



YOLO COUNTY BOARD OF EDUCATION REGULAR BOARD MEETING

12/14/2021 03:30 PM

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

and ZOOM Video Webinar
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.*

BOARD MEMBERS

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

This meeting is being agendized to allow Board members, staff and the public to participate in a hybrid meeting via in-person and by teleconference, pursuant to Government Code section 54953(e)(1) (as amended by Assembly Bill 361). If attendees join the meeting in person, please adhere to the COVID-19 state mandated guidance which includes social distancing and wearing masks.

Teleconference options to join Zoom meeting:

<https://ycoe.zoom.us/j/97637728971>

Or One tap mobile :

US: +16699006833,,97637728971# or +13462487799,,97637728971#

Or Telephone:

Dial(for higher quality, dial a number based on your current location):

US: +1 669 900 6833 or +1 346 248 7799 or +1 253 215 8782 or +1 301 715 8592 or +1 312 626 6799 or +1 929 205 6099

Webinar ID: 976 3772 8971

Further instructions on how to submit your public comments can be found in the *Public Comment* section of this agenda.

1. OPENING PROCEDURES

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1. Call to Order and Roll Call

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2. Pledge of Allegiance

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3. Approval of Agenda

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Motion to Approve Agenda.

4. Public Comment

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This item is placed on the agenda for the purpose of providing visitors the opportunity to address the




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.

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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.

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- *You may also make public comment online by google form:*

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5. Yolo County Office of Education Audit Report June 30, 2021 	23
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6. CONSENT AGENDA 	136
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. November 9, 2021 Regular Meeting
- b. TCCs
- c. Renew authorization for remote (teleconference/videoconference) meetings by finding, pursuant to Assembly Bill 361, that (a) the COVID-19 pandemic state of emergency is ongoing, and (b) local officials continue to recommend measures to promote social distancing.

7. ACTION ITEMS

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1. RESOLUTION #21-22/24 In Support of AB 75, The Kindergarten-Community Colleges Public Education Facilities Bond Act of 2022 	149
Staff recommends approval of Resolution #21-22/24 In Support of AB 75, The Kindergarten-Community Colleges Public Education Facilities Bond Act of 2022	
2. 2021-2022 Yolo County Office of Education First Interim Report and Budget Revision 	153
For action.	
3. Educator Effectiveness Block Grant 	277
It is staffs' recommendation that the board approve the plan as presented.	
4. Filling Yolo County Board of Education Vacancy for Trustee Area 1 	283
Recommendation is for the Board to fill vacancy by provisional appointment within 60 days of his written notice of resignation and to authorize Superintendent to solicit candidate applications/nominations in the local media and to appoint a committee to review eligibility of candidates.	
5. 2022 Organizational Meeting 	286
a. Election of Officers	
1.1 President (see attached Board Bylaw 9121)	
1.2 Vice President	
b. Adopt the 2022 Board Calendar Meeting Dates and Times Draft calendar and BB 9320 Meetings and Notices attached	
c. Appointment of Board Committee Representatives	
1.1 YCSBA Representative Appoint one (1) Board Member.	
1.2 Policies/Procedures/Bylaw Review Committee Appoint two (2) Board Members (BP/SP 0640.00 attached for information).	
1.3 Superintendent's Compensation Committee	

Appoint two (2) Board Members.

1.4 Facilities Committee
Appoint two (2) Board Members.

1.5 Budget Committee
Appoint two (2) Board members.

That the Board take the following actions:

- Elect new officers for 2022.
- Adopt the 2022 meeting calendar.
- Appoint committee representatives as outlined above.

8. HONORING THE YOLO COUNTY TEACHER OF THE YEAR 2022 - BETSY ERICKSON, PHYSICAL EDUCATION TEACHER, RIVER CITY HIGH SCHOOL (WASHINGTON USD)	297
9. A Public Hearing will be conducted to receive comments from parents, teachers, members of the community, and bargaining unit leaders regarding the initial proposal to the Yolo County Superintendent of Schools from the California Schools Employees Association (CSEA), Yolo County Chapter #639 and Initial Proposal of Superintendent of Schools for Reopener Negotiations for 2022-23	298
10. A public hearing will be conducted to receive comment from parents, teachers, members of the community, and bargaining unit leaders regarding the Response to Initial Proposal from the American Federation of State, County and Municipal Employees Union, AFSCME, Council 57, Local 146, AFL-CIO Certificated Chapter and Initial Proposal of Superintendent for Negotiations with the American Federation of State, County and Municipal Employees Union, AFSCME, Council 57, Local 146, AFL-CIO Certificated Chapter for 2022-2023	299
11. A public hearing will be conducted to receive comment from parents, teachers, members of the community, and bargaining unit leaders regarding the Response to Initial Proposal from the American Federation of State, County and Municipal Employees Union, AFSCME, Council 57, Local 146, AFL-CIO Classified Chapter and Initial Proposal of Superintendent for Negotiations with the American Federation of State, County and Municipal Employees Union, AFSCME, Council 57, Local 146, AFL-CIO Classified Chapter for 2022-2023	300
12. A public hearing will be conducted to receive comment from parents, teachers, members of the community, and bargaining unit leaders regarding the Response to Initial Proposal from Yolo Education Association and Initial Proposal of Superintendent for Negotiations	301
13. INFORMATION ITEMS	302
1. Yolo County Superintendent of Schools' Response to the Initial Proposal from the California	

School Employees Association (CSEA), Yolo County Chapter #639 and Initial Proposal of Superintendent for Reopener Negotiations for 2022-23 303

For information. It is recommended that the Superintendent's response and initial proposal to the California School Employees Association (CSEA), Yolo County Chapter #639 be posted and set for public hearing at the January 11, 2022 Regular Board meeting.

2. Contract Opener/Reopener and Response to the Initial Proposal from the American Federation of State, County and Municipal Employees (AFSCME), Council 57, Local 146, AFL-CIO Certificated Chapter and Initial Proposal of Superintendent for Negotiations with the American Federation of State, County and Municipal Employees Union, AFSCME, Council 57, Local 146, AFL-CIO Certificated Chapter for 2022-23. 305

The Superintendent received the AFSCME Certificated Chapter Opener/Reopener for 2022-23 and it has been posted for public hearing at this meeting scheduled today at the December 14, 2021 Regular Board meeting.

It is recommended that the Superintendent receive the Response to the Initial Proposal from the American Federation of State, County and Municipal Employees (AFSCME), Council 57, Local 146, AFL-CIO Certificated Chapter and Initial Proposal of Superintendent for Negotiations with the American Federation of State, County and Municipal Employees Union, AFSCME, Council 57, Local 146, AFL-CIO Certificated Chapter for 2022-23 and be posted and set for public hearing at the January 11, 2022 Board meeting.

3. Contract Opener/Reopener and Response to the Initial Proposal from the American Federation of State, County and Municipal Employees (AFSCME), Council 57, Local 146, AFL-CIO Classified Chapter and Initial Proposal of Superintendent for Negotiations with the American Federation of State, County and Municipal Employees Union, AFSCME, Council 57, Local 146, AFL-CIO Classified Chapter for 2022-23. 308

The Superintendent received the AFSCME Classified Chapter Opener/Reopener for 2022-23 and it has been posted for public hearing at this meeting scheduled today at the December 14, 2021 Regular Board meeting.

It is recommended that the Superintendent receive the Response to the Initial Proposal from the American Federation of State, County and Municipal Employees (AFSCME), Council 57, Local 146, AFL-CIO Classified Chapter and Initial Proposal of Superintendent for Negotiations with the American Federation of State, County and Municipal Employees Union, AFSCME, Council 57, Local 146, AFL-CIO Classified Chapter for 2022-23 and order that it be posted and set for public hearing at the January 11, 2022 Board meeting.

4. Contract Opener/Reopener and Response to Initial Proposal from Yolo Education Association and Initial Proposal of the Yolo County Superintendent of Schools from the Yolo Education Association (YEA) for Negotiations. 311

The Superintendent received the Yolo Education Association (YEA) Opener/Reopener for

2022-23 and it has been posted for public hearing at this meeting scheduled today at the December 14, 2021 Regular Board meeting.

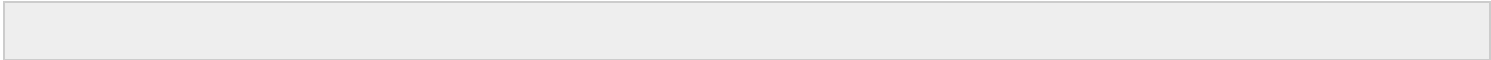
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- 5. Alternative Education Monthly Attendance Report  314
Information only.
- 6. Head Start/ Early Head Start Reports  321
The following reports are being presented to the Board as information:
 - a. Enrollment update - this is a standing report to 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 For Information.
- 7. Monthly Board Financial Report  363
For information only.
- 14. Suggested Future Agenda Item(s) 365
- 15. ADJOURNMENT 366

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 Agendas 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
- The Yolo County Office of Education does not discriminate against persons with disabilities and is an accessible facility. Persons with disabilities who wish to attend this meeting and require assistance in order to participate should contact the Executive Assistant to the Superintendent at (530) 668-3702

at least 24 hours in advance of the meeting to make reasonable arrangements to ensure accessibility. Language translation services and American Sign Language (ASL) interpreters will be provided with a minimum notice of three (3) business days prior to the meeting.





1. OPENING PROCEDURES

1. 1. Call to Order and Roll Call

1. 2. Pledge of Allegiance

1. 3. Approval of Agenda

Recommendation

Motion to Approve Agenda.

1. 4. Public Comment

Quick Summary / Abstract

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2. HONORING TRUSTEE MATT TAYLOR'S CONTRIBUTIONS TO THE YOLO COUNTY BOARD OF EDUCATION

Description

President Matt Taylor has resigned his Trustee Area I position on the Yolo County Board of Education. The Board and Superintendent will honor Trustee Matt Taylor for his years of service on the Board.

Contact Person

Superintendent Garth Lewis.

3. YOLO COUNTY CONSTRUCTION PROGRAM (YCCP) STUDENT PRESENTATIONS

Description

Presentations will be given to the Board by the Yolo County Construction Program (YCCP) students.

Contact Person

Superintendent Garth Lewis.

4. REPORTS

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

Quick Summary / Abstract

- a. Board Reports
- b. Superintendent
 - i. Employee of the Month
- c. Superintendent's Advisory Team (SAT)
- d. Committees

Recommendation

For Information.

Supporting Documents



EMPLOYEES OF THE MONTH



Admin Services update 12.2021



Educational Services Update 12 21

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

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

Katya Griffin and Ana Renteria

as the Employees of the Month for December.

Katya and Ana had many challenges at the start of the school year. Their positivity and professionalism ensured that despite these challenges their students worked on goals, had fun, and had a full day of activities. Katya met these challenges head on and, through prayer, duct tape, and sheer stubbornness at times, ensured that her students participated in a full day's schedule and were never bored or just left to their own devices (unless free time was scheduled). Katya and Ana showed the rest of Greengate that whatever it takes to help our students learn and be autonomous as possible, even when there are significant challenges, it can and will get done.

Congratulations!

The Superintendent and Board of Education will be honoring this employee at the upcoming Board Meeting scheduled on Tuesday, December 14, at 3:30 at the YCOE Conference Center.

ADMINISTRATIVE SERVICES DECEMBER 2021 UPDATES

Crissy Huey - Associate Superintendent, Administrative Services

External Business Services

Associate Superintendent, Crissy Huey

Accountant, Robert Reisinger

- Working with districts on W2 and 1099 preparation
- Completed year-end cash reconciliation

Internal Business Services

Director, Debra Hinely

- Starting the 2022-2023 budget development process
- Creating budgets to recently received monies
- Ongoing budget meetings with programs
- Training new staff on day-to-day processes
- Continue to recruit for the Senior Business Services Technician vacancy

Support Operations Services

Director, Matthew Juchniewicz

- Lemen ADA Barrier Removal Project has reached substantial completion
- SOS rolled out the knowledge base: SOS ANSWERS
- Facilitron, the new conference center management system, is near roll-out

Information & Technology Services

Director, Carl Fahle

- Members of the YCOE I.T. Data Services team have put together a collaborative 'FIS Beta Test Group' among key business services contacts across all Yolo County districts. This working group will evaluate and provide feedback to YCOE Data Services staff to root out any software bugs prior to deploying in the official FIS production environment. This multi-district collaborative will be operationalized as an ongoing procedure allowing the team to deploy critical financial system software updates more reliably and rapidly.

Educational Services Update

December 8, 2021

Equity and Support Services

Micah Studer, Assistant Superintendent

- Conducted a continuous improvement process as a part of Washington's School Safety Task Force.
- Worked as one of the authors and presenters for CCSESA's LCAP training and manual development team. We presented at the first module for the LCAP training sequence and a "Lunch and Learn" for our districts and COE partners.
- We held a site tour for Student Services Directors of our Chavez facility and program on December 2nd.
- We continue to host the ACSA Equity Academy and have crossed the halfway point with our fourth session in December.
- We facilitated the CCSESA focus group that provided feedback on the state audit guide sections related to Independent Study.
- We have successfully reviewed all district and charter ESSER III plans with all LEAs passing the review process.
- Our team visited the Senior Extension program at Sacramento COE as a possible model for serving 18–22-year-old.
- We served as a panelist on Senior Project Presentations on Community Action Plans at Da Vinci High School.

Special Education

Jessica Burrone, Director

- Parent teacher conferences offered virtually or via phone call held last week
- Staffing through agencies ongoing
- Highest priority Speech Therapist and School Nurse unsuccessful to date
- IEEEP grant professional development scheduled for January for Yolo County ECE and ECSE staff
- Two in house staff coordinators hired Heather Williams supporting K-22 and Jill Viramontes supporting infant through age 3.

Alternative Education

Gayelynn Gerhart

- The staff heard from the National Center for Urban School Transformation (NCUST) about the Equity Audit that they conducted this Fall. It was a very positive report with many accolades for the staff, and the program, along with areas of conversation for improvement. But overall, the NCUST Team was very complimentary on our program.
- We celebrated teacher Tommy Hobbs who celebrated his 50th year anniversary of when he enlisted in the Navy. He proudly wore his uniform to school and shared his story with the students throughout the day.
- Students in YCCP shared their PoL's (Presentation of Learning) with the school community and mentors on November 9, 2021.
- The staff and students celebrated a very special Thanksgiving Feast on Friday, November 19, 2021.

Teaching and Learning/ College and Career Readiness

Deb Bruns, Director

- YCOE is hosting a planning retreat with the **Yolo California Indian Curriculum & Professional Learning Advisory Committee** on Friday December 10. This will be the first in-person meeting of the group that has been meeting since September 2020 to collaborate on curriculum and professional learning focused on the local Wintun homeland history, lived experience and traditional ecological knowledge.
- On November 30, all YCOE Educational Services departments joined in the second annual **EL RISE Cross-Division Planning Session** to consider how we can continue to incorporate the English Learner Roadmap principles into our work in our programs and with our districts. The session was facilitated by Laurie Olsen, Californians Together.
- The **Yolo County CTE Steering Committee** is meeting on December 7 to share information across systems and align our work to enhance career pathway opportunities throughout the county. Participants include Career Technical Education leaders from K-12 school districts, adult schools and community colleges in Yolo County.

Foster, Homeless, and Mental Health Services

Mariah Ernst-Collins, Coordinator II

- MHSSA: All contracts between HHSa and providers are in place and providers are beginning to serve students in districts. YCOE has routed our contract with CommuniCare Health Centers to allow for services to begin on campus (.50 FTE duties TBD by Chavez site).
- In partnership with Empower Yolo, we will be hosting a viewing series of the movie *BOYS Documentary*. The purpose is to provide awareness on human trafficking, specifically in boys and men, as well as our county's response to trafficking.
- We will be providing Pack & Go Bags to grades 2nd-4th. The purpose of the event is to share information on the importance of literacy and ways to increase reading growth in children. Our goal is to distribute 140 pack & go bags to students (homeless and foster) and parents highlighting the importance of reading. Bags will contain information and resources on the importance of reading (literacy) including appropriate grade level books, how to get a library card, and resources offered through the library and community. In addition, bags will include 1-2 books, a Christmas craft for a child to complete with a caregiver, and information on the dangers of second-hand smoke. **We will be distributing to kindergarten and 1st in the spring.

Early Childhood Education

Shannon McClarin, Director

- Enrollment: we are moving unfilled preschool and EHS slots from Winters and Davis to Woodland and West Sacramento. We will continue to serve currently enrolled children in Winters and West Sacramento
- We held elections for new parent Policy Council members and Officers
- We have begun planning for State Contract Monitoring in Spring 2022
- Our new Family Childcare coaching program is underway, and we will begin outreach to Family Friend and Neighbor providers for our supporting Dual Language Learners professional development series.

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

5. Yolo County Office of Education Audit Report June 30, 2021 

Description

Jesse Deol of James Marta & Co. will present, via Zoom, to review the Audit Report for the year ending June 30, 2021. Crissy Huey, Associate Superintendent, Administrative Services and Debra Hinely, Director, Internal Fiscal Services, will also be available to assist in answering any questions.

Recommendation

For information only.

Supporting Documents

 [Yolo County Office of Education Audit Report June 30, 2021](#)

Contact Person

Debra Hinely, Director, Internal Fiscal Services, and Crissy Huey, Associate Superintendent, Administrative Services, will present this item.



James Marta & Company LLP
Certified Public Accountants

Accounting, Auditing, Tax, and Consulting

**COMMUNICATION WITH THOSE CHARGED
WITH GOVERNANCE**

December 2, 2021

To the Board of Education
Yolo County Office of Education
Woodland, California

We have audited the basic financial statements of Yolo County Office of Education (the “County Office”) as of and for the year ended June 30, 2021, and have issued our report thereon dated December 2, 2021. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated February 12, 2021, our responsibility, as described by professional standards, is to form and express an opinion(s) about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity’s internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the County Office solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, and our firm, have complied with all relevant ethical requirements regarding independence.

We follow the AICPA Ethics Standard Rule 201C, in conjunction with this, we annually review with all engagement staff potential conflicts and obtain a conflict certification. In addition, we inquire on each engagement about potential conflicts with staff. We have not identified any relationships or other matters that in the auditor's judgment may be reasonably thought to bear on independence.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the County Office is included in Note 1 to the financial statements. Other than the Change in Accounting Principle as a result of implementing GASB 84, there have been no initial selection of accounting policies or other changes in significant accounting policies or their application during the fiscal year ended June 30, 2021. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus. However, there are new Governmental Accounting Standards that may affect the County Office in future years. (See Attachment I)

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are the collectability of receivables, the County Office's proportionate share of net pension liability, and the County Office's net OPEB liability.

Management's estimate of the collectability of receivables is based on past experience with collections from various entities. The estimates for the County Office's proportionate share of net pension liabilities and the County Office's net OPEB liability are based on actuarial studies. We evaluated key factors and assumptions used to develop the estimates and determined that they are reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgement and are particularly sensitive because of their significance to financial statement users. The OPEB and pension disclosures included in footnotes 8 and 9, respectively, required significant judgements to calculate the County Office's net OPEB liability, deferred outflows and inflows related to OPEB, OPEB expense, the County Office's proportionate share of the net pension liability for CalPERS and STRS, deferred outflows and inflows related to pensions, and pension expense.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. There were no uncorrected misstatements identified as a result of our audit procedures.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. There were reclassifying adjustments identified as a result of our audit procedures. (See Attachment II)

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the County Office's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the attached letter dated December 2, 2021. (Attachment III)

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the County Office, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the County Office's auditors.

Other Services

We have assisted management in preparing the financial statements of the County Office in conformity with U.S. generally accepted accounting principles based on information provided by management.

Management's responsibilities for other services included designated qualified individuals with the skill, knowledge, and experience to be responsible and accountable for overseeing financial statement preparation and any other nonattest services we performed as part of this engagement. Management has represented that they have evaluated the adequacy and results of those services we performed as part of this engagement. Management has represented that they have evaluated the adequacy and results of those services and is accepted responsibility for them.

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

James Marta & Company LLP

James Marta & Company LLP
Certified Public Accountants
Sacramento, California
December 2, 2021

The following pronouncements of the Governmental Accounting Standards Board (GASB) have been released recently and may be applicable to the County Office in the near future. We encourage management to review the following information and determine which standard(s) may be applicable to the County Office. For the complete text of these and other GASB standards, visit www.gasb.org and click on the “Standards & Guidance” tab. If you have questions regarding the applicability, timing, or implementation approach for any of these standards, please contact your audit team.

GASB Statement No. 87, Leases

Effective for the fiscal year ending June 30, 2022

The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments’ financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments’ leasing activities.

The County Office is currently assessing the financial statement impact of GASB 87.

GASB Statement No. 89, Accounting for Interest Cost Incurred Before the End of a Construction Period

Effective for the fiscal year ending June 30, 2022

This Statement establishes accounting requirements for interest cost incurred before the end of a construction period. Such interest cost includes all interest that previously was accounted for in accordance with the requirements of paragraphs 5–22 of Statement No. 62, Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements, which are superseded by this Statement. This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in a business-type activity or enterprise fund.

This Statement also reiterates that in financial statements prepared using the current financial resources measurement focus, interest cost incurred before the end of a construction period should be recognized as an expenditure on a basis consistent with governmental fund accounting principles.

We do not expect this standard to have any significant impact on the County Office.

GASB Statement No. 91, Conduit Debt Obligations

Effective for the fiscal year ending June 30, 2023

The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures.

We do not expect this standard to have any significant impact on the County Office.

GASB Statement No. 92, Omnibus 2020

Effective dates vary

The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics and includes specific provisions about the following:

- The effective date of Statement No. 87, *Leases*, and Implementation Guide No. 2019-3, *Leases*, for interim financial reports – *Effective for the fiscal year ending June 30, 2022*
- Reporting of intra-entity transfers of assets between a primary government employer and a component unit defined benefit pension plan or defined benefit other postemployment benefit (OPEB) plan – *Effective for the fiscal year ending June 30, 2022*
- The applicability of Statements No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*, as amended, and No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, as amended, to reporting assets accumulated for postemployment benefits – *Effective for the fiscal year ending June 30, 2022*
- The applicability of certain requirements of Statement No. 84, *Fiduciary Activities*, to postemployment benefit arrangements – *Effective for the fiscal year ending June 30, 2022*
- Measurement of liabilities (and assets, if any) related to asset retirement obligations (AROs) in a government acquisition – *Effective for the government acquisitions occurring in reporting periods beginning after June 15, 2021*
- Reporting by public entity risk pools for amounts that are recoverable from reinsurers or excess insurers – *Effective for the fiscal year ending June 30, 2022*
- Reference to nonrecurring fair value measurements of assets or liabilities in authoritative literature – *Effective for the fiscal year ending June 30, 2022*
- Terminology used to refer to derivative instruments. – *Effective for the fiscal year ending June 30, 2022*

The County Office is currently assessing the financial statement impact of GASB 92.

GASB Statement No. 93, Replacement of Interbank Offered Rates

Effective for the fiscal year ending June 30, 2022

The objective of this Statement is to address those and other accounting and financial reporting implications that result from the replacement of an IBOR. This Statement achieves that objective by:

- Providing exceptions for certain hedging derivative instruments to the hedge accounting termination provisions when an IBOR is replaced as the reference rate of the hedging derivative instrument's variable payment
- Clarifying the hedge accounting termination provisions when a hedged item is amended to replace the reference rate
- Clarifying that the uncertainty related to the continued availability of IBORs does not, by itself, affect the assessment of whether the occurrence of a hedged expected transaction is probable
- Removing LIBOR as an appropriate benchmark interest rate for the qualitative evaluation of the effectiveness of an interest rate swap
- Identifying a Secured Overnight Financing Rate and the Effective Federal Funds Rate as appropriate benchmark interest rates for the qualitative evaluation of the effectiveness of an interest rate swap
- Clarifying the definition of reference rate, as it is used in Statement 53, as amended

Providing an exception to the lease modifications guidance in Statement 87, as amended, for certain lease contracts that are amended solely to replace an IBOR as the rate upon which variable payments depend.

We do not expect this standard to have any significant impact on the County Office.

GASB Statement No. 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements

Effective for the fiscal year ending June 30, 2023

The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). As used in this Statement, a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. Some PPPs meet the definition of a service concession arrangement (SCA), which the Board defines in this Statement as a PPP in which (1) the operator collects and is compensated by fees from third parties; (2) the transferor determines or has the ability to modify or approve which services the operator is required to provide, to whom the operator is required to provide the services, and the prices or rates that can be charged for the services; and (3) the transferor is entitled to significant residual interest in the service utility of the underlying PPP asset at the end of the arrangement.

This Statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs). As defined in this Statement, an APA is an arrangement in which a government compensates an operator for services that may include designing, constructing, financing, maintaining, or operating an underlying nonfinancial asset for a period of time in an exchange or exchange-like transaction.

We do not expect this standard to have any significant impact on the County Office.

GASB Statement No. 95, Postponement of the Effective Dates of Certain Authoritative Guidance
Effective immediately

The primary objective of this Statement is to provide temporary relief to governments and other stakeholders in light of the COVID-19 pandemic. That objective is accomplished by postponing the effective dates of certain provisions in Statements and Implementation Guides that first became effective or are scheduled to become effective for periods beginning after June 15, 2018, and later.

The effective dates of the preceding statements have been updated to reflect the impact of the issuance of GASB 95.

The County Office is currently assessing the financial statement impact of GASB 95.

GASB Statement No. 96, Subscription-Based Information Technology Arrangements
Effective for the fiscal year ending June 30, 2023

This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, Leases, as amended.

We do not expect this standard to have any significant impact on the County Office.

Adjusting Journal Entries

None.

Reclassifying Journal Entries

Account	Description	Debit	Credit
Reclassifying Journal Entries JE # 1			
To reclass interfund activity between governmental and enterprise funds			
01-9200	Accounts Receivable	2,576,862	
20-8919	Other Authorized Interfund Transfers In	132,376	
20-9200	Accounts Receivable	132,376	
67-5800	Professional/Consulting Services and Operating Expenditures	132,376	
67-9610	Due to Other Funds	132,376	
76-9610	Due to Other Funds	2,576,862	
01-8699	All Other Local Revenue		132,376
01-9310	Due from Other Funds		2,576,862
20-9310	Due from Other Funds		132,376
67-7619	Other Authorized Interfund Transfers Out		132,376
67-9500	Accounts Payable (Current Liabilities)		132,376
76-9500	Accounts Payable (Current Liabilities)		2,576,862
Total		<u>5,683,228</u>	<u>5,683,228</u>

Proposed Journal Entries

None.



Garth Lewis
Yolo County Superintendent of Schools

1280 Santa Anita Court, Ste. 100
Woodland, CA 95776-6127
www.ycoe.org
TEL (530) 668-6700
FAX (530) 668-3848

December 2, 2021

James Marta & Company LLP
Certified Public Accountants
Sacramento, California

This representation letter is provided in connection with your audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Yolo County Office of Education (the "County Office") as of June 30, 2021 and for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions on whether the basic financial statements present fairly, in all material respects, the financial position, results of operations, and cash flows, where applicable, of the various opinion units of the County Office in conformity with accounting principles generally accepted for governments in the United States of America (U.S. GAAP); and for the purpose of expressing an opinion on compliance for major federal award programs pursuant to the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards (Uniform Guidance).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of December 2, 2021:

Financial Statements

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated February 12, 2021, for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- We acknowledge our responsibility for compliance with the laws, regulations, and provisions of contracts and grant agreements.
- We acknowledge that we are responsible for distributing the issued report as well as the communication with governance letter and internal control letter to all governing board members.
- We have reviewed, approved, and taken responsibility for the financial statements and related notes.
- We have a process to track the status of audit findings and recommendations.
- We have responded to all inquiries regarding previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

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- Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
- All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
- The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
- We have reviewed and approved the reclassifying journal entries reflected in the audit statements and Attachment A.
- All component units, as well as joint ventures with an equity interest, are included and other joint ventures and related organizations are properly disclosed.
- All funds and activities are properly classified.
- All funds that meet the quantitative criteria in GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, GASB Statement No. 37, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments: Omnibus* as amended, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.
- All components of net position, non-spendable fund balance, and restricted, committed, assigned, and unassigned fund balance are properly classified and, if applicable, approved.
- Our policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position/fund balance are available is appropriately disclosed and net position/fund balance is properly recognized under the policy.
- All revenues within the statement of activities have been properly classified as program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.
- All inter-fund and intra-entity transactions and balances have been properly classified and reported.
- Special items and extraordinary items have been properly classified and reported.
- Deposit and investment risks have been properly and fully disclosed.
- Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.
- All required supplementary information is measured and presented within the prescribed guidelines.
- With regard to investments and other instruments reported at fair value:
 - The underlying assumptions are reasonable and they appropriately reflect management's intent and ability to carry out its stated courses of action.
 - The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
 - The disclosures related to fair values are complete, adequate, and in conformity with U.S. GAAP.
 - There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.

Information Provided

- We have provided you with:
 - Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes, and other matters;
 - Additional information that you have requested from us for the purpose of the audit; and
 - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
- All transactions have been recorded in the accounting records and are reflected in the financial statements.
- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - Management;
 - Employees who have significant roles in internal control; or
 - Others where the fraud could have a material effect on the financial statements.
- We have no knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, vendors, regulators, or others.
- We are not aware of any pending or threatened litigation and claims whose effects should be considered when preparing the financial statements.
- We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.
- There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
- The County Office has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
- We have disclosed to you all guarantees, whether written or oral, under which the County Office is contingently liable.
- We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB Statement No. 62 (GASB-62), *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.
- We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
- There are no:
 - Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
 - Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB-62.
 - Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB-62

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- The County Office has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
- We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

Additional Representations

Supplementary Information in Relation to the Financial Statements as a Whole

With respect to the supplementary information accompanying the financial statements:

- We acknowledge our responsibility for the presentation of the supplementary information in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the 2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, prescribed in the California Code of Regulations, Title 5, Section 19810 and following; and the Uniform Guidance.
- We believe the supplementary information, including its form and content, is fairly presented in accordance with U.S. GAAP the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the 2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, prescribed in the California Code of Regulations, Title 5, Section 19810 and following; and the Uniform Guidance.
- The methods of measurement or presentation have not changed from those used in the prior.
- When the supplementary information is not presented with the audited financial statements, management will make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by the entity of the supplementary information and the auditor's report thereon.
- We acknowledge our responsibility to include the auditor's report on the supplementary information in any document containing the supplementary information and that indicates the auditor reported on such supplementary information.
- We acknowledge our responsibility to present the supplementary information with the audited financial statements or, if the supplementary information will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by the entity of the supplementary information and the auditor's report thereon.

Required Supplementary Information

With respect to the required supplementary information accompanying the financial statements:

- We acknowledge our responsibility for the presentation of the required supplementary information in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP); and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.
- We believe the required supplementary information, including its form and content, is measured and fairly presented in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP); and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.
- The methods of measurement or presentation have not changed from those used in the prior period.

Use of a Specialist

We agree with the findings of specialists in evaluating the County Office's proportionate share of net pension liability and the County Office's net OPEB liability and have adequately considered the qualifications of the specialist in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an impact on the independence or objectivity of the specialists.

Pension and Postretirement Benefits

- We believe that the actuarial assumptions and methods used to measure pension and other postemployment benefit liabilities and costs for financial accounting purposes are appropriate in the circumstances.
- We are unable to determine the possibility of a withdrawal liability in a multiemployer benefit plan.

Federal Award Programs

With respect to federal award programs:

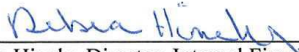
- We are responsible for understanding and complying with, and have complied with, the requirements of the Uniform Guidance.
- We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance compliance audit and included in the SEFA made during the audit period for all awards provided by federal agencies in the form of grants, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.
- We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance requirements applicable to federal programs that provides reasonable assurance that we are managing our federal awards in compliance with laws, regulations, and the provisions of contracts and grant agreements that could have a material effect on our federal programs. We believe the internal control system is adequate and is functioning as intended.
- We are responsible for understanding and complying with, and have complied with, the requirements of federal statutes, laws, regulations, and the provisions of contracts and grant agreements related to each of our federal programs.
- We have identified and disclosed to you the requirements of federal statutes, laws, regulations, and the provisions of contracts and grant agreements that are considered to have a direct and material effect on each major program.
- We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
- We have made available to you all federal awards (including amendments, if any) and any other correspondence relevant to federal programs and related activities that have taken place with federal agencies or pass-through entities.
- We have identified and disclosed to you all amounts questioned and all known noncompliance with the requirements of federal awards.
- We have charged costs to federal awards in accordance with applicable cost principles.
- We have made available to you all documentation related to compliance with the direct material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.

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- The copies of federal program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
- We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
- We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.
- There are no such known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditor's report.
- No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies in internal control over compliance (including material weaknesses in internal control over compliance), subsequent to the date as of which compliance was audited.
- We have complied with the direct and material compliance requirements, including when applicable, those set forth in the Uniform Guidance, relating to federal awards
- We have disclosed any communications from grantors and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
- We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
- We are responsible for taking corrective action on audit findings of the compliance audit and have developed a corrective plan that meets the requirements of the Uniform Guidance.
- We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.
- The reporting package does not include protected personally identifiable information.
- Amounts claimed or used for matching were determined in accordance with relevant guidelines in the Uniform Guidance.
- We acknowledge our responsibility for presenting the schedule of expenditures of federal awards (SEFA) in accordance with the requirements of the Uniform Guidance, and we believe the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance.
- We have disclosed to you any significant assumptions and interpretations underlying the measurement or presentation of the SEFA.

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- If the SEFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFA no later than the date we issue the SEFA and the auditor's report thereon.
- We have received no requests from a federal agency to audit one or more specific programs as a major program.



Debra Hinely, Director, Internal Fiscal Services



Crissy Huey, Associate Superintendent, Administrative Services

Attachment A

Reclassifying Journal Entries:

Account	Description	Debit	Credit
Reclassifying Journal Entries JE # 1			
To reclass interfund activity between governmental and enterprise funds			
01-9200	Accounts Receivable	2,576,862	
20-8919	Other Authorized Interfund Transfers In	132,376	
20-9200	Accounts Receivable	132,376	
67-5800	Professional/Consulting Services and Operating Expenditures	132,376	
67-9610	Due to Other Funds	132,376	
76-9610	Due to Other Funds	2,576,862	
01-8699	All Other Local Revenue		132,376
01-9310	Due from Other Funds		2,576,862
20-9310	Due from Other Funds		132,376
67-7619	Other Authorized Interfund Transfers Out		132,376
67-9500	Accounts Payable (Current Liabilities)		132,376
76-9500	Accounts Payable (Current Liabilities)		2,576,862
Total		5,683,228	5,683,228

**YOLO COUNTY OFFICE OF EDUCATION
WOODLAND, CALIFORNIA
FINANCIAL STATEMENTS
WITH
INDEPENDENT AUDITOR'S REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

YOLO COUNTY OFFICE OF EDUCATION

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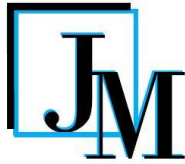
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James Marta & Company LLP
Certified Public Accountants

Accounting, Auditing, Consulting, and Tax

INDEPENDENT AUDITOR'S REPORT

Board of Education
Yolo County Office of Education
Woodland, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Yolo County Office of Education (the “County Office of Education”), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the County Office of Education’s basic financial statements as listed in the table of contents.

Management’s Responsibility for the Financial Statements

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

Auditor’s Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Yolo County Office of Education, as of June 30, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Change in Accounting Principle

As described in Note 1L to the financial statements, the County Office of Education adopted GASB Statement No. 84, Fiduciary Activities which required a restatement of net position as of July 1, 2020. Our opinion is not modified with respect to this matter.

Required Supplementary Information

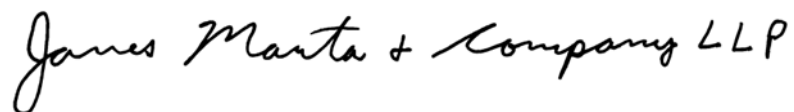
Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, the Statement of Revenues, Expenditures and Changes in Fund Balance-Budget (Non-GAAP) and Actual – County School Service Fund, Statement of Revenues, Expenditures and Changes in Fund Balance-Budget (Non-GAAP) and Actual – Special Education Pass-through Fund, Schedule of Changes in the Net OPEB Liability and Related Ratios, Schedule of OPEB Contributions, Schedule of Proportionate Share of the Net Pension Liability, and Schedule of Pension Contributions be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County Office of Education's basic financial statements. The accompanying supplementary information as listed in the table of contents, including the schedule of expenditures of federal awards, as required by the July 2021 Edition of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards (Uniform Guidance), Audits of States, Local Governments, and Non-Profit Organizations, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The supplementary information as listed in the table of contents is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information as listed in the table of contents is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 2, 2021 on our consideration of the County Office of Education's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County Office of Education's internal control over financial reporting and compliance.

A handwritten signature in cursive script that reads "James Marta & Company LLP".

James Marta & Company LLP
Certified Public Accountants
Sacramento, California
December 2, 2021

MANAGEMENT'S DISCUSSION AND ANALYSIS

YOLO COUNTY OFFICE OF EDUCATION
MANAGEMENT’S DISCUSSION AND ANALYSIS

JUNE 30, 2021

This discussion and analysis of Yolo County Office of Education’s financial performance provides an overview of the County’s financial activities for the fiscal year ended June 30, 2021. Please read it in conjunction with the County’s financial statements, which immediately follow this section.

FINANCIAL HIGHLIGHTS

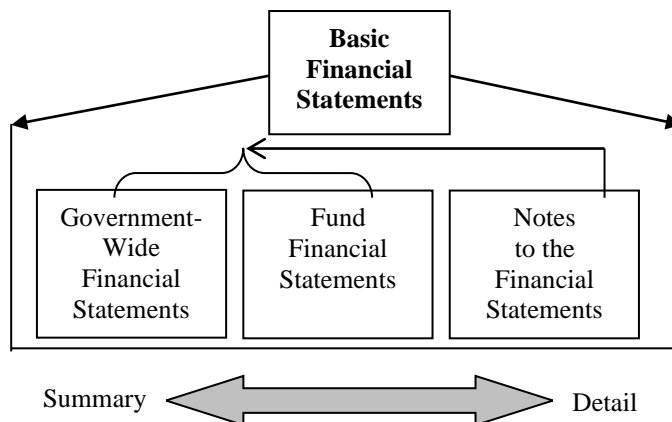
- The County’s financial status decreased overall as a result of this year’s operations. Net position of governmental activities increased by \$2.8 million.
- Governmental expenses were approximately \$47.1 million. Revenues were approximately \$49.9 million.
- The County decreased by \$258,153 in capital assets during the year.
- The County decreased its outstanding long-term debt other than pensions by \$100,223.
- Average daily attendance (ADA) in county programs remained at the hold harmless amount.
- Governmental funds increased by \$1,148,531 or 7.8%.
- Reserves for the County School Service Fund Increased by \$137,000, or 18.28%. Revenues were \$25.9 million and expenditures were \$25.1 million.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three parts – management discussion and analysis (this section), the basic financial statements, and required supplementary information. The basic financial statements include two kinds of statements that present different views of the County:

- The first two statements are *County-wide financial* statements that provide both short-term and long-term information about the County’s overall financial status.
- The remaining statements are *fund financial* statements that focus on individual parts of the County, reporting the County’s operations in more detail than the County-wide statements.
 - The *governmental funds* statements tell how basic services like regular and special education were financed in the short term as well as what remains for future spending.
 - Short and long-term financial information about the activities of the County that operate like businesses (self-insurance funds) are provided in the *proprietary fund* statements.
 - *Fiduciary fund* statements provides information about the financial relationships in which the County acts solely as a trustee or custodian for the benefit of others to whom the resources belong.

The financial statements also include notes that explain some of the information in the statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the financial statements with a comparison of the District’s budget for the fiscal year. The diagram presented here shows how the various parts of the annual financial report are arranged and relate to one another.



YOLO COUNTY OFFICE OF EDUCATION
MANAGEMENT’S DISCUSSION AND ANALYSIS

JUNE 30, 2021

The remainder of this overview section of management’s discussion and analysis highlights the structure and contents of each of the statements.

County-Wide Statements

The County-wide statements report information about the County as a whole using accounting methods similar to those used by private-sector companies. The Statement of Net Position includes all of the County’s assets and liabilities. All of the current year’s revenues and expenses are accounted for in the Statement of Activities regardless of when cash is received or paid.

The two County-wide statements report the County’s net position and how it has changed. Net position – the difference between the County’s assets and deferred outflows of resources and liabilities and deferred inflows of resources – is one way to measure the County’s financial health, or *position*.

- Over time, increases and decreases in the County’s net position are an indicator of whether its financial position is improving or deteriorating, respectively.
- To assess the overall health of the County, you need to consider additional nonfinancial factors such as changes in the County’s demographics and the condition of school buildings and other facilities.
- In the County-wide financial statements, the County’s activities are categorized as *Governmental Activities*. Most of the County’s basic services are included here, such as regular and special education and administration. Property taxes and state aid finance most of these activities.

Fund Financial Statements

The fund financial statements provide more detailed information about the County’s most significant funds – not the County as a whole. Funds are accounting devices the County uses to keep track of specific sources of funding and spending on particular programs:

- Some funds are required by State law and by bond covenants.
- The County establishes other funds to control and manage money for particular purposes (like repaying its long-term debt) or to show that it is properly using certain revenues.

The County has three kinds of funds:

- 1) **Governmental funds** – Most of the County’s basic services are included in governmental funds, which generally focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the County’s programs. Because this information does not encompass the additional long-term focus of the County-wide statements, we provide additional information on a separate reconciliation page that explains the relationship (or differences) between them.
- 2) **Proprietary funds** – When the County charges other County funds for the services it provides, these services are reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the Statement of Net Position and Statement of Activities. In fact, the County’s internal service fund is included within the governmental activities reported in the County-wide statements but provide more detail and additional information, such as cash flows. The County uses the internal service fund to report activities that relate to the County’s program for dental insurance benefits.

YOLO COUNTY OFFICE OF EDUCATION
MANAGEMENT’S DISCUSSION AND ANALYSIS
JUNE 30, 2021

3) **Fiduciary funds** – The County is the trustee, or fiduciary, for assets that belong to others, such as the Payroll Clearing Account Fund. The County is responsible for ensuring that the assets reported in these funds are used only for their intended purposes and by those to whom the assets belong. All of the County’s fiduciary activities are reported in a separate Statement of Fiduciary Net Position. We exclude these activities from the County-wide financial statements because the County cannot use these assets to finance its operations.

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

Net Position. The County's combined net position was higher on June 30, 2021, than it was the year before increasing 233% to \$1.57 million (See Table A-1).

Table A-1: Condensed Statement of Net Position

	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>Change</u>	<u>Percentage %</u>
Assets:				
Current Assets	\$ 34,960,638	\$ 27,088,678	\$ 7,871,960	29.1%
Capital Assets, Net	11,647,287	11,905,440	(258,153)	-2.2%
Total Assets	<u>46,607,925</u>	<u>38,994,118</u>	<u>7,613,807</u>	<u>19.5%</u>
Deferred Outflows of Resources	<u>11,500,452</u>	<u>7,747,251</u>	<u>3,753,201</u>	<u>48.4%</u>
Liabilities:				
Current Liabilities	19,321,419	12,304,855	7,016,564	57.0%
Long-term Liabilities	34,526,706	33,365,653	1,161,053	3.5%
Total Liabilities	<u>53,848,125</u>	<u>45,670,508</u>	<u>8,177,617</u>	<u>17.9%</u>
Deferred Inflows of Resources	<u>2,685,307</u>	<u>2,254,899</u>	<u>430,408</u>	<u>19.1%</u>
Net Position:				
Net Investment in Capital Assets	6,447,287	6,309,044	138,243	2.2%
Restricted	3,757,198	3,403,764	353,434	10.4%
Unrestricted	(8,629,540)	(10,896,846)	2,267,306	-20.8%
Total Net Position	<u>\$ 1,574,945</u>	<u>\$ (1,184,038)</u>	<u>\$ 2,758,983</u>	<u>-233.0%</u>

Changes in net position, governmental activities. The County's total revenues increased 12.3% to \$49.9 million (See Table A-2). The increase is due primarily to the COVID-19 one-time revenue funds.

The total cost of all programs and services increased 1.3% to \$47.1 million. The County's expenses are predominantly related to educating and caring for students, 43.5%. The purely administrative activities of the County accounted for just 9.5% of total costs. A significant contributor to the increase in costs was COVID-19 related costs.

YOLO COUNTY OFFICE OF EDUCATION
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2021

Table A-2: Condensed Statement of Activities

	June 30, 2021	June 30, 2020	Change	Percentage %
Revenues:				
Charges for services	\$ 4,155,685	\$ 3,965,954	\$ 189,731	4.8%
Operating Grants & Contributions	32,255,893	27,555,019	4,700,874	17.1%
Federal & State Aid	3,565,730	3,597,979	(32,249)	-0.9%
Taxes Levied for General Purposes	7,640,956	7,297,429	343,527	4.7%
Taxes Levied for Other Specific Purposes	728,487	486,008	242,479	49.9%
Interest & Investment Earnings	224,112	321,216	(97,104)	-30.2%
Other General Revenues	1,329,545	1,213,461	116,084	9.6%
Total Revenues	49,900,408	44,437,066	5,463,342	12.3%
Expenses:				
Instruction	11,892,177	11,700,446	191,731	1.6%
Instruction Related Services	5,220,679	5,439,530	(218,851)	-4.0%
Pupil Services	3,412,375	4,072,611	(660,236)	-16.2%
General Administration	4,481,553	5,448,751	(967,198)	-17.8%
Plant Services	1,772,082	2,135,495	(363,413)	-17.0%
Other Expenses	20,362,559	17,739,733	2,622,826	14.8%
Total Expenses	47,141,425	46,536,566	604,859	1.3%
Change in Net Position	\$ 2,758,983	\$ (2,099,500)	\$ 4,858,483	-231.4%

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

The financial performance of the County as a whole is reflected in its governmental funds as well. As the County completed this year, its governmental funds reported a combined fund balance of \$15.9 million, which is above last year's ending fund balance of \$14.7 million. The primary cause of the increased fund balance is the COVID-19 one-time funds.

Table A-3: Fund Balances

Fund	July 1, 2020	Revenues	Expenditures	June 30, 2021
County School Services Fund	\$ 10,370,449	\$ 25,580,795	\$ 24,949,439	\$ 11,001,805
Charter School Fund	-	-	-	-
Special Education Pass-Through Fund	529,761	19,976,268	20,206,029	300,000
Adult Education Fund	259,811	253,497	169,354	343,954
Child Development Fund	447,171	3,128,899	3,021,379	554,691
Cafeteria Fund	71,550	750	-	72,300
Deferred Maintenance Fund	1,719,177	191,990	156,129	1,755,038
Special Reserve Fund (Postemployment Benefits)	723,868	166,123	-	889,991
Capital Facilities Fund	599,525	734,468	381,929	952,064
	\$ 14,721,312	\$ 50,032,790	\$ 48,884,259	\$ 15,869,843

**YOLO COUNTY OFFICE OF EDUCATION
MANAGEMENT’S DISCUSSION AND ANALYSIS**

JUNE 30, 2021

County School Services Fund Budgetary Highlights

Over the course of the year, the County revised the annual operating budget several times. The major budget amendments fall into these categories:

- Revenues – increased by \$5.46 million primarily to reflect federal and state budget actions.
- Salaries and benefits – decreased \$1.65 million due to revised cost estimates.
- Other non-personnel expenses – increased \$2.25 million to re-budget carryover funds and revise operational cost estimates.

While the County's final budget for the County School Service Fund anticipated that expenditures would exceed revenues by about \$1.9 million, the actual results for the year show that expenditures exceeded revenues by only \$0.6 million. Actual revenues were \$3.7 million less than anticipated, but expenditures were \$6.3 million less than budgeted.

That amount consists primarily of restricted categorical program dollars that were not spent as of June 30, 2021, that will be carried over into the 2021-22 budget.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

By the end of 2020-21 the County had reduced about \$258,153 in capital assets. (More detailed information about capital assets can be found in Note 6 to the financial statements). Total depreciation expense for the year was \$683,145.

Table A-4: Capital Assets at Year-End, Net of Depreciation

	Governement Activities		Variance
	2021	2020	Increase (Decrease)
Land	\$ 809,908	\$ 809,908	\$ -
Improvements of sites	1,307,299	1,416,334	(109,035)
Buildings	8,857,641	8,420,544	437,097
Equipment	652,044	699,222	(47,178)
Construction in progress	20,395	559,432	(539,037)
Total	\$ 11,647,287	\$ 11,905,440	\$ (258,153)

YOLO COUNTY OFFICE OF EDUCATION
MANAGEMENT’S DISCUSSION AND ANALYSIS
JUNE 30, 2021

Long-Term Debt

At year-end the County had \$6.88 million in long-term debt other than pensions – a decrease of 1.43% from last year – as shown in Table A-5. (More detailed information about the County's long-term liabilities is presented in Note 7 to the financial statements).

Table A-5: Outstanding Long-Term Debt at Year-End

	Government Activities		Variance
	2021	2020	Increase (Decrease)
Certificates of participation	\$ 5,200,000	\$ 5,375,000	\$ (175,000)
Compensated absences	141,552	148,924	(7,372)
Other postemployment benefits liability (OPEB)	1,543,140	1,460,991	82,149
Net pension liability	27,842,014	26,380,738	1,461,276
Total	<u>\$ 34,726,706</u>	<u>\$ 33,365,653</u>	<u>\$ 1,361,053</u>

FACTORS BEARING ON THE COUNTY'S FUTURE

The State Legislature passed a final budget package on June 26, 2020. The final budget package assumed that \$2 billion in federal funds would be forthcoming and took the Governor’s approach in the May Revision to make other spending reductions contingent on other federal money. In addition, relative to the June 15 initial package, the final package made several changes, including increasing school deferrals by \$3.5 billion (assuming no federal money is forthcoming), increasing revenue assumptions by more than \$1 billion, and eliminating the plan to reinstate General Fund payment deferrals. The Governor signed the 2020-21 Budget Act and related budget legislation on June 29, 2020.

Proposition 98

Proposition 98 Establishes Minimum Funding Level for Schools and Community Colleges

This minimum funding requirement is commonly called the minimum guarantee. The state calculates the minimum guarantee by comparing three main formulas or “tests”. Each test takes into account certain inputs, such as state General Fund revenue, per capita personal income, and K-12 student attendance. The state can choose to fund at the minimum guarantee or any level above it. It also can suspend the guarantee with a two-thirds vote of each house of the Legislature, allowing the state to provide less funding than the formulas require that year. The state meets the guarantee through a combination of state General Fund and local property tax revenue.

Minimum Funding Requirement Down Significantly in 2019-20 and 2020-21

Estimates of the minimum guarantee under the June 2020 budget plan have dropped significantly compared with June 2019 estimates. For 2019-20, the minimum requirement is down \$3.4 billion (4.2 percent). For 2020-21, the minimum requirement is down \$6.8 billion (8.7 percent) from the revised 2019-20 level and \$10.2 billion (12.5 percent) from the 2019-20 level estimated in June 2019. These drops mainly reflect reductions in state General Fund revenue. Test 1 remains operative in both years, with the drop in the General Fund portion of the guarantee equal to nearly 40 percent of the drop in revenues. The local property tax portion of the guarantee, by contrast, grows slowly from 2019-20 to 2020-21.

YOLO COUNTY OFFICE OF EDUCATION
MANAGEMENT’S DISCUSSION AND ANALYSIS
JUNE 30, 2021

Budget Plan Implements Significant Payment Deferrals

In both 2019-20 and 2020-21, the budget plan reduces school and community college funding to the lower minimum requirement. It implements these reductions primarily by deferring \$12.5 billion in payments. (When the state defers payments from one fiscal year to the next, the state can reduce spending while allowing school districts to maintain programs by borrowing or using cash reserves.) Of the \$12.5 billion, \$11 billion applies to K-12 schools and \$1.5 billion applies to community colleges. Although the budget plan authorized the Department of Finance to rescind up to \$6.6 billion of the deferrals if the state received additional federal funding by October 15, 2020, Congress did not approve any additional funds prior to this deadline.

Makes a Few Other Spending Adjustments

In addition to the deferrals, the budget plan makes a few other adjustments to school and community college funding. Most notably, it does not provide the 2.31 percent statutory cost-of-living adjustment for school and community college programs in 2020-21. The budget plan also uses \$833 million in one-time funds to cover costs for the K-12 Local Control Funding Formula (LCFF) and community college apportionments in 2019-20 and 2020-21. These one-time funds consist of \$426 million in unspent prior-year funds and a \$407 million settle-up payment. In addition, the budget plan withdraws the entire \$377 million the state deposited into the Proposition 98 Reserve in the fall of 2019. (Formulas in the State Constitution govern Proposition 98 Reserve deposits and withdrawals.) Finally, the budget plan obtains \$240 million in savings (\$110 million in 2019-20 and \$130 million in 2020-21) from eliminating unallocated State Preschool slots.

Creates Supplemental Obligation to Increase Funding Beginning in 2021-22

This obligation has two parts. First, it requires the state to make temporary payments on top of the Proposition 98 guarantee beginning in 2021-22. Each payment will equal 1.5 percent of annual General Fund revenue. The state can allocate these payments for any school or community college purpose. Payments will continue until the state has paid \$12.4 billion—the amount of funding schools and community colleges could have received under Proposition 98 if state revenues had continued to grow. (Technically, the obligation equals the total difference between the Test 1 and Test 2 funding levels in 2019-20 and 2020-21.) Second, the obligation requires the state to increase the minimum share of General Fund revenue allocated to schools and community colleges from 38 percent to 40 percent on an ongoing basis. This increase is set to phase in over the 2022-23 and 2023-24 fiscal years.

K-12 Education

Proposition 98 Funding Decreases 12 Percent

The budget package includes \$62.5 billion in Proposition 98 funding for K-12 education in 2020-21—\$8.7 billion (12.2 percent) less than the 2019-20 Budget Act level.

Defers \$11 Billion in K-12 Payments, Allows Exemptions in Limited Circumstances

The state distributes funding for LCFF and special education following a monthly payment schedule established in law. The budget plan modifies this schedule in 2019-20 to defer \$1.9 billion in payments to the following fiscal year. In 2020-21, the budget plan maintains these deferrals and adopts \$9.1 billion in additional deferrals. Under the modified schedule, portions of the payments otherwise scheduled for the months of February through June will be paid over the July through November period. The total amount deferred equates to about 16 percent of all state and local funding schools receive for LCFF and special education, or 24 percent of the General Fund allocated for these programs. If a district or charter school can demonstrate it would be unable to meet its financial obligations because of the deferrals, and has exhausted all other sources of internal and external borrowing, it can apply for an exemption. The law allows the

YOLO COUNTY OFFICE OF EDUCATION
MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2021

Department of Finance, State Controller, and State Treasurer to authorize up to \$300 million in deferral exemptions per month. If these exemption requests exceed the funding available, the earliest applications will be approved first.

Addresses Historically Low-Funded Special Education Regions

Most state special education funding is provided to Special Education Local Plan Areas (SELPA) based on total student attendance within the area. (Most SELPAs are regional collaborations of neighboring districts, county offices of education [COEs], and charter schools, though some consist of only a single large district.) Each SELPA receives a unique per-student rate linked to certain historical factors. In 2019-20, these per-student rates varied from \$557 to more than \$900. The budget provides \$545 million to bring low-funded SELPAs to a new rate of \$625 per student. This rate is roughly equivalent to the 93rd percentile of current rates.

Allocates \$6.4 Billion in One-Time Federal Funding

The budget package allocates \$6.4 billion in one-time federal Coronavirus Aid, Relief, and Economic Security (CARES) Act funding for K-12 education. The majority of funding (\$4.8 billion) is provided for learning loss mitigation. The budget also includes \$1.5 billion that can be used for a variety of activities and is distributed based on counts of low-income and disadvantaged children. The remaining funds are used to provide higher reimbursement rates for some school meals, create a competitive grant program for implementing the community schools model, and cover state costs of allocating and overseeing how CARES Act funds are spent.

Funds Learning Loss Mitigation Activities

The budget package provides \$5.3 billion in one-time funding for activities mitigating learning loss due to coronavirus disease 2019 (COVID-19) school closures. This amount consists of \$4.4 billion from the federal Coronavirus Relief Fund, \$540 million Proposition 98 General Fund, and \$355 million from the federal Governor's Emergency Education Relief Fund. Allocations from the Coronavirus Relief Fund can be used to cover eligible costs incurred between March 1, 2020 and December 30, 2020, while the remainder of the funding covers costs incurred between March 13, 2020 and September 30, 2022. Allowable activities include expanding learning supports, increasing instructional time, offering additional academic services (such as diagnostic assessments and devices and connectivity for distance learning), and addressing other barriers to learning (such as mental health services, professional development for teachers and parents, and student meals). Of this funding, \$2.9 billion is to be allocated based on LCFF supplemental and concentration grants, \$1.5 billion based on the number of students with disabilities, and \$980 million based on total LCFF allocation.

Funds Schools Based on 2019-20 Attendance Levels, Allows Growth Under Certain Conditions

For funding purposes, the state ordinarily credits school districts with their average daily attendance in the current or prior year, whichever is higher. Charter schools and COEs are funded according to their attendance in the current year only. In 2020-21, however, the state will not collect average daily attendance data. Instead, districts, charter schools, and COEs will be funded according to their 2019-20 attendance levels unless they had previously budgeted for attendance growth. Any attendance growth for a district or charter school is limited to the lower of its (1) previously projected increase in enrollment or attendance, as documented in its budget, or (2) actual increase in enrollment from October 2019 to October 2020. (For this calculation, enrollment numbers are converted to an equivalent amount of average daily attendance by adjusting them for the statewide average absence rate.) The trailer legislation also allows a few other attendance-related adjustments. Most notably, if a charter school closes during the 2020-21 school year, the attendance it previously generated will be credited to its sponsoring school district.

YOLO COUNTY OFFICE OF EDUCATION
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2021

Modifies Instructional Requirements to Allow for Distance Learning

The budget package suspends requirements for annual instructional minutes for 2020-21 to provide additional flexibility to schools and allows minimum instructional day requirements be met through a combination of in-person instruction and distance learning. The budget package also sets expectations for distance learning. Among other specified activities, distance learning must be substantially equivalent to in-person instruction; include daily live interaction between teachers and students; and provide appropriate supports to students with disabilities, English learners, and other student subgroups.

Includes Additional Fiscal Flexibility in a Few Areas

Budget trailer legislation includes several changes to provide more spending flexibility for school districts:

- For the purposes of calculating minimum routine maintenance deposits, excludes one-time funding for state pension payments on behalf of school districts, learning loss mitigation funds, and federal Elementary and Secondary School Emergency Relief funds. Typically, school districts receiving funding from the state's School Facility Program are required to establish a restricted account for routine maintenance of school facilities and deposit 3 percent of the district's annual expenditures.
- Allows for proceeds from the sale or lease of surplus property purchased entirely with local funds to be used for one-time general fund purposes through 2023-24.
- For the purpose of spending restricted lottery revenues, permanently expands the definition of instructional materials to also include laptop computers and devices that provide internet access. Schools and community colleges receive about \$450 million in lottery revenues annually that must be spent on instructional materials.
- Allows the California Department of Education (CDE) to waive several programmatic requirements for the After School Education and Safety program.

Repurposes Prior Pension Payment to Reduce District Costs Over the Next Two Years

School district pension costs have been rising relatively quickly over the past several years. To help mitigate future cost increases, the 2019-20 budget plan included \$2.3 billion non-Proposition 98 General Fund to make a supplemental pension payment on behalf of schools and community colleges. Of this amount, \$1.6 billion was for the California State Teachers' Retirement System and \$660 million was for the California Public Employees' Retirement System. (Nearly all school employees are covered by one of these two pension systems.) At the time, the state estimated that the supplemental payment could reduce district pension costs by roughly 0.3 percent of annual pay over the next few decades. The 2020-21 budget plan repurposes this payment to reduce pension costs by a larger amount over the next two years. Specifically, districts will receive cost savings of approximately 2.2 percent of pay in 2020-21 and 2021-22, but will not experience savings over the following decades.

All of these factors were considered in preparing the Yolo County Office of Education budget for the 2020-21 fiscal year.

CONTACTING THE YOLO COUNTY OFFICE OF EDUCATION'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the Yolo County Office of Education's finances and to demonstrate the Yolo County Office of Education's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Business Office, Yolo County Office of Education, 1280 Santa Anita Court, Woodland, CA 95776, (530) 668-3728.

BASIC FINANCIAL STATEMENTS

YOLO COUNTY OFFICE OF EDUCATION

STATEMENT OF NET POSITION

JUNE 30, 2021

	Governmental Activities
ASSETS	
Cash and cash equivalents (note 2)	\$ 14,404,754
Receivables (note 3)	20,400,801
Prepaid expenses	155,083
Capital assets, net of accumulated depreciation (Note 6)	11,647,287
Total Assets	<u>46,607,925</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred loss on refunding Certificates of Participation	139,244
Deferred outflows of resources relating to OPEB (Note 8)	101,629
Deferred outflows of resources relating to pensions (Note 9)	11,259,579
Total Deferred Outflows of Resources	<u>11,500,452</u>
LIABILITIES	
Accounts payable and other current liabilities	17,919,592
Unearned revenue	1,201,827
Long-term liabilities (Note 7):	
Due within one year	200,000
Due in more than one year	34,526,706
Total Liabilities	<u>53,848,125</u>
DEFERRED INFLOWS OF RESOURCES	
Premiums on Certificates of Participation	205,950
Deferred inflows of resources relating to OPEB (Note 8)	39
Deferred inflows of resources relating to pensions (Note 9)	2,479,318
Total Deferred Inflows of Resources	<u>2,685,307</u>
NET POSITION	
Net investment in capital assets	6,447,287
Restricted	3,757,198
Unrestricted	(8,629,540)
Total Net Position	<u>\$ 1,574,945</u>

The accompanying notes are an integral part of these financial statements.

YOLO COUNTY OFFICE OF EDUCATION
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	<u>Program Revenues</u>				Net (Expense)
	<u>Expenses</u>	<u>Charges for</u>	<u>Operating</u>	<u>Capital</u>	Revenues and
		<u>Services</u>	<u>Grants and</u>	<u>Grants and</u>	Changes in
			<u>Contributions</u>	<u>Contributions</u>	Net Position
					Governmental
					Activities
Governmental Activities					
Instruction	\$ 11,892,177	\$ 889,906	\$ 8,608,256	\$ -	\$ (2,394,015)
Instruction - related services:					
Instructional supervision and administration	4,241,863	666,296	2,461,557	-	(1,114,010)
School site administration	978,816	55,461	704,392	-	(218,963)
Pupil Services:					
Home-to-school transportation	369	58	218	-	(93)
Food services	32,880	3,502	26,184	-	(3,194)
All other pupil services	3,379,126	297,819	3,021,428	-	(59,879)
General administration:					
Centralized data processing	1,244,543	-	13,568	-	(1,230,975)
All other general administration	3,237,010	127,227	1,216,052	-	(1,893,731)
Plant services	1,772,082	93,253	1,040,775	-	(638,054)
Community services	5,919	-	-	-	(5,919)
Enterprise activities	3,203	-	-	-	(3,203)
Interest on long-term debt	143,880	-	-	-	(143,880)
Other outgo	20,209,557	2,022,163	15,163,463	-	(3,023,931)
Total governmental activities	<u>\$ 47,141,425</u>	<u>\$ 4,155,685</u>	<u>\$ 32,255,893</u>	<u>\$ -</u>	<u>(10,729,847)</u>
General Revenues					
Taxes and subventions:					
Taxes levied for general purposes					7,640,956
Taxes levied for other specific purposes					728,487
Federal and state aid not restricted to specific purposes					3,565,730
Interest and investment earnings					224,112
Miscellaneous					1,329,545
					<u>13,488,830</u>
					13,488,830
					2,758,983
					(1,184,038)
					<u>\$ 1,574,945</u>

YOLO COUNTY OFFICE OF EDUCATION

BALANCE SHEET

GOVERNMENTAL FUNDS

JUNE 30, 2021

	County School Service Fund	Special Education Pass-Through Fund	All Non-Major Funds	Total
ASSETS				
Cash and cash equivalents				
Cash in County Treasury	\$ 7,542,479	\$ 4,915,304	\$ 1,946,471	\$ 14,404,254
Cash in bank(s)	500	-	-	500
Receivables	12,730,740	7,186,482	483,579	20,400,801
Prepaid expenditures	155,083	-	-	155,083
Due from other funds	488,756	1,538,136	905	2,027,797
Total Assets	<u>\$ 20,917,558</u>	<u>\$ 13,639,922</u>	<u>\$ 2,430,955</u>	<u>\$ 36,988,435</u>
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 4,558,688	\$ 13,253,260	\$ 77,020	\$ 17,888,968
Unearned revenue	970,424	-	231,403	1,201,827
Due to other funds	1,741,612	86,662	199,523	2,027,797
Total Liabilities	<u>7,270,724</u>	<u>13,339,922</u>	<u>507,946</u>	<u>21,118,592</u>
Fund balances				
Nonspendable	155,083	-	-	155,083
Restricted	1,556,689	300,000	1,900,509	3,757,198
Assigned	11,185,562	-	22,500	11,208,062
Unassigned	749,500	-	-	749,500
Total Fund Balances	<u>13,646,834</u>	<u>300,000</u>	<u>1,923,009</u>	<u>15,869,843</u>
Total Liabilities and Fund Balances	<u>\$ 20,917,558</u>	<u>\$ 13,639,922</u>	<u>\$ 2,430,955</u>	<u>\$ 36,988,435</u>

YOLO COUNTY OFFICE OF EDUCATION
RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITON

GOVERNMENTAL FUNDS

JUNE 30, 2021

Total fund balances - governmental funds		\$ 15,869,843
<p>Amounts reported for assets and liabilities for governmental activities in the statement of net position are different from amounts reported in governmental funds because:</p>		
<p>Capital assets: In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation.</p>		
Capital assets at historical cost:	\$ 19,279,361	
Accumulated depreciation:	(7,632,074)	
Net:		11,647,287
<p>Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is not recognized until the period in which it matures and is paid. In the government-wide statement of activities, it is recognized in the period that it is incurred.</p>		
		(30,624)
<p>Unamortized costs: In governmental funds, debt issuance premiums, gain or loss on refunding, and defeasance costs are recognized as expenditures in the period they are incurred. In the government-wide statements, these amounts are amortized over the life of the debt. Unamortized premiums, losses, and defeasance costs at year end consist of:</p>		
Unamortized portion of COP premiums		(205,950)
Unamortized portion of loss on refunding		139,244
<p>Long-term liabilities: In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities, are reported. Long-term liabilities relating to governmental activities consist of:</p>		
Net pension liability	27,842,014	
Net OPEB obligation	1,543,140	
Compensated absences payable	141,552	
Certificates of participation payable	5,200,000	
		(34,726,706)
<p>Deferred outflows and inflows of resources relating to OPEB: In governmental funds, deferred outflows and inflows of resources relating to OPEB are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to OPEB are reported.</p>		
Deferred outflows of resources relating to OPEB		101,629
Deferred inflows of resources relating to OPEB		(39)
<p>Deferred outflows and inflows of resources relating to pensions: In governmental funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pensions are reported</p>		
Deferred outflows of resources relating to pensions		11,259,579
Deferred inflows of resources relating to pensions		(2,479,318)
Total net position, governmental activities:		\$ 1,574,945

YOLO COUNTY OFFICE OF EDUCATION
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

JUNE 30, 2021

	County School Service Fund	Special Education Pass-Through Fund	All Non-Major Funds	Total
REVENUES				
LCFF Sources	\$ 11,044,509	\$ -	\$ -	\$ 11,044,509
Federal revenue	5,409,670	5,783,868	511,063	11,704,601
Other state revenues	3,458,272	14,260,680	2,606,875	20,325,827
Other local revenues	6,026,457	(68,280)	999,676	6,957,853
Total revenues	<u>25,938,908</u>	<u>19,976,268</u>	<u>4,117,614</u>	<u>50,032,790</u>
EXPENDITURES				
Certificated salaries	6,449,288	-	1,283,839	7,733,127
Classified salaries	7,312,716	-	268,269	7,580,985
Employee benefits	5,528,590	-	709,784	6,238,374
Books and supplies	1,411,972	-	167,373	1,579,345
Services and other operating expenditures	3,547,176	-	467,104	4,014,280
Capital outlay	1,119,486	-	45,988	1,165,474
Other outgo	(263,660)	20,206,029	267,186	20,209,555
Debt service				
Principal retirement	-	-	175,000	175,000
Interest	-	-	188,119	188,119
Total expenditures	<u>25,105,568</u>	<u>20,206,029</u>	<u>3,572,662</u>	<u>48,884,259</u>
Net change in fund balances	833,340	(229,761)	544,952	1,148,531
Fund balances, July 1, 2020	<u>12,813,494</u>	<u>529,761</u>	<u>1,378,057</u>	<u>14,721,312</u>
Fund balances, June 30, 2021	<u>\$ 13,646,834</u>	<u>\$ 300,000</u>	<u>\$ 1,923,009</u>	<u>\$ 15,869,843</u>

YOLO COUNTY OFFICE OF EDUCATION

**RECONCILIATION OF GOVERNMENTAL FUNDS STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
TO THE STATEMENT OF ACTIVITIES**

GOVERNMENTAL FUNDS

JUNE 30, 2021

Total net change in fund balances - governmental funds \$ 1,148,531

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

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

Expenditures for capital outlay:	\$ 1,743,801	
Depreciation expense:	<u>(683,145)</u>	
Net:		1,060,656

Debt service: In governmental funds, repayments of long-term debt are reported as expenditures. In the government-wide statements, repayments of long-term debt are reported as reductions of liabilities. Expenditures for repayment of the principal portion of long-term debt were: 175,000

Gain or loss from disposal of capital assets: In governmental funds, the entire proceeds from disposal of capital assets are reported as revenue. In the statement of activities, only the resulting gain or loss is reported. The difference between the proceeds from disposal of capital assets and the resulting gain or loss is: (1,318,809)

Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is recognized in the period that it becomes due. In the government-wide statement of activities, it is recognized in the period that it is incurred. Unmatured interest owing at the end of the period, less matured interest paid during the period but owing from the prior period was: 1,457

Pensions: In government funds, pension costs are recognized when employer contributions are made, in the statement of activities pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and actual employer contributions was: 1,859,815

Postemployment benefits other than pensions (OPEB): In governmental funds, OPEB costs are recognized when employer contributions are made. In the statement of activities, OPEB costs are recognized on the accrual basis. This year, the difference between OPEB costs and actual employer contributions was: (85,449)

Compensated absences in governmental funds are measured by the amounts paid during the period. In the statement of activities, compensated absences are measured by the amounts earned. The difference between compensated absences paid and compensated absences earned was: 7,372

Internal Service Funds: Internal service funds are used to conduct certain activities for which costs are charged to other funds on full cost-recovery basis. Because internal service funds are presumed to benefit governmental activities, internal service funds are presumed to benefit governmental activities; internal services activities are reported as governmental in the statement of activities. The net increase or decrease in internal services funds was: (94,593)

Amortization of debt issue premium or discount: In governmental funds, if debt is issued at a premium or at a discount, the premium or discount is recognized as an Other Financing Source or an Other Financing Use in the period it is incurred. In the government-wide statements, the premium or discount is amortized as interest over the life of the debt. 5,003

Total change in net position - governmental activities \$ 2,758,983

YOLO COUNTY OFFICE OF EDUCATION

STATEMENT OF NET POSITION

PROPRIETARY FUND

JUNE 30, 2021

	Self- Insurance Fund
ASSETS	
Cash and cash equivalents	\$ 156,220
Receivables	2,650
Total Assets	<u>\$ 158,870</u>
LIABILITIES	
Liabilities	
Claims payable	<u>\$ 158,870</u>
Total Liabilities	<u>158,870</u>
NET POSITION	
Net Position	
Restricted	<u>-</u>
Total Net Position	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ 158,870</u>

YOLO COUNTY OFFICE OF EDUCATION
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
PROPRIETARY FUND
JUNE 30, 2021

	Self- Insurance Fund
ADDITIONS	
Self-insurance premiums	\$ 358,867
Interest income	973
Total additions	359,840
DEDUCTIONS	
Payments for claims and other operating expenses	454,433
Total deductions	454,433
Net increase (decrease) in net position	(94,593)
Net Position, July 1, 2020	94,593
Net Position, June 30, 2021	\$ -

YOLO COUNTY OFFICE OF EDUCATION

STATEMENT OF CASH FLOWS

PROPRIETARY FUND

JUNE 30, 2021

	Self- Insurance Fund
CASH FLOWS FROM OPERATING ACTIVITIES	
Received from in-district premiums	\$ 358,622
Payments on insurance claims	<u>(322,896)</u>
Net cash provided (used) by operating activities	<u>35,726</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Investment income	<u>973</u>
Net cash provided (used) by investing activities	<u>973</u>
Net increase (decrease) in cash and cash equivalents	36,699
Cash and cash equivalents, July 1, 2020	<u>119,521</u>
Cash and cash equivalents, June 30, 2021	<u><u>\$ 156,220</u></u>

YOLO COUNTY OFFICE OF EDUCATION

STATEMENT OF NET POSITION

FIDUCIARY FUND

JUNE 30, 2021

	<u>Custodial Fund</u> <u>Warrant/</u> <u>Pass-Through</u> <u>Fund</u>
ASSETS	
Cash and cash equivalents	\$ 21,333,369
Total Assets	<u>\$ 21,333,369</u>
LIABILITIES AND NET POSITION	
Liabilities	
Accounts payable	2,576,862
Due to student groups/other agencies	<u>18,412,768</u>
Total Liabilities	<u>20,989,630</u>
Net Position	
Restricted	<u>343,739</u>
Total Net Position	<u>343,739</u>
Total Liabilities and Fund Balances	<u>\$ 21,333,369</u>

YOLO COUNTY OFFICE OF EDUCATION
STATEMENT OF CHANGES IN NET POSITION
FIDUCIARY FUND
JUNE 30, 2021

	Custodial Fund
	Warrant/ Pass-Through Fund
ADDITIONS	
Funds collected for others	\$ 485,970,652
Total additions	485,970,652
 DEDUCTIONS	
Funds distributed for others	485,965,675
Total deductions	485,965,675
Net increase (decrease) in net position	4,977
Net Position, July 1, 2020, as originally reported	-
Change in accounting principle (Note 1L)	338,762
Net Position, July 1, 2020, as restated	338,762
Net Position, June 30, 2021	\$ 343,739

YOLO COUNTY OFFICE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. HISTORY OF THE ORGANIZATION

Yolo County Office of Education (the "County") accounts for its financial transactions in accordance with the policies and procedures of the California Department of Education's California School Accounting Manual. The accounting policies of the County conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board. The following is a summary of the more significant policies:

B. REPORTING ENTITY

A reporting entity is comprised of the primary government, component units, and other organizations that are included to ensure the financial statements are not misleading. The primary government of the County consists of all funds, departments, and agencies that are not legally separate from the County. For the County, this includes general operations, food service, and student-related activities of the County.

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

For financial reporting purposes, the component units have a financial and operational relationship which meets the reporting entity definition criteria of the Governmental Accounting Standards Board (GASB) Statement No. 61, The Financial Reporting Entity: Omnibus – An Amendment of GASB Statements No. 14 and No. 34, and thus are included in the financial statements using the blended presentation method as if they were part of the County's operations because the Board of Trustees of the component units is essentially the same as the Board of Trustees of the County and because their purpose is to finance the construction of facilities to be used for the direct benefit of the County.

The Yolo County Board of Education Financing Corporation (the Corporation) financial activity is presented in the financial statements within the Capital Facilities Fund. Certificates of participation and other debt issued by the Corporation are included as long-term liabilities in the County-wide financial statements. Individually prepared financial statements are not prepared for the Corporation.

YOLO COUNTY OFFICE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. BASIS OF PRESENTATION

County-Wide Financial Statements

The Statement of Net Position and the Statement of Activities display information about the primary government (the County). These statements include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double-counting of internal activities.

The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the County's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements

The fund financial statements provide information about the County's funds, including its fiduciary funds (and blended component unit). Separate statements for each fund category - governmental, proprietary, and fiduciary - are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Nonoperating revenues, such as subsidies and investment earnings, result from nonexchange transactions or ancillary activities.

Major Governmental Funds

The County maintains the following major governmental funds:

County School Service Fund: This is the chief operating fund for the County. It is used to account for the ordinary operations of the County. All transactions except those accounted for in another fund are accounted for in this fund. The County also maintains a Deferred Maintenance Fund and a Special Reserve Fund for Postemployment Benefits. The Deferred Maintenance Fund does not currently meet the definition of a special revenue fund as it is not primarily composed of restricted or committed revenue sources. In addition, the Special Reserve Fund for Postemployment Benefits is not substantially composed of restricted or committed revenue sources. Because these funds do not meet the definition of special revenue funds under GASB 54, the activity in those funds is being reported within the County School Service Fund.

Special Education Pass-Through Fund: This fund is maintained by the Administrative Unit (AU) of a multi-LEA Special Education Local Plan Area (SELPA) to account for special education revenue pass-through to other member Local Education Agencies (LEAs).

YOLO COUNTY OFFICE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. BASIS OF PRESENTATION (CONTINUED)

Non-Major Governmental Funds

The County maintains the following non-major governmental funds:

Special Revenue Funds: Special revenue funds are established to account for the proceeds from specific revenue sources (other than trusts, major capital projects, or debt service) that are restricted or committed to the financing of particular activities, that compose a substantial portion of the inflows of the fund, and that are reasonably expected to continue. Additional resources that are restricted, committed, or assigned to the purpose of the fund may also be reported in the fund.

Charter School Special Reserve Fund: This fund is used by the County to account separately for the operating activities of the Yolo County Career Academy charter school, which was opened in 2018-19.

Adult Education Fund: This fund is used to account separately for federal, state, and local revenues that are restricted or committed for adult education programs.

Child Development Fund: This fund is used to account separately for federal, state, and local revenues to operate child development programs.

Cafeteria Fund: This fund is used to account separately for federal, state, and local resources to operate the food service program (Education Code sections 38090 and 38093).

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

Capital Facilities Fund: This fund is used to primarily account separately for moneys received from fees levied on development projects as a condition of approval (Education Code sections 17620-17626 and Government Code Section 65995 et seq.).

Internal Service Funds: These funds are used to account for services rendered on a cost-reimbursement basis within the County. The County operates workers' compensation and property and liability insurance programs that are accounted for in the Internal Service Fund. In addition, the County's health and welfare benefit programs are accounted for in the Internal Service Fund. The County has the following Internal Service Fund:

Self-Insurance Fund: Self-insurance funds are used to separate moneys received for self-insurance activities from other operating funds in the County. Separate funds may be established for each type of self-insurance activity, such as workers' compensation, health and welfare, and deductible property loss (Education Code Section 17566).

YOLO COUNTY OFFICE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. BASIS OF PRESENTATION (CONTINUED)

Fiduciary Funds

Fiduciary funds are used to account for assets held in a trustee or custodial capacity for others that cannot be used to support the County's own programs. The key distinction between trust and custodial funds is that trust funds are subject to a trust agreement that affects the degree of management involvement and the length of time that the resources are held.

The County maintains the following fiduciary funds:

Payroll Revolving, Commercial Revolving, and Other Trust Funds: This fund is used primarily to account separately for amounts collected from employees for federal taxes, state taxes, credit unions, and other contributions, as well as funds held for commercial and other trust activities for all school districts in the County.

D. MEASUREMENT FOCUS

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resource or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The County-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities for the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

As a general rule the effect of interfund activity has been eliminated from the County-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges between the County's proprietary funds and various other functions of the County. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

YOLO COUNTY OFFICE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. MEASUREMENT FOCUS (CONTINUED)

The custodial fund has no measurement focus and utilizes the accrual basis of accounting for reporting its assets and liabilities.

E. REVENUES – EXCHANGES AND NON-EXCHANGE TRANSACTIONS

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year. Generally, available is defined as collectible within 60 days. However, to achieve comparability of reporting among California districts and so as not to distort normal revenue patterns, with specific respect to reimbursement grants and corrections to state-aid apportionments, the California Department of Education has defined available for districts as collectible within one year. The following revenue sources are considered to be both measurable and available at fiscal year-end: State apportionments, interest, certain grants, and other local sources.

Non-exchange transactions, in which the County receives value without directly giving equal value in return, include property taxes, certain grants, entitlements, and donations. Revenue from property taxes is recognized in the fiscal year in which the taxes are received. Revenue from certain grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include time and purpose requirements. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

F. BUDGETARY DATA

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

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

YOLO COUNTY OFFICE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

G. ENCUMBRANCES

Encumbrance accounting is used in all budgeted funds to reserve portions of applicable appropriations for which commitments have been made. Encumbrances are recorded for purchase orders, contracts, and other commitments when they are written. Encumbrances are liquidated when the commitments are paid. All encumbrances are liquidated as of June 30.

H. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION

Cash and Cash Equivalents

The County considers cash and cash equivalents to be cash on hand and demand deposits. In addition, because the Treasury Pool is sufficiently liquid to permit withdrawal of cash at any time without prior notice or penalty, equity in the pool is also deemed to be a cash equivalent.

Inventories and Prepaid Items

Inventories are valued at cost using the first-in/first-out (FIFO) method. The costs of governmental fund type inventories are recorded as expenditures when consumed rather than when purchased. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

Capital Assets

Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated capital assets, donated works of art and similar items, and capital assets received in a service concession arrangement are reported at acquisition value rather than fair value. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

Description	Estimated Lives
Buildings and Improvements	25-50 years
Furniture and Equipment	5-20 years
Vehicles	8 years

Unearned Revenue

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

YOLO COUNTY OFFICE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

H. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION (CONTINUED)

Unearned Revenue (Continued)

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

Deferred Outflows/Inflows of Resources

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

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

Compensated Absences

The liability for compensated absences reported in the County-wide statements consists of unpaid, accumulated vacation balances. The liability has been calculated using the vesting method, in which leave amounts for both employees who currently are eligible to receive termination payments and other employees who are expected to become eligible in the future to receive such payments upon termination are included.

Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the County Plan and CalSTRS Medicare Premium Payment (MPP) Program and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by the Plans. For this purpose, the Plans recognize benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and participating interest-earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

Pensions

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

YOLO COUNTY OFFICE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

H. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION (CONTINUED)

Fund Balances

The fund balance for governmental funds is reported in classifications based on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

Nonspendable: Fund balance is reported as nonspendable when the resources cannot be spent because they are either in a nonspendable form or legally or contractually required to be maintained intact. Resources in nonspendable form include inventories and prepaid assets.

Restricted: Fund balance is reported as restricted when the constraints placed on the use of resources are either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or imposed by law through constitutional provision or by enabling legislation.

Committed: The County's highest decision-making level of authority rests with the County's Board. Fund balance is reported as committed when the Board passes a resolution that places specified constraints on how resources may be used. The Board can modify or rescind a commitment of resources through passage of a new resolution.

Assigned: Resources that are constrained by the County's intent to use them for a specific purpose, but are neither restricted nor committed, are reported as assigned fund balance. Intent may be expressed by either the Board, committees (such as budget or finance), or officials to which the Board has delegated authority.

Unassigned: Unassigned fund balance represents fund balance that has not been restricted, committed, or assigned and may be utilized by the County for any purpose. When expenditures are incurred, and both restricted and unrestricted resources are available, it is the County's policy to use restricted resources first, then unrestricted resources in the order of committed, assigned, and then unassigned, as they are needed.

Net Position

Net position is classified into three components: net investment in capital assets; restricted; and unrestricted. These classifications are defined as follows:

Net investment in capital assets - This component of net position consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds are not included in the calculation of net investment in capital assets. Rather, that portion of the debt is included in the same net position component as the unspent proceeds.

YOLO COUNTY OFFICE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

H. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION (CONTINUED)

Restricted - This component of net position consists of constraints placed on net position use through external constraints imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.

Unrestricted net position - This component of net position consists of net position that does not meet the definition of "net investment in capital assets" or "restricted".

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then unrestricted resources as they are needed.

I. MINIMUM FUND BALANCE POLICY

The County has not adopted a formal minimum fund balance policy, as recommended by GASB Statement No. 54; however, the County follows the guidelines recommended in the Criteria and Standards of Assembly Bill (AB) 1200, which recommend a Reserve for Economic Uncertainties consisting of unassigned amounts equal to no less than three percent of total General Fund expenditures and other financing uses.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the County considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the County considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed unless the governing board has provided otherwise in its commitment or assignment actions.

J. PROPERTY TAX CALENDAR

The County is responsible for the assessment, collection, and apportionment of property taxes for all jurisdictions including the schools and special districts within the County. The Board of Supervisors levies property taxes as of September 1 on property values assessed on July 1. Secured property tax payments are due in two equal installments. The first is generally due November 1 and is delinquent with penalties on December 10, and the second is generally due on February 1 and is delinquent with penalties on April 10. Secured property taxes become a lien on the property on January 1.

K. USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reported period. Actual results could differ from those estimates.

YOLO COUNTY OFFICE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

L. CHANGE IN ACCOUNTING PRINCIPLE

Effective July 1, 2020, the County Office of Education adopted GASB Statement No. 84, Fiduciary Activities. The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported.

This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities.

An activity meeting the criteria should be reported in a fiduciary fund in the basic financial statements. Governments with activities meeting the criteria should present a statement of fiduciary net position and a statement of changes in fiduciary net position. An exception to that requirement is provided for a business-type activity that normally expects to hold custodial assets for three months or less.

This Statement describes four fiduciary funds that should be reported, if applicable: (1) pension (and other employee benefit) trust funds, (2) investment trust funds, (3) private-purpose trust funds, and (4) custodial funds. Custodial funds generally should report fiduciary activities that are not held in a trust or equivalent arrangement that meets specific criteria. Prior to GASB 84 implementation, the County Office of Education accounted for all (County Office and for the Districts within the County) of the Payroll Clearing activity as Fiduciary Activities within the Agency Funds, which are now called Custodial Funds. Further, the Payroll Clearing activity related to the County Office of Education no longer fits the criteria to be considered Fiduciary Activities. As a result, only the Payroll Clearing activities relating to the County Office of Education will be reported as a governmental activity within the County School Service Fund in the basic financial statements and the District related Payroll Clearing activities will be reported in the Custodial Fund as a Fiduciary Activity.

Beginning of year Fiduciary Net Position has been restated as follows:

Fiduciary Net Position previously reported, June 30, 2020	\$	-
Change in accounting principle		338,762
Fiduciary Net Position as restated, June 30, 2020	\$	338,762

YOLO COUNTY OFFICE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

2. DEPOSITS AND INVESTMENTS

Deposits and investments as of June 30, 2021 are classified in the accompanying financial statements as follows:

	Governmental Activities	Proprietary Fund	Fiduciary Activities	Total
Pooled Funds:				
Cash in County Treasury	\$ 14,404,254	\$ 156,220	\$ 21,333,369	\$ 35,893,843
	<u>\$ 14,404,254</u>	<u>\$ 156,220</u>	<u>\$ 21,333,369</u>	<u>\$ 35,893,843</u>

Deposits and investments as of June 30, 2021 consist of the following:

Cash on hand and in banks	\$ 500
Investments	<u>35,893,343</u>
Total deposits and investments	<u>\$ 35,893,843</u>

Pooled Funds

In accordance with Education Code Section 41001, the County maintains substantially all of its cash in the County Treasury. The County pools and invests the cash. These pooled funds are carried at cost which approximates fair value. Interest earned is deposited annually to participating funds. Any investment losses are proportionately shared by all funds in the pool.

Because the County's deposits are maintained in a recognized pooled investment fund under the care of a third party and the County's share of the pool does not consist of specific, identifiable investment securities owned by the County, no disclosure of the individual deposits and investments or related custodial credit risk classifications is required.

In accordance with applicable state laws, the County Treasurer may invest in derivative securities with the State of California. However, at June 30, 2021, the County Treasurer has represented that the Pooled Investment Fund contained no derivatives or other investments with similar risk profiles.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County does not have a policy for custodial credit risk for deposits. Cash balances held in banks are insured up to \$250,000 by the Federal Depository Insurance Corporation (FDIC) and are collateralized by the respective financial institutions. In addition, the California Government Code requires that a financial institution secure deposits made by State or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under State law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agencies. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105 percent of the secured deposits.

YOLO COUNTY OFFICE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

2. DEPOSITS AND INVESTMENTS (continued)

As of June 30, 2021, none of the County’s bank balance was exposed to custodial credit risk because it was insured by the FDIC.

Investments - Interest Rate Risk

The County’s investment policy limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The County’s investment policy limits investment purchases to investments with a term not to exceed three years. Investments purchased with maturity terms greater than three years require approval by the Board of Trustees. Investments purchased with maturities greater than one year require written approval by the Superintendent prior to commitment. Maturities of investments held at June 30, 2021, consist of the following:

	Rating	Reported Amount	Maturity		Fair Value Measurement
			Less Than One Year	One Year Through Five Years	
Investment maturities:					
County Investment Pool	N/A	\$ 35,893,343	\$ 35,893,343	\$ -	Uncategorized

Investments - Credit Risk

The County’s investment policy limits investment choices to obligations of local, state and federal agencies, commercial paper, certificates of deposit, repurchase agreements, corporate notes, banker acceptances, and other securities allowed by State Government Code Section 53600. At June 30, 2021, all investments represented governmental securities which were issued, registered and held by the County’s agent in the County’s name.

Investments - Concentration of Credit Risk

The County does not place limits on the amount it may invest in any one issuer. At June 30, 2021, the County had no investments outside of the County treasury.

Fair Value Measurements

The County categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset’s fair value. The following provides a summary of the hierarchy used to measure fair value:

Level 1 – Quoted prices in active markets for identical assets that the County has the ability to access at the measurement date. Level 1 assets may include debt and equity securities that are traded in an active exchange market and that are highly liquid and are actively traded in over-the-counter markets.

Level 2 – Observable inputs other than Level 1 prices such as quoted prices for similar assets in active markets, quoted prices for identical or similar assets in markets that are not active, or other inputs that are observable, such as interest rates and curves observable at commonly quoted intervals, implied volatilities, and credit spreads. For financial reporting purposes, if an asset has a specified term, a Level 2 input is required to be observable for substantially the full term of the asset.

YOLO COUNTY OFFICE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

2. DEPOSITS AND INVESTMENTS (continued)

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

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

3. ACCOUNTS RECEIVABLE

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

	County School Services Fund	Special Education Pass-Through Fund	All Non-Major Funds	Total Governmental Funds	Self- Insurance Fund
Federal Government:					
Categorical aid programs	\$ 879,188	\$ 6,344,722	\$ 166,603	\$ 7,390,513	\$ -
State Government:					
LCFF	978,237	-	-	978,237	-
Special education	7,840,632	841,760	-	8,682,392	-
Lottery	6,068	-	-	6,068	-
Categorical aid programs	237,149	-	316,976	554,125	-
Local:					
Other local resources	2,789,466	-	-	2,789,466	2,650
Total	\$ 12,730,740	\$ 7,186,482	\$ 483,579	\$ 20,400,801	\$ 2,650

YOLO COUNTY OFFICE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

4. INTERFUND TRANSACTIONS

Balances Due To/From Other Funds

Balances due to/from other funds at June 30, 2021, consisted of the following:

Fund	Interfund Receivables	Interfund Payables
<u>Governmental Activities</u>		
<u>Major Funds:</u>		
County School Service Fund	\$ 488,756	\$ 1,741,612
Special Education Pass-Through Fund	1,538,136	86,662
<u>Non-Major Fund:</u>		
Charter School Fund	-	33,102
Adult Education Fund	-	4,082
Child Development Fund	905	162,339
Total	<u>\$ 2,027,797</u>	<u>\$ 2,027,797</u>

At June 30, 2021, the County School Services Fund owed \$175,000 to the Deferred Maintenance Fund and \$158,632 to the Special Reserve Fund for Postemployment Benefits. As described in Note 1.B. and in accordance with GASB Statement No. 54, the Deferred Maintenance Fund and the Special Reserve Fund for Postemployment Benefits are reported within the County School Service Fund in these financial statements. Therefore, all interfund activity has been removed from the fund financial statements.

Transfers To/From Other Funds

There were no transfers between funds during the fiscal year ended June 30, 2021.

During the fiscal year, the County School Services Fund reported a transfer of \$26,256 to the Special Reserve Fund for Postemployment Benefits. As described in Note 1.B. and in accordance with GASB Statement No. 54, the Special Reserve Fund for Postemployment Benefits is reported within the County School Service Fund in these financial statements. Therefore, all interfund activity has been removed from the fund financial statements.

YOLO COUNTY OFFICE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

5. FUND BALANCES

At June 30, 2021, fund balances of the County's governmental funds were classified as follows:

	County School Service Fund	Special Education Pass-Through Fund	All Non-Major Funds	Total
Nonspendable				
Prepaid Items	\$ 155,083	\$ -	\$ -	\$ 155,083
Subtotal Nonspendable	<u>155,083</u>	<u>-</u>	<u>-</u>	<u>155,083</u>
Restricted				
Medi-Cal Billing Option	287,323	-	-	287,323
California Clean Energy Jobs Act	20,724	-	-	20,724
Lottery: Instructional Materials	91,438	-	-	91,438
CalWORKs for ROCP or Adult Education	21,247	-	-	21,247
Special Education	442,868	-	-	442,868
Classified School Employee Professional				
Development Block Grant	14,777	-	-	14,777
Expanded Learning Opportunities (ELO) Grant	82,439	-	-	82,439
Expanded Learning Opportunities (ELO) Grant:				
Paraprofessional Staff	21,512	-	-	21,512
Low-Performing Students Block Grant	66	-	-	66
Mental Health-Related Services	-	300,000	-	300,000
Adult Education Program	-	-	321,454	321,454
Child Development: Local Planning Councils	-	-	2	2
Child Development: Coronavirus Response and Relief Supplement Appropriations (CRRSA) Act - One-Time Stipend	-	-	100,879	100,879
Child Development: Center-Based Reserve Account	-	-	453,810	453,810
Child Nutrition: CACFP Claims - Centers and Family Day Care	-	-	71,916	71,916
Child Nutrition: CCFP Cash in Lieu of Commodities	-	-	384	384
Other Restricted Local	574,295	-	952,064	1,526,359
Subtotal Restricted	<u>1,556,689</u>	<u>300,000</u>	<u>1,900,509</u>	<u>3,757,198</u>
Assigned				
Other Assignments	11,185,562	-	22,500	11,208,062
Subtotal Assigned	<u>11,185,562</u>	<u>-</u>	<u>22,500</u>	<u>11,208,062</u>
Unassigned				
Reserve for Economic Uncertainties	749,500	-	-	749,500
Subtotal Unassigned	<u>749,500</u>	<u>-</u>	<u>-</u>	<u>749,500</u>
Total	<u>\$ 13,646,834</u>	<u>\$ 300,000</u>	<u>\$ 1,923,009</u>	<u>\$ 15,869,843</u>

YOLO COUNTY OFFICE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

6. CAPITAL ASSETS AND DEPRECIATION

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

	Balance July 1, 2020	Additions and Transfers	Deductions and Transfers	Balance June 30, 2021
Non-depreciable assets:				
Land	\$ 809,908	\$ -	\$ -	\$ 809,908
Work in-process	559,432	20,395	559,432	20,395
	<u>1,369,340</u>	<u>20,395</u>	<u>559,432</u>	<u>830,303</u>
Depreciable assets:				
Improvements on sites	2,369,074	411,344	531,556	2,248,862
Buildings	13,437,302	988,827	450,313	13,975,816
Equipment	2,390,623	323,235	489,478	2,224,380
	<u>18,196,999</u>	<u>1,723,406</u>	<u>1,471,347</u>	<u>18,449,058</u>
Totals, at cost	<u>19,566,339</u>	<u>1,743,801</u>	<u>2,030,779</u>	<u>19,279,361</u>
Less accumulated depreciation:				
Improvements on sites	(952,740)	(91,876)	(103,053)	(941,563)
Buildings	(5,016,758)	(321,464)	(220,047)	(5,118,175)
Equipment	(1,691,401)	(269,805)	(388,870)	(1,572,336)
Total accumulated depreciation	<u>(7,660,899)</u>	<u>(683,145)</u>	<u>(711,970)</u>	<u>(7,632,074)</u>
Capital assets, net	<u>\$ 11,905,440</u>	<u>\$ 1,060,656</u>	<u>\$ 1,318,809</u>	<u>\$ 11,647,287</u>

Depreciation expense was allocated to the following functions on the Statement of Activities:

Instruction	\$ 29,056
Instructional supervision and administration	548
School site administration	8,286
All other pupil services	76,590
Community services	5,445
Centralized data processing	39,105
Plant services	<u>524,115</u>
Total depreciation expense	<u>\$ 683,145</u>

YOLO COUNTY OFFICE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

7. LONG-TERM DEBT OTHER THAN PENSIONS

Changes in long-term debt for the year ended June 30, 2021 were as follows:

	Balance			Balance	Due
	July 1, 2020	Additions	Deductions	June 30, 2021	Within
					One Year
Certificates of Participation	\$ 5,375,000	\$ -	\$ 175,000	\$ 5,200,000	\$ 200,000
Net pension liability	26,380,738	1,461,276	-	27,842,014	-
Net OPEB liability	1,460,991	82,149	-	1,543,140	-
Compensated absences	148,924	-	7,372	141,552	-
	<u>\$ 33,365,653</u>	<u>\$ 1,543,425</u>	<u>\$ 182,372</u>	<u>\$ 34,726,706</u>	<u>\$ 200,000</u>

Certificates of participation are paid from the Capital Facilities Fund. Accumulated vacation will be paid for by the fund for which the employee worked. Other postemployment benefits are paid from the County School Service Fund.

2015 Refunding Certificates of Participation

On April 29, 2015, the County Office of Education issued \$5,975,000 of Refunding Certificates of Participation. The certificates bear fixed interest rates ranging between 2.0% and 5.0% with annual maturities from November 1, 2015 through November 1, 2034. The net proceeds of \$8,053,546 (after premiums of \$301,201, other sources of \$1,994,820 and issuance costs of \$217,475) were used to fully prepay the County Office of Education's outstanding 2004 Certificates.

The net proceeds were used to purchase U.S. government securities. Those securities were deposited into an irrevocable trust with an escrow agent to provide for future debt service payments on the refunded certificates. As a result, the refunded certificates are considered to be defeased, and the related liability for the certificates has been removed from the County Office of Education's liabilities. Amounts paid to the escrow agent in excess of the outstanding debt at the time of payment are recorded as deferred amounts on refunding on the Statement of Net Position and are amortized to interest expense over the life of the liability. Deferred amounts on refunding as of June 30, 2021, of \$139,244 remain to be amortized for this refunding. As of June 30, 2021, the defeased debt had been fully paid out of escrow and there was no principal balance outstanding on the debt.

The annual requirements to amortize certificates of participation outstanding as of June 30, 2021, are as follows:

Year Ended			
June 30,	Principal	Interest	Total
2022	\$ 200,000	\$ 178,744	\$ 378,744
2023	225,000	168,119	393,119
2024	245,000	156,369	401,369
2025	275,000	143,369	418,369
2026	305,000	128,869	433,869
2027-2031	1,885,000	487,853	2,372,853
2032/2036	<u>2,065,000</u>	<u>143,867</u>	<u>2,208,867</u>
Totals	<u>\$ 5,200,000</u>	<u>\$ 1,407,190</u>	<u>\$ 6,607,190</u>

YOLO COUNTY OFFICE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

8. OTHER POST EMPLOYMENT BENEFITS (OPEB)

The details of each plan are as follows:

County Office of Education Plan

Plan Description

The County Office of Education’s single-employer defined benefit OPEB plan provides OPEB for eligible certificated, classified, and management employees of the County Office of Education. The authority to establish and amend the benefit terms and financing requirements are governed by collective bargaining agreements with plan members. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

Benefits Provided

The postretirement health plans and the County’s obligation vary by employee group as described below. The County Office of Education’s defined benefit OPEB plan provides OPEB for eligible certificated, classified, and management employees of the County Office of Education. The authority to establish and amend the benefit terms and financing requirements are governed by collective bargaining agreements with plan members. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

Following is a description of the retiree benefit plan that applies to those hired prior to July 1, 1991.

	<u>Certificated</u>	<u>Classified</u>
Benefit types provided	Medical, dental and vision	Medical, dental and vision
Duration of Benefits	Lifetime	Lifetime
Required Service	15 consecutive years	15 consecutive years
Minimum Age	55	55
Dependent Coverage	Yes	Yes
COE Contribution %	100%	100%
COE Cap	Negotiated cap	Negotiated cap to age 65; \$75 per month thereafter

Employees Covered by Benefit Terms

At June 30, 2021, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	23
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	4
	<u>27</u>

Employees hired after June 30, 1991 are not eligible to receive these benefits.

Total OPEB Liability

The County Office of Education’s total OPEB liability of \$1,461,756 for the Plan was measured as of June 30, 2020 and was determined by an actuarial valuation as of June 30, 2029.

YOLO COUNTY OFFICE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

8. OTHER POST EMPLOYMENT BENEFITS (OPEB) (continued)

County Office of Education Plan (continued)

Actuarial assumptions and other inputs

The total OPEB liability in the June 30, 2019 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Valuation Date	June 30, 2019
Inflation	2.75%
Salary increases	2.75%
Healthcare cost trend rates	4%
Retirees' share of benefit-related costs	County Office pays 100%

Discount Rate

The interest assumption reflects a municipal bond rate. The actuary used the Bond Buyer 20 Index at June 30, 2020 and rounded the rate, resulting in a rate of 2.20%.

Mortality Rates

The mortality assumptions are based on the 2009 CalSTRS Mortality table created by CalSTRS, the 2014 CalPERS Retiree Mortality for Miscellaneous Employees table created by CalPERS, and the 2014 CalPERS Active Mortality for Miscellaneous Employees table created by CalPERS.

Changes in the Total OPEB Liability

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at June 30, 2020	\$ 1,391,246	\$ -	\$ 1,391,246
Changes for the year:			
Service cost	3,618	-	3,618
Interest	46,536	-	46,536
Differences between expected and actual experience	(15,995)	-	(15,995)
Changes of benefit terms	-	-	-
Changes of assumptions	147,270	-	147,270
Contributions - employer	-	110,919	(110,919)
Net investment income	-	-	-
Benefit payments	(110,919)	(110,919)	-
Administrative expense	-	-	-
Net changes	70,510	-	70,510
Balances at June 30, 2021	<u>\$ 1,461,756</u>	<u>\$ -</u>	<u>\$ 1,461,756</u>

YOLO COUNTY OFFICE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

8. OTHER POST EMPLOYMENT BENEFITS (OPEB) (continued)

County Office of Education Plan (continued)

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

The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current discount rate:

	1% Decrease (1.20%)	Discount Rate (2.20%)	1% Increase (3.20%)
Net OPEB liability (asset)	\$ 1,568,339	\$ 1,461,756	\$ 1,343,308

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using healthcare cost trend rates that are one percentage-point lower or one percentage-point higher than the current healthcare cost trend rates:

	1% Decrease	Current Trend Rate	1% Increase
Net OPEB liability (asset)	\$ 1,445,258	\$ 1,461,756	\$ 1,489,786

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

For the year ended June 30, 2021, the County recognized OPEB expense of \$73,810. In addition, at June 30, 2021, the County Office of Education reported \$101,629 of deferred outflows of resources related to OPEB resulting from County Office of Education contributions subsequent to the measurement date of the total OPEB liability, which will be recognized as a reduction of the total OPEB liability in the year ended June 30, 2021. There were no other amounts reported as deferred outflows of resources or deferred inflows of resources related to OPEB.

Payable to the OPEB Plan

At June 30, 2021, the County Office of Education of Education had no outstanding amount of contributions to the OPEB plan required for the year ended June 30, 2021.

Medicare Premium Payment (MPP) Program

Plan Description

The MPP Program is a cost-sharing multiple-employer other postemployment benefit (OPEB) plan established pursuant to Chapter 1032, Statutes of 2000 (SB 1435). CalSTRS administers the MPP Program through the Teachers' Health Benefit Fund (THBF).

YOLO COUNTY OFFICE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

8. OTHER POST EMPLOYMENT BENEFITS (OPEB) (continued)

Medicare Premium Payment (MPP) Program (continued)

A full description of the MPP Program regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2019 annual actuarial valuation report, Medicare Premium Payment Program. This report and CalSTRS audited financial information are publicly available reports that can be found on the CalSTRS website under Publications at: <http://www.calstrs.com/actuarial-financial-and-investor-information>.

Benefits Provided

The MPP Program pays Medicare Part A premiums and Medicare Parts A and B late enrollment surcharges for eligible members of the DB Program who were retired or began receiving a disability allowance prior to July 1, 2012, and were not eligible for premium-free Medicare Part A. The MPP Program is closed to new entrants as members who retire on or after July 1, 2012, are not eligible for coverage under the MPP Program.

As of June 30, 2020, 5,443 retirees participated in the MPP Program. The number of retired members who will participate in the program in the future is unknown because eligibility cannot be predetermined.

The MPP Program is funded on a pay-as-you-go basis from a portion of monthly employer contributions. In accordance with California Education Code section 25930, contributions that would otherwise be credited to the DB Program each month are instead credited to the MPP Program to fund monthly program and administrative costs. Total redirections to the MPP Program are monitored to ensure that total incurred costs do not exceed the amount initially identified as the cost of the program.

Total OPEB Liability

At June 30, 2021, the County reported a liability of \$81,384 for its proportionate share of the net OPEB liability for the MPP Program. The total OPEB liability for the MPP Program as of June 30, 2020, was determined by applying update procedures to the financial reporting actuarial valuation as of June 30, 2019 and rolling forward the total OPEB liability to June 30, 2020. The County's proportion of the net OPEB liability was based on a projection of the County's long-term share of contributions to the OPEB plan relative to the projected contributions of all participating school districts and the State, actuarially determined. The County's proportions of the net OPEB liability for the two most recent measurement periods were:

Measurement Dates	Fiscal Year	Proportionate Share
June 30, 2019	June 30, 2020	0.018729%
June 30, 2020	June 30, 2021	<u>0.019204%</u>
Change - Increase (Decrease)		<u><u>0.000475%</u></u>

YOLO COUNTY OFFICE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

8. OTHER POST EMPLOYMENT BENEFITS (OPEB) (continued)

Medicare Premium Payment (MPP) Program (continued)

Actuarial Assumptions and Other Inputs

The total OPEB liability in the June 30, 2019 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

In addition, assumptions were made about future participation (enrollment) into the MPP Program because CalSTRS is unable to determine which members not currently participating meet all eligibility criteria for enrollment in the future. Assumed enrollment rates were derived based on past experience and are stratified by age with the probability of enrollment diminishing as the members' age increases. This estimated enrollment rate was then applied to the population of members who may meet criteria necessary for eligibility and are not currently enrolled in the MPP Program. Based on this, the estimated number of future enrollments used in the financial reporting valuation was 294, or an average of 0.18% of the potentially eligible population (159,339).

CalSTRS uses a generational mortality assumption, which involves the use of a base mortality table and projection scales to reflect expected annual reductions in mortality rates at each age, resulting in increases in life expectancies each year into the future. The base mortality tables are CalSTRS custom tables derived to best fit the patterns of mortality among our members. The projection scale was set equal to 110% of the ultimate improvement factor from the Mortality Improvement Scale (MP-2019) table issued by the Society of Actuaries.

Discount Rate

The MPP Program is funded on a pay-as-you-go basis with contributions generally being made at the same time and in the same amount as benefit payments and expenses coming due. Any funds within the MPP Program as of June 30, 2020, were to manage differences between estimated and actual amounts to be paid and were invested in the Surplus Money Investment Fund, which is a pooled investment program administered by the California State Treasurer.

The discount rate used to measure the total OPEB liability was 3.50%. The MPP Program is funded on a pay as- you-go basis as previously noted, and under the pay-as-you-go method, the OPEB plan's fiduciary net position was not projected to be sufficient to make projected future benefit payments. Therefore, a discount rate of 2.21%, which is the Bond Buyer's 20-Bond GO Index from Bondbuyer.com as of June 30, 2020, was applied to all periods of projected benefit payments to measure the total OPEB liability. The discount rate decreased 1.29% from 3.50% as of June 30, 2019.

YOLO COUNTY OFFICE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

8. OTHER POST EMPLOYMENT BENEFITS (OPEB) (continued)

Medicare Premium Payment (MPP) Program (continued)

Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate

The following presents the County's proportionate share of the net OPEB liability, as well as what the County's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current discount rate:

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
MPP OPEB Liability	\$ 89,992	\$ 81,384	\$ 74,024

Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Medicare Costs Trend Rates

The following presents the County's proportionate share of the net OPEB liability, as well as what the County's proportionate share of the net OPEB liability would be if it were calculated using Medicare costs trend rates that are one percentage-point lower or one percentage-point higher than the current rates:

	<u>1% Decrease</u>	<u>Current Trend Rate</u>	<u>1% Increase</u>
MPP OPEB Liability	\$ 73,793	\$ 81,384	\$ 90,121

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

For the year ended June 30, 2021, the County recognized OPEB expense of \$11,639. In addition, at June 30, 2021, the County Office of Education reported deferred outflows and inflows of resources related to OPEB from the following sources, which will be recognized as OPEB expense in the following fiscal year.

	<u>Deferred Outflows</u>	<u>Deferred Inflows</u>
Differences between expected and actual experience	\$ -	\$ -
Changes of assumptions	-	-
Net differences between projected and actual earnings on plan investments	-	39
Totals	<u>\$ -</u>	<u>\$ 39</u>

Payable to the MPP OPEB Plan

At June 30, 2021, the County Office of Education of Education had no outstanding amount of contributions to the OPEB plan required for the year ended June 30, 2021.

YOLO COUNTY OFFICE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

9. EMPLOYEE RETIREMENT SYSTEMS

Qualified employees are covered under multiple-employer defined benefit pension plans maintained by agencies of the State of California. Certificated employees are members of the State Teachers' Retirement System (STRS), and classified employees are members of the California Public Employees' Retirement System (CalPERS).

Plan Description

California Public Employees' Retirement System (CalPERS)

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

State Teachers' Retirement System (STRS)

The County Office of Education contributes to the State Teachers' Retirement System (STRS), a cost-sharing, multiple-employer, public employee retirement system defined benefit pension plan administered by STRS. The plan provides retirement and disability benefits and survivor benefits to beneficiaries. Benefit provisions are established by state statutes, as legislatively amended, within the State Teachers' Retirement Law. STRS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the STRS annual financial report may be obtained from the STRS Headquarters, 100 Waterfront Place, West Sacramento, California 95605.

The Plans' provisions and benefits in effect at June 30, 2021, are summarized as follows:

	CalPERS		CalSTRS	
	Prior to January 1, 2013	On or after January 1, 2013	Prior to January 1, 2013	On or after January 1, 2013
Hire date				
Benefit formula	2% @ 55	2% @ 62	2% @ 60	2% @ 62
Benefit vesting schedule	5 years service	5 years service	5 years service	5 years service
Benefit payments	monthly for life	monthly for life	monthly for life	monthly for life
Retirement age	55	62	60	62
Monthly benefits, as a % of eligible compensation	2.0%	2.0%	2.0%	2.0%
Required employee contribution rates	7%	7%	10.25%	10.205%
Required employer contribution rates	20.700%	20.700%	16.15%	16.15%

YOLO COUNTY OFFICE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

9. EMPLOYEE RETIREMENT SYSTEMS (continued)

Contributions

CalPERS

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plan are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The County Office of Education is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

STRS

Required member, employer and state contribution rates are set by the California Legislature and Governor and detailed in Teachers' Retirement Law. Contribution rates are expressed as a level percentage of payroll using the entry age normal actuarial cost method.

For the year ended June 30, 2021, the contributions reported as deferred outflows of resources related to pensions recognized as part of pension expense for each Plan were as follows:

	<u>CalPERS</u>	<u>STRS</u>	<u>Total</u>
Contributions - employer	\$ 1,578,645	\$ 1,122,119	\$ 2,700,764
On behalf contributions - state	-	716,409	716,409
Total	<u>\$ 1,578,645</u>	<u>\$ 1,838,528</u>	<u>\$ 3,417,173</u>

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

As of June 30, 2021, the County Office of Education's reported net pension liabilities for its proportionate share of the net pension liability of each Plan as follows:

	<u>Proportionate Share of Net Pension Liability</u>
CalPERS	\$ 15,561,977
STRS	12,280,037
Total Net Pension Liability	<u>\$ 27,842,014</u>

The County Office of Education's net pension liability for each Plan is measured as the proportionate share of the net pension liability. The net pension liability of each of the Plans is measured as of June 30, 2020, and the total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2019 rolled forward to June 30, 2020 using standard update procedures. The County Office of Education's proportion of the net pension liability was based on a projection of the County Office of Education's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined.

YOLO COUNTY OFFICE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

9. EMPLOYEE RETIREMENT SYSTEMS (continued)

The County Office of Education's proportionate share of the net pension liability for each Plan as of June 30, 2019 and 2020 measurement dates was as follows.

Measurement Dates	Fiscal Year	CalPERS	STRS
June 30, 2019	2019-20	0.05297%	0.01212%
June 30, 2020	2020-21	0.05072%	0.01267%
Change - Increase (Decrease)		-0.00225%	0.00055%

For the year ended June 30, 2021, the County Office of Education recognized pension expense of \$1,859,815. At June 30, 2021, the County Office of Education reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	CalPERS		STRS		Total	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 1,578,645	\$ -	\$ 1,838,528	\$ -	\$ 3,417,173	\$ -
Difference between proportionate share of aggregate employer contributions and actual contributions for 2019-20	242,422	141,997	101,442	227,049	343,864	369,046
Changes of Assumptions	756,535	-	3,988,543	-	4,745,078	-
Differences between Expected and Actual Experience	1,379,182	-	77,699	793,056	1,456,881	793,056
Change in employer's proportion and differences between the employer's contributions and the employer's proportionate share of contributions	309,123	581,379	683,318	471,949	992,441	1,053,328
Net differences between projected and actual investment earnings on pension plan investments	304,142	-	-	263,888	304,142	263,888
Total	<u>\$ 4,570,049</u>	<u>\$ 723,376</u>	<u>\$ 6,689,530</u>	<u>\$ 1,755,942</u>	<u>\$ 11,259,579</u>	<u>\$ 2,479,318</u>

The amounts reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2022. Other amounts reported as deferred outflows/(inflows) of resources related to pensions will be recognized as pension expense as follows:

Year Ended June 30	CalPERS	STRS	Total Deferred Outflows/ (Inflows) of Resources
2022	\$ 1,222,799	\$ 622,431	\$ 1,845,230
2023	750,441	646,894	1,397,335
2024	217,534	764,315	981,849
2025	77,254	588,546	665,800
2026	-	261,847	261,847
Thereafter	-	211,027	211,027
Total	<u>\$ 2,268,028</u>	<u>\$ 3,095,060</u>	<u>\$ 5,363,088</u>

YOLO COUNTY OFFICE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

9. EMPLOYEE RETIREMENT SYSTEMS (continued)

Actuarial Assumptions

The total pension liabilities in the June 30, 2019 actuarial valuations were determined using the following actuarial assumptions:

	CalPERS	STRS
Valuation Date	June 30, 2019	June 30, 2019
Measurement Date	June 30, 2020	June 30, 2020
Actuarial Cost Method	Entry-Age Normal Cost	Entry-Age Normal Cost
Actuarial Assumptions		
Discount Rate	7.15%	7.10%
Inflation	2.50%	2.75%
Payroll Growth Rate	2.75%	3.50%
Projected Salary Increase	Varies by Entry Age and Service	Varies by Entry Age and Service
Investment Rate of Return ⁽¹⁾	7.15%	7.10%
Mortality	Derived using CalPERS' Membership Data for all Funds	Derived using STRS' Membership Data for all Funds

⁽¹⁾ Net of pension plan investment expenses, including inflation

The mortality table used was developed based on CalPERS-specific data. The table includes 15 years of mortality improvements using the Society of Actuaries Scale 90% of scale MP 2016. For more details on this table, please refer to the December 2017 experience study report (based on CalPERS demographic data from 1997 to 2015) that can be found on the CalPERS website.

CalSTRS changed the mortality assumptions based on the July 1, 2015 through June 30, 2018, experience study adopted by the board in January 2020. STRS uses a generational mortality assumption, which involves the use of a base mortality table and projection scales to reflect expected annual reductions in mortality rates at each age, resulting in increases in life expectancies each year into the future. The base mortality tables are STRS custom tables derived to best fit the patterns of mortality among our members. The projection scale was set equal to 110% of the ultimate improvement factor from the Mortality Improvement Scale (MP-2019) table issued by the Society of Actuaries.

YOLO COUNTY OFFICE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

9. EMPLOYEE RETIREMENT SYSTEMS (continued)

Discount Rate

CalPERS

The discount rate used to measure the total pension liability for the Plan was 7.15%. The projection of cash flows used to determine the discount rate assumed that contributions from Plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on Plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical and forecasted information for all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

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

Asset Class	CalPERS		
	Assumed	Real Return	Real Return
	Asset Allocation	Years 1 - 10 ^(a)	Years 11+ ^(b)
Global Equity	50.0%	4.80%	5.98%
Fixed Income	28.0%	1.00%	2.62%
Inflation Assets	0.0%	0.77%	1.81%
Private Equity	8.0%	6.30%	7.23%
Real Estate	13.0%	3.75%	4.93%
Liquidity	1.0%	0.00%	-0.92%
	100.0%		

^(a) An expected inflation of 2.00% used for this period

^(b) An expected inflation of 2.92% used for this period

YOLO COUNTY OFFICE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
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9. EMPLOYEE RETIREMENT SYSTEMS (continued)

Discount Rate

STRS

The discount rate used to measure the total pension liability was 7.10%, which was unchanged from prior fiscal year. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers are made at statutory contribution rates in accordance with the rate increases actuarially determined. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return of 7.10% and assume that contributions, benefit payments and administrative expenses occur midyear. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term investment rate of return assumption was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. The best-estimate ranges were developed using capital market assumptions from STRS investment staff and investment consultants as inputs to the process.

The actuarial investment rate of return assumption was adopted by the board in January 2020 in conjunction with the most recent experience study. For each current and future valuation, STRS' independent consulting actuary (Milliman) reviews the return assumption for reasonableness based on the most current capital market assumptions. Best estimates of expected 20-year geometrically linked real rates of return and the assumed asset allocation for each major asset class as of the June 30, 2020 measurement date, are summarized in the following table.

<u>Asset Class</u>	<u>STRS</u>	
	<u>Assumed Asset Allocation</u>	<u>Long-Term Expected Real Rate of Return ^(a)</u>
Public Equity	42.0%	4.80%
Real Estate	15.0%	3.60%
Private Equity	13.0%	6.30%
Fixed Income	12.0%	1.30%
Risk Mitigating Strategies	10.0%	1.80%
Inflation Sensitive	6.0%	3.30%
Cash/Liquidity	2.0%	-0.40%
Total	<u>100%</u>	

^(a) 20-year average

YOLO COUNTY OFFICE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
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9. EMPLOYEE RETIREMENT SYSTEMS (continued)

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

The following presents the County Office of Education’s proportionate share of the net pension liability for each Plan, calculated using the discount rate for each Plan, as well as what the County Office of Education’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	CalPERS		
	Discount Rate - 1% (6.15%)	Current Discount Rate (7.15%)	Discount Rate + 1% (8.15%)
Plan's Net Pension Liability/(Asset)	\$ 22,373,179	\$ 15,561,977	\$ 9,909,020
	STRS		
	Discount Rate - 1% (6.10%)	Current Discount Rate (7.10%)	Discount Rate + 1% (8.10%)
Plan's Net Pension Liability/(Asset)	\$ 18,553,426	\$ 12,280,037	\$ 7,100,472

Pension Plan Fiduciary Net Position

Detailed information about each pension plan’s fiduciary net position is available in the separately issued CalPERS and STRS comprehensive annual financial reports available on the CalPERS’ and STRS’ websites.

Payable to the Pension Plan

As of June 30, 2021, the County Office of Education had no outstanding required contributions to the pension plans.

Social Security

As established by Federal law, all public sector employees who are not members of their employer's existing retirement system (CalSTRS or CalPERS) must be covered by social security or an alternative plan. The County has elected to use the Social Security as its alternative plan.

Payables to the Pension Plans

At June 30, 2021, the County had no outstanding amount of legally required contributions to the CalSTRS and CalPERS pension plans for the fiscal year ended June 30, 2021.

YOLO COUNTY OFFICE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

10. JOINT VENTURES

The Yolo County Office of Education participates in two joint powers agreement (JPA) entities: the Central Valley Schools Joint Powers Authority (CVSJPA) and the North Valley Schools Insurance Group (NVSIG). NVSIG pools its insurance in the Protected Insurance Program for Schools and Community Colleges (PIPS) JPA, which then insures the County Office of Education’s workers’ compensation claims. The relationships between the County Office of Education and the JPAs are such that the JPAs are not component units of the County Office of Education for financial reporting purposes.

CVSJPA and NVSIG arrange for and provide workers’ compensation, property, and liability insurance coverage for their members. The JPAs are governed by boards consisting of a representative from each member district. The boards control the operations of the JPAs, including selection of management and approval of operating budgets, independent of any influence by the member districts beyond their representation of the boards. Each member district pays a premium commensurate with the level of coverage requested and shares surpluses and deficits proportionate to their participation in the JPAs. The most recent condensed financial information of the JPA’s is as follows:

	CVSJPA	NVSIG
	June 30, 2020	June 30, 2020
Total assets	\$ 485,162	\$ 3,462,129
Total liabilities	78,183	1,470,494
Total net position	\$ 406,979	\$ 1,991,635
Total revenues	\$ 861,917	\$ 14,333,771
Total expenses	814,374	14,073,808
Change in net position	\$ 47,543	\$ 259,963
Contributions in the current year	\$ -	\$ -

11. RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. During fiscal year ending June 30, 2021, the County carried the following levels of insurance coverage. Settled claims have not exceeded this commercial coverage in any of the past three years. There has not been a significant reduction in coverage from the prior year.

YOLO COUNTY OFFICE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
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11. RISK MANAGEMENT (continued)

Workers' Compensation

JPA's SIR: \$0 with NVSIG
 Excess Insurance: \$1-\$150,000,000 with Protected Insurance Program for Schools and Community Colleges (PIPS)

Property - CVSJPA

County Office Deductible: \$1,000
 JPA's SIR: \$1,001 to \$10,000
 Excess Insurance: \$10,001-\$250,000 per occurrence with NorCal ReLiEF
 \$250,001-\$249,750,000 per occurrence with SAFER

Liability - CVSJPA

County Office Deductible: \$1,000
 JPA's SIR: \$1,001 to \$10,000 with CVSJPA
 Excess Insurance: \$10,001-\$1,000,000 with NorCal ReLiEF
 \$1,000,001-\$25,000,000 with SAFER

The County Office accounts for the self-insured activities in the Self-Insurance Internal Service Fund. The fund establishes a liability for both reported and unreported events, which includes estimates of both future payments of losses and related claim adjustment expenses. The following represent the changes in approximate aggregate liabilities for the County Office from July 1, 2019 to June 30, 2021:

Claims liabilities, July 1, 2019	\$	35,761
Claims and changes in estimates		259,111
Claims payments		(267,539)
Claims liabilities, June 30, 2020		27,333
Claims and changes in estimates		454,433
Claims payments		(322,896)
Claims liabilities, June 30, 2021	\$	158,870

12. COMMITMENTS AND CONTINGENCIES

State and Federal Allowances, Awards, and Grants

The County has received state and federal funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate expenditure disallowances under terms of the grants, it is believed that any required reimbursement will not be material.

Litigation

The County is involved in certain legal matters that arose out of the normal course of business. The County has not accrued liability for any potential litigation against it because it does not meet the criteria to be considered a liability at June 30.

YOLO COUNTY OFFICE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

12. COMMITMENTS AND CONTINGENCIES (continued)

Impact of COVID-19

On March 13, 2020, a presidential emergency was declared due to the ongoing Coronavirus Disease 2019 (COVID-19) pandemic. The declaration made federal disaster assistance available through the Coronavirus Aid, Relief, and Economic Security (CARES) Act to the State of California to supplement the local recovery efforts by the K-12 education community. On that same date, Governor Newsom issued Executive Order N-26-20, guaranteeing continued State funding, holding LEAs harmless from several regulations, and providing guidelines for LEAs to operate under a “distance learning” environment.

In response, the County announced the closing of all schools in mid-March. With nearly all districts in California shut down to stem the spread of COVID-19, officials statewide hastily put in place plans to deliver “grab and go” meals with minimal contact between cafeteria staff, volunteers and families in need. In addition, the County worked to implement distance learning for all students for the remainder of the 2019-20 school year.

A companion bill to Executive Order N-26-20, Senate Bill 117 changed the method used by the County to calculate average daily attendance (ADA) for both the P-2 and Annual period apportionment to include all full school months from July 1, 2019 to February 29, 2020. As events unfold and changes are made on a daily basis, the future impacts of COVID-19 on the County’s operations are not fully known at this time.

13. SUBSEQUENT EVENTS

In March 2020, the World Health Organization declared the novel coronavirus (“COVID-19”) a global pandemic and recommended containment and mitigation measures worldwide. This contagious disease outbreak, which has continued to spread, and any related adverse public health developments, has adversely affected public education, workforces, economies, and financial markets globally, potentially leading to an economic downturn. It has also disrupted the normal operations of many businesses and organizations. It is not possible for management to predict the duration or magnitude of the adverse results of the outbreak and its disruptive effects on the County Office of Education’s operations and financial results at this time.

The County Office of Education’s management has reviewed its financial statements and evaluated subsequent events for the period of time from its year ended June 30, 2021 through December 2, 2021, the date the financial statements were issued. Management is not aware of any subsequent events, other than those described above, that would require recognition or disclosure in the accompanying financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

YOLO COUNTY OFFICE OF EDUCATION
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET (NON-GAAP) AND ACTUAL
COUNTY SCHOOL SERVICE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Budget		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
REVENUES				
LCFF sources	\$ 11,450,171	\$ 15,313,458	\$ 11,044,509	\$ (4,268,949)
Federal revenue	4,917,722	6,321,943	5,409,670	(912,273)
Other state revenues	2,917,805	3,900,694	3,458,272	(442,422)
Other local revenues	7,000,171	6,830,661	6,026,457	(804,204)
Total revenues	<u>26,285,869</u>	<u>32,366,756</u>	<u>25,938,908</u>	<u>(6,427,848)</u>
EXPENDITURES				
Certificated salaries	6,412,560	6,629,914	6,449,288	180,626
Classified salaries	7,446,979	7,546,264	7,312,716	233,548
Employee benefits	6,920,161	5,804,915	5,528,590	276,325
Books and supplies	866,474	1,942,894	1,411,972	530,922
Services and other operating expenditures	4,479,754	8,175,750	3,547,176	4,628,574
Capital outlay	289,216	1,555,774	1,119,486	436,288
Other outgo	(327,303)	1,591,087	(263,660)	1,854,747
Total expenditures	<u>26,087,841</u>	<u>33,246,598</u>	<u>25,105,568</u>	<u>8,141,030</u>
Excess (deficiency) of revenues over expenditures	198,028	(879,842)	833,340	1,713,182
OTHER FINANCING SOURCES (USES)				
Operating transfers out	(196,932)	(222,107)	-	222,107
Total other financing sources (uses)	<u>(196,932)</u>	<u>(222,107)</u>	<u>-</u>	<u>222,107</u>
Net change in fund balances	1,096	(1,101,949)	833,340	1,935,289
Fund balances, July 1, 2020	<u>12,813,494</u>	<u>12,813,494</u>	<u>12,813,494</u>	<u>-</u>
Fund balances, June 30, 2021	<u>\$ 12,814,590</u>	<u>\$ 11,711,545</u>	<u>\$ 13,646,834</u>	<u>\$ 1,935,289</u>

YOLO COUNTY OFFICE OF EDUCATION
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET (NON-GAAP) AND ACTUAL
SPECIAL EDUCATION PASS-THROUGH FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Budget		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
REVENUES				
Federal revenue	\$ 5,785,943	\$ 5,804,618	\$ 5,783,868	\$ (20,750)
Other state revenues	10,326,504	11,455,354	14,260,680	2,805,326
Other local revenues	65,931	134,061	(68,280)	(202,341)
Total revenues	<u>16,178,378</u>	<u>17,394,033</u>	<u>19,976,268</u>	<u>2,582,235</u>
EXPENDITURES				
Other outgo	<u>16,178,378</u>	<u>17,394,033</u>	<u>20,206,029</u>	<u>(2,811,996)</u>
Total expenditures	<u>16,178,378</u>	<u>17,394,033</u>	<u>20,206,029</u>	<u>2,811,996</u>
Net change in fund balances	-	-	(229,761)	(229,761)
Fund balances, July 1, 2020	<u>529,761</u>	<u>529,761</u>	<u>529,761</u>	-
Fund balances, June 30, 2021	<u>\$ 529,761</u>	<u>\$ 529,761</u>	<u>\$ 300,000</u>	<u>\$ (229,761)</u>

YOLO COUNTY OFFICE OF EDUCATION
SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY
AND RELATED RATIOS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

County Office of Education Plan				
	2021*	2020*	2019*	2018*
Total OPEB liability				
Service cost	\$ 3,618	\$ -	\$ -	\$ -
Interest	46,536	52,818	57,432	56,005
Expected minus actual benefits payments	-	(35,968)	-	-
Changes of benefit terms	-	-	-	-
Differences between expected and actual experience	(15,995)	(12,350)	-	-
Changes of assumptions or other inputs	147,270	30,589	(35,304)	-
Benefit payments	(110,919)	(103,531)	(147,616)	(141,938)
Net change in total OPEB liability	70,510	(68,442)	(125,488)	(85,933)
Total OPEB liability - beginning	1,391,246	1,459,688	1,585,176	1,671,109
Total OPEB liability - ending (a)	\$ 1,461,756	\$ 1,391,246	\$ 1,459,688	\$ 1,585,176
Plan fiduciary net position				
Contributions - employer	\$ 110,919	\$ 103,531	\$ 147,616	\$ 141,938
Net investment income	-	-	-	-
Benefit payments	(110,919)	(103,531)	(147,616)	(141,938)
Administrative expense	-	-	-	-
Net change in plan fiduciary net position	-	-	-	-
Plan fiduciary net position - beginning	-	-	-	-
Plan fiduciary net position - ending (b)	\$ -	\$ -	\$ -	\$ -
District's net OPEB liability - ending (a) - (b)	\$ 1,461,756	\$ 1,391,246	\$ 1,459,688	\$ 1,585,176
Plan fiduciary net position as a percentage of the total OPEB liability	0.0%	0.0%	0.0%	0.0%
Covered-employee payroll	\$ 14,354,679	\$ 13,435,881	\$ 13,076,284	\$ 12,726,310
District's net OPEB liability as a percentage of covered-employee payroll	10.2%	10.4%	11.2%	12.5%

* GASB 75 requires presentation of the 10-year history of changes in the Net OPEB Liability. Since this is the fourth year of implementation, only results for fiscal years 2018 through 2021 are shown in this table.

Medicare Premium Payment (MPP) Program				
	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017
Proportion of net OPEB liability	0.019204%	0.018729%	0.020270%	0.019980%
Proportionate share of the net OPEB liability	\$ 81,384	\$ 69,745	\$ 77,587	\$ 84,057
Covered-employee payroll ⁽¹⁾	N/A	N/A	N/A	N/A
Proportionate share of the net OPEB liability as a percentage of covered-employee payroll ⁽¹⁾	N/A	N/A	N/A	N/A
Plan fiduciary net position as a percentage of the total OPEB liability	-0.71%	-0.81%	-0.40%	-0.01%

⁽¹⁾ As of June 30, 2012, active members are no longer eligible for future enrollment in the MPP Program; therefore, the covered-employee payroll disclosure is not applicable.

Note: In the future, as data becomes available, ten years of information will be presented.

YOLO COUNTY OFFICE OF EDUCATION

SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

FOR THE FISCAL YEAR ENDED JUNE 30, 2021

CalPERS	June 30, 2014 ⁽¹⁾	June 30, 2015 ⁽¹⁾	June 30, 2016 ⁽¹⁾	June 30, 2017 ⁽¹⁾	June 30, 2018 ⁽¹⁾	June 30, 2019 ⁽¹⁾	June 30, 2020 ⁽¹⁾
Proportion of the net pension liability (asset)	0.05116%	0.05054%	0.05324%	0.05243%	0.05064%	0.05297%	0.05072%
Proportionate share of the net pension liability (asset)	\$ 5,808,318	\$ 7,450,291	\$ 10,515,808	\$ 12,515,547	\$ 13,501,343	\$ 15,436,549	\$ 15,561,977
Covered payroll ⁽²⁾	\$ 5,220,788	\$ 5,559,846	\$ 5,448,999	\$ 5,978,153	\$ 5,743,046	\$ 6,719,172	\$ 9,175,203
Proportionate Share of the net pension liability (asset) as a percentage of covered payroll	111.25%	134.00%	192.99%	209.35%	235.09%	229.74%	169.61%
Plan fiduciary net position as a percentage of the total pension liability (asset)	83.38%	79.43%	73.90%	71.87%	70.85%	70.05%	70.00%
Proportionate share of aggregate employer contributions ⁽³⁾	\$ 614,539	\$ 658,675	\$ 756,757	\$ 928,467	\$ 1,037,309	\$ 1,325,088	\$ 1,899,267
STRS	June 30, 2014 ⁽¹⁾	June 30, 2015 ⁽¹⁾	June 30, 2016 ⁽¹⁾	June 30, 2017 ⁽¹⁾	June 30, 2018 ⁽¹⁾	June 30, 2019 ⁽¹⁾	June 30, 2020 ⁽¹⁾
Proportion of the net pension liability (asset)	0.01169%	0.01243%	0.01257%	0.01255%	0.01289%	0.01212%	0.01267%
Proportionate share of the net pension liability (asset)	\$ 6,829,781	\$ 8,367,445	\$ 10,164,829	\$ 11,609,327	\$ 11,846,661	\$ 10,944,189	\$ 12,280,037
Covered payroll ⁽²⁾	\$ 4,836,295	\$ 4,774,101	\$ 5,342,273	\$ 5,800,215	\$ 6,081,732	\$ 6,200,988	\$ 7,680,916
Proportionate Share of the net pension liability (asset) as a percentage of covered payroll	141.22%	175.27%	190.27%	200.15%	194.79%	176.49%	159.88%
Plan fiduciary net position as a percentage of the total pension liability (asset)	76.52%	74.02%	70.04%	69.46%	70.99%	72.56%	71.82%
Proportionate share of aggregate employer contributions ⁽³⁾	\$ 429,463	\$ 512,261	\$ 672,058	\$ 836,971	\$ 990,106	\$ 1,060,369	\$ 1,240,468

⁽¹⁾ Historical information is required only for measurement periods for which GASB 68 is applicable.

⁽²⁾ Covered payroll is the payroll on which contributions to a pension plan are based.

⁽³⁾ The Plan's proportionate share of aggregate contributions may not match the actual contributions made by the employer during the measurement period. The Plan's proportionate share of aggregate contributions is based on the Plan's proportion of fiduciary net position as well as any additional side fund (or unfunded liability) contributions made by the employer during the measurement period.

YOLO COUNTY OFFICE OF EDUCATION
SCHEDULE OF PENSION CONTRIBUTIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

CalPERS	Fiscal Year 2014-15 ⁽¹⁾	Fiscal Year 2015-16 ⁽¹⁾	Fiscal Year 2016-17 ⁽¹⁾	Fiscal Year 2017-18 ⁽¹⁾	Fiscal Year 2018-19 ⁽¹⁾	Fiscal Year 2019-20 ⁽¹⁾	Fiscal Year 2020-21 ⁽¹⁾
Contractually required contribution ⁽²⁾	\$ 614,539	\$ 658,675	\$ 756,757	\$ 928,467	\$ 1,037,309	\$ 1,325,088	\$ 1,899,267
Contributions in relation to the contractually required contribution ⁽²⁾	(753,523)	(860,609)	(901,199)	(1,037,316)	(1,333,059)	(1,457,966)	(1,578,645)
Contribution deficiency (excess)	<u>\$ (138,984)</u>	<u>\$ (201,934)</u>	<u>\$ (144,442)</u>	<u>\$ (108,849)</u>	<u>\$ (295,750)</u>	<u>\$ (132,878)</u>	<u>\$ 320,622</u>
Covered payroll ⁽³⁾	\$ 5,220,788	\$ 5,559,846	\$ 5,448,999	\$ 5,978,153	\$ 5,743,046	\$ 6,719,172	\$ 9,175,203
Contributions as a percentage of covered payroll ⁽³⁾	11.771%	11.847%	13.888%	15.531%	18.062%	19.721%	20.700%
STRS	Fiscal Year 2014-15 ⁽¹⁾	Fiscal Year 2015-16 ⁽¹⁾	Fiscal Year 2016-17 ⁽¹⁾	Fiscal Year 2017-18 ⁽¹⁾	Fiscal Year 2018-19 ⁽¹⁾	Fiscal Year 2019-20 ⁽¹⁾	Fiscal Year 2020-21 ⁽¹⁾
Contractually required contribution ⁽²⁾	\$ 429,463	\$ 512,261	\$ 672,058	\$ 836,971	\$ 990,106	\$ 1,060,369	\$ 1,240,468
Contributions in relation to the contractually required contribution ⁽²⁾	(512,653)	(658,838)	(713,644)	(996,286)	(1,093,329)	(1,154,120)	(1,122,119)
Contribution deficiency (excess)	<u>\$ (83,190)</u>	<u>\$ (146,577)</u>	<u>\$ (41,586)</u>	<u>\$ (159,315)</u>	<u>\$ (103,223)</u>	<u>\$ (93,751)</u>	<u>\$ 118,349</u>
Covered payroll ⁽³⁾	\$ 4,836,295	\$ 4,774,101	\$ 5,342,273	\$ 5,800,215	\$ 6,081,732	\$ 6,200,988	\$ 7,680,916
Contributions as a percentage of covered payroll ⁽³⁾	8.880%	10.730%	12.580%	14.430%	16.280%	17.100%	16.150%

(1) Historical information is required only for measurement periods for which GASB 68 is applicable.

(2) Employers are assumed to make contributions equal to the contractually required contributions. However, some employers may choose to make additional contributions towards their side fund or their unfunded liability. Employer contributions for such plans exceed the contractually required contributions. CalPERS has determined that employer obligations referred to as "side funds" do not conform to the circumstances described in paragraph 120 of GASB 68, therefore are not considered separately financed specific liabilities.

(3) Covered payroll is the payroll on which contributions to a pension plan are based.

YOLO COUNTY OFFICE OF EDUCATION
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

1. PURPOSE OF SCHEDULES

A. Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget (Non-GAAP) and Actual – County School Service Fund and Special Education Pass-Through Fund

The County Office of Education employs budget control by object codes and by individual appropriation accounts. Budgets are prepared on the modified accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board. The budgets are revised during the year by the Board of Education to provide for revised priorities. Expenditures cannot legally exceed appropriations by major object code. The originally adopted and final revised budgets for the General Fund and the Child Development Fund are presented as Required Supplementary Information. The basis of budgeting is the same as GAAP.

B - Schedule of Changes in the County Office of Education’s Net OPEB Liability and Related Ratios

GASB 75 requires presentation of the 10-year history of changes in the Net OPEB Liability. Fiscal year 2018 was the first year of implementation, therefore only four years are shown.

Changes in Assumptions

For County Office of Education Plan: The investment rate of return changed from 3.5% to 2.2%.

For MPP: The discount rate as of June 30, 2020, was 2.21%, which is a decrease of 1.29% from 3.50% as of June 30, 2019.

Changes in Benefit Terms

There were no changes to benefits.

Actuarial cost method	Entry Age, Level Percent of Pay
Inflation	2.63% per year
Discount rate	2.20% based on the Bond Buyer 20 Bond Index
Trend	4.00% per year
Payroll increase	2.75% per year
Mortality	
Certificated	2009 CalSTRS Mortality
Classified	2014 CalPERS Active Mortality for Miscellaneous Employees

YOLO COUNTY OFFICE OF EDUCATION
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

1. PURPOSE OF SCHEDULES (CONTINUED)

C - Schedule of Proportionate Share of the Net Pension Liability

This schedule presents information on the County Office of Education's proportionate share of the net pension liability (NPL), the Plans' fiduciary net position and, when applicable, the State's proportionate share of the NPL associated with the County Office of Education. In the future, as data becomes available, ten years of information will be presented.

Changes in Assumptions

There were no changes in the assumptions used in the calculation of both the PERS and STRS collective net pension liabilities.

Changes in Benefit Terms

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

Fiscal year 2015 was the first year of implementation, therefore only seven years are shown.

D - Schedule of Pension Contributions

If an employer's contributions to the plans are actuarially determined or based on statutory or contractual requirements, the employer's actuarially determined contribution to the pension plans (or, if applicable, its statutorily or contractually required contribution), the employer's actual contributions, the difference between the actual and actuarially determined contributions (or statutorily or contractually required), and a ratio of the actual contributions divided by covered-employee payroll. In the future, as data becomes available, ten years of information will be presented.

Fiscal year 2015 was the first year of implementation, therefore only seven years are shown.

	<u>CalPERS</u>	<u>STRS</u>
Valuation Date	June 30, 2019	June 30, 2019
Measurement Date	June 30, 2020	June 30, 2020
Actuarial Cost Method	Entry-Age Normal Cost	Entry-Age Normal Cost
Actuarial Assumptions		
Discount Rate	7.15%	7.10%
Inflation	2.50%	2.75%
Payroll Growth Rate	2.75%	3.50%
Projected Salary Increase	Varies by Entry Age and Service	Varies by Entry Age and Service
Investment Rate of Return ⁽¹⁾	7.15%	7.10%
Mortality	Derived using CalPERS' Membership Data for all Funds	Derived using STRS' Membership Data for all Funds

⁽¹⁾ Net of pension plan investment expenses, including inflation

YOLO COUNTY OFFICE OF EDUCATION
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

1. PURPOSE OF SCHEDULES (CONTINUED)

D - Schedule of Pension Contributions

Schedule of the County's Proportionate Share of the Net OPEB Liability – MPP Program

This schedule presents information on the County's proportionate share of the net OPEB liability – MPP Program and the plans' fiduciary net position. In the future, as data becomes available, ten years of information will be presented.

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

Change of assumptions – The discount rate was changed from 3.87 percent to 3.50 percent since the previous valuation.

SUPPLEMENTARY INFORMATION

YOLO COUNTY OFFICE OF EDUCATION

COMBINING BALANCE SHEET

NON-MAJOR FUNDS

JUNE 30, 2021

	Charter Schools Fund	Adult Education Fund	Child Development Fund	Cafeteria Fund	Capital Facilities Fund	Total
ASSETS						
Cash and cash equivalents	\$ 36,247	\$ 330,092	\$ 555,768	\$ 72,300	\$ 952,064	\$ 1,946,471
Receivables	-	17,944	465,635	-	-	483,579
Due from other funds	-	-	905	-	-	905
Total Assets	<u>\$ 36,247</u>	<u>\$ 348,036</u>	<u>\$ 1,022,308</u>	<u>\$ 72,300</u>	<u>\$ 952,064</u>	<u>\$ 2,430,955</u>
LIABILITIES AND FUND BALANCES						
Liabilities						
Accounts payable	\$ 3,145	\$ -	\$ 73,875	\$ -	\$ -	\$ 77,020
Due to other funds	33,102	4,082	162,339	-	-	199,523
Unearned revenue	-	-	231,403	-	-	231,403
Total Liabilities	<u>36,247</u>	<u>4,082</u>	<u>467,617</u>	<u>-</u>	<u>-</u>	<u>507,946</u>
Fund balances						
Restricted	-	321,454	554,691	72,300	952,064	1,900,509
Assigned	-	22,500	-	-	-	22,500
Total Fund Balances	<u>-</u>	<u>343,954</u>	<u>554,691</u>	<u>72,300</u>	<u>952,064</u>	<u>1,923,009</u>
Total Liabilities and Fund Balances	<u>\$ 36,247</u>	<u>\$ 348,036</u>	<u>\$ 1,022,308</u>	<u>\$ 72,300</u>	<u>\$ 952,064</u>	<u>\$ 2,430,955</u>

YOLO COUNTY OFFICE OF EDUCATION
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

NON-MAJOR FUNDS

JUNE 30, 2021

	Charter Schools Fund	Adult Education Fund	Child Development Fund	Cafeteria Fund	Capital Facilities Fund	Total
REVENUES						
Federal revenue	\$ -	\$ -	\$ 511,063	\$ -	\$ -	\$ 511,063
Other state revenues	-	-	2,606,875	-	-	2,606,875
Other local revenues	-	253,497	10,961	750	734,468	999,676
Total revenues	-	253,497	3,128,899	750	734,468	4,117,614
EXPENDITURES						
Certificated salaries	-	-	1,283,839	-	-	1,283,839
Classified salaries	-	96,488	171,781	-	-	268,269
Employee benefits	-	39,844	669,940	-	-	709,784
Books and supplies	-	-	167,373	-	-	167,373
Services and other operating expenditures	-	24,958	423,336	-	18,810	467,104
Capital outlay	-	-	45,988	-	-	45,988
Other outgo	-	8,064	259,122	-	-	267,186
Debt service						
Principal retirement	-	-	-	-	175,000	175,000
Interest	-	-	-	-	188,119	188,119
Total expenditures	-	169,354	3,021,379	-	381,929	3,572,662
Net change in fund balances	-	84,143	107,520	750	352,539	544,952
Fund balances, July 1, 2020	-	259,811	447,171	71,550	599,525	1,378,057
Fund balances, June 30, 2021	\$ -	\$ 343,954	\$ 554,691	\$ 72,300	\$ 952,064	\$ 1,923,009

YOLO COUNTY OFFICE OF EDUCATION

ORGANIZATION

JUNE 30, 2021

The Yolo County Office of Education was established in 1850 and provides supportive services to five school districts within Yolo County. There were no changes in the County boundaries during the current year.

The Yolo County Office of Education provides a wide range of services to the children, parents, and school districts of Yolo County from operating schools for children with disabilities to providing payroll, computing, and budgetary oversight services to K-12 school districts. The County operated the following schools during the year: two county community schools, a juvenile detention school, a charter school, a special education school with satellite classes on various school district campuses, and a preschool program that operates at nine facilities.

GOVERNING BOARD

<u>Name</u>	<u>Office</u>	<u>Term Expires November</u>
Matt Taylor	President	2022
Melissa Moreno	Vice President	2022
Carol Souza Cole	Trustee	2022
Shelton Yip	Trustee	2024
Tico Zendejas	Trustee	2024

ADMINISTRATION

Garth Lewis,
Superintendent

Maria Arviza-Espinoza,
Associate Superintendent, Educational Services

Crissy Huey,
Associate Superintendent, Administrative Services

YOLO COUNTY OFFICE OF EDUCATION
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	Adopted Budget 2021/2022	Actuals 2020/2021	Actuals 2019/2020	Actuals 2018/2019
<u>County School Service Fund</u>				
Revenues and Other Financial Sources	\$ 29,072,704	\$ 25,607,045	\$ 23,682,698	\$ 26,641,930
Expenditures	29,420,666	24,949,433	24,149,561	26,247,648
Other Uses and Transfers Out	115,386	26,256	442,870	714,886
Total Outgo	29,536,052	24,975,689	24,592,431	26,962,534
Change in Fund Balance	(463,348)	631,356	(909,733)	(320,604)
Ending Fund Balance	<u>\$ 10,538,457</u>	<u>\$ 11,001,805</u>	<u>\$ 10,370,449</u>	<u>\$ 11,308,243</u>
Available Reserves	<u>\$ 886,498</u>	<u>\$ 749,498</u>	<u>\$ 725,913</u>	<u>\$ 797,215</u>
Reserve for Economic Uncertainties	<u>\$ 886,500</u>	<u>\$ 749,500</u>	<u>\$ -</u>	<u>\$ -</u>
Unassigned Fund Balance	<u>\$ (2)</u>	<u>\$ (2)</u>	<u>\$ 725,913</u>	<u>\$ 797,215</u>
Available Reserves as a Percentage of Total Outgo	3.0%	3.0%	3.0%	3.0%
<u>All Funds</u>				
Total Long-Term Debt	\$ 34,526,706	\$ 34,726,706	\$ 33,365,653	\$ 32,773,046
Actual Daily Attendance at Annual	17	71	71	83

The County School Service Fund balance has decreased by \$598,981 over the past three years. The fiscal year 2021-22 budget projects a decrease of \$463,348. For a county of this size, the state recommends available reserves of at least the greater of \$596,000 or 3% of total County School Service Fund expenditures, transfers out, and other uses (total outgo).

The County has incurred operating deficits in two of the past three years, and anticipates an operating deficit during the 2021-22 fiscal year. Long-term debt has increased by \$1,953,660 over the past two years.

Average daily attendance has decreased by 12 over the past two years. The County Office of Education ADA is anticipating a decrease in 2021-22.

The Adopted Budget figures are as of September 2021.

The actual amounts reported in this schedule are for the County School Service Fund only, and do not agree with the amounts reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances because the amounts on that schedule include the financial activity of the Deferred Maintenance Fund and the Special Reserve Fund for Postemployment Benefits in accordance with the fund type definitions promulgated by GASB Statement No. 54.

YOLO COUNTY OFFICE OF EDUCATION
SCHEDULE OF CHARTER SCHOOLS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Charter School ID Number	Charter Schools Chartered by the County Office	Included in the County Office's Financial Statements, or Separate Report
1746	Empowering Possibilities International Charter	Separate Report

YOLO COUNTY OFFICE OF EDUCATION
RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT
WITH AUDITED FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

There were no adjustments made to any funds of the County Office of Education.

YOLO COUNTY OFFICE OF EDUCATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Assistance Listing Number	Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Pass-Through Entity Identifying Number	Federal Expenditures
<u>U.S. Department of Education</u>			
<i>Passed through California Department of Education</i>			
Special Education Cluster (IDEA)			
84.027	Special Education: IDEA Basic Local Assistance Entitlement, Part B, Section 611	13379	\$ 5,314,660
84.173	Special Ed: IDEA Preschool Grants, Part B, Section 619 (Age 3-4-5)	13430	143,109
84.027A	Special Ed: IDEA Mental Health Average Daily Attendance (ADA) Allocation, Part B, Sec 611	15197	324,456
84.173A	Special Ed: IDEA Preschool Staff Development, Part B, Sec 619	13431	1,643
84.027A	Special Ed: Alternative Dispute Resolution, Part B, Sec 611	13007	7,738
Subtotal Special Education Cluster			5,791,606
Title I Program Cluster			
84.010	ESEA (ESSA): Title I, Part A, Basic Grants Low-Income and Neglected	14329	236,964
84.010	ESEA (ESSA): Title I, Part D, Subpart 2, Local Delinquent Programs	14357	81,934
84.010	ESEA: ESSA School Improvement (CSI) Funding for LEAs	15438	99,079
84.010	ESEA: ESSA School Improvement (CSI) Funding for COEs	15439	28,793
Subtotal Title I Program Cluster			446,770
Education Stabilization Fund (ESF) Cluster			
84.425	Elementary and Secondary School Emergency Relief (ESSER) Fund	15536	64,531
84.425C	Governor's Emergency Education Relief (GEER) Fund: Learning Loss Mitigation	15517	25,340
Subtotal Education Stabilization Fund (ESF) Cluster			89,871
84.181	Special Ed: IDEA Early Intervention Grants, Part C	23761	81,048
84.367	ESEA (ESSA): Title II, Part A, Supporting Effective Instruction Local Grants	14341	7,996
84.365	ESEA (ESSA): Title III, English Learner Student Program	14346	13,369
84.196	ESEA (ESSA): Education for Homeless Children and Youth Subtitle VII-B McKinney-Vento Act	14332	48,711
Total U.S. Department of Education			6,479,371
<u>U.S. Department of the Treasury</u>			
<i>Passed through California Department of Education</i>			
21.019	Coronavirus Relief Fund (CRF): Learning Loss Mitigation	25516	* 451,501
Total U.S. Department of the Treasury			451,501

Continued on the following page.

YOLO COUNTY OFFICE OF EDUCATION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Assistance Listing Number	Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Pass-Through Entity Identifying Number	Federal Expenditures
<i>Continued from the previous page.</i>			
<u>U.S. Department of Health and Human Services</u>			
<i>Passed through California Department of Education</i>			
CCDF Program:			
93.596	Child Development: Federal Child Care, Center-based	13609	198,919
93.575	Child Development: Quality Improvement Activities	14130, 14092	158,705
93.575	Child Development: Federal Local Planning Councils	13946	52,560
93.575	Child Development: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	15555	<u>100,879</u>
	Subtotal CCDF Program Cluster		<u>511,063</u>
Medicaid Cluster			
93.778	Unrestricted: Medi-Cal Administrative Activities (MAA)	10060	82,263
93.778	Medi-Cal Billing Option	10013	<u>9,385</u>
	Subtotal Medicaid Cluster		<u>91,648</u>
93.600	Head Start State Collaboration Office	10016	* <u>4,171,018</u>
	Total U.S. Department of Health and Human Services		<u>4,773,729</u>
	Total Federal Programs		<u>\$ 11,704,601</u>

* Tested as major programs

Of the Federal expenditures reported in the schedule, the County Office of Education provided federal awards to subrecipients as follows:

Program Title	Assistance Listing Number	Amount Provided to Subrecipients
Special Education Cluster (IDEA)		
Special Education: IDEA Basic Local Assistance Entitlement, Part B, Section 611	84.027	\$ 5,314,660
Special Ed: IDEA Preschool Grants, Part B, Section 619 (Age 3-4-5)	84.173	143,109
Special Ed: IDEA Mental Health Average Daily Attendance (ADA) Allocation, Part B, Sec 611	84.027A	324,456
Special Ed: IDEA Preschool Staff Development, Part B, Sec 619	84.173A	<u>1,643</u>
Total		<u>\$ 5,783,868</u>

YOLO COUNTY OFFICE OF EDUCATION
NOTES TO SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

1. Purpose of Schedules

A. Schedule of Financial Trends and Analysis

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

B. Schedule of Charter Schools

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

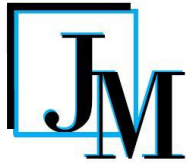
C. Reconciliation of Annual Financial and Budget Report with Audited Financial Statements

This schedule provides the information necessary to reconcile the fund balance of all funds reported on the Unaudited Actual financial report to the audited financial statements.

D. Schedule of Expenditures of Federal Awards

The schedule of expenditures of Federal awards includes the Federal grant activity of the County and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of the July 2021 Edition of the Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the financial statements. The County did not elect to use the ten percent de minimis indirect cost rate.

OTHER INDEPENDENT AUDITOR'S REPORTS



James Marta & Company LLP

Certified Public Accountants

Accounting, Auditing, Consulting, and Tax

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
WITH STATE LAWS AND REGULATIONS**

Board of Education
Yolo County Office of Education
Woodland, California

Report on Compliance for Each State Program

We have audited the compliance of Yolo County Office of Education (the “County Office of Education”) with the types of compliance requirements described in the State of California’s 2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting (the “Audit Guide”) to the state laws and regulations listed below for the year ended June 30, 2021.

Management’s Responsibility

Management is responsible for compliance with the requirements of state laws and regulations.

Auditor’s Responsibility

Our responsibility is to express an opinion on the County Office of Education’s compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the 2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the state laws and regulations listed below occurred. An audit includes examining, on a test basis, evidence about the County Office of Education’s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the County Office of Education’s compliance with those requirements.

Local Education Agencies Other Than Charter Schools

Description	Procedures Performed
Attendance and Distance Learning	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	No, see below
Instructional Time	No, see below
Instructional Materials	
General Requirements	Yes
Ratio of Administrative Employees to Teachers	No, see below
Classroom Teacher Salaries	No, see below

Local Education Agencies Other Than Charter Schools

Description	Procedures Performed
Early Retirement Incentive	No, see below
Gann Limit Calculation	Yes
School Accountability Report Card	Yes
K-3 Grade Span Adjustment	No, see below
Apprenticeship: Related and Supplemental Instruction	No, see below
Comprehensive School Safety Plan	Yes
District of Choice	No, see below

School Districts, County Offices of Education, and Charter Schools

Description	Procedures Performed
California Clean Energy Jobs Act	Yes
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes

Charter Schools

Description	Procedures Performed
Independent Study-Course Based Attendance	No, see below
Mode of Instruction	No, see below
Nonclassroom-Based Instruction/Independent Study	No, see below
Determination of Funding for Nonclassroom-Based Instruction	No, see below
Charter School Facility Grant Program	No, see below

We did not perform any procedures related to Kindergarten Continuation because there were no repeating kindergarten students.

We did not perform any procedures related to Instructional Time, Ratio of Administrative Employees to Teachers, Classroom Teacher Salaries, K-3 Grade Span Adjustment, and District of Choice because these compliance requirements do not apply to County Offices of Education.

We did not perform any procedures related to Early Retirement Incentive and Apprenticeship: Related and Supplemental Instruction because the County Office of Education did not offer these programs.

We did not perform any procedures related to Independent Study-Course Based, Contemporaneous Records of Attendance for Charter Schools, Mode of Instruction for Charter Schools, Nonclassroom-Based Instruction/Independent Study for Charter Schools, Determination of Funding for Nonclassroom-Based Instruction for Charter Schools, and Charter School Facility Grant Program because the County Office of Education did not have any charter schools.

Opinion on Compliance with State Laws and Regulations

In our opinion, Yolo County Office of Education complied, in all material respects, with the state laws and regulations referred to above for the year ended June 30, 2021.

James Marta & Company LLP

James Marta & Company LLP
Certified Public Accountants
Sacramento, California
December 2, 2021



James Marta & Company LLP
Certified Public Accountants
Accounting, Auditing, Consulting and Tax

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

INDEPENDENT AUDITOR'S REPORT

Board of Education
Yolo County Office of Education
Woodland, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Yolo County Office of Education (the "County Office of Education"), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the County Office of Education's basic financial statements, and have issued our report thereon dated December 2, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered County Office of Education's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of County Office of Education's internal control. Accordingly, we do not express an opinion on the effectiveness of the County Office of Education's internal control.

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

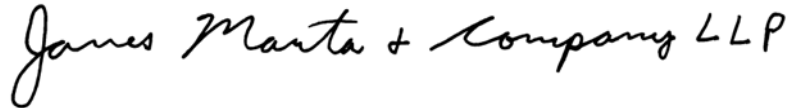
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

Compliance and Other Matters

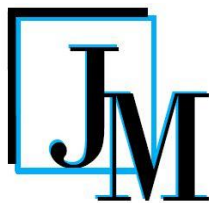
As part of obtaining reasonable assurance about whether the County Office of Education's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a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

Purpose of this Report

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

A handwritten signature in black ink that reads "James Marta & Company LLP". The signature is written in a cursive, flowing style.

James Marta & Company LLP
Certified Public Accountants
Sacramento, California
December 2, 2021



James Marta & Company LLP
Certified Public Accountants
Accounting, Auditing, Consulting and Tax

**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM
AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY THE UNIFORM GUIDANCE**

INDEPENDENT AUDITOR'S REPORT

Board of Education
Yolo County Office of Education
Woodland, California

Report on Compliance for Each Major Federal Program

We have audited Yolo County Office of Education's (the "County Office of Education") compliance with the types of compliance requirements described in the July 2021 Edition of the *OMB Compliance Supplement* that could have a direct and material effect on each of the County Office of Education's major federal programs for the year ended June 30, 2021. The County Office of Education's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County Office of Education's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of the July 2021 Edition of the Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards (Uniform Guidance), *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County Office of Education's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County Office of Education's compliance.

Opinion on Each Major Federal Program

In our opinion, the County Office of Education complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

Internal Control Over Compliance

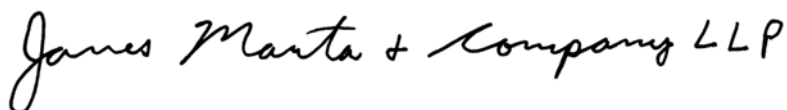
Management of the County Office of Education is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County Office of Education's internal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

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

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

Purpose of this Report

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



James Marta & Company LLP
Certified Public Accountants
Sacramento, California
December 2, 2021

FINDINGS AND RECOMMENDATIONS

YOLO COUNTY OFFICE OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Section I – Summary of Audit Results

Financial Statements

Type of auditor’s report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified?	_____	Yes	_____	X	No
Significant deficiency(ies) identified?	_____	Yes	_____	X	None reported

Noncompliance material to financial statements noted?

	_____	Yes	_____	X	No
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Federal Awards

Internal control over major programs:

Material weakness(es) identified?	_____	Yes	_____	X	No
Significant deficiency(ies) identified?	_____	Yes	_____	X	None reported

Type of auditor’s report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance, Section 200.516(a)?

	_____	Yes	_____	X	No
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Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster
21.019	Coronavirus Relief Fund Cluster
93.600	Head Start Cluster

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee? _____ X _____ Yes _____ No

State Awards

Internal control over state programs:

Material weakness(es) identified?	_____	Yes	_____	X	No
Significant deficiency(ies) identified?	_____	Yes	_____	X	None reported

Type of auditor’s report issued on compliance for state programs: Unmodified

YOLO COUNTY OFFICE OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Section II – Financial Statement Findings

No matters were reported.

YOLO COUNTY OFFICE OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Section III – Federal Award Findings and Questioned Costs

No matters were reported.

YOLO COUNTY OFFICE OF EDUCATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Section IV – State Award Findings and Questioned Costs

No matters were reported.

YOLO COUNTY OFFICE OF EDUCATION
STATUS OF PRIOR YEAR RECOMMENDATIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Finding 2020-001: CALPADS Unduplicated Pupil Counts (40000)

Criteria: Supplemental and concentration grant amounts are calculated based on the percentage of "unduplicated pupils" enrolled in the LEA on Census Day (first Wednesday in October). The percentage equals:

- Unduplicated count of pupils who (1) are English learners, (2) meet income or categorical eligibility requirements for free or reduced-price meals under the National School Lunch Program, or (3) are foster youth. "Unduplicated count" means that each pupil is counted only once even if the pupil meets more than one of these criteria (EC sections 2574(b)(2) and 42238.02(b)(1)).
- Divided by total enrollment in the LEA (EC sections 2574(b)(1) and 42238.02(b)(5)). All pupil counts are based on Fall 1 certified enrollment reported in the CALPADS as of Census Day.

Condition: During our testing of the free and reduced-price meal (FRPM) eligible students reported in the CALPADS 1.17 and 1.18 reports, we noted that two (2) students were reported as qualifying for free or reduced priced meals did not qualify for that status for the 2019-20 fiscal year. This is due to the fact that the County applied the local "grace period" to the CALPADS reporting and as a result, some students in the CALPADS system were reported based on 2018-19 application data instead of 2019-20 application data.

Recommendation: We recommend that the County work with the Child Nutrition Services department to update the CALPADS system once all applications are received. Although there is a grace period recognized at a local level, the County should update CALPADS retroactively to reflect the current year application information in the reporting software. We also recommend that procedures are established to ensure that the student information system which is used for CALPADS reporting, is updated to reflect the changes made in the Child Nutrition Services internal system prior to the submission of the CALPADS report.

Status: Implemented.

YOLO COUNTY OFFICE OF EDUCATION
STATUS OF PRIOR YEAR RECOMMENDATIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Finding 2020-002: Charter School Mode of Instruction (10000, 40000)

Criteria:

California Education Code section 47612.5 states:

(a) Notwithstanding any other provision of law and as a condition of apportionment, a charter school shall do all of the following:

(1) For each fiscal year, offer, at a minimum, the following number of minutes of instruction:

- (A) To pupils in kindergarten, 36,000 minutes.
- (B) To pupils in grades 1 to 3, inclusive, 50,400 minutes.
- (C) To pupils in grades 4 to 8, inclusive, 54,000 minutes.
- (D) To pupils in grades 9 to 12, inclusive, 64,800 minutes.

California Education Code section 47612.5(e)(1) states:

(e)(1) Notwithstanding any other provision of law, and as a condition of apportionment, “classroom-based instruction” in a charter school, for the purposes of this part, occurs only when charter school pupils are engaged in educational activities required of those pupils and are under the immediate supervision and control of an employee of the charter school who possesses a valid teaching certification in accordance with subdivision (1) of Section 47605. For purposes of calculating average daily attendance for classroom-based instruction apportionments, at least 80 percent of the instructional time offered by the charter school shall be at the school site, and the charter school shall require the attendance of all pupils for whom a classroom-based apportionment is claimed at the school site for at least 80 percent of the minimum instructional time required to be offered pursuant to paragraph (1) of subdivision (a) of Section 47612.5.

Condition: Yolo County Career Academy (YCCA) began operating classes for students in grades 9-12 in the 2018-19 school year and continued into August 2019, but did not meet the requirement to offer at least 80 percent of the minimum instructional time required to be offered pursuant to paragraph (1) of subdivision (a) of Section 47612.5. In order to comply, the school would have been required to offer at least 51,840 minutes of classroom instruction.

Recommendation: The charter school has been closed and is no longer in operation, therefore, no further action needs to be taken.

Status: Implemented.

6. CONSENT AGENDA

Quick Summary / Abstract

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. November 9, 2021 Regular Meeting
- b. TCCs
- c. Renew authorization for remote (teleconference/videoconference) meetings by finding, pursuant to Assembly Bill 361, that (a) the COVID-19 pandemic state of emergency is ongoing, and (b) local officials continue to recommend measures to promote social distancing.

Supporting Documents



11-9-21 Minutes



TCC's November 2021 12 totals



Remote Meetings Resolution - Dec. 2021

YOLO COUNTY BOARD OF EDUCATION
Regular Meeting: November 9, 2021
MINUTES

1.0 OPENING PROCEDURES

- 1.1 Call to Order and Roll Call. The Yolo County Board of Education meeting met on November 9, 2021 at 3:36 p.m. at a Regular Board meeting session in person. Board Members present were: Matt Taylor, Carol Souza Cole, Melissa Moreno, Shelton Yip and Tico Zendejas. President Taylor presided. Superintendent Garth Lewis was present. (Roll Call held). Melissa on Zoom.
- 1.2 Pledge of Allegiance. The pledge of allegiance was conducted.
- 1.3 Approval of Agenda.
Motion to Approve Agenda

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**

- 1.4 Public Comment.
None

2.0 REPORTS

2.1 Board Reports

Trustee Yip

- Congratulated Trustee Carol Souza Cole on receiving the Women of the Year award from Congressman John Garamendi's office.
- Attended the Association of California School Administrators (ACSA) conference where they announced *the Every Student Succeeding* winners and the student from Yolo being honored this year is Rayanna Fraijo from Esparto High School, Esparto USD.

Trustee Souza Cole

- Honored to receive Women of the Year award from Congressman Garamendi's office.
 - Congratulated Maria Arvizu-Espinoza, Associate Superintendent, Educational Services, who was also honored with an award along with 43 other women in California.
 - Thanked Superintendent Lewis for submitting nomination.
- Thanked Anthony Volkar, PIO for posting the resolutions on website.
- Attended student presentations at Cesar Chavez community school from Yolo County Construction Program (YCCP) class.
 - Wonderful experience!
 - Asked if it would be possible to have one student present at next Board meeting.
 - Will discuss request at next Executive Committee meeting.
 - Thrilled to see what students have learned in class.

President Taylor

- Congratulated Trustee Carol Souza Cole for receiving the Women of the Year award.

Trustee Moreno

- Thanked staff and teachers for continuing to do all the hard work to sustain students.
- Congratulated Trustee Souza Cole on receiving her award and thanked her for serving.
- Attended a successful California Latino School Boards Association (CLSBA) Annual conference which had several highlights.
 - Including a strong emphasis on community-based schools as ethnic studies is being implemented and how county offices of education are taking a community-based approach on this issue.
 - Emphasis on funding
 - Helped to moderate a panel with Assemblyman Medina on passing AB 101 and encouraged parents to remember that Assemblymember Medina passing AB 101 sets in motion a first amendment right. We want to make sure families know that and have full access to ethnic studies.
 - Historical time on this issue. LAUSD including the COE is moving towards community based and hopes that happens here at YCOE. Impressed to see that large urban areas are moving in that tradition and are currently reimagining schools and programs.
- Continues to be Native American Heritage month.
 - Spoke recently with Wintun leader and educator Pam Gonzales. She was noting that she would like to see COEs and districts

highlight and focus that it is Native American Heritage month on their website.

Trustee Zendejas

- Congratulated Trustee Carol Souza Cole on receiving the Women of the Year award.
- Attended Innovation grants selection committee at YCOE.
 - Enjoyed process.

Superintendent

Margie Valenzuela, Executive Director, Human Resources honored the employee of the Month for November: Andrea Barajas, Administrative Secretary, Teaching and Learning. Staff honored and congratulated Ms. Barajas for her exemplary work since she returned to the Teaching and Learning Department where she supports six managers, over 20 grant programs and an average of 2-3 professional learning events or meetings every week.

Discussed

- Congratulated Trustee Souza Cole and Maria Arvizu Espinoza, Associate Superintendent, Educational Services on receiving the Women of the Year Award.
- Attended Harvest Festival at Greengate School.
- YCOE hosted a Vaccine Town Hall with Yolo County.
- Discussed vaccine rollout for Yolo County.
- Discussed the teacher and substitute shortage in education and Yolo County. If Board knows anyone who can take the CBEST please ask them to work with Human Resources to try and recruit employees.
- Congratulated Gayelynn Gerhart, Principal, Alternative Education and students who displayed what they have learned recently by presentations to staff.
 - Hearing their reflections and how our team has been engaged with students is amazing
- Team is participating in the expansion of Transitional Kindergarten.

SAT

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

- Discussed auditors from James Marta and Company were at YCOE recently.
 - Thanked Claudia Grimaldi, Accountant for working with the auditors and congratulated her for having no audit findings.
 - The auditors will present the audit report at the next Board meeting via Zoom.

Maria Arvizu-Espinoza, Associate Superintendent, Educational Services was not present.

Committees

None

2.2

Associations

None

3.0

CONSENT AGENDA

Motion to approve consent agenda.

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

ROLL CALL VOTE:

TAYLOR: **AYE**

MORENO: **AYE**

SOUZA COLE: **AYE**

YIP: **AYE**

ZENDEJAS: **AYE**

4.0

INFORMATION ITEMS

4.1

Educator Effective Block Grant

Dr. Micah Studer, Assistant Superintendent, Equity and Support Services presented this item in the Board packet and responded to questions. Assembly Bills 130 and 167 authorized the Educator Effectiveness Block grant for all LEAs. As a condition of the funding, boards must adopt a plan prior to December 30th, 2021. Trustee Yip asked a question regarding training and Dr. Studer clarified. Trustee Souza Cole asked if this was coming back as an action item at the next meeting in which Dr. Studer stated yes and any adjustments to the grant can be made in the future.

4.2

Alternative Education Monthly Attendance Reports

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

Items discussed:

- Celebrated a recent graduate.
- Trustee Yip stated that there was one (1) graduate recently but another three (3) are coming up and there will be a possible in-person celebration on campus.

- Program enrollment information.
- Trustee Zendejas and staff discussed services for families.
- Trustee Souza Cole asked when the Local Control Accountability Plan (LCAP) quarterly updates will be brought back to the Board for progress reports?
 - Report will match LCAP deadline.
- There were questions and discussion from the Board on goal 3 - standard work to serve youth and serving expelled youth.
- Trustee Souza Cole had a question on CCCS stability rate in 2019-20 and the stability of cohorts of students compared to state average. Staff discussed the average rates in California.

4.3 Update on TK Expansion

- Gail Nadal presented PowerPoint in Board packet. All five (5) school districts have preschool.
 - Hoping for mixed delivery system. Currently meeting with districts on regular basis.

Vice President Moreno is excited Ms. Nadal came back and is leading this effort.

Items discussed included:

- Questions on if this was mandated and focusing on social and emotional opportunities for children.
 - Learning numbers and colors and the balance of social emotional play is critical while learning to communicate.
- Licensing standards.
- Funding.

President Taylor had questions on:

- Instructional minutes for TK.
- Facilities.
 - Next steps to move districts along at faster pace. Possible resources. Ms. Nadal will contact authors of TK guidance manual for guidance.
- Professional development.
- Trustee Yip asked what is expectation from kids.
 - There is currently a lack of skills due to pandemic. There is a great need for foundational work since there is a loss of connection.
- Vice President Moreno asked what are the implications on daycare centers in county.
 - Head start will continue work but Ms. Nadal stated there is fear and concern from businesses who run daycare centers. Ms. Nadal's goal is to share information with school districts and work on having a successful system for TK.
- Trustee Zendejas discussed infant toddler care and currently there is not

enough slots, so his non-profit Rise is transitioning towards infant toddler licenses. Would be great to get guidance to some providers on how to switch licenses and what requirements are to obtain toddler infant care licenses, etc.

- Vice President Moreno asked about teacher training for bilingual or bicultural? Discussion on preference to go to one- on-one daycare. Importance of cultural language in development.
- Ms. Nadal shared that she is working with staff on Dual immersion and more information on this subject will be coming in January.

4.4 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.

Items discussed included:

- Local Planning Committee (LPC) purchasing PPE supplies.
 - Shortage of supplies for childcare providers. Garth stated there is quite a bit of PPE items. Recently approached by supply bank as a non-profit who has a quite of bit of PPE.
- Budget.
- Food bank.
- Refugee children.
 - Upwards of 250 unaccompanied and going into foster care. Shortage of foster placements and youth. Working towards helping them. Challenge.

4.5 Quarterly Report of Investments for Period Ending September 30, 2021

Debra Hinely, Director, Internal Business Services presented this item in the Board packet and responded to questions from the Board.

4.6 Monthly Board Financial Report

Debra Hinely, Director, Internal Business Services presented this item in the Board packet and responded to questions from the Board.

4.7 Williams Quarterly Report on Yolo County Schools in Decile 1-3: Covering the months of (July, August & September)

Deb Bruns, Director, Teaching and Learning presented this item in the Board packet and responded to questions from the Board.

- Visited schools and did not find any insufficiencies.

Upcoming changes: new list of schools with new criteria.

- Vice President Moreno asked about textbooks.
- Ms. Bruns stated that there were no complaints on textbooks material from any of the five (5) school districts. Vice President Moreno stated that there

is a lack of representation in school regarding books on Native Americans and it is troubling and disturbing. Ms. Bruns stated that this report is just on compliance on sufficient copies of the materials for students. This report does not address subject of materials.

4.8 2021-2022 First Quarterly Report on Williams Uniform Complaints for YCOE Schools

Deb Bruns, Director, Teaching and Learning presented this item in the Board packet and responded to questions from the Board. Have not received complaints.

4.9 Initial Proposal to the Yolo County Superintendent of Schools from the California School Employees Association (CSEA), Yolo County Chapter #639 and Initial Proposal of Superintendent for Reopener Negotiations for 2021-22

Superintendent Garth Lewis presented this item.

4.10 Set Date of Organizational Meeting in December 2021

Superintendent Garth Lewis presented this item. Organization meeting will be at the December 14 Regular Board meeting. Ms. Chrissy Huey, Associate Superintendent, Administrative Services stated the 2022 calendar still reflects December 13, 2021, so please change to 2022.

5.0 Suggested future agenda items.

Resolution on Virtual Meetings will be on consent agenda in the future. Trustee Souza Cole asked Superintendent Lewis if we need to create a board policy in regards to the Resolution so that Board policy will allow for hybrid meetings. Superintendent Lewis stated that we can check with the California School Boards Association (CSBA). Vice President Moreno clarified that trustees should continue to attend in person unless there is situation that happens where it needs to be virtual.

- Superintendent Lewis stated that Dr. Studer emailed information on stability report to trustees.
- Crissy Huey, Associate Superintendent, Administrative Services stated that the auditors will be presenting via Zoom at the next meeting.
 - Trustee Souza Cole asked when Trustees would receive a hard copy of audit before meeting. Ms. Debra Hinely, Director, Fiscal Services stated usually the week before.
- Trustee Yip congratulated Maria Arvizu-Espinoza for receiving an award for Women of the Year.
- Vice President Moreno asked about maps for redistricting. President Taylor stated that the redistricting meeting is a separate meeting with the county committee next month and is kept separate from the Regular Board meetings.

6.0 ADJOURNMENT. The meeting adjourned at 5:08 p.m.

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

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

November 2021

Davis Joint Unified School District

Applicant Name	Type of Credential/Permit/Certificate
Kendall Wasley	30-Day Substitute Permit
Ben Heeren	30-Day Substitute Permit
David Van Muyden	Single Subject Credential

Esparto Unified School District

Applicant Name	Type of Credential/Permit/Certificate
Carla Hutchison	School Nurse Credential
Kristen Karlen	30-Day Substitute Permit

Washington Unified School District

Applicant Name	Type of Credential/Permit/Certificate

Winters Joint Unified School District

Applicant Name	Type of Credential/Permit/Certificate
Gianna Barlow	30-Day Substitute Permit

Woodland Joint Unified School District

Applicant Name	Type of Credential/Permit/Certificate
Jackson Tsutsui	Career Substitute Permit
Julia Kelly	30-Day Substitute Permit
Paula Loya	Single Subject Credential
Marlen Guzman	Short Term Staff Permit

Yolo County Office of Education

Applicant Name	Type of Credential/Permit/Certificate
Daniel Hernried	30-Day Substitute Permit
Mayra Hernandez Jimenez	CD Teacher Permit

Total TCC's for the Month of November 2021: 12



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

RESOLUTION #20/21-23

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 December 14, 2021 by the following vote:

AYES:

NOES:


ABSTAIN:

ABSENT:

Matt Taylor, President
Yolo County Board of Education

Garth Lewis
County Superintendent of Schools

7. ACTION ITEMS

7. 1. RESOLUTION #21-22/24 In Support of AB 75, The Kindergarten-Community Colleges Public Education Facilities Bond Act of 2022 

Description

Approve Resolution #21-22 /24 In Support of AB 75, The Kindergarten-Community Colleges Public Education Facilities Bond Act of 2022. The AB 75 Fact Sheet is also attached.

Recommendation

Staff recommends approval of Resolution #21-22/24 In Support of AB 75, The Kindergarten-Community Colleges Public Education Facilities Bond Act of 2022

Supporting Documents



AB 75 - Fact Sheet 5_24_21 version



AB 75 Public Education Facilities Bond Act of 2022

Contact Person

Superintendent Garth Lewis will present this item.

AB 75

Fact Sheet

Kindergarten-Community Colleges Public Education Facilities Bond Act of 2022

Background

In 2016, California voters passed a statewide School Bond (Proposition 51). Funds from Prop. 51 are currently fully reserved. As a result of over subscription, the Office of Public School Construction (OPSC) created a 'wait list.'

Presently there is over \$3billion worth of modernization and new construction projects applications on the 'wait list' awaiting matching funds. AB 75 will put on the ballot in 2022 another statewide school facility bond worth \$12b in general obligation bonds to fund projects on the 'wait list' and future needs.

If passed by the voters, AB 75 will continue funding one of the most successful School Facility Infrastructure Programs in the country that began in 1998. Specifically, this bond will allocate much needed matching funds for:

- New Construction
- Modernization
- Replacement of Facilities older than 75 years
- Remediation of Lead in Water
- Charter School Facilities
- Career Technical Education (CTE) programs
- Supplemental Grant for expansion of core facilities that are too small
- Infrastructure upgrades for expanded broadband
- Interim Housing Assistance during disasters
- Assistance for Small School Districts

Expedited Access to Matching Funds Requirement

AB 75 requires the Department of General Services (DGS) to process all applications received on and after an unspecified date within 90 days and present the applications to the SAB within 120 days in date order received.

Additional Support for Districts

Increases amount of matching funds a District qualifies for based on a district's gross bonding capacity per enrollment and a district's unduplicated pupil percentage (UPP).

Establishes new funding for health and safety projects due to unacceptable risk in the event of a seismic event and threat to the health and safety of pupils.

Difference between AB 75 and Proposition 13

The last bond on the state ballot was Proposition 13, which received 47% of the votes on March 3, 2020. This was the first time since 1994 that voters rejected a state school facilities bond. AB 75 does not include the following provisions which were included in Prop 13 (2020) which was rejected by voters. There is no waiver of developer fees for multifamily housing near transit, no suspension of Level 3 developer fees, no funding for UCs or CSUs, no deletion of funding in date order, and no expansion of local bonding capacity.

YES on AB 75 for Improved Student Learning

Studies have found a positive relationship between the condition of school facilities and student achievement. There are significant student improvements in standardized test scores, attendance rates, and student effort following attendance at a new or modernized school facility.

Facility Upgrades for Student Success & Safety is High

The CDE estimates that approximately 30% of the state's K-12 classrooms are at least 50 years old and 10% are 70 years old. In addition to health and safety and normal wear and tear, schools need to be updated to meet 21st century educational needs and environmental efficiencies.

Arguments in Support of AB 75: Pass a Resolution Now

The California School Boards Association states, "... the COVID-19 pandemic has placed a dramatic burden on school facilities. Access to safe, clean, and functional classrooms will be essential as schools reopen. To allow for social distancing and to meet safety requirements, schools will need to adjust how they currently use their physical space, clean and disinfect school buildings, and improve ventilation and air quality. As a result, significant construction, upgrades, and repairs are needed to create larger classrooms, improve ventilation systems, and reduce the risk of transmission in shared spaces. Students deserve to be in safe, healthy, and sustainable environments. ... This bill alleviates the financial burden on both the institutions and students, while also constructing facilities that reflect the needs of the 21st century students. AB 75 is a needed measure to ensure that students are housed in facilities that meet their educational need."



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

Resolution #21/22-24

**Resolution in Support of Assembly Bill 75, the Kindergarten-Community
Colleges Public Education Facilities Bond Act of 2022**

WHEREAS, the Yolo County Office of Education is committed to providing a quality education to our students and preparing them to succeed in today's global economy; and

WHEREAS, school districts in Yolo County have facility needs which are eligible to be partially matched by State School Facility funds; and

WHEREAS, Davis Joint Unified School District, Washington Unified School District and Winters Joint Unified School District have projects on the current Wait List eligible for funding and state matching funds if voters approve AB 75; and

WHEREAS, replacing, upgrading and building new classrooms and facilities is expensive and state school bonds funds provide the opportunity for districts to build safe, welcoming, and modern classrooms that offer the learning opportunities required for a high-quality 21st century education; and

WHEREAS, Assembly Bill 75, as currently written, authorizes the Kindergarten-Community Colleges Public Education Facilities Bond Act of 2022 (Bond Act of 2022), providing funding for renovation and improvements of existing classrooms, construction of new classrooms and school facilities, upgrades for HVAC and clean air filters; and

WHEREAS, new bond funds will expand Career Technical Education facilities to improve job and career training, provide funds to meet new needs related to COVID-19, assistance for small school districts; Charter School Facilities, and interim housing to assist districts impacted by natural disasters; and

WHEREAS, the county office of education supports the School Facility Program retaining date order funding for all projects on the Wait List; and

WHEREAS, the passage of a new State Facility Bond will create jobs throughout California, including careers within the building trades; and

WHEREAS, the State of California has committed funds from all previous bond measures and is currently facing an increasing backlog of unfunded needs, currently at over \$3 billion dollars; and

WHEREAS, Assembly Bill 75, or the Bond Act of 2022, will not raise individual local property taxes, while at the same time reduces the need for additional local property taxes for school facilities;

NOW, THEREFORE BE IT RESOLVED, that the Yolo County Office of Education supports Assembly Bill 75, Kindergarten-Community Colleges Public Education Facilities Bond Act of 2022 in its current form as drafted and published on May 24, 2021; and

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 December 14, 2021 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

Matt Taylor, President
Yolo County Board of Education

Garth Lewis
County Superintendent of Schools

7. 2. 2021-2022 Yolo County Office of Education First Interim Report and Budget Revision

Description

The report will be provided at the board meeting. It reflects variations in revenues and expenditures from the originally submitted budget to the first interim reporting period ending October 31, 2021.

The 2021-2022 First Interim Report will be provided at the board meeting. The report includes information regarding YCOE's First Interim intra-budget authorization/financial projections. The overall fund balance of the Yolo County Office of Education decreased by \$2,298,953 for this reporting period with a deficit of \$2,183,567. However, the deficit is only a calculation based on current year's revenues and expenditures. A portion of the expenditures recorded are associated with revenues earned in an earlier period and recorded in the beginning fund balance.

Recommendation

For action.

Supporting Documents

 2021-2022 PowerPoint, Budget Revision, & First Interim Report

Contact Person

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

2021-2022 BUDGET REVISION AND FIRST INTERIM REPORT

Presented December 14, 2021

By Crissy Huey and Debra Hinely



Garth Lewis

County Superintendent of Schools

Yolo County Office of Education BOARD OF EDUCATION

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



CORE VALUES

WE WILL:

- 🎓 Stay Student Centered
- 🗨️ Communicate Regularly
- 👥 Value Employees and Partners

CULTURAL NORMS

- » Communication
- » Respect
- » Transparency
- » Celebration

OUR VISION

TO BE A MODEL of excellence in educational service, innovation, and impact

OUR MISSION

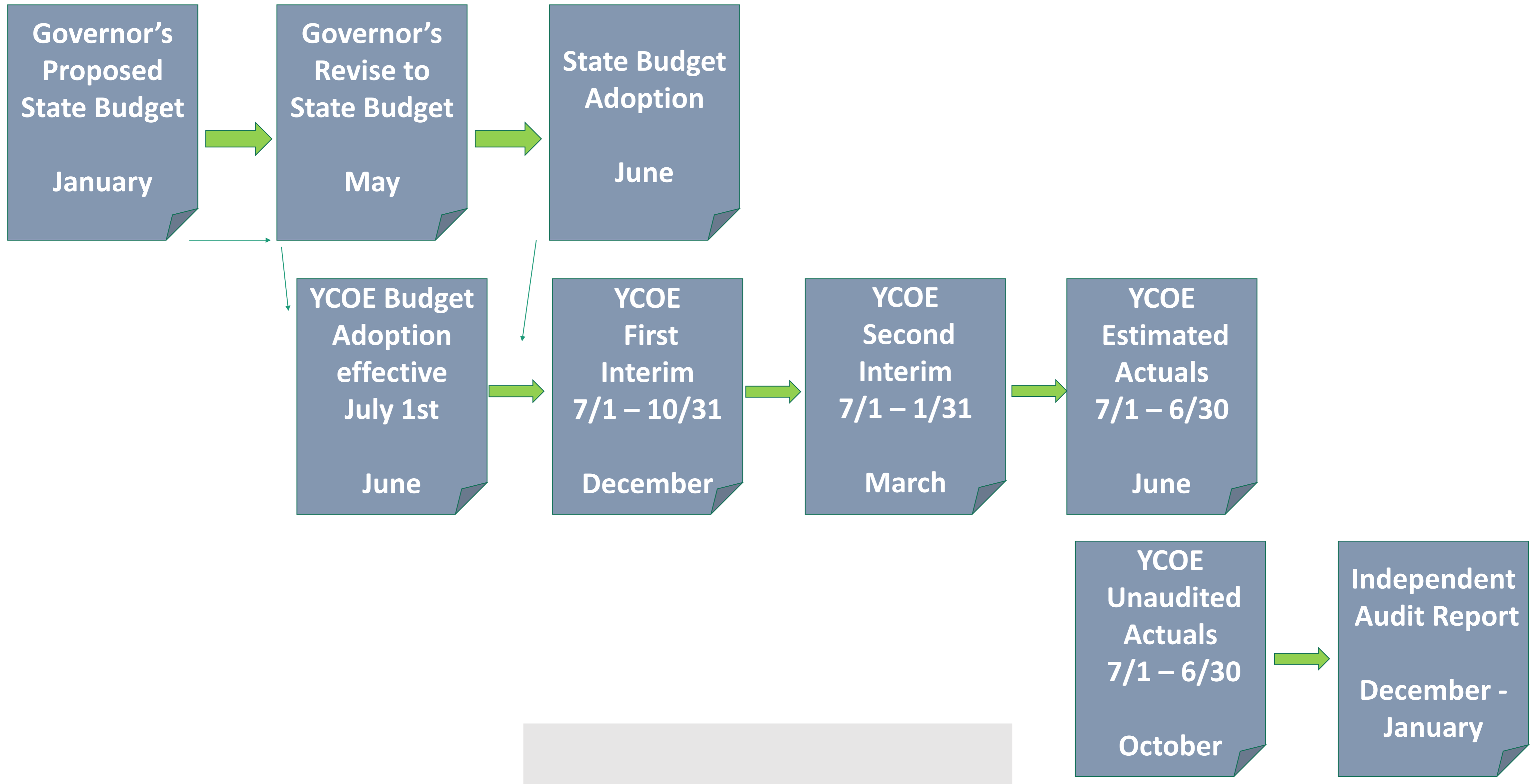
TO PROVIDE inspiration, leadership, support, and advocacy that ensures equity and access to high quality education for all students

Overview of Interim Reports and Reporting Process

- A **snapshot** of the actual annual income and expenses **July 1, 2021 through October 31, 2021**
- Education code requires the County Office of Education to submit interim reports to the California Department of Education **twice a year**
- Completed using the Standardized Account Code Structure (SACS)
- Offers projections for the remainder of the 2021-2022 budget year
- Multiyear projections for next two fiscal years
- **Requires Governing Board approval and certification**



BUDGETING AND FINANCIAL REPORTING...A TWO-YEAR PROCESS



2021-2022 Budget Revision Adopted Budget-First Interim

Increase/(Decrease)

		Adopted Budget	First Interim	Increase/ (Decrease)
		July 1, 2021	7/1 - 10/31	
NET REVENUES		29,072,704	31,053,795	1,981,091
NET EXPENDITURES		29,420,666	33,237,362	3,816,696
NET CHANGE		(347,962)	(2,183,567)	(1,835,605)

Notable new revenue: Head Start American Rescue Plan \$400,828; In-Person Instruction \$ 238,429; K-12 Strong Workforce \$185,710

NET INCREASE (DECREASE) IN FUND BALANCE

Adopted Budget Net (Decrease)	(\$463,348)
Expenditures Applied to Carryover	(\$1,835,605)
First Interim Net (Decrease)	(\$2,298,953)

	Restricted/Unrestricted Combined		Adopted Budget July 1, 2021	First Interim 7/1 - 10/31	Increase/ (Decrease)
A. REVENUES					
8010-8099	LCFF Sources		11,196,023	11,096,023	(100,000)
8100-8299	Federal Revenue		6,649,256	8,049,840	1,400,584
8300-8599	Other State Revenue		3,638,185	3,914,163	275,978
8600-8799	Other Local Revenue		7,589,240	7,993,769	404,529
	TOTAL REVENUES		29,072,704	31,053,795	1,981,091
B. EXPENDITURES					
1000-1999	Certificated Salaries		6,682,079	6,791,808	109,729
2000-2999	Classified Salaries		7,984,580	8,160,295	175,715
3000-3999	Employee Benefits		6,719,744	6,760,579	40,835
4000-4999	Books and Supplies		920,842	1,610,492	689,650
5000-5999	Services and Other Operating Expenses		7,320,092	9,390,062	2,069,970
6000-6999	Capital Outlay		153,016	941,689	788,673
7100-7299					
7400-7499	Other Outgo		-	1,292	1,292
7300-7399	Transfers of Indirect Costs		(359,687)	(418,855)	(59,168)
	TOTAL EXPENDITURES		29,420,666	33,237,362	3,816,696
	EXCESS/DEFICIENCY OF REVENUES OVER EXPENDITURES				
C. BEFORE OTHER FINANCING SOURCES AND USES			(347,962)	(2,183,567)	(1,835,605)
D. OTHER FINANCING SOURCES/USES					
7600-7629	Interfund Transfers Out		(115,386)	(115,386)	-
8980-8999	Contributions		-	-	-
	TOTAL OTHER FINANCING SOURCES/USES		(115,386)	(115,386)	-
E. NET INCREASE (DECREASE) IN FUND BALANCE			(463,348)	(2,298,953)	(1,835,605)
F.1. BEGINNING FUND BALANCE			11,001,804	11,001,804	-
F.2. ENDING FUND BALANCE			10,538,456	8,702,851	(1,835,605)

First Interim
Restricted & Unrestricted Combined

	Unrestricted	Restricted	Total Budget
	2021-22	2021-22	2021-22
NET REVENUES	6,109,033	24,944,762	31,053,795
NET EXPENDITURES	7,973,440	25,263,922	33,237,362
OTHER SOURCES	(115,386.00)	-	(115,386.00)
NET CHANGE	(1,979,793)	(319,160)	(2,298,953)

NET INCREASE (DECREASE) IN FUND BALANCE

Adopted Budget Net (Decrease) (\$463,348)
 Expenditures Applied to Carryover (\$1,835,605)
 First Interim Net (Decrease) (\$2,298,953)

COVID-19 Funding 2020-2024 term period \$5,047,777

2021-2022 First Interim		Unrestricted	Restricted	Total Budget
Restricted/Unrestricted Combined		2021-22	2021-22	2021-22
A.	REVENUES			
	LCFF Sources	4,366,502.00	6,729,521.00	11,096,023.00
	Federal Revenue	-	8,049,840.00	8,049,840.00
	Other State Revenue	42,354.00	3,871,809.00	3,914,163.00
	Other Local Revenue	1,700,177.00	6,293,592.00	7,993,769.00
	TOTAL REVENUES	6,109,033.00	24,944,762.00	31,053,795.00
B.	EXPENDITURES			
	Certificated Salaries	946,431.00	5,845,377.00	6,791,808.00
	Classified Salaries	3,588,859.00	4,571,436.00	8,160,295.00
	Employee Benefits	1,864,787.00	4,895,792.00	6,760,579.00
	Books and Supplies	523,517.00	1,086,975.00	1,610,492.00
	Services and Other Operating Expenses	2,700,933.00	6,689,129.00	9,390,062.00
	Capital Outlay	456,738.00	484,951.00	941,689.00
	Other Outgo	1,292.00	-	1,292.00
	Transfers of Indirect Costs	(2,109,117.00)	1,690,262.00	(418,855.00)
	TOTAL EXPENDITURES	7,973,440.00	25,263,922.00	33,237,362.00
C.	EXCESS/DEFICIENCY OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	(1,864,407.00)	(319,160.00)	(2,183,567.00)
D.	OTHER FINANCING SOURCES/USES			
	Interfund Transfers Out	(115,386.00)	-	(115,386.00)
	Contributions			-
	TOTAL OTHER FINANCING SOURCES/USES	(115,386.00)	-	(115,386.00)
E.	NET INCREASE (DECREASE) IN FUND BALANCE	(1,979,793.00)	(319,160.00)	(2,298,953.00)
F.1	BEGINNING FUND BALANCE	9,445,115	1,556,689	11,001,804
F.2.	ENDING FUND BALANCE	7,465,322	1,237,529	8,702,851

2021-2022 First Interim Multi-Year Assumptions:

- Local Control Funding Formula (LCFF) 2022-2023 estimated 2.48% COLA and 2023-2024 estimated 3.11% COLA are applied to LCFF State revenue per School Services of California (SSC)
- The annual step and column increase is estimated at 2.0% for certificated and classified salaries
- Increased Alternative Education ADA in the two out years; 20 ADA Cesar Chavez & 6 ADA Yolo County Career Program / Career Technical Education program. 2021-2022 estimated Alternative Education 16.5 ADA
- Removed COVID-19 one-time funds in out years based on term dates
- PERS and STRS rate increases have been applied to out years
- Detailed assumptions included in report



First Interim

Multiyear Projections

Estimated Ending Fund Balances

➤ 2021-2022	\$8,702,851
➤ 2022-2023	\$8,437,129
➤ 2023-2024	\$8,134,805

		1	2	3
2021-2022 First Interim		Projected Year	2022-2023	2023-2024
Multi-Year Projections		2021-2022	Projection	Projection
A.	REVENUES			
	LCFF Sources	11,096,023	11,362,264	11,484,200
	Federal Revenue	8,049,840	6,474,970	5,512,019
	Other State Revenue	3,914,163	3,041,726	2,616,726
	Other Local Revenue	7,993,769	8,110,508	8,513,312
	TOTAL REVENUES	31,053,795	28,989,468	28,126,257
B.	EXPENDITURES			
	Certificated Salaries	6,791,808	6,893,471	7,031,341
	Classified Salaries	8,160,295	8,312,821	8,479,078
	Employee Benefits	6,760,579	7,368,348	7,583,083
	Books and Supplies	1,610,492	1,216,818	1,245,536
	Services and Other Operating Expenses	9,390,062	5,605,980	4,243,780
	Capital Outlay	941,689	-	-
	Other Outgo	1,292	-	-
	Transfers of Indirect Costs	(418,855)	(257,634)	(269,623)
	Transfers Out	115,386	115,386	115,386
	TOTAL EXPENDITURES	33,352,748	29,255,190	28,428,581
C.	EXCESS/DEFICIENCY OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	(2,298,953)	(265,722)	(302,324)
D.	FUND BALANCE			
	Net Beginning Fund Balance	11,001,804	8,702,851	8,437,129
	Ending Fund Balance	8,702,851	8,437,129	8,134,805
	COMPONENTS OF ENDING FUND BALANCE			
	Resticted	1,237,789	1,237,529	1,237,529
	Assigned	6,464,322	6,321,600	6,044,276
	Reserve for Economic Uncertainties	1,001,000	878,000	853,000
	Unassigned / Unappropriated	(260)	-	-
	TOTAL COMPONENTS OF ENDING FUND BALANCE	8,702,851	8,437,129	8,134,805

Yolo County

OFFICE OF
EDUCATION

Making History



NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards pursuant to Education Code sections 33129 and 42130.

Signed: _____ Date: _____
County Superintendent or Designee

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the County Board of Education.

To the State Superintendent of Public Instruction:

This interim report and certification of financial condition are hereby filed by the County Board of Education pursuant to Education Code sections 1240 and 33127.

Meeting Date: December 14, 2021 Signed: _____
County Superintendent of Schools

CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION

As County Superintendent of Schools, I certify that based upon current projections this county office will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

___ QUALIFIED CERTIFICATION

As County Superintendent of Schools, I certify that based upon current projections this county office may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

___ NEGATIVE CERTIFICATION

As County Superintendent of Schools, I certify that based upon current projections this county office will not meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Debra Hinely Telephone: 530-668-3728

Title: Director, Internal Fiscal Services E-mail: debra.hinely@ycoe.org

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Projected ADA for County Operations Grant or county operated programs has not changed for any of the current or two subsequent fiscal years by more than two percent since budget adoption.		X

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X
3	Salaries and Benefits	Projected total salaries and benefits for any of the current or two subsequent fiscal years has not changed by more than five percent since budget adoption.	X	
4a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
4b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
5	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	n/a	
6	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
7a	Fund Balance	Projected county school service fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
7b	Cash Balance	Projected county school service fund cash balance will be positive at the end of the current fiscal year.	X	
8	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing county school service fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the county school service fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?	X	

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2020-21) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the county office operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
		• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
S9	Status of Other Funds	Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year?	X	

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the county office will end the current fiscal year with a negative cash balance in the county school service fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	County Operations Grant ADA	Is County Operations Grant ADA decreasing in both the prior and current fiscal year?	X	
A4	New Charter Schools Impacting County Office ADA	Are any new charter schools operating in county office boundaries that are impacting the county office's ADA, either in the prior or current fiscal years?	X	
A5	Salary Increases Exceed COLA	Has the county office entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Fiscal Distress Reports	Does the county office have any reports that indicate fiscal distress? If yes, provide copies to the CDE.	X	
A8	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	11,196,023.00	11,196,023.00	1,000,572.00	11,096,023.00	(100,000.00)	-0.9%
2) Federal Revenue		8100-8299	6,649,256.00	6,649,256.00	1,475,558.00	8,049,840.00	1,400,584.00	21.1%
3) Other State Revenue		8300-8599	3,638,185.00	3,638,185.00	1,553,432.79	3,914,163.00	275,978.00	7.6%
4) Other Local Revenue		8600-8799	7,589,240.00	7,589,240.00	730,777.28	7,993,769.00	404,529.00	5.3%
5) TOTAL, REVENUES			29,072,704.00	29,072,704.00	4,760,340.07	31,053,795.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	6,682,079.00	6,682,079.00	2,000,479.23	6,791,808.00	(109,729.00)	-1.6%
2) Classified Salaries		2000-2999	7,984,580.00	7,984,580.00	2,387,610.59	8,160,295.00	(175,715.00)	-2.2%
3) Employee Benefits		3000-3999	6,719,744.00	6,719,744.00	1,579,021.14	6,760,579.00	(40,835.00)	-0.6%
4) Books and Supplies		4000-4999	920,842.00	920,842.00	99,308.69	1,610,492.00	(689,650.00)	-74.9%
5) Services and Other Operating Expenditures		5000-5999	7,320,092.00	7,320,092.00	1,134,647.04	9,390,062.00	(2,069,970.00)	-28.3%
6) Capital Outlay		6000-6999	153,016.00	153,016.00	121,036.96	941,689.00	(788,673.00)	-515.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	1,292.00	(1,292.00)	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(359,687.00)	(359,687.00)	(82,488.82)	(418,855.00)	59,168.00	-16.4%
9) TOTAL, EXPENDITURES			29,420,666.00	29,420,666.00	7,239,614.83	33,237,362.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(347,962.00)	(347,962.00)	(2,479,274.76)	(2,183,567.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	115,386.00	115,386.00	0.00	115,386.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(115,386.00)	(115,386.00)	0.00	(115,386.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(463,348.00)	(463,348.00)	(2,479,274.76)	(2,298,953.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,001,804.07	11,001,804.07		11,001,804.07	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,001,804.07	11,001,804.07		11,001,804.07		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,001,804.07	11,001,804.07		11,001,804.07		
2) Ending Balance, June 30 (E + F1e)			10,538,456.07	10,538,456.07		8,702,851.07		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			1,463,337.31	1,463,337.31		1,237,788.73		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	8,188,620.48	8,188,620.48		6,464,322.48		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	886,500.00	886,500.00		1,001,000.00		
Unassigned/Unappropriated Amount		9790	(1.72)	(1.72)		(260.14)		

YOLO COUNTY OFFICE OF EDUCATION
COMPONENTS OF ENDING FUND BALANCE
2021-2022 Budget and 2021-2022 First Interim

	2021-2022 Budget	2021-2022 First Interim
BEGINNING BALANCE	11,001,804.07	11,001,804.07
ADJUSTMENT TO BEGINNING BALANCE	0.00	0.00
REVENUES	29,072,704.00	31,053,795.00
TOTAL SOURCES	40,074,508.07	42,055,599.07
EXPENDITURES	29,420,666.00	33,237,362.00
OTHER SOURCES/USES	(115,386.00)	(115,386.00)
ENDING BALANCE	10,538,456.07	8,702,851.07
SURPLUS/(DEFICIT)	(463,348.00)	(2,298,953.00)

DESCRIPTION

NON-SPENDABLE:		
Prepaid Expense		
RESTRICTED:		
Alt Ed Scholarships	600.00	0.00
CA Clean Energy Jobs Act	20,724.35	20,724.35
CalWorks for ROCP & Adult Education	21,247.00	0.00
Career Technical Education Incentive Grant	0.00	0.00
Classified Employee Professional Development	14,777.41	0.41
Community First 5	(0.28)	(0.28)
Education Workforce English Learning Roadmap	18,373.20	0.20
ESSA School Improvement Funding COEs		(186.00)
ESSA Title IV 21st Century	0.06	0.06
Expanded Learning Opportunities (ELO) Grant	82,439.24	0.24
Expanded Learning Opportunities (ELO) Grant Para Staff	21,512.00	0.00
First 5 RTT	(0.40)	(0.40)
Floodplain Institute	(0.03)	(0.03)
Foster Youth	0.00	18,942.00
George Hinkle Donation	12,000.00	0.00
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	38,408.43
Low Performing Students Block Grant	65.58	(0.42)
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	0.28
SEAL Sabrato Early Academic Language	26,364.34	0.34
Solar Academy	429,841.73	429,841.73
Special Education	442,867.58	322,465.58
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	130,000.00
Tobacco Use Prevention Education	0.00	0.00
Tobacco Use Prevention Education COE Technical Asst.	0.00	0.00
Tobacco Use Prevention Education Grades 6-12		(72.00)
WS SEEP	0.00	0.00
YCSBA's Excellence in Education	889.96	(0.04)
Yolo Co. Civic Project	0.00	0.00
Yolo County Detention MOU	31.46	0.46

YOLO COUNTY OFFICE OF EDUCATION
COMPONENTS OF ENDING FUND BALANCE
2021-2022 Budget and 2021-2022 First Interim

**2021-2022
Budget**

**2021-2022
First Interim**

ASSIGNED:		
Alternative Education	399,284.81	(0.19)
Art & Music Block Grant	29,983.81	(0.19)
Budget Development Reserve - MYP	1,596,077.00	1,596,077.00
College & Career Readiness	44,762.43	0.43
Comprehensive LT Plan	25,000.00	25,000.00
Diploma Plus Enterprise	141.85	(0.15)
Distance Learning	11,868.80	(0.20)
Economic Uncertainty (Reserve 3%)	886,500.00	1,001,000.00
Economic Uncertainty (Additional Reserve)	591,000.00	591,000.00
Ed Tech	59,171.14	0.14
Emp Welfare	312.84	312.84
Energy Efficiency	21,763.59	(0.41)
Facilities and Equipment Reserve	609,304.94	1,373,040.21
Santa Anita Facility Reserves	105,162.65	105,162.65
Fiscal/COE Oversight Reserve	195,000.00	195,000.00
Foster Youth/Homeless	164.08	0.08
Friends of Art	261.00	0.00
Healthy Families Act/ACA	110,000.00	110,000.00
Instructional Materials	73,303.87	(0.13)
Insurance/Risk Management Reserve	330,000.00	330,000.00
LCAP	128,688.71	(0.29)
LCAP Diff. Asst. One-time	526,106.12	0.12
LCAP Differentiated Assistance	311,169.08	0.08
Leave Accrual	25,000.00	25,000.00
Lottery	232,999.49	147,887.22
MAA	689,261.75	(0.25)
Mandate One time	60,245.50	(0.50)
Mandated Block Grant (type 1203)	266,705.00	266,705.00
OPEB Liability Reserve	130,000.00	130,000.00
Oral Health Assessment	12,435.00	0.00
Pension Contributions Reserve	529,567.00	529,567.00
Preschool Fund Raiser	311.94	(0.06)
Professional Development	27,299.84	69.84
School Site Block Grant	1,853.14	0.14
Sp Ed Support Activities	1,669.37	184.37
Special Ed Scholarship Fund	486.97	(0.03)
Staff/Professional Development Reserve	130,381.00	130,381.00
Superintendents Priorities	120,000.00	120,000.00
Technology (resource) BDR 210 TYPE 1728	227,301.62	227,301.62
Technology Infrastructure Upgrade	450,000.00	450,000.00
Temporary State Revenues Reserve / LCFF Deferrals	0.00	0.00
Testing (CELDT, STAR, CAHSEE)	2,768.29	0.29
Vehicle Fleet Reserve	111,635.02	111,635.02
Venture Club	172.83	(0.17)
TOTAL	10,538,456.07	8,702,851.07

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment		8011	2,504,265.00	2,504,265.00	870,124.00	2,504,265.00	0.00	0.0%
State Aid - Current Year								
Education Protection Account State Aid - Current Year		8012	3,300.00	3,300.00	130,448.00	3,300.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	59,401.00	59,401.00	0.00	59,401.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	7,134,265.00	7,134,265.00	0.00	7,134,265.00	0.00	0.0%
Unsecured Roll Taxes		8042	319,056.00	319,056.00	0.00	319,056.00	0.00	0.0%
Prior Years' Taxes		8043	1,766.00	1,766.00	0.00	1,766.00	0.00	0.0%
Supplemental Taxes		8044	169,500.00	169,500.00	0.00	169,500.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	79,628.00	79,628.00	0.00	79,628.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	502,011.00	502,011.00	0.00	502,011.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	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	0.0%
Other In-Lieu Taxes		8082	3,253.00	3,253.00	0.00	3,253.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			10,779,445.00	10,779,445.00	1,000,572.00	10,779,445.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	(171,700.00)	(171,700.00)	0.00	(271,700.00)	(100,000.00)	58.2%
All Other LCFF Transfers - Current Year	All Other	8091	(3,300.00)	(3,300.00)	0.00	(3,300.00)	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	591,578.00	591,578.00	0.00	591,578.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			11,196,023.00	11,196,023.00	1,000,572.00	11,096,023.00	(100,000.00)	-0.9%
FEDERAL REVENUE								
Maintenance and Operations		8110	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	0.0%
Special Education Discretionary Grants		8182	169,206.00	169,206.00	0.00	191,256.00	22,050.00	13.0%
Child Nutrition Programs		8220	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	0.0%
Flood Control Funds		8270	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	0.0%
FEMA		8281	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	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	162,880.00	162,880.00	38,127.29	166,623.00	3,743.00	2.3%
Title I, Part D, Local Delinquent Programs	3025	8290	107,298.00	107,298.00	17,330.68	76,028.00	(31,270.00)	-29.1%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.00	4,874.00	4,874.00	New

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290	106,600.00	106,600.00	63,620.50	247,384.00	140,784.00	132.1%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	6,103,272.00	6,103,272.00	1,356,479.53	7,363,675.00	1,260,403.00	20.7%
TOTAL, FEDERAL REVENUE			6,649,256.00	6,649,256.00	1,475,558.00	8,049,840.00	1,400,584.00	21.1%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	1,015,402.00	1,015,402.00	433,162.00	1,346,058.00	330,656.00	32.6%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	617,699.00	617,699.00	191,670.00	652,514.00	34,815.00	5.6%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materis		8560	44,970.00	44,970.00	7,153.48	44,970.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	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	0.0%
Pass-Through Revenues from State Sources		8587	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	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	101,085.00	101,085.00	155,016.10	175,059.00	73,974.00	73.2%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	182,999.00	182,999.00	0.00	173,424.00	(9,575.00)	-5.2%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	30,000.00	30,000.00	New
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,676,030.00	1,676,030.00	766,431.21	1,492,138.00	(183,892.00)	-11.0%
TOTAL, OTHER STATE REVENUE			3,638,185.00	3,638,185.00	1,553,432.79	3,914,163.00	275,978.00	7.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (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	0.0%
Unsecured Roll		8616	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	0.0%
Supplemental Taxes		8618	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	0.0%
Other		8622	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	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	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	0.0%
Sale of Publications		8632	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	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	150,369.00	150,369.00	37,796.95	150,369.00	0.00	0.0%
Interest		8660	65,000.00	65,000.00	(3,620.49)	65,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	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	0.0%
Non-Resident Students		8672	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	0.0%
Interagency Services		8677	840,014.00	840,014.00	518,116.80	1,043,440.00	203,426.00	24.2%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,204,649.00	1,204,649.00	17,250.00	1,204,649.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	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	0.0%
All Other Local Revenue		8699	360,654.00	360,654.00	161,234.02	561,757.00	201,103.00	55.8%
Tuition		8710	4,968,554.00	4,968,554.00	0.00	4,968,554.00	0.00	0.0%
All Other Transfers In		8781-8783	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	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	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	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	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	0.0%
From County Offices	All Other	8792	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	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,589,240.00	7,589,240.00	730,777.28	7,993,769.00	404,529.00	5.3%
TOTAL, REVENUES			29,072,704.00	29,072,704.00	4,760,340.07	31,053,795.00	1,981,091.00	6.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	3,835,358.00	3,835,358.00	1,159,770.42	4,007,881.00	(172,523.00)	-4.5%
Certificated Pupil Support Salaries		1200	822,571.00	822,571.00	188,361.32	784,395.00	38,176.00	4.6%
Certificated Supervisors' and Administrators' Salaries		1300	1,919,554.00	1,919,554.00	612,548.86	1,874,503.00	45,051.00	2.3%
Other Certificated Salaries		1900	104,596.00	104,596.00	39,798.63	125,029.00	(20,433.00)	-19.5%
TOTAL, CERTIFICATED SALARIES			6,682,079.00	6,682,079.00	2,000,479.23	6,791,808.00	(109,729.00)	-1.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,509,874.00	2,509,874.00	620,676.01	2,600,005.00	(90,131.00)	-3.6%
Classified Support Salaries		2200	1,430,220.00	1,430,220.00	441,458.07	1,508,850.00	(78,630.00)	-5.5%
Classified Supervisors' and Administrators' Salaries		2300	1,649,653.00	1,649,653.00	561,741.00	1,623,803.00	25,850.00	1.6%
Clerical, Technical and Office Salaries		2400	2,299,845.00	2,299,845.00	724,709.59	2,326,147.00	(26,302.00)	-1.1%
Other Classified Salaries		2900	94,988.00	94,988.00	39,025.92	101,490.00	(6,502.00)	-6.8%
TOTAL, CLASSIFIED SALARIES			7,984,580.00	7,984,580.00	2,387,610.59	8,160,295.00	(175,715.00)	-2.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,444,937.00	1,444,937.00	303,701.71	1,423,424.00	21,513.00	1.5%
PERS		3201-3202	2,072,149.00	2,072,149.00	511,869.13	2,118,067.00	(45,918.00)	-2.2%
OASDI/Medicare/Alternative		3301-3302	722,653.00	722,653.00	208,551.16	737,064.00	(14,411.00)	-2.0%
Health and Welfare Benefits		3401-3402	1,928,678.00	1,928,678.00	370,107.97	1,859,029.00	69,649.00	3.6%
Unemployment Insurance		3501-3502	7,331.00	7,331.00	21,600.18	46,144.00	(38,813.00)	-529.4%
Workers' Compensation		3601-3602	403,166.00	403,166.00	138,147.24	436,377.00	(33,211.00)	-8.2%
OPEB, Allocated		3701-3702	140,830.00	140,830.00	25,043.75	140,474.00	356.00	0.3%
OPEB, Active Employees		3751-3752	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	0.0%
TOTAL, EMPLOYEE BENEFITS			6,719,744.00	6,719,744.00	1,579,021.14	6,760,579.00	(40,835.00)	-0.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	15,829.00	(15,829.00)	New
Books and Other Reference Materials		4200	266.00	266.00	0.00	266.00	0.00	0.0%
Materials and Supplies		4300	673,187.00	673,187.00	84,144.34	1,183,757.00	(510,570.00)	-75.8%
Noncapitalized Equipment		4400	207,036.00	207,036.00	15,164.35	370,287.00	(163,251.00)	-78.9%
Food		4700	40,353.00	40,353.00	0.00	40,353.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			920,842.00	920,842.00	99,308.69	1,610,492.00	(689,650.00)	-74.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,153,136.00	1,153,136.00	0.00	1,170,186.00	(17,050.00)	-1.5%
Travel and Conferences		5200	355,681.00	355,681.00	60,445.57	365,060.00	(9,379.00)	-2.6%
Dues and Memberships		5300	62,030.00	62,030.00	53,940.75	63,940.00	(1,910.00)	-3.1%
Insurance		5400-5450	137,337.00	137,337.00	90,628.00	137,337.00	0.00	0.0%
Operations and Housekeeping Services		5500	344,981.00	344,981.00	92,753.57	363,421.00	(18,440.00)	-5.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	339,647.00	339,647.00	85,047.84	438,448.00	(98,801.00)	-29.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(153,860.00)	(153,860.00)	(40,236.51)	(155,287.00)	1,427.00	-0.9%
Professional/Consulting Services and Operating Expenditures		5800	4,900,617.00	4,900,617.00	733,922.54	6,808,305.00	(1,907,688.00)	-38.9%
Communications		5900	180,523.00	180,523.00	58,145.28	198,652.00	(18,129.00)	-10.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,320,092.00	7,320,092.00	1,134,647.04	9,390,062.00	(2,069,970.00)	-28.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	38,246.55	29,352.00	(29,352.00)	New
Buildings and Improvements of Buildings		6200	56,916.00	56,916.00	76,641.25	605,245.00	(548,329.00)	-963.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	96,100.00	96,100.00	6,149.16	307,092.00	(210,992.00)	-219.6%
Equipment Replacement		6500	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	0.0%
TOTAL, CAPITAL OUTLAY			153,016.00	153,016.00	121,036.96	941,689.00	(788,673.00)	-515.4%
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	0.0%
State Special Schools		7130	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	0.0%
Payments to County Offices		7142	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	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	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	0.0%
To JPAs		7213	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	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	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	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	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	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	1,292.00	(1,292.00)	New
Debt Service								
Debt Service - Interest		7438	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	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	1,292.00	(1,292.00)	New
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(359,687.00)	(359,687.00)	(82,488.82)	(418,855.00)	59,168.00	-16.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(359,687.00)	(359,687.00)	(82,488.82)	(418,855.00)	59,168.00	-16.4%
TOTAL, EXPENDITURES			29,420,666.00	29,420,666.00	7,239,614.83	33,237,362.00	(3,816,696.00)	-13.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	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	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			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	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	115,386.00	115,386.00	0.00	115,386.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			115,386.00	115,386.00	0.00	115,386.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	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	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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	0.0%
Proceeds from Leases		8972	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	0.0%
All Other Financing Sources		8979	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	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
(d) TOTAL, USES			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		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(115,386.00)	(115,386.00)	0.00	(115,386.00)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	6,729,521.00	6,729,521.00	0.00	6,729,521.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,649,256.00	6,649,256.00	1,446,818.90	8,049,840.00	1,400,584.00	21.1%
3) Other State Revenue		8300-8599	3,595,871.00	3,595,871.00	1,548,836.70	3,871,809.00	275,938.00	7.7%
4) Other Local Revenue		8600-8799	5,918,833.00	5,918,833.00	687,980.28	6,293,592.00	374,759.00	6.3%
5) TOTAL, REVENUES			22,893,481.00	22,893,481.00	3,683,635.88	24,944,762.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	5,647,494.00	5,647,494.00	1,723,473.16	5,845,377.00	(197,883.00)	-3.5%
2) Classified Salaries		2000-2999	4,447,332.00	4,447,332.00	1,270,001.19	4,571,436.00	(124,104.00)	-2.8%
3) Employee Benefits		3000-3999	4,838,752.00	4,838,752.00	1,021,161.95	4,895,792.00	(57,040.00)	-1.2%
4) Books and Supplies		4000-4999	439,655.00	439,655.00	48,272.13	1,086,975.00	(647,320.00)	-147.2%
5) Services and Other Operating Expenditures		5000-5999	5,910,005.00	5,910,005.00	619,219.13	6,689,129.00	(779,124.00)	-13.2%
6) Capital Outlay		6000-6999	30,000.00	30,000.00	121,036.96	484,951.00	(454,951.00)	-1516.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,394,332.00	1,394,332.00	322,337.85	1,690,262.00	(295,930.00)	-21.2%
9) TOTAL, EXPENDITURES			22,707,570.00	22,707,570.00	5,125,502.37	25,263,922.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			185,911.00	185,911.00	(1,441,866.49)	(319,160.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	(279,264.00)	(279,264.00)	0.00	0.00	279,264.00	-100.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(279,264.00)	(279,264.00)	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(93,353.00)	(93,353.00)	(1,441,866.49)	(319,160.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,556,688.59	1,556,688.59		1,556,688.59	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,556,688.59	1,556,688.59		1,556,688.59		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,556,688.59	1,556,688.59		1,556,688.59		
2) Ending Balance, June 30 (E + F1e)			1,463,335.59	1,463,335.59		1,237,528.59		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			1,463,337.31	1,463,337.31		1,237,788.73		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(1.72)	(1.72)		(260.14)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Receipt from Co. Board of Sups.		8070	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	6,729,521.00	6,729,521.00	0.00	6,729,521.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			6,729,521.00	6,729,521.00	0.00	6,729,521.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	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	0.0%
Special Education Discretionary Grants		8182	169,206.00	169,206.00	0.00	191,256.00	22,050.00	13.0%
Child Nutrition Programs		8220	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	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	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	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	162,880.00	162,880.00	38,127.29	166,623.00	3,743.00	2.3%
Title I, Part D, Local Delinquent Programs	3025	8290	107,298.00	107,298.00	17,330.68	76,028.00	(31,270.00)	-29.1%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.00	4,874.00	4,874.00	New

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290	106,600.00	106,600.00	63,620.50	247,384.00	140,784.00	132.1%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	6,103,272.00	6,103,272.00	1,327,740.43	7,363,675.00	1,260,403.00	20.7%
TOTAL, FEDERAL REVENUE			6,649,256.00	6,649,256.00	1,446,818.90	8,049,840.00	1,400,584.00	21.1%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	1,015,402.00	1,015,402.00	433,162.00	1,346,058.00	330,656.00	32.6%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	617,699.00	617,699.00	191,670.00	652,514.00	34,815.00	5.6%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	11,731.00	11,731.00	4,719.65	11,731.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	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	0.0%
Pass-Through Revenues from State Sources		8587	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	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	101,085.00	101,085.00	155,016.10	175,059.00	73,974.00	73.2%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	182,999.00	182,999.00	0.00	173,424.00	(9,575.00)	-5.2%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	30,000.00	30,000.00	New
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,666,955.00	1,666,955.00	764,268.95	1,483,023.00	(183,932.00)	-11.0%
TOTAL, OTHER STATE REVENUE			3,595,871.00	3,595,871.00	1,548,836.70	3,871,809.00	275,938.00	7.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (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	0.0%
Unsecured Roll		8616	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	0.0%
Supplemental Taxes		8618	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	0.0%
Other		8622	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	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	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	0.0%
Sale of Publications		8632	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	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	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		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	840,014.00	840,014.00	518,116.80	1,043,440.00	203,426.00	24.2%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	110,265.00	110,265.00	169,863.48	281,598.00	171,333.00	155.4%
Tuition		8710	4,968,554.00	4,968,554.00	0.00	4,968,554.00	0.00	0.0%
All Other Transfers In		8781-8783	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	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	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	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	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	0.0%
From County Offices	All Other	8792	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	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,918,833.00	5,918,833.00	687,980.28	6,293,592.00	374,759.00	6.3%
TOTAL, REVENUES			22,893,481.00	22,893,481.00	3,683,635.88	24,944,762.00	2,051,281.00	9.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	3,439,883.00	3,439,883.00	1,082,203.48	3,687,447.00	(247,564.00)	-7.2%
Certificated Pupil Support Salaries		1200	822,371.00	822,371.00	188,361.32	784,195.00	38,176.00	4.6%
Certificated Supervisors' and Administrators' Salaries		1300	1,280,644.00	1,280,644.00	413,985.28	1,248,706.00	31,938.00	2.5%
Other Certificated Salaries		1900	104,596.00	104,596.00	38,923.08	125,029.00	(20,433.00)	-19.5%
TOTAL, CERTIFICATED SALARIES			5,647,494.00	5,647,494.00	1,723,473.16	5,845,377.00	(197,883.00)	-3.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,488,409.00	2,488,409.00	620,459.17	2,578,540.00	(90,131.00)	-3.6%
Classified Support Salaries		2200	1,025,120.00	1,025,120.00	311,705.98	1,067,341.00	(42,221.00)	-4.1%
Classified Supervisors' and Administrators' Salaries		2300	423,676.00	423,676.00	159,566.50	396,995.00	26,681.00	6.3%
Clerical, Technical and Office Salaries		2400	415,139.00	415,139.00	139,243.62	427,070.00	(11,931.00)	-2.9%
Other Classified Salaries		2900	94,988.00	94,988.00	39,025.92	101,490.00	(6,502.00)	-6.8%
TOTAL, CLASSIFIED SALARIES			4,447,332.00	4,447,332.00	1,270,001.19	4,571,436.00	(124,104.00)	-2.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,251,763.00	1,251,763.00	249,801.50	1,244,240.00	7,523.00	0.6%
PERS		3201-3202	1,299,012.00	1,299,012.00	278,076.15	1,338,109.00	(39,097.00)	-3.0%
OASDI/Medicare/Alternative		3301-3302	446,715.00	446,715.00	125,526.23	458,344.00	(11,629.00)	-2.6%
Health and Welfare Benefits		3401-3402	1,462,775.00	1,462,775.00	257,865.94	1,415,243.00	47,532.00	3.2%
Unemployment Insurance		3501-3502	5,038.00	5,038.00	14,969.14	35,852.00	(30,814.00)	-611.6%
Workers' Compensation		3601-3602	277,614.00	277,614.00	94,867.40	307,759.00	(30,145.00)	-10.9%
OPEB, Allocated		3701-3702	95,835.00	95,835.00	55.59	96,245.00	(410.00)	-0.4%
OPEB, Active Employees		3751-3752	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	0.0%
TOTAL, EMPLOYEE BENEFITS			4,838,752.00	4,838,752.00	1,021,161.95	4,895,792.00	(57,040.00)	-1.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	330,705.00	330,705.00	43,304.11	825,854.00	(495,149.00)	-149.7%
Noncapitalized Equipment		4400	68,597.00	68,597.00	4,968.02	220,768.00	(152,171.00)	-221.8%
Food		4700	40,353.00	40,353.00	0.00	40,353.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			439,655.00	439,655.00	48,272.13	1,086,975.00	(647,320.00)	-147.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,030,323.00	1,030,323.00	0.00	1,047,373.00	(17,050.00)	-1.7%
Travel and Conferences		5200	225,616.00	225,616.00	48,060.22	224,434.00	1,182.00	0.5%
Dues and Memberships		5300	9,186.00	9,186.00	4,795.75	11,096.00	(1,910.00)	-20.8%
Insurance		5400-5450	16,619.00	16,619.00	0.00	16,619.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,173.00	3,173.00	368.89	3,173.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	18,826.00	18,826.00	31,378.20	117,611.00	(98,785.00)	-524.7%
Transfers of Direct Costs		5710	1,152,895.00	1,152,895.00	269,479.97	1,154,123.00	(1,228.00)	-0.1%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,413,392.00	3,413,392.00	249,560.62	4,058,888.00	(645,496.00)	-18.9%
Communications		5900	39,975.00	39,975.00	15,575.48	55,812.00	(15,837.00)	-39.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,910,005.00	5,910,005.00	619,219.13	6,689,129.00	(779,124.00)	-13.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	38,246.55	29,352.00	(29,352.00)	New
Buildings and Improvements of Buildings		6200	0.00	0.00	76,641.25	281,624.00	(281,624.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	30,000.00	30,000.00	6,149.16	173,975.00	(143,975.00)	-479.9%
Equipment Replacement		6500	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	0.0%
TOTAL, CAPITAL OUTLAY			30,000.00	30,000.00	121,036.96	484,951.00	(454,951.00)	-1516.5%
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	0.0%
State Special Schools		7130	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	0.0%
Payments to County Offices		7142	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	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	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	0.0%
To JPAs		7213	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	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	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	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	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	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	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	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	1,394,332.00	1,394,332.00	322,337.85	1,690,262.00	(295,930.00)	-21.2%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,394,332.00	1,394,332.00	322,337.85	1,690,262.00	(295,930.00)	-21.2%
TOTAL, EXPENDITURES			22,707,570.00	22,707,570.00	5,125,502.37	25,263,922.00	(2,556,352.00)	-11.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	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	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			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	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	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	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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	0.0%
Proceeds from Leases		8972	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	0.0%
All Other Financing Sources		8979	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	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
(d) TOTAL, USES			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	0.0%
Contributions from Restricted Revenues		8990	(279,264.00)	(279,264.00)	0.00	0.00	279,264.00	-100.0%
(e) TOTAL, CONTRIBUTIONS			(279,264.00)	(279,264.00)	0.00	0.00	279,264.00	-100.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(279,264.00)	(279,264.00)	0.00	0.00	(279,264.00)	-100.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	4,466,502.00	4,466,502.00	1,000,572.00	4,366,502.00	(100,000.00)	-2.2%
2) Federal Revenue		8100-8299	0.00	0.00	28,739.10	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	42,314.00	42,314.00	4,596.09	42,354.00	40.00	0.1%
4) Other Local Revenue		8600-8799	1,670,407.00	1,670,407.00	42,797.00	1,700,177.00	29,770.00	1.8%
5) TOTAL, REVENUES			6,179,223.00	6,179,223.00	1,076,704.19	6,109,033.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,034,585.00	1,034,585.00	277,006.07	946,431.00	88,154.00	8.5%
2) Classified Salaries		2000-2999	3,537,248.00	3,537,248.00	1,117,609.40	3,588,859.00	(51,611.00)	-1.5%
3) Employee Benefits		3000-3999	1,880,992.00	1,880,992.00	557,859.19	1,864,787.00	16,205.00	0.9%
4) Books and Supplies		4000-4999	481,187.00	481,187.00	51,036.56	523,517.00	(42,330.00)	-8.8%
5) Services and Other Operating Expenditures		5000-5999	1,410,087.00	1,410,087.00	515,427.91	2,700,933.00	(1,290,846.00)	-91.5%
6) Capital Outlay		6000-6999	123,016.00	123,016.00	0.00	456,738.00	(333,722.00)	-271.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	1,292.00	(1,292.00)	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,754,019.00)	(1,754,019.00)	(404,826.67)	(2,109,117.00)	355,098.00	-20.2%
9) TOTAL, EXPENDITURES			6,713,096.00	6,713,096.00	2,114,112.46	7,973,440.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(533,873.00)	(533,873.00)	(1,037,408.27)	(1,864,407.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	115,386.00	115,386.00	0.00	115,386.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	279,264.00	279,264.00	0.00	0.00	(279,264.00)	-100.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			163,878.00	163,878.00	0.00	(115,386.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(369,995.00)	(369,995.00)	(1,037,408.27)	(1,979,793.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,445,115.48	9,445,115.48		9,445,115.48	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,445,115.48	9,445,115.48		9,445,115.48		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,445,115.48	9,445,115.48		9,445,115.48		
2) Ending Balance, June 30 (E + F1e)			9,075,120.48	9,075,120.48		7,465,322.48		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	8,188,620.48	8,188,620.48		6,464,322.48		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	886,500.00	886,500.00		1,001,000.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	2,504,265.00	2,504,265.00	870,124.00	2,504,265.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	3,300.00	3,300.00	130,448.00	3,300.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	59,401.00	59,401.00	0.00	59,401.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	7,134,265.00	7,134,265.00	0.00	7,134,265.00	0.00	0.0%
Unsecured Roll Taxes		8042	319,056.00	319,056.00	0.00	319,056.00	0.00	0.0%
Prior Years' Taxes		8043	1,766.00	1,766.00	0.00	1,766.00	0.00	0.0%
Supplemental Taxes		8044	169,500.00	169,500.00	0.00	169,500.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	79,628.00	79,628.00	0.00	79,628.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	502,011.00	502,011.00	0.00	502,011.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	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	0.0%
Other In-Lieu Taxes		8082	3,253.00	3,253.00	0.00	3,253.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			10,779,445.00	10,779,445.00	1,000,572.00	10,779,445.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	(171,700.00)	(171,700.00)	0.00	(271,700.00)	(100,000.00)	58.2%
All Other LCFF Transfers - Current Year	All Other	8091	(3,300.00)	(3,300.00)	0.00	(3,300.00)	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(6,137,943.00)	(6,137,943.00)	0.00	(6,137,943.00)	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			4,466,502.00	4,466,502.00	1,000,572.00	4,366,502.00	(100,000.00)	-2.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	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	0.0%
FEMA		8281	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	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	28,739.10	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	28,739.10	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	33,239.00	33,239.00	2,433.83	33,239.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	9,075.00	9,075.00	2,162.26	9,115.00	40.00	0.4%
TOTAL, OTHER STATE REVENUE			42,314.00	42,314.00	4,596.09	42,354.00	40.00	0.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (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		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	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	0.0%
Food Service Sales		8634	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	0.0%
Leases and Rentals		8650	150,369.00	150,369.00	37,796.95	150,369.00	0.00	0.0%
Interest		8660	65,000.00	65,000.00	(3,620.49)	65,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	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	0.0%
Non-Resident Students		8672	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	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,204,649.00	1,204,649.00	17,250.00	1,204,649.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	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	0.0%
All Other Local Revenue		8699	250,389.00	250,389.00	(8,629.46)	280,159.00	29,770.00	11.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	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	0.0%
From JPAs	All Other	8793	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	0.0%
TOTAL, OTHER LOCAL REVENUE			1,670,407.00	1,670,407.00	42,797.00	1,700,177.00	29,770.00	1.8%
TOTAL, REVENUES			6,179,223.00	6,179,223.00	1,076,704.19	6,109,033.00	(70,190.00)	-1.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	395,475.00	395,475.00	77,566.94	320,434.00	75,041.00	19.0%
Certificated Pupil Support Salaries		1200	200.00	200.00	0.00	200.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	638,910.00	638,910.00	198,563.58	625,797.00	13,113.00	2.1%
Other Certificated Salaries		1900	0.00	0.00	875.55	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,034,585.00	1,034,585.00	277,006.07	946,431.00	88,154.00	8.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	21,465.00	21,465.00	216.84	21,465.00	0.00	0.0%
Classified Support Salaries		2200	405,100.00	405,100.00	129,752.09	441,509.00	(36,409.00)	-9.0%
Classified Supervisors' and Administrators' Salaries		2300	1,225,977.00	1,225,977.00	402,174.50	1,226,808.00	(831.00)	-0.1%
Clerical, Technical and Office Salaries		2400	1,884,706.00	1,884,706.00	585,465.97	1,899,077.00	(14,371.00)	-0.8%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,537,248.00	3,537,248.00	1,117,609.40	3,588,859.00	(51,611.00)	-1.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	193,174.00	193,174.00	53,900.21	179,184.00	13,990.00	7.2%
PERS		3201-3202	773,137.00	773,137.00	233,792.98	779,958.00	(6,821.00)	-0.9%
OASDI/Medicare/Alternative		3301-3302	275,938.00	275,938.00	83,024.93	278,720.00	(2,782.00)	-1.0%
Health and Welfare Benefits		3401-3402	465,903.00	465,903.00	112,242.03	443,786.00	22,117.00	4.7%
Unemployment Insurance		3501-3502	2,293.00	2,293.00	6,631.04	10,292.00	(7,999.00)	-348.8%
Workers' Compensation		3601-3602	125,552.00	125,552.00	43,279.84	128,618.00	(3,066.00)	-2.4%
OPEB, Allocated		3701-3702	44,995.00	44,995.00	24,988.16	44,229.00	766.00	1.7%
OPEB, Active Employees		3751-3752	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	0.0%
TOTAL, EMPLOYEE BENEFITS			1,880,992.00	1,880,992.00	557,859.19	1,864,787.00	16,205.00	0.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	15,829.00	(15,829.00)	New
Books and Other Reference Materials		4200	266.00	266.00	0.00	266.00	0.00	0.0%
Materials and Supplies		4300	342,482.00	342,482.00	40,840.23	357,903.00	(15,421.00)	-4.5%
Noncapitalized Equipment		4400	138,439.00	138,439.00	10,196.33	149,519.00	(11,080.00)	-8.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			481,187.00	481,187.00	51,036.56	523,517.00	(42,330.00)	-8.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	122,813.00	122,813.00	0.00	122,813.00	0.00	0.0%
Travel and Conferences		5200	130,065.00	130,065.00	12,385.35	140,626.00	(10,561.00)	-8.1%
Dues and Memberships		5300	52,844.00	52,844.00	49,145.00	52,844.00	0.00	0.0%
Insurance		5400-5450	120,718.00	120,718.00	90,628.00	120,718.00	0.00	0.0%
Operations and Housekeeping Services		5500	341,808.00	341,808.00	92,384.68	360,248.00	(18,440.00)	-5.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	320,821.00	320,821.00	53,669.64	320,837.00	(16.00)	0.0%
Transfers of Direct Costs		5710	(1,152,895.00)	(1,152,895.00)	(269,479.97)	(1,154,123.00)	1,228.00	-0.1%
Transfers of Direct Costs - Interfund		5750	(153,860.00)	(153,860.00)	(40,236.51)	(155,287.00)	1,427.00	-0.9%
Professional/Consulting Services and Operating Expenditures		5800	1,487,225.00	1,487,225.00	484,361.92	2,749,417.00	(1,262,192.00)	-84.9%
Communications		5900	140,548.00	140,548.00	42,569.80	142,840.00	(2,292.00)	-1.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,410,087.00	1,410,087.00	515,427.91	2,700,933.00	(1,290,846.00)	-91.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	56,916.00	56,916.00	0.00	323,621.00	(266,705.00)	-468.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	66,100.00	66,100.00	0.00	133,117.00	(67,017.00)	-101.4%
Equipment Replacement		6500	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	0.0%
TOTAL, CAPITAL OUTLAY			123,016.00	123,016.00	0.00	456,738.00	(333,722.00)	-271.3%
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	0.0%
State Special Schools		7130	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	0.0%
Payments to County Offices		7142	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	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	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	0.0%
To JPAs		7213	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						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	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	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	1,292.00	(1,292.00)	New
Debt Service								
Debt Service - Interest		7438	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	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	1,292.00	(1,292.00)	New
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(1,394,332.00)	(1,394,332.00)	(322,337.85)	(1,690,262.00)	295,930.00	-21.2%
Transfers of Indirect Costs - Interfund		7350	(359,687.00)	(359,687.00)	(82,488.82)	(418,855.00)	59,168.00	-16.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,754,019.00)	(1,754,019.00)	(404,826.67)	(2,109,117.00)	355,098.00	-20.2%
TOTAL, EXPENDITURES			6,713,096.00	6,713,096.00	2,114,112.46	7,973,440.00	(1,260,344.00)	-18.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	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	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			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	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	115,386.00	115,386.00	0.00	115,386.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			115,386.00	115,386.00	0.00	115,386.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	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	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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	0.0%
Proceeds from Leases		8972	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	0.0%
All Other Financing Sources		8979	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	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
(d) TOTAL, USES			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	0.0%
Contributions from Restricted Revenues		8990	279,264.00	279,264.00	0.00	0.00	(279,264.00)	-100.0%
(e) TOTAL, CONTRIBUTIONS			279,264.00	279,264.00	0.00	0.00	(279,264.00)	-100.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			163,878.00	163,878.00	0.00	(115,386.00)	(279,264.00)	-170.4%

Resource	Description	2021-22 Projected Year Totals
4123	ESSA: Title IV, 21st Century Community Lea	0.06
5640	Medi-Cal Billing Option	287,323.24
6230	California Clean Energy Jobs Act	20,724.35
6300	Lottery: Instructional Materials	38,408.43
6388	Strong Workforce Program	130,000.00
6500	Special Education	322,465.58
7311	Classified School Employee Professional De	0.41
7366	Supplementary Programs: Foster Youth Sen	18,942.00
7425	Expanded Learning Opportunities (ELO) Gra	0.24
9010	Other Restricted Local	419,924.42
Total, Restricted Balance		<u>1,237,788.73</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,806,692.00	5,806,692.00	0.00	5,806,692.00	0.00	0.0%
3) Other State Revenue		8300-8599	10,746,402.00	10,746,402.00	6,999,175.00	14,093,226.00	3,346,824.00	31.1%
4) Other Local Revenue		8600-8799	134,061.00	134,061.00	0.00	134,061.00	0.00	0.0%
5) TOTAL, REVENUES			16,687,155.00	16,687,155.00	6,999,175.00	20,033,979.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	16,687,155.00	16,687,155.00	3,827,632.00	20,033,979.00	(3,346,824.00)	-20.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			16,687,155.00	16,687,155.00	3,827,632.00	20,033,979.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	0.00	3,171,543.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	3,171,543.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	299,999.86	299,999.86		299,999.86	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			299,999.86	299,999.86		299,999.86		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			299,999.86	299,999.86		299,999.86		
2) Ending Balance, June 30 (E + F1e)			299,999.86	299,999.86		299,999.86		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed		9740	299,999.86	299,999.86		299,999.86		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Pass-Through Revenues From Federal Sources		8287	5,806,692.00	5,806,692.00	0.00	5,806,692.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			5,806,692.00	5,806,692.00	0.00	5,806,692.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan Current Year	6500	8311	8,493,004.00	8,493,004.00	3,833,932.00	9,110,106.00	617,102.00	7.3%
Prior Years	6500	8319	162,272.00	162,272.00	0.00	162,272.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	2,091,126.00	2,091,126.00	3,165,243.00	4,820,848.00	2,729,722.00	130.5%
TOTAL, OTHER STATE REVENUE			10,746,402.00	10,746,402.00	6,999,175.00	14,093,226.00	3,346,824.00	31.1%
OTHER LOCAL REVENUE								
Interest		8660	134,061.00	134,061.00	0.00	134,061.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
From Districts or Charter Schools		8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			134,061.00	134,061.00	0.00	134,061.00	0.00	0.0%
TOTAL, REVENUES			16,687,155.00	16,687,155.00	6,999,175.00	20,033,979.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	7,572,885.00	7,572,885.00	0.00	10,302,607.00	(2,729,722.00)	-36.0%
To County Offices		7212	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	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	8,789,337.00	8,789,337.00	3,827,632.00	9,406,439.00	(617,102.00)	-7.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	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	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	324,933.00	324,933.00	0.00	324,933.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			16,687,155.00	16,687,155.00	3,827,632.00	20,033,979.00	(3,346,824.00)	-20.1%
TOTAL, EXPENDITURES			16,687,155.00	16,687,155.00	3,827,632.00	20,033,979.00		

Resource	Description	2021/22 Projected Year Totals
6546	Mental Health-Related Services	299,999.86
Total, Restricted Balance		<u>299,999.86</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,548.00	2,548.00	0.00	2,548.00	0.00	0.0%
4) Other Local Revenue		8600-8799	318,512.00	318,512.00	55,176.99	220,708.00	(97,804.00)	-30.7%
5) TOTAL, REVENUES			321,060.00	321,060.00	55,176.99	223,256.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	104,428.00	104,428.00	30,698.08	92,095.00	12,333.00	11.8%
3) Employee Benefits		3000-3999	51,009.00	51,009.00	13,617.02	44,348.00	6,661.00	13.1%
4) Books and Supplies		4000-4999	8,295.00	8,295.00	0.00	8,295.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	142,161.00	142,161.00	5,321.24	374,156.00	(231,995.00)	-163.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	15,167.00	15,167.00	2,462.56	25,817.00	(10,650.00)	-70.2%
9) TOTAL, EXPENDITURES			321,060.00	321,060.00	52,098.90	544,711.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	3,078.09	(321,455.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	3,078.09	(321,455.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	343,955.58	343,955.58		343,955.58	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			343,955.58	343,955.58		343,955.58		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			343,955.58	343,955.58		343,955.58		
2) Ending Balance, June 30 (E + F1e)			343,955.58	343,955.58		22,500.58		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	321,454.76	321,454.76		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	22,500.82	22,500.82		22,500.82		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		(0.24)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs								
		8285	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	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year								
		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years								
		8319	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	0.0%
Adult Education Program	6391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,548.00	2,548.00	0.00	2,548.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,548.00	2,548.00	0.00	2,548.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies								
		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals								
		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest								
		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments								
		8662	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	0.0%
Interagency Services		8677	318,512.00	318,512.00	55,176.99	220,708.00	(97,804.00)	-30.7%
Other Local Revenue								
All Other Local Revenue								
		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition								
		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			318,512.00	318,512.00	55,176.99	220,708.00	(97,804.00)	-30.7%
TOTAL, REVENUES			321,060.00	321,060.00	55,176.99	223,256.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	99,042.00	99,042.00	28,952.88	86,859.00	12,183.00	12.3%
Clerical, Technical and Office Salaries		2400	5,386.00	5,386.00	1,745.20	5,236.00	150.00	2.8%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			104,428.00	104,428.00	30,698.08	92,095.00	12,333.00	11.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	26,472.00	26,472.00	6,977.96	23,481.00	2,991.00	11.3%
OASDI/Medicare/Alternative		3301-3302	7,989.00	7,989.00	2,337.72	6,997.00	992.00	12.4%
Health and Welfare Benefits		3401-3402	12,583.00	12,583.00	3,198.96	9,597.00	2,986.00	23.7%
Unemployment Insurance		3501-3502	53.00	53.00	153.48	458.00	(405.00)	-764.2%
Workers' Compensation		3601-3602	2,868.00	2,868.00	948.90	2,902.00	(34.00)	-1.2%
OPEB, Allocated		3701-3702	1,044.00	1,044.00	0.00	913.00	131.00	12.5%
OPEB, Active Employees		3751-3752	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	0.0%
TOTAL, EMPLOYEE BENEFITS			51,009.00	51,009.00	13,617.02	44,348.00	6,661.00	13.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	7,044.00	7,044.00	0.00	7,044.00	0.00	0.0%
Noncapitalized Equipment		4400	1,251.00	1,251.00	0.00	1,251.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			8,295.00	8,295.00	0.00	8,295.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	7,500.00	(7,500.00)	New
Travel and Conferences		5200	5,500.00	5,500.00	0.00	5,500.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	6,083.00	6,083.00	1,401.24	7,484.00	(1,401.00)	-23.0%
Professional/Consulting Services and Operating Expenditures		5800	130,578.00	130,578.00	3,920.00	353,672.00	(223,094.00)	-170.9%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			142,161.00	142,161.00	5,321.24	374,156.00	(231,995.00)	-163.2%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	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	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	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	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	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	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	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	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	15,167.00	15,167.00	2,462.56	25,817.00	(10,650.00)	-70.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			15,167.00	15,167.00	2,462.56	25,817.00	(10,650.00)	-70.2%
TOTAL, EXPENDITURES			321,060.00	321,060.00	52,098.90	544,711.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	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	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	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	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2021/22 Projected Year Totals
	Total, Restricted Balance	<u>0.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	455,416.00	455,416.00	170,229.26	475,403.00	19,987.00	4.4%
3) Other State Revenue		8300-8599	3,692,292.00	3,692,292.00	1,446,988.34	4,185,703.00	493,411.00	13.4%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			4,147,708.00	4,147,708.00	1,617,217.60	4,661,106.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,597,088.00	1,597,088.00	497,403.01	1,699,054.00	(101,966.00)	-6.4%
2) Classified Salaries		2000-2999	199,251.00	199,251.00	65,382.10	216,213.00	(16,962.00)	-8.5%
3) Employee Benefits		3000-3999	881,872.00	881,872.00	191,968.49	972,557.00	(90,685.00)	-10.3%
4) Books and Supplies		4000-4999	132,680.00	132,680.00	9,800.75	115,314.00	17,366.00	13.1%
5) Services and Other Operating Expenditures		5000-5999	715,668.00	715,668.00	86,476.71	958,864.00	(243,196.00)	-34.0%
6) Capital Outlay		6000-6999	276,629.00	276,629.00	280,718.03	306,066.00	(29,437.00)	-10.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	344,520.00	344,520.00	80,026.26	393,038.00	(48,518.00)	-14.1%
9) TOTAL, EXPENDITURES			4,147,708.00	4,147,708.00	1,211,775.35	4,661,106.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	405,442.25	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	405,442.25	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	554,689.61	554,689.61		554,689.61	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			554,689.61	554,689.61		554,689.61		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			554,689.61	554,689.61		554,689.61		
2) Ending Balance, June 30 (E + F1e)			554,689.61	554,689.61		554,689.61		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	554,689.61	554,689.61		554,689.61		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	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	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	455,416.00	455,416.00	170,229.26	475,403.00	19,987.00	4.4%
TOTAL, FEDERAL REVENUE			455,416.00	455,416.00	170,229.26	475,403.00	19,987.00	4.4%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	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	0.0%
State Preschool	6105	8590	2,737,967.00	2,737,967.00	1,206,486.00	2,726,105.00	(11,862.00)	-0.4%
All Other State Revenue	All Other	8590	954,325.00	954,325.00	240,502.34	1,459,598.00	505,273.00	52.9%
TOTAL, OTHER STATE REVENUE			3,692,292.00	3,692,292.00	1,446,988.34	4,185,703.00	493,411.00	13.4%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	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	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	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	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			4,147,708.00	4,147,708.00	1,617,217.60	4,661,106.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,258,393.00	1,258,393.00	377,901.86	1,181,157.00	77,236.00	6.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	239,113.00	239,113.00	98,728.06	267,918.00	(28,805.00)	-12.0%
Other Certificated Salaries		1900	99,582.00	99,582.00	20,773.09	249,979.00	(150,397.00)	-151.0%
TOTAL, CERTIFICATED SALARIES			1,597,088.00	1,597,088.00	497,403.01	1,699,054.00	(101,966.00)	-6.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	45,844.00	45,844.00	9,219.67	38,722.00	7,122.00	15.5%
Classified Supervisors' and Administrators' Salaries		2300	25,961.00	25,961.00	9,670.06	27,339.00	(1,378.00)	-5.3%
Clerical, Technical and Office Salaries		2400	127,446.00	127,446.00	46,221.47	149,881.00	(22,435.00)	-17.6%
Other Classified Salaries		2900	0.00	0.00	270.90	271.00	(271.00)	New
TOTAL, CLASSIFIED SALARIES			199,251.00	199,251.00	65,382.10	216,213.00	(16,962.00)	-8.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	290,690.00	290,690.00	68,913.30	337,628.00	(46,938.00)	-16.1%
PERS		3201-3202	98,631.00	98,631.00	23,704.30	104,855.00	(6,224.00)	-6.3%
OASDI/Medicare/Alternative		3301-3302	57,109.00	57,109.00	14,781.76	62,451.00	(5,342.00)	-9.4%
Health and Welfare Benefits		3401-3402	367,442.00	367,442.00	64,029.59	378,743.00	(11,301.00)	-3.1%
Unemployment Insurance		3501-3502	899.00	899.00	2,815.28	9,184.00	(8,285.00)	-921.6%
Workers' Compensation		3601-3602	49,323.00	49,323.00	17,724.26	60,255.00	(10,932.00)	-22.2%
OPEB, Allocated		3701-3702	17,778.00	17,778.00	0.00	19,441.00	(1,663.00)	-9.4%
OPEB, Active Employees		3751-3752	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	0.0%
TOTAL, EMPLOYEE BENEFITS			881,872.00	881,872.00	191,968.49	972,557.00	(90,685.00)	-10.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	81,418.00	81,418.00	7,900.06	75,027.00	6,391.00	7.8%
Noncapitalized Equipment		4400	51,137.00	51,137.00	1,900.69	40,162.00	10,975.00	21.5%
Food		4700	125.00	125.00	0.00	125.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			132,680.00	132,680.00	9,800.75	115,314.00	17,366.00	13.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	40,000.00	40,000.00	0.00	40,000.00	0.00	0.0%
Travel and Conferences		5200	26,821.00	26,821.00	1,682.67	31,437.00	(4,616.00)	-17.2%
Dues and Memberships		5300	1,049.00	1,049.00	756.25	1,049.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	772.00	772.00	7.89	772.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,384.00	4,384.00	838.57	4,384.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	147,777.00	147,777.00	38,835.27	147,803.00	(26.00)	0.0%
Professional/Consulting Services and Operating Expenditures		5800	490,126.00	490,126.00	42,955.94	728,680.00	(238,554.00)	-48.7%
Communications		5900	4,739.00	4,739.00	1,400.12	4,739.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			715,668.00	715,668.00	86,476.71	958,864.00	(243,196.00)	-34.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	186,099.00	186,099.00	243,590.35	229,946.00	(43,847.00)	-23.6%
Buildings and Improvements of Buildings		6200	90,530.00	90,530.00	37,127.68	76,120.00	14,410.00	15.9%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			276,629.00	276,629.00	280,718.03	306,066.00	(29,437.00)	-10.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	344,520.00	344,520.00	80,026.26	393,038.00	(48,518.00)	-14.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			344,520.00	344,520.00	80,026.26	393,038.00	(48,518.00)	-14.1%
TOTAL, EXPENDITURES			4,147,708.00	4,147,708.00	1,211,775.35	4,661,106.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	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	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	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	0.0%
All Other Financing Sources		8979	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	0.0%
USES								
All Other Financing Uses		7699	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2021/22 Projected Year Totals
5055	Child Development: Local Planning Councils	2.09
5058	Child Development: Coronavirus Response and Relief Suppl	100,878.75
6127	Child Development: California State Preschool Program QRI	0.17
6130	Child Development: Center-Based Reserve Account	453,808.60
Total, Restricted Balance		<u>554,689.61</u>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	72,299.13	72,299.13		72,299.13	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			72,299.13	72,299.13		72,299.13		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			72,299.13	72,299.13		72,299.13		
2) Ending Balance, June 30 (E + F1e)			72,299.13	72,299.13		72,299.13		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	72,299.13	72,299.13		72,299.13		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	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	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	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	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	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	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	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	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	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	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	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	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Leases		8972	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	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2021/22 Projected Year Totals
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Ce	71,915.60
5340	Child Nutrition: CCFP Cash in Lieu of Commodities	383.53
Total, Restricted Balance		<u>72,299.13</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	175,000.00	175,000.00	0.00	275,000.00	100,000.00	57.1%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,909.00	11,909.00	0.00	11,909.00	0.00	0.0%
5) TOTAL, REVENUES			186,909.00	186,909.00	0.00	286,909.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	281,200.00	281,200.00	111,212.00	276,909.00	4,291.00	1.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			291,200.00	291,200.00	111,212.00	286,909.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(104,291.00)	(104,291.00)	(111,212.00)	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(104,291.00)	(104,291.00)	(111,212.00)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,755,038.07	1,755,038.07		1,755,038.07	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,755,038.07	1,755,038.07		1,755,038.07		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,755,038.07	1,755,038.07		1,755,038.07		
2) Ending Balance, June 30 (E + F1e)			1,650,747.07	1,650,747.07		1,755,038.07		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,650,747.07	1,650,747.07		1,755,038.07		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	175,000.00	175,000.00	0.00	275,000.00	100,000.00	57.1%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			175,000.00	175,000.00	0.00	275,000.00	100,000.00	57.1%
OTHER STATE REVENUE								
All Other State Revenue								
		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction								
		8625	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	0.0%
Interest		8660	11,909.00	11,909.00	0.00	11,909.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	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	0.0%
TOTAL, OTHER LOCAL REVENUE			11,909.00	11,909.00	0.00	11,909.00	0.00	0.0%
TOTAL, REVENUES			186,909.00	186,909.00	0.00	286,909.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	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	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	106,262.00	106,262.00	(106,262.00)	New
Buildings and Improvements of Buildings		6200	281,200.00	281,200.00	4,950.00	170,647.00	110,553.00	39.3%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			281,200.00	281,200.00	111,212.00	276,909.00	4,291.00	1.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	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	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			291,200.00	291,200.00	111,212.00	286,909.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	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	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Leases		8972	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	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2021/22 Projected Year Totals
	Total, Restricted Balance	<u>0.00</u>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,096.00	1,096.00	0.00	1,096.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	889,988.35	889,988.35		889,988.35	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			889,988.35	889,988.35		889,988.35		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			889,988.35	889,988.35		889,988.35		
2) Ending Balance, June 30 (E + F1e)			891,084.35	891,084.35		891,084.35		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	891,084.35	891,084.35		891,084.35		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Interest		8660	1,096.00	1,096.00	0.00	1,096.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,096.00	1,096.00	0.00	1,096.00	0.00	0.0%
TOTAL, REVENUES			1,096.00	1,096.00	0.00	1,096.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	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	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + e)			0.00	0.00	0.00	0.00		

Resource	Description	2021/22 Projected Year Totals
	Total, Restricted Balance	<u>0.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	293,358.00	293,358.00	0.00	293,358.00	0.00	0.0%
5) TOTAL, REVENUES			293,358.00	293,358.00	0.00	293,358.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	378,744.00	378,744.00	291,871.89	378,744.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			408,744.00	408,744.00	291,871.89	408,744.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(115,386.00)	(115,386.00)	(291,871.89)	(115,386.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	115,386.00	115,386.00	0.00	115,386.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			115,386.00	115,386.00	0.00	115,386.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(291,871.89)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	952,064.19	952,064.19		952,064.19	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			952,064.19	952,064.19		952,064.19		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			952,064.19	952,064.19		952,064.19		
2) Ending Balance, June 30 (E + F1e)			952,064.19	952,064.19		952,064.19		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance			952,064.19	952,064.19		952,064.19		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	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	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	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	0.0%
Prior Years' Taxes		8617	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	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	292,358.00	292,358.00	0.00	292,358.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	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	0.0%
TOTAL, OTHER LOCAL REVENUE			293,358.00	293,358.00	0.00	293,358.00	0.00	0.0%
TOTAL, REVENUES			293,358.00	293,358.00	0.00	293,358.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	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	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	178,744.00	178,744.00	91,871.89	178,744.00	0.00	0.0%
Other Debt Service - Principal		7439	200,000.00	200,000.00	200,000.00	200,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			378,744.00	378,744.00	291,871.89	378,744.00	0.00	0.0%
TOTAL, EXPENDITURES			408,744.00	408,744.00	291,871.89	408,744.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	115,386.00	115,386.00	0.00	115,386.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			115,386.00	115,386.00	0.00	115,386.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	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	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			115,386.00	115,386.00	0.00	115,386.00		

Resource	Description	2021/22 Projected Year Totals
9010	Other Restricted Local	952,064.19
Total, Restricted Balance		<u>952,064.19</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	329,100.00	329,100.00	101,290.00	329,100.00	0.00	0.0%
5) TOTAL, REVENUES			329,100.00	329,100.00	101,290.00	329,100.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	329,100.00	329,100.00	80,340.96	329,100.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			329,100.00	329,100.00	80,340.96	329,100.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	20,949.04	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	20,949.04	0.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			0.00	0.00		0.00		
2) Ending Net Position, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	100.00	100.00	0.00	100.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	329,000.00	329,000.00	101,290.00	329,000.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	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	0.0%
TOTAL, OTHER LOCAL REVENUE			329,100.00	329,100.00	101,290.00	329,100.00	0.00	0.0%
TOTAL, REVENUES			329,100.00	329,100.00	101,290.00	329,100.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	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	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	329,100.00	329,100.00	80,340.96	329,100.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			329,100.00	329,100.00	80,340.96	329,100.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			329,100.00	329,100.00	80,340.96	329,100.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	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	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b+e)			0.00	0.00	0.00	0.00		

Resource	Description	2021/22 Projected Year Totals
	Total, Restricted Net Position	<u>0.00</u>

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.50	0.50	0.50	0.50	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	16.00	16.00	16.00	16.00	0.00	0%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	16.50	16.50	16.50	16.50	0.00	0%
2. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	128.79	128.79	128.79	128.79	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	9.43	9.43	9.43	9.43	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	138.22	138.22	138.22	138.22	0.00	0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	154.72	154.72	154.72	154.72	0.00	0%
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
5. County Operations Grant ADA	28,475.21	28,475.21	28,475.21	28,475.21	0.00	0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

First Interim
2021-22 INTERIM REPORT
Cashflow Worksheet - Budget Year (1)

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
OCTOBER										
A. BEGINNING CASH			5,231,086.00	4,812,067.00	4,081,269.00	3,604,552.00	2,511,173.84	2,717,759.04	6,020,637.36	5,495,000.60
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		155,379.00	155,379.00	410,131.00	279,683.00	279,683.00	150,885.00	279,683.00	279,683.00
Property Taxes	8020-8079							4,135,940.00		
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299		1,993.00		607,135.00	866,430.00	80,498.40	160,996.80	262,712.72	1,609,968.00
Other State Revenue	8300-8599		122,469.00	113,739.00	354,911.00	962,314.00	273,991.41	273,991.41	273,991.41	273,991.41
Other Local Revenue	8600-8799		35,624.00	47,311.00	(5,437.00)	653,280.00	719,439.21	719,439.21	719,439.21	719,439.21
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			315,465.00	316,429.00	1,366,740.00	2,761,707.00	1,353,612.02	5,441,252.42	1,535,826.34	2,883,081.62
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		182,379.00	645,899.00	617,976.00	554,225.00	597,679.10	597,679.10	597,679.10	597,679.10
Classified Salaries	2000-2999		370,017.00	745,811.00	654,753.00	617,029.00	721,591.00	721,591.00	721,591.00	721,591.00
Employee Benefits	3000-3999		222,600.00	482,917.00	446,376.00	427,129.00	581,364.00	581,364.00	581,364.00	581,364.00
Books and Supplies	4000-4999		2,204.00	20,560.00	37,584.00	38,961.00	136,808.00	136,808.00	136,808.00	136,808.00
Services	5000-5999		333,667.00	218,417.00	275,758.00	306,805.00	880,771.00	880,771.00	880,771.00	880,771.00
Capital Outlay	6000-6599			35,676.00	71,250.00	14,111.00	133,808.00	171,711.00		171,711.00
Other Outgo	7000-7499				(2,704.00)	(79,784.00)		(94,800.00)		
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			1,110,867.00	2,149,280.00	2,100,993.00	1,878,476.00	3,052,021.10	2,995,124.10	2,918,213.10	3,089,924.10
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199		113,007.00	(380.00)						
Accounts Receivable	9200-9299		1,005,824.00	1,149,673.00	122,226.00	220,008.00	2,127,498.28	1,079,254.00	1,079,254.00	1,079,254.00
Due From Other Funds	9310		24,578.00	2,542.00	83,957.00	241,683.00				
Stores	9320									
Prepaid Expenditures	9330					155,083.00				
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL			0.00	1,143,409.00	1,151,835.00	206,183.00	616,774.00	2,127,498.28	1,079,254.00	1,079,254.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		767,026.00	49,782.00	(51,353.00)	(118,654.00)	222,504.00	222,504.00	222,504.00	222,504.00
Due To Other Funds	9610					1,741,612.36				
Current Loans	9640									
Unearned Revenues	9650					970,424.80				
Deferred Inflows of Resources	9690									
SUBTOTAL			0.00	767,026.00	49,782.00	(51,353.00)	2,593,383.16	222,504.00	222,504.00	222,504.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS			0.00	376,383.00	1,102,053.00	257,536.00	(1,976,609.16)	1,904,994.28	856,750.00	856,750.00
E. NET INCREASE/DECREASE (B - C + D)			(419,019.00)	(730,798.00)	(476,717.00)	(1,093,378.16)	206,585.20	3,302,878.32	(525,636.76)	649,907.52
F. ENDING CASH (A + E)			4,812,067.00	4,081,269.00	3,604,552.00	2,511,173.84	2,717,759.04	6,020,637.36	5,495,000.60	6,144,908.12
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

First Interim
2021-22 INTERIM REPORT
Cashflow Worksheet - Budget Year (1)

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF									
(Enter Month Name):	OCTOBER								
A. BEGINNING CASH		6,144,908.12	5,714,896.36	9,728,594.37	8,924,519.19				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	280,508.00	78,575.00	78,575.00	79,401.00			2,507,565.00	2,507,565.00
Property Taxes	8020-8079		4,132,687.00					8,268,627.00	8,268,627.00
Miscellaneous Funds	8080-8099				319,831.00			319,831.00	319,831.00
Federal Revenue	8100-8299	262,712.72	1,046,479.20	1,046,479.20	704,434.96	1,400,000.00		8,049,840.00	8,049,840.00
Other State Revenue	8300-8599	273,991.41	273,991.41	273,991.41	265,721.53	177,068.60		3,914,163.00	3,914,163.00
Other Local Revenue	8600-8799	719,439.21	719,439.21	719,439.21	905,938.19	1,320,978.34		7,993,769.00	7,993,769.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		1,536,651.34	6,251,171.82	2,118,484.82	2,275,326.68	2,898,046.94	0.00	31,053,795.00	31,053,795.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	597,679.10	601,877.48	602,026.00	599,030.02			6,791,808.00	6,791,808.00
Classified Salaries	2000-2999	721,591.00	721,591.00	721,591.00	721,548.00			8,160,295.00	8,160,295.00
Employee Benefits	3000-3999	581,364.00	581,364.00	581,364.00	581,364.00	530,645.00		6,760,579.00	6,760,579.00
Books and Supplies	4000-4999	136,808.00	136,808.00	136,808.00	136,813.00	416,714.00		1,610,492.00	1,610,492.00
Services	5000-5999	880,771.00	880,771.00	880,771.00	880,771.00	1,209,247.00		9,390,062.00	9,390,062.00
Capital Outlay	6000-6599		171,711.00		171,711.00			941,689.00	941,689.00
Other Outgo	7000-7499	(94,800.00)			(145,475.00)			(417,563.00)	(417,563.00)
Interfund Transfers Out	7600-7629				115,386.00			115,386.00	115,386.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		2,823,413.10	3,094,122.48	2,922,560.00	3,061,148.02	2,156,606.00	0.00	33,352,748.00	33,352,748.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							112,627.00	
Accounts Receivable	9200-9299	1,079,254.00	1,079,154.00	0.00				10,021,399.28	
Due From Other Funds	9310							352,760.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							155,083.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		1,079,254.00	1,079,154.00	0.00	0.00	0.00	0.00	10,641,869.28	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	222,504.00	222,505.33					1,981,826.33	
Due To Other Funds	9610							1,741,612.36	
Current Loans	9640							0.00	
Unearned Revenues	9650							970,424.80	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		222,504.00	222,505.33	0.00	0.00	0.00	0.00	4,693,863.49	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		856,750.00	856,648.67	0.00	0.00	0.00	0.00	5,948,005.79	
E. NET INCREASE/DECREASE (B - C + D)		(430,011.76)	4,013,698.01	(804,075.18)	(785,821.34)	741,440.94	0.00	3,649,052.79	(2,298,953.00)
F. ENDING CASH (A + E)		5,714,896.36	9,728,594.37	8,924,519.19	8,138,697.85				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								8,880,138.79	

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)						
		28,475.21	0.00%	28,475.21	0.00%	28,475.21
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	11,096,023.00	2.40%	11,362,264.00	1.07%	11,484,200.00
2. Federal Revenues	8100-8299	8,049,840.00	-19.56%	6,474,970.00	-14.87%	5,512,019.00
3. Other State Revenues	8300-8599	3,914,163.00	-22.29%	3,041,726.00	-13.97%	2,616,726.00
4. Other Local Revenues	8600-8799	7,993,769.00	1.46%	8,110,508.00	4.97%	8,513,312.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		31,053,795.00	-6.65%	28,989,468.00	-2.98%	28,126,257.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				6,791,808.00		6,893,471.00
b. Step & Column Adjustment				101,663.00		137,870.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	6,791,808.00	1.50%	6,893,471.00	2.00%	7,031,341.00
2. Classified Salaries						
a. Base Salaries				8,160,295.00		8,312,821.00
b. Step & Column Adjustment				152,526.00		166,257.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,160,295.00	1.87%	8,312,821.00	2.00%	8,479,078.00
3. Employee Benefits	3000-3999	6,760,579.00	8.99%	7,368,348.00	2.91%	7,583,083.00
4. Books and Supplies	4000-4999	1,610,492.00	-24.44%	1,216,818.00	2.36%	1,245,536.00
5. Services and Other Operating Expenditures	5000-5999	9,390,062.00	-40.30%	5,605,980.00	-24.30%	4,243,780.00
6. Capital Outlay	6000-6999	941,689.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,292.00	-100.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(418,855.00)	-38.49%	(257,634.00)	4.65%	(269,623.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	115,386.00	0.00%	115,386.00	0.00%	115,386.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		33,352,748.00	-12.29%	29,255,190.00	-2.83%	28,428,581.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(2,298,953.00)		(265,722.00)		(302,324.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		11,001,804.07		8,702,851.07		8,437,129.07
2. Ending Fund Balance (Sum lines C and D1)		8,702,851.07		8,437,129.07		8,134,805.07
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1,237,788.73		1,237,528.59		1,237,528.59
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	6,464,322.48		6,321,600.48		6,044,276.48
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,001,000.00		878,000.00		853,000.00
2. Unassigned/Unappropriated	9790	(260.14)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		8,702,851.07		8,437,129.07		8,134,805.07

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,001,000.00		878,000.00		853,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(260.14)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		1,000,739.86		878,000.00		853,000.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		3.00%		3.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? <u>Yes</u>						
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		19,709,046.00		19,709,046.00		19,709,046.00
2. County Office's Total Expenditures and Other Financing Uses						
Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No)						
		33,352,748.00		29,255,190.00		28,428,581.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)						
		33,352,748.00		29,255,190.00		28,428,581.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)						
		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)						
		33,352,748.00		29,255,190.00		28,428,581.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 8 for calculation details)						
		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)						
		1,000,582.44		877,655.70		852,857.43
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details)						
		632,000.00		632,000.00		632,000.00
g. Reserve Standard (Greater of Line F3e or F3f)						
		1,000,582.44		877,655.70		852,857.43
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		YES		YES		YES

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	6,729,521.00	0.00%	6,729,521.00	0.00%	6,729,521.00
2. Federal Revenues	8100-8299	8,049,840.00	-19.56%	6,474,970.00	-14.87%	5,512,019.00
3. Other State Revenues	8300-8599	3,871,809.00	-22.53%	2,999,372.00	-14.17%	2,574,372.00
4. Other Local Revenues	8600-8799	6,293,592.00	1.85%	6,410,331.00	6.28%	6,813,135.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		24,944,762.00	-9.34%	22,614,194.00	-4.36%	21,629,047.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				5,845,377.00		5,928,111.00
b. Step & Column Adjustment				82,734.00		118,563.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,845,377.00	1.42%	5,928,111.00	2.00%	6,046,674.00
2. Classified Salaries						
a. Base Salaries				4,571,436.00		4,652,185.00
b. Step & Column Adjustment				80,749.00		93,044.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,571,436.00	1.77%	4,652,185.00	2.00%	4,745,229.00
3. Employee Benefits	3000-3999	4,895,792.00	8.91%	5,331,931.00	2.72%	5,476,939.00
4. Books and Supplies	4000-4999	1,086,975.00	-37.49%	679,428.00	2.36%	695,463.00
5. Services and Other Operating Expenditures	5000-5999	6,689,129.00	-32.50%	4,514,845.00	-30.74%	3,126,894.00
6. Capital Outlay	6000-6999	484,951.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,690,262.00	-10.80%	1,507,694.00	2.00%	1,537,848.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		25,263,922.00	-10.49%	22,614,194.00	-4.36%	21,629,047.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(319,160.00)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		1,556,688.59		1,237,528.59		1,237,528.59
2. Ending Fund Balance (Sum lines C and D1)		1,237,528.59		1,237,528.59		1,237,528.59
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1,237,788.73		1,237,528.59		1,237,528.59
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(260.14)		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		1,237,528.59		1,237,528.59		1,237,528.59

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)		28,475.21	0.00%	28,475.21	0.00%	28,475.21
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	4,366,502.00	6.10%	4,632,743.00	2.63%	4,754,679.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	42,354.00	0.00%	42,354.00	0.00%	42,354.00
4. Other Local Revenues	8600-8799	1,700,177.00	0.00%	1,700,177.00	0.00%	1,700,177.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		6,109,033.00	4.36%	6,375,274.00	1.91%	6,497,210.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				946,431.00		965,360.00
b. Step & Column Adjustment				18,929.00		19,307.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	946,431.00	2.00%	965,360.00	2.00%	984,667.00
2. Classified Salaries						
a. Base Salaries				3,588,859.00		3,660,636.00
b. Step & Column Adjustment				71,777.00		73,213.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,588,859.00	2.00%	3,660,636.00	2.00%	3,733,849.00
3. Employee Benefits	3000-3999	1,864,787.00	9.20%	2,036,417.00	3.42%	2,106,144.00
4. Books and Supplies	4000-4999	523,517.00	2.65%	537,390.00	2.36%	550,073.00
5. Services and Other Operating Expenditures	5000-5999	2,700,933.00	-59.60%	1,091,135.00	2.36%	1,116,886.00
6. Capital Outlay	6000-6999	456,738.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,292.00	-100.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,109,117.00)	-16.30%	(1,765,328.00)	2.39%	(1,807,471.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	115,386.00	0.00%	115,386.00	0.00%	115,386.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		8,088,826.00	-17.90%	6,640,996.00	2.39%	6,799,534.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(1,979,793.00)		(265,722.00)		(302,324.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		9,445,115.48		7,465,322.48		7,199,600.48
2. Ending Fund Balance (Sum lines C and D1)		7,465,322.48		7,199,600.48		6,897,276.48
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	6,464,322.48		6,321,600.48		6,044,276.48
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,001,000.00		878,000.00		853,000.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		7,465,322.48		7,199,600.48		6,897,276.48

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,001,000.00		878,000.00		853,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		1,001,000.00		878,000.00		853,000.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

2021-2022 First Interim Multi-Year Assumptions

1. 2022-2023 2.48% and 2023-2024 3.11% cost of living adjustments (COLA) applied to Local Control Funding Formula (LCFF) revenue in out years per School Services of California (SSC) dashboard
2. Increased Alternative Education ADA in two out years; 20 ADA Cesar Chavez & 6 ADA Yolo County Career Program (YCCP) Career Technical Education (CTE) program. 2021-2022 Alternative Education is based on 16.5 ADA
3. Removed expenditures applied to 2021/2022 prior year carryover in out years
4. Removed COVID-19 one-time funds in out years based on term dates
5. Applied Consumer Price Index CPI 2022-2023 2.65% and 2023-2024 2.36% per SSC dashboard
6. Increased salaries and benefits in out years by the following:
 - a. Step and Column estimated at 2%
 - b. Benefits follow salary changes
 - c. Retirement rates
 - i. STRS 2022-2023 19.10%; 2023-2024 19.10%
 - ii. PERS 2022-2023 26.10%; 2023-2024 27.10%
7. Increased to districts' tuition share based on increased Special Education program costs
8. Indirect cost rate 10.64% in the current year and 10.96% State approved rate in the two out years
9. Increased contribution \$100,000 to deferred maintenance fund 14 due to the rising costs of maintenance
10. Removed 2021-2022 capital outlay, anticipate completion of projects

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the interim certification.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Projected County Operations Grant average daily attendance (ADA) has not changed for any of the current fiscal year or two subsequent fiscal years by more than two percent since budget adoption. Projected ADA for county operated programs has not changed for any of the current fiscal year or two subsequent fiscal years by more than two percent since budget adoption.

County Office ADA Standard Percentage Range: -2.0% to +2.0%

1A. Calculating the County Office's ADA Variances

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise enter data into the first column for all fiscal years. If Form MYPI exists, County Operations Grant ADA will be extracted for the two subsequent years; otherwise enter this data. First Interim Projected Year Totals data for Current Year are extracted; enter data for the remaining two subsequent years into the second column.

Program / Fiscal Year	Estimated Funded ADA		Percent Change	Status
	Budget Adoption Budget (Form 01CS, Item 1B-2)	First Interim Projected Year Totals (Form AI) (Form MYPI)		
County and Charter School Alternative Education Grant ADA (Form A/AI, Lines B1d and C2d)				
Current Year (2021-22)	16.50	16.50	0.0%	Met
1st Subsequent Year (2022-23)	16.50	26.00	57.6%	Not Met
2nd Subsequent Year (2023-24)	16.50	26.00	57.6%	Not Met
District Funded County Program ADA (Form A/AI, Line B2g)				
Current Year (2021-22)	138.22	138.22	0.0%	Met
1st Subsequent Year (2022-23)	138.22	138.22	0.0%	Met
2nd Subsequent Year (2023-24)	138.22	138.22	0.0%	Met
County Operations Grant ADA (Form A/AI, Line B5)				
Current Year (2021-22)	28,475.21	28,475.21	0.0%	Met
1st Subsequent Year (2022-23)	28,475.21	28,475.21	0.0%	Met
2nd Subsequent Year (2023-24)	28,475.21	28,475.21	0.0%	Met
Charter School ADA and Charter School Funded County Program ADA (Form A/AI, Lines C1 and C3f)				
Current Year (2021-22)	0.00	0.00	0.0%	Met
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	Met

1B. Comparison of County Office ADA to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Projected ADA for County Operations Grant or county operated programs has changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

Alternative education program is estimating an increase in ADA.

2. CRITERION: LCFF Revenue

STANDARD: Projected LCFF revenue, for any of the current fiscal year or two subsequent fiscal years, has not changed by more than two percent since budget adoption.

County Office LCFF Revenue Standard Percentage Range: -2.0% to +2.0%

2A. Calculating the County Office's Projected Change in LCFF Revenue

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. In the First Interim column, Current Year data are extracted; enter data for the two subsequent years.

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 2C)	First Interim Projected Year Totals		
	Current Year (2021-22)	10,779,445.00		
1st Subsequent Year (2022-23)	11,046,775.00	11,362,264.00	2.9%	Not Met
2nd Subsequent Year (2023-24)	11,390,330.00	11,484,200.00	0.8%	Met

2B. Comparison of County Office LCFF Revenue to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Projected LCFF revenue has changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

Alternative education program is estimating an increase in ADA.

3. CRITERION: Salaries and Benefits

STANDARD: Projected total salaries and benefits for any of the current fiscal year or two subsequent fiscal years has not changed by more than five percent since budget adoption.

County Office Salaries and Benefits Standard Percentage Range: -5.0% to +5.0%

3A. Calculating the County Office's Projected Change in Salaries and Benefits

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. In the First Interim column, Current Year data are extracted. If Form MYP1 exists, Projected Year Totals data for the two subsequent years will be extracted; otherwise, enter this data.

Fiscal Year	Salaries and Benefits		Percent Change	Status
	Budget Adoption	First Interim		
	(Form 01, Objects 1000-3999) (Form 01CS, Item 3B)	Projected Year Totals (Form 01I, Objects 1000-3999) (Form MYP1, Lines B1-B3)		
Current Year (2021-22)	21,386,403.00	21,712,682.00	1.5%	Met
1st Subsequent Year (2022-23)	22,350,195.00	22,574,640.00	1.0%	Met
2nd Subsequent Year (2023-24)	22,955,444.00	23,093,502.00	0.6%	Met

3B. Comparison of County Office Salaries and Benefits to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Total salaries and benefits have not changed since budget adoption by more than the standard for the current fiscal year and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating) for any of the current fiscal year or two subsequent fiscal years have not changed by more than five percent since budget adoption.

Changes that exceed five percent in any major object category must be explained.

County Office's Other Revenues and Expenditures Standard Percentage Range:	-5.0% to +5.0%
County Office's Other Revenues and Expenditures Explanation Percentage Range:	-5.0% to +5.0%

4A. Calculating the County Office's Change by Major Object Category and Comparison to the Explanation Percentage Range

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. First Interim data for Current Year are extracted. If First Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column.

Explanations must be entered for each category if the percent change for any year exceeds the county office's explanation percentage range.

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 4B)	First interim Projected Year Totals (Fund 01/Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (MYPI, Line A2)				
Current Year (2021-22)	6,649,256.00	8,049,840.00	21.1%	Yes
1st Subsequent Year (2022-23)	4,875,099.00	6,474,970.00	32.8%	Yes
2nd Subsequent Year (2023-24)	4,875,099.00	5,512,019.00	13.1%	Yes

Explanation:
(required if Yes)

Changes are due to COVID-19 one-time funds.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2021-22)	3,638,185.00	3,914,163.00	7.6%	Yes
1st Subsequent Year (2022-23)	2,999,677.00	3,041,726.00	1.4%	No
2nd Subsequent Year (2023-24)	2,999,677.00	2,616,726.00	-12.8%	Yes

Explanation:
(required if Yes)

Changes are due to COVID-19 one-time funds.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2021-22)	7,589,240.00	7,993,769.00	5.3%	Yes
1st Subsequent Year (2022-23)	8,322,584.00	8,110,508.00	-2.5%	No
2nd Subsequent Year (2023-24)	8,627,825.00	8,513,312.00	-1.3%	No

Explanation:
(required if Yes)

Revenue not anticipated during budget development.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2021-22)	920,842.00	1,610,492.00	74.9%	Yes
1st Subsequent Year (2022-23)	942,942.00	1,216,818.00	29.0%	Yes
2nd Subsequent Year (2023-24)	963,969.00	1,245,536.00	29.2%	Yes

Explanation:
(required if Yes)

Changes are due to COVID-19 one-time funds; added expenditures associated with revenue changes.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2021-22)	7,320,092.00	9,390,062.00	28.3%	Yes
1st Subsequent Year (2022-23)	5,396,928.00	5,605,980.00	3.9%	No
2nd Subsequent Year (2023-24)	5,517,280.00	4,243,780.00	-23.1%	Yes

Explanation:
(required if Yes)

Changes are due to COVID-19 one-time funds; added expenditures associated with revenue changes.

4B. Calculating the County Office's Change in Total Operating Revenues and Expenditures

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenues (Section 4A)				
Current Year (2021-22)	17,876,681.00	19,957,772.00	11.6%	Not Met
1st Subsequent Year (2022-23)	16,197,360.00	17,627,204.00	8.8%	Not Met
2nd Subsequent Year (2023-24)	16,502,601.00	16,642,057.00	0.8%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)				
Current Year (2021-22)	8,240,934.00	11,000,554.00	33.5%	Not Met
1st Subsequent Year (2022-23)	6,339,870.00	6,822,798.00	7.6%	Not Met
2nd Subsequent Year (2023-24)	6,481,249.00	5,489,316.00	-15.3%	Not Met

4C. Comparison of County Office Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 4A if the status in Section 4B is not met; no entry is allowed below.

- 1a. STANDARD NOT MET - Projected total operating revenues have changed since budget adoption by more than the standard in one or more of the current or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 4A above and will also display in the explanation box below.

Explanation:
Federal Revenue
(linked from 4A
if NOT met)

Changes are due to COVID-19 one-time funds.

Explanation:
Other State Revenue
(linked from 4A
if NOT met)

Changes are due to COVID-19 one-time funds.

Explanation:
Other Local Revenue
(linked from 4A
if NOT met)

Revenue not anticipated during budget development.

- 1b. STANDARD NOT MET - Projected total operating expenditures have changed since budget adoption by more than the standard in one or more of the current or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 4A above and will also display in the explanation box below.

Explanation:
Books and Supplies
(linked from 4A
if NOT met)

Changes are due to COVID-19 one-time funds; added expenditures associated with revenue changes.

Explanation:
Services and Other Exps
(linked from 4A
if NOT met)

Changes are due to COVID-19 one-time funds; added expenditures associated with revenue changes.

5. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since budget adoption in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the county office is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52066(d)(1) and 17002(d)(1).

Determining the County Office's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: EC Section 17070.75 requires the county office to deposit into the account a minimum amount equal to or greater than three percent of the total unrestricted general fund expenditures and other financing uses for that fiscal year.

DATA ENTRY: Enter the Required Minimum Contribution if Budget data does not exist. Budget data that exist will be extracted; otherwise, enter budget data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution		0.00	Not Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 5)			

If status is not met, enter an X in the box that best describes why the minimum required contribution was not made:

<input checked="" type="checkbox"/>	Not applicable (county office does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input type="checkbox"/>	Other (explanation must be provided)

Explanation:
(required if NOT met
and Other is marked)

6. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the county office's available reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

¹ Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the County School Service Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the County School Service Fund.

² A county office of education that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

6A. Calculating the County Office's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
County Office's Available Reserves Percentage (Criterion 8B, Line 9)	3.0%	3.0%	3.0%
County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):	1.0%	1.0%	1.0%

6B. Calculating the County Office's Special Education Pass-through Exclusions (only for county offices that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYPI exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Current Year data are extracted.

For county offices that serve as the AU of a SELPA (Form MYPI, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude pass-through funds distributed to SELPA members from the calculations for deficit spending and reserves? Yes
2. If you are the SELPA AU and are excluding special education pass-through funds:
 - a. Enter the name(s) of the SELPA(s): _____

	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	19,709,046.00	19,709,046.00	19,709,046.00

6C. Calculating the County Office's Deficit Spending Percentages

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the first and second columns.

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2021-22)	(1,979,793.00)	8,088,826.00	24.5%	Not Met
1st Subsequent Year (2022-23)	(265,722.00)	6,640,996.00	4.0%	Not Met
2nd Subsequent Year (2023-24)	(302,324.00)	6,799,534.00	4.4%	Not Met

6D. Comparison of County Office Deficit Spending to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

Explanation:
(required if NOT met)

All deficit spending has been planned using carryover funding received in prior years. Programs are operated in the current year.

7. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected county school service fund balances will be positive at the end of the current fiscal year and two subsequent fiscal years.

7A-1. Determining if the County Office's County School Service Fund Ending Balance is Positive

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.

Fiscal Year	Ending Fund Balance County School Service Fund Projected Year Totals (Form 01I, Line F2)/(Form MYPI, Line D2)	Status
Current Year (2021-22)	8,702,851.07	Met
1st Subsequent Year (2022-23)	8,437,129.07	Met
2nd Subsequent Year (2023-24)	8,134,805.07	Met

7A-2. Comparison of the County Office's Ending Fund Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected county school service fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:
(required if NOT met)

B. CASH BALANCE STANDARD: Projected county school service fund cash balance will be positive at the end of the current fiscal year.

7B-1. Determining if the County Office's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Fiscal Year	Ending Cash Balance County School Service Fund (Form CASH, Line F, June Column)	Status
Current Year (2021-22)	8,138,697.85	Met

7B-2. Comparison of the County Office's Ending Cash Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected county school service fund cash balance will be positive at the end of the current fiscal year.

Explanation:
(required if NOT met)

8. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts as applied to total expenditures and other financing uses²:

Percentage Level ³	County Office Total Expenditures and Other Financing Uses ³	
5% or \$71,000 (greater of)	0	to \$6,317,999
4% or \$316,000 (greater of)	\$6,318,000	to \$15,794,999
3% or \$632,000 (greater of)	\$15,795,000	to \$71,078,000
2% or \$2,132,000 (greater of)	\$71,078,001	and over

¹ Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the County School Service Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the County School Service Fund.

² A county office of education that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

³ Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in EC Section 2574, rounded to the nearest thousand.

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 6B2b) if Criterion 6B, Line 1 is No:	33,352,748	29,255,190	28,428,581
County Office's Reserve Standard Percentage Level:	3%	3%	3%

8A. Calculating the County Office's Reserve Standard

DATA ENTRY: If Form MYPI exists, all data are extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	33,352,748.00	29,255,190.00	28,428,581.00
2. Plus: Special Education Pass-through (Criterion 6B, Line 2b if Criterion 6B, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	33,352,748.00	29,255,190.00	28,428,581.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line A3 times Line A4)	1,000,582.44	877,655.70	852,857.43
6. Reserve Standard - by Amount (From percentage level chart above)	632,000.00	632,000.00	632,000.00
7. County Office's Reserve Standard (Greater of Line A5 or Line A6)	1,000,582.44	877,655.70	852,857.43

8B. Calculating the County Office's Available Reserve Amount

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years.

Reserve Amounts (Unrestricted resources 0000-1999 except line 4)	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	1,001,000.00	878,000.00	853,000.00
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	(260.14)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. County Office's Available Reserve Amount (Lines B1 thru B7)	1,000,739.86	878,000.00	853,000.00
9. County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	3.00%	3.00%	3.00%
County Office's Reserve Standard (Section 8A, Line 7):	1,000,582.44	877,655.70	852,857.43
Status:	Met	Met	Met

8C. Comparison of County Office Reserve Amount to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Available reserves have met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

1a. Does your county office have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since budget adoption that may impact the budget?

No

1b. If Yes, identify the liabilities and how they may impact the budget:

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your county office have ongoing county school service fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?

No

1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

S3. Temporary Interfund Borrowings

1a. Does your county office have projected temporary borrowings between funds?
(Refer to Education Code Section 42603)

No

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

1a. Does your county office have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

No

1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

S5. Contributions

Identify projected contributions from unrestricted resources in the county school service fund to restricted resources in the county school service fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since budget adoption.

Identify projected transfers to or from the county school service fund to cover operating deficits in either the county school service fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than \$20,000 and more than five percent since budget adoption.

Identify capital project cost overruns that have occurred since budget adoption that may impact the county school service fund budget.

County Office's Contributions and Transfers Standard: -5.0% to +5.0%
or -\$20,000 to +\$20,000

S5A. Identification of the County Office's Projected Contributions, Transfers, and Capital Projects that may Impact the County School Service Fund

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the First Interim's Current Year data will be extracted. Enter First Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the First Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the First Interim column for the 1st and 2nd Subsequent Years. If Form MYPI does not exist, enter data for 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2021-22)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met
1b. Transfers In, County School Service Fund *					
Current Year (2021-22)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, County School Service Fund *					
Current Year (2021-22)	115,386.00	115,386.00	0.0%	0.00	Met
1st Subsequent Year (2022-23)	115,386.00	115,386.00	0.0%	0.00	Met
2nd Subsequent Year (2023-24)	115,386.00	115,386.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since budget adoption that may impact the county school service fund operational budget?

No

* Include transfers used to cover operating deficits in either the county school service fund or any other fund.

S5B. Status of the County Office's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d.

1a. MET - Projected contributions have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

1b. MET - Projected transfers in have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

1c. MET - Projected transfers out have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

--

1d. NO - There have been no capital project cost overruns occurring since budget adoption that may impact the county school service fund operational budget.

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the current year and two subsequent fiscal years.

Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

¹Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

S6A. Identification of the County Office's Long-term Commitments

DATA ENTRY: If Budget Adoption (Form 01CS, Item S6A) data exist, long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in item 2, as applicable. If no Budget Adoption data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

1. a. Does your county office have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C) Yes
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption? No
2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2021
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases	12	Fund 01 & Fund 25		5,145,000
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	10	Fund 01: Miscellaneous resources		148,924

Other Long-term Commitments (do not include OPEB):

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2021
TOTAL:				5,293,924

Type of Commitment (continued):	Prior Year (2020-21) Annual Payment (P & I)	Current Year (2021-22) Annual Payment (P & I)	1st Subsequent Year (2022-23) Annual Payment (P & I)	2nd Subsequent Year (2023-24) Annual Payment (P & I)
Leases				
Certificates of Participation	363,119	378,744	393,119	401,369
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2020-21) Annual Payment (P & I)	Current Year (2021-22) Annual Payment (P & I)	1st Subsequent Year (2022-23) Annual Payment (P & I)	2nd Subsequent Year (2023-24) Annual Payment (P & I)
Total Annual Payments:	363,119	378,744	393,119	401,369
Has total annual payment increased over prior year (2020-21)?		Yes	Yes	Yes

S6B. Comparison of the County Office's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the current or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

Explanation:
(required if Yes to
increase in total
annual payments)

The amounts above reflect the annual required payment, per the COP repayment schedule. Therefore, the increase costs are required and allocated.

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in Item 1; if Yes, an explanation is required in Item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since budget adoption, and indicate whether the changes are the result of a new actuarial valuation.

S7A. Identification of the County Office's Estimated Unfunded Liability for Postemployment Benefits Other Than Pensions (OPEB)

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7A) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

- 1. a. Does your county office provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)
- b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?
- c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. Total OPEB liability	1,461,756.00	1,461,756.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	1,461,756.00	1,461,756.00
d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?	Actuarial	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation		

3. OPEB Contributions

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2021-22)	0.00	0.00
1st Subsequent Year (2022-23)	0.00	0.00
2nd Subsequent Year (2023-24)	0.00	0.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2021-22)	159,652.00	160,828.00
1st Subsequent Year (2022-23)	159,652.00	160,828.00
2nd Subsequent Year (2023-24)	159,652.00	160,828.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2021-22)	127,125.00	127,125.00
1st Subsequent Year (2022-23)	127,125.00	127,125.00
2nd Subsequent Year (2023-24)	127,125.00	127,125.00
d. Number of retirees receiving OPEB benefits		
Current Year (2021-22)	27	27
1st Subsequent Year (2022-23)	27	27
2nd Subsequent Year (2023-24)	27	27

4. Comments:

S7B. Identification of the County Office's Unfunded Liability for Self-insurance Programs

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

- 1. a. Does your county office operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 1b-4)

Yes

- b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?

No

- c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?

No

2. Self-Insurance Liabilities

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Accrued liability for self-insurance programs	1,103,033	1,103,033
b. Unfunded liability for self-insurance programs	1,050,641	1,050,641

3. Self-Insurance Contributions

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2021-22)	329,100	329,100
1st Subsequent Year (2022-23)	329,100	329,100
2nd Subsequent Year (2023-24)	329,100	329,100
b. Amount contributed (funded) for self-insurance programs		
Current Year (2021-22)	329,100	329,100
1st Subsequent Year (2022-23)	329,100	329,100
2nd Subsequent Year (2023-24)	329,100	329,100

4. Comments:

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since budget adoption, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized, upon settlement with certificated or classified staff:

The county office of education must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the California Department of Education (CDE) with an analysis of the cost of the settlement and its impact on the operating budget.

The CDE shall review the analysis relative to the criteria and standards, and may provide written comments to the president of the governing board and the county superintendent of schools.

S8A. Cost Analysis of County Office's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Certificated Labor Agreements as of the Previous Reporting Period
Were all certificated labor negotiations settled as of budget adoption?
If Yes, complete number of FTEs, then skip to section S8B.
If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of certificated (non-management) full-time-equivalent (FTE) positions	66.9	65.8	65.8	65.8

1a. Have any salary and benefit negotiations been settled since budget adoption?
If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete questions 2-4.
If No, complete questions 5 and 6.

1b. Are any salary and benefit negotiations still unsettled?
If Yes, complete questions 5 and 6.

Negotiations Settled Since Budget Adoption

2. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

3. Period covered by the agreement: Begin Date: End Date:

4. Salary settlement:

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	<input type="text"/>	<input type="text"/>	<input type="text"/>
One Year Agreement			
Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year or	<input type="text"/>	<input type="text"/>	<input type="text"/>
Multiyear Agreement			
Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>	<input type="text"/>	<input type="text"/>

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

5. Cost of a one percent increase in salary and statutory benefits

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
6. Amount included for any tentative salary schedule increases	0	0	0

Certificated (Non-management) Health and Welfare (H&W) Benefits

- Are costs of H&W benefit changes included in the interim and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
capped	capped	capped

Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

- If Yes, amount of new costs included in the interim and MYPs
If Yes, explain the nature of the new costs:

No		

Certificated (Non-management) Step and Column Adjustments

- Are step & column adjustments included in the interim and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
	135,836	138,553
	2.0%	2.0%

Certificated (Non-management) Attrition (layoffs and retirements)

- Are savings from attrition included in the interim and MYPs?
- Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
Yes	Yes	Yes

Certificated (Non-management) - Other

List other significant contract changes that have occurred since budget adoption and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

S8B. Cost Analysis of County Office's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

If Yes, complete number of FTEs, then skip to section S8C.
If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of classified (non-management) FTE positions	111.8	109.3	109.3	109.3

1a. Have any salary and benefit negotiations been settled since budget adoption?

If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete questions 2-4.

No

If No, complete questions 5 and 6.

1b. Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 5 and 6.

Yes

Negotiations Settled Since Budget Adoption

2. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

[]

3. Period covered by the agreement:

Begin Date:

[]

End Date:

[]

4. Salary settlement:

Current Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--	--	--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
(may enter text, such as "Reopener")

--	--	--

Identify the source of funding that will be used to support multiyear salary commitments:

[]

Negotiations Not Settled

5. Cost of a one percent increase in salary and statutory benefits

94,529

6. Amount included for any tentative salary schedule increases

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
	0	0	0

Classified (Non-management) Health and Welfare (H&W) Benefits

- Are costs of H&W benefit changes included in the interim and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
capped	capped	capped

Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

If Yes, amount of new costs included in the interim and MYPs
If Yes, explain the nature of the new costs:

No		
----	--	--

Classified (Non-management) Step and Column Adjustments

- Are step & column adjustments included in the interim and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
	163,206	166,470
	2.0%	2.0%

Classified (Non-management) Attrition (layoffs and retirements)

- Are savings from attrition included in the interim and MYPs?
- Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
Yes	Yes	Yes

Classified (Non-management) - Other

List other significant contract changes that have occurred since budget adoption and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

S8C. Cost Analysis of County Office's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period

Were all managerial/confidential labor negotiations settled as of budget adoption?
If Yes or n/a, complete number of FTEs, then skip to S9.
If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of management, supervisor, and confidential FTE positions	29.7	30.2	30.2	30.2

1a. Have any salary and benefit negotiations been settled since budget adoption?
If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete question 2.

If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled?
If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
4. Amount included for any tentative salary schedule increases	0	0	0

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	capped	capped	capped
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential Step and Column Adjustments

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are step & column adjustments included in the interm and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are costs of other benefits included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Status of Other Funds

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

S9A. Identification of Other Funds with Negative Ending Fund Balances

DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1. Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year?

No

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A2 through A8; Item A1 is automatically completed based on data from Criterion 7.

- A1.** Do cash flow projections show that the county office will end the current fiscal year with a negative cash balance in the county school service fund? (Data from Criterion 7B-1, Cash Balance, are used to determine Yes or No)
- A2.** Is the system of personnel position control independent from the payroll system?
- A3.** Is the County Operations Grant ADA decreasing in both the prior and current fiscal years?
- A4.** Are new charter schools operating in county office boundaries that impact the county office's ADA, either in the prior or current fiscal year?
- A5.** Has the county office entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?
- A6.** Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?
- A7.** Does the county office have any reports that indicate fiscal distress? (If Yes, provide copies to the CDE.)
- A8.** Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

End of County Office First Interim Criteria and Standards Review

7. 3. Educator Effectiveness Block Grant

Description

Assembly bills 130 and 167 authorized the Educator Effectiveness Block grant for all LEAs. As a condition of the funding, boards must adopt a plan prior to December 30th, 2021. This plan was presented to the board on November 9th. Staff will be on hand to answer any questions.

Staff will ensure the document is translated once approved prior to posting.

Recommendation

It is staffs' recommendation that the board approve the plan as presented.

Supporting Documents



2021_Educator_Effectiveness_Block_Grant_Plan_Yolo_County_Office_of_Education_20211104

Contact Person

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



Educator Effectiveness Block Grant 2021

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Yolo County Office of Education	Micah Studer, Ed.D. Assistant Superintendent of Equity and Support Services	micah.studer@ycoe.org 530.668.3775

Total amount of funds received by the LEA:	Date of Public Meeting prior to adoption:	Date of adoption at public meeting:
354,760	11/09/2021	12/14/2021

[EC 41480](#)

(a)(2) A school district, county office of education, charter school, or state special school may expend the funds received pursuant to this subdivision from the 2021–22 fiscal year to the 2025–26 fiscal year, inclusive. School districts, county offices of education, charter schools, and state special schools **shall coordinate the use of any federal funds received under Title II of the federal Every Student Succeeds Act of 2015 (Public Law 114–95) to support teachers and administrators with the expenditure of funds received pursuant to this subdivision.**

(b) A school district, county office of education, charter school, or state special school shall expend funds apportioned pursuant to this section to provide professional learning for **teachers, administrators, paraprofessionals who work with pupils, and classified staff that interact with pupils**, with a focus on any of the following areas:

- (1) **Coaching and mentoring of staff serving in an instructional setting and beginning teacher or administrator induction, including, but not limited to, coaching and mentoring solutions that address a local need for teachers that can serve all pupil populations with a focus on retaining teachers, and offering structured feedback and coaching systems organized around social-emotional learning, including, but not limited to, promoting teacher self-awareness, self-management, social awareness, relationships, and responsible decision-making skills, improving teacher attitudes and beliefs about one’s self and others, and supporting learning communities for educators to engage in a meaningful classroom teaching experience.**

Planned Activity	Budgeted 2021-22	Budgeted 2022-23	Budgeted 2023-24	Budgeted 2024-25	Budgeted 2025-26	Total Budgeted per Activity
Provide support for staff credentialing and development programs. Sample activities include beginning teacher induction, support for	15,000	15,000	15,000	15,000	15,000	75,000.00

Planned Activity	Budgeted 2021-22	Budgeted 2022-23	Budgeted 2023-24	Budgeted 2024-25	Budgeted 2025-26	Total Budgeted per Activity
classified to certificated pathways, and internship programs.						
Indirect costs associated with allowable use (1)	1,596.58	1,596.58	1,596.58	1,596.58	1,596.58	7,982.90
Subtotal	16,596.58	16,596.58	16,596.58	16,596.58	16,596.58	82,982.90

(2) Programs that lead to effective, standards-aligned instruction and improve instruction in literacy across all subject areas, including English language arts, history-social science, science, technology, engineering, mathematics, and computer science.

Planned Activity	Budgeted 2021-22	Budgeted 2022-23	Budgeted 2023-24	Budgeted 2024-25	Budgeted 2025-26	Total Budgeted per Activity
Subtotal	0.00	0.00	0.00	0.00	0.00	0.00

(3) Practices and strategies that reengage pupils and lead to accelerated learning.

Planned Activity	Budgeted 2021-22	Budgeted 2022-23	Budgeted 2023-24	Budgeted 2024-25	Budgeted 2025-26	Total Budgeted per Activity
Subtotal	0.00	0.00	0.00	0.00	0.00	0.00

(4) Strategies to implement social-emotional learning, trauma-informed practices, suicide prevention, access to mental health services, and other approaches that improve pupil well-being.

Planned Activity	Budgeted 2021-22	Budgeted 2022-23	Budgeted 2023-24	Budgeted 2024-25	Budgeted 2025-26	Total Budgeted per Activity
Subtotal	0.00	0.00	0.00	0.00	0.00	0.00

(5) Practices to create a positive school climate, including, but not limited to, restorative justice, training around implicit bias, providing positive behavioral supports, multitiered systems of support, transforming a schoolsite's culture to one that values diverse cultural and ethnic backgrounds, and preventing discrimination, harassment, bullying, and intimidation based on

actual or perceived characteristics, including disability, gender, gender identity, gender expression, language, nationality, race or ethnicity, religion, or sexual orientation.

Planned Activity	Budgeted 2021-22	Budgeted 2022-23	Budgeted 2023-24	Budgeted 2024-25	Budgeted 2025-26	Total Budgeted per Activity
Provide .2 FTE for an MTSS specialist that supports to YCOE programs in developing practices that create positive school climates and increase student engagement.	30,000	30,000	30,000	30,000	30,000	150,000.00
Provide release time for staff to collaborate and/or attend training dedicated to the development MTSS support structures that prioritize inclusion and equity for students. This release time will be developed with staff and school leadership to ensure alignment with existing efforts articulated in planning documents.	19,128.71	19,128.71	19,128.71	19,128.70	19,128.70	95,643.53
Indirect costs for allowable use (5).	5226.72	5226.72	5226.71	5226.71	5226.71	26,133.57
Subtotal	54,355.43	54,355.43	54,355.42	54,355.41	54,355.41	271,777.10

(6) Strategies to improve inclusive practices, including, but not limited to, universal design for learning, best practices for early identification, and development of individualized education programs for individuals with exceptional needs.

Planned Activity	Budgeted 2021-22	Budgeted 2022-23	Budgeted 2023-24	Budgeted 2024-25	Budgeted 2025-26	Total Budgeted per Activity
Subtotal	0.00	0.00	0.00	0.00	0.00	0.00

(7) Instruction and education to support implementing effective language acquisition programs for English learners, which may include integrated language development within and across content areas, and building and strengthening capacity to increase bilingual and biliterate proficiency.

Planned Activity	Budgeted 2021-22	Budgeted 2022-23	Budgeted 2023-24	Budgeted 2024-25	Budgeted 2025-26	Total Budgeted per Activity
Subtotal	0.00	0.00	0.00	0.00	0.00	0.00

(8) New professional learning networks for educators not already engaged in an education-related professional learning network to support the requirements of subdivision (c).

Planned Activity	Budgeted 2021-22	Budgeted 2022-23	Budgeted 2023-24	Budgeted 2024-25	Budgeted 2025-26	Total Budgeted per Activity
Subtotal	0.00	0.00	0.00	0.00	0.00	0.00

(9) Instruction, education, and strategies to incorporate ethnic studies curricula adopted pursuant to Section 51226.7 into pupil instruction for grades 7 to 12, inclusive.

Planned Activity	Budgeted 2021-22	Budgeted 2022-23	Budgeted 2023-24	Budgeted 2024-25	Budgeted 2025-26	Total Budgeted per Activity
Subtotal	0.00	0.00	0.00	0.00	0.00	0.00

(10) Instruction, education, and strategies for certificated and classified educators in early childhood education, or childhood development.

Planned Activity	Budgeted 2021-22	Budgeted 2022-23	Budgeted 2023-24	Budgeted 2024-25	Budgeted 2025-26	Total Budgeted per Activity
Subtotal	0.00	0.00	0.00	0.00	0.00	0.00

Summary of Expenditures

Planned Activity	Budgeted 2021-22	Budgeted 2022-23	Budgeted 2023-24	Budgeted 2024-25	Budgeted 2025-26	Total Budgeted per Activity
Subtotal Section (1)	16,596.58	16,596.58	16,596.58	16,596.58	16,596.58	82,982.90
Subtotal Section (2)	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal Section (3)	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal Section (4)	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal Section (5)	54,355.43	54,355.43	54,355.42	54,355.41	54,355.41	271,777.10

Planned Activity	Budgeted 2021-22	Budgeted 2022-23	Budgeted 2023-24	Budgeted 2024-25	Budgeted 2025-26	Total Budgeted per Activity
Subtotal Section (6)	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal Section (7)	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal Section (8)	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal Section (9)	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal Section (10)	0.00	0.00	0.00	0.00	0.00	0.00
Totals by year	70,952.01	70,952.01	70,952.00	70,951.99	70,951.99	354,760.00

Total planned expenditures by the LEA:
354,760.00

Note:

Per EC 41480 (d)(2): On or before September 30, 2026, the LEA must report detailed expenditure information to the California Department of Education, including, but not limited to:

- specific purchases made;
- the number of the following educators who received professional development:
 - o Teachers;
 - o Administrators;
 - o Paraprofessional educators;
 - o Classified staff.

7. 4. Filling Yolo County Board of Education Vacancy for Trustee Area 1

Description

Trustee Matt Taylor tendered his resignation via email on November 27, 2021, "effective December 14, 2021." Sample schedule to implement a provisional appointment within 60 days of December 14, 2021 is below:

December 14, 2021 Regular Board Meeting: Board appoints committee to review eligibility of candidates and authorizes Superintendent to solicit candidate applications or nominations in the local media.

February 8, 2022 Regular Board Meeting: Board may interview the candidates during public meeting, accept oral or written public input, and select the provisional appointee by a majority vote.

February 12, 2021: Board must make provisional appointment February 12, 2021, 60 days from the effective date of Trustee Taylor's resignation. Within ten (10) days after the appointment is made, post the required notice of provisional appointment.

Recommendation

Recommendation is for the Board to fill vacancy by provisional appointment within 60 days of his written notice of resignation and to authorize Superintendent to solicit candidate applications/nominations in the local media and to appoint a committee to review eligibility of candidates.

Supporting Documents



Taylor 2021

Contact Person

Superintendent Garth Lewis will present this item.

November 29, 2021

Vice President Melissa Moreno and Yolo County Board of Education Trustees
Yolo County Office of Education
1280 Santa Anita Court, Suite 100
Woodland, CA 95776

Dear Vice President Moreno and Trustees,

This is to confirm that on November 27, 2021, the County Superintendent of Schools received a letter of resignation from Matt Taylor, an elected member of the Yolo County Board of Trustees. The notification designated an effective date of December 14, 2021; therefore, pursuant to Education Code § 5090, his resignation is effective **December 14, 2021**.

Please notify my office whether the vacancy is to be filled by appointment or by election (as provided by Education Code § 5091) by using the enclosed "Notice to Appoint or Call for Election." Per Education Code § 5091, "in the event that a governing board fails to make a provisional appointment or order an election within the prescribed 60-day period, the county superintendent of schools shall call an election to fill the vacancy."

Should your Board decide to fill the vacancy by appointment, a "Notice of Appointment of Governing Board Member/Trustee's Signature Card" and "Certificate of Appointment of Governing Board Member/Oath of Office" are provided for your convenience.

Per Education Code § 5093, "a person appointed to fill a vacancy shall hold office only until the next regularly scheduled election for governing board members, whereupon an election shall be held to fill the vacancy for the remainder of the unexpired term." Therefore, if the vacancy is filled by appointment, the seat will be on the November 8, 2022 ballot. Please feel free to contact me, if you have any questions.

Sincerely,


Garth Lewis
Yolo County Superintendent of Schools

/ys

Attachments

cc: Yolo County Elections

Seibert, Yvette

From: Taylor, Matt
Sent: Saturday, November 27, 2021 6:45 PM
To: Lewis, Garth; Moreno, Melissa; Souza Cole, Carol; Yip, Shelton; Zendejas, Tico
Cc: Anthony Volkar; Seibert, Yvette
Subject: Board Resignation

Dearest Yolo County Board of Education:

It is with deepest regret that I am tendering my resignation from Trustee Area 1 of the Yolo County Board of Education, effective December 14, 2021. It has been one of the greatest pleasures in professional life to serve the community where I live and the students of Yolo County. While my time of service has been so rewarding, my overly busy schedule and role as a school leader has made it extremely difficult for me to continue serving our students to the best of my ability. I find it best at this time to step away from my board service and continue to serve the community in other ways.

Sincerely,

Matt Taylor

Matt Taylor

Trustee Area 1, Yolo County Board of Education
E-Mail: matt.taylor@ycoe.org
Cell: (916) 538-3714

7. 5. 2022 Organizational Meeting

Quick Summary / Abstract

- a. Election of Officers
 - 1.1 President (see attached Board Bylaw 9121)
 - 1.2 Vice President
- b. Adopt the 2022 Board Calendar Meeting Dates and Times
Draft calendar and BB 9320 Meetings and Notices attached
- c. Appointment of Board Committee Representatives
 - 1.1 YCSBA Representative
Appoint one (1) Board Member.
 - 1.2 Policies/Procedures/Bylaw Review Committee
Appoint two (2) Board Members (BP/SP 0640.00 attached for information).
 - 1.3 Superintendent's Compensation Committee
Appoint two (2) Board Members.
 - 1.4 Facilities Committee
Appoint two (2) Board Members.
 - 1.5 Budget Committee
Appoint two (2) Board members.

Description

The following actions shall be taken by the Board:

- a. Election of Officers
 - 1) President
 - 2) Vice President
- b. Adopt the 2022 Board Calendar Meeting Dates and Times. The proposed meeting calendar is attached for your convenience.
- c. Appointment of Board Committee Representatives:
 - 1) YCSBA Executive Board: One Member
 - 2) Policies/Procedures/Bylaw Review Committee: Two Members
 - 3) Superintendent's Compensation Committee: Two Members
 - 4) Facilities Committee: Two Members
 - 5) Board Budget: Two Members

Recommendation

That the Board take the following actions:

- Elect new officers for 2022.
- Adopt the 2022 meeting calendar.
- Appoint committee representatives as outlined above.

Supporting Documents



2022 YCBE Meeting Calendar



BB 9121



9320 Meetings and Notices

Contact Person

Superintendent Garth Lewis will present this item.



YOLO COUNTY BOARD OF EDUCATION
1280 Santa Anita Court, Suite #120, Woodland, CA 95776-6127
(530) 668-6700 FAX: (530) 668-3848

2022 CALENDAR OF MEETINGS

2nd Tuesday of each month *(with some exceptions)*
 Call (530) 668-3702 to confirm dates and meeting location.

Tuesday, January 11, 2022 Regular Meeting 3:30 p.m.	Tuesday, February 8, 2022 Regular Meeting 3:30 p.m.
Friday, March 4, 2022 Board Retreat 9:00 a.m.	Tuesday, April 12, 2022 Regular Meeting 3:30 p.m.
Tuesday, March 8, 2022 Regular Meeting 3:30 p.m.	
Tuesday, May 10, 2022 Regular Meeting 3:30 p.m.	Tuesday, June 14, 2022 Special Meeting (Budget Study Session) 3:30 p.m.
	Tuesday, June 28, 2022 Regular Meeting (Budget & LCAP Adoption) 3:30 p.m.
July 2022 No Meeting	Tuesday, August 9, 2022 Regular Meeting 3:30 p.m.
Tuesday, September 13, 2022 Regular Meeting 3:30 p.m.	Tuesday, October 11, 2022 Regular Meeting 3:30 p.m.
Tuesday, November 8, 2022 Regular Meeting 3:30 p.m.	*Tuesday, December 13, 2022 Regular Meeting 3:30 p.m.

Please Note: Meeting agendas and minutes can be viewed on our web site: www.ycoe.org

** Per Ed Code § 1009 (effective January 2019) the Annual Organizational Meeting is to be held after the second Friday in December.*

ADOPTED: December 14, 2022

REVISED:

PRESIDENT AND OTHER OFFICERS

The County Board of Education shall elect a president from among its members to provide leadership on behalf of the County Board and the educational community it serves.

The president shall have the same rights as other members of the County Board, including the right to move, second, discuss and vote on all matters before the County Board. The president shall also preside at all County Board meetings. He/she shall:

1. Call the meeting to order at the appointed time
2. Announce the business to come before the County Board in its proper order
3. Enforce the County Board's policies relating to the conduct of meetings and help ensure compliance with applicable requirements of the Brown Act
4. Recognize persons who desire to speak and protect the speaker who has the floor from disturbance or interference
5. Explain what the effect of a motion would be if it is not clear to every member
6. Restrict discussion to the question when a motion is before the County Board
7. Rule on issues of parliamentary procedure
8. Put motions to a vote, and clearly state the results of the vote
9. Be responsible for the orderly conduct of all County Board meetings

The president shall perform other duties in accordance with law and County Board policy including, but not limited to:

1. Signing all instruments, acts and orders necessary to carry out state requirements and the action of the County Board
2. Calling such meetings of the County Board as he/she may deem necessary, giving notice as prescribed by law (Education Code 1012; Government Code 54956, 54956.5)
3. Appointing members of the County Board to fill the vacant seats of a school district board when a majority of those seats are vacant (Education Code 5094)
4. Subject to County Board approval, appointing and dissolving all committees

PRESIDENT AND OTHER OFFICERS (continued)

5. Subject to County Board approval, appointing County Board members to serve as representatives on committees on matters of concern to the County Board, the county office of education, or the districts, schools, and students within its jurisdiction
6. Representing the County Board as spokesperson

When the president resigns or is absent or disabled, the vice president shall perform the president's duties. When both the president and vice president are absent or disabled, the County Board shall choose a president pro tempore to perform the president's duties.

Legal Reference:

EDUCATION CODE

1009 Annual organization of the board

1012 Special meetings

5094 Power to fill district board vacancies

GOVERNMENT CODE

54950-54963 Ralph M. Brown Act

Management Resources:

CSBA PUBLICATIONS

A Call to Order, revised 2015

CSBA Professional Governance Standards, 2000

Maximizing School Board Leadership: Boardsmanship, 1996

WEB SITES

CSBA: <http://www.csba.org>

California County Boards of Education: <http://www.theccbce.org>

Adopted: June 29, 2017

YOLO COUNTY OFFICE OF EDUCATION
Woodland, California

Meetings and Notices

It is a strong policy of the board to support the legal intent of The Ralph M. Brown Act, which is the law that guarantees the public's right to attend and participate in meetings of local legislative bodies. The board assures that its meetings will be held in compliance with this law.

The board recognizes that state open meeting laws define a "meeting" as:

1. Any congregation of a majority of the members of the board in the same time and place to hear, discuss, or deliberate upon any item that is within the subject matter jurisdiction of the board or district.
2. Any use of direct communication, personal intermediaries or technological devices by a majority of board members to develop a collective concurrence as to an action the members will take on an item. (*Government Code § 54952.2*)

Provided that a majority of the board members do not discuss among themselves business of a specific nature that is within the board's subject matter jurisdiction, attendance by a majority of the board's members at any of the following events and individual contacts or conversations between a board member and any other person are not subject to state open meeting laws:

1. A conference or similar public gathering that involves a discussion of issues of general interest to the public or to school boards.
2. An open, publicized meeting organized by a person or organization other than the board to address a topic of local community concern.
3. A purely social or ceremonial occasion. (*Government Code § 54952.2*)

Board meetings shall be open to the public and held within county boundaries, except as allowed by law. The board welcomes public participation at its open meetings for purposes identified in law (see attached E 9320.00). (*Government Code §§ 54953, 54954*)

All board policies and administrative regulations shall apply equally to meetings that are video conferenced. The superintendent or designee shall establish procedures to facilitate public participation in the meeting at each video teleconference location.

Regular Meetings

The board shall hold one regular meeting each month. Date, time, and place of these meetings shall be established at the annual organizational meeting.

At least 72 hours prior to a regular meeting, the agenda shall be posted at one or more locations freely accessible to members of the public. (*Government Code § 54954.2*)

Time, Place, Notification for Meetings

At the annual organization meeting or as shortly thereafter as possible, the board will adopt a calendar of regular meetings which shall, in accordance with law, specify the time, place, and date of each regular meeting scheduled before the next organization meeting.

The Secretary of the Board shall notify all local papers each month of the board meeting, date, and hour, and invite the public to attend. The Board shall review its meeting calendar quarterly and will confirm or may change meeting dates at that time. Subsequent changes in meeting dates shall require approval by all sitting board members. Their individual approval/disapproval may be communicated to the Board President, to the Superintendent, or at the Board meeting at which time the matter is considered. (Education Code §§ 1011, 1040, Government Code § 54954)

The meetings of the board shall be held at the office of the Yolo County Office of Education in the Conference Center unless specifically announced for some other location.

A notice of each regular meeting and any special meeting called at least one week in advance, shall be mailed to any person who has filed with the board a written request for such notice. The notice shall be mailed at least one week before the meeting. Requests are valid for one year from the date filed unless renewed. Renewal requests must be filed within 90 days after January 1 of each year. (*Government Code § 54954.1*)

Persons requesting notices shall pay an annual mailing fee as determined by the superintendent or designee.

Special Meetings (Non-Emergency)

The presiding officer or a majority of the members of the board may call special meetings of the board.

All members of the board and the superintendent shall be notified of the special meeting and the purpose(s) for which it is called by written notice delivered to them at least 24 hours in advance of the meeting. (*Government Code § 54956*)

The agenda for special meetings shall be posted at a place where citizens and employees may view it at least 24 hours prior to the meeting, and shall be received by news media at least 24 hours prior to the meeting. (*Ed Code §§ 1012 and 1016*)

An agenda shall be prepared as specified for regular board meetings and shall be delivered with the notice of the special meeting to board members together with supporting documents, if any. The agenda shall be posted according to law. The agenda for the special meeting may be mailed with the notice to news media, organizations and property owners, or the business to be transacted shall be stated in the notice.

Only those items of business listed in the call for the special meeting shall be considered at that special meeting.

When a special meeting is called at least one week in advance, a notice of the meeting shall be mailed at least one week before the meeting to any person who has appropriately filed with the board a written request for notice of regular meetings. (*Government Code § 54954.1*)

Special Meetings (Emergency)

In the case of an emergency situation involving matters upon which prompt action is necessary due to the disruption or threatened disruption of public facilities, the board may hold a special meeting without complying with the 24-hour notice requirement of *Government Code § 54956*. An emergency situation means any of the following:

1. A work stoppage or other activity which severely impairs public health, safety, or both, as determined by a majority of the members of the board.
2. A crippling disaster which severely impairs public health, safety, or both, as determined by a majority of the members of the board.

Each local newspaper of general circulation and radio or television station which has requested notice of special meetings shall be notified by the President of the board or the President's designee, one hour prior to the special meeting. In the event that telephone services are not functioning, the notice requirement of one hour is waived, but the board or its designee shall notify such newspapers, radio stations, or television stations of the fact of the holding of the meeting, and of any action taken by the board, as soon after the meeting as possible.

No closed session may be held during an emergency special meeting, and all other rules governing special meetings shall be observed with the exception of the 24-hour notice. The minutes of the meeting, a list of persons the President or designee notified or attempted to notify, a copy of the roll call vote, and any actions taken at such meeting shall be posted for a minimum of ten days in a public place as soon after the meeting as possible. (*Government Code § 54956.5*)

Adjourned Meetings

A majority vote by the board may adjourn any meeting at any place in the agenda to any time and place specified in the order of adjournment, except that if no members are present at any regular or adjourned regular meeting, the secretary or the clerk may declare the meeting adjourned to a stated time and place, and he/she shall cause a written notice of the adjournment to be given in the same manner as in *Government Code § 54596*. (See Special Meetings - Non-Emergency). A copy of the order or notice of adjournment shall be conspicuously posted on or near the door of the place where the regular, adjourned regular, special or adjourned special meeting was held within 24 hours after the time of adjournment. (*Government Code § 54955*).

Only uncompleted items of the original agenda or items related to the original agenda may be acted upon at an adjourned meeting.

Video Teleconferencing

The board may use video teleconferences for board meetings when receiving public comment or testimony and during board deliberations. Agendas shall be posted at all video conference locations whenever they are posted elsewhere. (*Government Code § 54953*)

Public Participation in County Board of Education Meetings

The board, as the representative body of the Yolo County Office of Education (YCOE), wishes to provide an avenue for any citizen to express interest in the schools. Accordingly, the public is invited to attend any regular or special meeting of the board.

Meetings of the board are conducted for the purpose of carrying on the business of the board, and therefore are not public meetings, but meetings held in public. Meetings are closed to the public only during executive sessions, the purpose of which is to discuss certain matters which are confidential by nature and which are permitted by law to be considered in executive session.

While it is the intent of the board to extend to all citizens a fair and adequate hearing on every matter of concern, complaints from individual citizens or groups within the county about members of the staff or instructional materials will not be considered by the board until efforts have been made to resolve any such complaint by use of the established complaint procedure.

The Board welcomes participation of interested organizations and individuals. Advance announcements of all regular and special meetings are made by posting the agenda on the bulletin board of every school operated by YCOE, at YCOE administrative offices, and at designated public locations, at least 72 hours before a regular meeting and 24 hours before a special meeting. Notice of meetings will also be given to news media, and to those citizens and community and professional organizations who specifically request such notification. Under emergency conditions, a special meeting may be announced by posting the agenda or call for the meeting only, although a determined effort will be made to notify all concerned news media, organizations and individuals. A reasonable charge may be made of those persons and organizations requesting continued advance announcements and agenda backup materials.

Any member of the public may place a matter directly related to board business on the agenda of a regular board meeting, subject to the following conditions:

1. The request must be in writing and be submitted to the superintendent together with supporting documents and information, if any, at least five business days prior to the legally required posting of the agenda.
2. The superintendent shall be the sole judge of whether the request is or is not a "matter directly related to board business."

3. No matter which is legally a proper subject for consideration in executive session will be accepted under this provision.
4. The board may place limitations on the total time to be devoted to the matter at any meeting, and may limit the time allowed for any one person to speak on the matter at that meeting.

The board may take action on a matter placed on the agenda in this manner.

This provision permitting a member of the public to place a matter on the agenda does not prevent the board from hearing any matter which a member of the public may wish to bring to the attention of the board at a regular meeting, but the board cannot take action on such matter at that meeting. The matter could be placed on the agenda for a future meeting and action taken at that time.

Persons addressing the board shall be guided and constrained by the following conditions:

1. The person addressing the board may be required to show a reasonable basis of interest in the affairs of YCOE, such as being a legal resident of the county, being a parent or guardian of a child in a county program, or being a representative of an organization having legitimate concern with YCOE affairs, or other bona fide interest in the proceeding of the board.
2. Whenever the Board president determines a specific complaint or charge to be against a staff member employed by the County Superintendent, the president shall advise the complainant to address his/her complaint to the County Superintendent or designee.
3. Remarks or charges by any person addressing the board which reflect adversely upon the character or motives of any person are out of order.
4. Three minutes may be allotted to each person addressing the board, with a maximum of twenty minutes to any subject. The presiding officer of the board shall endeavor to allot equal time to persons having opposing views on a subject. These general time allotments may be altered at the discretion of the presiding officer.
5. It shall be in order for the members of the board or the superintendent to interrupt the speaker at any time to ask questions or to make a comment as frequently as necessary to clarify the discussion.
6. During the time when the board is holding official meetings, only those persons recognized by the presiding officer shall be permitted to participate in the discussion. Any attempt by any person not so recognized to discuss any matter before the board is out of order.

7. Inappropriate conduct by a person declared out of order by the presiding officer for violation of any of the above rules shall be grounds for summary termination of that person's privilege of addressing the board for that meeting.

Information regarding the procedure for audience participation at board meetings will be made available to the audience prior to any board meeting.

Legal References:

Education Code, 1011, 1012, 1016, 35140, 35143-35145, 35145.5
Government Code, 54950-54957.9, 54952.2, 54953, 54954, 54954.1, 54954.2, 54955,
54956, 54956.5

ADOPTED: July 23, 1984

REVISED: 04/23/90, 11/16/92, 10/24/94, 06/24/97, 02/15/01, 08/28/12

**8. HONORING THE YOLO COUNTY TEACHER OF THE YEAR 2022 - BETSY ERICKSON, PHYSICAL
EDUCATION TEACHER, RIVER CITY HIGH SCHOOL (WASHINGTON USD)**


9. A Public Hearing will be conducted to receive comments from parents, teachers, members of the community, and bargaining unit leaders regarding the initial proposal to the Yolo County Superintendent of Schools from the California Schools Employees Association (CSEA), Yolo County Chapter #639 and Initial Proposal of Superintendent of Schools for Reopener Negotiations for 2022-23

10. A public hearing will be conducted to receive comment from parents, teachers, members of the community, and bargaining unit leaders regarding the Response to Initial Proposal from the American Federation of State, County and Municipal Employees Union, AFSCME, Council 57, Local 146, AFL-CIO Certificated Chapter and Initial Proposal of Superintendent for Negotiations with the American Federation of State, County and Municipal Employees Union, AFSCME, Council 57, Local 146, AFL-CIO Certificated Chapter for 2022-2023

11. A public hearing will be conducted to receive comment from parents, teachers, members of the community, and bargaining unit leaders regarding the Response to Initial Proposal from the American Federation of State, County and Municipal Employees Union, AFSCME, Council 57, Local 146, AFL-CIO Classified Chapter and Initial Proposal of Superintendent for Negotiations with the American Federation of State, County and Municipal Employees Union, AFSCME, Council 57, Local 146, AFL-CIO Classified Chapter for 2022-2023

12. A public hearing will be conducted to receive comment from parents, teachers, members of the community, and bargaining unit leaders regarding the Response to Initial Proposal from Yolo Education Association and Initial Proposal of Superintendent for Negotiations

13. INFORMATION ITEMS

13. 1. Yolo County Superintendent of Schools' Response to the Initial Proposal from the California School Employees Association (CSEA), Yolo County Chapter #639 and Initial Proposal of Superintendent for Reopener Negotiations for 2022-23 

Description

Collective Bargaining law requires that initial proposals for negotiations be provided for public input (Government Code section 3547). Attached is the Yolo County Superintendent of Schools' response and initial proposal to the California School Employees Association (CSEA), Yolo County Chapter #639.

Recommendation

For information. It is recommended that the Superintendent's response and initial proposal to the California School Employees Association (CSEA), Yolo County Chapter #639 be posted and set for public hearing at the January 11, 2022 Regular Board meeting.

Supporting Documents



CSEA Supt resp and init. prop. 12-21

Contact Person

Superintendent Garth Lewis will present this item.

YOLO COUNTY OFFICE OF EDUCATION

**Response to Initial Proposal
From California School Employees Association
Yolo County Chapter #639
and
Initial Proposal of Superintendent
For Reopener Negotiations
For 2021-2022**

December 8, 2021

The Yolo County Office of Education (“Superintendent”) responds to the Initial Proposal of California School Employees Association, Chapter #639 (“CSEA”), and makes the following Initial Proposal for 2021-2022 reopener negotiations for Classified Employees.


Superintendent’s Response to CSEA’s Initial Proposal

1. Article 9 Pay and Allowances: YCOE is willing to discuss the Regular Rate of Pay (Section 9.1).
2. Article 11 Fringe Benefits: YCOE is willing to discuss the Paid Benefits for both full and part-time employees (Section 11.2 and 11.3).
3. YCOE is willing to discuss with CSEA all other articles set forth in CSEA’s initial Proposal.

Superintendent’s Initial Proposal

The Superintendent proposes to meet and negotiate with CSEA on the following matters for the 2021-2022 fiscal year.

1. Salary and benefits as identified above.
 - a. Article 9.6 Promotion
2. Article 14.9 Personal Business Leave
3. Article 19 Layoff and Reemployment
4. Non-Reopener Clean-Up Item – AB119 New Employee Orientation and Employee Contact Information

13. 2. Contract Opener/Reopener and Response to the Initial Proposal from the American Federation of State, County and Municipal Employees (AFSCME), Council 57, Local 146, AFL-CIO Certificated Chapter and Initial Proposal of Superintendent for Negotiations with the American Federation of State, County and Municipal Employees Union, AFSCME, Council 57, Local 146, AFL-CIO Certificated Chapter for 2022-23. 

Description

Collective bargaining law requires that initial proposals (contract openers) for negotiations be sunshined at a public Board meeting by the Superintendent. The contract opener/Reopener was presented to the Superintendent. (see attached).

Collective Bargaining law requires that initial proposals for negotiations be provided for public input (Government Code section 3547). Attached is the Yolo County Superintendent of Schools' Response to the Initial Proposal from the American Federation of State, County and Municipal Employees (AFSCME), Council 57, Local 146, AFL-CIO Certificated Chapter and Initial Proposal of Superintendent for Negotiations with the American Federation of State, County and Municipal Employees Union, AFSCME, Council 57, Local 146, AFL-CIO Certificated Chapter for 2022-23.

Recommendation

The Superintendent received the AFSCME Certificated Chapter Opener/Reopener for 2022-23 and it has been posted for public hearing at this meeting scheduled today at the December 14, 2021 Regular Board meeting.

It is recommended that the Superintendent receive the Response to the Initial Proposal from the American Federation of State, County and Municipal Employees (AFSCME), Council 57, Local 146, AFL-CIO Certificated Chapter and Initial Proposal of Superintendent for Negotiations with the American Federation of State, County and Municipal Employees Union, AFSCME, Council 57, Local 146, AFL-CIO Certificated Chapter for 2022-23 and be posted and set for public hearing at the January 11, 2022 Board meeting.

Supporting Documents



AFSCME Certificated Opener



AFSCME Certificated Resp and Init. Prop. 12-21

Contact Person

Superintendent Garth Lewis will present this item.



Sacramento Office

2295 Gateway Oaks dr,
Suite 140
Sacramento CA 95833
Toll Free 800-858-0442
Phone 916-923-1860
Fax 916-923-1877
www.afscme57.org
www.afscmelocal146.org

November 22, 2021

Margie Valenzuela
Director of Human Resources
Yolo County Office of Education
1280 Santa Anita Court, Suite 100
Woodland, CA 95776

Re: Contract Opener/reopener for Certificated Employees

Dear Ms. Valenzuela

Pursuant to the Collective Bargaining Agreement for Classified Employees, AFSCME requests to open the current contract for the purpose of negotiating the following Articles:

1. Article 9 –Pay and Allowances - All sections
2. Article 11- Fringe Benefits/Retirement contributions
3. Article 12- Holidays

AFSCME retains its right to offer additional issues for consideration during negotiation process.
AFSCME will publish any additional issues in compliance with relevant law and procedures.

Please contact me as soon as when we can schedule our first meeting.

Sincerely
Wendy Pelletier

Cc Allynson Camarillo, President Yolo Chapter AFSCME Local 146

YOLO COUNTY OFFICE OF EDUCATION

Response to Initial Proposal
From The American Federation of State, County and Municipal Employees Union,
AFSCME, Council 57, Local 146, AFL-CIO
Certificated Chapter
and
Initial Proposal of Superintendent
For Negotiations
With The American Federation of State, County and Municipal Employees Union,
AFSCME, Council 57, Local 146, AFL-CIO
Certificated Chapter
For 2022-2023

December 8, 2021

The Yolo County Office of Education (“Superintendent”) responds to the Initial Proposal of The American Federation of State, County and Municipal Employees Union, AFSCME Council 57, Local 146, AFL-CIO (“AFSCME”) and makes the following Initial Proposal for 2022-2023 negotiations for the Certificated Unit.

Superintendent’s Response to AFSCME’s Initial Proposal

The Superintendent agrees to meet and discuss with AFSCME all items set forth in AFSCME’s Initial Proposal.

Superintendent’s Initial Proposal

The Superintendent proposes to meet and negotiate with AFSCME on the following matters for the 2022-2023 fiscal year.

1. Article 9 Salary and Article 11 Benefits
 - a. Article 9.6 Promotion
2. Article 14.9 Personal Business Leave
3. Article 5.2 Distribution of Contract
4. Non-Reopener Clean-Up Item – AB119 New Employee Orientation and Employee Contact Information

13. 3. Contract Opener/Reopener and Response to the Initial Proposal from the American Federation of State, County and Municipal Employees (AFSCME), Council 57, Local 146, AFL-CIO Classified Chapter and Initial Proposal of Superintendent for Negotiations with the American Federation of State, County and Municipal Employees Union, AFSCME, Council 57, Local 146, AFL-CIO Classified Chapter for 2022-23.

Description

Collective bargaining law requires that initial proposals (contract openers) for negotiations be sunshined at a public Board meeting by the Superintendent. The contract opener/Reopener was presented to the Superintendent. (see attached).

Collective Bargaining law requires that initial proposals for negotiations be provided for public input (Government Code section 3547). Attached is the Yolo County Superintendent of Schools' Response to the Initial Proposal from the American Federation of State, County and Municipal Employees (AFSCME), Council 57, Local 146, AFL-CIO Classified Chapter and Initial Proposal of Superintendent for Negotiations with the American Federation of State, County and Municipal Employees Union, AFSCME, Council 57, Local 146, AFL-CIO Classified Chapter for 2022-23.

Recommendation

The Superintendent received the AFSCME Classified Chapter Opener/Reopener for 2022-23 and it has been posted for public hearing at this meeting scheduled today at the December 14, 2021 Regular Board meeting.

It is recommended that the Superintendent receive the Response to the Initial Proposal from the American Federation of State, County and Municipal Employees (AFSCME), Council 57, Local 146, AFL-CIO Classified Chapter and Initial Proposal of Superintendent for Negotiations with the American Federation of State, County and Municipal Employees Union, AFSCME, Council 57, Local 146, AFL-CIO Classified Chapter for 2022-23 and order that it be posted and set for public hearing at the January 11, 2022 Board meeting.

Supporting Documents



AFSCME Classified Opener



AFSCME Classified Response and Init. Prop. 12-21

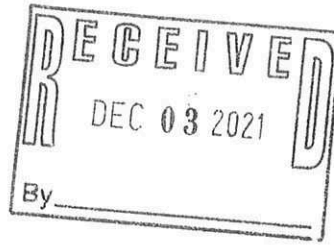
Contact Person

Superintendent Garth Lewis will present this item.



Sacramento Office

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November 22, 2021

Margie Valenzuela
Director of Human Resources
Yolo County Office of Education
1280 Santa Anita Court, Suite 100
Woodland, CA 95776

Re: Contract reopener for Classified Employees

Dear Ms. Valenzuela

Pursuant to the Collective Bargaining Agreement for Classified Employees, AFSCME requests to open the current contract for the purpose of negotiating the following Articles:

1. Article 9 –Pay and Allowances - All sections
2. Article 11- Fringe Benefits/Retirement contributions
3. Article 12- Holidays

AFSCME retains its right to offer additional issues for consideration during negotiation process.
AFSCME will publish any additional issues in compliance with relevant law and procedures.

Please contact me as soon as when we can schedule our first meeting.

Sincerely
Wendy Pelletier

Cc Allynson Camarillo, President Yolo Chapter AFSCME Local 146

YOLO COUNTY OFFICE OF EDUCATION

Response to Initial Proposal

**From The American Federation of State, County and Municipal Employees Union,
AFSCME, Council 57, Local 146, AFL-CIO
Classified Chapter
and**

**Initial Proposal of Superintendent
For Negotiations**

**With The American Federation of State, County and Municipal Employees Union,
AFSCME, Council 57, Local 146, AFL-CIO
Classified Chapter
For 2022-2023**

December 8, 2021

The Yolo County Office of Education (“Superintendent”) responds to the Initial Proposal of The American Federation of State, County and Municipal Employees Union, AFSCME Council 57, Local 146, AFL-CIO (“AFSCME”) and makes the following Initial Proposal for 2022-23 negotiations for the Classified Unit.


Superintendent’s Response to AFSCME’s Initial Proposal

The Superintendent agrees to meet and discuss with AFSCME all items set forth in AFSCME’s Initial Proposal.

Superintendent’s Initial Proposal

The Superintendent proposes to meet and negotiate with AFSCME on the following matters for the 2022-2023 fiscal year.

1. Article 9 Salary and Article 11 Benefits
 - a. Article 9.6 Promotion
2. Article 14.9 Personal Business Leave
3. Article 5.2 Distribution of Contract
4. Non-Reopener Clean-Up Item – AB119 New Employee Orientation and Employee Contact Information

13. 4. Contract Opener/Reopener and Response to Initial Proposal from Yolo Education Association and Initial Proposal of the Yolo County Superintendent of Schools from the Yolo Education Association (YEA) for Negotiations. 

Description

Collective bargaining law requires that initial proposals (contract openers) for negotiations be sunshined at a public Board meeting by the Superintendent. The contract opener/Reopener was presented to the Superintendent. (see attached).

Collective Bargaining law requires that initial proposals for negotiations be provided for public input (Government Code section 3547). Attached is the Yolo County Superintendent of Schools' Response to Initial Proposal from Yolo Education Association and Initial Proposal of the Yolo County Superintendent of Schools from the Yolo Education Association (YEA) for Negotiations.

Recommendation

The Superintendent received the Yolo Education Association (YEA) Opener/Reopener for 2022-23 and it has been posted for public hearing at this meeting scheduled today at the December 14, 2021 Regular Board meeting.

It is recommended that the Superintendent receive the Response to Initial Proposal from Yolo Education Association and Initial Proposal of the Yolo County Superintendent of Schools from the Yolo Education Association (YEA) for Negotiations and order that it be posted and set for public hearing at the January 11, 2022 Board meeting.

Supporting Documents

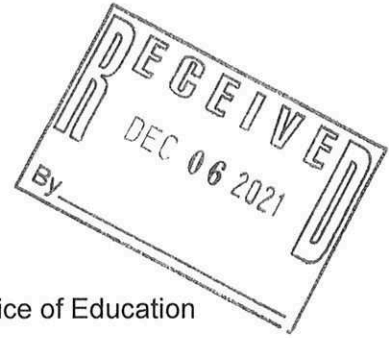
 YEA Opener

 YeA Resp and Init. Prop. 12-21

Contact Person

Superintendent Garth Lewis will present this item.

December 03, 2021



To: Yolo County Office of Education Board of Trustees
Garth Lewis, Yolo County Superintendent of Schools
Margie Valenzuela, Executive Director of Human Resources, Yolo County Office of Education

Re: 2022-2023 Successor Contract Negotiations

Pursuant to Article 8, Section 3547 of the Education Employment Relations Act (EERA), please consider this to be a formal opening of negotiations between the Yolo Education Association (YEA) and the Yolo County Office of Education (YCOE). The Association is opening the following articles of the collective bargaining agreement for negotiations:

- Article 5: Association Rights
Address workload issues for association officers and bargaining team members who are entitled to release time and do not require a substitute but need to make-up provision of services for students.
Incorporate impact of legislation of AB 119
- Article 19: Salaries
In order to attract and retain quality educators increase compensation
- Article 21: Employee Benefits
In order to attract and retain quality educators, increase employer contribution to unit member benefits
- Article 22: Leaves
In order to attract and retain quality educators, increase employer contribution to unit member benefits
- Article 27: Agreement
The term of agreement will be negotiated

Please contact us so we can begin to schedule bargaining dates and begin the negotiations process for the successor agreement.

Sincerely,

Cyndi Hale, Yolo Education Association President
Sharon Gendelman-Wilson, Yolo Education Vice-President

YOLO COUNTY OFFICE OF EDUCATION

**Response to Initial Proposal
From Yolo Education Association
and
Initial Proposal of Superintendent
For Negotiations**

December 8, 2021

The Yolo County Office of Education (“Superintendent”) responds to the Initial Proposal of the Yolo Education Association (“YEA”) and makes the following Initial Proposal for the 2021-2022 negotiations for Certificated Employees.

Superintendent’s Response to YEA’s Initial Proposal

The Superintendent agrees to meet and discuss with YEA all articles set forth in YEA’s Initial Proposal.

Superintendent’s Initial Proposal

The Superintendent proposes to discuss, review and modify the following sections within the bargaining agreement:

1. Salary and Benefits
2. Article 22.6 Personal Business Leave
3. Non-Reopener Clean-Up Item – AB 119 New Employee Orientation

13. 5. Alternative Education Monthly Attendance Report

Description

This item is the the monthly attendance reports for the Alternative Education programs.

Recommendation

Information only.

Supporting Documents



Data for Board December 2021



Data for Board December 2021

Contact Person

Gayelynn Gerhart, Principal of 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	3	24	7
Program Notes:	Duration (days): 1. 150+: 1 2. 10+: 1 3. 5+:1	In-person instruction: 16 Independent Study: 9 1 New Enrollment • 1 Woodland USD 2 New Graduates	In-person instruction: 7 Independent Study: 0
Attendance Period:	12/3/21		

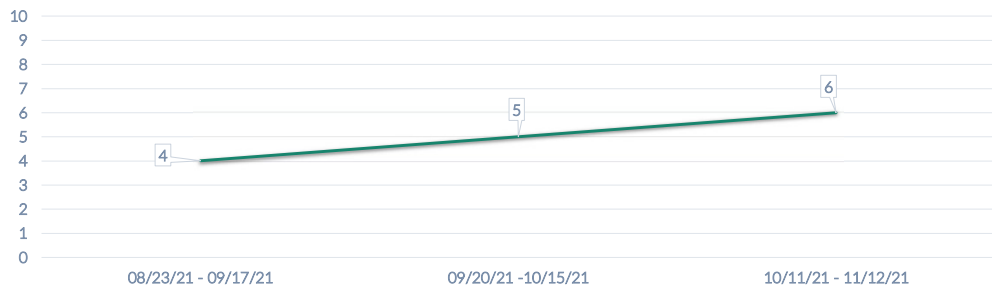


Dan Jacobs School

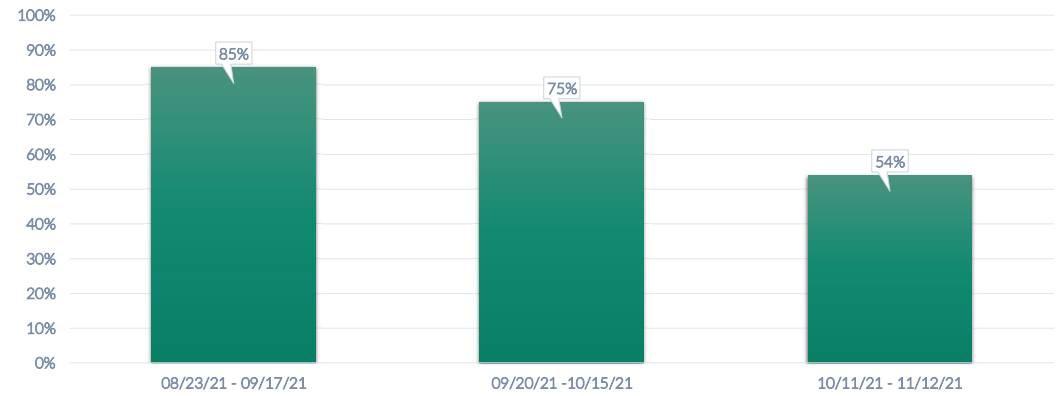
Months 3-5 (2021-2022)

Attendance Period: 08/23/2021 - 11/12/2021

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

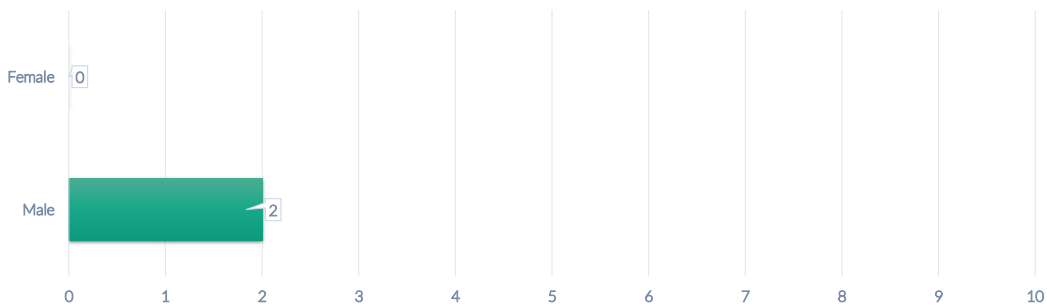


Average Attendance (%)



Gender
Attendance Period: 10/18/2021 - 11/12/2021

(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)

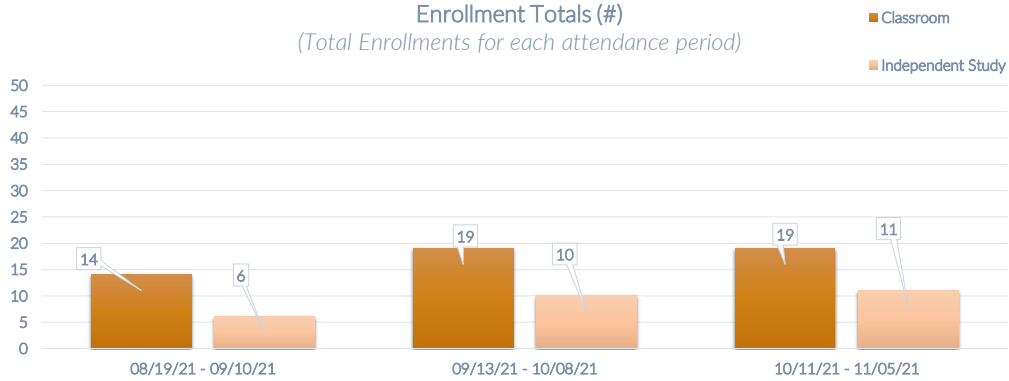


Cesar Chavez Community School - Woodland

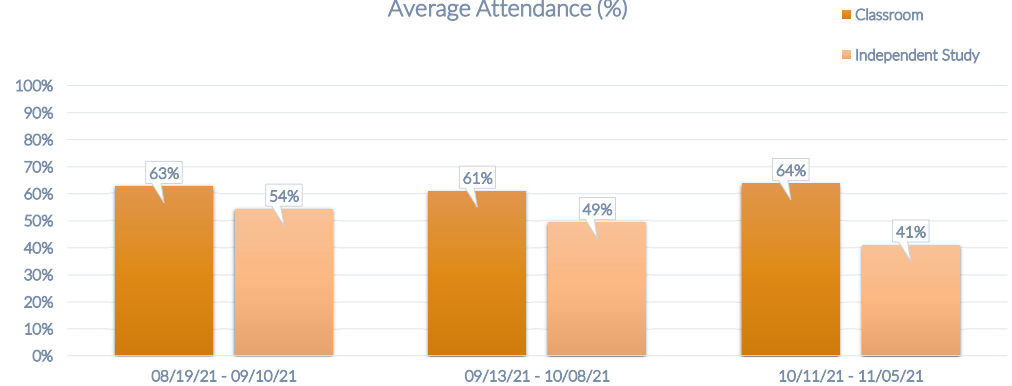
Month 1-3 (2021-2022)

Attendance Period: 08/19/2021 - 11/05/2021

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

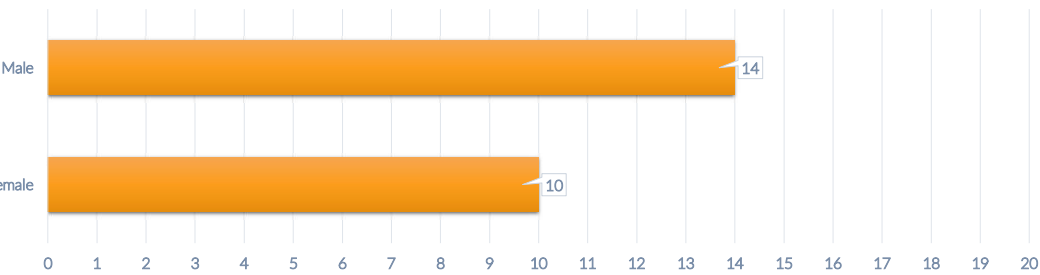


Average Attendance (%)

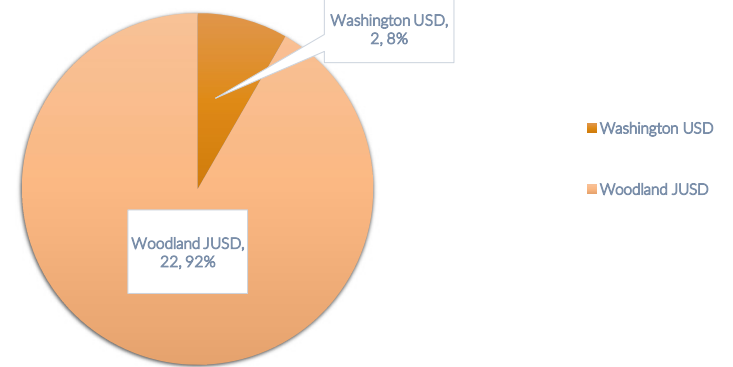


Gender
Attendance Period: 10/11/21 - 11/05/21

(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)

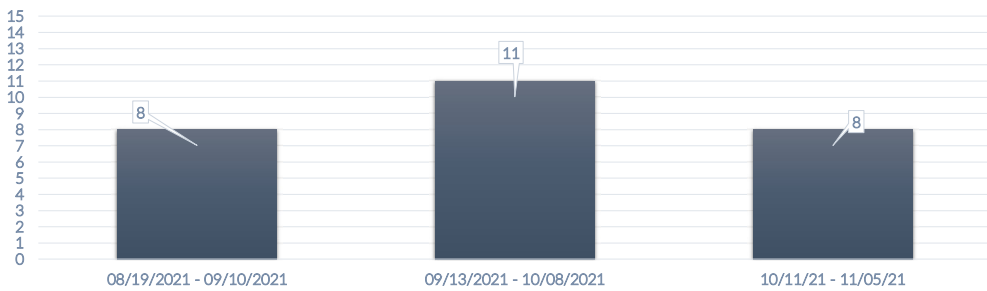


YCCP (Yolo County Career Program)

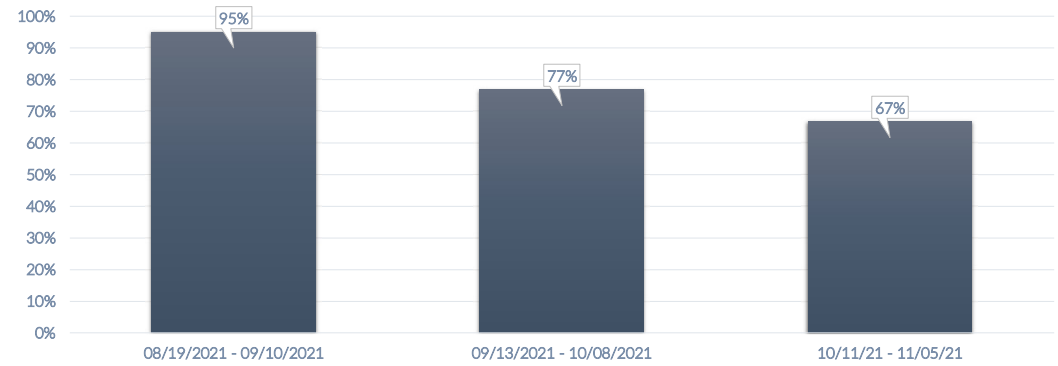
Month 1-3 (2021-2022)

Attendance Period: 08/19/2021 - 11/05/2021

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

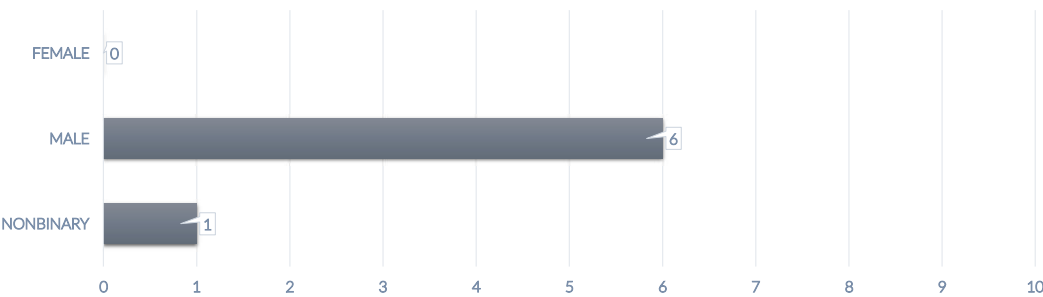


Average Attendance (%)

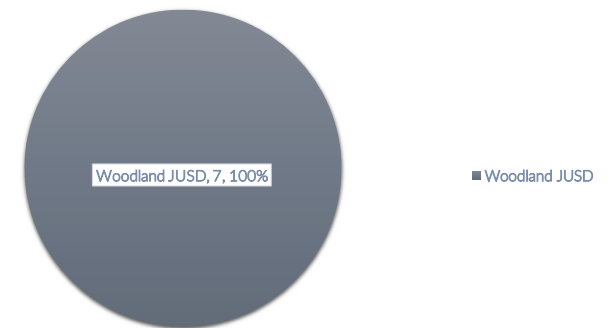


Gender
Attendance Period: 10/11/21 - 11/05/21

(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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13. 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 November 2021



Director's Report 12.2021



October Financial Report



Oct 2021 Carry Over Board Policy Council



November 19,2021 Agenda



LPC Agenda 12-07-2021 Revised



October 2021 Minutes



LPC Draft Minutes for Approval 11.2.21

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: Tuesday, December 7, 2021				Report Outcomes for the month of November, 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.	C2(5)	75.00%	4	4
					76.32%	4	4
					67.11%	4	4
2	EHS/State	Alyce Norman	6 wk. – 36 mos.	C9(7)	62.00%	3	3
					82.46%	4	3
					83.87%	4	4
					69.74%	4	4
					79.95%	4	4
					88.16%	4	4
					77.50%	4	4
1	EHS/State	Montgomery	24-36 mos.	C0(0)	82.26%	12	7
					92.00%		
					NA		
0	EHS Home Base	Yolo Co.	6 wk. – 3 yrs.	C3(1)	NA	37	34
SUB TOTAL				C14(13)	78%	88	79

HEAD START

	Program	Site	Ages	Waiting Lists	Average Daily Attendance	Funded Enrollment	Current Enrollment
1	HS/State	Alyce Norman	3 – 5	C9(0)	79.55%	16	10
2					85.55%	16	16
3					90.14%	20	14
4					81.57%	16	15
5					State ONLY	Alyce Norman	3 – 5
1	HS/State	Alyce Norman	3 – 5	C9(0)	90.94%	20	18
1							
2					86.11%	20	9
1	HS/State	Esparto	3 - 5	C1(0)	80.75%	16	11
1	HS/State	Greengate	3 – 5	C0(5)	79.26%	16	9
2					94.17%	20	9
1	HS/State	Plainfield	3 – 5	C0(2)	94.03%	16	13



Head Start / Early Head Start



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

1	HS/State	Prairie	3 – 5	C0(2)	97.25%	20	17
1	HS/State	Woodland Central	3 – 5	C2(4)	78.87%	16	16
1	HS/State	Montgomery	3 - 5	C0(0)	91.95%	20	19
1	HS/State	Wolfskill	3-5	C0(0)	78.87%	15	6
SUB TOTAL				C12(13)	86.7%	263	195
TOTAL				C26(26)	82.4%	351	274

NOTE: ENROLLMENT WENT UP BY 4 FROM LAST MONTH.

December 2021

Plan for Full Enrollment

In order to work towards full program enrollment, we have moved unfilled preschool slots from our Winters Wolfskill location to our programs in Woodland and West Sacramento. Winters Wolfskill remains open to serve the children already enrolled in that program. Furthermore, Early Head Start slots at Montgomery in Davis that remain unfilled will be moved to our Woodland Early Head Start location.

Family Support Staff continue to energetically recruit and outreach with canvassing and attending community events. Furthermore, we are advertising using our social media outlets, with advertising on Yolo bus, and with signage at our locations.

Head Start Policy Council

We held ballot elections in October to nominate our new Parent Policy Council (PC) members. New PC parents were trained in November and elections for positions were held at our first meeting. We have many enthusiastic parents interested in serving on our council this year!

Contract Monitoring Review

We received notification that our California Department of Social Services contract for general childcare services (CCTR) will undergo program monitoring in the Spring of 2022. We will receive a 45 day notice prior to the review. The Head Start management team will begin gathering relevant information now to begin preparations for the review.

Quality Grants

We held our Impact kick-off recruitment event on Saturday November 20. This funding supports Family Childcare Providers in Yolo County with a focus on building a network of support. Our Impact coaches are now supporting providers enrolled in the program and continue to outreach and recruit. Our coaches are also planning our second Dual Language Learner professional development series for Family, Friends and Neighbor providers. This series will begin in January 2022.

Executive Summary
2021/2022 Fiscal Year
October 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	\$ 171,822.52	\$	479,073.35
Benefits/Beneficios	\$ 55,688.54	\$	184,560.21
Supplies/Provisiones	\$ 2,871.11	\$	8,972.03
<i>Parent Activities/Actividades de los padres</i>	\$ -	\$	-
Site Supplies/Articulos de oficina para el centro	\$ 2,871.11	\$	8,972.03
Contracted Services/Servicios Contratados	\$ 2,750.88	\$	5,488.28
Operations/Gastos de Operacion	\$ 20,474.81	\$	72,187.01
Building/Land Improvements	\$ -	\$	-
Indirect Costs/Castos Indirectos	\$ 24,086.21	\$	59,203.00
Cafeteria Fund/transferencia al fondo del café	\$ -	\$	-
Total Expenditures/Total de Gastos	\$ 153,208.41	\$	809,483.88

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	\$ 22,115.17	\$	208,633.55
Benefits/Beneficios	\$ 15,762.38	\$	77,807.10
Supplies/Provisiones	\$ 3,049.52	\$	4,697.17
<i>Parent Activities/Actividades de los padres</i>	\$ -	\$	-
Site Supplies/Articulos de oficina para el centro	\$ 3,049.52	\$	4,697.17
Contracted Services/Servicios Contratados	\$ 2,738.00	\$	4,506.64
Operations/Gastos de Operacion	\$ 6,954.19	\$	21,696.84
Building/Land Improvements	\$ -	\$	-
Indirect Costs/Castos Indirectos	\$ 9,383.65	\$	25,685.01
Cafeteria Fund/transferencia al fondo del café	\$ -	\$	-
Total Expenditures/Total de Gastos	\$ 60,002.91	\$	343,026.31

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	\$ 435.00	\$	1,595.00
Operations/Gastos de Operacion	\$ 1,842.69	\$	8,549.44
Indirect Costs/Castos Indirectos	\$ -	\$	-
Total Expenditures/Total de Gastos	\$ 2,277.69	\$	10,144.44

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	\$ 315.00	\$	1,155.00
Operations/Gastos de Operacion	\$ 5,999.86	\$	10,641.93
Indirect Costs/Castos Indirectos	\$ -	\$	-
Total Expenditures/Total de Gastos	\$ 6,314.86	\$	11,796.93

Credit Cards	Monthly		Calculation of In-Kind Contributions		Administrative Percent Calculation		
		Expense	Dollars Expended Year-To-Date	In-Kind Required			
Visa	\$	6,693.07	Head Start	\$ 809,483.88	\$ 202,370.97	Maximum Percent Allowed	15%
Wal-Mart	\$	-	HS T & TA	\$ 10,144.44	\$ 2,536.11	Calculated Percent for the Month	12%
Nugget/Food 4 Less	\$	-	Early HS	\$ 343,026.31	\$ 85,756.58		
Interstate Oil	\$	106.64	EHS T & TA	\$ 11,796.93	\$ 2,949.23	Annual Percentage	13%
Total Credit Cards	\$	6,799.71	Total	\$ 1,174,451.56	\$ 293,612.89		
				Amount Required:	\$ 293,612.89		
				Actual In-Kind:	\$ 430,109.87		
				*Surplus/(Deficit):	\$ 136,496.98		
				If deficit: will be returned to Federal Government from unrestricted dollars			

**Executive Summary
2021/2022 Fiscal Year
October 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	\$ 153,208	\$ 809,484	\$ 1,512,773	\$ 762,299	26.24%	49.04%	24.71%
Early Head Start/Quality Improvement	\$ 1,184,022	\$ 60,003	\$ 343,026	\$ 569,137	\$ 271,859	28.97%	48.07%	22.96%
Head Start Supp American Rescue Plan	\$ 400,828	\$ 138,835	\$ 140,690	\$ 12,838	\$ 247,301	35.10%	3.20%	61.70%
Head Start Non-Competing New	\$ 100,825	\$ -	\$ -	\$ -	\$ 100,825	0.00%	0.00%	100.00%
Head Start T&TA	\$ 34,554	\$ 2,278	\$ 10,144	\$ 6,072	\$ 18,337	29.36%	17.57%	53.07%
Early Head Start T&TA	\$ 25,983	\$ 6,315	\$ 11,797	\$ 3,620	\$ 10,566	45.40%	13.93%	40.66%
Total Grant	\$ 4,830,768	\$ 360,639	\$ 1,315,141	\$ 2,104,440	\$ 1,411,187	27.22%	43.56%	29.21%

Credit Cards	Monthly Expense
Visa	\$ 6,693.07
Wal-Mart	\$ -
Nugget/Food 4 Less	\$ -
Interstate Oil	\$ 106.64
Total Credit Card Expense	\$ 6,799.71

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:	\$ 809,483.88	\$ 202,370.97
Head Start T & TA:	\$ 10,144.44	\$ 2,536.11
Early Head Start & Quality Improvement:	\$ 343,026.31	\$ 85,756.58
Early Head Start T & TA:	\$ 11,796.93	\$ 2,949.23
Total	\$ 1,174,451.56	\$ 293,612.89
Amount Required:	\$ 293,612.89	
Actual In-Kind:	\$ 430,109.87	
*Surplus/(Deficit):	\$ 136,496.98	

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

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

Early Head Start & Quality Improvement

Resource 5212 EHS & RS 5229 Quality Budgets

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	98,180	268,212	0	915,810	77.35%	
Prior Year	0	0	0	0	0	0	0	#DIV/0!	
COLA	0	0	0	0	0	0	0		
Total Revenues	1,184,022	0	1,184,022	98,180	268,212	0	915,810	77.35%	
Expenditures									
Salaries	609,120	0	609,120	22,115	208,634	392,268	8,219	1.35%	
Benefits	238,638	0	238,638	15,762	77,807	151,518	9,313	3.90%	
Supplies	41,719	0	41,719	3,050	4,697	12,878	24,144	57.87%	
Parent Activity Supplies & Food for Parent Meetings	1,921	0	1,921	0	0	0	1,921	100.00%	
Site Supplies	39,798	0	39,798	3,050	4,697	12,878	22,223	55.84%	
Travel & Conference	3,447	0	3,447	764	1,128	98	2,222	64.45%	
Dues & Memberships	1,214	0	1,214	85	460	0	754	62.11%	
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	2,362	0	2,362	43	192	545	1,625	68.82%	
Direct Costs for Transfer of Services	76,007	0	76,007	5,983	19,597	0	56,410	74.22%	
Professional/Contracted Services & Operating									
Expenditures	93,514	0	93,514	2,738	4,507	11,830	77,177	82.53%	
Intergovernmental Fees	1,035	0	1,035	80	320	0	715	69.12%	
Indirect Costs	113,865	0	113,865	9,384	25,685	0	88,180	77.44%	
Improvements	0	0	0	0	0	0	0	#DIV/0!	
Total Expenditures	1,184,022	0	1,184,022	60,003	343,026	569,137	271,859	22.96%	

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

**PROGRAMA EARLY HEAD START
PRESUPUESTO DEL AÑO FISCAL 2020/2021**

Recurso 5212 & 5229

CATEGORÍA	Presupuesto	Ajustes	Presupuesto Revisado	Actual	Gastado/Recibido		Balance	% %
					Lo que va del año	Sobrecargado		
Ingresos:								
Todos los otros Federales	1,184,022	0	1,184,022	98,180	268,212	0	915,810	77.35%
	0		0				0	#DIV/0!
	0		0		0		0	
Total de Ingresos	1,184,022	0	1,184,022	98,180	268,212	0	915,810	77.35%
Gastos:								
Salarios	609,120	0	609,120	22,115	208,634	392,268	8,219	1.35%
Beneficios	238,638	0	238,638	15,762	77,807	151,518	9,313	3.90%
Provisiones	41,719	0	41,719	3,050	4,697	12,878	24,144	57.87%
<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>	39,798	0	39,798	3,050	4,697	12,878	26,065	65.49%
Viaje y Conferencia	3,447	0	3,447	764	1,128	98	2,222	64.45%
Cuotas y Membresías	1,214	0	1,214	85	460	0	754	62.11%
Seguro	3,051	0	3,051	0	0	0	3,051	100.00%
Operations and Housekeeping	50		50	0	0	0	50	100.00%
Rentas, Arrendamientos, Reparaciones y Mejoras No-Capitalizadas	2,362	0	2,362	43	192	545	1,625	68.82%
Costos Directos para Transferencias de Servicios	76,007	0	76,007	5,983	19,597	0	56,410	74.22%
Servicios Profesionales/Contratados y Gastos de	93,514	0	93,514	2,738	4,507	11,830	77,177	82.53%
Cuotas Intergubernamentales	1,035	0	1,035	80	320	0	715	69.12%
Gastos Indirectos	113,865	0	113,865	9,384	25,685	0	88,180	77.44%
Equipment		0	0	0	0	0	0	#DIV/0!
		0	0					
Total de Gastos	1,184,022	0	1,184,022	60,003	343,026	569,137	271,859	22.96%

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

HEAD START T&TA

Resource 5208

CATEGORY	Budget	Adjustment	Revised Budget	Current	Expended/Received			Balance	% %
					Year-to-date	Encumbered			
Revenues									
All Other Federal	34,554	0	34,554	8,301	8,301	0	26,253	75.98%	
COLA	0	0	0	0	0	0	0		
Total Revenues	34,554	0	34,554	8,301	8,301	0	26,253	75.98%	
Expenditures									
Salaries	0	0	0	0	0	0	0	0.00%	
Benefits	0	0	0	0	0	0	0	0.00%	
Supplies	4,822	0	4,822	0	0	0	4,822	100.00%	
<i>Parent Activity Supplies & Food for Parent Meetings</i>	1,125	0	1,125	0	0	0	1,125	100.00%	
<i>Site Supplies</i>	0	0	0	0	0	0	0	#DIV/0!	
Travel & Conference	21,861	0	21,861	1,843	8,549	4,367	8,945	40.92%	
Contracted Services	7,871	0	7,871	435	1,595	1,706	4,570	58.06%	
Indirect Costs	0	0	0	0	0	0	0	#DIV/0!	
Total Expenditures	34,554	0	34,554	2,278	10,144	6,072	18,337	53.07%	

**Executive Summary
2021/2022 Fiscal Year
October 2021
PROGRAMA HEAD START T&TA**

Recurso 5208

CATEGORÍA	Presupuesto	Ajustes	Presupuesto Revisado	Actual	Gastado/Recibido		Balance	% %
					Lo que va del año	Sobrecargado		
Ingresos:								
Todos los otros Federales	34,554	0	34,554	0	8,301	0	26,253	75.98%
COLA	0		0				0	
Total de Ingresos	34,554	0	34,554	0	8,301	0	26,253	75.98%
Gastos:								
Salarios	0	0	0	0	0	0	0	0.00%
Beneficios	0	0	0	0	0	0	0	0.00%
Provisiones	4,822	0	4,822	0	0	0	4,822	100.00%
<i>Artículos para las actividades de los padres y comida para las juntas</i>	1,125	0	1,125	0	0	0	1,125	100.00%
<i>Artículos de oficina para el centro</i>	0	0	0	0	0	0	0	#DIV/0!
Viaje y Conferencia	21,861	0	21,861	1,843	8,549	4,367	8,945	
Servicios Contratados	7,871	0	7,871	435	1,595	1,706	4,570	58.06%
Gastos Indirectos	0	0	0	0	0	0	0	0.00%
Total de Gastos	34,554	0	34,554	2,278	10,144	6,072	18,337	53.07%

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

**HEAD START & QUALITY IMPROVEMENT
2021/2022 BUDGET**

Resource 5210 HS & Quality Improvement RS 5219

CATEGORY	Budget	Adjustment	Revised Budget	Current	Expended/Received			Balance	% %
					Year-to-date	Encumbered			
Revenues									
All Other Federal	3,084,556	0	3,084,556	251,345	616,507	0	2,468,049	80.01%	
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	251,345	616,507	0	2,468,049	80.01%	
Expenditures:									
Salaries	1,531,817	0	1,531,817	58,705	479,073	1,043,162	9,582	0.63%	
Benefits	621,103	0	621,103	44,070	184,560	418,721	17,822	2.87%	
Supplies	107,000	0	107,000	2,871	8,972	19,501	78,527	73.39%	
<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>	102,628	0	102,628	2,871	8,972	19,501	74,155	72.26%	
Travel & Conference	35,389	0	35,389	2,210	2,812	293	32,284	91.23%	
Dues & Memberships	4,176	0	4,176	304	1,429	0	2,747	65.79%	
Insurance	13,568	0	13,568	0	0	0	13,568	100.00%	
Operations & Housekeeping	580	0	580	1	3	124	454	78.22%	
Rentals, Leases, Repairs & Noncapitalized									
Improvements	10,769	0	10,769	185	1,312	3,497	5,959	55.34%	
Direct Costs for Transfer of Services	257,358	0	257,358	17,775	65,544	0	191,814	74.53%	
Professional/Contracted Services & Operating									
Expenditures	199,716	0	199,716	2,751	5,488	26,964	167,264	83.75%	
Intergovernmental Fees	6,445	0	6,445	251	1,087	511	4,847	75.20%	
Equipment	0	0	0	0	0	0	0	#DIV/0!	
Indirect Costs	296,635	0	296,635	24,086	59,203	0	237,432	80.04%	
Improvements	0	0	0	0	0	0	0	#DIV/0!	
Total Expenditures	3,084,556	0	3,084,556	153,208	809,484	1,512,773	762,299	24.71%	

Executive Summary
2021/2022 Fiscal Year
October 2021
PROGRAMA HEAD START
PRESUPUESTO 2020/2021

Recurso 5210		Presupuesto	Ajustes	Presupuesto Revisado	Actual	Lo que va del año	Gastado/Recibido Sobrecargado	Balance	% %
	CATEGORÍA								
Ingresos:									
	Todos los otros Federales	3,084,556	0	3,084,556	0	616,507		2,468,049	80.01%
		0	0	0	0	0	0	0	
	COLA	0	0	0	0	0		0	
	Total Revenues/Total de Ingresos	3,084,556	0	3,084,556	0	616,507	0	2,468,049	
Gastos:									
	Salarios	1,531,817	0	1,531,817	58,705	479,073	1,043,162	9,582	0.63%
	Beneficios	621,103	0	621,103	44,070	184,560	418,721	17,822	2.87%
	Provisiones	107,000	0	107,000	2,871	8,972	19,501	78,527	73.39%
	<i>Artículos para las actividades de los padres y comida para las juntas</i>	4,372	0	4,372	0	0	0	4,372	0.00%
	<i>Artículos de oficina para el centro</i>	102,628	0	102,628	2,871	8,972	19,501	74,155	72.26%
	Viaje y Conferencia	35,389	0	35,389	2,210	2,812	293	32,284	91.23%
	Cuotas y Membresías	4,176	0	4,176	304	1,429	0	2,747	65.79%
	Seguro	13,568	0	13,568	0	0	0	13,568	100.00%
		580	0	580	1	3	124	454	78.22%
	Rentas, Arrendamientos, Reparaciones y Mejoras No-Capitalizadas	10,769	0	10,769	0	1,312	3,497	5,959	55.34%
	Costos Directos para Transferencias de Servicios Profesionales/Contratados y Gastos de Operación	257,358	0	257,358	17,775	65,544	0	191,814	74.53%
	Cuotas Intergubernamentales	199,716	0	199,716	2,751	5,488	26,964	167,264	83.75%
	Mejoras a los Terrenos	6,445	0	6,445	251	1,087	511	4,847	75.20%
	Gastos Indirectos	0	0	0	0	0	0	0	#DIV/0!
	transferencia al fondo del café	296,635	0	296,635	24,086	59,203	0	237,432	80.04%
		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	153,208	809,484	1,512,773	762,299	24.71%

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

EARLY HEAD START T&TA

Resource 5218

CATEGORY	Budget	Adjustment	Revised Budget	Current	Year-to-date	Expended/Received			% %
						Encumbered	Balance		
Revenues									
All Other Federal	25,983	0	25,983	10,589	10,589	0	15,394	59.25%	
Total Revenues	25,983	0	25,983	10,589	10,589	0	15,394	59.25%	
Expenditures									
Salaries	0	0	0	0	0	0	0	0.00%	
Benefits	0	0	0	0	0	0	0	0.00%	
Supplies	3,417	0	3,417	0	0	0	3,417	100.00%	
<i>Parent Activity Supplies & Food for Parent Meetings</i>	720	0	720	0	0	0	720	100.00%	
<i>Site Supplies</i>	2,697	0	2,697	0	0	0	2,697	100.00%	
Travel & Conference	17,851	0	17,851	6,000	10,642	2,776	4,433	24.83%	
Contracted Services	4,715	0	4,715	315	1,155	844	2,716	57.60%	
Indirect Costs	0	0	0	0	0	0	0	#DIV/0!	
Total Expenditures	25,983	0	25,983	6,315	11,797	3,620	10,566	40.66%	

Executive Summary
2021/2022 Fiscal Year
October 2021
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	10,589	10,589	0	15,394	59.25%
Total de Ingresos	25,983	0	25,983	10,589	10,589	0	15,394	
Gastos:								
Salarios	0	0	0	0	0	0	0	0.00%
Beneficios	0	0	0	0	0	0	0	0.00%
Provisiones	3,417	0	3,417	0	0	0	3,417	100.00%
<i>Artículos para las actividades de los padres y comida para las juntas</i>	720	0	720	0	0	0	720	100.00%
<i>Artículos de oficina para el centro</i>	2,697	0	2,697	0	0	0	2,697	100.00%
Viaje y Conferencia	17,851	0	17,851	6,000	10,642	2,776	4,433	24.83%
Servicios Contratados	4,715	0	4,715	315	1,155	844	2,716	57.60%
Gastos Indirectos	0	0	0	0	0	0	0	#DIV/0!
Total de Gastos	25,983	0	25,983	6,315	11,797	3,620	10,566	40.66%

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

HEAD START SUPP AMERICAN RESCUE PLAN

Resource 5246

				Expended/Received					
Revenues	CATEGORY	Budget	Adjustment	Revised Budget	Current	Year-to-date	Encumbered	Balance	%
	All Other Federal	400,828	0	400,828	140,280	140,280	0	260,548	65.00%
	Total Revenues	400,828	0	400,828	140,280	140,280	0	260,548	65.00%
Expenditures									
	Salaries	113,296	0	113,296	113,118	113,118	0	178	0.00%
	Benefits	11,639	0	11,639	11,619	11,619	0	20	0.00%
	Supplies	0	0	0	0	0	0	0	#DIV/0!
	<i>Parent Activity Supplies & Food for Parent Meetings</i>	0	0	0	0	0	0	0	#DIV/0!
	<i>Site Supplies</i>	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	7,200	0	7,200	608	2,462	4,738	0	0.00%
	Contracted Services	22,605	0	22,605	0	0	8,100	14,505	64.17%
	Building & Improvements	229,624	0	229,624	0	0	0	229,624	100.00%
	Indirect Costs	16,464	0	16,464	13,490	13,490	0	2,974	18.06%
	Total Expenditures	400,828	0	400,828	138,835	140,690	12,838	247,301	61.70%

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

**HEAD START/EARLY HEAD START
CREDIT CARD REPORT**

MANAGER		VISA
Gail Nadal		
Travel/Conference		\$ 3,028.41
Center Supplies		\$ 724.71
	TOTAL	<u>\$ 3,753.12</u>
Shannon McClarin		
Travel/Conference		\$ 825.00
Center Supplies		
	TOTAL	<u>\$ 825.00</u>
Genet Telahun		
Travel/Conference		\$ -
Center Supplies		
	TOTAL	<u>\$ -</u>
Amee Dowkes		
Travel/Conference		\$ 84.37
Center Supplies		
	TOTAL	<u>\$ 84.37</u>
Gustavo Melgoza		
Travel/Conference		\$ 486.41
Center Supplies		
	TOTAL	<u>\$ 486.41</u>
Connie Luna		
Travel/Conference		
Center Supplies		\$ 1,455.51
	TOTAL	<u>\$ 1,455.51</u>
Nicole Castrejon		
Travel/Conference		\$ 88.66
Center Supplies		\$ -
		<u>\$ 88.66</u>
	VISA Grand Total	\$ 6,693.07
Nugget/Food4Less		\$ -
InterState Oil		\$ 106.64
	TOTAL MONTHLY EXPENDITURES:	\$ 6,799.71

**Credit card statements available upon request

**Executive Summary
2021/2022 Fiscal Year
October 2021
Programas Head Start/Early Head Start
REPORTE DE TARJETAS DE CRÉDITO
Año FISCAL 2020/2021**

SUPERVISOR	VISA
Gail Nadal	
Viaje/Conferencia	\$ 3,028.41
Artículos para el centro	\$ 724.71
	\$ 3,753.12
Genet Telahun	
Viaje/Conferencia	\$ -
Artículos para el centro	\$ -
Total	\$ -
Amee Dowkes	
Viaje/Conferencia	\$ 84.37
Artículos para el centro	\$ -
Total	\$ 84.37
Gustavo Melgoza	
Viaje/Conferencia	\$ 486.41
Artículos para oficina	\$ -
Total	\$ 486.41
Connie Luna	
Viaje/conferencia	\$ -
Articulos para oficina	\$ 1,455.51
Total	\$ 1,455.51
Nicole Castrejon	
Viaje/conferencia	\$ 88.66
Articulos para oficina	\$ -
Total	\$ 88.66
VISA Grand Total	\$ 6,693.07
NUGGET/FOOD 4 LESS	\$ -
INTERSTATE OIL	\$ 106.64

Total de Gastos Mensuales: \$ 6,799.71 ***

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

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

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	\$ 23,305.41	\$ 306.35

Step 2: Calculate maximum administrative expenses allowed for 15%

Federal Share	\$ 360,639.28	All Grants
Required 20 percent NFS	\$ 90,159.82	Non Federal Share
Total Approved Costs	\$ 450,799.10	
15% Administrative Cost Limitation	\$ 67,619.87	

Step 3: Identify total administrative expenses

Dual Facility Costs	\$ 306.35	Per Above Calculation in step 1
School Admin	\$ 23,619.32	Staff charged to Administration
General Admin	\$ 29,234.88	Indirect
Total	\$ 53,160.55	

Grant Expenditures	\$ 313,678.95
Less Capital Outlay	\$ -
= Expenditures subject to indirect	\$ 313,678.95

Currently Charged Admin Costs	\$ 53,160.55
In-Kind Indirect	\$ -
In - Kind Administrative	\$ -
Administrative Total	\$ 53,160.55

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
October 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	\$ 254,285.87	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 254,285.87
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
		\$ 430,109.87	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 430,109.87

Total Contribution Due based on actual dollars claimed:

	Dollars Expended as of Sep 30, 2021	In-Kind Required
Head Start & Quality Improvement:	809,483.88	202,370.97
Head Start T & TA:	10,144.44	2,536.11
Early Head Start & Quality Improvement:	343,026.31	85,756.58
Early Head Start T & TA:	11,796.93	2,949.23
Total:	1,174,451.56	293,612.89

Amount Required: 293,612.89
Actual In-Kind: 430,109.87

*Surplus/(Deficit): 136,496.98

Surplus(Deficit): 136,496.98

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

Executive Summary
2021/2022 Fiscal Year
October 2021

CARRY OVER HEAD START & QUALITY IMPROVEMENT/PROGRAMA HEAD START			
Resource 5210 & 5219/Recurso 5210 & 5219			
CATEGORY/CATEGORIA	Current/	Year to Date	
Revenues/Ingresos:		\$	282,025.00
Expenditures/Gastos:			
Salaries/Salarios	\$	2,312.70	\$ 2,312.70
Benefits/Beneficios	\$	931.38	\$ 931.38
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	\$	-	\$ -
Building/Land Improvements	\$	-	\$ -
Indirect Costs/Castos Indirectos	\$	-	\$ -
Cafeteria Fund/transferencia al fondo del café	\$	-	\$ -
Total Expenditures/Total de Gastos	\$	3,244.08	\$ 3,244.08

CARRY OVER EARLY HEAD START & QUALITY IMPROVEMENT/PROGRAMA EARLY HEAD START			
Resource 5212 & 5229/Recurso 5212 & 5229			
CATEGORY/CATEGORIA	Current/	Year to Date	
Revenues/Ingresos:		\$	94,762.00
Expenditures/Gastos:			
Salaries/Salarios	\$	1,139.82	\$ 1,139.82
Benefits/Beneficios	\$	459.05	\$ 459.05
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	\$	-	\$ -
Building/Land Improvements	\$	69,352.00	\$ 69,352.00
Indirect Costs/Castos Indirectos	\$	-	\$ -
Cafeteria Fund/transferencia al fondo del café	\$	-	\$ -
Total Expenditures/Total de Gastos	\$	70,950.87	\$ 70,950.87

CARRY OVER HEAD START T&TA/PROGRAMA HEAD START T & TA			
Resource 5208/Recurso 5208			
CATEGORY/CATEGORIA	Current/	Year to Date	
Revenues/Ingresos:		\$	2,584.00
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	\$	-	\$ -

CARRY OVER EARLY HEAD START T&TA/PROGRAMA EARLY HEAD START T & TA			
Resource 5218/Recurso 5218			
CATEGORY/CATEGORIA	Current/	Year to Date	
Revenues/Ingresos:		\$	1,101.00
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	\$	-	\$ -

Executive Summary
2021/2022 Fiscal Year
October 2021

Program	Working Budget	Current Expenditures	Year-To-Date Expenditures	Encumbered	Balance	% of Budget Spent	% of Budget Encumbered	Unspent or Not Obligated
<u>CARRY OVER FUNDS:</u>								
Head Start/Quality Improvement	\$ 282,025	\$ 3,244	\$ 3,244	\$ 55,439	\$ 223,522	1.15%	19.66%	79.26%
Early Head Start/Quality Improvement	\$ 94,762	\$ 70,951	\$ 70,951	\$ 6,298	\$ 17,513	74.87%	6.65%	18.48%
Head Start COVID-19	\$ 13,829	\$ 6,902	\$ 6,902	\$ 6,797	\$ 130	49.91%	49.15%	0.94%
Early Head Start COVID-19	\$ 6,745	\$ 3,367	\$ 3,367	\$ 3,316	\$ 62	49.92%	49.16%	0.92%
Head Start T&TA	\$ 2,584	\$ -	\$ -	\$ -	\$ 2,584	0.00%	0.00%	100.00%
Early Head Start T&TA	\$ 1,101	\$ -	\$ -	\$ -	\$ 1,101	0.00%	0.00%	100.00%
Total Grant	\$ 401,046	\$ 84,464	\$ 84,464	\$ 71,849	\$ 244,913	21.06%	17.92%	61.07%

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

Early Head Start & Quality Improvement

CARRY OVER FUNDS:

Resource 5212 EHS & RS 5229 Quality Budgets

CATEGORY	Budget	Adjustment	Revised Budget	Actual Current	Expended/Received			%
					Year-to-date	Encumbered	Balance	
Revenues								
All Other Federal	94,762	0	94,762	94,762	94,762	0	0	0.00%
Prior Year	0	0	0	0	0	0	0	#DIV/0!
COLA	0	0	0	0	0	0	0	
Total Revenues	94,762	0	94,762	94,762	94,762	0	0	0.00%
Expenditures								
Salaries	2,241	0	2,241	1,140	1,140	4,446	(3,344)	-149.23%
Benefits	654	0	654	459	459	1,852	(1,657)	-253.44%
Supplies	17,864	0	17,864	0	0	0	17,864	100.00%
<i>Parent Activity Supplies & Food for Parent Meetings</i>	0	0	0	0	0	0	0	#DIV/0!
<i>Site Supplies</i>	17,864	0	17,864	0	0	0	17,864	100.00%
Travel & Conference	0	0	0	0	0	0	0	#DIV/0!
Dues & Memberships	0	0	0	0	0	0	0	#DIV/0!
Insurance	0	0	0	0	0	0	0	#DIV/0!
Operations and Housekeeping	0	0	0	0	0	0	0	#DIV/0!
Rentals, Leases, Repairs & Noncapitalized	0	0	0	0	0	0	0	#DIV/0!
Improvements	0	0	0	0	0	0	0	#DIV/0!
Direct Costs for Transfer of Services	0	0	0	0	0	0	0	#DIV/0!
Professional/Contracted Services & Operating	0	0	0	0	0	0	0	#DIV/0!
Expenditures	2,208	0	2,208	0	0	0	2,208	100.00%
Intergovernmental Fees	0	0	0	0	0	0	0	#DIV/0!
Indirect Costs	2,443	0	2,443	0	0	0	2,443	100.00%
Improvements	69,352	0	69,352	69,352	69,352	0	0	0.00%
Total Expenditures	94,762	0	94,762	70,951	70,951	6,298	17,513	18.48%

Executive Summary
2021/2022 Fiscal Year
October 2021
PROGRAMA EARLY HEAD START
PRESUPUESTO DEL AÑO FISCAL 2020/2021

CARRY OVER FUNDS:

Recurso 5212 & 5229

CATEGORÍA	Presupuesto	Ajustes	Presupuesto Revisado	Actual	Gastado/Recibido		Balance	% %
					Lo que va del año	Sobrecargado		
Ingresos:								
Todos los otros Federales	94,762	0	94,762	94,762	94,762	0	0	0.00%
	0		0				0	#DIV/0!
	0		0		0		0	
Total de Ingresos	94,762	0	94,762	94,762	94,762	0	0	0.00%
Gastos:								
Salarios	2,241	0	2,241	1,140	1,140	4,446	(3,344)	-149.23%
Beneficios	654	0	654	459	459	1,852	(1,657)	-253.44%
Provisiones	17,864	0	17,864	0	0	0	17,864	100.00%
<i>Articulos para las actividades de los padres y comida para las juntas</i>	0	0	0	0	0	0	0	#DIV/0!
<i>Articulos de oficina para el centro</i>	17,864	0	17,864	0	0	0	17,864	100.00%
Viaje y Conferencia	0	0	0	0	0	0	0	#DIV/0!
Cuotas y Membresias	0	0	0	0	0	0	0	#DIV/0!
Seguro	0	0	0	0	0	0	0	#DIV/0!
Operations and Housekeeping	0		0	0	0	0	0	#DIV/0!
Rentas, Arrendamientos, Reparaciones y Mejoras No-Capitalizadas	0	0	0	0	0	0	0	#DIV/0!
Costos Directos para Transferencias de Servicios	0	0	0	0	0	0	0	#DIV/0!
Servicios Profesionales/Contratados y Gastos de	2,208	0	2,208	0	0	0	2,208	100.00%
Cuotas Intergubernamentales	0	0	0	0	0	0	0	#DIV/0!
Gastos Indirectos	2,443	0	2,443	0	0	0	2,443	100.00%
Equipment		69,352	69,352	69,352	69,352	0	0	0.00%
		0	0					
Total de Gastos	25,410	69,352	94,762	70,951	70,951	6,298	17,513	18.48%

Executive Summary
2021/2022 Fiscal Year
October 2021

HEAD START T&TA

CARRY OVER FUNDS:
Resource 5208

CATEGORY	Budget	Adjustment	Revised Budget	Current	Expended/Received			Balance	% %
					Year-to-date	Encumbered			
Revenues									
All Other Federal	2,584	0	2,584	0	0	0	2,584	100.00%	
COLA	0	0	0	0	0	0	0		
Total Revenues	2,584	0	2,584	0	0	0	2,584	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!	
<i>Parent Activity Supplies & Food for Parent Meetings</i>	0	0	0	0	0	0	0	#DIV/0!	
<i>Site Supplies</i>	0	0	0	0	0	0	0	#DIV/0!	
Travel & Conference	2,584	0	2,584	0	0	0	2,584	100.00%	
Contracted Services	0	0	0	0	0	0	0	#DIV/0!	
Indirect Costs	0	0	0	0	0	0	0	#DIV/0!	
Total Expenditures	2,584	0	2,584	0	0	0	2,584	100.00%	

Executive Summary
2021/2022 Fiscal Year
October 2021
PROGRAMA HEAD START T&TA

CARRY OVER FUNDS:

Recurso 5208

CATEGORÍA	Presupuesto	Ajustes	Presupuesto Revisado	Actual	Gastado/Recibido		Balance	% %
					Lo que va del año	Sobrecargado		
Ingresos:								
Todos los otros Federales	2,584	0	2,584	0	0	0	2,584	100.00%
COLA	0		0				0	
Total de Ingresos	2,584	0	2,584	0	0	0	2,584	100.00%
Gastos:								
Salarios	0	0	0	0	0	0	0	0.00%
Beneficios	0	0	0	0	0	0	0	0.00%
Provisiones	0	0	0	0	0	0	0	#DIV/0!
<i>Articulos para las actividades de los padres y comida para las juntas</i>	0	0	0	0	0	0	0	#DIV/0!
<i>Articulos de oficina para el centro</i>	0	0	0	0	0	0	0	#DIV/0!
Viaje y Conferencia	2,584	0	2,584	0	0	0	2,584	
Servicios Contratados	0	0	0	0	0	0	0	#DIV/0!
Gastos Indirectos	0	0	0	0	0	0	0	0.00%
Total de Gastos	2,584	0	2,584	0	0	0	2,584	100.00%

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

**HEAD START & QUALITY IMPROVEMENT
2021/2022 BUDGET**

CARRY OVER FUNDS:

Resource 5210 HS & Quality Improvement RS 5219

CATEGORY	Budget	Adjustment	Revised Budget	Current	Expended/Received			Balance	%
					Year-to-date	Encumbered			
Revenues									
All Other Federal	282,025	0	282,025	0	0	0	0	282,025	100.00%
Indirect	0	0	0	0	0	0	0	0	0.00%
COLA	0	0	0	0	0	0	0	0	0.00%
Total Revenues	282,025	0	282,025	0	0	0	0	282,025	100.00%
Expenditures:									
Salaries	4,545	0	4,545	2,313	2,313	9,020	(6,788)	-149.34%	
Benefits	1,330	0	1,330	931	931	3,759	(3,360)	-252.63%	
Supplies	91,238	0	91,238	0	0	42,661	48,577	53.24%	
<i>Parent Activity Supplies & Food for Parent Meetings</i>	0	0	0	0	0	0	0	#DIV/0!	
<i>Site Supplies</i>	91,238	0	91,238	0	0	42,661	48,577	53.24%	
Travel & Conference	0	0	0	0	0	0	0	#DIV/0!	
Dues & Memberships	0	0	0	0	0	0	0	#DIV/0!	
Insurance	0	0	0	0	0	0	0	#DIV/0!	
Operations & Housekeeping	0	0	0	0	0	0	0	#DIV/0!	
Rentals, Leases, Repairs & Noncapitalized	0	0	0	0	0	0	0	#DIV/0!	
Improvements	0	0	0	0	0	0	0	#DIV/0!	
Direct Costs for Transfer of Services	0	0	0	0	0	0	0	#DIV/0!	
Professional/Contracted Services & Operating	0	0	0	0	0	0	0	#DIV/0!	
Expenditures	41,435	0	41,435	0	0	0	41,435	100.00%	
Intergovernmental Fees	0	0	0	0	0	0	0	#DIV/0!	
Equipment	133,975	0	133,975	0	0	0	133,975	100.00%	
Indirect Costs	9,682	0	9,682	0	0	0	9,682	100.00%	
Improvements	0	0	0	0	0	0	0	#DIV/0!	
Total Expenditures	282,205	0	282,205	3,244	3,244	55,439	223,522	79.21%	

Executive Summary
2021/2022 Fiscal Year
October 2021
PROGRAMA HEAD START
PRESUPUESTO 2020/2021

CARRY OVER FUNDS:

Recurso 5210

CATEGORÍA	Presupuesto	Ajustes	Presupuesto Revisado	Actual	Gastado/Recibido		Balance	% %
					Lo que va del año	Sobrecargado		
Ingresos:								
Todos los otros Federales	282,025	0	282,025	0	0		282,025	100.00%
COLA	0	0	0	0	0	0	0	
Total Revenues/Total de Ingresos	282,025	0	282,025	0	0	0	282,025	
Gastos:								
Salarios	4,545	0	4,545	2,313	2,313	9,020	(6,788)	-149.34%
Beneficios	1,330	0	1,330	931	931	3,759	(3,360)	-252.63%
Provisiones	91,238	0	91,238	0	0	42,661	48,577	53.24%
<i>Articulos para las actividades de los padres y comida para las juntas</i>	0	0	0	0	0	0	0	0.00%
<i>Articulos de oficina para el centro</i>	91,238	0	91,238	0	0	42,661	48,577	53.24%
Viaje y Conferencia	0	0	0	0	0	0	0	#DIV/0!
Cuotas y Membresías	0	0	0	0	0	0	0	#DIV/0!
Seguro	0	0	0	0	0	0	0	#DIV/0!
Rentas, Arrendamientos, Reparaciones y Mejoras No-Capitalizadas	0	0	0	0	0	0	0	#DIV/0!
Costos Directos para Transferencias de Servicios Profesionales/Contratados y Gastos de Operación	0	0	0	0	0	0	0	#DIV/0!
Cuotas Intergubernamentales	41,435	0	41,435	0	0	0	41,435	100.00%
Mejoras a los Terrenos	0	0	0	0	0	0	0	#DIV/0!
Gastos Indirectos	133,975	0	133,975	0	0	0	133,975	100.00%
transferencia al fondo del café	9,682	0	9,682	0	0	0	9,682	100.00%
Total de Gastos	0	0	0	0	0	0	0	#DIV/0!
Total de Gastos	282,205	0	282,205	3,244	3,244	55,439	223,522	79.21%

**Executive Summary
2021/2022 Fiscal Year
October 2021
EARLY HEAD START T&TA**

CARRY OVER FUNDS:

Resource 5218

CATEGORY	Budget	Adjustment	Revised Budget	Current	Expended/Received			Balance	% %
					Year-to-date	Encumbered			
Revenues									
All Other Federal	1,101	0	1,101	0	0	0	0	1,101	100.00%
Total Revenues	1,101	0	1,101	0	0	0	0	1,101	100.00%
Expenditures									
Salaries	0	0	0	0	0	0	0	0	0.00%
Benefits	0	0	0	0	0	0	0	0	0.00%
Supplies	0	0	0	0	0	0	0	0	#DIV/0!
<i>Parent Activity Supplies & Food for Parent Meetings</i>	0	0	0	0	0	0	0	0	#DIV/0!
<i>Site Supplies</i>	0	0	0	0	0	0	0	0	#DIV/0!
Travel & Conference	1,101	0	1,101	0	0	0	0	1,101	100.00%
Contracted Services	0	0	0	0	0	0	0	0	#DIV/0!
Indirect Costs	0	0	0	0	0	0	0	0	#DIV/0!
Total Expenditures	1,101	0	1,101	0	0	0	0	1,101	100.00%

Executive Summary
2021/2022 Fiscal Year
October 2021
PROGRAMA EARLY HEAD START T&TA

CARRY OVER FUNDS:

Recurso 5218

CATEGORÍA	Presupuesto	Ajustes	Presupuesto Revisado	Actual	Gastado/Recibido		Balance	% %
					Lo que va del año	Sobrecargado		
Ingresos:								
Todos los otros Federales	1,101	0	1,101	0	0	0	1,101	100.00%
Total de Ingresos	1,101	0	1,101	0	0	0	1,101	
Gastos:								
Salarios	0	0	0	0	0	0	0	0.00%
Beneficios	0	0	0	0	0	0	0	0.00%
Provisiones	0	0	0	0	0	0	0	#DIV/0!
<i>Artículos para las actividades de los padres y comida para las juntas</i>	0	0	0	0	0	0	0	#DIV/0!
<i>Artículos de oficina para el centro</i>	0	0	0	0	0	0	0	#DIV/0!
Viaje y Conferencia	1,101	0	1,101	0	0	0	1,101	100.00%
Servicios Contratados	0	0	0	0	0	0	0	#DIV/0!
Gastos Indirectos	0	0	0	0	0	0	0	#DIV/0!
Total de Gastos	1,101	0	1,101	0	0	0	1,101	100.00%

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

HEAD START COVID

CARRY OVER FUNDS:
Resource 5220

CATEGORY	Budget	Adjustment	Revised Budget	Expended/Received				% %
				Current	Year-to-date	Encumbered	Balance	
Revenues								
All Other Federal	13,829	0	13,829	0	0	0	13,829	100.00%
Total Revenues	13,829	0	13,829	0	0	0	13,829	100.00%
Expenditures								
Salaries	9,668	0	9,668	4,920	4,920	4,798	(50)	0.00%
Benefits	2,833	0	2,833	1,982	1,982	1,999	(1,148)	0.00%
Supplies	0	0	0	0	0	0	0	#DIV/0!
<i>Parent Activity Supplies & Food for Parent Meetings</i>	0	0	0	0	0	0	0	#DIV/0!
<i>Site Supplies</i>	0	0	0	0	0	0	0	#DIV/0!
Rentals , Repairs, Leases	0	0	0	0	0	0	0	#DIV/0!
Contracted Services	0	0	0	0	0	0	0	#DIV/0!
Indirect Costs	1,328	0	1,328	0	0	0	1,328	100.00%
Improvements	0	0	0	0	0	0	0	#DIV/0!
Equipment	0	0	0	0	0	0	0	#DIV/0!
Total Expenditures	13,829	0	13,829	6,902	6,902	6,797	130	0.94%

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

EARLY HEAD START COVID

CARRY OVER FUNDS:

Resource 5230

CATEGORY	Budget	Adjustment	Revised Budget	Expended/Received			Balance	% %	
				Current	Year-to-date	Encumbered			
Revenues									
All Other Federal	6,745	0	6,745	0	0	0	6,745	100.00%	
	0	0	0						
Total Revenues	6,745	0	6,745	0	0	0	6,745	100.00%	
Expenditures									
Salaries	4,717	0	4,717	2,400	2,400	2,340	(24)	0.00%	
Benefits	1,379	0	1,379	967	967	975	(563)	0.00%	
Supplies	0	0	0	0	0	0	0	#DIV/0!	
<i>Parent Activity Supplies & Food for Parent Meetings</i>	0	0	0	0	0	0	0	#DIV/0!	
<i>Site Supplies</i>	0	0	0	0	0	0	0	#DIV/0!	
Rentals, Repairs, Leases	0	0	0	0	0	0	0	#DIV/0!	
Contracted Services	0	0	0	0	0	0	0	#DIV/0!	
Indirect Costs	649	0	649	0	0	0	649	100.00%	
Improvements	0	0	0	0	0	0	0	#DIV/0!	
Total Expenditures	6,745	0	6,745	3,367	3,367	3,316	62	0.92%	

Notice of Public Meeting

**YOLO COUNTY OFFICE OF EDUCATION
HEAD START/EARLY HEAD START/STATE FUNDED PROGRAMS
POLICY COUNCIL MEETING AGENDA
November 19, 2021, from 3 p.m. to 4 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 comments.

1.0 Call to Order – Mary Bruning

Action

2.0 Introductions/Recognition of Visitors – Mary Bruning

2.1 Election of Officers – Mary Bruning

2.1.1 Chair

M1: M2:

2.1.2 Vice Chair

M1: M2:

2.1.3 Secretary

M1: M2:

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 – Renew authorization for remote (teleconference/videoconference) meetings by finding, pursuant to Assembly Bill 361, that (a) the COVID-19 pandemic state of emergency is ongoing, and (b) local officials continue to recommend measures to promote social distancing.

M1: M2:

3.2 Approval – Debra Hinely asked for agenda to be amended by moving financial reports up on agenda to 5.0 and close session to 7.0

M1: M2:

3.3 Approval - November 19, 2021, Agenda

M1: M2:

3.4 Approval - October 28, 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: Margie Valenzuela

5.1 Employment of New Hires

M1: M2:

5.2 Employment of Substitutes

M1: M2:

5.3 Employment of Various Service Providers

M1: M2:

Possible Action 6.0 Open Session:

6.1 Old Business:

6.2 New Business:

Information,
Discussion &
Possible Action 7.0 Financial Reports- *Debra Hinely*

7.1 Monthly Financial Report

Information 8.0 Program Operations: Service Area Reports- Sandra Hernandez Site Coordinator

Information 9.0 Confirmation Next Meeting Date

**Regular Meeting-* Friday, January 28, 2022, at 3:00pm

M1: M2:

These Meetings will be In-person and virtual via Zoom

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]

Notice of Public Meeting

YOLO COUNTY CHILD CARE PLANNING COUNCIL

Tuesday, December 7th, 2021, 9:00 AM-11:00 AM

Join Zoom Meeting:

<https://ycoe.zoom.us/j/8407491020?pwd=MDBUeEpVa29BTG1Vc05IWHFoWjdpUT09>

Meeting ID: 840 749 1020

Passcode: 450257

Dial by your location

+1 669 900 6833 US (San Jose)

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	Approve resolution for AB361	Justine Jimenez	Action	3 min	Required at each meeting to continue remote meeting option.
4	Consent- Approve Agenda Consent- Minutes 11-2-2021	Justine Jimenez	Action	3 min	
5	COVID Public Health Update	Dr. Aimee Sisson	Presentation/Discussion	15 min	Dr. Aimee Sisson will provide updates on COVID exposure and quarantine timelines for childcare vs. school settings.
6	Licensing Updates	Natalie Dunaway - DSS	Information	15 min	Natalie Dunaway will provide licensing updates and answer questions.
7	LPC 2021/22 Budget Workshop	Shannon McClarin	Information	5 min	Budget workshop to be brought to next meeting.
8	LPC Website	Kim Relph-Smith, Justine Jimenez, Fawn Montagna	Announcement	5 min	The new LPC website is live, please share with the community.
9	Bylaws Update	Justine Jimenez, Kim Relph-Smith, Fawn Montagna	Announcement	5 min	Update on draft By-laws to be reviewed by members and presented for approval at the January meeting.
10	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 Shannon McClarin for further information. In addition, a person with a disability who requires a modification or accommodation, including auxiliary aids or services, to participate in a public meeting should telephone or otherwise contact Shannon McClarin 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) 668-3752

Shannon.McClarin@ycoe.org

I declare under penalty of perjury that the foregoing agenda was posted by December 3, 2021 on the bulletin board at the east entrance of the Erwin Meier Administration Center, 625³⁵⁶ Court Street, Woodland, CA

By:

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

October 28, 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

Mary Bruning

Alysia Damian

YCOE Staff:

Shannon McClarin, ECE Director

Maria Cardenas, Administrative Secretary

Marco Raya, Interpreter

Genet Telahun, Program Administrator

Claudia Grimaldi, Accountant

*Sonya Martinez, Sr. Business Service
Tech.*

YCOE Administration:

*Margie Valenzuela, Executive Director
Human Resources*

Debra Hinely, Internal Business

Community Members Present:

Guillermina Garcia

Yadira Delgado

Alma Lilia Lopez

AFSCME Council 57:

None

1. **Call Order:** 4:20 pm

2. **Introduction/Recognition of Visitors**

3.0 Consent Agenda:

3.1 Approval of October 28, 2021, Agenda

M1: Alysia Damian M2: Annalisa Vasquez

3.2 Approval of September 24, 2021, Minutes

M1: Alysia Damian M2: Annalisa Vasquez

3.3 Approval – Meetings to be hybrid with virtual and in person option following Resolution #21-22-13.

M1: Alysia Damian M2: Annalisa Vasquez

4.0 Public Comment: *None*

5.0 Adjourned to Close Session:

5.1 Employment of New Hires – Margie Valenzuela

M1: Alysia Damian M2: Annalisa Vasquez

5.2 Employment of Substitutes –NONE

5.3 Employment of Various Service Providers – NONE

6.0 Open Session:

6.1 Old Business: None

6.2 New Business:

6.2.1 Afghani Refugee Families – *Genet Telahun*

7.0 Financial Report: *Debra Hinely*

7.1 Monthly Financial Report: Claudia Grimaldi

7.2 2020-2021 Annual Federal Financial Report – Debra Hinely

8.0 Programs Operations: Service Area Reports- None

9.0 Confirm Next Meeting Date:

Regular Meeting will be Friday November 19, 2021, at 3 pm

This meeting will be held In-person and virtual via Zoom.

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 5:02 pm

M1: Alysia Damian M2: Annalisa Vasquez

Roll Call: Members participating were: Annalisa Vasquez, Mary Bruning, Alysia Damian, Guillermina Garcia, Yadira Delgado, Alma Lilia Lopez.

Draft Minutes for Approval

YOLO COUNTY CHILD CARE PLANNING COUNCIL

Tuesday November 2, 2021 9:00 AM-10:30AM

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><u>Members in Attendance:</u> Justine Jimenez Kim Relph-Smith Fawn Montagna Sue Lomax Gina Daleiden Elizabeth Hansen Lynn Arner Kari Roberts</p>	<p><u>Members Not Present:</u> Amy Howering Tico Zendejas Ed Lewis</p> <p><u>Guests:</u> Maria Arvizu-Espinoza David Moreno Gehan Tadros Gail Nadal Jessica Burrone Joyce Lee Lana Magness Dave Esbin Tanya Kiz</p> <p><u>Staff:</u> Shannon McClarin Kathleen Glassman</p>
--	--

Item	Time
1. Call to Order and Introductions/Roll Call	
Call to order at 9:03AM Guests: Amy Lucero- Program Specialist for YCOE Inclusion for 0-5 Jessica Burrone YCOE Special Education Director Dave Esbin- Executive Director CQEL Tanya Kiz- YCCA Cal Works Stage 1 Lana Magness- Early Learning Specialist with West Sacramento Home Run Joyce Lee- Early Learning Specialist with West Sacramento Home Run Gail Nadal- YCOE Liaison to the LPC Maria Arvizu-Espinoza- YCOE Assistant Superintendent	
2. Public Comment	
None	
Approve Resolution for AB361	
Motion 1) Gina Daleiden	

2) Kim Relph-Smith
4. Consent-Approve Agenda Consent- Approve Minutes 10-5-2021
Approve Agenda: 1)Lynn Arner 2) Kim Relph-Smith
Approve Minutes: 1) Kim Relph-Smith 2) Sue Lomax
5. LPC Website is Live!
LPC website will be live this week- Appreciated all the suggestions and comments sent to Ron McClarin at Mystery Machine, the LPC Executive Committee will send out notification once the website is live later this week. We can do monthly maintenance as needed to change or add information on the website.
6. Updates on CA Early Learning and Care Budget with Guest Dave Esbin
Dave Esbin Executive Director of Californians for Quality Early Learning presented to the LPC on Mixed Delivery Systems in CA and the impact of Transitional Kindergarten on childcare providers. CQEL supports 11,000 childcare providers in California. One third of childcare providers closed in CA, 4,873 center licenses closed as of January 2021, 1 in 5 working parents had to leave work or reduce their work hours due to lack of childcare, this has been especially devastating to women in the work force. Esbin shared the timeline for AB22 and Transitional Kindergarten from December 2020-August 2021 and the deep impact it has on families and childcare providers in CA; stating that TK moves CA further from the goal of universal learning, removes 4 and 5-year olds from community-based providers and spends more state money on inferior early care and education. Esbin went on to explain that most families that could benefit from TK cannot participate due to lack of resources, TK is really built for middle- and upper-class families; one size fits all does not work for all families, they need a program that will serve their needs. A mixed delivery system offers different types of programs, some are schools and some are childcare; if one program is not the right fit families can choose another option. Mixed delivery was defined by Esbin as “Public and private programs serving children in their programs with public and private funding,” this can be made possible by building a more coherent and integrated early learning and care system to meet needs of children, parents, teachers and childcare programs. Esbin concluded his presentation by requesting that legislators be asked for a mixed delivery system.
7. LPC 2021/2022 Budget
In December, the LPC will have a budget workshop- talk about what it can be spent on must have it decided by January 2022 to meet April 1, 2022 deadline to have money encumbered. Knowing what the ARP proposals are is important information for this workshop, so we know what ARP funding is being spent on.
8. Equity Workgroup Update
Equity workgroup has few members, and encourages others to join. Questions we are exploring: Are we reaching all childcare providers with same information? Does everyone have access to all information and funding available? Are we being culturally and linguistically appropriate for our community? Transparency and communication are important pillars of this work.
9. Review Bylaws
Looked at the terms, after updating attendance policy, we were unclear if we can change the terms and how long members serve. Looking for consistency. Some of our bylaws are outdated. If a term ends, there should be a letter. Shannon McClarin will research term limits in bylaws. What is the process? We need to be

consistent with appointing bodies. Kim Relph-Smith shared that she cleaned up language in the bylaws and added in dates from fiscal to calendar year and changed from 2 absences to 3 as voted by the LPC in our October meeting. Suggestion that the LPC should move to a Calendar year instead of a fiscal year. We don't take summers off now, but we can change that back. The LPC budget is a fiscal year budget. Appointees are supposed to be appointed in January. Shannon will investigate the rules for bylaws, and she will bring this information back for the December meeting.

11. Member Updates

Fawn Montagna- First 5 Yolo and YCOE will have a vaccine clinic at YCOE on NOV 13 for children ages 5-11 and childcare providers for 1st and 2nd vaccine doses and boosters. F5Y will have teddy bears for children and supplies for providers, will send an email out with information and for anyone who wants to volunteer at the clinic.

Tanya Kiz- November 20th is annual giveaway day- for families; winter coats, turkeys, toys, food, blankets, will be at Sutter Health Park as a drive through event in West Sacramento from 8am-1pm. There will be a vaccine clinic as well. Tanya also shared that childcare caps are being raised in January.

Kari Roberts- Parents are being fired due to having to stay home if child has COVID-19 symptoms. This is becoming untenable. People are angry and tired of being yelled at. Should have an advocate for parents to navigate COVID health regulations.

Gehan Tadros- The First health and safety training will be 11/3 and 11/4 parent cafes coming up on 11/10 and 12/09 about communication and language; all trainings and cafes are virtual right now. Gently used baby clothes are available, please let Gehan know if anyone is interested in clothes. CHS has a Childcare Initiative Project (CIP) to assist providers in expanding or improving or becoming licensed. They recognize that CA needs more providers. R&R sends out emails and letters to current providers and are attempting to connect with exempt providers. Last year there was an additional 25 providers in the CIP program. These events can be added to the LPC calendar as we move forward. Gehan will Cc the members of the LPC when these events are scheduled.

Meeting Adjourned 11:01AM

Motion to adjourn

1)Lynn Arner

2)Kim Relph-Smith

13. 7. Monthly Board Financial Report

Description

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

Recommendation

For information only.

Supporting Documents



December Board Meeting (Nov)

Contact Person

Debra Hinely, Director, Internal Fiscal 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	4,345,694.00	15,541,717.00	1,258,055.65	14,283,661.35	8.09
	FEDERAL REVENUES :	6,649,256.00	1,400,584.00	8,049,840.00	1,960,647.00	6,089,193.00	24.35
	OTHER STATE REVENUES :	3,638,185.00	275,978.00	3,914,163.00	1,776,771.79	2,137,391.21	45.39
	OTHER LOCAL REVENUES :	7,589,240.00	493,694.00	8,082,934.00	1,030,196.70	7,052,737.30	12.74
* TOTAL YEAR TO DATE REVENUES	* *	29,072,704.00 *	6,515,950.00 *	35,588,654.00 *	6,025,671.14 *	29,562,982.86 *	16.93

EXPENDITURE DETAIL							
	CERTIFICATED SALARIES :	6,682,079.00	147,889.00	6,829,968.00	2,557,514.09	4,272,453.91	37.44
	CLASSIFIED SALARIES :	7,984,580.00	175,715.00	8,160,295.00	3,004,415.21	5,155,879.79	36.81
	EMPLOYEE BENEFITS :	6,719,744.00	55,498.00	6,775,242.00	2,026,541.36	4,748,700.64	29.91
	BOOKS AND SUPPLIES :	920,842.00	709,200.00	1,630,042.00	184,911.26	1,445,130.74	11.34
	SERVICES, OTHER OPER. EXPENSE:	7,320,092.00	2,078,656.00	9,398,748.00	1,506,564.92	7,892,183.08	16.02
	CAPITAL OUTLAY :	153,016.00	788,673.00	941,689.00	108,927.88	832,761.12	11.56
	OTHER OUTGOING :	.00	1,292.00	1,292.00	.00	1,292.00	0.00
	DIRECT SUPPORT/INDIRECT COSTS:	359,687.00-	59,168.00-	418,855.00-	82,488.82-	336,366.18-	19.69
* TOTAL YEAR TO DATE EXPENDITURES	* *	29,420,666.00 *	3,897,755.00 *	33,318,421.00 *	9,306,385.90 *	24,012,035.10 *	27.93

OBJECT NUMBER	DESCRIPTION	BEGINNING BALANCE	YEAR TO DATE ACTIVITY	ENDING BALANCE
FUND RECONCILIATION				
ASSETS AND LIABILITIES :				
9110	CASH IN COUNTY TREASURY	5,231,085.73	3,581,740.00-	1,649,345.73

14. Suggested Future Agenda Item(s)

Description

- 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.

15. ADJOURNMENT
