0 Consent Agenda:

These items are expected to be routine and non-controversial. They will be acted upon by the Policy Council at one time without discussion unless a Policy Council member or citizen requests that an item(s) be removed for discussion and separate consideration. In that case, the designated item(s) will be considered following approval of the remaining items.

Action

3.1 Approval – September 30, 2021 Agenda

M1: M2:

3.2 Approval – June 25, 2021 Minutes

M1: M2:

3.3 Approval- July 29, 2021 Minutes

M1: M2:

Action

4.0 Public Comment:

This will be a virtual meeting - please use Zoom for Public Comment

This item is placed on the agenda for providing visitors the opportunity to address the Policy Council on any item(s) of business that does not appear on the formal agenda. You may request recognition by completing the form provided at the door.

Visitors may also request recognition from the chairperson, to address the Policy Council concerning an item on the agenda by completing the form provided at the door.

The Policy Council reserves the right to establish a time limit on these discussions, or to refer them to the next regular meeting for further deliberation.

**Discussion &
Possible Action**

5.0 Adjourn to Closed Session:

- 5.1 Employment of New Hires**
- 5.2 Employment of Substitutes**
- 5.3 Employment of Various Service Providers**

Possible Action

6.0 Open Session:

6.1 Old Business: None

6.2 New Business: None

**Information, Discussion
& Possible Action**

7.0 Financial Reports- *Debra Hinely*

7.1 Monthly Financial Report – Claudia

7.2 Fiscal Policy: Administration of Federal Funds (Revision)- Claudia

**7.3 Approval of Federal Financial Report Carryover Head Start (SF425)
M1: M2:**

**7.4 Approval of Federal Financial Report COVID Carryover (SF425)
M1: M2:**

7.5 2021-2022 Volunteer Rates-Claudia

Information

8.0 Program Operations: Service Area Reports- None

**Information &
Action**

9.0 Confirmation Next Meeting Date

**Regular Meeting- Friday, October 22, 2021 at 3:30pm*

9.1 Meetings will be hybrid with virtual and in person option following Resolution #21-22-13

Action

**10.0 Motion for Adjournment
M1:**

M2:

The meeting shall be conducted in conformity with the Brown Act.

Items may be taken out of order.

Notice:

If requested, this agenda can be made available in appropriate alternative formats to persons with a disability, as required by Section 202 of the Americans with Disabilities Act of 1990 and the Federal Rules and Regulations adopted in implementation thereof. Persons seeking an alternative format should contact Maria Cardenas (530) 668-3756 for further information. In addition, a person with a disability who requires a modification or accommodation, including auxiliary aids or services, in order to participate in a public meeting should telephone or otherwise contact Vanessa Lopez as soon as possible and preferably at least 24 hours prior to the meeting. (Government Code § 54954.2)

Yolo County Office of Education Head Start/Early Head Start Programs
1280 Santa Anita Court, Suite 140, Woodland, CA 95776
(530) 668-3030 / (530) 668-3840 [fax]



**HEAD START/EARLY HEAD START
POLICY COUNCIL MEETING MINUTES**

June 25, 2021

1280 Santa Anita Court Suite 140 Woodland CA 95776

This meeting was conducted via Zoom and conference call in. A public location was provided at the Yolo County Office of Education for public to attend and comment as needed.

Council Members Present:

*Annalisa Vasquez
Rosa Silva
Laura Quezada
Alysia Damian*

YCOE Staff:

*Gail Nadal, ECE Director
Genet Telahun, Program Administrator
Maria Cardenas, Administrative Secretary
Marco Raya, Interpreter
Connie Luna-Garcia, Site Coordinator*

YCOE Administration:

*Garth Lewis, Superintendent
Margie Valenzuela, Executive Director
Human Resources
Debra Hinely, Internal Business Director*

AFSCME Council 57:

None

Community Members Present:

1.0 Call to Order: 2:05 pm

2.0 Introductions/Recognition of Visitors

3.0 Consent Agenda:

3.1 Approval of June 25, 2021 Agenda M1: Rosa Silva M2: Laura Quezada

3.2 Approval of May 19, 2021 Minutes M1: Laura Quezada M2: Rosa Silva

5.0 Adjourned to Close Session:

- 5.1 Employment of New Hires – NONE**
- 5.2 Employment of Substitutes –NONE**
- 5.3 Employment of Various Service Providers – NONE**
- 5.4 Non-Reelection of Certificated Probationary Employee- NONE**

6.0 Open Session:

6.1 Old Business:

6.2 New Business:

6.2.1 Planning for Next Year: Inservice -Genet Telahun,

Genet went over Pre-Service Calendar which will run August 2, 2021– August 6, 2021. This year some of our Trainings for Staff will be Trauma Informed and Anti Bias Training. Some of the Policy Council Parents wanted to suggest that within the Anti Bias Training they cover Gender neutral language to be used within the classroom specifically clothing colors (pink/blue) and physical traits for Girls/Boys. Genet asked Parents to email her any suggestions she could incorporate into the trainings. Other Trainings will include Observation Assessment School Readiness, Social Emotional Training and CPR. YCOE Orientation will be August 9, 2021. All Center's First day of classes will be August 11, 2021, except Woodland Sites.

6.2.2 YCOE Orientation- Garth Lewis, Superintendent

Garth went over how YCOE is preparing to fully open all Centers in the Fall as In-person classrooms. YCOE will continue to speak with our Local Health Department and follow all Health Guidelines, provide masks daily and COVID testing as needed. YCOE is in the final phase of Strategic Planning which will affect all programs across the board within YCOE. Gail and Team have been instrumental in helping us increase the number of childcare slots throughout the County we will know more in the Fall if this was funded. In August we will also have a new tenant, California Human Development, here at YCOE in suite 190. They are geared towards adult education assisting adult's to upscaling their skills. Area of focus will be Construction, Welding Logistics, Forklift driving and Truck Driving.

Conversation was opened for any Parent Questions: Parents were concerned if in the Fall Parents can be reminded as to when to keep their children at home if they are sick. Genet confirmed we will be letting parents know Health Guidelines of when children

should be kept at home. Currently children are to be sent home if they are experiencing any COVID symptoms so other children do not get sick as well. Another concern for parents was what will be our policy for parents who are hesitant to vaccinate their children. Gail let parents know we will continue to educate our families in regard to COVID and share any and all resources we have with them.

6.2.3 Recognition of Employee of the Month- Genet

Program has started to recognize Employees of the month; two recognition walls have been set up one at Alyce Norman Center and another at Santa Anita. We are looking forward to showcasing our employees. So far Ana Ceballos, Hafiza Sofizada and Cynthia Roman have been recognized.

7.0 Financial Report: Debra Hinely

7.1 Monthly Financial Report: Debra went over the Financial Report for the month of May 2021.

7.2 Carryover Funds to 2021-2022 Fiscal Year

Debra went over the informational document that states we will be carrying over funds into the new Fiscal year 2021-2022. Due to this not being a typical school year due to COVID not all our expenditures were carried out. As of June 17, 2021, we are requesting to carry over \$285, 267.00 unspent in the 2020-2021 Fiscal Year. This number will change by the end of July 2021 because we are in the process of closing out the program for 2020-2021 Fiscal Year.

8.0 Programs Operations: Service Area Reports- Connie Luna Garcia

Connie reported That in May they had Mental Health Support and DRDP Training. Site Coordinators are working on end of school tasks. Also, we donated backpacks to all children before they left for Summer. Children that are set to go to Kindergarten in the Fall if they wanted, we put up balloons and a golden sign with the year for photo-op opportunities. Children enjoyed it very much.

9.0 Confirm Next Meeting Date:

Regular Meeting will be Friday August 27, 2021, at 2 pm

This meeting will be conducted via Zoom and conference call in. A public location was provided at the Yolo County Office of Education for public to attend and comment as needed at the Santa Anita Offices located at 1280 Santa Anita Court Conference Center Woodland CA 95776

10.0 Motion for Adjournment: The meeting adjourned at 3:02 pm

M1: Rosa Silva M2: Laura Quezada

Roll Call: Members participating were: Annalisa Vasquez, Rosa Silva, Laura Quezada, Alysia Damian.



**HEAD START/EARLY HEAD START
POLICY COUNCIL MEETING MINUTES**

July 29, 2021

1280 Santa Anita Court Suite 140 Woodland CA 95776

This meeting was conducted via Zoom and conference call in. A public location was provided at the Yolo County Office of Education for public to attend and comment as needed.

Council Members Present:

*Annalisa Vasquez
Elizabeth Uglade
Laura Quezada
Mary Bruning*

YCOE Staff:

*Gail Nadal, ECE Director
Marco Raya, Interpreter
Kathleen Glassman, Information Specialist*

YCOE Administration:

*Margie Valenzuela, Executive Director
Human Resources*

AFSCME Council 57:

None

Community Members Present:

1.0 Call to Order: 1:06 pm

2.0 Introductions/Recognition of Visitors None

3.0 Consent Agenda:

3.1 Approval of July 29, 2021 Agenda

M1: Laura Quezada M2: Elizabeth Uglade

4.0 Public Comment: *None*

5.0 Adjourned to Close Session:



- 5.1 Employment of New Hires –
M1: Laura Quezada M2: Elizabeth Uglade
- 5.2 Employment of Substitutes –
M1: Elizabeth Uglade M2: Laura Quezada
- 5.3 Employment of Various Service Providers – NONE
- 5.4 Non-Reelection of Certificated Probationary Employee- NONE

6.0 Confirm Next Meeting Date:

Regular Meeting will be Friday August 27, 2021, at 2 pm

This meeting will be conducted via Zoom and conference call in. A public location was provided at the Yolo County Office of Education for public to attend and comment as needed at the Santa Anita Offices located at 1280 Santa Anita Court Conference Center Woodland CA 95776

10.0 Motion for Adjournment: The meeting adjourned at 1:16 pm

M1: Mary Bruning M2: Elizabeth Uglade

Roll Call: Members participating were: Annalisa Vasquez, Elizabeth Uglade, Laura Quezada, Mary Bruning.

Meeting Notes

YOLO COUNTY CHILD CARE PLANNING COUNCIL

Tuesday September 21, 2021 9:00 AM-10:00AM

This meeting occurred by Zoom/Conference call

Consistent with the Shelter in Place orders from the Governor and Yolo County, this meeting was compliant with the Governor's Executive Order N-29-20 which allows for a deviation of teleconference rules required by the Brown Act. In-person attendance was not permitted.

Zoom was used for public comment

<p style="text-align: center;"><u>Members in Attendance:</u></p> <p style="text-align: center;">Justine Jimenez Kim Relph-Smith Fawn Montagna Kari Roberts Lynn Arner Sue Lomax Tico Zendejas Gina Daleiden</p>	<p style="text-align: center;"><u>Members Not Present:</u></p> <p style="text-align: center;">Ed Lewis Amy Howering Elizabeth Hansen</p> <p style="text-align: center;"><u>Guests:</u></p> <p style="text-align: center;">Gehan Tadros Tanya Kiz Jon Bell Garth Lewis David Moreno</p> <p style="text-align: center;"><u>Staff:</u></p> <p style="text-align: center;">Shannon McClarin Kathleen Glassman</p>
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Item	
1. Call to Order and Introductions/Roll Call	
Call to order at 9:02AM	
Gehan Tadros - Program Administrator Children's Home Society Jon Bell – Lakeshore David Moreno – Assistant Deputy Tanya Kiz – YCCA Garth Lewis – Yolo County Superintendent of Schools	
2. Public Comment None	
3. Consent- Approve Agenda	
Motion 1) Gina Daleiden 2) Kari Roberts	
4. Review Notes August 3, 2021	
5. LPC Website Live Date	
Kathleen shared that Ron McClarin has been provided content and now is putting in appropriate places on the website and the plan is to present the website at the October Meeting. Justine hoping to have website linked to other agencies in the County.	
6. Updates on CA Early Learning and Care Budget	

Large transition in Yolo County, Justine mentioned she has noticed people are still confused as to where subsidy can be found, and our providers are reeling from the pandemic and don't know what to expect, so having centralized information for resources is critical. Looking forward to some sort of a hub so they have a place to go when they have a challenge or an issue.

Kari Roberts shared that she still has a lot of questions about AB22, not sure that the people who are putting AB22 into place really understand what it will do to providers. Money was been given to federal budget but childcare providers still have not seen that funding; licensing has been telling providers since July that these payments will be coming out. We realize that our industry is in trouble, and we feel that more today than in August. What does that plan look like moving forward and how can the LPC help to bring the entities together- what do childcare providers want? San Diego County does a great job collaborating between Head Start and private programs. Head Start provides amazing services as well as the training that is done for providers, more services are given to families than we even know. In some counties there are school districts that have a collaboration with private childcare.

The focus needs to be on 0-3. How can we help providers access training and access all services? A network is needed especially in Woodland. West Sacramento has a successful network for providers, although it still does not have funding for resources like materials, supplies, furnishings, etc. A network needs funding and infrastructure, and we asked for that with recovery funding. The LPC website has an opportunity to connect providers to resources but if we cannot get people to access it then it will not be effective. The statement was made that we are at the tip of the iceberg on what is going to happen to providers. AB22 could have devastating consequences for 0-3, and we have already lost a lot of spaces in our county.

Learning Ladder Preschool and Childcare closed in West Sacramento this year, partially in response to the upcoming implementation of Universal TK, as there were no infant/toddler care at this site, it was only for preschool aged children. There needs to be some sort of an influx of funds to keep childcare open and sustainable. Childcare is reeling, as much as we can do for them now we need to do. Discussion of creating a workgroup to research how other counties are successfully supporting providers ensued, and we agreed we should which members are interested in this.

Some of the concerns to address: AB22 allows a ratio of 1 teacher to 24 students and the preschool ratio is 1 teacher to 12 preschoolers, plus preschools are required to shut down when there is a COVID positive case but the school district is not. There needs to be some sort of equitable situation. What are we doing for families with children 0-3? What is the plan? We need to discuss statewide solutions. We don't have a lot of updates on the rollout plan for childcare in the state budget but as much as possible we want to be stewards of what needs to be done to help. Let's look at other models in other counties that are doing this well, how is this working for families and providers alike.

Superintendent Garth Lewis shared that YCOE is interested in working together with private providers and wants to advocate for and support the retention of all childcare slots regardless of the way it manifests. The County Office of Education is slated to receive funding. Understanding the concerns being expressed and understanding the way forward is key. How many providers are we talking about? What are the opportunities to collaborate? YCOE would be interested in writing a portion of the grant to receive more funding. We want to be positioned to receive as many of those slots as possible. We want to do everything we can to support our partners here. It would be very helpful to understand the need. What is the tipping point how can we support going forward? Interested in leveraging the work to support the coordination of this effort.

<p>We discussed a private childcare and Head Start collaboration that's funded in some way, what should a good model look like? We need a roadmap. For some providers it may be about training, staffing, money we need to have a model, explore other models then bring it back to the group. This really is the work as the LPC. The LPC Executive Committee will discuss this. Does Resource and Referral have information on why private providers are closing?</p>	
7. LPC 2021/22 Budget	
<p>\$25,886.00 for the work we will be doing moving forward it is slightly more than we had last year. April 1, 2022 deadline to expend funds, if we can have plans in place by Jan 1, 2022 and supporting documents at the January LPC meeting we can be sure to spend the money wisely.</p>	
8. Equity Workgroup Update	
<p>No updates at this time</p>	
9. 2021/22 Meeting Schedule	
<p>Next meeting is October 5th and we can continue to do what we did last year, forming ad hoc committees as soon as the shutdown occurred. Committees were formed as we became aware of the many challenges for providers who still needed to provide care. In prior years we had always taken a break in December then July and Aug, in other years the LPC met every other month. Do we want to move to a 12-month calendar? Childcare does not close during the summer. Or we could meet during July and August as ad hoc, and then we could require all members to meet and can only miss 2 sessions, the LPC has been more lenient on missing meetings during the pandemic. LPC meeting monthly was helpful and needs to continue meeting monthly. LPC has worked hard to be recognized by the community. It was noted that the LPC can meet as often as would like but meeting every 12 months may not be able to gather a quorum. Sue Lomax made motion to meet on a monthly basis for 12 months and that the LPC adjust the attendance policy to reflect that we have 3 approved absences.</p> <p>2) Motion approved LPC will meet 12 months a year and at October meeting we will bring back attendance policy for review</p>	
10. LPC Vacancies	
<p>Currently have 8 vacancies (YCOE has 6 and BOS has 2 one is district 3 for public other for district 1) YCOE currently has 3 applications being filled out for provider, public agency and consumer. Social Services would be a nice appointment for District 3, can that be facilitated through the BOS? David Moreno is our liaison to the BOS and as such has access to all files for all applications. If anyone knows of an interested applicant please reach out to Kathleen and Shannon.</p>	
11. Member Updates	
<p>Justine Jimenez- Yolo County recently awarded the Shared Services Alliance grant and is awaiting budget confirmation. We will be meeting on this over the next couple of weeks. The SSA Pilot will help create better support for childcare providers and support infrastructure with their business as well as marketing. It was very exciting to be able to receive this funding as a collaborative of First 5 Yolo, City of West Sacramento and YCOE. Yolo is 1 of only 7 counties who received this grant.</p> <p>Sue Lomax- What funding source was used for the providers in Sacramento for janitorial services? Very practical funding for providers. Kari Roberts agreed that this would be very helpful. Funding for foggers that can be used in childcare to disinfect classrooms would also be great.</p> <p>Jon Bell- Impressed by what is happening and what we are doing in Yolo County. Happy to be of service and support. Been a pleasure to support over the last 15 years. Anything he can do don't hesitate to reach out.</p>	
<p>Meeting Adjourned 10:46AM Motion to adjourn</p>	

- 1)Kari Roberts
- 2)Kim Relph-Smith

5. 7. 2020-2021 Unaudited Actuals

Description

The 2020-2021 Unaudited Actuals Financial Reports will be completed and submitted to the California Department of Education on or before October 15, 2021. The General Fund Ending Balance for the Yolo County Office of Education is \$11,001,804.07. Following the certification and Form 01 pages 1-2, you will find the components of ending fund balance.

Pre-GASB 84, **Fund 76** is considered an “agency fund” used to account separately for amounts collected from employees for federal taxes, state taxes, transfers to credit unions, and other contributions. GASB 84 reclassifies this fund (and fund 95) as custodial funds. Prior to GASB 84, agency funds required the presentation of assets and liabilities only in the statement of fiduciary net position. The Components of Ending Fund Balance screen was not available in the SACS software, and the reporting to CDE was optional. For custodial funds, GASB 84 requires a statement of fiduciary net position reflecting assets, deferred outflows, liabilities, deferred inflows, and fiduciary net position and a statement of changes in fiduciary net position reflecting additions and deductions. The Components of Ending Fund Balance screen now is available in SACS software, and the reporting to CDE is required. *Fiduciary – trustee
**Agency fund - A fund consisting of resources received and held by an LEA as an agent for others.

Recommendation

For information.

Supporting Documents

 2020-2021 UNAUDITED ACTUALS BOARD PACKET

Contact Person

Debra Hinely, Director, Internal Business Services, will present this item.

YOLO County Office of Education 2020-2021

Unaudited Actuals

October 12, 2021

Presented by Debra Hinely



What are Unaudited Financial Reports?

- Year-end financial documents required by the State Superintendent of Public Instruction (SPI)
- Reflects actual revenues and expenditures for the year ending on June 30th
- Reserve for Economic Uncertainties has been met

Unaudited Actuals 2020-2021

Fund 01 – Combined, Restricted & Unrestricted

(amounts are rounded)

- Revenues \$25,607,045
- Expenditures/Interfund Transfers \$24,975,689
- Revenues over Expenditures resulted in an increase to the Ending Fund Balance \$631,355

COMPONENTS OF ENDING FUND BALANCE	2020-2021 UNAUDITED ACTUALS
BEGINNING FUND BALANCE (BFB)	\$ 10,370,449
ADJUSTMENT TO BEGINNING BALANCE	\$ -
REVENUES	\$ 25,607,045
TOTAL SOURCES	\$ 35,977,494
EXPENDITURES	\$ 24,975,689
ENDING FUND BALANCE (EFB)	\$ 11,001,804
SURPLUS (DEFICIT)	\$ 631,355

2020-2021 Summary of All Funds

Ending Fund Balances

GENERAL FUND	11,001,804
YOLO COUNTY CAREER ACADEMY FUND	-
SPECIAL ED PASS THRU FUND	300,000
ADULT EDUCATION FUND	343,956
CHILD DEVELOPMENT FUND	554,690
CAFETERIA FUND	72,299
DEFERRED MAINTENANCE FUND	1,755,038
RETIREE BENEFIT FUND	889,988
CAPITAL FACILITIES FUND	952,064
SELF INSURANCE FUND	-
WARRANT PASS THRU FUND	343,739
TOTAL	16,213,578

*** NOTE: PLANNED PROJECTS AND CARRY OVER FUNDS WILL BE ADDED TO THE 2021-2022 BUDGET AT 1ST INTERIM.**

NEXT STEPS

- The unaudited financial reports will be reviewed by the California Department of Education and James Marta & Company, a certified public accounting firm.
- The 2020-2021 Audit Report will be presented in January 2022

THANK YOU



UNAUDITED ACTUAL FINANCIAL REPORT:

To the Superintendent of Public Instruction:

2020-21 UNAUDITED ACTUAL FINANCIAL REPORT. This report is hereby prepared and filed by the County Superintendent of Schools pursuant to Education Code sections 41010 and 1628.

Signed: _____

Date: _____

County Superintendent/Designee
(Original signature required)

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

For County Office of Education:

Debra Hinely _____

Name

Director, Internal Business Services _____

Title

530-668-3728 _____

Telephone

debra.hinely@ycoe.org _____

E-mail Address

Unaudited Actuals
FINANCIAL REPORTS
2020-21 Unaudited Actuals
Summary of Unaudited Actual Data Submission

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

Form	Description	Value
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2022-23 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	
	Adjusted Appropriations Limit	\$11,525,042.09
	Appropriations Subject to Limit	\$11,525,042.09
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7907 and EC 1629.	
ICR	Preliminary Proposed Indirect Cost Rate	10.96%
	Fixed-with-carry-forward indirect cost rate for use in 2022-23, subject to CDE approval.	

1/13/2021

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	5,414,591.26	5,454,917.00	10,869,508.26	4,466,502.00	6,729,521.00	11,196,023.00	3.0%
2) Federal Revenue		8100-8299	82,263.10	5,327,405.36	5,409,668.46	0.00	6,649,256.00	6,649,256.00	22.9%
3) Other State Revenue		8300-8599	86,681.99	3,371,589.04	3,458,271.03	42,314.00	3,595,871.00	3,638,185.00	5.2%
4) Other Local Revenue		8600-8799	1,520,676.93	4,348,919.97	5,869,596.90	1,670,407.00	5,918,833.00	7,589,240.00	29.3%
5) TOTAL, REVENUES			7,104,213.28	18,502,831.37	25,607,044.65	6,179,223.00	22,893,481.00	29,072,704.00	13.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	1,017,450.99	5,431,839.82	6,449,290.81	1,034,585.00	5,647,494.00	6,682,079.00	3.6%
2) Classified Salaries		2000-2999	3,451,277.93	3,861,441.02	7,312,718.95	3,537,248.00	4,447,332.00	7,984,580.00	9.2%
3) Employee Benefits		3000-3999	1,609,107.04	3,919,480.89	5,528,587.93	1,880,992.00	4,838,752.00	6,719,744.00	21.5%
4) Books and Supplies		4000-4999	424,464.75	987,503.34	1,411,968.09	481,187.00	439,655.00	920,842.00	-34.8%
5) Services and Other Operating Expenditures		5000-5999	729,529.89	2,817,640.15	3,547,170.04	1,410,087.00	5,910,005.00	7,320,092.00	106.4%
6) Capital Outlay		6000-6999	708,761.16	254,596.60	963,357.76	123,016.00	30,000.00	153,016.00	-84.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,528.00	0.00	3,528.00	0.00	0.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,459,598.59)	1,192,410.40	(267,188.19)	(1,754,019.00)	1,394,332.00	(359,687.00)	34.6%
9) TOTAL, EXPENDITURES			6,484,521.17	18,464,912.22	24,949,433.39	6,713,096.00	22,707,570.00	29,420,666.00	17.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			619,692.11	37,919.15	657,611.26	(533,873.00)	185,911.00	(347,962.00)	-152.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	26,256.24	0.00	26,256.24	115,386.00	0.00	115,386.00	339.5%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	279,264.00	(279,264.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(26,256.24)	0.00	(26,256.24)	163,878.00	(279,264.00)	(115,386.00)	339.5%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			593,435.87	37,919.15	631,355.02	(369,995.00)	(93,353.00)	(463,348.00)	-173.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	8,851,679.61	1,518,769.44	10,370,449.05	9,445,115.48	1,556,688.59	11,001,804.07	6.1%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,851,679.61	1,518,769.44	10,370,449.05	9,445,115.48	1,556,688.59	11,001,804.07	6.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,851,679.61	1,518,769.44	10,370,449.05	9,445,115.48	1,556,688.59	11,001,804.07	6.1%
2) Ending Balance, June 30 (E + F1e)			9,445,115.48	1,556,688.59	11,001,804.07	9,075,120.48	1,463,335.59	10,538,456.07	-4.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	155,083.20	0.00	155,083.20	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,556,690.31	1,556,690.31	0.00	1,463,337.31	1,463,337.31	-6.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	8,540,532.28	0.00	8,540,532.28	8,188,620.48	0.00	8,188,620.48	-4.1%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	749,500.00	0.00	749,500.00	886,500.00	0.00	886,500.00	18.3%
Unassigned/Unappropriated Amount		9790	0.00	(1.72)	(1.72)	0.00	(1.72)	(1.72)	0.0%

YOLO COUNTY OFFICE OF EDUCATION
COMPONENTS OF ENDING FUND BALANCE
2020-2021 Unaudited Actuals and 2021-2022 Budget

	2020-2021 UNAUDITED ACTUALS	2021-2022 BUDGET
BEGINNING BALANCE	10,370,449.05	11,001,804.07
ADJUSTMENT TO BEGINNING BALANCE	0.00	0.00
REVENUES	25,607,044.65	29,072,704.00
TOTAL SOURCES	35,977,493.70	40,074,508.07
EXPENDITURES	24,949,433.39	29,420,666.00
OTHER SOURCES/USES	(26,256.24)	(115,386.00)
ENDING BALANCE	11,001,804.07	10,538,456.07
SURPLUS/(DEFICIT)	631,355.02	(463,348.00)

DESCRIPTION

NON-SPENDABLE:		
Prepaid Expense	155,083.20	
RESTRICTED:		
Alt Ed Scholarships	600.00	600.00
CA Clean Energy Jobs Act	20,724.35	20,724.35
CalWorks for ROCP & Adult Education	21,247.00	21,247.00
Career Technical Education Incentive Grant	0.00	0.00
Classified Employee Professional Development	14,777.41	14,777.41
Community First 5	(0.28)	(0.28)
Education Workforce English Learning Roadmap	18,373.20	18,373.20
ESSA Title IV 21st Century	0.06	0.06
Expanded Learning Opportunities (ELO) Grant	82,439.24	82,439.24
Expanded Learning Opportunities (ELO) Grant Para Staff	21,512.00	21,512.00
First 5 RTT	(0.40)	(0.40)
Floodplain Institute	(0.03)	(0.03)
Foster Youth	0.00	0.00
George Hinkle Donation	12,000.00	12,000.00
Head Start	(0.22)	(0.22)
Health Ed Framework Project	0.00	0.00
Improv Systems of Academic Support	0.00	0.00
Instructional Material Lottery	91,438.43	91,438.43
Low Performing Students Block Grant	65.58	65.58
MEDI-CAL Billing	277,405.40	277,405.40
MTSS - At Risk Youth	0.00	0.00
MTSS - Washington USD	0.00	0.00
Regionalized Services/Special Education GOAL 5050	0.00	0.00
ROP/CALWORKS Classes	2,760.28	2,760.28
SEAL Sabrato Early Academic Language	26,364.34	26,364.34
Solar Academy	523,194.73	429,841.73
Special Education	442,867.58	442,867.58
Special Education Alternative Dispute	(0.16)	(0.16)
Special Education Infant Program	(0.46)	(0.46)
Special Education Mental Health	(0.36)	(0.36)
Special Education Preschool	(0.52)	(0.52)
Strong Workforce Program	0.00	0.00
Tobacco Use Prevention Education	0.00	0.00
Tobacco Use Prevention Education COE Technical Asst.	0.00	0.00
WS SEEP	0.00	0.00
YCSBA's Excellence in Education	889.96	889.96
Yolo Co. Civic Project	0.00	0.00
Yolo County Detention MOU	31.46	31.46

YOLO COUNTY OFFICE OF EDUCATION
COMPONENTS OF ENDING FUND BALANCE
2020-2021 Unaudited Actuals and 2021-2022 Budget

	2020-2021 UNAUDITED ACTUALS	2021-2022 BUDGET
ASSIGNED:		
Alternative Education	399,284.81	399,284.81
Art & Music Block Grant	29,983.81	29,983.81
Budget Development Reserve - MYP	1,596,077.00	1,596,077.00
Comprehensive LT Plan	25,000.00	25,000.00
Diploma Plus Enterprise	141.85	141.85
Distance Learning	11,868.80	11,868.80
Economic Uncertainty (Reserve 3%)	749,500.00	886,500.00
Economic Uncertainty (Additional Reserve)	0.00	591,000.00
Ed Tech	59,171.14	59,171.14
Emp Welfare	312.84	312.84
Energy Efficiency	21,763.59	21,763.59
Facilities and Equipment Reserve	1,459,719.44	794,525.64
Santa Anita Facility Reserves	14,297.65	105,162.65
Fiscal/COE Oversight Reserve	195,000.00	195,000.00
Foster Youth/Homeless	164.08	164.08
Friends of Art	261.00	261.00
Healthy Families Act/ACA	110,000.00	110,000.00
Instructional Materials	73,303.87	73,303.87
Insurance/Risk Management Reserve	330,000.00	330,000.00
LCAP	128,688.71	128,688.71
LCAP Diff. Asst. One-time	526,106.12	526,106.12
LCAP Differentiated Assistance	311,169.08	311,169.08
Leave Accrual	25,000.00	25,000.00
Lottery	236,885.22	236,885.22
MAA	689,261.75	689,261.75
Mandate One time	60,245.50	60,245.50
Mandated Block Grant (type 1203)	168,562.00	168,562.00
OPEB Liability Reserve	130,000.00	130,000.00
Oral Health Assessment	12,435.00	12,435.00
Pension Contributions Reserve	529,567.00	529,567.00
Preschool Fund Raiser	311.94	311.94
Professional Development	27,299.84	27,299.84
School Site Block Grant	1,853.14	1,853.14
Sp Ed Support Activities	1,485.37	1,485.37
Special Ed Scholarship Fund	486.97	486.97
Staff/Professional Development Reserve	88,583.00	120,000.00
Superintendents Priorities	84,364.00	84,364.00
Technology (resource)	93,813.62	227,301.62
Technology Infrastructure Upgrade	0.00	450,000.00
Temporary State Revenues Reserve / LCFF Deferrals	983,488.00	0.00
Testing (CELDT, STAR, CAHSEE)	2,768.29	2,768.29
Vehicle Fleet Reserve	111,635.02	111,635.02
Venture Club	172.83	172.83
TOTAL	11,001,804.07	10,538,456.07

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	8,605,945.63	(3,374,859.90)	5,231,085.73				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	500.00	0.00	500.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	982,122.64	9,039,376.64	10,021,499.28				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	287,499.35	2,576,862.48	2,864,361.83				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	155,083.20	0.00	155,083.20				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			10,031,150.82	8,241,379.22	18,272,530.04				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	382,558.99	4,176,129.82	4,558,688.81				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	203,476.35	1,538,136.01	1,741,612.36				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	970,424.80	970,424.80				
6) TOTAL, LIABILITIES			586,035.34	6,684,690.63	7,270,725.97				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			9,445,115.48	1,556,688.59	11,001,804.07				

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	2,859,702.00	0.00	2,859,702.00	2,504,265.00	0.00	2,504,265.00	-12.4%
Education Protection Account State Aid - Current Year		8012	521,790.00	0.00	521,790.00	3,300.00	0.00	3,300.00	-99.4%
State Aid - Prior Years		8019	15,292.90	0.00	15,292.90	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	57,658.62	0.00	57,658.62	59,401.00	0.00	59,401.00	3.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	4,675.55	0.00	4,675.55	3,000.00	0.00	3,000.00	-35.8%
County & District Taxes Secured Roll Taxes		8041	7,649,041.02	0.00	7,649,041.02	7,134,265.00	0.00	7,134,265.00	-6.7%
Unsecured Roll Taxes		8042	340,591.33	0.00	340,591.33	319,056.00	0.00	319,056.00	-6.3%
Prior Years' Taxes		8043	12,561.01	0.00	12,561.01	1,766.00	0.00	1,766.00	-85.9%
Supplemental Taxes		8044	124,240.19	0.00	124,240.19	169,500.00	0.00	169,500.00	36.4%
Education Revenue Augmentation Fund (ERAF)		8045	55,488.18	0.00	55,488.18	79,628.00	0.00	79,628.00	43.5%
Community Redevelopment Funds (SB 617/699/1992)		8047	598,469.81	0.00	598,469.81	502,011.00	0.00	502,011.00	-16.1%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Suprs.		8070	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	6,767.65	0.00	6,767.65	3,253.00	0.00	3,253.00	-51.9%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			12,246,278.26	0.00	12,246,278.26	10,779,445.00	0.00	10,779,445.00	-12.0%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	348,370.00		348,370.00	(171,700.00)		(171,700.00)	-149.3%
All Other LCFF Transfers - Current Year	All Other	8091	(523,370.00)	0.00	(523,370.00)	(3,300.00)	0.00	(3,300.00)	-99.4%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(6,656,687.00)	5,454,917.00	(1,201,770.00)	(6,137,943.00)	6,729,521.00	591,578.00	-149.2%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			5,414,591.26	5,454,917.00	10,869,508.26	4,466,502.00	6,729,521.00	11,196,023.00	3.0%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	88,785.88	88,785.88	0.00	169,206.00	169,206.00	90.6%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		236,963.98	236,963.98		162,880.00	162,880.00	-31.3%
Title I, Part D, Local Delinquent Programs	3025	8290		81,933.68	81,933.68		107,298.00	107,298.00	31.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		7,995.79	7,995.79		0.00	0.00	-100.0%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		13,369.00	13,369.00		0.00	0.00	-100.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3183, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 4204, 5510, 5630	8290		176,582.40	176,582.40		106,600.00	106,600.00	-39.6%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	82,263.10	4,721,774.63	4,804,037.73	0.00	6,103,272.00	6,103,272.00	27.0%
TOTAL, FEDERAL REVENUE			82,263.10	5,327,405.36	5,409,668.46	0.00	6,649,256.00	6,649,256.00	22.9%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		623,856.99	623,856.99		1,015,402.00	1,015,402.00	62.8%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	657,893.00	657,893.00	0.00	617,699.00	617,699.00	-6.1%
All Other State Apportionments - Prior Years	All Other	8319	0.00	78,059.00	78,059.00	0.00	0.00	0.00	-100.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	42,457.00	0.00	42,457.00	0.00	0.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	32,692.99	10,657.96	43,350.95	33,239.00	11,731.00	44,970.00	3.7%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590		259,037.12	259,037.12		182,999.00	182,999.00	-29.4%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		266,181.19	266,181.19		101,085.00	101,085.00	-62.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	11,532.00	1,475,903.78	1,487,435.78	9,075.00	1,666,955.00	1,676,030.00	12.7%
TOTAL, OTHER STATE REVENUE			86,681.99	3,371,589.04	3,458,271.03	42,314.00	3,595,871.00	3,638,185.00	5.2%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	20,299.50	0.00	20,299.50	150,369.00	0.00	150,369.00	640.8%
Interest		8660	199,632.86	0.00	199,632.86	65,000.00	0.00	65,000.00	-67.4%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	397,612.93	397,612.93	0.00	840,014.00	840,014.00	111.3%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	916,950.00	0.00	916,950.00	1,204,649.00	0.00	1,204,649.00	31.4%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From									
Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	383,794.57	446,488.00	830,282.57	250,389.00	110,265.00	360,654.00	-56.8%
Tuition		8710	0.00	3,504,819.04	3,504,819.04	0.00	4,968,554.00	4,968,554.00	41.8%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,520,676.93	4,348,919.97	5,869,596.90	1,670,407.00	5,918,833.00	7,589,240.00	29.3%
TOTAL, REVENUES			7,104,213.28	18,502,831.37	25,607,044.65	6,179,223.00	22,893,481.00	29,072,704.00	13.5%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	433,996.82	3,190,146.34	3,624,143.16	395,475.00	3,439,883.00	3,835,358.00	5.8%
Certificated Pupil Support Salaries		1200	0.00	891,312.63	891,312.63	200.00	822,371.00	822,571.00	-7.7%
Certificated Supervisors' and Administrators' Salaries		1300	569,530.38	1,238,149.76	1,807,680.14	638,910.00	1,280,644.00	1,919,554.00	6.2%
Other Certificated Salaries		1900	13,923.79	112,231.09	126,154.88	0.00	104,596.00	104,596.00	-17.1%
TOTAL, CERTIFICATED SALARIES			1,017,450.99	5,431,839.82	6,449,290.81	1,034,585.00	5,647,494.00	6,682,079.00	3.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	5,778.72	2,093,928.49	2,099,707.21	21,465.00	2,488,409.00	2,509,874.00	19.5%
Classified Support Salaries		2200	338,829.63	924,659.67	1,263,489.30	405,100.00	1,025,120.00	1,430,220.00	13.2%
Classified Supervisors' and Administrators' Salaries		2300	1,172,820.17	380,932.78	1,553,752.95	1,225,977.00	423,676.00	1,649,653.00	6.2%
Clerical, Technical and Office Salaries		2400	1,933,849.41	359,293.73	2,293,143.14	1,884,706.00	415,139.00	2,299,845.00	0.3%
Other Classified Salaries		2900	0.00	102,626.35	102,626.35	0.00	94,988.00	94,988.00	-7.4%
TOTAL, CLASSIFIED SALARIES			3,451,277.93	3,861,441.02	7,312,718.95	3,537,248.00	4,447,332.00	7,984,580.00	9.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	162,875.78	1,388,715.35	1,551,591.13	193,174.00	1,251,763.00	1,444,937.00	-6.9%
PERS		3201-3202	672,892.51	814,321.01	1,487,213.52	773,137.00	1,299,012.00	2,072,149.00	39.3%
OASDI/Medicare/Alternative		3301-3302	264,133.48	382,095.37	646,228.85	275,938.00	446,715.00	722,653.00	11.8%
Health and Welfare Benefits		3401-3402	338,151.63	930,879.52	1,269,031.15	465,903.00	1,462,775.00	1,928,678.00	52.0%
Unemployment Insurance		3501-3502	2,497.72	5,699.90	8,197.62	2,293.00	5,038.00	7,331.00	-10.6%
Workers' Compensation		3601-3602	155,956.52	321,002.29	476,958.81	125,552.00	277,614.00	403,166.00	-15.5%
OPEB, Allocated		3701-3702	12,599.40	76,767.45	89,366.85	44,995.00	95,835.00	140,830.00	57.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,609,107.04	3,919,480.89	5,528,587.93	1,880,992.00	4,838,752.00	6,719,744.00	21.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	23,244.05	23,244.05	266.00	0.00	266.00	-98.9%
Materials and Supplies		4300	302,006.37	454,666.27	756,672.64	342,482.00	330,705.00	673,187.00	-11.0%
Noncapitalized Equipment		4400	122,458.38	509,422.30	631,880.68	138,439.00	68,597.00	207,036.00	-67.2%
Food		4700	0.00	170.72	170.72	0.00	40,353.00	40,353.00	23536.9%
TOTAL, BOOKS AND SUPPLIES			424,464.75	987,503.34	1,411,968.09	481,187.00	439,655.00	920,842.00	-34.8%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	122,812.50	429,522.00	552,334.50	122,813.00	1,030,323.00	1,153,136.00	108.8%
Travel and Conferences		5200	30,404.26	71,511.98	101,916.24	130,065.00	225,616.00	355,681.00	249.0%
Dues and Memberships		5300	55,827.91	7,641.50	63,469.41	52,844.00	9,186.00	62,030.00	-2.3%
Insurance		5400 - 5450	99,394.76	12,202.00	111,596.76	120,718.00	16,619.00	137,337.00	23.1%
Operations and Housekeeping Services		5500	275,523.34	981.84	276,505.18	341,808.00	3,173.00	344,981.00	24.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	221,341.99	16,189.92	237,531.91	320,821.00	18,826.00	339,647.00	43.0%
Transfers of Direct Costs		5710	(894,400.84)	894,400.84	0.00	(1,152,895.00)	1,152,895.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(123,045.05)	0.00	(123,045.05)	(153,860.00)	0.00	(153,860.00)	25.0%
Professional/Consulting Services and Operating Expenditures		5800	797,026.07	1,350,455.17	2,147,481.24	1,487,225.00	3,413,392.00	4,900,617.00	128.2%
Communications		5900	144,644.95	34,734.90	179,379.85	140,548.00	39,975.00	180,523.00	0.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			729,529.89	2,817,640.15	3,547,170.04	1,410,087.00	5,910,005.00	7,320,092.00	106.4%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	6,136.35	6,136.35	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	708,761.16	94,253.05	803,014.21	56,916.00	0.00	56,916.00	-92.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	154,207.20	154,207.20	66,100.00	30,000.00	96,100.00	-37.7%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			708,761.16	254,596.60	963,357.76	123,016.00	30,000.00	153,016.00	-84.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments All Other		7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	3,528.00	0.00	3,528.00	0.00	0.00	0.00	-100.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,528.00	0.00	3,528.00	0.00	0.00	0.00	-100.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,192,410.40)	1,192,410.40	0.00	(1,394,332.00)	1,394,332.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(267,188.19)	0.00	(267,188.19)	(359,687.00)	0.00	(359,687.00)	34.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,459,598.59)	1,192,410.40	(267,188.19)	(1,754,019.00)	1,394,332.00	(359,687.00)	34.6%
TOTAL, EXPENDITURES			6,484,521.17	18,464,912.22	24,949,433.39	6,713,096.00	22,707,570.00	29,420,666.00	17.9%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	26,256.24	0.00	26,256.24	0.00	0.00	0.00	-100.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	115,386.00	0.00	115,386.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			26,256.24	0.00	26,256.24	115,386.00	0.00	115,386.00	339.5%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	279,264.00	(279,264.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	279,264.00	(279,264.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)									
			(26,256.24)	0.00	(26,256.24)	163,878.00	(279,264.00)	(115,386.00)	339.5%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	5,414,591.26	5,454,917.00	10,869,508.26	4,466,502.00	6,729,521.00	11,196,023.00	3.0%
2) Federal Revenue		8100-8299	82,263.10	5,327,405.36	5,409,668.46	0.00	6,649,256.00	6,649,256.00	22.9%
3) Other State Revenue		8300-8599	86,681.99	3,371,589.04	3,458,271.03	42,314.00	3,595,871.00	3,638,185.00	5.2%
4) Other Local Revenue		8600-8799	1,520,676.93	4,348,919.97	5,869,596.90	1,670,407.00	5,918,833.00	7,589,240.00	29.3%
5) TOTAL, REVENUES			7,104,213.28	18,502,831.37	25,607,044.65	6,179,223.00	22,893,481.00	29,072,704.00	13.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		609,476.48	8,916,124.23	9,525,600.71	701,716.00	11,525,815.00	12,227,531.00	28.4%
2) Instruction - Related Services	2000-2999		1,142,836.42	3,809,814.34	4,952,650.76	1,571,822.00	4,158,371.00	5,730,193.00	15.7%
3) Pupil Services	3000-3999		41,822.11	3,500,713.46	3,542,535.57	33,189.00	4,494,975.00	4,528,164.00	27.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		919.40	0.00	919.40	11,859.00	0.00	11,859.00	1189.9%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		3,328,746.80	1,251,022.94	4,579,769.74	3,742,567.00	1,518,629.00	5,261,196.00	14.9%
8) Plant Services	8000-8999		1,357,191.96	987,237.25	2,344,429.21	651,943.00	1,009,780.00	1,661,723.00	-29.1%
9) Other Outgo	9000-9999	Except 7600-7699	3,528.00	0.00	3,528.00	0.00	0.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			6,484,521.17	18,464,912.22	24,949,433.39	6,713,096.00	22,707,570.00	29,420,666.00	17.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			619,692.11	37,919.15	657,611.26	(533,873.00)	185,911.00	(347,962.00)	-152.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	26,256.24	0.00	26,256.24	115,386.00	0.00	115,386.00	339.5%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	279,264.00	(279,264.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(26,256.24)	0.00	(26,256.24)	163,878.00	(279,264.00)	(115,386.00)	339.5%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			593,435.87	37,919.15	631,355.02	(369,995.00)	(93,353.00)	(463,348.00)	-173.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	8,851,679.61	1,518,769.44	10,370,449.05	9,445,115.48	1,556,688.59	11,001,804.07	6.1%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,851,679.61	1,518,769.44	10,370,449.05	9,445,115.48	1,556,688.59	11,001,804.07	6.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,851,679.61	1,518,769.44	10,370,449.05	9,445,115.48	1,556,688.59	11,001,804.07	6.1%
2) Ending Balance, June 30 (E + F1e)			9,445,115.48	1,556,688.59	11,001,804.07	9,075,120.48	1,463,335.59	10,538,456.07	-4.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	155,083.20	0.00	155,083.20	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,556,690.31	1,556,690.31	0.00	1,463,337.31	1,463,337.31	-6.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	8,540,532.28	0.00	8,540,532.28	8,188,620.48	0.00	8,188,620.48	-4.1%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	749,500.00	0.00	749,500.00	886,500.00	0.00	886,500.00	18.3%
Unassigned/Unappropriated Amount		9790	0.00	(1.72)	(1.72)	0.00	(1.72)	(1.72)	0.0%

Resource	Description	2020-21 Unaudited Actuals	2021-22 Budget
4123	ESSA: Title IV, 21st Century Community Learning Centers Technical	0.06	0.06
5640	Medi-Cal Billing Option	287,323.24	287,323.24
6230	California Clean Energy Jobs Act	20,724.35	20,724.35
6300	Lottery: Instructional Materials	91,438.43	91,438.43
6371	CalWORKs for ROCP or Adult Education	21,247.00	21,247.00
6500	Special Education	442,867.58	442,867.58
7311	Classified School Employee Professional Development Block Grant	14,777.41	14,777.41
7425	Expanded Learning Opportunities (ELO) Grant	82,439.24	82,439.24
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Sta	21,512.00	21,512.00
7510	Low-Performing Students Block Grant	65.58	65.58
9010	Other Restricted Local	574,295.42	480,942.42
Total, Restricted Balance		1,556,690.31	1,463,337.31

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	0.00	0.00	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			0.00	0.00	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	36,247.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			36,247.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	3,145.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	33,102.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			36,247.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment State Aid - Current Year		8011	0.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3150, 3155, 3180, 3181, 3182, 3185, 4037, 4124, 4126, 4127, 4128, 5510, 5630	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Unaudited Actuals
Charter Schools Special Revenue Fund
Expenditures by Function

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	0.00	0.00	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			0.00	0.00	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,783,868.12	5,806,692.00	0.4%
3) Other State Revenue		8300-8599	14,260,680.28	10,746,402.00	-24.6%
4) Other Local Revenue		8600-8799	(68,280.39)	134,061.00	-296.3%
5) TOTAL, REVENUES			19,976,268.01	16,687,155.00	-16.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	20,206,029.41	16,687,155.00	-17.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			20,206,029.41	16,687,155.00	-17.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(229,761.40)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(229,761.40)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	529,761.26	299,999.86	-43.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			529,761.26	299,999.86	-43.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			529,761.26	299,999.86	-43.4%
2) Ending Balance, June 30 (E + F1e)			299,999.86	299,999.86	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	299,999.86	299,999.86	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,915,303.60		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	7,186,481.73		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,538,136.01		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			13,639,921.34		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	13,253,259.74		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	86,661.74		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			13,339,921.48		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			299,999.86		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Pass-Through Revenues from Federal Sources		8287	5,783,868.12	5,806,692.00	0.4%
TOTAL, FEDERAL REVENUE			5,783,868.12	5,806,692.00	0.4%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	12,566,832.01	8,493,004.00	-32.4%
Prior Years	6500	8319	(19,218.73)	162,272.00	-944.3%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	(78,059.00)	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	1,791,126.00	2,091,126.00	16.7%
TOTAL, OTHER STATE REVENUE			14,260,680.28	10,746,402.00	-24.6%
OTHER LOCAL REVENUE					
Interest		8660	(68,280.39)	134,061.00	-296.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(68,280.39)	134,061.00	-296.3%
TOTAL, REVENUES			19,976,268.01	16,687,155.00	-16.5%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	7,250,538.12	7,572,885.00	4.4%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	12,709,094.29	8,789,337.00	-30.8%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	(78,059.00)	0.00	-100.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	324,456.00	324,933.00	0.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			20,206,029.41	16,687,155.00	-17.4%
TOTAL, EXPENDITURES			20,206,029.41	16,687,155.00	-17.4%

Unaudited Actuals
Special Education Pass-Through Fund
Expenditures by Function

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,783,868.12	5,806,692.00	0.4%
3) Other State Revenue		8300-8599	14,260,680.28	10,746,402.00	-24.6%
4) Other Local Revenue		8600-8799	(68,280.39)	134,061.00	-296.3%
5) TOTAL, REVENUES			19,976,268.01	16,687,155.00	-16.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	20,206,029.41	16,687,155.00	-17.4%
10) TOTAL, EXPENDITURES			20,206,029.41	16,687,155.00	-17.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(229,761.40)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Unaudited Actuals
Special Education Pass-Through Fund
Expenditures by Function

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(229,761.40)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	529,761.26	299,999.86	-43.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			529,761.26	299,999.86	-43.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			529,761.26	299,999.86	-43.4%
2) Ending Balance, June 30 (E + F1e)			299,999.86	299,999.86	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			299,999.86	299,999.86	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21 Unaudited Actuals	2021-22 Budget
6546	Mental Health-Related Services	299,999.86	299,999.86
Total, Restricted Balance		<u>299,999.86</u>	<u>299,999.86</u>

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	2,548.00	New
4) Other Local Revenue		8600-8799	253,498.65	318,512.00	25.6%
5) TOTAL, REVENUES			253,498.65	321,060.00	26.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	96,487.09	104,428.00	8.2%
3) Employee Benefits		3000-3999	39,844.00	51,009.00	28.0%
4) Books and Supplies		4000-4999	0.00	8,295.00	New
5) Services and Other Operating Expenditures		5000-5999	24,958.08	142,161.00	469.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	8,064.46	15,167.00	88.1%
9) TOTAL, EXPENDITURES			169,353.63	321,060.00	89.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			84,145.02	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			84,145.02	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	259,810.56	343,955.58	32.4%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			259,810.56	343,955.58	32.4%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			259,810.56	343,955.58	32.4%
2) Ending Balance, June 30 (E + F1e)					
			343,955.58	343,955.58	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	321,454.76	321,454.76	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	22,500.82	22,500.82	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	330,093.05		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	17,943.90		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			348,036.95		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	4,081.37		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			4,081.37		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			343,955.58		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	2,548.00	New
TOTAL, OTHER STATE REVENUE			0.00	2,548.00	New

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,831.32	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	250,667.33	318,512.00	27.1%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			253,498.65	318,512.00	25.6%
TOTAL, REVENUES			253,498.65	321,060.00	26.7%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	91,245.57	99,042.00	8.5%
Clerical, Technical and Office Salaries		2400	5,241.52	5,386.00	2.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			96,487.09	104,428.00	8.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	18,862.05	26,472.00	40.3%
OASDI/Medicare/Alternative		3301-3302	7,322.07	7,989.00	9.1%
Health and Welfare Benefits		3401-3402	9,434.54	12,583.00	33.4%
Unemployment Insurance		3501-3502	48.38	53.00	9.5%
Workers' Compensation		3601-3602	3,340.59	2,868.00	-14.1%
OPEB, Allocated		3701-3702	836.37	1,044.00	24.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			39,844.00	51,009.00	28.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	7,044.00	New
Noncapitalized Equipment		4400	0.00	1,251.00	New
TOTAL, BOOKS AND SUPPLIES			0.00	8,295.00	New

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	5,500.00	New
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	4,378.08	6,083.00	38.9%
Professional/Consulting Services and Operating Expenditures		5800	20,580.00	130,578.00	534.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			24,958.08	142,161.00	469.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	8,064.46	15,167.00	88.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			8,064.46	15,167.00	88.1%
TOTAL, EXPENDITURES			169,353.63	321,060.00	89.6%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	2,548.00	New
4) Other Local Revenue		8600-8799	253,498.65	318,512.00	25.6%
5) TOTAL, REVENUES			253,498.65	321,060.00	26.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	15,379.00	New
2) Instruction - Related Services	2000-2999		157,119.76	282,387.00	79.7%
3) Pupil Services	3000-3999		0.00	2,656.00	New
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		8,064.46	15,167.00	88.1%
8) Plant Services	8000-8999		4,169.41	5,471.00	31.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			169,353.63	321,060.00	89.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			84,145.02	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			84,145.02	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	259,810.56	343,955.58	32.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			259,810.56	343,955.58	32.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			259,810.56	343,955.58	32.4%
2) Ending Balance, June 30 (E + F1e)			343,955.58	343,955.58	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			321,454.76	321,454.76	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	22,500.82	22,500.82	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21 Unaudited Actuals	2021-22 Budget
6391	Adult Education Program	321,454.76	321,454.76
Total, Restricted Balance		<u>321,454.76</u>	<u>321,454.76</u>

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	511,063.08	455,416.00	-10.9%
3) Other State Revenue		8300-8599	2,606,875.00	3,692,292.00	41.6%
4) Other Local Revenue		8600-8799	10,959.49	0.00	-100.0%
5) TOTAL, REVENUES			3,128,897.57	4,147,708.00	32.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,283,838.81	1,597,088.00	24.4%
2) Classified Salaries		2000-2999	171,781.15	199,251.00	16.0%
3) Employee Benefits		3000-3999	669,942.91	881,872.00	31.6%
4) Books and Supplies		4000-4999	167,369.30	132,680.00	-20.7%
5) Services and Other Operating Expenditures		5000-5999	423,334.19	715,668.00	69.1%
6) Capital Outlay		6000-6999	45,988.41	276,629.00	501.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	259,123.73	344,520.00	33.0%
9) TOTAL, EXPENDITURES			3,021,378.50	4,147,708.00	37.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			107,519.07	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			107,519.07	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	447,170.54	554,689.61	24.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			447,170.54	554,689.61	24.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			447,170.54	554,689.61	24.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	554,689.61	554,689.61	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	555,765.96		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	465,634.58		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	904.68		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,022,305.22		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	73,874.20		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	162,338.81		
4) Current Loans		9640			
5) Unearned Revenue		9650	231,402.60		
6) TOTAL, LIABILITIES			467,615.61		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			554,689.61		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	511,063.08	455,416.00	-10.9%
TOTAL, FEDERAL REVENUE			511,063.08	455,416.00	-10.9%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	2,013,107.59	2,737,967.00	36.0%
All Other State Revenue	All Other	8590	593,767.41	954,325.00	60.7%
TOTAL, OTHER STATE REVENUE			2,606,875.00	3,692,292.00	41.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	6,640.32	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	2,586.00	0.00	-100.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,733.17	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,959.49	0.00	-100.0%
TOTAL, REVENUES			3,128,897.57	4,147,708.00	32.6%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,036,189.29	1,258,393.00	21.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	231,807.00	239,113.00	3.2%
Other Certificated Salaries		1900	15,842.52	99,582.00	528.6%
TOTAL, CERTIFICATED SALARIES			1,283,838.81	1,597,088.00	24.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	23,154.04	45,844.00	98.0%
Classified Supervisors' and Administrators' Salaries		2300	25,133.42	25,961.00	3.3%
Clerical, Technical and Office Salaries		2400	123,242.85	127,446.00	3.4%
Other Classified Salaries		2900	250.84	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			171,781.15	199,251.00	16.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	286,937.04	290,690.00	1.3%
PERS		3201-3202	72,569.79	98,631.00	35.9%
OASDI/Medicare/Alternative		3301-3302	41,549.33	57,109.00	37.4%
Health and Welfare Benefits		3401-3402	206,261.39	367,442.00	78.1%
Unemployment Insurance		3501-3502	845.76	899.00	6.3%
Workers' Compensation		3601-3602	50,354.90	49,323.00	-2.0%
OPEB, Allocated		3701-3702	11,424.70	17,778.00	55.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			669,942.91	881,872.00	31.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	123,484.63	81,418.00	-34.1%
Noncapitalized Equipment		4400	43,304.75	51,137.00	18.1%
Food		4700	579.92	125.00	-78.4%
TOTAL, BOOKS AND SUPPLIES			167,369.30	132,680.00	-20.7%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	40,000.00	40,000.00	0.0%
Travel and Conferences		5200	4,432.07	26,821.00	505.2%
Dues and Memberships		5300	817.50	1,049.00	28.3%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	92.59	772.00	733.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,981.52	4,384.00	121.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	118,666.97	147,777.00	24.5%
Professional/Consulting Services and Operating Expenditures		5800	254,911.19	490,126.00	92.3%
Communications		5900	2,432.35	4,739.00	94.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			423,334.19	715,668.00	69.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	31,578.41	186,099.00	489.3%
Buildings and Improvements of Buildings		6200	14,410.00	90,530.00	528.2%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			45,988.41	276,629.00	501.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	259,123.73	344,520.00	33.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			259,123.73	344,520.00	33.0%
TOTAL, EXPENDITURES			3,021,378.50	4,147,708.00	37.3%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	511,063.08	455,416.00	-10.9%
3) Other State Revenue		8300-8599	2,606,875.00	3,692,292.00	41.6%
4) Other Local Revenue		8600-8799	10,959.49	0.00	-100.0%
5) TOTAL, REVENUES			3,128,897.57	4,147,708.00	32.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,892,867.68	2,214,384.00	17.0%
2) Instruction - Related Services	2000-2999		441,348.21	783,025.00	77.4%
3) Pupil Services	3000-3999		271,746.90	349,711.00	28.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		259,123.73	344,520.00	33.0%
8) Plant Services	8000-8999		156,291.98	456,068.00	191.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,021,378.50	4,147,708.00	37.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			107,519.07	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			107,519.07	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	447,170.54	554,689.61	24.0%
b) Audit Adjustments			0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			447,170.54	554,689.61	24.0%
d) Other Restatements			0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			447,170.54	554,689.61	24.0%
2) Ending Balance, June 30 (E + F1e)			554,689.61	554,689.61	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores			0.00	0.00	0.0%
		9712	0.00	0.00	0.0%
Prepaid Items			0.00	0.00	0.0%
		9713	0.00	0.00	0.0%
All Others			0.00	0.00	0.0%
		9719	0.00	0.00	0.0%
b) Restricted			554,689.61	554,689.61	0.0%
		9740	554,689.61	554,689.61	0.0%
c) Committed					
Stabilization Arrangements			0.00	0.00	0.0%
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)			0.00	0.00	0.0%
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)			0.00	0.00	0.0%
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties			0.00	0.00	0.0%
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount			0.00	0.00	0.0%
		9790	0.00	0.00	0.0%

Resource	Description	2020-21 Unaudited Actuals	2021-22 Budget
5055	Child Development: Local Planning Councils	2.09	2.09
5058	Child Development: Coronavirus Response and Relief Supple	100,878.75	100,878.75
6127	Child Development: California State Preschool Program QRIS	0.17	0.17
6130	Child Development: Center-Based Reserve Account	453,808.60	453,808.60
Total, Restricted Balance		554,689.61	554,689.61

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	749.63	0.00	-100.0%
5) TOTAL, REVENUES			749.63	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			749.63	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			749.63	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	71,549.50	72,299.13	1.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			71,549.50	72,299.13	1.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			71,549.50	72,299.13	1.0%
2) Ending Balance, June 30 (E + F1e)					
			72,299.13	72,299.13	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	72,299.13	72,299.13	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	72,299.13		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			72,299.13		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			72,299.13		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	749.63	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			749.63	0.00	-100.0%
TOTAL, REVENUES			749.63	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Function

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	749.63	0.00	-100.0%
5) TOTAL, REVENUES			749.63	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			749.63	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Function

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			749.63	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	71,549.50	72,299.13	1.0%
b) Audit Adjustments			0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			71,549.50	72,299.13	1.0%
d) Other Restatements			0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			71,549.50	72,299.13	1.0%
2) Ending Balance, June 30 (E + F1e)			72,299.13	72,299.13	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores			0.00	0.00	0.0%
		9712	0.00	0.00	0.0%
Prepaid Items			0.00	0.00	0.0%
		9713	0.00	0.00	0.0%
All Others			0.00	0.00	0.0%
		9719	0.00	0.00	0.0%
b) Restricted			72,299.13	72,299.13	0.0%
c) Committed					
Stabilization Arrangements			0.00	0.00	0.0%
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)			0.00	0.00	0.0%
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)			0.00	0.00	0.0%
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties			0.00	0.00	0.0%
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount			0.00	0.00	0.0%
		9790	0.00	0.00	0.0%

Resource	Description	2020-21 Unaudited Actuals	2021-22 Budget
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	71,915.60	71,915.60
5340	Child Nutrition: CCFP Cash in Lieu of Commodities	383.53	383.53
Total, Restricted Balance		<u>72,299.13</u>	<u>72,299.13</u>

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	175,000.00	175,000.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	16,990.36	11,909.00	-29.9%
5) TOTAL, REVENUES			191,990.36	186,909.00	-2.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	10,000.00	New
6) Capital Outlay		6000-6999	156,128.81	281,200.00	80.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			156,128.81	291,200.00	86.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			35,861.55	(104,291.00)	-390.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			35,861.55	(104,291.00)	-390.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,719,176.52	1,755,038.07	2.1%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			1,719,176.52	1,755,038.07	2.1%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			1,719,176.52	1,755,038.07	2.1%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
		9711	0.00	0.00	0.0%
		9712	0.00	0.00	0.0%
		9713	0.00	0.00	0.0%
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
		9750	0.00	0.00	0.0%
		9760	0.00	0.00	0.0%
d) Assigned					
		9780	1,755,038.07	1,650,747.07	-5.9%
e) Unassigned/Unappropriated					
		9789	0.00	0.00	0.0%
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,580,038.07		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	175,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,755,038.07		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,755,038.07		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	175,000.00	175,000.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			175,000.00	175,000.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue					
		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	16,990.36	11,909.00	-29.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			16,990.36	11,909.00	-29.9%
TOTAL, REVENUES			191,990.36	186,909.00	-2.6%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	10,000.00	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	10,000.00	New
CAPITAL OUTLAY					
Land Improvements		6170	23,500.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	132,628.81	281,200.00	112.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			156,128.81	281,200.00	80.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			156,128.81	291,200.00	86.5%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Unaudited Actuals
Deferred Maintenance Fund
Expenditures by Function

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	175,000.00	175,000.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	16,990.36	11,909.00	-29.9%
5) TOTAL, REVENUES			191,990.36	186,909.00	-2.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		156,128.81	291,200.00	86.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			156,128.81	291,200.00	86.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			35,861.55	(104,291.00)	-390.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			35,861.55	(104,291.00)	-390.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,719,176.52	1,755,038.07	2.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,719,176.52	1,755,038.07	2.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,719,176.52	1,755,038.07	2.1%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,755,038.07	1,650,747.07	-5.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Unaudited Actuals
Special Reserve Fund for Postemployment Benefits
Expenditures by Object

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,488.96	1,096.00	-85.4%
5) TOTAL, REVENUES			7,488.96	1,096.00	-85.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			7,488.96	1,096.00	-85.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	158,631.74	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			158,631.74	0.00	-100.0%

Unaudited Actuals
Special Reserve Fund for Postemployment Benefits
Expenditures by Object

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			166,120.70	1,096.00	-99.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	723,867.65	889,988.35	22.9%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			723,867.65	889,988.35	22.9%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			723,867.65	889,988.35	22.9%
2) Ending Balance, June 30 (E + F1e)					
			889,988.35	891,084.35	0.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	889,988.35	891,084.35	0.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	731,356.61		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	158,631.74		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			889,988.35		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			889,988.35		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	7,488.96	1,096.00	-85.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,488.96	1,096.00	-85.4%
TOTAL, REVENUES			7,488.96	1,096.00	-85.4%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	26,256.24	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	132,375.50	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			158,631.74	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b+e)			158,631.74	0.00	-100.0%

Unaudited Actuals
Special Reserve Fund for Postemployment Benefits
Expenditures by Function

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,488.96	1,096.00	-85.4%
5) TOTAL, REVENUES			7,488.96	1,096.00	-85.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			7,488.96	1,096.00	-85.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	158,631.74	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			158,631.74	0.00	-100.0%

Unaudited Actuals
Special Reserve Fund for Postemployment Benefits
Expenditures by Function

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			166,120.70	1,096.00	-99.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	723,867.65	889,988.35	22.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			723,867.65	889,988.35	22.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			723,867.65	889,988.35	22.9%
2) Ending Balance, June 30 (E + F1e)			889,988.35	891,084.35	0.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	889,988.35	891,084.35	0.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	734,468.41	293,358.00	-60.1%
5) TOTAL, REVENUES			734,468.41	293,358.00	-60.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	18,810.23	30,000.00	59.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	363,118.78	378,744.00	4.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			381,929.01	408,744.00	7.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			352,539.40	(115,386.00)	-132.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	115,386.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	115,386.00	New

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			352,539.40	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	599,524.79	952,064.19	58.8%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			599,524.79	952,064.19	58.8%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			599,524.79	952,064.19	58.8%
2) Ending Balance, June 30 (E + F1e)			952,064.19	952,064.19	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted			952,064.19	952,064.19	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	952,064.19		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			952,064.19		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			952,064.19		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	728,486.52	292,358.00	-59.9%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	5,981.89	1,000.00	-83.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			734,468.41	293,358.00	-60.1%
TOTAL, REVENUES			734,468.41	293,358.00	-60.1%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	18,810.23	30,000.00	59.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			18,810.23	30,000.00	59.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	188,118.78	178,744.00	-5.0%
Other Debt Service - Principal		7439	175,000.00	200,000.00	14.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			363,118.78	378,744.00	4.3%
TOTAL, EXPENDITURES			381,929.01	408,744.00	7.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	115,386.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	115,386.00	New
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	115,386.00	New

Unaudited Actuals
Capital Facilities Fund
Expenditures by Function

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	734,468.41	293,358.00	-60.1%
5) TOTAL, REVENUES			734,468.41	293,358.00	-60.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		18,810.23	30,000.00	59.5%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	363,118.78	378,744.00	4.3%
10) TOTAL, EXPENDITURES			381,929.01	408,744.00	7.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			352,539.40	(115,386.00)	-132.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	115,386.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	115,386.00	New

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			352,539.40	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	599,524.79	952,064.19	58.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			599,524.79	952,064.19	58.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			599,524.79	952,064.19	58.8%
2) Ending Balance, June 30 (E + F1e)			952,064.19	952,064.19	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			952,064.19	952,064.19	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21 Unaudited Actuals	2021-22 Budget
9010	Other Restricted Local	952,064.19	952,064.19
Total, Restricted Balance		<u>952,064.19</u>	<u>952,064.19</u>

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	359,839.13	329,100.00	-8.5%
5) TOTAL, REVENUES			359,839.13	329,100.00	-8.5%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	322,056.93	329,100.00	2.2%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			322,056.93	329,100.00	2.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			37,782.20	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	132,375.50	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(132,375.50)	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(94,593.30)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	94,593.30	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			94,593.30	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			94,593.30	0.00	-100.0%
2) Ending Net Position, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	156,219.80		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,650.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			158,869.80		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	26,494.30		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	132,375.50		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			158,869.80		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			0.00		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	972.63	100.00	-89.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	358,866.50	329,000.00	-8.3%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			359,839.13	329,100.00	-8.5%
TOTAL, REVENUES			359,839.13	329,100.00	-8.5%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	322,056.93	329,100.00	2.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			322,056.93	329,100.00	2.2%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			322,056.93	329,100.00	2.2%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	132,375.50	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			132,375.50	0.00	-100.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b+e)			(132,375.50)	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	359,839.13	329,100.00	-8.5%
5) TOTAL, REVENUES			359,839.13	329,100.00	-8.5%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		322,056.93	329,100.00	2.2%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			322,056.93	329,100.00	2.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			37,782.20	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	132,375.50	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(132,375.50)	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(94,593.30)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	94,593.30	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			94,593.30	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			94,593.30	0.00	-100.0%
2) Ending Net Position, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. ADDITIONS					
1) Other Local Revenue		8600-8799	0.00	0.00	0.0%
2) Funds Collected for Others		8800	485,970,652.28	0.00	-100.0%
3) TOTAL, ADDITIONS			485,970,652.28	0.00	-100.0%
B. DEDUCTIONS					
1) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
2) Funds Distributed for Others		7500	485,965,675.49	0.00	-100.0%
9) TOTAL, DEDUCTIONS			485,965,675.49	0.00	-100.0%
C. NET INCREASE (DECREASE) IN NET POSITION (A3 - B3)					
			4,976.79	0.00	-100.0%
D. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	0.00	343,738.92	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (D1a + D1b)			0.00	343,738.92	New
d) Other Restatements		9795	338,762.13	0.00	-100.0%
e) Adjusted Beginning Net Position (D1c + D1d)			338,762.13	343,738.92	1.5%
2) Ending Net Position, June 30 (C + D1e)			343,738.92	343,738.92	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	343,738.92	343,738.92	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. ASSETS					
1) Cash					
a) in County Treasury		9110	21,333,369.48		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Other Funds		9310	0.00		
5) Other Current Assets		9340	0.00		
6) TOTAL, ASSETS			21,333,369.48		
F. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
G. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Other Funds		9610	2,576,862.48		
3) Due to Student Groups/Other Agencies		9620	18,412,768.08		
4) TOTAL, LIABILITIES			20,989,630.56		
H. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
I. NET POSITION					
Net Position, June 30 (E6 + F2) - (G4 + H2)			343,738.92		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
TOTAL ADDITIONS					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Funds Collected for Others		8800	485,970,652.28	0.00	-100.0%
TOTAL, ADDITIONS			485,970,652.28	0.00	-100.0%
TOTAL DEDUCTIONS					
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Funds Distributed to Others		7500	485,965,675.49	0.00	-100.0%
TOTAL, DEDUCTIONS			485,965,675.49	0.00	-100.0%

Description	2020-21 Unaudited Actuals			2021-22 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps	9.60	9.60	19.77	0.50	0.50	0.50
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	38.85	38.85	51.68	16.00	16.00	16.00
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	48.45	48.45	71.45	16.50	16.50	16.50
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	128.79	128.79	128.79	128.79	128.79	128.79
c. Special Education-NPS/LCI						
d. Special Education Extended Year	9.43	9.43	9.43	9.43	9.43	9.43
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	138.22	138.22	138.22	138.22	138.22	138.22
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	186.67	186.67	209.67	154.72	154.72	154.72
4. Adults in Correctional Facilities						
5. County Operations Grant ADA	28,475.21	28,475.21	29,149.37	28,475.21	28,475.21	28,475.21
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	808,908.00	1,000.00	809,908.00			809,908.00
Work in Progress		559,432.00	559,432.00	20,395.00	559,432.00	20,395.00
Total capital assets not being depreciated	808,908.00	560,432.00	1,369,340.00	20,395.00	559,432.00	830,303.00
Capital assets being depreciated:						
Land Improvements	2,721,223.04	(352,149.04)	2,369,074.00	411,344.00	531,556.00	2,248,862.00
Buildings	13,982,052.18	(544,750.18)	13,437,302.00	988,827.00	450,313.00	13,975,816.00
Equipment	2,369,539.79	21,083.21	2,390,623.00	154,207.00	253,856.00	2,290,974.00
Total capital assets being depreciated	19,072,815.01	(875,816.01)	18,196,999.00	1,554,378.00	1,235,725.00	18,515,652.00
Accumulated Depreciation for:						
Land Improvements	(1,140,328.00)	187,588.00	(952,740.00)	11,177.00		(941,563.00)
Buildings	(5,241,194.00)	224,436.00	(5,016,758.00)		101,417.00	(5,118,175.00)
Equipment	(1,839,342.00)	147,941.00	(1,691,401.00)	174,293.00		(1,517,108.00)
Total accumulated depreciation	(8,220,864.00)	559,965.00	(7,660,899.00)	185,470.00	101,417.00	(7,576,846.00)
Total capital assets being depreciated, net	10,851,951.01	(315,851.01)	10,536,100.00	1,739,848.00	1,337,142.00	10,938,806.00
Governmental activity capital assets, net	11,660,859.01	244,580.99	11,905,440.00	1,760,243.00	1,896,574.00	11,769,109.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	5,320,000.00	20,000.00	5,340,000.00		175,000.00	5,165,000.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability	414,331.22	309,536.43	723,867.65	166,120.70	127,125.00	762,863.35	
Compensated Absences Payable	148,924.35		148,924.35		7,372.35	141,552.00	
Governmental activities long-term liabilities	5,883,255.57	329,536.43	6,212,792.00	166,120.70	309,497.35	6,069,415.35	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2020-21 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	24,975,689.63
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	5,236,972.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	919.40
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	787,936.21
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	3,528.00
5. Interfund Transfers Out	All	9300	7600-7629	26,256.24
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	3,504,819.04
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				4,323,458.89
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				15,415,258.74

Section II - Expenditures Per ADA		2020-21 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)		48.45
B. Expenditures per ADA (Line I.E divided by Line II.A)		318,168.40
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	14,987,703.96	209,208.60
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	14,987,703.96	209,208.60
B. Required effort (Line A.2 times 90%)	13,488,933.56	188,287.74
C. Current year expenditures (Line I.E and Line II.B)	15,415,258.74	318,168.40
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2022-23 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

	2020-21 Calculations			2021-22 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA	2019-20 Actual			2020-21 Actual		
(2019-20 Actual Appropriations Limit and Gann ADA are from county's prior year Gann data reported to the CDE. LCFF data are from the 2019 annual LCFF Target Entitlement Exhibit.)						
PRIOR YEAR APPROPRIATIONS LIMIT						
1. Program Portion of Prior Year Appropriations Limit (A3 times [A6 divided by (A6 plus A7)], not to exceed A6) Excess is added to Other Services portion.	1,229,655.00		1,229,655.00			1,229,655.00
2. Other Services Portion of Prior Year Appropriations Limit (A3 minus A1)	11,196,373.92		10,296,477.85			10,295,387.09
3. TOTAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D16, PY column)	12,426,028.92	(899,896.07)	11,526,132.85			11,525,042.09
PRIOR YEAR GANN ADA						
4. Program ADA (Preload/Line B3, PY column)	73.64		73.64			48.45
5. Other ADA (Preload/Line B4, PY column)	27,404.39		27,404.39			27,417.31
PRIOR YEAR LCFF						
6. LCFF Alternative Education Grant (Preload/Line A28, Alternative Education Grant, 2019-20 Annual County LCFF Calculation)	1,229,655.00		1,229,655.00			1,229,655.00
7. LCFF Operations Grant, (Preload/Line A1, Operations Grant, 2019-20 Annual County LCFF Calculation)	3,552,544.00		3,552,544.00			3,552,544.00
ADJUSTMENTS TO PRIOR YEAR LIMIT AND ADA	Adjustments to 2019-20			Adjustments to 2020-21		
ADJUSTMENTS TO PRIOR YEAR LIMIT						
8. Reorganizations and Other Transfers						
9. Temporary Voter Approved Increases						
10. Less: Lapses of Voter Approved Increases						
11. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A8 plus A9 minus A10)			0.00			0.00
12. Adjustments to Program Portion ([Lines A1 divided by A3] times Line A11)	0.00		0.00	0.00		0.00
13. Adjustments to Other Services Portion (Lines A11 minus A12)			0.00			0.00
ADJUSTMENTS TO PRIOR YEAR ADA (Only for reorganizations and other transfers, and only if adjustments to the appropriations limit amounts are entered in Line A8 or A12 above)						
14. Adjustments to Program ADA						
15. Adjustments to Other ADA						
B. CURRENT YEAR GANN ADA	2020-21 Annual Report			2021-22 Annual Estimate		
CURRENT YEAR PROGRAM ADA (2020-21 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the COE)						
1. Total County Program ADA (Form A, Line B1d)	48.45		48.45	16.50		16.50
2. Total Charter Schools ADA (Form A, Line C2d plus C6d)	0.00		0.00	0.00		0.00
3. Total Current Year ADA (Lines B1 through B2)	48.45	0.00	48.45	16.50	0.00	16.50
CURRENT YEAR DISTRICT ADA						
4. Total District Gann ADA (District Form GANN, Line B3)			27,417.31			26,724.20
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2020-21 Actual			2021-22 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	57,658.62		57,658.62	59,401.00		59,401.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	4,675.55		4,675.55	3,000.00		3,000.00
4. Secured Roll Taxes (Object 8041)	7,649,041.02		7,649,041.02	7,134,265.00		7,134,265.00
5. Unsecured Roll Taxes (Object 8042)	340,591.33		340,591.33	319,056.00		319,056.00
6. Prior Years' Taxes (Object 8043)	12,561.01		12,561.01	1,766.00		1,766.00
7. Supplemental Taxes (Object 8044)	124,240.19		124,240.19	169,500.00		169,500.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	55,488.18		55,488.18	79,628.00		79,628.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Receipts from County Bd. of Supervisors (Object 8070)	0.00		0.00	0.00		0.00
11. Other In-Lieu Taxes (Object 8082)	6,767.65		6,767.65	3,253.00		3,253.00
12. Comm. Redevelopment Funds (Objects 8047 & 8625)	598,469.81		598,469.81	502,011.00		502,011.00
13. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
14. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
15. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00

	2020-21 Calculations			2021-22 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
16. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
17. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C16)	8,849,493.36	0.00	8,849,493.36	8,271,880.00	0.00	8,271,880.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
18. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)						
19. TOTAL LOCAL PROCEEDS OF TAXES (Lines C17 plus C18)	8,849,493.36	0.00	8,849,493.36	8,271,880.00	0.00	8,271,880.00
EXCLUDED APPROPRIATIONS						
20. Medicare (Enter federally mandated amounts only from objs. 3301 and 3302; do not include negotiated amounts)			213,144.20			242,342.00
OTHER EXCLUSIONS						
21. Americans with Disabilities Act						
22. Unreimbursed Court Mandated Desegregation Costs						
23. Other Unfunded Court-ordered or Federal Mandates						
24. TOTAL EXCLUSIONS (Lines C20 through C23)			213,144.20			242,342.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
25. LCFF - CY (objects 8011 and 8012)	3,381,492.00		3,381,492.00	2,507,565.00		2,507,565.00
26. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	15,292.90		15,292.90	0.00		0.00
27. TOTAL STATE AID RECEIVED (Line C25 plus C26)	3,396,784.90	0.00	3,396,784.90	2,507,565.00	0.00	2,507,565.00
DATA FOR INTEREST CALCULATION						
28. Total Revenues (Funds 01, 09 & 62, objects 8000-8799)	25,607,044.65		25,607,044.65	29,072,704.00		29,072,704.00
29. Total Interest and Return on Investments (Funds 01, 09, and 62, objects 8660 and 8662)	199,632.86		199,632.86	65,000.00		65,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS						
			2020-21 Actual			2021-22 Budget
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A12)			1,229,655.00			1,229,655.00
2. Inflation Adjustment			1.0373			1.0573
3. Program Population Adjustment (Lines B3 divided by [A4 plus A14]) (Round to four decimal places)			0.6579			0.3406
4. PRELIMINARY PROGRAM LIMIT (Lines D1 times D2 times D3)			839,165.35			442,818.91
5. Revised Prior Year Other Services Limit (Lines A2 plus A13)			10,296,477.85			10,295,387.09
6. Inflation Adjustment			1.0373			1.0573
7. Other Services Population Adj. (Lines B4 divided by [A5 plus A15]) (Round to four decimal places)			1.0005			0.9747
8. PRELIMINARY OTHER SERVICES LIMIT (Lines D5 times D6 times D7)			10,685,876.74			10,609,914.36
9. PRELIMINARY TOTAL APPROPRIATIONS LIMIT (Lines D4 plus D8)			11,525,042.09			11,052,733.27
APPROPRIATIONS SUBJECT TO THE LIMIT						
10. Local Revenues Excluding Interest (Line C19)			8,849,493.36			8,271,880.00
11. Preliminary State Aid Calculation						
a. Maximum State Aid in Local Limit (Lesser of Line C27 or [Lines D9 minus D10 plus C24]; if negative, then zero)			2,888,692.93			2,507,565.00
12. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Lines C29 divided by [C28 minus C29] times [D10 plus D11a])			92,230.08			24,154.41
b. Total Local Proceeds of Taxes (Lines D10 plus D12a)			8,941,723.44			8,296,034.41
13. State Aid in Proceeds of Taxes (lesser of Line D11a or [Lines D9 minus D12b plus C24]; if negative, then zero)			2,796,462.85			2,507,565.00
14. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D12b)			8,941,723.44			
b. State Subventions (Line D13)			2,796,462.85			
c. Less: Excluded Appropriations (Line C24)			213,144.20			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D14a plus D14b minus D14c)			11,525,042.09			

	2020-21 Calculations			2021-22 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
15. Adjustments to the Limit Per Government Code Section 7902.1 (Line D14d minus D9; if negative, then zero) If not zero report amount to: Keely Bosler, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814			0.00			
SUMMARY	2020-21 Actual			2021-22 Budget		
16. Adjusted Appropriations Limit (Lines D9 plus D15)			11,525,042.09			11,052,733.27
17. Appropriations Subject to the Limit (Line D14d)			11,525,042.09			

* Please provide below an explanation for each entry in the adjustments column.

Government Code 7902.2, which was added by Addembly Bill (AB) 130 (Committee on Budget, Ch. 44, Statutes of 2021) requires local educational agencies (LEAs) with a Fiscal Year 2019-20 appropriations limit in excess of its proceeds of taxes to transfer the excess limit to the State of California. In Fiscal Year 2019-20, Yolo County Office of Education reported an appropriations limit of \$12,426,028.92, but proceeds of taxes of \$11,526,132.85. As such, Yolo County Office of Education has \$899,896.07 in excess limit, which has been transferred to the State of California.

Debra Hinely
Gann Contact Person

530-668-3728
Contact Phone Number

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 1,922,708.54
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. _____

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 17,278,522.30

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 11.13%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	1,883,175.53
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	478,350.11
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	169,656.67
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	1,219.85
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	2,532,402.16
9. Carry-Forward Adjustment (Part IV, Line F)	97,325.40
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,629,727.56

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	9,339,892.21
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	4,801,644.26
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	3,172,538.15
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	919.40
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	555,600.91
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	30,450.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	1,050,837.23
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	848,544.15
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	1,354,661.98
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	9,740.15
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	161,289.17
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	2,675,686.44
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	24,001,804.05

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment
(For information only - not for use when claiming/recovering indirect costs)**

(Line A8 divided by Line B19) 10.55%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2022-23 see www.cde.ca.gov/fg/ac/ic)
(Line A10 divided by Line B19) 10.96%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>2,532,402.16</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>118,715.19</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (10.64%) times Part III, Line B19); zero if negative	<u>97,325.40</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (10.64%) times Part III, Line B19) or (the highest rate used to recover costs from any program (10.64%) times Part III, Line B19); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>97,325.40</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>97,325.40</u>

Approved indirect cost rate: 10.64%
Highest rate used in any program: 10.64%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	1100	5,950.12	633.10	10.64%
01	3010	214,175.69	22,788.29	10.64%
01	3025	74,054.30	7,879.38	10.64%
01	3182	89,550.93	9,528.22	10.64%
01	3183	26,023.73	2,768.92	10.64%
01	3210	58,325.11	6,205.79	10.64%
01	3215	22,902.81	2,436.86	10.64%
01	3385	73,253.80	7,794.20	10.64%
01	3395	6,993.75	744.13	10.64%
01	4035	7,226.85	768.94	10.64%
01	4203	12,083.33	1,285.67	10.64%
01	5210	3,617,419.57	378,176.58	10.45%
01	5630	44,026.21	4,684.39	10.64%
01	6010	9,523.81	476.19	5.00%
01	6387	124,500.35	13,246.84	10.64%
01	6388	415,026.21	30,129.19	7.26%
01	6500	8,695,507.85	545,820.60	6.28%
01	6510	699,996.21	41,999.77	6.00%
01	6520	36,553.07	3,857.44	10.55%
01	6680	67,787.42	7,212.58	10.64%
01	6685	44,577.15	2,228.85	5.00%
01	6690	98,690.24	10,346.88	10.48%
01	7366	296,452.84	31,542.60	10.64%
01	7420	47,837.13	5,089.87	10.64%
01	9010	598,963.10	55,398.22	9.25%
11	6391	161,289.17	8,064.46	5.00%
12	5025	180,835.75	18,083.58	10.00%
12	5035	168,323.42	17,909.61	10.64%
12	5055	47,781.79	4,778.18	10.00%
12	6045	4,129.00	379.46	9.19%
12	6052	8,831.18	883.12	10.00%
12	6105	1,829,810.04	182,722.40	9.99%
12	6123	4,374.55	465.45	10.64%
12	6127	315,437.91	33,562.64	10.64%
12	6128	3,188.85	339.29	10.64%

Unaudited Actuals
2020-21 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	210,775.45		80,780.47	291,555.92
2. State Lottery Revenue	8560	32,692.99		10,657.96	43,350.95
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		243,468.44	0.00	91,438.43	334,906.87
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	2,709.00		0.00	2,709.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	3,241.12			3,241.12
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	633.10			633.10
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		6,583.22	0.00	0.00	6,583.22
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	236,885.22	0.00	91,438.43	328,323.65
D. COMMENTS:					

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

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

Unaudited Actuals
2020-21
County School Service Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	104,178.48	0.00	112,126.54	0.00	342,508.09	10,960.00	0.00
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals Description							
0001 Pre-Kindergarten	3.54		3.67		0.91	0.91	
1110 Regular Education, K-12							
3100 Alternative Schools							
3300 Independent Study Centers							
3400 Opportunity Schools							
3500 County Community Schools	0.50				0.09	0.09	
3550 Community Day Schools							
3600 Juvenile Courts	0.49				0.01	0.01	
3700 Specialized Secondary Programs							
3800 Career Technical Education	3.45				0.03	0.03	
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
4900 Other Supplemental Education	1.19				0.19	0.19	
5000-5999 Special Education (allocated to 5001)	6.00		2.75		1.64	1.64	
6000 ROC/P							
Other Goals Description							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
8600 County Services to Districts	6.68		0.50		0.09	0.09	
Other Funds Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)	2.56		0.73				
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	24.41	0.00	7.65	0.00	2.96	2.96	0.00

Unaudited Actuals
2020-21
County School Service Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocated Support Costs (AC)

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	68,899.66	108,667.56	0.00	177,567.22
1110	Regular Education, K-12	0.00	0.00	0.00	0.00
3100	Alternative Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3500	County Community Schools	2,133.93	10,747.34	0.00	12,881.27
3550	Community Day Schools	0.00	0.00	0.00	0.00
3600	Juvenile Courts	2,091.25	1,194.15	0.00	3,285.40
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	14,724.12	3,582.45	0.00	18,306.57
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
4900	Other Supplemental Education	5,078.75	22,688.83	0.00	27,767.58
5000-5999	Special Education (allocated to 5001)	65,914.09	195,840.43	0.00	261,754.52
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
8600	County Services to Districts	35,837.84	10,747.34	0.00	46,585.18
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	21,625.38	0.00	0.00	21,625.38
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		216,305.02	353,468.10	0.00	569,773.12

Unaudited Actuals
2020-21
Program Cost Report
Schedule of Central Administration Costs (CAC)

A. Central Administration Costs in County School Service and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	284,392.21
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	30,450.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	1,907,618.07
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	478,350.11
5	Total Central Administration Costs in County School Service and Charter Schools Funds	2,700,810.39
B. Direct Charged and Allocated Costs in County School Service and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	21,102,491.35
2	Total Allocated Costs (from Form PCR, Column 2, Total)	569,773.12
3	Total Direct Charged and Allocated Costs in County School Service and Charter Schools Funds	21,672,264.47
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	161,289.17
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	2,676,266.36
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	0.00
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	2,837,555.53
D. Total Direct Charged and Allocated Costs (B3 + C5)		24,509,820.00
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		11.02%

Unaudited Actuals
2020-21
County School Service Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	1,701,077.15	330,376.75	441,374.99	340,930.13	993,084.81	0.00	0.00			328,153.94	0.00	4,134,997.77
1110	Regular Education, K-12	3,204.50	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	3,204.50
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3500	County Community Schools	754,325.71	234,304.09	0.00	16,785.00	10,246.78	0.00	0.00			171,346.24	0.00	1,187,007.82
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3600	Juvenile Courts	177,303.83	99,167.45	0.00	25,177.00	17,808.00	0.00	0.00			4,548.24	0.00	324,004.52
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	218,716.18	463,435.20	71,949.98	0.00	56,559.10	0.00	0.00			4,370.72	0.00	815,031.18
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4900	Other Supplemental Education	42,043.50	285,450.44	0.00	0.00	282,968.40	0.00	0.00			10,751.63	0.00	621,213.97
5000-5999	Special Education	6,628,929.84	988,983.65	0.00	384,232.19	2,140,631.02	369.02	0.00			502,094.41	0.00	10,645,240.13
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00	0.00	919.40	0.00	0.00	0.00	919.40
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8600	County Services to Districts		1,007,511.06	0.00	46,667.81	10,000.27	0.00			2,146,147.54	160,545.38	0.00	3,370,872.06
Total Direct Charged Costs		9,525,600.71	3,409,228.64	513,324.97	813,792.13	3,511,298.38	369.02	0.00	919.40	2,146,147.54	1,181,810.56	0.00	21,102,491.35

* Functions 7100-7199 for goals 8100 and 8500

Unaudited Actuals
2020-21
County School Service Fund and Charter Schools Funds
Program Cost Report
Schedule of Other Costs (OC)

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	30,868.17				30,868.17
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			809,150.56		809,150.56
Other Outgo (Objects 1000-7999)				29,784.24	29,784.24
Total Other Costs	30,868.17	0.00	809,150.56	29,784.24	869,802.97

Unaudited Actuals
2020-21
County School Service Fund and Charter Schools Funds
Program Cost Report

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E Column 4)	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	4,134,997.77	177,567.22	4,312,564.99	475,214.44		4,787,779.43
1110	Regular Education, K-12	3,204.50	0.00	3,204.50	353.11		3,557.61
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3500	County Community Schools	1,187,007.82	12,881.27	1,199,889.09	132,219.37		1,332,108.46
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3600	Juvenile Courts	324,004.52	3,285.40	327,289.92	36,065.06		363,354.98
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	815,031.18	18,306.57	833,337.75	91,827.98		925,165.73
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
4900	Other Supplemental Education	621,213.97	27,767.58	648,981.55	71,513.22		720,494.77
5000-5999	Special Education	10,645,240.13	261,754.52	10,906,994.65	1,201,874.37		12,108,869.02
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	919.40	0.00	919.40	101.31		1,020.71
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
8600	County Services to Districts	3,370,872.06	46,585.18	3,417,457.24	376,579.84		3,794,037.08
Other Costs							
----	Food Services					30,868.17	30,868.17
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					809,150.56	809,150.56
----	Other Outgo					29,784.24	29,784.24
Other Funds	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		21,625.38	21,625.38	315,061.70		336,687.08
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(267,188.19)		(267,188.19)
----	Total County School Service and Charter Schools Funds Expenditures	21,102,491.35	569,773.12	21,672,264.47	2,433,622.21	869,802.97	24,975,689.65

5. 8. 2021-2022 Budget Development Calendar

Description

The attached Budget Development Calendar highlights the order of steps in the budget cycle, including the budget development process and interim budget reporting after budget adoption. This process is followed to ensure public hearing and adoption on the budget and Local Control and Accountability Plan prior to June 30.

Staff will review the timelines and activities at the meeting.

Recommendation

For information.

Supporting Documents



2021-2022 BUDGET CALENDAR

Contact Person

Debra Hinely, Director, Internal Business Services, will present this item.

YCOE 2021-2022 BUDGET CALENDAR

Month	Activity
August	* BOE Information Item: Monthly Board Financial Report
September	* BOE Information Item: Monthly Board Financial Report
October	* BOE Information Item: Budget Development Calendar * BOE Information Item: Unaudited Actuals (Prior budget year) * BOE Information Item: Monthly Board Financial Report * BOE Action Item: Committed Fund Balance for Facilities * BOE Action Item: Committed Fund Balance for Pension Contributions * BOE Action Item: Adoption of the Gann Limit
November	* Prepare/verify new fiscal year position reports/FTEs * Meet with Head Start Program Managers regarding preliminary budget * Meet with all program managers: Review staffing, service levels and enrollment projections with program managers and staff * BOE Information Item: Monthly Board Financial Report
December	* BOE Approval: First Interim Report * Head Start - Review staffing and service levels (Dec-Mar) * Meet with all program managers: Review staffing, service levels and enrollment projections with program managers and staff * BOE Information Item: Monthly Board Financial Report
January	* BOE Information Item: Governor's Budget Proposal * BOE Information Item: Monthly Board Financial Report * Budget analysis worksheets to Program Managers * Develop YCOE budget assumptions, guidelines and funding levels * Meet with all program managers: Review staffing, service levels and enrollment projections with program managers and staff
February	* Program Managers return budget estimates to CSBS * Hold budget and LCAP review meetings with programs as needed * Develop personnel changes/FTEs * Preliminary Head Start Budget to Board * Meet with all program managers: Review staffing, service levels and enrollment projections with program managers and staff * BOE Information Item: Monthly Board Financial Report
March	* Program Managers continue budget development with staff * BOE Approval: Second Interim Report * BOE Information Item: Final Head Start Budget Presented * BOE Information Item: Monthly Board Financial Report * Meet with all program managers: Review staffing, service levels and enrollment projections with program managers and staff

YCOE 2021-2022 BUDGET CALENDAR

Month	Activity
April	<ul style="list-style-type: none"> * Finalize major changes in programs and services * Finalize personnel changes/positions to new budget year * Head Start Grant Application submitted to Region 9 * Meet with all program managers: Review staffing, service levels and enrollment projections with program managers and staff * BOE Information Item: Monthly Board Financial Report
May	<ul style="list-style-type: none"> * BOE Information Item: Review Governor's May Revise * BOE Information Item: Monthly Board Financial Report * Meet with all program managers: Review staffing, service levels and enrollment projections with program managers and staff * Prepare final LCAP budget changes * Complete prior year estimated actuals and beginning fund balance new year * Prepare and review final budget adjustments and state reports * Prepare budget summary documents
June	<ul style="list-style-type: none"> * BOE Information Item: Hold Board Budget Study Session * BOE Information Item: Public Hearing for LCAP and Budget * BOE Information Item: Monthly Board Financial Report * BOE Approval: Approve/Adopt final LCAP and Budget
July	<ul style="list-style-type: none"> * Budget and LCAP submitted to Superintendent of Public Instruction * BOE Information Item: Monthly Board Financial Report
LCAP Timeline	
July - Oct.	<ul style="list-style-type: none"> * Identify and consult stakeholders; conduct needs assessments * Review available data for Annual Report
Nov - Jan	<ul style="list-style-type: none"> * Continue Updating Progress on Annual Report * Review LCAP goals, actions and services for needed adjustments * Meet with all program managers: Review LCAP related budget items
Feb - Mar	<ul style="list-style-type: none"> * Consult Stakeholders; Present draft LCAP to stakeholders * Continue modification of LCAP and updating progress on Annual Report * Meet with all program managers: Review LCAP related budget items
April - June	<ul style="list-style-type: none"> * Consult stakeholders * Meet with all program managers: Review LCAP related budget items * Finalize LCAP and Annual report * BOE Information/Approval: Public Hearing and Board approval

5. 9. Monthly Board Financial Report

Description

Per request of the County Board of Education, attached is the current financial report for September 2021.

Recommendation

For information.

Supporting Documents



October Board Meeting (Sept)

Contact Person

Debra Hinely, Director, Internal Business Services, will present this item.

OBJECT NUMBER	DESCRIPTION	ADOPTED BUDGET	BUDGET ADJUSTMENTS	CURRENT BUDGET	INCOME/EXPENSE	BUDGET BALANCE	BUDGET % USED
REVENUE DETAIL							
	REVENUE LIMIT SOURCES :	11,196,023.00		11,196,023.00	590,441.00	10,605,582.00	5.27
	FEDERAL REVENUES :	6,649,256.00		6,649,256.00	609,127.81	6,040,128.19	9.16
	OTHER STATE REVENUES :	3,638,185.00		3,638,185.00	583,965.26	3,054,219.74	16.05
	OTHER LOCAL REVENUES :	7,589,240.00		7,589,240.00	69,268.42	7,519,971.58	0.91
* TOTAL YEAR TO DATE REVENUES	* *	29,072,704.00 *	.00 *	29,072,704.00 *	1,852,802.49 *	27,219,901.51 *	6.37

EXPENDITURE DETAIL							
	CERTIFICATED SALARIES :	6,682,079.00		6,682,079.00	1,446,254.10	5,235,824.90	21.64
	CLASSIFIED SALARIES :	7,984,580.00		7,984,580.00	1,735,591.73	6,248,988.27	21.73
	EMPLOYEE BENEFITS :	6,719,744.00		6,719,744.00	1,140,861.84	5,578,882.16	16.97
	BOOKS AND SUPPLIES :	920,842.00		920,842.00	54,027.28	866,814.72	5.86
	SERVICES, OTHER OPER. EXPENSE:	7,320,092.00		7,320,092.00	826,820.63	6,493,271.37	11.29
	CAPITAL OUTLAY :	153,016.00		153,016.00	106,926.09	46,089.91	69.87
	DIRECT SUPPORT/INDIRECT COSTS:	359,687.00-		359,687.00-	.00	359,687.00-	0.00
* TOTAL YEAR TO DATE EXPENDITURES	* *	29,420,666.00 *	.00 *	29,420,666.00 *	5,310,481.67 *	24,110,184.33 *	18.05

OBJECT NUMBER	DESCRIPTION	BEGINNING BALANCE	YEAR TO DATE ACTIVITY	ENDING BALANCE
FUND RECONCILIATION				
ASSETS AND LIABILITIES :				
9110	CASH IN COUNTY TREASURY		1,778,446.92-	1,778,446.92-

***Estimated beginning balance will be provided during the board meeting.

6. Suggested Future Agenda Item(s)

Description

- *Trustee Moreno -Report on why students decided not to return to campus (survey data).*
-
- Board Retreat items:
- Board Study Session/presentation on accountability and curriculum (hearing from students second language learners and parents on issue).
- Statement on YCOE's collective view that will set tone and template for future trustees on the budget.
- Create a sheet listing COE property leased and/or owned (amounts owed - annual payment) for future use
- Document to share with Board to close out YCCA and the required steps in this process with lessons learned as a future board meeting item. Also a short financial report on this item.

7. ADJOURNMENT
