

# Agenda

---

## SUTTER COUNTY BOARD OF EDUCATION

Wednesday, October 13, 2021

Regular Meeting – 5:30 p.m.

Sutter County Superintendent of Schools Office

970 Klamath Lane – Board Room

Yuba City, CA 95993

- *Public Hearing – Sunshine 2021/2022 Initial Bargaining Proposals – Sutter County Superintendent of Schools Staff Association (certificated) and Sutter County Superintendent of Schools*

A full Board packet is available for review at the Sutter County Superintendent of Schools Office Reception Desk, 970 Klamath Lane, Yuba City, CA (8:00 a.m. – 5:00 p.m., Monday through Friday – excluding legal holidays) and the Sutter County Superintendent of Schools’ website at [www.sutter.k12.ca.us](http://www.sutter.k12.ca.us).

Members of the public wishing to address the Board on specific agenda items, or any item of interest that is within the subject matter jurisdiction of the Board, will be given an opportunity to do so. At the discretion of the Board president, time limits may be imposed upon such presentations. No action may be taken on items not appearing on the posted agenda.

**5:30 p.m.**      1.0      Call to Order

2.0      Pledge of Allegiance

3.0      Roll Call of Members:

Ron Turner, President

June McJunkin, Vice President

Victoria Lachance, Member

Jim Richmond, Member

Harjit Singh, Member

4.0      Items of Public Interest to Come to the Attention of the Board

Members of the public are given an opportunity to address the Board regarding items not listed on the agenda. *The California Government Code, Section 54954.3(a)*

*states, “.....no action shall be taken on any item not appearing on the agenda unless the action is otherwise authorized by subdivision (b) of Section 54954.2.*

5.0 Approve Minutes of the of the September 8, 2021, Regular Meeting  
**[Action Item]**

The minutes of the September 8, 2021, Regular Meeting of the Sutter County Board of Education are presented for approval.

6.0 Set Time, Date and Place for Board Study Session – **[Action Item]**

The Board has requested a study session to thoroughly review the Long Range Facilities Master Plan now that it has been sent to the appropriate entities for review and recommendations.

7.0 Shady Creek Outdoor School and Event Center Program Presentation  
Shannon Cueva

Shannon Cueva, Director of Shady Creek Outdoor School and Event Center, will present an overview to the Board.

8.0 Adopt Resolution Number 21-22-III– GANN Limit Resolution  
Nic Hoogeveen **[Action Item]**

Resolution Number 21-22-III is presented for Board approval to certify the appropriations in the adopted budget do not exceed the limitations imposed by Article XIIB of the California Constitution, commonly known as the Gann Amendment.

9.0 Presentation of the 2020-2021 Unaudited Actuals Financial Report  
Nic Hoogeveen

The 2020-2021 fiscal year-end closing is reported to the state in the Unaudited Actuals Financial Report.

10.0 Business Services Report

10.1 Monthly Financial Report – September 2021 – Nic Hoogeveen

10.2 Investment Report – August 2021 - Ron Sherrod

10.3 Donations – Ron Sherrod

10.4 Facilities Update – Ron Sherrod

- 11.0 Public Hearing to Sunshine Bargaining Proposal for 2021-2022 Negotiations of Sutter County Superintendent of Schools with the Sutter County Superintendent of Schools Staff Association (CTA)  
Ron Sherrod

Pursuant to Government Code Section 3547, the initial negotiations proposals of the exclusive representative union shall be “sunshined” for public comment.

Sutter County Superintendent of Schools is presenting a proposal for the 2021/2022 school year for sunshining.

- 12.0 Presentation of SCSOS ESSER III Expenditure Plan  
Brian Gault – **[Action Item]**

The SCSOS ESSER III Expenditure Plan has been developed with significant input from staff and other local stakeholder groups and is being presented for Board Approval.

- 13.0 Expanded Learning Opportunities Grant Plan – Revision  
Brian Gault

The Expanded Learning Opportunities Grant Plan was adopted by the local governing board at a public meeting on May 12, 2021, and submitted to the California Department of Education within five days of adoption.

Subsequent to the approval process, the funding allocation for Pathways Charter Academy was recalculated and increased. The plan has been revised to accurately reflect the current allocation and is being presented as an information item.

- 14.0 Discussion and Possible Approval of Resolution No. 21-22-IV Authorizing Use of Remote Teleconferencing Provisions Pursuant to AB 361 and Government Code Section 54953 – Superintendent Reusser

The Board will consider adopting Resolution No. 21-22-IV to make a finding that the current circumstances meet the requirements of AB 361 and Government Code section 5493 for the Board to conduct meetings remotely.

- 15.0 Items from the Superintendent/Board

- 16.0 Adjournment

*In compliance with the Americans with Disabilities Act, for those requiring special assistance to access the Board Meeting room, to access written documents being discussed at the Board Meeting, or to otherwise participate at Board Meetings, please contact the Superintendent's Office at 530-822-2900 for assistance. Notification at least 48 hours prior to the meeting will enable the Superintendent's Office to make reasonable arrangements to ensure accessibility to the Board Meeting and to provide any required accommodations, auxiliary aids or services.*

*All Open Session Agenda related documents, including materials distributed less than 72 hours prior to the scheduled meeting, are available to the public for viewing at the Sutter County Superintendent of Schools Office located at 970 Klamath Lane, Yuba City, CA 95993.*



BOARD AGENDA ITEM: Approve Minutes of the September 8, 2021 Regular Board Meeting

BOARD MEETING DATE: October 13, 2021

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

Action

Maggie Nicoletti

Reports/Presentation

SUBMITTED BY:

Information

Tom Reusser

Public Hearing

PRESENTING TO BOARD:

Other (specify)

Tom Reusser

BACKGROUND AND SUMMARY INFORMATION:

The minutes of the regular meetings of the Sutter County Board of Education held September 8, 2021, are presented for approval.

**Unapproved**  
**SUTTER COUNTY BOARD OF EDUCATION MINUTES**  
**Regular Meeting**  
**September 8, 2021**

1.0 CALL TO ORDER

A regular meeting of the Sutter County Board of Education was called to order by Vice President June McJunkin, 5:30 p.m., September 8, 2021, at the Sutter County Superintendent of Schools Office, 970 Klamath Lane, Yuba City, California.

2.0 PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was led by Victoria Lachance.

3.0 ROLL CALL OF MEMBERS

Ron Turner, President – Absent  
June McJunkin, Vice President – Present  
Victoria Lachance, Member – Present  
Jim Richmond, Member – Present  
Harjit Singh, Member – Present

Tom Reusser, Ex-officio Secretary – Present

Staff Members Present: Ron Sherrod, Nic Hoogeveen, Brian Gault and Maggie Nicoletti

4.0 Items of Public Interest to come to the attention of the Board

None.

5.0 Approve the following Minutes of the Sutter County Board of Education

A motion was made to approve the minutes of the August 11, 2021, Regular Meeting of the Sutter County Board of Education.

*Motion:* Jim Richmond *Seconded:* Victoria Lachance

*Action:* Motion Carried

*Ayes:* 4 (Lachance, Richmond, Singh and McJunkin)

*Noes:* 0

*Absent:* 1 (Turner) *Abstain:* 0

6.0 Public Hearing on Sufficiency of Textbooks and/or Instructional Materials

Vice President McJunkin declared the Public Hearing open at 5:33 p.m. Brian stated that principals were surveyed to make sure of sufficiency of textbooks and/or instructional material. There being no comments from the public, Vice President McJunkin closed the Public Hearing at 5:34 p.m.

7.0 Adopt Resolution No. 21-22-II Sufficiency of Instructional Materials

Brian Gault reviewed the list of textbooks and/or instructional materials for students in county-operated programs and requested Board approval of Resolution No. 21-22-II Sufficiency of Instructional Materials.

A motion was made to adopt Resolution No. 21-22-II Sufficiency of Instructional Materials.

Roll Call Vote: McJunkin, aye; Singh, aye; Lachance, aye; Richmond, aye and Turner, absent.

<i>Motion:</i>	Harjit Singh	<i>Seconded:</i> Jim Richmond
<i>Action:</i>	Motion Carried	
<i>Ayes:</i>	4(Lachance, McJunkin, Richmond and Singh)	
<i>Noes:</i>	0	
<i>Absent:</i>	1 (Turner)	<i>Abstain:</i> 0

8.0 Revisions to the SCSOS 2021-2024 Local Control and Accountability Plan

Brian Gault stated the Board approved the LCAP and when it was presented to the California Department of Education (CDE), they provided 9 pages of non-material revisions that needed clarification. He gave the Board examples of their requests.

9.0 Business Services Report

9.1 Nic Hooegeven reviewed the Monthly Financial Report with the Board and referenced pertinent information. Date of report is July 15 – August 15, 2021.

9.2 Ron Sherrod reviewed the Investment Statement, as of June 30, 2021, with the Board. He stated that the interest rate is below 1%.

9.3 Ron Sherrod reviewed the surplus report with the Board Members.

9.4 Ron Sherrod reviewed the Facilities Update with the Board. The Facilities Master Plan will be sent to the appropriate departments in the City of Yuba City and County of Sutter. October 24<sup>th</sup> marks the 45 day draft period for the document. This will come back to the Board for approval in November and the Board will, most likely, have another study session to review the document. The project list will be brought to the Board with Budget approval in June.

The new Sutter County Training Center was acquired September 1, 2021. As a government agency, the facility will need to be upgraded from a privately owned business.

Ron met with the architect yesterday regarding the Conference and Training Center (new construction). There is still work to do; fine tuning the space requirements such as conference space, classrooms, offices, and parking places. We will need to get these requirements to the architect. Governmental Strategies will be provided this information. AmeriCorps came to Shady Creek since the last Board Meeting was held. They worked on clearing a lot of the wooded area. We are hoping they will come out again; we should find out this month if we are awarded the contract.

10.0 Items from the Superintendent/Board

Superintendent Reusser reported on the following:

Career Center is up and running and we took possession of it on September 1<sup>st</sup>. We have to meet certain requirements within various time frames. Classes never missed a beat; we have teachers in place and we pushed hard to get this done on time. A special thanks to HR and the CSEA Team. Tom said he would be happy to take the Board on a tour of the facility. Approximately 90 students are currently attending. We are hoping to start a Cosmetology program in six months.

Looking forward to attending the CCBE Conference this weekend with the Board.

The City of Yuba City wanted to talk about potentially opening up a dispensary in Sutter County; meeting was pushed to September 21<sup>st</sup>. Meeting was originally scheduled tonight. Discussion continued.

Harjit stated he and Tom attended the Shady Creek Foundation Board Meeting. Lots of schools are interested in attending Shady Creek; it most likely will not re-open until the spring of 2022. Some of the schools that were signed up for the fall have pulled out.

Friends and Family day has been moved to October 2, 2021. Lip Synch Battle is scheduled for October 15<sup>th</sup> at Hard Rock. We have a team from SCSOS who will be performing at the Lip Synch Battle.

11.0 Adjournment

A motion was made to adjourn the meeting at 6:13 p.m.

*Motion:* Jim Richmond *Seconded:* Harjit Singh

*Action:* Motion Carried

*Ayes:* 4 (Lachance, McJunkin, Richmond and Singh)

*Noes:* 0

*Absent:* 1 (Turner) *Abstain:* 0

BOARD AGENDA ITEM: Set Date, Time and Place for Board Study Session

BOARD MEETING DATE: October 13, 2021

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

Action

Maggie Nicoletti

Reports/Presentation

SUBMITTED BY:

Information

Tom Reusser

Public Hearing

PRESENTING TO BOARD:

Other (specify)

Tom Reusser

BACKGROUND AND SUMMARY INFORMATION:

Set date, time and place for a Board study session to thoroughly review the Long Range Facilities Master Plan.

BOARD AGENDA ITEM: Shady Creek Outdoor School and Event Center Presentation

BOARD MEETING DATE: October 13, 2021

AGENDA ITEM SUBMITTED FOR:

- Action
- Reports/Presentation
- Information
- Public Hearing
- Other (specify)

PREPARED BY:

Shannon Cueva

SUBMITTED BY:

Shannon Cueva

PRESENTING TO BOARD:

Shannon Cueva

BACKGROUND AND SUMMARY INFORMATION:

Shannon Cueva, Director of Shady Creek Outdoor School & Event Center, will present an overview to the Board.

BOARD AGENDA ITEM: GANN Limit

BOARD MEETING DATE: October 13, 2021

AGENDA ITEM SUBMITTED FOR:

- Action
- Reports/Presentation
- Information
- Public Hearing
- Other (specify)

PREPARED BY:

Paramjeet Kaur

SUBMITTED BY:

Paramjeet Kaur

PRESENTING TO BOARD:

Nic Hoogeveen

BACKGROUND AND SUMMARY INFORMATION:

Resolution No. 21-22-III is presented for Board approval to certify that the appropriations in the adopted budget do not exceed the limitations imposed by Article XIIB of the California Constitution, commonly known as the GANN Amendment

**SUTTER COUNTY BOARD OF EDUCATION  
SUTTER COUNTY SUPERINTENDENT OF SCHOOLS**

**ADOPTION OF GANN LIMIT**

**RESOLUTION NO. 21-22-III**

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

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

**WHEREAS**, the Sutter County Superintendent of Schools must establish a Gann Limit for the 2020-21 fiscal year and a projected Gann Limit for the 2021-22 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law; and

**NOW, THEREFORE, BE IT RESOLVED** that the Sutter County Board of Education does provide notice that the attached calculations and documentation of the Gann Limits for the 2020-21 and 2021-22 fiscal years are made in accordance with applicable constitutional and statutory law;

**AND BE IT FURTHER RESOLVED** that the Sutter County Board of Education does hereby declare that the appropriations in the Budget for 2020-21 and 2021-22 fiscal years do not exceed the limitations imposed by Proposition 4;

**AND BE IT FURTHER RESOLVED** that the Sutter County Superintendent of Schools provide copies of this resolution along with appropriate attachments to interested citizens of this district.

I hereby certify that the foregoing is a true copy of the resolution adopted by the Sutter County Board of Education, in a meeting thereof held on October 13, 2021 by the following vote:

McJunkin \_\_\_\_\_; Singh \_\_\_\_\_; Lachance \_\_\_\_\_; Richmond \_\_\_\_\_; Turner \_\_\_\_\_

Ayes: \_\_\_\_\_

Noes: \_\_\_\_\_

Absent: \_\_\_\_\_

\_\_\_\_\_  
Ronald Turner, President  
Sutter County Board of Education

\_\_\_\_\_  
Tom Reusser, Ex-officio Secretary  
Sutter County Board of Education



BOARD AGENDA ITEM: Unaudited Actuals

BOARD MEETING DATE: October 13, 2021

AGENDA ITEM SUBMITTED FOR:

- Action
- Reports/Presentation
- Information
- Public Hearing
- Other (specify)

PREPARED BY:

Internal Business

SUBMITTED BY:

Nic Hoogeveen

PRESENTING TO BOARD:

Nic Hoogeveen

BACKGROUND AND SUMMARY INFORMATION:

Detail of expenditures and revenue including ending fund balance for the 2020-21 fiscal year will be reported.

Sutter County Superintendent of Schools

2020/2021  
Unaudited Actuals Report

Presented to the Board  
October 13, 2021



SUTTER COUNTY  
SUPERINTENDENT OF SCHOOLS

2020-2021  
UNAUDITED ACTUALS

OCTOBER 13, 2021





**SUTTER COUNTY BOARD OF EDUCATION**

Ronald Turner	Trustee Area 1	2024
Jim Richmond	Trustee Area 2	2022
June McJunkin	Trustee Area 3	2024
Harjit Singh	Trustee Area 3	2022
Victoria Lachance	Trustee Area 4	2024
Tom Reusser	Ex Officio Secretary	2022

## TABLE OF CONTENTS

COE Certification-Form CA .....	1
Average Daily Attendance .....	2
Average Daily Attendance-Form A .....	3
Summary Report of Revenue, Expenditures and Fund Balance .....	5
General Fund Projections by Department .....	6
Summary of Interfund Activities-Form SIAA .....	7
Lottery by Department.....	9
Lottery Report-Form L.....	10
General Fund Revenue and Expenditures .....	11
Income vs. Expenses and Change in Fund Balance .....	12
Net Change in Fund Balance by Department .....	13
General Fund Expenditures by Object-Form 01 .....	14
Other Funds Summary.....	23
Special Education Pass-Through Fund-Form 10 .....	24
Adult Education Fund-Form 11.....	29
Child Development Fund-Form 12.....	38
Cafeteria Special Revenue Fund-Form 13 .....	45
Sp. Reserve Fund for Other Than Cap. Outlay Projects-Form 17 .....	52
Sp. Reserve Fund for Capital Outlay Projects-Fund 40 .....	57
Other Enterprise Fund-Form 63 .....	65
Self-Insurance Fund-Form 67 .....	73

CERTIFICATION



UNAUDITED ACTUAL FINANCIAL REPORT:

To the Superintendent of Public Instruction:

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

Signed: \_\_\_\_\_

County Superintendent/Designee  
(Original signature required)

Date: \_\_\_\_\_

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

For County Office of Education:

Nicolaas Hoogeveen

Name

Director of Internal Business Services

Title

530-822-2915

Telephone

NicolaasH@sutter.k12.ca.us

E-mail Address

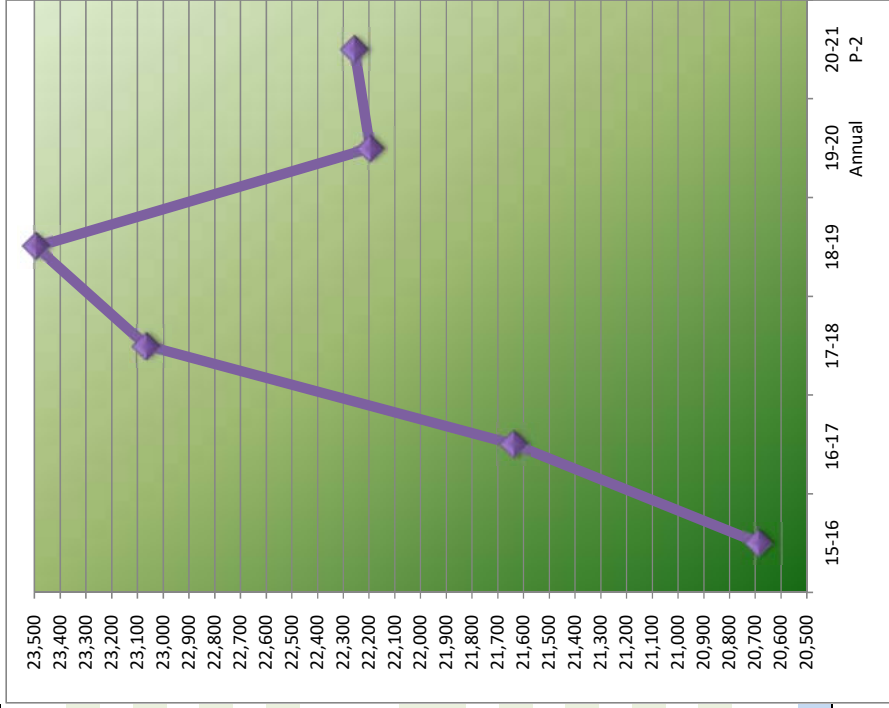
AVERAGE DAILY ATTENDANCE



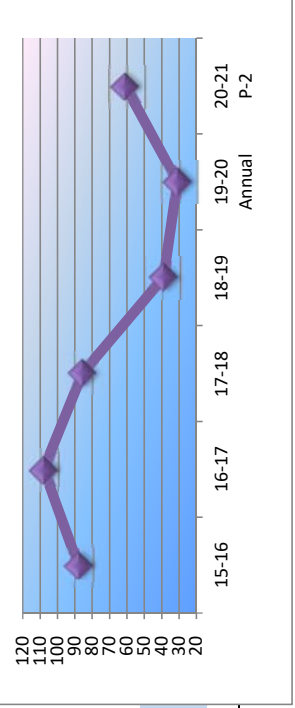


2020-21 Unaudited Actuals  
Average Daily Attendance

Districts	15-16	16-17	17-18	18-19	19-20	20-21
Brittan	437	439	430	435	429	429
Browns	141	149	145	133	135	135
East Nicolaus	272	294	297	287	295	296
Franklin	462	463	455	467	473	473
Live Oak Unified	1,720	1,722	1,782	1,766	1,803	1,804
Marcum Illinois	148	157	149	167	175	175
So. Sutter Charter	2,106	2,230	2,107	2,030	2,105	2,105
Meridian	72	78	65	44	54	59
CA Virtual Academy	755	738	790	833	985	985
California Prep Sutter K-7	96	113	472	-	-	-
California Prep Sutter 8-12	93	161	205	-	-	-
Nuestro	140	143	146	163	178	178
Sutter Peak Charter Academy	156	357	445	572	578	578
Pleasant Grove	198	193	178	171	161	162
Sutter Union High	707	739	737	723	774	774
Winship-Robbins	170	136	134	113	114	114
Feather River Charter School	-	807	1,657	2,710	1,092	1,092
Winship Community Charter	-	43	98	117	107	107
Yuba City Unified	12,049	11,684	11,786	11,723	11,633	11,633
AEROSTEM Charter	-	-	-	68	94	132
Twin River Charter	431	437	434	423	446	451
Yuba City Charter	221	243	246	248	274	274
<b>County Operated</b>	<b>311</b>	<b>311</b>	<b>307</b>	<b>302</b>	<b>291</b>	<b>299</b>
Special Education	20,686	21,636	23,065	23,494	22,196	22,256
				Annual	Annual	P-2



County Office	15-16	16-17	17-18	18-19	19-20	20-21
Comm.School Probation	88	108	86	39	31	45
Pathways Charter Academy						16
Comm.School IF	-	-	-	-	-	-
Opportunity School	-	-	-	-	-	-
	88	108	86	39	31	61
				Annual	Annual	P-2



Description	2020-21 Unaudited Actuals			2021-22 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education Grant ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	45.10	45.10	45.10	55.00	55.00	55.00
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	45.10	45.10	45.10	55.00	55.00	55.00
<b>2. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class	298.66	298.66	298.66	290.77	290.77	290.77
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	298.66	298.66	298.66	290.77	290.77	290.77
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	343.76	343.76	343.76	345.77	345.77	345.77
<b>4. Adults in Correctional Facilities</b>						
<b>5. County Operations Grant ADA</b>	22,255.96	22,255.96	22,255.96	21,927.80	21,927.80	21,927.80
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2020-21 Unaudited Actuals			2021-22 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>						
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	3.80	3.80	3.80	3.80	3.80	3.80
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	3.80	3.80	3.80	3.80	3.80	3.80
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools	12.10	12.10	12.10	25.00	25.00	25.00
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	12.10	12.10	12.10	25.00	25.00	25.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	15.90	15.90	15.90	28.80	28.80	28.80
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>						
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	15.90	15.90	15.90	28.80	28.80	28.80

## SUMMARY OF FUNDS



**Summary Report of Revenues, Expenditures and Changes in Fund Balance  
(Unrestricted and Restricted Combined)  
2020-21 Unaudited Actuals**

Description	Account Codes	Estimated	Unaudited	Budget	Difference	2020-21 Actuals Compared to Budget
		Actuals	Actuals	Development	(Col C-B)	
		2020-21 (A)	2020-21 (B)	2021-22 (C)	(D)	
<b>A. Revenues</b>						
1. Local Control Funding Formula	8010-8099	\$ 10,068,436	10,095,874	10,139,242	43,368	0.4%
2. Federal Revenues	8100-8299	\$ 6,066,917	4,757,381	4,935,686	178,305	3.7%
3. Other State Revenues	8300-8599	\$ 13,176,660	13,304,034	10,650,380	(2,653,654)	-19.9%
4. Other local Revenues	8600-8799	\$ 9,124,503	8,610,399	12,731,222	4,120,823	47.9%
<b>5. TOTAL REVENUES</b>		<b>\$ 38,436,516</b>	<b>\$ 36,767,688</b>	<b>\$ 38,456,530</b>	<b>1,688,842</b>	<b>4.6%</b>
<b>B. Expenditures</b>						
1. Certificated Salaries	1000-1999	8,808,265	8,727,213	9,350,906	623,693	7.1%
2. Classified Salaries	2000-2999	10,019,881	9,562,516	10,976,797	1,414,281	14.8%
3. Employee Benefits	3000-3999	7,879,306	7,920,064	9,058,684	1,138,620	14.4%
4. Books and Supplies	4000-4999	1,654,709	1,201,960	1,080,028	(121,932)	-10.1%
5. Services, Other Operation	5000-5999	6,136,274	4,541,573	5,875,286	1,333,713	29.4%
6. Capital Outlay	6000-6999	365,368	120,473	161,504	41,031	34.1%
7. Other Outgo	7100-7299	401,367	612,159	344,448	(267,711)	-43.7%
8. Direct Support/Indirect	7300-7399	(68,681)	(63,065)	(76,792)	(13,727)	21.8%
9. Debt Services	7400-7499	-	-	-	-	0.0%
<b>10. TOTAL EXPENDITURES</b>		<b>\$ 35,196,489</b>	<b>\$ 32,622,893</b>	<b>\$ 36,770,861</b>	<b>4,147,968</b>	<b>12.7%</b>
<b>C. Excess ( Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses (A5-B10)</b>						
		\$ 3,240,027	\$ 4,144,795	\$ 1,685,669	\$ (2,459,126)	<b>-59.3%</b>
<b>D. Other Financing Sources/Uses</b>						
1. Transfers In	8910-8979	\$ 20,016	\$ 74,774	185,000	110,226	147.4%
2. Transfer Out	7610-7629	443,031	\$ 416,916	582,723	165,807	39.8%
3. Contributions	8980-8999	-	\$ -	-	-	0.0%
		-	-	-	-	
<b>Total, Other Fin Sources/Uses</b>		<b>\$ (423,015)</b>	<b>\$ (342,142)</b>	<b>\$ (397,723)</b>	<b>(55,581)</b>	<b>16.2%</b>
<b>E. Net Change to Fund Balance</b>						
		\$ 2,817,012	\$ 3,802,653	\$ 1,287,946		
<b>F. Fund Balance (Fund 01 only)</b>						
1. Beginning Balance		\$ 13,940,165	\$ 13,940,163	\$ 17,745,073	\$ 3,804,910	
2. Adjustments/Restatements		\$ -	\$ 2,257		\$ (2,257)	
<b>Ending Balance</b>		<b>16,757,177</b>	<b>17,745,073</b>	<b>19,033,019</b>	<b>\$ 1,287,946</b>	<b>7.3%</b>
<b>G. Components of Ending Fund Balance</b>						
Designated Amounts	9711-9730	\$ 10,500	\$ 10,448	\$ 10,500		
Legally Restricted	9740-9760	\$ 3,816,962	\$ 3,907,897	\$ 3,803,023		
Assigned	9780	\$ 11,147,739	\$ 12,174,738	\$ 13,351,817		
Res Economic Uncertainties	9789	\$ 1,781,976	\$ 1,651,990	\$ 1,867,679		
Unassigned/Unappropriated	9790	\$ -	\$ -	\$ -		

**2020-2021  
Unaudited Actuals  
General Fund Actuals by Department**

	County Admin.	Sutter Co. One			Alternative Education	PCA	SELPA	MAA	Total in Fund 01
		Special Education	Stop	ES					
<b>Beginning Balance</b>									
Prior Year Ending Bal.	9791	8,711,444	176,522	920,813	(5,978)	10,381	1,687,638	13,940,163	
Beginning Balance Adjustments	9795	-	2,257	-	-	-	-	2,257	
<b>Total Beginning Balance</b>		<b>8,711,444</b>	<b>178,779</b>	<b>920,813</b>	<b>(5,978)</b>	<b>10,381</b>	<b>1,687,638</b>	<b>13,942,420</b>	
<b>Income</b>									
LCFF	8010-8099	8,282,987	-	600,000	-	385,667	-	10,095,874	
Federal Revenues	8100-8299	70,302	2,697,170	237,176	221,694	404,306	181,749	4,757,381	
State Revenues	8300-8599	993,181	148,312	1,140,361	723,045	136,397	-	13,304,034	
Local Revenues	8600-8799	411,578	1,173,860	919,194	8,968	158,479	254,901	8,610,398	
<b>Total Income</b>		<b>9,758,048</b>	<b>4,019,342</b>	<b>2,896,731</b>	<b>953,707</b>	<b>1,084,849</b>	<b>15,847,066</b>	<b>36,767,688</b>	
<b>Expenditures</b>									
Salaries & Benefits	1000-3999	5,944,132	2,859,723	2,313,470	992,403	701,210	892,033	26,209,793	
Books and Supplies	4000-4999	244,035	101,125	187,897	160,929	53,245	6,518	1,201,959	
Services	5000-5999	743,677	751,511	542,336	380,896	292,078	143,071	4,541,573	
Capital Outlay	6000-6599	62,592	-	40,000	11,304	-	-	120,473	
Other Outgo	7100-7499	(1,993,860)	321,154	270,384	155,686	113,198	663,460	549,095	
<b>Total Expenditures</b>		<b>5,000,576</b>	<b>4,033,513</b>	<b>3,354,087</b>	<b>1,701,218</b>	<b>1,159,731</b>	<b>1,745,262</b>	<b>32,622,893</b>	
<b>Interfund Transfers</b>									
Transfers In	8910-8929	20,241	10,668	37,893	-	4,294	-	74,774	
Transfers Out	7610-7629	273,117	2,269	141,530	-	-	-	416,916	
Other: Sources	8930-8979	-	-	-	-	-	-	-	
Other: Uses	7630-7699	-	-	-	-	-	-	-	
Contributions	8980-8999	(2,617,723)	145,299	1,356,793	772,876	192,487	(13,603,448)	-	
<b>Total Transfers</b>		<b>(2,870,599)</b>	<b>143,869</b>	<b>1,253,156</b>	<b>772,876</b>	<b>196,781</b>	<b>(13,602,609)</b>	<b>(342,142)</b>	
<b>Net Inc./Dec. in Fund Balance</b>		<b>1,886,873</b>	<b>129,698</b>	<b>795,800</b>	<b>25,365</b>	<b>121,899</b>	<b>277,730</b>	<b>3,802,653</b>	
<b>Ending Fund Balance</b>		<b>10,598,317</b>	<b>308,477</b>	<b>1,716,613</b>	<b>19,387</b>	<b>132,280</b>	<b>1,965,368</b>	<b>17,745,072</b>	
<b>Components of End. Fund Bal.</b>									
Revolving Cash & Nonspendable EFB	9711-9730	104,919	300	200	448	-	-	105,867	
Legally Restricted Balances	9740	161,936	240,060	456,498	10,713	120,480	1,961,448	3,907,897	
Other Designations	9780	8,679,472	68,117	1,259,916	8,227	11,798	86,421	12,079,319	
Reserve for Economic Uncert.5%	9789	1,651,990	-	-	-	-	1,965,368	1,651,990	
<b>Unappropriated Fund Bal.</b>		<b>-</b>	<b>(0.00)</b>	<b>0.00</b>	<b>(0.00)</b>	<b>(0.00)</b>	<b>0.00</b>	<b>(0.00)</b>	

Unaudited Actuals  
2020-21 Unaudited Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(148,086.12)	0.00	(63,064.97)				
Other Sources/Uses Detail					74,774.29	416,916.54		
Fund Reconciliation							1,129,495.11	420,396.18
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							247,786.00	122,743.00
11 ADULT EDUCATION FUND								
Expenditure Detail	136,884.86	0.00	57,749.31	0.00				
Other Sources/Uses Detail					169,802.38	0.00		
Fund Reconciliation							170,340.83	95,667.45
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	2,000.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	3,315.66	0.00				
Other Sources/Uses Detail					69,529.81	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					4,769.35	36,880.81		
Fund Reconciliation							2,269.35	21,919.03
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					100,000.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00

Unaudited Actuals  
2020-21 Unaudited Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	11,201.26	0.00						
Other Sources/Uses Detail					72,815.00	37,893.48		
Fund Reconciliation							0.00	39,346.10
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	849,819.53
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
<b>TOTALS</b>	<b>148,086.12</b>	<b>(148,086.12)</b>	<b>63,064.97</b>	<b>(63,064.97)</b>	<b>491,690.83</b>	<b>491,690.83</b>	<b>1,549,891.29</b>	<b>1,549,891.29</b>



LOTTERY REPORT



## 2020-2021 UNAUDITED ACTUAL - LOTTERY

	19-20 Ending	20-21 Revenue	20-21 Expense	Net change	20-21 Ending
Sp Ed Un.	7,792.00	50,309.18	58,101.18	(7,792.00)	-
Sp Ed Res.	33,576.81	21,989.20	-	21,989.20	55,566.01
One Stop Un.	37,614.37	-	2,628.24	(2,628.24)	34,986.13
One Stop Res.	4,380.83	-	4,380.83	(4,380.83)	-
ROP Un.	-	-	-	-	-
ROP Res.	-	-	-	-	-
Alt Ed Un.	7,374.84	6,025.67	1,602.45	4,423.22	11,798.06
Alt Ed Res.	8,597.70	2,613.42	-	2,613.42	11,211.12
SELPA Un.	-	850.00	850.00	-	-
SELPA Res.	-	-	-	-	-
Total Unrestricted	52,781.21	57,184.85	63,181.87	(5,997.02)	46,784.19
Total Restricted	46,555.34	24,602.62	4,380.83	20,221.79	66,777.13
Total Lottery	99,336.55	81,787.47	67,562.70	14,224.77	113,561.32

## 2021-22 ESTIMATED BUDGET - LOTTERY

	20-21 Ending	21-22 Revenue	21-22 Expense	Net change	Est. End. 21-22
Sp Ed Un.	-	45,450.00	45,450.00	-	-
Sp Ed Res.	55,566.01	14,847.00	14,847.00	-	55,566.01
One Stop Un.	34,986.13	-	-	-	34,986.13
One Stop Res.	-	-	-	-	-
ROP Un.	-	-	-	-	-
ROP Res.	-	-	-	-	-
Alt Ed Un.	11,798.06	8,250.00	8,250.00	-	11,798.06
Alt Ed Res.	11,211.12	2,695.00	2,695.00	-	11,211.12
SELPA Un.	-	-	-	-	-
SELPA Res.	-	-	-	-	-
Total Unrestricted	46,784.19	53,700.00	53,700.00	-	46,784.19
Total Restricted	66,777.13	17,542.00	17,542.00	-	66,777.13
Total Lottery	113,561.32	71,242.00	71,242.00	-	113,561.32

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	52,781.21		46,555.34	99,336.55
2. State Lottery Revenue	8560	57,184.85		24,602.62	81,787.47
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00	0.00		0.00
6. Total Available (Sum Lines A1 through A5)		109,966.06	0.00	71,157.96	181,124.02
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	54,111.03	0.00	4,380.83	58,491.86
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	9,070.84			9,070.84
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		63,181.87	0.00	4,380.83	67,562.70
<b>C. ENDING BALANCE</b> (Must equal Line A6 minus Line B12)					
	979Z	46,784.19	0.00	66,777.13	113,561.32
<b>D. COMMENTS:</b>					

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

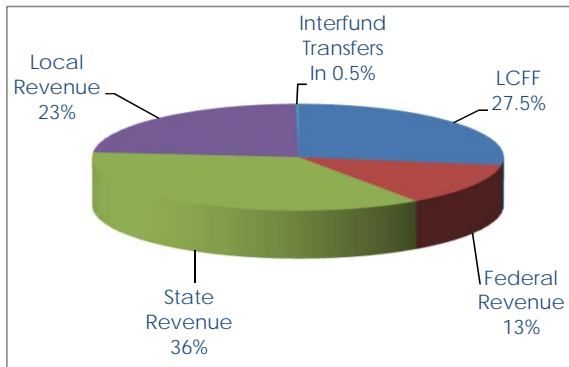
\*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

COUNTY SCHOOL SERVICE FUND



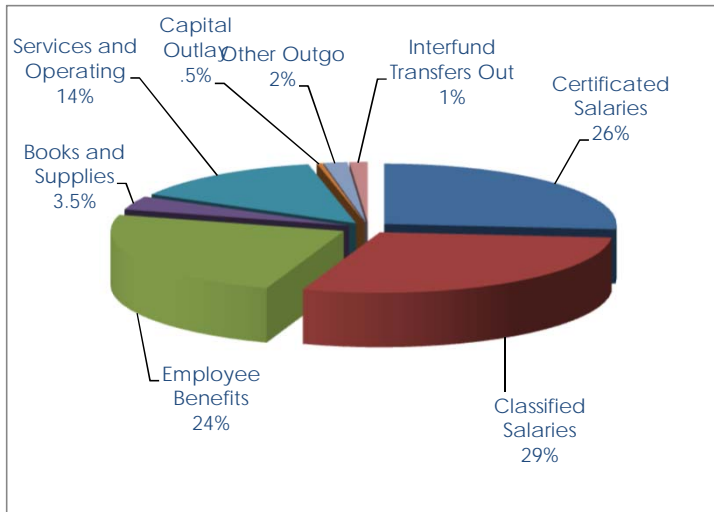
**Sutter County Superintendent of Schools  
2020-2021**

**General Fund Revenue**



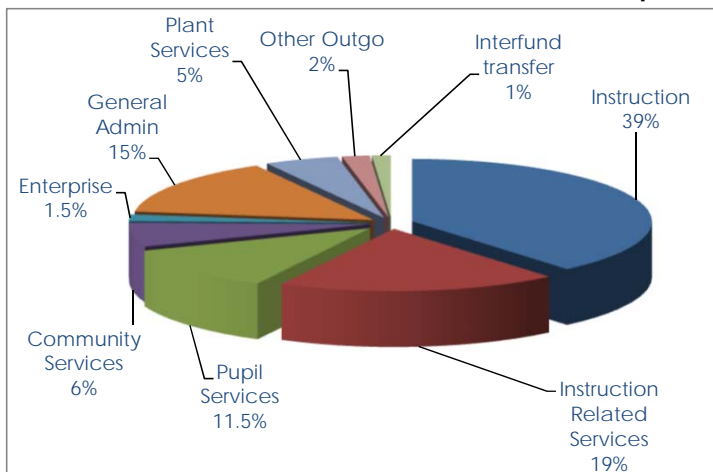
LCFF	10,095,874
Federal Revenue	4,757,381
State Revenue	13,304,034
Local Revenue	8,610,399
Interfund Transfers In	74,774
	<u>\$ 36,842,462</u>

**General Fund Expenditures**



Certificated Salaries	8,727,213
Classified Salaries	9,562,516
Employee Benefits	7,920,064
Books and Supplies	1,201,960
Services and Operating	4,541,573
Capital Outlay	120,473
Other Outgo	549,094
Interfund Transfers Out	416,916
	<u>\$ 33,039,809</u>

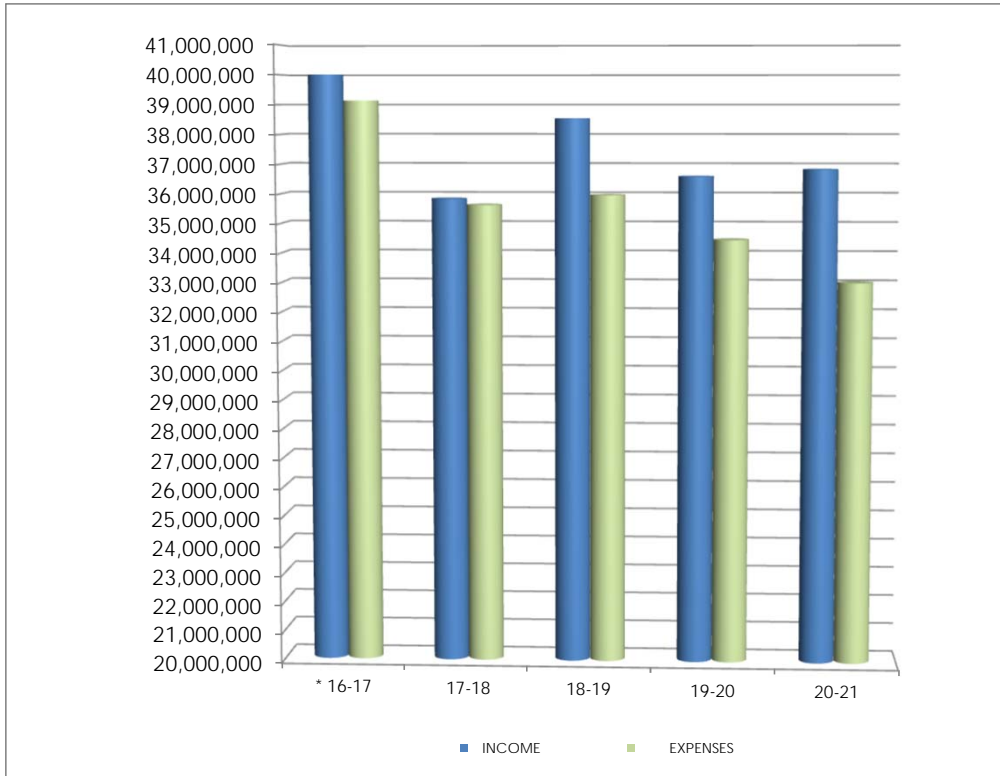
**General Fund Expenditures by Function**



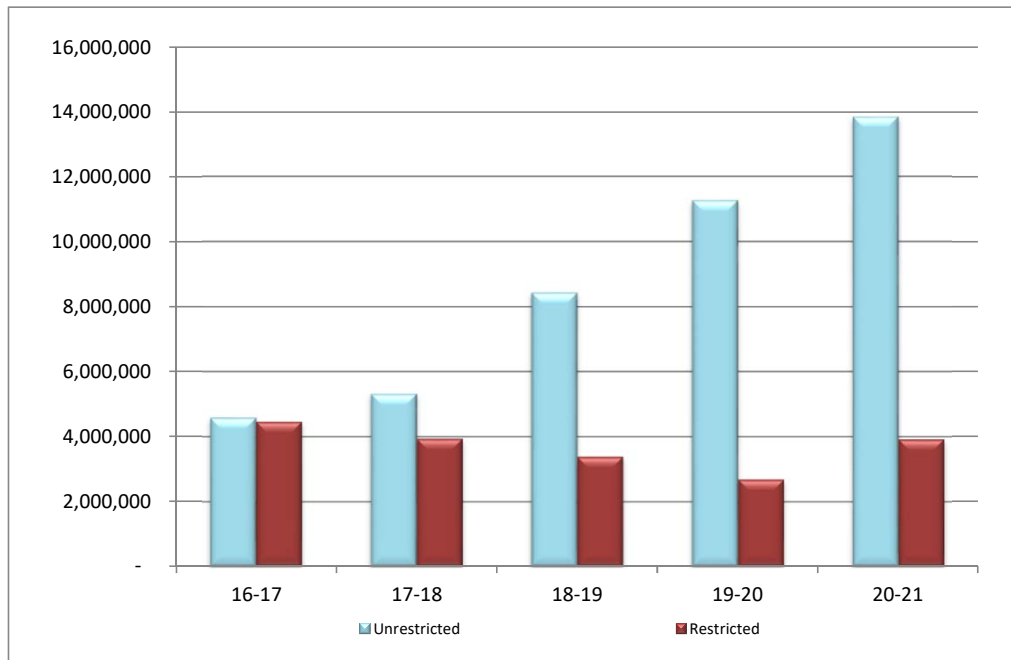
Instruction	12,850,818
Instruction Related Services	6,212,846
Pupil Services	3,780,079
Community Services	2,063,284
Enterprise	586,015
General Administration	4,872,396
Plant Services	1,645,296
Other Outgo	612,159
Interfund Transfers Out	416,916
	<u>\$ 33,039,809</u>

# 2020-2021 UNAUDITED ACTUALS

## Income and Expenses



## General Fund Balance



Net Change in Fund Balance by Department  
As of 06/30/2021

	2020-21 Beginning Balance	TF-9795 Beginning Balance Adjustment	2020-21 Revenue	2020-21 Expenditures	2020-21 Ending Balance	2020-21 Net Change
<b>Unrestricted</b>						
COE	8,544,815.02	-	5,588,902.67	3,701,642.40	10,432,075.29	1,887,260.27
Special Ed.	7,792.00	-	60,976.96	68,768.96	-	(7,792.00)
One Stop	73,359.46	-	10,140.79	15,082.91	68,417.34	(4,942.12)
ES CIA	843,652.35	-	827,705.10	411,241.45	1,260,116.00	416,463.65
ES SSO	-	-	110,546.09	110,546.09	-	-
ES Shady Creek	-	-	835,217.05	835,217.05	-	-
ES TCIP	-	-	646,028.25	646,028.25	-	-
ROP	12,021.85	-	781,844.55	785,191.39	8,675.01	(3,346.84)
Ait Ed.	7,374.84	-	744,452.06	740,028.84	11,798.06	4,423.22
PCA	-	-	171,726.05	171,726.05	-	-
SELPA	88,344.65	-	1,688.51	3,612.32	86,420.84	(1,923.81)
MAA	1,687,638.01	-	838,988.96	561,259.17	1,965,367.80	277,729.79
	<b>11,264,998.18</b>	<b>-</b>	<b>10,618,217.04</b>	<b>8,050,344.88</b>	<b>13,832,870.34</b>	<b>2,567,872.16</b>
<b>Restricted</b>						
COE	166,629.16	-	1,571,663.86	1,572,050.69	166,242.33	(386.83)
Special Ed.	882,877.45	-	14,877,478.18	14,805,209.22	955,146.41	72,268.96
One Stop	103,162.77	2,257.91	4,155,339.49	4,020,700.43	240,059.74	136,896.97
ES CIA	74,661.39	-	357,806.59	283,730.98	148,737.00	74,075.61
ES SSO	(470.17)	-	1,514,080.38	1,208,853.40	304,756.81	305,226.98
ES Shady Creek	2,969.20	-	35.00	-	3,004.20	35.00
ES TCIP	-	-	-	-	-	-
ROP	(18,000.00)	-	944,739.03	916,026.11	10,712.92	28,712.92
Ait Ed.	3,005.91	-	537,176.90	419,702.52	120,480.29	117,474.38
PCA	-	-	23,157.88	21,542.52	1,615.36	1,615.36
SELPA	1,460,328.89	-	2,242,767.66	1,741,648.93	1,961,447.62	501,118.73
MAA	-	-	-	-	-	-
	<b>2,675,164.60</b>	<b>2,257.91</b>	<b>26,224,244.97</b>	<b>24,989,464.80</b>	<b>3,912,202.68</b>	<b>1,237,038.08</b>
Totals	13,940,162.78	2,257.91	36,842,462.01	33,039,809.68	17,745,073.02	3,804,910.24

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	9,445,690.90	650,183.00	10,095,873.90	9,489,059.00	650,183.00	10,139,242.00	0.4%
2) Federal Revenue		8100-8299	584,088.05	4,173,293.45	4,757,381.50	0.00	4,935,686.00	4,935,686.00	3.7%
3) Other State Revenue		8300-8599	103,334.85	13,200,698.78	13,304,033.63	100,389.00	10,549,991.00	10,650,380.00	-19.9%
4) Other Local Revenue		8600-8799	1,319,508.00	7,290,890.69	8,610,398.69	2,306,219.00	10,425,003.00	12,731,222.00	47.9%
5) TOTAL, REVENUES			11,452,621.80	25,315,065.92	36,767,687.72	11,895,667.00	26,560,863.00	38,456,530.00	4.6%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	1,868,201.80	6,859,011.14	8,727,212.94	2,163,491.00	7,187,415.00	9,350,906.00	7.1%
2) Classified Salaries		2000-2999	3,724,057.06	5,838,459.39	9,562,516.45	3,892,829.00	7,083,968.00	10,976,797.00	14.8%
3) Employee Benefits		3000-3999	1,878,333.13	6,041,730.52	7,920,063.65	2,264,623.00	6,794,061.00	9,058,684.00	14.4%
4) Books and Supplies		4000-4999	304,218.34	897,741.41	1,201,959.75	382,441.00	697,587.00	1,080,028.00	-10.1%
5) Services and Other Operating Expenditures		5000-5999	1,450,775.46	3,090,797.77	4,541,573.23	1,923,225.00	3,952,061.00	5,875,286.00	29.4%
6) Capital Outlay		6000-6999	98,578.73	21,894.19	120,472.92	148,384.00	13,120.00	161,504.00	34.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	612,159.17	612,159.17	27,000.00	317,448.00	344,448.00	-43.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,690,736.18)	1,627,671.21	(63,064.97)	(1,890,320.00)	1,813,528.00	(76,792.00)	21.8%
9) TOTAL, EXPENDITURES			7,633,428.34	24,989,464.80	32,622,893.14	8,911,673.00	27,859,188.00	36,770,861.00	12.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			3,819,193.46	325,601.12	4,144,794.58	2,983,994.00	(1,298,325.00)	1,685,669.00	-59.3%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	74,739.29	35.00	74,774.29	185,000.00	0.00	185,000.00	147.4%
b) Transfers Out		7600-7629	416,916.54	0.00	416,916.54	582,723.00	0.00	582,723.00	39.8%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(909,144.05)	909,144.05	0.00	(845,073.00)	845,073.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,251,321.30)	909,179.05	(342,142.25)	(1,242,796.00)	845,073.00	(397,723.00)	16.2%



Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,567,872.16	1,234,780.17	3,802,652.33	1,741,198.00	(453,252.00)	1,287,946.00	-66.1%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	11,264,998.18	2,675,164.60	13,940,162.78	13,832,870.34	3,912,202.68	17,745,073.02	27.3%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,264,998.18	2,675,164.60	13,940,162.78	13,832,870.34	3,912,202.68	17,745,073.02	27.3%
d) Other Restatements		9795	0.00	2,257.91	2,257.91	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,264,998.18	2,677,422.51	13,942,420.69	13,832,870.34	3,912,202.68	17,745,073.02	27.3%
2) Ending Balance, June 30 (E + F1e)			13,832,870.34	3,912,202.68	17,745,073.02	15,574,068.34	3,458,950.68	19,033,019.02	7.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	10,448.00	0.00	10,448.00	10,500.00	0.00	10,500.00	0.5%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	91,113.09	4,306.14	95,419.23	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted			0.00	3,907,896.54	3,907,896.54	0.00	3,803,022.72	3,803,022.72	-2.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	12,079,318.77	0.00	12,079,318.77	13,695,889.14	0.00	13,695,889.14	13.4%
COE	0000	9780	8,679,371.72		8,679,371.72				
One Stop	0000	9780	33,431.21		33,431.21				
Educational Services	0000	9780	1,260,116.00		1,260,116.00				
ROP	0000	9780	8,675.01		8,675.01				
SELPA	0000	9780	86,420.84		86,420.84				
MAA	0000	9780	1,965,367.80		1,965,367.80				
One Stop	1100	9780	34,138.13		34,138.13				
Alternative Education	1100	9780	11,798.06		11,798.06				
COE	0000	9780				7,420,996.95		7,420,996.95	
Special ED	0000	9780				1,593,583.00		1,593,583.00	
One Stop	0000	9780				10,480.00		10,480.00	
Educational Services	0000	9780				3,496,822.00		3,496,822.00	
ROP	0000	9780				44,375.00		44,375.00	
Alternative Education	0000	9780				11,012.00		11,012.00	
SELPA	0000	9780				723,280.00		723,280.00	
MAA	0000	9780				348,556.00		348,556.00	
Special Ed	1100	9780				16,657.19		16,657.19	
One Stop	1100	9780				22,466.00		22,466.00	
Alternative Education	1100	9780				7,661.00		7,661.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,651,990.48	0.00	1,651,990.48	1,867,679.20	0.00	1,867,679.20	13.1%
Unassigned/Unappropriated Amount			0.00	0.00	0.00	0.00	(344,072.04)	(344,072.04)	New

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	11,736,326.07	(1,228,615.26)	10,507,710.81				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	2,107.91	2,107.91				
c) in Revolving Cash Account		9130	10,448.00	0.00	10,448.00				
d) with Fiscal Agent/Trustee		9135	5,000.00	0.00	5,000.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	2,181,241.69	7,696,114.75	9,877,356.44				
4) Due from Grantor Government		9290	10,961.00	0.00	10,961.00				
5) Due from Other Funds		9310	1,006,717.11	122,778.00	1,129,495.11				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	91,113.09	4,306.14	95,419.23				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			15,041,806.96	6,596,691.54	21,638,498.50				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	1,036,326.44	2,046,589.17	3,082,915.61				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	172,610.18	247,786.00	420,396.18				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	390,113.69	390,113.69				
6) TOTAL, LIABILITIES			1,208,936.62	2,684,488.86	3,893,425.48				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			13,832,870.34	3,912,202.68	17,745,073.02				

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	6,837,243.00	0.00	6,837,243.00	7,477,737.00	0.00	7,477,737.00	9.4%
Education Protection Account State Aid - Current Year		8012	1,534,796.00	0.00	1,534,796.00	1,001,152.00	0.00	1,001,152.00	-34.8%
State Aid - Prior Years		8019	37,646.00	0.00	37,646.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	15,402.02	0.00	15,402.02	15,465.00	0.00	15,465.00	0.4%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	807.72	0.00	807.72	800.00	0.00	800.00	-1.0%
County & District Taxes									
Secured Roll Taxes		8041	1,529,272.61	0.00	1,529,272.61	1,536,962.00	0.00	1,536,962.00	0.5%
Unsecured Roll Taxes		8042	83,041.64	0.00	83,041.64	83,019.00	0.00	83,019.00	0.0%
Prior Years' Taxes		8043	(4,513.52)	0.00	(4,513.52)	(1,382.00)	0.00	(1,382.00)	-69.4%
Supplemental Taxes		8044	25,648.46	0.00	25,648.46	21,821.00	0.00	21,821.00	-14.9%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	7,215.97	0.00	7,215.97	3,668.00	0.00	3,668.00	-49.2%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>			<b>10,066,559.90</b>	<b>0.00</b>	<b>10,066,559.90</b>	<b>10,139,242.00</b>	<b>0.00</b>	<b>10,139,242.00</b>	<b>0.7%</b>
<b>LCFF Transfers</b>									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	29,314.00	0.00	29,314.00	0.00	0.00	0.00	-100.0%
Property Taxes Transfers		8097	(650,183.00)	650,183.00	0.00	(650,183.00)	650,183.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>9,445,690.90</b>	<b>650,183.00</b>	<b>10,095,873.90</b>	<b>9,489,059.00</b>	<b>650,183.00</b>	<b>10,139,242.00</b>	<b>0.4%</b>
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	403,071.00	403,071.00	New
Special Education Discretionary Grants		8182	0.00	126,625.51	126,625.51	0.00	128,941.00	128,941.00	1.8%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	56,194.00	56,194.00	0.00	56,194.00	56,194.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		108,694.00	108,694.00		102,339.00	102,339.00	-5.8%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		13,092.00	13,092.00		12,537.00	12,537.00	-4.2%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		48,529.12	48,529.12		36,208.00	36,208.00	-25.4%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3183, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 4204, 5510, 5630	8290		228,059.69	228,059.69		215,452.00	215,452.00	-5.5%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	584,088.05	3,592,099.13	4,176,187.18	0.00	3,980,944.00	3,980,944.00	-4.7%
<b>TOTAL, FEDERAL REVENUE</b>			<b>584,088.05</b>	<b>4,173,293.45</b>	<b>4,757,381.50</b>	<b>0.00</b>	<b>4,935,686.00</b>	<b>4,935,686.00</b>	<b>3.7%</b>
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		9,131,411.00	9,131,411.00		7,950,937.00	7,950,937.00	-12.9%
Prior Years	6500	8319		(1,474.00)	(1,474.00)		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	278,204.00	278,204.00	0.00	278,204.00	278,204.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	38,489.00	0.00	38,489.00	38,489.00	0.00	38,489.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	57,184.85	24,602.62	81,787.47	53,700.00	17,542.00	71,242.00	-12.9%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590		208,810.55	208,810.55		133,464.00	133,464.00	-36.1%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		235,938.85	235,938.85		442,718.00	442,718.00	87.6%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	7,661.00	3,323,205.76	3,330,866.76	8,200.00	1,727,126.00	1,735,326.00	-47.9%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>103,334.85</b>	<b>13,200,698.78</b>	<b>13,304,033.63</b>	<b>100,389.00</b>	<b>10,549,991.00</b>	<b>10,650,380.00</b>	<b>-19.9%</b>

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	8,968.16	0.00	8,968.16	25,000.00	0.00	25,000.00	178.8%
All Other Sales		8639	7,762.00	0.00	7,762.00	20,000.00	0.00	20,000.00	157.7%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	126,710.42	0.00	126,710.42	200,000.00	0.00	200,000.00	57.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	549,484.62	751,703.38	1,301,188.00	895,825.00	1,156,868.00	2,052,693.00	57.8%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	2,008.14	1,164,697.41	1,166,705.55	2,500.00	1,816,412.00	1,818,912.00	55.9%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	424,526.66	817,997.90	1,242,524.56	982,314.00	693,500.00	1,675,814.00	34.9%
Tuition		8710	200,048.00	4,556,492.00	4,756,540.00	180,580.00	6,758,223.00	6,938,803.00	45.9%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,319,508.00</b>	<b>7,290,890.69</b>	<b>8,610,398.69</b>	<b>2,306,219.00</b>	<b>10,425,003.00</b>	<b>12,731,222.00</b>	<b>47.9%</b>
<b>TOTAL, REVENUES</b>			<b>11,452,621.80</b>	<b>25,315,065.92</b>	<b>36,767,687.72</b>	<b>11,895,667.00</b>	<b>26,560,863.00</b>	<b>38,456,530.00</b>	<b>4.6%</b>

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	210,669.53	4,364,157.14	4,574,826.67	251,092.00	4,726,803.00	4,977,895.00	8.8%
Certificated Pupil Support Salaries		1200	4,931.36	1,176,694.05	1,181,625.41	0.00	1,294,312.00	1,294,312.00	9.5%
Certificated Supervisors' and Administrators' Salaries		1300	1,646,200.91	1,318,159.95	2,964,360.86	1,904,399.00	1,166,300.00	3,070,699.00	3.6%
Other Certificated Salaries		1900	6,400.00	0.00	6,400.00	8,000.00	0.00	8,000.00	25.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,868,201.80</b>	<b>6,859,011.14</b>	<b>8,727,212.94</b>	<b>2,163,491.00</b>	<b>7,187,415.00</b>	<b>9,350,906.00</b>	<b>7.1%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	0.00	2,470,727.10	2,470,727.10	0.00	3,138,752.00	3,138,752.00	27.0%
Classified Support Salaries		2200	278,152.48	1,451,506.07	1,729,658.55	321,990.00	1,528,129.00	1,850,119.00	7.0%
Classified Supervisors' and Administrators' Salaries		2300	1,700,953.91	544,294.58	2,245,248.49	1,540,209.00	564,093.00	2,104,302.00	-6.3%
Clerical, Technical and Office Salaries		2400	1,742,800.67	773,743.12	2,516,543.79	1,842,005.00	832,679.00	2,674,684.00	6.3%
Other Classified Salaries		2900	2,150.00	598,188.52	600,338.52	188,625.00	1,020,315.00	1,208,940.00	101.4%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>3,724,057.06</b>	<b>5,838,459.39</b>	<b>9,562,516.45</b>	<b>3,892,829.00</b>	<b>7,083,968.00</b>	<b>10,976,797.00</b>	<b>14.8%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	288,953.07	1,888,171.97	2,177,125.04	312,649.00	1,960,311.00	2,272,960.00	4.4%
PERS		3201-3202	714,337.86	1,134,737.05	1,849,074.91	867,350.00	1,495,232.00	2,362,582.00	27.8%
OASDI/Medicare/Alternative		3301-3302	296,563.35	603,424.60	899,987.95	334,694.00	695,904.00	1,030,598.00	14.5%
Health and Welfare Benefits		3401-3402	311,452.38	1,396,957.74	1,708,410.12	416,798.00	1,484,577.00	1,901,375.00	11.3%
Unemployment Insurance		3501-3502	3,189.48	7,663.63	10,853.11	69,031.00	175,407.00	244,438.00	2152.2%
Workers' Compensation		3601-3602	90,200.85	211,308.63	301,509.48	96,824.00	234,534.00	331,358.00	9.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	57,040.84	127,910.09	184,950.93	57,173.00	135,168.00	192,341.00	4.0%
Other Employee Benefits		3901-3902	116,595.30	671,556.81	788,152.11	110,104.00	612,928.00	723,032.00	-8.3%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,878,333.13</b>	<b>6,041,730.52</b>	<b>7,920,063.65</b>	<b>2,264,623.00</b>	<b>6,794,061.00</b>	<b>9,058,684.00</b>	<b>14.4%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	0.00	124,522.33	124,522.33	2,000.00	58,993.00	60,993.00	-51.0%
Books and Other Reference Materials		4200	0.00	6,315.42	6,315.42	0.00	0.00	0.00	-100.0%
Materials and Supplies		4300	230,745.74	465,988.70	696,734.44	341,491.00	569,134.00	910,625.00	30.7%
Noncapitalized Equipment		4400	73,472.60	300,914.96	374,387.56	38,950.00	69,460.00	108,410.00	-71.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>304,218.34</b>	<b>897,741.41</b>	<b>1,201,959.75</b>	<b>382,441.00</b>	<b>697,587.00</b>	<b>1,080,028.00</b>	<b>-10.1%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	41,209.00	662,036.84	703,245.84	0.00	1,188,593.00	1,188,593.00	69.0%
Travel and Conferences		5200	(40,417.31)	134,747.22	94,329.91	175,704.00	112,436.00	288,140.00	205.5%
Dues and Memberships		5300	53,726.03	6,374.11	60,100.14	58,556.00	12,686.00	71,242.00	18.5%
Insurance		5400 - 5450	174,322.51	4,430.66	178,753.17	182,033.00	5,050.00	187,083.00	4.7%
Operations and Housekeeping Services		5500	241,731.88	0.00	241,731.88	338,382.00	0.00	338,382.00	40.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	201,550.26	295,018.16	496,568.42	211,103.00	291,876.00	502,979.00	1.3%
Transfers of Direct Costs		5710	(486,300.44)	486,300.44	0.00	(651,294.00)	651,294.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(148,086.12)	0.00	(148,086.12)	(201,253.00)	0.00	(201,253.00)	35.9%
Professional/Consulting Services and Operating Expenditures		5800	1,317,871.61	1,468,533.39	2,786,405.00	1,724,523.00	1,640,476.00	3,364,999.00	20.8%
Communications		5900	95,168.04	33,356.95	128,524.99	85,471.00	49,650.00	135,121.00	5.1%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,450,775.46</b>	<b>3,090,797.77</b>	<b>4,541,573.23</b>	<b>1,923,225.00</b>	<b>3,952,061.00</b>	<b>5,875,286.00</b>	<b>29.4%</b>

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	49,650.00	16,220.85	65,870.85	0.00	13,120.00	13,120.00	-80.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	48,928.73	5,673.34	54,602.07	142,155.00	0.00	142,155.00	160.3%
Equipment Replacement		6500	0.00	0.00	0.00	6,229.00	0.00	6,229.00	New
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>98,578.73</b>	<b>21,894.19</b>	<b>120,472.92</b>	<b>148,384.00</b>	<b>13,120.00</b>	<b>161,504.00</b>	<b>34.1%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	61,635.31	61,635.31	0.00	61,635.00	61,635.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments All Other Transfers	All Other	7221-7223	0.00	0.00	0.00	27,000.00	0.00	27,000.00	New
All Other Transfers		7281-7283	0.00	550,523.86	550,523.86	0.00	255,813.00	255,813.00	-53.5%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>612,159.17</b>	<b>612,159.17</b>	<b>27,000.00</b>	<b>317,448.00</b>	<b>344,448.00</b>	<b>-43.7%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(1,627,671.21)	1,627,671.21	0.00	(1,813,528.00)	1,813,528.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(63,064.97)	0.00	(63,064.97)	(76,792.00)	0.00	(76,792.00)	21.8%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(1,690,736.18)</b>	<b>1,627,671.21</b>	<b>(63,064.97)</b>	<b>(1,890,320.00)</b>	<b>1,813,528.00</b>	<b>(76,792.00)</b>	<b>21.8%</b>
<b>TOTAL, EXPENDITURES</b>			<b>7,633,428.34</b>	<b>24,989,464.80</b>	<b>32,622,893.14</b>	<b>8,911,673.00</b>	<b>27,859,188.00</b>	<b>36,770,861.00</b>	<b>12.7%</b>

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	36,880.81	0.00	36,880.81	15,000.00	0.00	15,000.00	-59.3%
Other Authorized Interfund Transfers In		8919	37,858.48	35.00	37,893.48	170,000.00	0.00	170,000.00	348.6%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>74,739.29</b>	<b>35.00</b>	<b>74,774.29</b>	<b>185,000.00</b>	<b>0.00</b>	<b>185,000.00</b>	<b>147.4%</b>
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	4,769.35	0.00	4,769.35	2,500.00	0.00	2,500.00	-47.6%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	69,529.81	0.00	69,529.81	278,406.00	0.00	278,406.00	300.4%
Other Authorized Interfund Transfers Out		7619	342,617.38	0.00	342,617.38	301,817.00	0.00	301,817.00	-11.9%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>416,916.54</b>	<b>0.00</b>	<b>416,916.54</b>	<b>582,723.00</b>	<b>0.00</b>	<b>582,723.00</b>	<b>39.8%</b>
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(909,144.05)	909,144.05	0.00	(845,073.00)	845,073.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>(909,144.05)</b>	<b>909,144.05</b>	<b>0.00</b>	<b>(845,073.00)</b>	<b>845,073.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>									
<b>(a - b + c - d + e)</b>			<b>(1,251,321.30)</b>	<b>909,179.05</b>	<b>(342,142.25)</b>	<b>(1,242,796.00)</b>	<b>845,073.00</b>	<b>(397,723.00)</b>	<b>16.2%</b>



# 2020-21 UNAUDITED ACTUALS

## Other Funds as of June 30, 2021

	FUND 10 SELPA	FUND 11	FUND 12	FUND 13	FUND 17	FUND 40	FUND 63	FUND 67	Total in Funds
	Pass-thru to	Adult	Child	Child	Special Reserve Non Cap.	Special Reserve Capital Outlay	Enterprise Fund	Self Insurance	
	Districts	Education	Development	Nutrition					
<b>Beginning Balance</b>									
Prior Year Ending Bal.	9791	81,207.61	-	-	1,353,040.49	2,267,899.65	-	4,856,256.17	8,558,403.92
Other Restatements	9795	-	-	-	-	-	-	-	-
<b>Income</b>									
LCFF Sources	8010-8099	-	-	-	-	-	-	-	-
Federal Revenues	8100-8299	303,993.00	53,117.00	-	-	-	-	-	4,253,162.68
State Revenues	8300-8599	3,301,498.00	4,542.00	99.09	-	-	-	-	7,758,282.09
Local Revenues	8600-8799	-	-	-	10,082.61	2,054,941.64	68,928.72	401,852.36	2,535,805.33
<b>Total Income</b>	8,348,195.68	3,605,491.00	57,659.00	99.09	10,082.61	2,054,941.64	68,928.72	401,852.36	14,547,250.10
<b>Expenditures</b>									
Salaries & Benefits	1000-3999	904,194.30	-	66,313.24	-	-	73,458.91	-	1,043,966.45
Books and Supplies	4000-4999	4,616.85	-	-	-	-	17,330.21	-	21,947.06
Services	5000-5999	364,882.40	55,659.00	-	-	-	13,061.12	363,196.40	796,798.92
Capital Outlay	6000-6599	16,265.52	-	-	-	-	-	-	16,265.52
Other Outgo	7100-7499	2,471,753.31	2,000.00	3,315.66	-	-	-	-	10,825,264.65
<b>Total Expenditures</b>	8,348,195.68	3,761,712.38	57,659.00	69,628.90	-	-	103,850.24	363,196.40	12,704,242.60
<b>Interfund Transfers</b>									
Transfers In	8910-8929	169,802.38	-	69,529.81	4,769.35	100,000.00	72,815.00	-	416,916.54
Transfers Out	7610-7629	-	-	-	36,880.81	-	37,893.48	-	74,774.29
8930-8999	-	-	-	-	-	-	-	-	-
7630-7699	-	-	-	-	-	-	-	-	-
All Other Contrib. to Rest.	-	-	-	-	-	-	-	-	-
<b>Total Transfers</b>	-	169,802.38	-	69,529.81	(32,111.46)	100,000.00	34,921.52	-	342,142.25
<b>Net Inc./Dec. in Fund Balance</b>	-	13,581.00	-	-	(22,028.85)	2,154,941.64	-	38,655.96	2,185,149.75
<b>Ending Fund Balance</b>	-	94,788.61	-	-	1,331,011.64	4,422,841.29	-	4,894,912.13	10,743,553.67

## SPECIAL EDUCATION LOCAL AREA PLAN (SELPA) PASS-THROUGH REVENUES

Effective July 2011, the California Department of Education has established a special fund for use by the Administrative Unit (AU) of a Special Education Local Area Plan (SELPA).

The Special Education Local Area Plan (SELPA) Pass-Through Revenues Fund (10) is designed to account for the special education pass-through revenues from federal, state or local resources that are received by the AU, on behalf of the SELPA, for distribution to member LEAs in accordance with the SELPA local plan.

Revenues retained for use by the AU in accordance with the local plan are accounted for with the associated expenditures in the General Fund (01).



Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,896,052.68	3,507,258.00	-10.0%
3) Other State Revenue		8300-8599	4,452,143.00	4,942,063.00	11.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			8,348,195.68	8,449,321.00	1.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	8,348,195.68	8,449,321.00	1.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,348,195.68	8,449,321.00	1.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	4,240,722.38		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	247,786.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			4,488,508.38		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	4,365,765.38		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	122,743.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			4,488,508.38		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Pass-Through Revenues from Federal Sources					
		8287	3,896,052.68	3,507,258.00	-10.0%
TOTAL, FEDERAL REVENUE			3,896,052.68	3,507,258.00	-10.0%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	3,609,017.00	3,866,769.00	7.1%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	843,126.00	1,075,294.00	27.5%
TOTAL, OTHER STATE REVENUE			4,452,143.00	4,942,063.00	11.0%
<b>OTHER LOCAL REVENUE</b>					
Interest					
		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			8,348,195.68	8,449,321.00	1.2%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	4,739,178.68	4,582,552.00	-3.3%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	3,609,017.00	3,866,769.00	7.1%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			8,348,195.68	8,449,321.00	1.2%
TOTAL, EXPENDITURES			8,348,195.68	8,449,321.00	1.2%

## ADULT EDUCATION FUND

The Adult Education Fund is used to account separately for federal revenues for adult education programs.

The principal revenues in this fund are the following:

- Workforce Investment Opportunity Act (WIOA)
- Other Federal Revenue
- State Revenue
- Interest

Expenditures in this fund must be for adult education purposes only; money received for programs other than adult education shall not be expended for adult education (*Education Code sections 52616 (b) and 52501*).

Expenditures in this fund may be made only for direct instructional costs and direct support costs and indirect costs as specified in *Education Code Section 52616.4*.

Sutter County Superintendent of Schools has committed to the continued education of adult learners with this funding.





Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	303,993.00	314,922.00	3.6%
3) Other State Revenue		8300-8599	3,301,498.00	3,282,655.00	-0.6%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			3,605,491.00	3,597,577.00	-0.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	329,988.26	346,699.00	5.1%
2) Classified Salaries		2000-2999	322,573.28	268,900.00	-16.6%
3) Employee Benefits		3000-3999	251,632.76	253,681.00	0.8%
4) Books and Supplies		4000-4999	4,616.85	48,805.00	957.1%
5) Services and Other Operating Expenditures		5000-5999	364,882.40	408,646.00	12.0%
6) Capital Outlay		6000-6999	16,265.52	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,414,004.00	2,414,004.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	57,749.31	58,659.00	1.6%
9) TOTAL, EXPENDITURES			3,761,712.38	3,799,394.00	1.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(156,221.38)	(201,817.00)	29.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	169,802.38	201,817.00	18.9%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			169,802.38	201,817.00	18.9%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			13,581.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	81,207.61	94,788.61	16.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			81,207.61	94,788.61	16.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			81,207.61	94,788.61	16.7%
2) Ending Balance, June 30 (E + F1e)			94,788.61	94,788.61	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	250.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			94,788.61	94,788.61	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(250.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	124,040.18		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	137,768.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	170,340.83		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	250.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			432,399.01		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	241,942.95		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	95,667.45		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			337,610.40		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			94,788.61		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	303,993.00	314,922.00	3.6%
<b>TOTAL, FEDERAL REVENUE</b>			<b>303,993.00</b>	<b>314,922.00</b>	<b>3.6%</b>
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	2,414,004.00	2,414,004.00	0.0%
Adult Education Program	6391	8590	814,955.00	814,955.00	0.0%
All Other State Revenue	All Other	8590	72,539.00	53,696.00	-26.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>3,301,498.00</b>	<b>3,282,655.00</b>	<b>-0.6%</b>

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			3,605,491.00	3,597,577.00	-0.2%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	258,401.42	278,113.00	7.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	71,586.84	68,586.00	-4.2%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>329,988.26</b>	<b>346,699.00</b>	<b>5.1%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	50,544.29	26,692.00	-47.2%
Classified Support Salaries		2200	72,770.31	72,809.00	0.1%
Classified Supervisors' and Administrators' Salaries		2300	84,459.72	89,420.00	5.9%
Clerical, Technical and Office Salaries		2400	114,798.96	79,979.00	-30.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>322,573.28</b>	<b>268,900.00</b>	<b>-16.6%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	108,763.60	133,778.00	23.0%
PERS		3201-3202	35,180.52	27,428.00	-22.0%
OASDI/Medicare/Alternative		3301-3302	19,439.74	16,186.00	-16.7%
Health and Welfare Benefits		3401-3402	66,794.85	50,593.00	-24.3%
Unemployment Insurance		3501-3502	408.20	7,690.00	1783.9%
Workers' Compensation		3601-3602	10,375.37	9,883.00	-4.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	6,566.57	6,255.00	-4.7%
Other Employee Benefits		3901-3902	4,103.91	1,868.00	-54.5%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>251,632.76</b>	<b>253,681.00</b>	<b>0.8%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	4,616.85	48,805.00	957.1%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>4,616.85</b>	<b>48,805.00</b>	<b>957.1%</b>

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	450.00	3,500.00	677.8%
Dues and Memberships		5300	1,212.25	1,400.00	15.5%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	73,366.04	72,000.00	-1.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	136,884.86	187,615.00	37.1%
Professional/Consulting Services and Operating Expenditures		5800	145,160.42	139,131.00	-4.2%
Communications		5900	7,808.83	5,000.00	-36.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>364,882.40</b>	<b>408,646.00</b>	<b>12.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	16,265.52	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>16,265.52</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	1,774,786.00	1,774,786.00	0.0%
To County Offices		7212	639,218.00	639,218.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>2,414,004.00</b>	<b>2,414,004.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	57,749.31	58,659.00	1.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			57,749.31	58,659.00	1.6%
TOTAL, EXPENDITURES			3,761,712.38	3,799,394.00	1.0%



Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	169,802.38	201,817.00	18.9%
(a) TOTAL, INTERFUND TRANSFERS IN			169,802.38	201,817.00	18.9%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			169,802.38	201,817.00	18.9%

## CHILD DEVELOPMENT FUND

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

The principal revenues and other sources in this fund are the following:

- Child Nutrition Programs (Federal)
- State Preschool
- Child Nutrition Programs (State)
- Child Development Apportionments
- All Other State Revenue
- Interest
- Child Development Parent Fees
- All Other Local Revenue
- Interfund Transfers In

The Child Development Fund may be used only for expenditures for the operation of child development programs.

Child development programs that are not subsidized by state or federal funds and that are operated with the intent of recovering the costs of the program through parent fees or other charges to users, if significant, should be accounted for in an Enterprise Fund.

We currently receive Local Child Care Planning and Child Development Salary Retention grants that are jointly operated by Yuba and Sutter counties. Yuba County Office of Education employs staff that provides service to both counties.



Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	53,117.00	53,117.00	0.0%
3) Other State Revenue		8300-8599	4,542.00	4,542.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			57,659.00	57,659.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	55,659.00	55,659.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2,000.00	2,000.00	0.0%
9) TOTAL, EXPENDITURES			57,659.00	57,659.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	11,729.37		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	16,136.29		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			27,865.66		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	27,865.66		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			27,865.66		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	53,117.00	53,117.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>53,117.00</b>	<b>53,117.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	4,542.00	4,542.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>4,542.00</b>	<b>4,542.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>57,659.00</b>	<b>57,659.00</b>	<b>0.0%</b>

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

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	30,659.00	30,659.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	25,000.00	25,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>55,659.00</b>	<b>55,659.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	2,000.00	2,000.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>2,000.00</b>	<b>2,000.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>57,659.00</b>	<b>57,659.00</b>	<b>0.0%</b>



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

## CAFETERIA SPECIAL REVENUE FUND

This fund is used to account separately for federal, state, and local resources for the operation of the food service program (*Education Code sections 38090-38093*).

The principal revenue sources in this fund are the following:

- Child Nutrition Programs (Federal)
- Child Nutrition Programs (State)
- Food Service Sales
- Interest
- Other Local Revenue

The Cafeteria Special Revenue Fund shall be used only for those expenditures authorized as necessary for the operation of the food service program (*Education Code sections 38091 and 38100*).



Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	30,000.00	New
3) Other State Revenue		8300-8599	99.09	3,000.00	2927.6%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			99.09	33,000.00	33203.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	50,484.40	118,658.00	135.0%
3) Employee Benefits		3000-3999	15,828.84	73,965.00	367.3%
4) Books and Supplies		4000-4999	0.00	102,000.00	New
5) Services and Other Operating Expenditures		5000-5999	0.00	650.00	New
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	3,315.66	16,133.00	386.6%
9) TOTAL, EXPENDITURES			69,628.90	311,406.00	347.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(69,529.81)	(278,406.00)	300.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	69,529.81	278,406.00	300.4%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			69,529.81	278,406.00	300.4%

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

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

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	30,000.00	New
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	30,000.00	New
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	99.09	3,000.00	2927.6%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			99.09	3,000.00	2927.6%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			99.09	33,000.00	33203.1%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	50,484.40	114,754.00	127.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	3,904.00	New
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			50,484.40	118,658.00	135.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	5,005.59	21,293.00	325.4%
OASDI/Medicare/Alternative		3301-3302	3,869.19	8,955.00	131.4%
Health and Welfare Benefits		3401-3402	5,532.24	39,024.00	605.4%
Unemployment Insurance		3501-3502	25.29	1,438.00	5586.0%
Workers' Compensation		3601-3602	799.16	1,850.00	131.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	505.69	783.00	54.8%
Other Employee Benefits		3901-3902	91.68	622.00	578.4%
TOTAL, EMPLOYEE BENEFITS			15,828.84	73,965.00	367.3%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	10,000.00	New
Noncapitalized Equipment		4400	0.00	2,000.00	New
Food		4700	0.00	90,000.00	New
TOTAL, BOOKS AND SUPPLIES			0.00	102,000.00	New

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	150.00	New
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	500.00	New
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	650.00	New
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	3,315.66	16,133.00	386.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			3,315.66	16,133.00	386.6%
TOTAL, EXPENDITURES			69,628.90	311,406.00	347.2%



Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	69,529.81	278,406.00	300.4%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			69,529.81	278,406.00	300.4%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			69,529.81	278,406.00	300.4%

## SPECIAL RESERVE NON-CAPITAL OUTLAY

The Special Reserve Fund for other than Capital Outlay Projects is used primarily to provide for the accumulation of General Fund money for general operating purposes (*Education Code Section 42840 – Amounts from this special reserve fund must first be transferred into the General Fund or other appropriate fund of the LEA before expenditures can be made*).

This fund is used to set aside funds for future purchases of large items such as copy machines, vehicles, equipment, software and hardware upgrades.



Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,082.61	13,335.00	32.3%
5) TOTAL, REVENUES			10,082.61	13,335.00	32.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			10,082.61	13,335.00	32.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,769.35	2,500.00	-47.6%
b) Transfers Out		7600-7629	36,880.81	15,000.00	-59.3%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(32,111.46)	(12,500.00)	-61.1%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(22,028.85)	835.00	-103.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,353,040.49	1,331,011.64	-1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,353,040.49	1,331,011.64	-1.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,353,040.49	1,331,011.64	-1.6%
2) Ending Balance, June 30 (E + F1e)			1,331,011.64	1,331,846.64	0.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,331,011.64	1,331,846.64	0.1%
Equipment Replacement/Purchases	0000	9780	1,331,011.64		
Equipment Replacement/Purchases	0000	9780		1,331,846.64	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,348,456.62		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,204.70		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,269.35		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,352,930.67		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	21,919.03		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			21,919.03		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,331,011.64		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	10,082.61	13,335.00	32.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			10,082.61	13,335.00	32.3%
<b>TOTAL, REVENUES</b>			10,082.61	13,335.00	32.3%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	4,769.35	2,500.00	-47.6%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			4,769.35	2,500.00	-47.6%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	36,880.81	15,000.00	-59.3%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			36,880.81	15,000.00	-59.3%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b+e)			(32,111.46)	(12,500.00)	-61.1%

## SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS

This fund exists primarily to provide for the accumulation of general fund moneys for capital outlay purposes (Education Code Section 42840). Transfers from the general fund to Fund 40 authorized by the governing board must be expended for the capital outlay purposes. The County Office has recently reinstated the use of this fund to prepare for future construction of a building.





Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,054,941.64	20,000.00	-99.0%
5) TOTAL, REVENUES			2,054,941.64	20,000.00	-99.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	58,500.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	58,500.00	New
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,054,941.64	(38,500.00)	-101.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	100,000.00	100,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			100,000.00	100,000.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,154,941.64	61,500.00	-97.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,267,899.65	4,422,841.29	95.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,267,899.65	4,422,841.29	95.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,267,899.65	4,422,841.29	95.0%
2) Ending Balance, June 30 (E + F1e)			4,422,841.29	4,484,341.29	1.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	4,422,841.29	4,484,341.29	1.4%
Building Construction and Improvements	0000	9780	4,422,841.29		
Building Construction and Improvement	0000	9780		4,484,341.29	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	4,416,555.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	6,286.29		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			4,422,841.29		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			4,422,841.29		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	2,034,573.40	0.00	-100.0%
Interest		8660	20,368.24	20,000.00	-1.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,054,941.64	20,000.00	-99.0%
TOTAL, REVENUES			2,054,941.64	20,000.00	-99.0%

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

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	58,500.00	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	58,500.00	New
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	58,500.00	New

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	100,000.00	100,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			100,000.00	100,000.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			100,000.00	100,000.00	0.0%



## OTHER ENTERPRISE FUND

This fund is used to separate and account for activities outside of the operation of the Shady Creek Outdoor School Program.

The principal revenue sources in this fund are the following:

- Rental and lease payments
- Interagency Revenues
- Other Local Revenue

Expense transactions in the Other Enterprise Fund shall be recorded for the payment of costs incurred for all activities outside of the Shady Creek Outdoor School Program operation.



Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	68,928.72	308,651.00	347.8%
5) TOTAL, REVENUES			68,928.72	308,651.00	347.8%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	49,261.39	69,923.00	41.9%
3) Employee Benefits		3000-3999	24,197.52	22,790.00	-5.8%
4) Books and Supplies		4000-4999	17,330.21	30,300.00	74.8%
5) Services and Other Operating Expenses		5000-5999	13,061.12	15,638.00	19.7%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			103,850.24	138,651.00	33.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(34,921.52)	170,000.00	-586.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	72,815.00	0.00	-100.0%
b) Transfers Out		7600-7629	37,893.48	170,000.00	348.6%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			34,921.52	(170,000.00)	-586.8%

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

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	65,168.91		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	717.67		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			65,886.58		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	20,720.31		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	39,346.10		
4) Current Loans		9640			
5) Unearned Revenue		9650	5,820.17		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			65,886.58		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			0.00		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
All Other Sales		8639	527.54	1,000.00	89.6%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	59.91	1,000.00	1569.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	68,341.27	306,651.00	348.7%
<b>TOTAL, OTHER LOCAL REVENUE</b>			68,928.72	308,651.00	347.8%
<b>TOTAL, REVENUES</b>			68,928.72	308,651.00	347.8%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	37,229.61	49,302.00	32.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	4,733.72	5,621.00	18.7%
Other Classified Salaries		2900	7,298.06	15,000.00	105.5%
TOTAL, CLASSIFIED SALARIES			49,261.39	69,923.00	41.9%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	8,891.73	6,708.00	-24.6%
OASDI/Medicare/Alternative		3301-3302	4,004.93	5,244.00	30.9%
Health and Welfare Benefits		3401-3402	6,670.89	7,500.00	12.4%
Unemployment Insurance		3501-3502	61.36	842.00	1272.2%
Workers' Compensation		3601-3602	829.09	1,084.00	30.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	524.79	557.00	6.1%
Other Employee Benefits		3901-3902	3,214.73	855.00	-73.4%
TOTAL, EMPLOYEE BENEFITS			24,197.52	22,790.00	-5.8%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	17,330.21	30,300.00	74.8%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			17,330.21	30,300.00	74.8%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	150.42	500.00	232.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	11,201.26	13,638.00	21.8%
Professional/Consulting Services and Operating Expenditures		5800	1,709.44	1,500.00	-12.3%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>13,061.12</b>	<b>15,638.00</b>	<b>19.7%</b>
<b>DEPRECIATION AND AMORTIZATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION AND AMORTIZATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>103,850.24</b>	<b>138,651.00</b>	<b>33.5%</b>



Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	72,815.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			72,815.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	37,893.48	170,000.00	348.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			37,893.48	170,000.00	348.6%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b+e)			34,921.52	(170,000.00)	-586.8%

## SELF-INSURANCE FUND

The Self-Insurance Fund is used to separate money received for self-insurance activities from other operating funds of an LEA. 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*).

The principal revenues in this fund are the following:

- Interest
- In-District Premiums/Contributions
- Interagency Revenues
- All Other Local Revenue

Expense transactions in the Self-Insurance Fund record the cost of retiree benefits and the amount contributed for the purpose of Other Post- Employment Benefits (OPEB).



Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	401,852.36	460,000.00	14.5%
5) TOTAL, REVENUES			401,852.36	460,000.00	14.5%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	363,196.40	410,000.00	12.9%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			363,196.40	410,000.00	12.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			38,655.96	50,000.00	29.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			38,655.96	50,000.00	29.3%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	4,856,256.17	4,894,912.13	0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,856,256.17	4,894,912.13	0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,856,256.17	4,894,912.13	0.8%
2) Ending Net Position, June 30 (E + F1e)			4,894,912.13	4,944,912.13	1.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	4,894,912.13	4,944,912.13	1.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	4,917,492.91		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	7,957.63		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			4,925,450.54		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	30,538.41		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			30,538.41		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			4,894,912.13		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	36,646.70	50,000.00	36.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	191,812.41	200,000.00	4.3%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	173,393.25	210,000.00	21.1%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			401,852.36	460,000.00	14.5%
<b>TOTAL, REVENUES</b>			401,852.36	460,000.00	14.5%

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



Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	363,196.40	410,000.00	12.9%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>363,196.40</b>	<b>410,000.00</b>	<b>12.9%</b>
<b>DEPRECIATION AND AMORTIZATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION AND AMORTIZATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>363,196.40</b>	<b>410,000.00</b>	<b>12.9%</b>

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



BOARD AGENDA ITEM: Business Services Report

BOARD MEETING DATE: October 13, 2021

AGENDA ITEM SUBMITTED FOR:

- Action
- Reports/Presentation
- Information
- Public Hearing
- Other (specify)

PREPARED BY:

Nic Hoogeveen

SUBMITTED BY:

Nic Hoogeveen

PRESENTING TO BOARD:

Nic Hoogeveen

BACKGROUND AND SUMMARY INFORMATION:

The monthly financial report for September will be reviewed.

**Summary Report of Revenues, Expenditures and Changes in Fund Balance  
(Unrestricted and Restricted Combined)**

**September 2021**

08/16/21-09/15/21

Description	Account Codes	Original Budget	Operating Budget	Actuals to Date	Projected Yr Totals	Difference (Col D - B)	2021-22 % Actuals as a % of Budget
		7/1/21 (A)	8/15/21 (B)	9/15/21 (C)	9/15/21 (D)	(E)	
<b>A. Revenues</b>							
1. Local Control Funding Formula	8010-8099	\$ 10,139,242	\$ 10,139,242	\$ 719,481	\$ 10,139,242	-	A 7.1%
2. Federal Revenues	8100-8299	\$ 4,935,686	\$ 5,021,931	\$ 344,676	\$ 5,712,737	690,806	B 6.9%
3. Other State Revenues	8300-8599	\$ 10,650,380	\$ 10,779,677	\$ 1,819,745	\$ 10,855,569	75,892	C 16.9%
4. Other Local Revenues	8600-8799	\$ 12,731,222	\$ 12,840,419	\$ 150,695	\$ 12,845,190	4,771	D 1.2%
<b>5. TOTAL REVENUES</b>		<b>\$ 38,456,530</b>	<b>\$ 38,781,269</b>	<b>\$ 3,034,597</b>	<b>\$ 39,552,738</b>	<b>\$ 771,469</b>	<b>7.7%</b>
<b>B. Expenditures</b>							
1. Certificated Salaries	1000-1999	\$ 9,350,906	\$ 9,353,071	\$ 1,081,972	\$ 9,305,554	(47,517)	E 11.6%
2. Classified Salaries	2000-2999	\$ 10,976,797	\$ 10,977,207	\$ 1,387,118	\$ 10,880,025	(97,182)	F 12.6%
3. Employee Benefits	3000-3999	\$ 9,058,684	\$ 9,065,257	\$ 943,933	\$ 9,052,641	(12,616)	G 10.4%
4. Books and Supplies	4000-4999	\$ 1,080,028	\$ 1,126,230	\$ 87,266	\$ 1,874,523	748,293	H 7.7%
5. Services, Other Operation	5000-5999	\$ 5,875,286	\$ 5,978,620	\$ 1,344,636	\$ 5,980,898	2,278	I 22.5%
6. Capital Outlay	6000-6999	\$ 161,504	\$ 167,704	\$ 22,362	\$ 221,604	53,900	J 13.3%
7. Other Outgo	7100-7299	\$ 344,448	\$ 446,478	\$ 102,030	\$ 446,478	-	K 22.9%
8. Direct Support/Indirect	7300-7399	\$ (76,792)	\$ (76,655)	\$ (8,753)	\$ (76,783)	(128)	L 11.4%
9. Debt Service	7400-7499	\$ -	\$ -	\$ -	\$ -	-	M 0.0%
<b>10. TOTAL EXPENDITURES</b>		<b>\$ 36,770,861</b>	<b>\$ 37,037,912</b>	<b>\$ 4,960,564</b>	<b>\$ 37,684,940</b>	<b>647,028</b>	<b>13.4%</b>
<b>C. Excess ( Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses (A5-B10)</b>							
		<b>\$ 1,685,669</b>	<b>\$ 1,743,357</b>	<b>\$ (1,925,967)</b>	<b>\$ 1,867,798</b>	<b>\$ 124,441</b>	<b>-103.1%</b>
<b>D. Other Financing Sources/Uses</b>							
1. Transfers In	8910-8979	\$ 185,000	\$ 185,000	\$ -	\$ 185,000	-	N 0.0%
2. Transfer Out	7610-7629	\$ 582,723	\$ 582,723	\$ 1,000,000	\$ 582,723	-	O 171.6%
3. Contributions	8980-8999	\$ -	\$ -	\$ -	\$ -	-	P 0.0%
<b>Total, Other Fin Sources/Uses</b>		<b>\$ (397,723)</b>	<b>\$ (397,723)</b>	<b>\$ (1,000,000)</b>	<b>\$ (397,723)</b>	<b>\$ -</b>	<b>251.4%</b>
<b>E. Net Change to Fund Balance</b>							
		<b>\$ 1,287,946</b>	<b>\$ 1,345,634</b>	<b>\$ (2,925,967)</b>	<b>\$ 1,470,075</b>	<b>\$ 124,441</b>	
<b>F. Fund Balance (Fund 01 only)</b>							
1. Beginning Balance		\$ 16,757,177	\$ 16,757,177	\$ 16,757,177	\$ 16,757,177	-	
2. Adjustments/Restatements		\$ -	\$ -	\$ -	\$ -		
<b>Ending Balance</b>		<b>\$ 18,045,123</b>	<b>\$ 18,102,811</b>	<b>\$ 13,831,210</b>	<b>\$ 18,227,252</b>	<b>\$ 124,441</b>	
<b>G. Components of Ending Fund Balance</b>							
Designated Amounts	9711-9730	\$ 10,500	\$ 10,500		\$ 10,500	\$ -	
Legally Restricted	9740-9760	\$ 3,366,422	\$ 3,366,422		\$ 3,366,422	\$ -	
Assigned	9780	\$ 12,800,522	\$ 12,844,857		\$ 12,936,947	\$ -	
Restricted Economic Uncertainty	9789	\$ 1,867,679	\$ 1,881,032		\$ 1,913,383	\$ -	
Unassigned/Unappropriated	9790	\$ -	\$ -		\$ -	\$ -	

**Explanation of Differences**  
**Net Change in Current Year Budget September Board Report**  
**08/16/21-09/15/21**

	<u>Amount</u>	<u>Explanation of Differences</u>
<b>A <u>Local Control Funding Formula (8010-8099)</u></b>		
	<u>\$ -</u>	
<b>B <u>Federal Revenues (8100-8299)</u></b>		
County Office	\$ 889,701	<i>Establishing budget for Elementary and Secondary School Emergency Relief III award and adjusting budget for Elementary and Secondary School Emergency Relief II deferred revenue</i>
One Stop	\$ (292,274)	<i>Adjusting budget to align with Workforce Innovation Opportunity Act award balances</i>
Student Support and Outreach (SSO)	\$ 50,000	<i>Establishing budget for 21/22 Homeless Children and Youth award</i>
Feather River Academy (FRA)	\$ 43,379	<i>Adjusting budget to align with 19/20 Comprehensive Support and Improvement deferred revenue</i>
	<u>\$ 690,806</u>	
<b>C <u>Other State Revenues (8300-8599)</u></b>		
County Office	\$ 4,991	<i>Establishing In-Person Instruction budget for Adult Education air conditioning repair</i>
Special Education	\$ 20,901	<i>Establishing Expanded Learning Opportunity budget for technology purchases</i>
Feather River Academy (FRA)	\$ 50,000	<i>Establishing In-Person Instruction budget for vehicle purchase</i>
	<u>\$ 75,892</u>	
<b>D <u>Other Local Revenues (8600-8799)</u></b>		
Special Education	\$ 4,771	<i>Establishing budget for Yuba City Unified School District billback for devices</i>
	<u>\$ 4,771</u>	
<b>E <u>Certificated Salaries (1000-1999)</u></b>		
Special Education	\$ (47,517)	<i>Adjusting budget to align with Elementary and Secondary School Emergency Relief II award and Extended School Year Learning Recovery Program</i>
	<u>\$ (47,517)</u>	
<b>F <u>Classified Salaries (2000-2999)</u></b>		
Special Education	\$ (47,141)	<i>Adjusting budget to align with Elementary and Secondary School Emergency Relief II award and Extended School Year Learning Recovery Program</i>
One Stop	\$ (78,434)	<i>Adjusting budget to align with Workforce Innovation Opportunity Act award balances</i>
Student Support and Outreach (SSO)	\$ 27,641	<i>Establishing budget for 21/22 Homeless Children and Youth award</i>
Various departments	\$ 752	<i>Miscellaneous Adjustments</i>
	<u>\$ (97,182)</u>	
<b>G <u>Employee Benefits (3000-3999)</u></b>		
Special Education	\$ (15,247)	<i>Adjusting budget to align with Elementary and Secondary School Emergency Relief II award and Extended School Year Learning Recovery Program</i>
One Stop	\$ (10,661)	<i>Adjusting budget to align with Workforce Innovation Opportunity Act award balances</i>

**Explanation of Differences**  
**Net Change in Current Year Budget September Board Report**  
**08/16/21-09/15/21**

	<u>Amount</u>	<u>Explanation of Differences</u>
Student Support and Outreach (SSO)	\$ 13,040	<i>Establishing budget for 21/22 Homeless Children and Youth award</i>
Various departments	\$ 252	<i>Miscellaneous Adjustments</i>
	<u><u>\$ (12,616)</u></u>	
<b>H <u>Books and Supplies (4000-4999)</u></b>		
County Office	\$ 702,702	<i>Establishing budget for Elementary and Secondary Schools Emergency Relief III award and aligning budget to match actuals</i>
Special Education	\$ 10,952	<i>Establishing budget for technology purchases and removing budget for Audiom/Ados equipment</i>
One Stop	\$ 29,897	<i>Adjusting budget for technology purchase</i>
Student Support and Outreach (SSO)	\$ 3,164	<i>Establishing budget for 21/22 Homeless Children and Youth award and adjusting budget for 18/19 Mental Health award</i>
Special Education Local Plan Area (SELPA)	\$ 1,467	<i>Increasing budget for furniture purchase</i>
Various departments	\$ 111	<i>Miscellaneous Adjustments</i>
	<u><u>\$ 748,293</u></u>	
<b>I <u>Services, Other Operations (5000-5999)</u></b>		
County Office	\$ 22,484	<i>Adjusting budget for technology project for Klamath Lane and Sutter Union High School</i>
Special Education	\$ 2,332	<i>Adjusting budget for lottery allocation</i>
One Stop	\$ (63,665)	<i>Adjusting budget to align with Workforce Innovation Opportunity Act award balances</i>
Student Support and Outreach (SSO)	\$ 3,482	<i>Establishing budget for 21/22 Homeless Children and Youth award</i>
Feather River Academy (FRA)	\$ 38,612	<i>Adjusting budget for 21/22 Positive Behavioral Interventions and Supports training and aligning budget to match actuals</i>
Special Education Local Plan Area (SELPA)	\$ (1,467)	<i>Reallocating budget for furniture purchase</i>
Various departments	\$ 500	<i>Miscellaneous Adjustments</i>
	<u><u>\$ 2,278</u></u>	
<b>J <u>Capital Outlay (6000-6999)</u></b>		
County Office	\$ 3,900	<i>Adjusting budget for technology project for Klamath Lane and Sutter Union High School and establishing budget for Technology air conditioning unit</i>
Feather River Academy (FRA)	\$ 50,000	<i>Establishing budget for vehicle purchase</i>
	<u><u>\$ 53,900</u></u>	
<b>K <u>Other Outgo (7100 - 7299)</u></b>		
	<u><u>\$ -</u></u>	
<b>L <u>Direct Support / Indirect (7300-7399)</u></b>		
County Office	\$ 10,634	<i>Establishing indirect budget for Elementary and Secondary Schools Emergency Relief III award and aligning budget to match actuals</i>
Special Education	\$ (11,469)	<i>Removing indirect budget to align with removal of expenses</i>
One Stop	\$ (8,722)	<i>Adjusting budget to align with Workforce Innovation Opportunity Act award balances</i>
Student Support and Outreach (SSO)	\$ 5,162	<i>Establishing budget for 21/22 Homeless Children and Youth award and adjusting budget for 18/19 Mental Health award</i>
Feather River Academy (FRA)	\$ 4,267	<i>Adjusting budget to align with actuals</i>
	<u><u>\$ (128)</u></u>	

Explanation of Differences  
Net Change in Current Year Budget September Board Report  
08/16/21-09/15/21

	<u>Amount</u>	<u>Explanation of Differences</u>
M <a href="#">Debt Services (7400 - 7499)</a>	<u>\$ -</u>	
N <a href="#">Transfers In (8910-8979)</a>	<u>\$ -</u>	
O <a href="#">Transfers Out (7610-7629)</a>	<u>\$ -</u>	
P <a href="#">Contributions (8980-8999)</a>	<u>\$ -</u>	
 Net Change in Current Year Budget	 <b>\$ 124,441</b>	



BOARD AGENDA ITEM: Investment Statements

BOARD MEETING DATE: October 13, 2021

AGENDA ITEM SUBMITTED FOR:

- Action
- Reports/Presentation
- Information
- Public Hearing
- Other (specify)

PREPARED BY:

Ron Sherrod

SUBMITTED BY:

Ron Sherrod

PRESENTING TO BOARD:

Ron Sherrod

BACKGROUND AND SUMMARY INFORMATION:

The Investment Statement as of July 31, 2021 from the County Treasurer will be presented.

Christina N. Hernandez



Acting Treasurer-Tax Collector

September 17, 2021

To: Sutter County Board of Supervisors

Re: Sutter County Investment Portfolio Report for July 31, 2021

Following is the Sutter County Investment Portfolio report as of July 31, 2021. The schedule includes all short-term, mid-term and long-term investments held at the conclusion of business on the final day of the month. The Sutter County Treasurer and Tax Collector is given authority over the pooled investment portfolio through Board delegation pursuant to Government Code §27000.1. Investment activities of the pooled treasury are governed by Government Code §53601 as incorporated in the Sutter County Investment Policy. Investment of the county's, school districts' and special district's surplus funds start with the objective of safety of the principle to minimize possibility losses. Following safety is the liquidity objective to provide coverage of day to day operations and to meet contingency as they arise. The final objective is earning a reasonable return or yield on the funds invested. The Sutter County Investment Policy may be found on the Treasurer's webpage at: [https://www.suttercounty.org/assets/pdf/ttc/Investment\\_Policy\\_2021.pdf](https://www.suttercounty.org/assets/pdf/ttc/Investment_Policy_2021.pdf)

As Treasurer and Tax Collector, I certify that this document reflects the government agencies' pooled investments and that all investments are in compliance with the County of Sutter Investment Policy.

The combined cash and investments in the county treasury total \$263,240,312 and will provide sufficient cash flow liquidity to meet estimated pooled treasury expenditures for the next six months.

Invested treasury funds total \$248,062,770 with \$42,163,504 under the management of the Local Agency Investment Fund and California Asset Management Program. The Bank of New York, which provides third-party safekeeping services to Sutter County, provides market value data. The dollar-weighted average maturity of invested funds is 1,246 days.

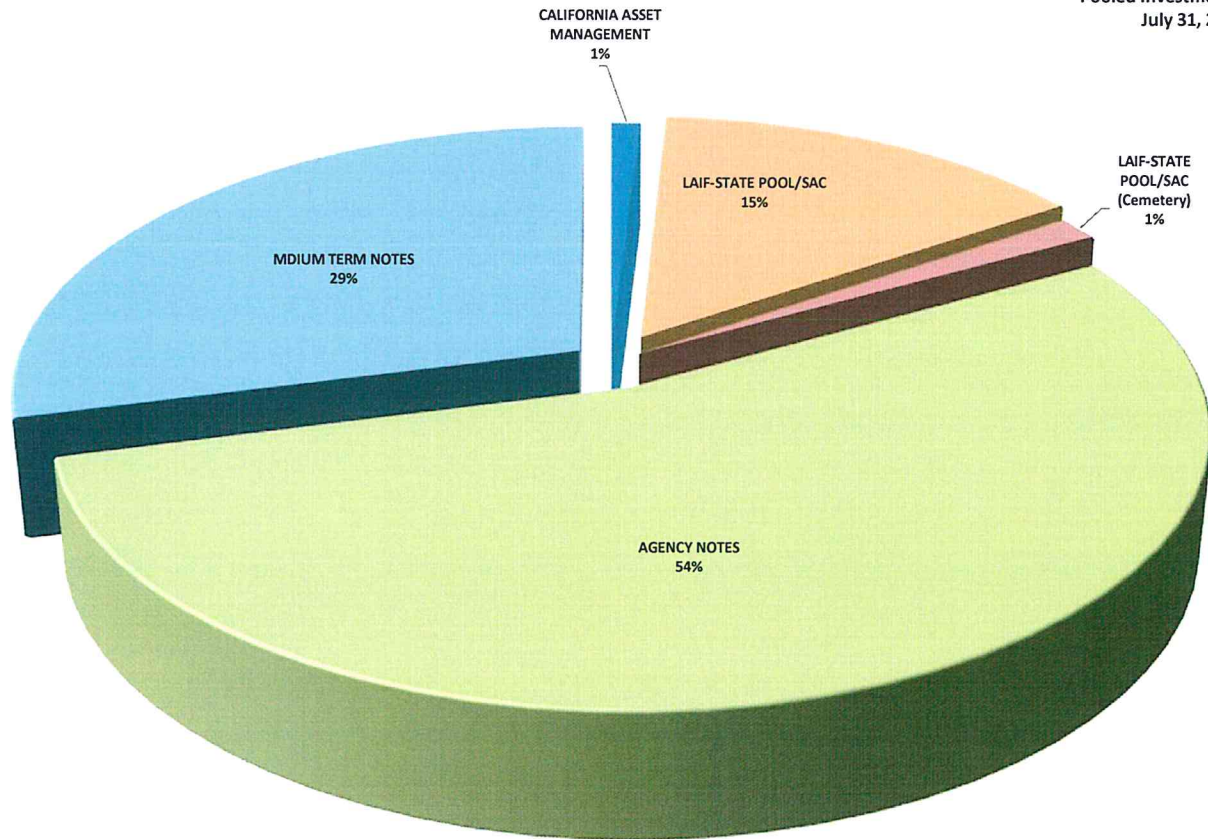
Investments are selected based on criteria contained in the Sutter County Investment Policy, which emphasizes safety, liquidity, yield and diversification. Therefore, the interest rates will fluctuate, and the types of investments will vary depending upon county needs and market availability on a particular day.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "CH", is written over a horizontal line.

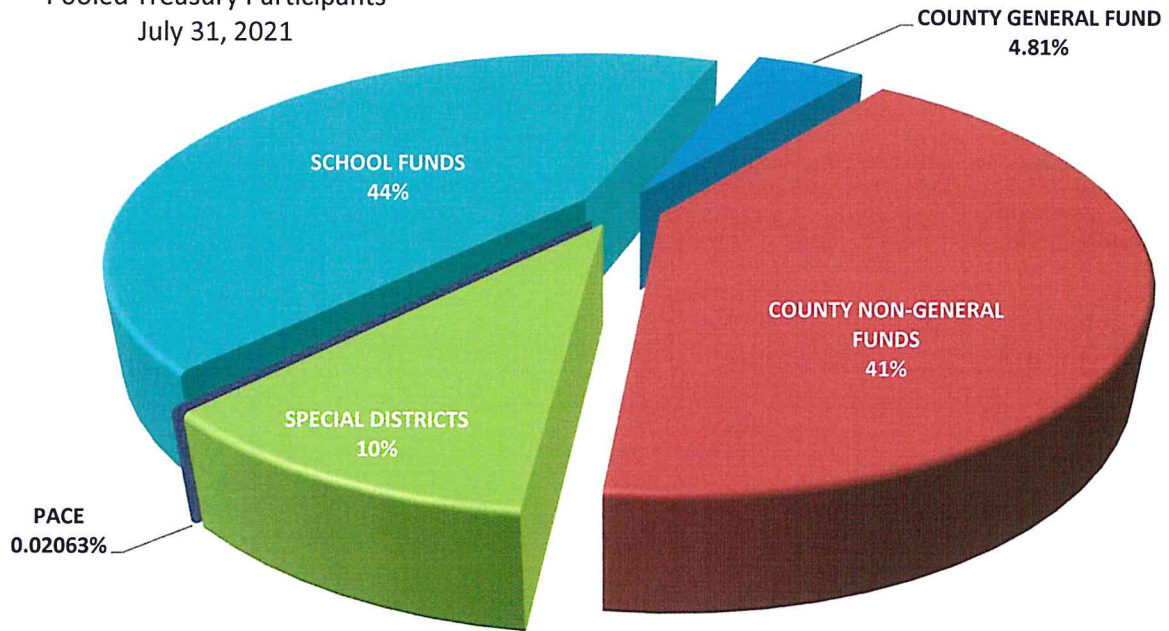
Christina N. Hernández  
Acting Treasurer-Tax Collector

Sutter County  
Pooled Investment Portfolio  
July 31, 2021



	<u>BOOK VALUE</u>	<u>PERCENTAGE OF MANAGED PORTFOLIO</u>	<u>INVESTED % OF POOLED PORTFOLIO</u>	<u>AVERAGE DAYS TO MATURITY</u>	<u>AVERAGE YIELD</u>
CAMP	\$2,407,448.97	0.97%	0.98%	1	0.80%
LOCAL AGENCY INVESTMENT FUND (COUNTY)	36,298,939.04	14.63%	14.84%	1	0.44%
LOCAL AGENCY INVESTMENT FUND (CEMETERY)	3,457,116.07	1.39%	-	1	0.44%
MEDIUM TERM NOTES	71,898,688.47	28.98%	29.39%	1,143	1.62%
AGENCY NOTES	<u>134,000,577.23</u>	<u>54.02%</u>	<u>54.78%</u>	<u>1,351</u>	<u>2.90%</u>
<b>TOTAL MANAGED INVESTMENTS</b>	<b>\$248,062,769.78</b>	<b>100.00%</b>		<u>1,246</u>	<u>2.32%</u>
LESS: LAIF FUNDS NOT POOLED	<u>3,457,116.07</u>	<u>1.39%</u>			
<b>TOTAL POOLED INVESTMENTS</b>	<b><u>\$244,605,653.71</u></b>	<b><u>98.61%</u></b>	<b><u>100.00%</u></b>	<b><u>1,245</u></b>	<b><u>2.34%</u></b>

Sutter County  
Pooled Treasury Participants  
July 31, 2021



The Pooled Treasury is comprised of 345 separate funds representing the County's General Fund, County Non-General funds, special districts, school districts and funds collected and held for the various PACE programs that are authorized by the City of Yuba City.

At the close of business July 31, 2021 pool participants' cash and investment balances consisted of the following:

COUNTY GENERAL FUND	4.81%
COUNTY NON-GENERAL FUNDS	41.39%
SPECIAL DISTRICTS	10.13%
SCHOOL FUNDS	43.65%

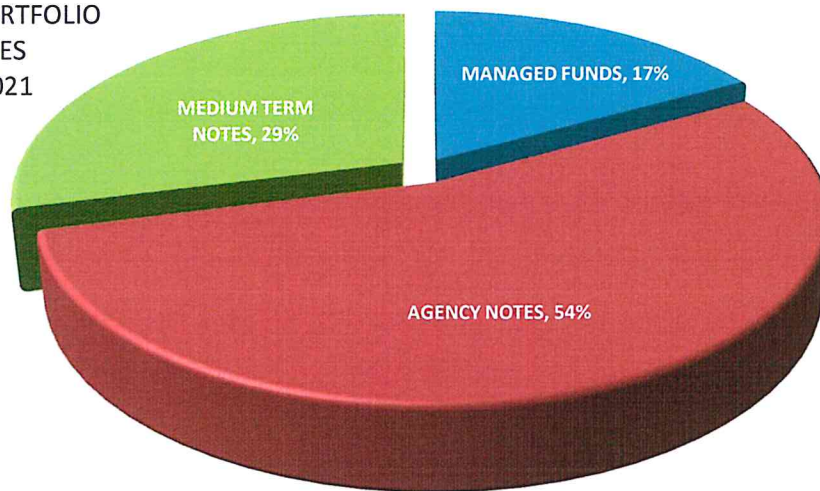


The pooled portfolio is comprised of three major classes of assets. At July 31, 2021 agency notes made up 54%, medium term notes represented 29% and funds under management within the Local Area Investment Fund (LAIF) and the California Asset Management Program (CAMP) completing the portfolio at 17%.

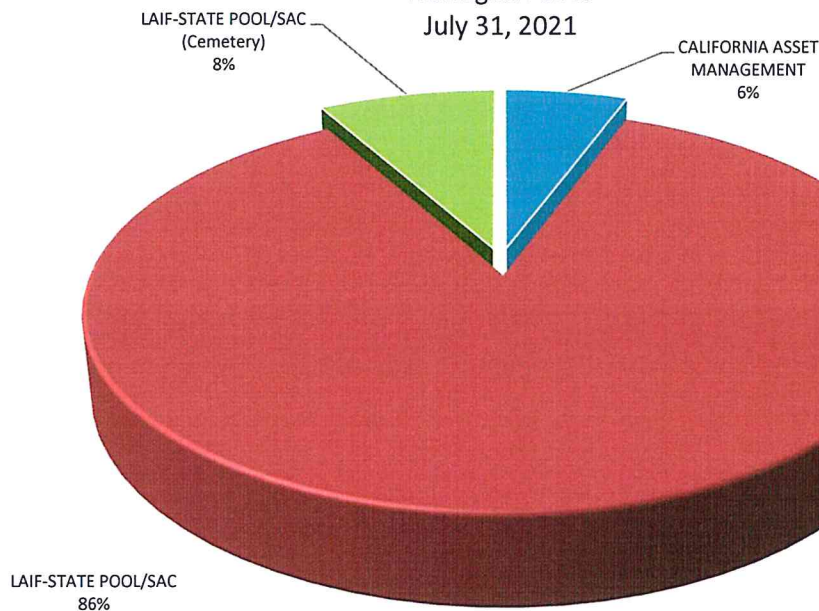
All assets are in compliance with the Sutter County Investment Policy and adhere to the requirements of California Government Code §53601-§53645 and §16429.1-§16429.3, which relate to the investing in the Local Area Investment Fund (LAIF)

Within the three major classes of assets the portfolio is further diversified, again, operating within the constraints of California Government Code and the Sutter County Investment Policy. The following charts provide a quick glance of the make-up of each category.

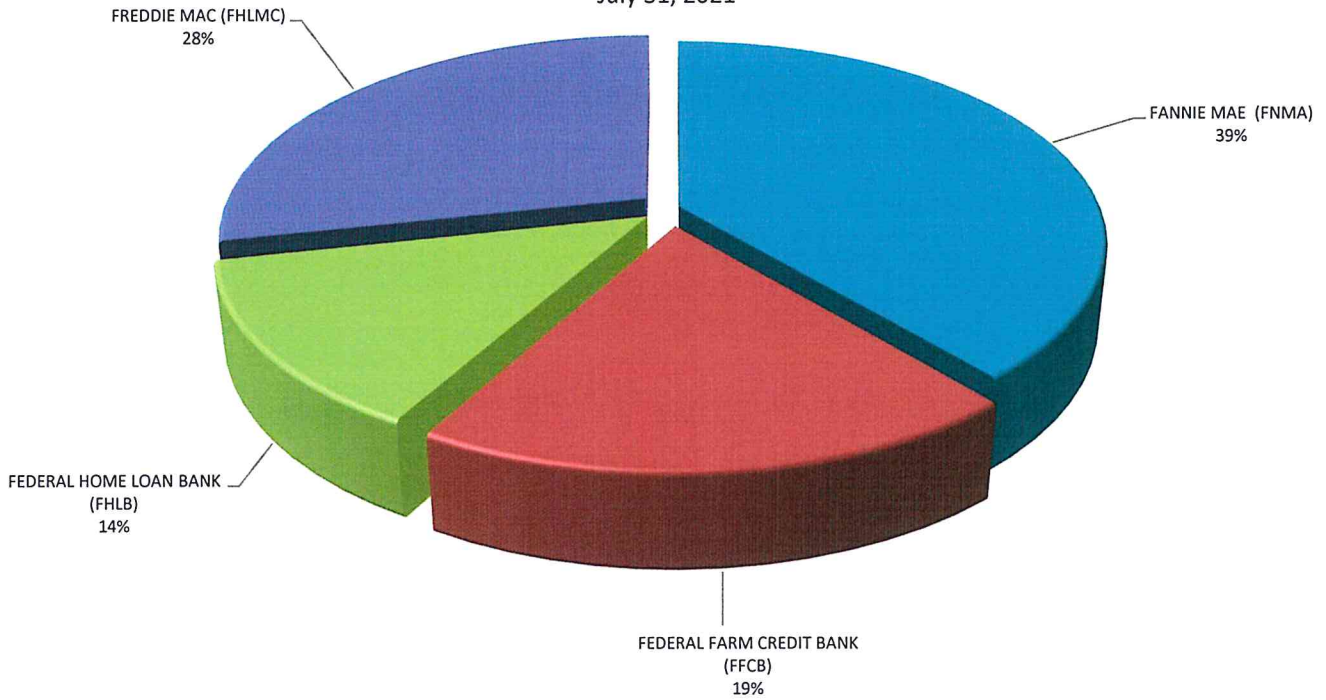
SUTTER COUNTY  
INVESTMENT PORTFOLIO  
CATEGORIES  
JULY 31, 2021



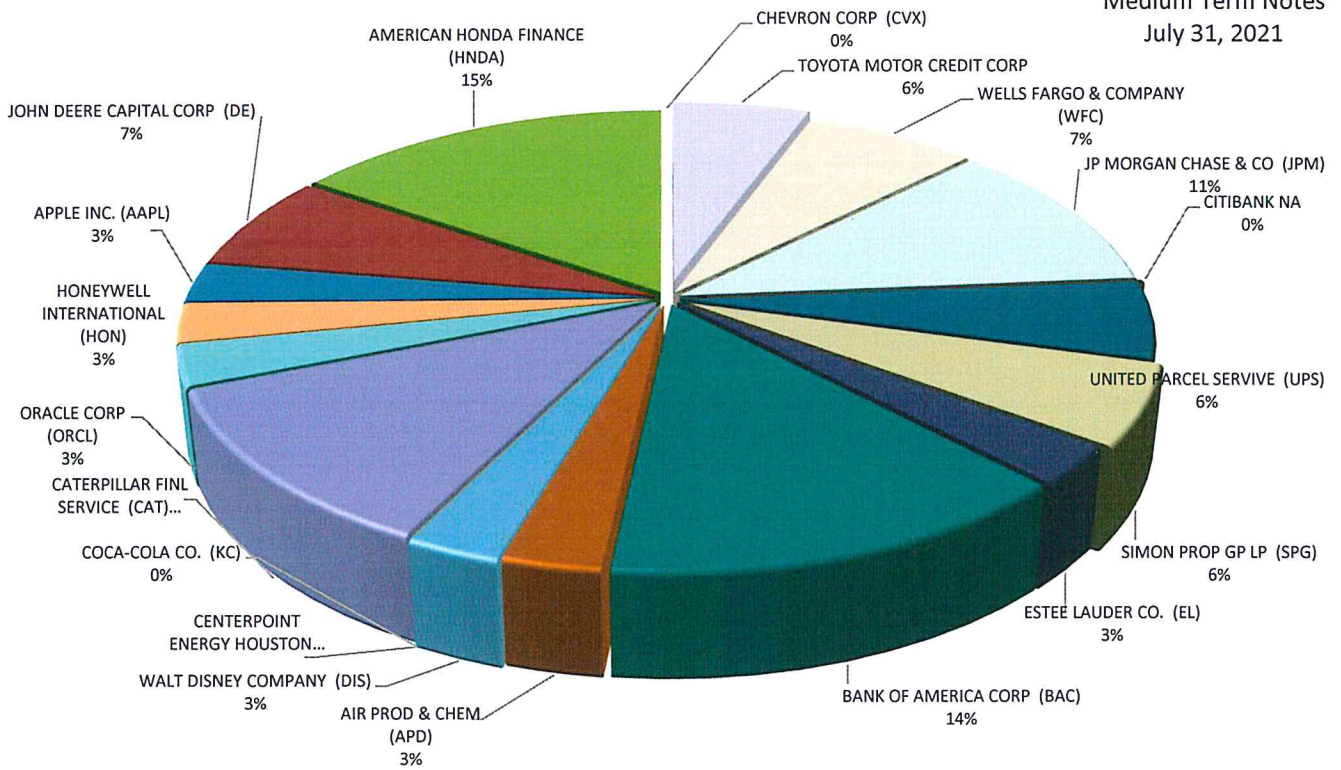
Sutter County  
Managed Funds  
July 31, 2021



Sutter County  
Agency Notes  
July 31, 2021

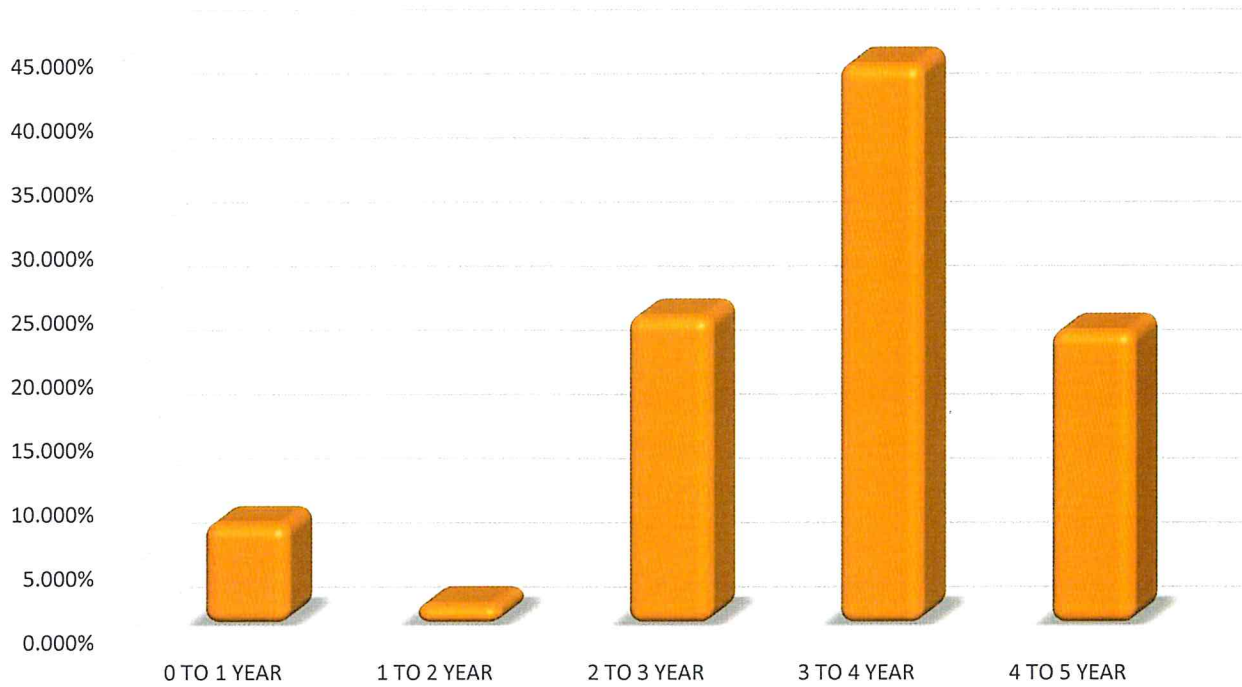


Sutter County  
Medium Term Notes  
July 31, 2021



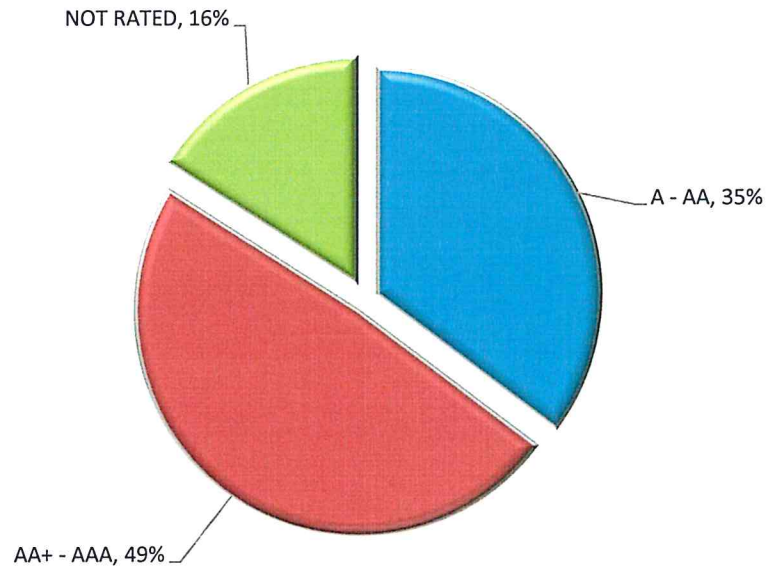
All investments conform to California Government Code §56301 with maturities of no more than five years.

### Sutter County Pooled Portfolio Aging July 31, 2021



Investments in the pool must have a category rating of A or better at the time of purchase, as prescribed in the Sutter County Investment Policy, with the exception of LAIF, which is authorized in GC §16429.1-§16429.3.

### Sutter County Pooled Portfolio Asset Ratings July 31, 2021





**SUTTER COUNTY  
INVESTMENT PORTFOLIO  
July 31, 2021**



						DATE	DATE	TOTAL		
TREASURY						INVESTED	MATURES	DAYS	CURRENTLY	
NUMBER	INSTITUTION/BRANCH	CUSIP	BOOK VALUE	MARKET VALUE	PAR VALUE	INVESTED	MATURES	INVESTED	YIELD	RATE
<b>MANAGED FUNDS</b>										
2021-00A	CALIFORNIA ASSET MANAGEMENT	0	2,407,448.97	2,407,448.97	2,407,448.97	N/A	N/A	1	0.05000%	0.05000%
2021-00B	LAIF-STATE POOL/SAC	0	36,298,939.04	36,298,939.04	36,298,939.04	N/A	N/A	1	0.22000%	0.22000%
2021-00C	LAIF-STATE POOL/SAC (Cemetery)	0	3,457,116.07	3,457,116.07	3,457,116.07	N/A	N/A	1	0.22000%	0.22000%
TOTAL MANAGED FUNDS			42,163,504.08	42,163,504.08	42,163,504.08					
<b>AGENCIES NOTES</b>										
2020-110	FEDERAL HOME LOAN BANK (FHLB)	3130AJSF7	1,000,000.00	999,700.00	1,000,000.00	07/08/20	01/08/25	1,645	0.65562%	0.65000%
20219	FEDERAL HOME LOAN BANK (FHLB)	3130AKJR8	4,000,000.00	3,981,000.00	4,000,000.00	12/16/20	12/16/25	1,826	0.57956%	0.57000%
2016-169/172	FEDERAL FARM CREDIT BANK (FFCB)	3133EGL60	3,998,917.85	4,021,720.00	4,000,000.00	11/29/16	11/29/21	1,826	1.73825%	1.76000%
2020-159	FEDERAL FARM CREDIT BANK (FFCB)	3133EL4W1	3,996,658.59	3,990,120.00	4,000,000.00	09/04/20	08/25/25	1,816	0.62076%	0.61000%
2020-169	FEDERAL FARM CREDIT BANK (FFCB)	3133EMBE1	1,999,214.12	1,997,420.00	2,000,000.00	09/30/20	03/28/24	1,275	0.30052%	0.30000%
20196	FEDERAL FARM CREDIT BANK (FFCB)	3133EMGF3	1,998,765.47	1,997,700.00	2,000,000.00	11/16/20	05/16/24	1,277	0.35101%	0.35000%
20208	FEDERAL FARM CREDIT BANK (FFCB)	3133EMHL9	1,999,838.28	1,999,720.00	2,000,000.00	12/03/20	11/30/23	1,092	0.31019%	0.31000%
20204	FEDERAL FARM CREDIT BANK (FFCB)	3133EMJC7	4,000,000.00	3,990,200.00	4,000,000.00	12/01/20	12/01/25	1,826	0.56971%	0.56000%
20217	FEDERAL FARM CREDIT BANK (FFCB)	3133EMKT8	4,000,000.00	3,978,840.00	4,000,000.00	12/17/20	12/17/25	1,826	0.54876%	0.54000%
20227	FEDERAL FARM CREDIT BANK (FFCB)	3133EMLR1	4,000,000.00	4,000,000.00	4,000,000.00	12/24/20	12/23/25	1,825	0.50964%	0.50000%
2020-002	FREDDIE MAC (FHLMC)	3134GUQ94	4,000,000.00	4,031,360.00	4,000,000.00	01/10/20	01/10/25	1,827	1.78121%	1.80000%
2020-179	FREDDIE MAC (FHLMC)	3134GW4Z6	4,000,000.00	3,991,800.00	4,000,000.00	10/27/20	10/27/25	1,826	0.55076%	0.54000%
2020-141	FREDDIE MAC (FHLMC)	3134GWKL9	2,000,000.00	1,995,780.00	2,000,000.00	08/12/20	08/12/25	1,826	0.60372%	0.60000%
2020-161	FREDDIE MAC (FHLMC)	3134GWP75	2,000,000.00	1,995,700.00	2,000,000.00	09/23/20	09/23/25	1,826	0.62632%	0.62500%
2020-168	FREDDIE MAC (FHLMC)	3134GWWS1	2,000,000.00	1,993,680.00	2,000,000.00	09/30/20	09/30/25	1,826	0.50397%	0.50000%
20197	FREDDIE MAC (FHLMC)	3134GXCH5	4,000,000.00	3,996,960.00	4,000,000.00	11/25/20	11/25/25	1,826	0.61026%	0.60000%
20198	FREDDIE MAC (FHLMC)	3134GXCS1	4,000,000.00	3,999,640.00	4,000,000.00	11/25/20	11/25/25	1,826	0.63125%	0.62500%
20201	FREDDIE MAC (FHLMC)	3134GXDM3	4,000,000.00	3,987,400.00	4,000,000.00	12/01/20	12/01/25	1,826	0.63022%	0.62500%
20218	FREDDIE MAC (FHLMC)	3134GXJH8	4,000,000.00	3,998,760.00	4,000,000.00	12/29/20	12/29/23	1,095	0.22029%	0.22000%
20221	FREDDIE MAC (FHLMC)	3134GXJJ4	4,000,000.00	3,995,120.00	4,000,000.00	12/28/20	06/28/24	1,278	0.32122%	0.32000%
20222	FREDDIE MAC (FHLMC)	3134GXJK1	4,000,000.00	3,993,360.00	4,000,000.00	12/30/20	09/30/24	1,370	0.36158%	0.36000%
20228	FANNIE MAE (FNMA)	3135G05X7	1,996,709.76	1,982,260.00	2,000,000.00	12/24/20	08/25/25	1,705	0.38073%	0.37500%
2020-180	FANNIE MAE (FNMA)	3135G06B4	2,000,000.00	1,993,040.00	2,000,000.00	10/22/20	10/22/25	1,826	0.56581%	0.56000%
20212	FANNIE MAE (FNMA)	3135G06K4	2,000,000.00	1,994,560.00	2,000,000.00	12/17/20	12/17/25	1,826	0.65524%	0.65000%
20231	FANNIE MAE (FNMA)	3135G06Q1	6,010,803.94	5,981,580.00	6,000,000.00	12/30/20	12/30/25	1,826	0.64577%	0.64000%
20210	FANNIE MAE (FNMA)	3135GA6J5	2,000,000.00	2,000,200.00	2,000,000.00	12/07/20	12/07/23	1,095	0.32020%	0.32000%
20224	FANNIE MAE (FNMA)	3135GAC25	4,000,000.00	3,999,800.00	4,000,000.00	12/24/20	09/24/24	1,370	0.31115%	0.31000%
2020-185	FANNIE MAE (FNMA)	3136G46K4	4,000,000.00	3,989,200.00	4,000,000.00	10/28/20	07/28/25	1,734	0.50541%	0.50000%
20190	FANNIE MAE (FNMA)	3136G46N8	4,000,000.00	3,987,560.00	4,000,000.00	11/02/20	10/29/25	1,822	0.60522%	0.60000%
2020-137	FANNIE MAE (FNMA)	3136G4C43	4,000,000.00	3,997,240.00	4,000,000.00	08/14/20	08/14/25	1,826	0.65295%	0.65000%
2020-136	FANNIE MAE (FNMA)	3136G4D75	4,000,000.00	4,000,040.00	4,000,000.00	07/30/20	07/29/25	1,825	0.60386%	0.60000%



**SUTTER COUNTY**  
**INVESTMENT PORTFOLIO**  
**July 31, 2021**



TREASURY						DATE	DATE	TOTAL DAYS	CURRENTLY	
NUMBER	INSTITUTION/BRANCH	CUSIP	BOOK VALUE	MARKET VALUE	PAR VALUE	INVESTED	MATURES	INVESTED	IELD	RATE
2020-134	FANNIE MAE (FNMA)	3136G4G31	4,000,000.00	3,995,280.00	4,000,000.00	07/30/20	07/20/25	1,816	0.65277%	0.65000%
2020-140	FANNIE MAE (FNMA)	3136G4G98	2,000,000.00	1,997,860.00	2,000,000.00	08/12/20	08/12/25	1,826	0.56476%	0.56000%
2020-149	FANNIE MAE (FNMA)	3136G4H71	1,999,669.22	1,984,620.00	2,000,000.00	08/18/20	08/18/25	1,826	0.50565%	0.50000%
2017-022	FANNIE MAE (FNMA)	3136G4MQ3	2,000,000.00	2,027,560.00	2,000,000.00	03/29/17	03/29/22	1,826	2.12304%	2.17000%
2020-150	FANNIE MAE (FNMA)	3136G4N74	2,000,000.00	2,000,620.00	2,000,000.00	08/21/20	08/21/25	1,826	0.56486%	0.56000%
2020-155	FANNIE MAE (FNMA)	3136G4X32	2,000,000.00	1,995,800.00	2,000,000.00	08/26/20	08/26/25	1,826	0.60380%	0.60000%
2020-123	FANNIE MAE (FNMA)	3136G4ZR7	4,000,000.00	3,997,760.00	4,000,000.00	07/21/20	07/21/25	1,826	0.70020%	0.70000%
21045	FEDERAL HOME LOAN BANK (FHLB)	3130AMCE0	2,000,000.00	2,000,540.00	2,000,000.00	05/12/21	05/12/26	1,826	1.05000%	1.05000%
21050	FEDERAL HOME LOAN BANK (FHLB)	3130AMKB7	4,000,000.00	4,005,760.00	4,000,000.00	05/26/21	05/26/26	1,826	1.05000%	1.05000%
21052	FEDERAL HOME LOAN BANK (FHLB)	3130AMMQ2	3,000,000.00	3,004,980.00	3,000,000.00	06/08/21	06/08/26	1,826	0.91000%	0.91000%
21054	FEDERAL HOME LOAN BANK (FHLB)	3130AMPJ5	2,000,000.00	2,002,740.00	2,000,000.00	06/16/21	06/16/26	1,826	0.95000%	0.95000%
21066	FEDERAL HOME LOAN BANK (FHLB)	3130AMT28	<u>2,000,000.00</u>	<u>2,001,720.00</u>	<u>2,000,000.00</u>	06/30/21	06/30/26	1,826	1.00000%	1.00000%
TOTAL AGENCY NOTES			134,000,577.23	133,876,700.00	134,000,000.00					
<b>MEDIUM TERM NOTES</b>										
2019-144	AIR PROD & CHEM (APD)	009158AV8	2,072,952.47	2,156,780.00	2,000,000.00	12/10/19	07/31/24	1,695	3.08989%	3.35000%
20230	AMERICAN HONDA FINANCE (HNDA)	02665WDL2	4,079,057.62	4,026,120.00	4,000,000.00	12/28/20	07/08/25	1,653	1.19346%	1.20000%
2020-166/176	AMERICAN HONDA FINANCE (HNDA)	02665WVDN8	7,025,493.65	7,034,650.00	7,000,000.00	09/24/20	09/10/25	1,812	1.00682%	1.00000%
20220	APPLE INC. (AAPL)	037833DT4	2,048,994.28	2,026,000.00	2,000,000.00	12/16/20	05/11/25	1,607	1.11585%	1.12500%
20215	BANK OF AMERICA CORP (BAC)	06048WK41	3,996,446.16	3,924,800.00	4,000,000.00	12/10/20	11/25/25	1,811	0.66286%	0.65000%
20211	BANK OF AMERICA CORP (BAC)	06048WK58	4,000,000.00	3,952,880.00	4,000,000.00	12/18/20	12/18/23	1,095	0.40434%	0.40000%
20223	CATERPILLAR FINL SERVICE (CAT)	14912L5X5	2,159,821.60	2,156,320.00	2,000,000.00	12/16/20	11/24/23	1,073	3.43993%	3.75000%
2020-080	CATERPILLAR FINL SERVICE (CAT)	14912L6C0	2,122,263.33	2,159,020.00	2,000,000.00	05/01/20	06/09/24	1,500	3.03985%	3.30000%
20229	CATERPILLAR FINL SERVICE (CAT)	14913R2H9	4,034,396.92	3,998,400.00	4,000,000.00	12/28/20	11/13/25	1,781	0.81050%	0.80000%
20209	JOHN DEERE CAPITAL CORP (DE)	24422EVH9	1,007,108.38	1,007,670.00	1,000,000.00	12/04/20	07/05/23	943	0.69356%	0.70000%
21008	JOHN DEERE CAPITAL CORP (DE)	24422EVK2	3,999,779.77	3,975,560.00	4,000,000.00	02/01/21	01/15/26	1,809	0.71271%	0.50000%
21063	BANK OF AMERICA CORP (BAC)	06048WM49	2,000,000.00	1,997,160.00	2,000,000.00	06/15/21	06/15/26	1,826	1.00000%	1.00000%
2019-150	WALT DISNEY COMPANY (DIS)	254687FK7	1,987,355.50	2,069,600.00	2,000,000.00	12/10/19	08/30/24	1,725	1.68735%	1.75000%
2019-143	ESTEE LAUDER CO. (EL)	29736RAN0	2,003,767.88	2,089,280.00	2,000,000.00	12/10/19	12/01/24	1,818	1.90616%	2.00000%
2020-096	HONEYWELL INTERNATIONAL (HON)	438516CB0	2,037,013.63	2,044,500.00	2,000,000.00	06/04/20	06/01/25	1,823	1.32424%	1.35000%
2019-136	JP MORGAN CHASE & CO (JPM)	48128GM49	4,000,000.00	3,998,480.00	4,000,000.00	11/19/19	11/27/24	1,835	2.29548%	2.30000%
2020-153	JP MORGAN CHASE & CO (JPM)	48128GV98	2,000,000.00	1,950,120.00	2,000,000.00	08/28/20	08/28/25	1,826	0.77408%	0.75000%
20225	JP MORGAN CHASE & CO (JPM)	48128GY53	2,000,000.00	1,925,080.00	2,000,000.00	12/22/20	12/22/25	1,826	0.83899%	0.82500%
2020-093	ORACLE CORP (ORCL)	68389XB71	2,107,831.29	2,104,920.00	2,000,000.00	06/01/20	04/01/25	1,765	2.36561%	2.50000%
2019-123	SIMON PROP GP LP (SPG)	828807CR6	4,161,301.22	7,282,760.00	4,000,000.00	11/01/19	02/01/24	1,553	3.47123%	3.75000%
2020-079	TOYOTA MOTOR CREDIT CORP	89236TDK8	2,039,642.69	2,079,640.00	2,000,000.00	05/01/20	10/18/23	1,265	2.14795%	2.25000%
2017-086	TOYOTA MOTOR CREDIT CORP	89236TEA9	2,000,000.00	2,002,160.00	2,000,000.00	08/03/17	06/26/22	1,788	0.50365%	0.46788%
2019-122	UNITED PARCEL SERVICE (UPS)	911312BT2	4,015,462.08	4,197,800.00	4,000,000.00	11/01/19	09/01/24	1,766	2.09072%	2.20000%

**SUTTER COUNTY**  
**INVESTMENT PORTFOLIO**  
**July 31, 2021**



TREASURY						DATE	DATE	TOTAL		
								DAYS	CURRENTLY	
<u>NUMBER</u>	<u>INSTITUTION/BRANCH</u>	<u>CUSIP</u>	<u>BOOK VALUE</u>	<u>MARKET VALUE</u>	<u>PAR VALUE</u>	<u>INVESTED</u>	<u>MATURES</u>	<u>INVESTED</u>	<u>YIELD</u>	<u>RATE</u>
2017-071	WELLS FARGO & COMPANY (WFC)	95000N2L2	2,000,000.00	2,026,760.00	2,000,000.00	06/27/17	06/27/22	1,826	0.95422%	0.93325%
2020-074	WELLS FARGO & COMPANY (WFC)	95001D6U9	1,000,000.00	983,180.00	1,000,000.00	04/30/20	04/30/23	1,095	2.13869%	2.15000%
2020-075	WELLS FARGO & COMPANY (WFC)	95001D6W5	<u>2,000,000.00</u>	<u>1,991,740.00</u>	<u>2,000,000.00</u>	04/30/20	04/30/25	<u>1,826</u>	<u>2.48744%</u>	<u>2.50000%</u>
TOTAL MEDIUM TERM NOTES			<u>71,898,688.47</u>	<u>75,161,380.00</u>	<u>71,000,000.00</u>					
TOTAL POOL INVESTMENTS			<u>248,062,769.78</u>	<u>251,201,584.08</u>	<u>247,163,504.08</u>		AVERAGE	<u>1,607</u>	<u>0.99433%</u>	<u>1.01196%</u>

Sutter County Pool Treasury Portfolio  
 Transactions  
 For the Month ended

July 31, 2021

Treasury Number	CUSIP CONF#	Settlement Date	Broker	Asset	Rate / COUPON	Purchase at Cost	Sale / Call	Maturities	Coupon Received
<b>MANAGED FUNDS</b>									
21067	1638135	7/1/2021	LAIF	LAIF	0.3000%		2,000,000.00		
21068	1638230	7/2/2021	LAIF	LAIF	0.3000%		4,000,000.00		
21069	STMT	7/6/2021	CAMP	CAMP	0.0500%	99.40			99.40
21070	1638278	7/6/2021	LAIF	LAIF	0.3000%		8,000,000.00		
21071	1638387	7/7/2021	LAIF	LAIF	0.3000%		4,000,000.00		
21072	1638483	7/9/2021	LAIF	LAIF	0.3000%		8,000,000.00		
21073	1638926	7/15/2021	LAIF	LAIF	0.3000%		6,000,000.00		
21074	STMT	7/16/2021	LAIF	LAIF SC	0.3000%	48,575.71			48,575.71
21075	STMT	7/16/2021	LAIF	LAIF CEM	0.3000%	2,790.22			2,790.22
						<u>51,465.33</u>	<u>32,000,000.00</u>		<u>51,465.33</u>

**PURCHASES/SALES/CALLS/MATURITIES**

21040	3130AM5V0	7/30/2021	CALL	FEDERAL HOME LN BKS	1.1000%		4,000,000.00		11,000.00
						<u>0.00</u>	<u>4,000,000.00</u>	<u>0.00</u>	<u>11,000.00</u>

**COUPONS**

20209	24422EVH9	7/6/2021	PIPER	DEER JOHN CAP CORP	0.7000%				3,500.00
2020-110	3130AJSF7	7/8/2021	V.SPARKS	FEDERAL HOME LN BKS	0.6500%				3,250.00
20230	02665WDL2	7/8/2021	FHN	AMERICAN HONDA FIN CORP	1.2000%				24,000.00
2020-002	3134GUQ94	7/12/2021	V.SPARKS	FEDERAL HOME LN BKS	1.8000%				36,000.00
21008	24422EVK2	7/15/2021	WEDBUSH	DEER JOHN CAP CORP	0.7000%				14,622.22
2020-123	3136G4ZR7	7/21/2021	FHN	FEDERAL NATL MTG	0.7000%				14,000.00
2020-185	3136G46K4	7/28/2021	WEDBUSH	FEDERAL NATL MTG	0.5000%				10,000.00
2020-136	3136G4D75	7/28/2021	FHN	FEDERAL NATL MTG	0.6000%				12,000.00
2020-134	3136G4G31	7/30/2021	V.SPARKS	FEDERAL NATL MTG	0.6500%				13,000.00
				Total coupons from bonds					<u>130,372.22</u>
				Total coupons received this period					<u>192,837.55</u>

0.00

Total portfolio activity 51,465.33 36,000,000.00

Reconciliation		
Total Change due to activity		(35,948,534.67)
Portfolio balance	June 30, 2021	<u>284,011,304.45</u>
Total Pool Portfolio	July 31, 2021	<u>248,062,769.78</u>

BOARD AGENDA ITEM: Donations

BOARD MEETING DATE: October 13, 2021

AGENDA ITEM SUBMITTED FOR:	PREPARED BY:
<u>      </u> Action	<u>      </u> Maggie Navarro
<u>      </u> Reports/Presentation	SUBMITTED BY:
<u>  X  </u> Information	<u>      </u> Ron Sherrod
<u>      </u> Public Hearing	PRESENTING TO BOARD:
<u>      </u> Other (specify)	<u>      </u> Ron Sherrod

BACKGROUND AND SUMMARY INFORMATION:

<u>Donor</u>	<u>Value</u>	<u>Purpose</u>
Rotary Club of Yuba City, Inc.	\$500.00	Riverbend ASD class use
Women’s Development Advocacy Center	\$500.00	Riverbend ASD class use
Total	\$1,000.00	

	<u>21-22 Year</u>	<u>Current Period</u>	<u>To Date</u>
Total Donations-Cash	\$0	\$1,000.00	\$1,000.00
Total Donations-Value	\$1,259.43	\$0.00	\$1,259.43
<b>Total Donations</b>	<b>\$1,259.43</b>	<b>\$1,000.00</b>	<b>\$2,259.43</b>



**SUTTER COUNTY SUPERINTENDENT OF SCHOOLS OFFICE  
GIFT AND DONATION FORM**

Donor Identification	<input type="checkbox"/> Individual	<input type="checkbox"/> Business
----------------------	-------------------------------------	-----------------------------------

Donor Name: Rotary Club of Yuba City, Inc. Phone: ( ) \_\_\_\_\_  
Address: PO Box 785 City/State: Yuba City, TX Zip: 75992  
*Business only:* Position: \_\_\_\_\_  
Phone: \_\_\_\_\_ Type of Business: \_\_\_\_\_

Gift or Donation:	<input type="checkbox"/> Cash	<input checked="" type="checkbox"/> Check	Dollar Amount: \$ <u>500.00</u>
	<input type="checkbox"/> Other (List item below)		
Date of Donation:	<u>9/8/21</u>		

(Donor - Ms. Neelam D. Ganto-Lugo)

Intent of Gift or Donation: Riverbend ASD class use

Working Condition: \_\_\_\_\_

Estimated Dollar Value \$ \_\_\_\_\_

Donated To (Site/Program): Riverbend ASD program


Site/Program Administrator: Colleen Davenport, Principal

Asst. Superintendent/Director for Dept.: Josh Harris  
Typed Name Signature

Delivery Date: 9/21/22 Delivered By: Jose Gaxiola, Sec.

Received By: Swan Miller, Sp Ed Accountant

For Business Office Use Only
------------------------------

Deputy Superintendent of Admin Services   
Signature

Revenue Code: 01-9213-0-8699-00-5760-1110-200-512-6024-00

Review Comments: \_\_\_\_\_

Board Agenda Date: \_\_\_\_\_



BOARD AGENDA ITEM: Facilities Update

BOARD MEETING DATE: October 13, 2021

AGENDA ITEM SUBMITTED FOR:

Action

Reports/Presentation

Information

Public Hearing

Other (specify)

PREPARED BY:

Ron Sherrod

SUBMITTED BY:

Ron Sherrod

PRESENTING TO BOARD:

Ron Sherrod

BACKGROUND AND SUMMARY INFORMATION:

A monthly update on facilities will be presented to the Board.

Agenda Item No. 11.0

BOARD AGENDA ITEM: Public Hearing to Sunshine Bargaining Proposal for 2021-2022 Negotiations of Sutter County Superintendent of Schools with the Sutter County Superintendent of Schools Staff Association (CTA)

BOARD MEETING DATE: October 13, 2021

AGENDA ITEM SUBMITTED FOR:

- Action
- Reports/Presentation
- Information
- Public Hearing
- Other (specify)

PREPARED BY:

Ron Sherrod

SUBMITTED BY:

Ron Sherrod

PRESENTING TO BOARD:

Ron Sherrod

BACKGROUND AND SUMMARY INFORMATION:

Pursuant to Government Code Section 3547, the initial negotiations proposals of the employer shall be “sunshined” for public comment.

Sutter County Superintendent of Schools and the Sutter County Superintendent of Schools Staff Association (CTA) is presenting a proposal for the 2021/2022 school year for sunshining.



# SUTTER COUNTY BOARD OF EDUCATION

## NOTICE OF PUBLIC HEARING

The Sutter County Board of Education hereby gives notice that a Public Hearing will be held as follows:

### TOPIC OF HEARING:

Sunshine Bargaining Proposal for 2021/2022 Negotiations of Sutter County Superintendent of Schools with the Sutter County Superintendent of Schools Staff Association (CTA)

HEARING DATE: October 13, 2021

TIME: 5:30 p.m.

LOCATION: Board Room  
Sutter County Superintendent of Schools  
970 Klamath Lane  
Yuba City, CA 95993

Copies of the proposal are available for review at the Superintendent of Schools Office.

### For additional information, contact:

Superintendent Tom Reusser, County Superintendent  
Sutter County Superintendent of Schools  
970 Klamath Lane, Yuba City, CA  
(530) 822-2900

Posted: October 7, 2021

**SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
("Superintendent")**

**AND**

**SUTTER COUNTY SUPERINTENDENT OF SCHOOLS STAFF ASSOCIATION,  
(CTA)**

**2021/2022 PROPOSAL**

**SALARY**

**ARTICLE 29 - COMPENSATION**

The Superintendent proposes a fair and equitable compensation that aligns with current funding levels.

**BENEFITS**

**ARTICLE 27 - HEALTH BENEFITS**

The Superintendent proposes a fair and equitable health benefit package that aligns with current funding levels.

**RE-OPENERS (up to 2):**

**#1 ARTICLE 10 – PROCEDURES FOR THE EVALUATION OF UNIT MEMBERS**

The Superintendent is proposing an Evaluation of Speech Therapist Performance form to be included in Appendix D.

**#2 ARTICLE 22 – CLASS SIZE**

The Superintendent proposes to revise language to reflect changes in special education staffing standards.

  
\_\_\_\_\_  
SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
"Superintendent"

10/5/21  
\_\_\_\_\_  
DATE

October 6th, 2021

To Whom It May Concern:

It is the intent of the Sutter County Superintendent of Schools Staff Association to bargain the following articles for the 21-22 year:

Article 16- Working Conditions

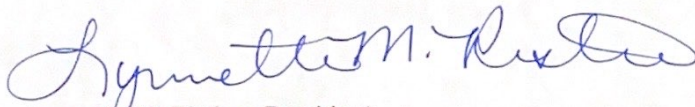
Article 22- Class Size

.

As is usual, Articles 27-Health Benefits and 29-Compensation are automatic re-openers.

Our team looks forward to bargaining in good faith with the designees of the Superintendent.

Sincerely,



Lynnette M. Ristine, President  
Sutter County Superintendent of Schools Staff Association.

BOARD AGENDA ITEM: Presentation of SCSOS ESSER III Expenditure Plan

BOARD MEETING DATE: October 13, 2021

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

  x   Action

Kristi Johnson and Brian Gault

       Reports/Presentation

SUBMITTED BY:

       Information

Brian Gault

       Public Hearing

PRESENTING TO BOARD:

       Other (specify)

Brian Gault

BACKGROUND AND SUMMARY INFORMATION:

School districts, county offices of education, or charter schools, collectively known as LEAs, that receive Elementary and Secondary School Emergency Relief (ESSER) funds under the American Rescue Plan Act, referred to as ESSER III funds, are required to develop a plan for how they will use their ESSER III funds. In the plan, an LEA must explain how it intends to use its ESSER III funds to address students' academic, social, emotional, and mental health needs, as well as any opportunity gaps that existed before, and were worsened by, the COVID-19 pandemic.

The SCSOS ESSER III Expenditure Plan has been developed with significant input from staff and other local stakeholder groups and is being presented tonight for Board Approval.

## ESSER III Expenditure Plan

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Sutter County Superintendent of Schools	Tom Reusser, Superintendent	<a href="mailto:TomR@sutter.k12.ca.us">TomR@sutter.k12.ca.us</a> 530-822-2931

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

For more information please see the Instructions.

## Other LEA Plans Referenced in this Plan

Plan Title	Where the Plan May Be Accessed
Expanded Learning Opportunities Plan (ELO)	<a href="https://www.sutter.k12.ca.us/documents/5.12.21%20Board%20Approved%20SCSOS%20ELO%20Plan.pdf">https://www.sutter.k12.ca.us/documents/5.12.21%20Board%20Approved%20SCSOS%20ELO%20Plan.pdf</a>
Learning Continuity and Attendance Plan (LCP)	<a href="https://www.sutter.k12.ca.us/documents/SCSOS%20LCP%20approved%20amendments%2012-11-20.pdf">https://www.sutter.k12.ca.us/documents/SCSOS%20LCP%20approved%20amendments%2012-11-20.pdf</a>

## Summary of Planned ESSER III Expenditures

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

### Total ESSER III funds received by the LEA

\$770,942

Plan Section	Total Planned ESSER III Expenditures
Strategies for Continuous and Safe In-Person Learning	\$393,731
Addressing Lost Instructional Time (a minimum of 20 percent of the LEAs ESSER III funds)	\$198,766
Use of Any Remaining Funds	\$178,445

### Total ESSER III funds included in this plan

\$770,942

## Community Engagement

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

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

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

Sutter County Superintendent of Schools believes strongly that the input received from all Stakeholders should directly impact the programs and guide the services developed for students. Our general process for stakeholder engagement involved ensuring all stakeholder groups were educated on the purpose of the ESSER III funds as well as the previous plans (ELO, LCAP, and LCP) being considered for alignment. In addition, it was important that all stakeholders knew what supports were currently in place and the effectiveness of those supports in order to determine whether certain actions were worth extending into future years (2022-2024)

**Students** - Class Discussions for Special Education (SPED) and Feather River Academy (FRA) - September 2021

**Families** (including families that speak languages other than English) - SPED and FRA Survey - September 2021 and individual phone calls by FRA staff seeking parent input - August/September 2021

**COE, School and District Administrators** - in-person strategic planning meetings - June 17, 2021, July 8 and 29, 2021, August 4 and 18, 2021 (leadership representation from Educational Services, Business Services, Maintenance and Operations, Special Education, and CTE/ROP)

**Staff** (classified and certificated staff, local bargaining unit, and other school leaders)

SPED- survey- September 2021

FRA - in-person meeting - September 1, 2021

**Principals**

SPED - in-person/zoom meeting - September 8, 2021

FRA - in person meeting - September 1, 2021

**Tribes** - SCSOS evaluated its stakeholder engagement opportunities and determined that Tribes are neither present nor served by the LEA

**Civil Rights/Disability Rights Organizations** -SCSOS evaluated its stakeholder engagement opportunities and determined that Civil Rights/Disability Rights Organizations are neither present nor served by the LEA.

**Advocates representing the interests of students** - Sutter County, Family Intervention Team and Family Soup Community Forum - August 3, 2021 and September 7, 2021

Representatives advocating for children with disabilities, low income, foster youth, and homeless students

**SCSOS Board** - in-person meeting for the approval of the ESSER III plan - October 13, 2021



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

Overwhelmingly, stakeholders shared an interest in continuing actions from the ELO and LCP plan into 2022-23 and 2023-24 in order to provide services to staff and students for longer than one year.

**FRA Students** - Continue providing after school tutoring, provide student leadership opportunities, and additional/electives/PE options

**FRA Families** - Continue to support positive attendance efforts, technology access, SEL supports and support for students in earning credits to graduate

**COE Representation** - Educational Services, Business Services, Maintenance and Operations, Special Education, and CTE/ROP

Maintenance and Operations - Updating and improving the ventilation systems throughout the main county office, FRA, and Shady Creek Outdoor School will ensure students are returning to safe environments

Educational Services - Curriculum and Instruction- Ensure staff (classified and certificated) are continuing to receive relevant professional development targeted towards accelerating learning and meeting the needs of specific student groups including English learners who were severely impacted by COVID-19 and school closures.

Educational Services - Student Support and Outreach (supporting Homeless, Foster Youth and SEL efforts) - The ELO and LCP provide services county wide that directly support students' social and emotional health. Through counseling and mental health clinicians, students are very well supported. Because we know the impact of COVID-19 has long lasting effects on students, continuing these services through 2023-24 will ensure students' needs are met in a more comprehensive manner.

**Staff** (principals, certificated and classified from SPED and FRA)

SPED the addition of a Behavior Aid would support the students' challenging behavior needs as they transition back to in-person learning. Maintain small groups for individualized and one-on-one support.

SPED and FRA- Additional paraprofessional support would enable students to receive small group and one-on-one support to target individualized needs.



FRA - Summer School in June/July 2021 was successful and provided students with the opportunity to not only receive academic support, but allowed for opportunities that supported their social and emotional needs through field trips and off campus activities. An additional funding source will be used to provide this opportunity for students in the future.

**Community Representatives** (FIT and Family Soup) - appreciated the intentional efforts made to ensure students' social and emotional needs were being met through planned actions in the ELO and LCP plans. Many representatives shared they see students facing challenges associated with returning to school including increased behavior issues and anxiety. It was suggested we continue the school counseling services and contracted services for Mental Health clinicians.

## **Actions and Expenditures to Address Student Needs**

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

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

## **Strategies for Continuous and Safe In-Person Learning**

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

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

\$393,731

<b>Plan Alignment (if applicable)</b>	<b>Action Title</b>	<b>Action Description</b>	<b>Planned ESSER III Funded Expenditures</b>
---	---------------------	---------------------------	--

N/A	Ventilation	Install improved ventilation at FRA, SCSOS and Shady Creek Outdoor School	\$355,000
N/A	Allowable Indirect	LEA rate 10.91%	\$38,731

## Addressing the Impact of Lost Instructional Time

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

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

\$198,766

Plan Alignment (if applicable)	Action Title	Action Description	Planned ESSER III Funded Expenditures
ELO	Professional Development	Continue targeted professional learning opportunities in 22/23 to be provided by the CIA Professional Development Coordinators to implement Learning Acceleration Plans	\$26,037
ELO	Behavior Aide	Add a Special Education Behavior Aide in 2022/23 to support students with significant needs transitioning back to the classroom	\$57,160
ELO	English Learner Support	English learner expert, Theresa Hancock Contract- Continue with 20 days of consulting in 22/23 to support districts in effectively supporting academic language development	\$33,750
ELO	Paraprofessionals	Continue to fund the additional paraprofessionals for FRA in 22/23	\$62,267
N/A	Allowable Indirect	LEA rate 10.91%	\$19,552

## Use of Any Remaining Funds

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

### Total ESSER III funds being used to implement additional actions

\$178,445

Plan Alignment (if applicable)	Action Title	Action Description	Planned ESSER III Funded Expenditures
ELO	Mental Health Clinicians	Continue contracted services for Mental Health Clinicians to provide Tier 2 and Tier 3 support to address mental health through 2022/23.	\$65,345
ELO	School Counseling	Continue to extend School Counseling services in 2023/24 to address Social Emotional Learning	\$101,975
N/A	Allowable Indirect	LEA rate 10.91%	\$11,125

## Ensuring Interventions are Addressing Student Needs

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

Action Title(s)	How Progress will be Monitored	Frequency of Progress Monitoring
-----------------	--------------------------------	----------------------------------

Ventilation	Updated ventilation to be completed by September 2022	One-time purchase and installation
Professional Development	Number of districts participating in virtual/on-site professional learning opportunities # of districts with a formalized plan to address learning loss	Bi-annually- January and June
English Learner Support	Number of LEAs participating in coaching Number of ELs that increase one or more levels on the ELPAC % of ELs meeting/exceeding standards on CAASPP (if available)	Bi-annually- January and June
Paraprofessionals	Edgenuity assessment data, attendance data from Aeries	Bi-annually- January and June
Mental Health Clinicians	Number of groups and individual counseling sessions provided	Bi-annually- January and June
School Counseling	Number of Tier I classroom lessons facilitated, Number of groups and individual counseling sessions provided	Bi-annually- January and June
Behavior Aide	The number of behavioral incidents for SPED students and number of behavior services that are needed.	Baseline data at the beginning of the school year monitored monthly

# ESSER III Expenditure Plan Instructions

## Introduction

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

The plan must be adopted by the local governing board or body of the LEA at a public meeting on or before September 30, 2021 and must be submitted for review and approval within five days of adoption. A school district must submit its ESSER III Expenditure Plan to its COE for review and approval; a COE must submit its plan to the California Department of Education for review and approval. A charter school must submit its plan to its chartering authority for review and to the COE of the county in which the charter school operates for review and approval.

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

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

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

For technical assistance related to the completion of the ESSER III Expenditure Plan, please contact [EDReliefFunds@cde.ca.gov](mailto:EDReliefFunds@cde.ca.gov).

## Fiscal Requirements

- The LEA must use at least 20 percent (20%) of its ESSER III apportionment for expenditures related to addressing the academic impact of lost instructional time through the implementation of evidence-based interventions, such as summer learning or summer enrichment, extended day, comprehensive afterschool programs, or extended school year programs.
  - For purposes of this requirement, “evidence-based interventions” include practices or programs that have evidence to show that they are effective at producing results and improving outcomes when implemented. This kind of evidence has generally been produced through formal studies and research. There are four tiers, or levels, of evidence:
    - **Tier 1 – Strong Evidence:** the effectiveness of the practices or programs is supported by one or more well-designed and well-implemented randomized control experimental studies.
    - **Tier 2 – Moderate Evidence:** the effectiveness of the practices or programs is supported by one or more well-designed and well-implemented quasi-experimental studies.
    - **Tier 3 – Promising Evidence:** the effectiveness of the practices or programs is supported by one or more well-designed and well-implemented correlational studies (with statistical controls for selection bias).
    - **Tier 4 – Demonstrates a Rationale:** practices that have a well-defined logic model or theory of action, are supported by research, and have some effort underway by a State Educational Agency, LEA, or outside research organization to determine their effectiveness.
  - For additional information please see the Evidence-Based Interventions Under the ESSA web page at <https://www.cde.ca.gov/re/es/evidence.asp>.
- The LEA must use the remaining ESSER III funds consistent with section 2001(e)(2) of the ARP Act, including for:
  - Any activity authorized by the Elementary and Secondary Education Act (ESEA) of 1965;
  - Any activity authorized by the Individuals with Disabilities Education Act (IDEA);
  - Any activity authorized by the Adult Education and Family Literacy Act;
  - Any activity authorized by the Carl D. Perkins Career and Technical Education Act of 2006;

- Coordination of preparedness and response efforts of LEAs with State, local, Tribal, and territorial public health departments, and other relevant agencies, to improve coordinated responses among such entities to prevent, prepare for, and respond to COVID-19;
- Activities to address the unique needs of low-income students, students with disabilities, English learners, racial and ethnic minorities, homeless students, and foster youth, including how outreach and service delivery will meet the needs of each population;
- Developing and implementing procedures and systems to improve the preparedness and response efforts of LEAs;
- Training and professional development for staff of the LEA on sanitation and minimizing the spread of infectious diseases;
- Purchasing supplies to sanitize and clean the facilities of an LEA, including buildings operated by such agency;
- Planning for, coordinating, and implementing activities during long-term closures, including providing meals to eligible students, providing technology for online learning to all students, providing guidance for carrying out requirements under IDEA, and ensuring other educational services can continue to be provided consistent with all Federal, State, and local requirements;
- Purchasing education technology (including hardware, software, and connectivity) for students who are served by the LEA that aids in regular and substantive educational interaction between students and their classroom instructors, including low-income students and children with disabilities, which may include assistive technology or adaptive equipment;
- Providing mental health services and supports, including through the implementation of evidence-based full-service community schools;
- Planning and implementing activities related to summer learning and supplemental after school programs, including providing classroom instruction or online learning during the summer months and addressing the needs of underserved students;
- Addressing learning loss among students, including underserved students, by:
  - Administering and using high-quality assessments that are valid and reliable, to accurately assess students' academic progress and assist educators in meeting students' academic needs, including through differentiated instruction,
  - Implementing evidence-based activities to meet the comprehensive needs of students,

- Providing information and assistance to parents and families of how they can effectively support students, including in a distance learning environment, and
- Tracking student attendance and improving student engagement in distance education;

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

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

## Other LEA Plans Referenced in this Plan

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

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

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

## Summary of Expenditures

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

## Instructions



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

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

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

## **Community Engagement**

### **Purpose and Requirements**

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

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

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

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

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

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

- For purposes of this requirement “underserved students” include:
  - Students who are low-income;
  - Students who are English learners;
  - Students of color;
  - Students who are foster youth;
  - Homeless students;
  - Students with disabilities; and
  - Migratory students.

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

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

## **Instructions**

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

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

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

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

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

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

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

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

## **Planned Actions and Expenditures**

### **Purpose and Requirements**

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

### **Instructions**

An LEA has the flexibility to include actions described in existing plans, including the LCAP and/or ELO Grant Plan, to the extent that the action(s) address the requirements of the ESSER III Expenditure Plan. When including action(s) from other plans, the LEA must describe how the action(s) included in the ESSER III Expenditure Plan supplement the work described in the plan being referenced.

The LEA must specify the amount of ESSER III funds that it intends to use to implement the action(s); these ESSER III funds must be in addition to any funding for those action(s) already included in the plan(s) referenced by the LEA. Descriptions of actions provided should include sufficient detail yet be sufficiently succinct to promote a broad understanding among the LEA's local community.

### **Strategies for Continuous and Safe In-Person Learning**

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

- If the action(s) are included in another plan, identify the plan and provide the applicable goal and/or action number from the plan. If the action(s) are not included in another plan, write "N/A".
- Provide a short title for the action(s).
- Provide a description of the action(s) the LEA will implement using ESSER III funds for prevention and mitigation strategies that are, to the greatest extent practicable, in line with the most recent CDC guidance, in order to continuously and safely operate schools for in-person learning.
- Specify the amount of ESSER III funds the LEA plans to expend to implement the action(s); these ESSER III funds must be in addition to any funding for those action(s) already included in the plan(s) referenced by the LEA.

### **Addressing the Impact of Lost Instructional Time**

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

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

### **Use of Any Remaining Funds**

After completing the Strategies for Continuous and Safe In-Person Learning and the Addressing the Impact of Lost Instructional Time portions of the plan, the LEA may use any remaining ESSER III funds to implement additional actions to address students' academic, social, emotional, and mental health needs, as well as to address opportunity gaps, consistent with the allowable uses identified above

in the Fiscal Requirements section of the Instructions. LEAs choosing to use ESSER III funds in this manner must provide the total amount of funds being used to implement actions with any remaining ESSER III funds, then complete the table as follows:

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

## **Ensuring Interventions are Addressing Student Needs**

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

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

Complete the table as follows:

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

Agenda Item No. 13.0

BOARD AGENDA ITEM: Expanded Learning Opportunities Grant Plan - Revision

BOARD MEETING DATE: October 13, 2021

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

Action

Brian Gault

Reports/Presentation

SUBMITTED BY:

Information

Brian Gault

Public Hearing

PRESENTING TO BOARD:

Other (specify)

Brian Gault

BACKGROUND AND SUMMARY INFORMATION:

The Expanded Learning Opportunities Grant Plan was adopted by the local governing board at a public meeting on May 12, 2021 and submitted to the California Department of Education within five days of adoption.

Subsequent to the approval process, the funding allocation for Pathways Charter Academy was recalculated and increased. The plan has been revised to accurately reflect the current allocation and is being presented as an information item.

## Expanded Learning Opportunities Grant Plan

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Pathways Charter Academy	John Kovach Principal	<a href="mailto:JohnK@sutter.k12.ca.us">JohnK@sutter.k12.ca.us</a> 530-822-2401

The following is the local educational agency's (LEA's) plan for providing supplemental instruction and support to students, including those identified as needing academic, social-emotional, and other supports, including the provision of meals and snacks. The plan will explain how the LEA will use the funds it receives through the Expanded Learning Opportunities (ELO) Grant to implement a learning recovery program for at least the students included in one or more of the following groups: low-income students, English learners, foster youth, homeless students, students with disabilities, students at risk of abuse, neglect, or exploitation, disengaged students, and students who are below grade level, including, but not limited to, those who did not enroll in kindergarten in the 2020–21 school year, credit-deficient students, high school students at risk of not graduating, and other students identified by certificated staff.

For specific requirements please refer to the Expanded Learning Opportunities Grant Plan Instructions.

### Plan Descriptions

A description of how parents, teachers, and school staff were involved in the development of the plan.

Stakeholder input is valued and foundational to the planning process. Pathways Charter Academy and Feather River Academy serve the same population of students. There is a purposeful fluidity between the programs and as such, stakeholder engagement in the two programs intertwined. The relatively small enrollment at PCA makes this inclusion with FRA critical. PCA is in the first year of operation and currently only serving 14, 7th - 12th grade students. Parents, the teacher and school staff are involved in the planning process and provided input for the Expanded Learning Opportunities (ELO) Plan through a variety of forums. Foundationally, all stakeholders have been actively involved in LCAP development through evaluating outcome data from the 19-20 LCAP and the 20-21 LCP. Groups of stakeholders have been focused on identifying success in those plans that should be reflected in new plans as well as on identifying challenges that should be addressed by discontinuation of unsuccessful actions or reworking of services that were promising. Our stakeholders have also been engaged in a facilitated process to identify barriers for our specific student groups and services targeting the removal of these barriers. Building on the big picture (LCAP) planning, stakeholders have also been specifically involved in the exploration of the seven supplemental instruction and support strategies for this plan.

- ELO Planning has been an agenda item at multiple staff meetings which include both classified and certificated staff.
- The Parent Advisory Committee has met on multiple occasions to provide input into the LCAP and the ELO Plan.
- Personal contacts are being made with parents and students regarding their interest and availability for summer and after hours services.

A description of how students will be identified and the needs of students will be assessed.

The academic needs of students are assessed and monitored using a variety of sources. STAR Renaissance is the primary source diagnostic assessment data for ELA and Math used, in the PLC process, to allocate resources (MTSS) and identify areas of focus for schoolwide, small group and individual students. Students are assessed using the STAR in reading and math 3 times per year (August/September, December/January and May/June). This data is also used for individual goal setting which is documented on students' individual learning plan (ILP). Results are also integrated in the Edgenuity where a customized MyPath curriculum is created.

The Edgenuity curriculum also provides continuous, detailed student engagement and performance reports that are used, during the PLC process, to guide daily instruction and to assign supplemental instructional resources.

Social Emotional wellbeing is evaluated through multiple measures but first and foremost through interpersonal interactions between students and staff. Staff are trained to watch for signs for emotional distress and in the multi-tiered supports available to attend to the identified needs. Attendance and engagement records are another source of information that is monitored closely to identify students who are isolating or not engaging. Finally a combination of Kelvin Pulse Surveys, Panorama Surveys and the California Healthy Kids Survey are used to identify patterns and/or individuals in need of some level of services. Pulse Surveys are sent out monthly, Panorama Surveys are administered Bi-annually and 9th and 11th grade students take the Healthy Kids Survey every other year.

A description of how parents and guardians of students will be informed of the opportunities for supplemental instruction and support.

Parents and guardians of students identified as needing supplemental instruction and support will be notified of the availability of services and programs in writing using the primary language as applicable. Parents will also be personally contacted by phone, including use of the autodialer, and information will be sent to the parent's email address.

A description of the LEA's plan to provide supplemental instruction and support.

**Strategy #2 - Accelerating progress to close learning gaps through the implementation, expansion, or enhancement of learning supports**



.5 FTE of an Instructional Aide will be hired as part of the academic system of support. They will provide Tier II supplemental instructional support for PCA students. Aide time will be prioritized to support individual student progress on the MyPath intervention curriculum. PCA is working to ensure that all educational services are engaging and are provided in a positive school climate.

## Expenditure Plan

The following table provides the LEA's expenditure plan for how it will use ELO Grant funds to support the supplemental instruction and support strategies being implemented by the LEA.

Supplemental Instruction and Support Strategies	Planned Expenditures	Actual Expenditures
Extending instructional learning time	\$0.00	[Actual expenditures will be provided when available]
Accelerating progress to close learning gaps through the implementation, expansion, or enhancement of learning supports	\$11,035	[Actual expenditures will be provided when available]
Integrated student supports to address other barriers to learning	\$0.00	[Actual expenditures will be provided when available]
Community learning hubs that provide students with access to technology, high-speed internet, and other academic supports	\$0.00	[Actual expenditures will be provided when available]
Supports for credit deficient students to complete graduation or grade promotion requirements and to increase or improve students' college eligibility	\$0.00	[Actual expenditures will be provided when available]
Additional academic services for students	\$0.00	[Actual expenditures will be provided when available]
Training for school staff on strategies to engage students and families in addressing students' social-emotional health and academic needs	\$0.00	[Actual expenditures will be provided when available]
<b>Total Funds to implement the Strategies</b>	<b>\$11,035</b>	[Actual expenditures will be provided when available]

A description of how ELO Grant funds are being coordinated with other federal Elementary and Secondary School Emergency Relief Funds received by the LEA.

The Sutter County Superintendent of Schools Office is coordinating the use of the Expanded Learning Grant and other federal ESSER funds by ensuring all funding are braided to achieve the goals established within our LCAP. By identifying and prioritizing students' academic and social emotional needs, we are able to address immediate needs as well as create and fund a long term coordinated plan to best meet the needs of the district, staff, students, and community. The Expanded Learning Grant funds are primarily budgeted towards expanding instructional time by offering extended and expanded summer school and robust supplemental supports for both academics and social emotional needs during the regular school day. These include tutoring and accelerating progress through learning supports by providing targeted intervention during non-core times during the school day. ESSER funds are primarily budgeted to ensure safe facilities and adequate staffing to bring students back on campus and provide in person instruction to the greatest extent allowed under health and safety guidelines. ESSER funds will also be used to extend the most successful of these services into 2022/23 school year.

# Expanded Learning Opportunities Grant Plan Instructions: Introduction

The Expanded Learning Opportunities Grant Plan must be completed by school districts, county offices of education, or charter schools, collectively referred to as Local Educational Agencies (LEAs), that receive Expanded Learning Opportunities (ELO) Grant funds under California *Education Code (EC)* Section 43521(b). The plan must be adopted by the local governing board or body of the LEA at a public meeting on or before June 1, 2021, and must be submitted to the county office of education, the California Department of Education, or the chartering authority within five days of adoption, as applicable. The plan must be updated to include the actual expenditures by December 1, 2022.

*For technical assistance related to the completion of the Expanded Learning Opportunities Grant Plan, please contact [ELOGrants@cde.ca.gov](mailto:ELOGrants@cde.ca.gov).*

## Instructions: Plan Requirements

An LEA receiving ELO Grant funds under *EC* Section 43521(b) is required to implement a learning recovery program that, at a minimum, provides supplemental instruction, support for social and emotional well-being, and, to the maximum extent permissible under the guidelines of the United States Department of Agriculture, meals and snacks to, at a minimum, students who are included in one or more of the following groups:

- low-income,
- English learners,
- foster youth,
- homeless students,
- students with disabilities,
- students at risk of abuse, neglect, or exploitation,
- disengaged students, and
- students who are below grade level, including, but not limited to, those who did not enroll in kindergarten in the 2020–21 school year, credit-deficient students, high school students at risk of not graduating, and other students identified by certificated staff.

For purposes of this requirement

- “Supplemental instruction” means the instructional programs provided in addition to and complementary to the LEAs regular instructional programs, including services provided in accordance with an individualized education program (IEP).
- “Support” means interventions provided as a supplement to those regularly provided by the LEA, including services provided in accordance with an IEP, that are designed to meet students’ needs for behavioral, social, emotional, and other integrated student supports, in order to enable students to engage in, and benefit from, the supplemental instruction being provided.

- “Students at risk of abuse, neglect, or exploitation” means students who are identified as being at risk of abuse, neglect, or exploitation in a written referral from a legal, medical, or social service agency, or emergency shelter.

*EC* Section 43522(b) identifies the seven supplemental instruction and support strategies listed below as the strategies that may be supported with ELO Grant funds and requires the LEA to use the funding only for any of these purposes. LEAs are not required to implement each supplemental instruction and support strategy; rather LEAs are to work collaboratively with their community partners to identify the supplemental instruction and support strategies that will be implemented. LEAs are encouraged to engage, plan, and collaborate on program operation with community partners and expanded learning programs, and to leverage existing behavioral health partnerships and Medi-Cal billing options in the design and implementation of the supplemental instruction and support strategies being provided (*EC* Section 43522[h]).

The seven supplemental instruction and support strategies are:

1. Extending instructional learning time in addition to what is required for the school year by increasing the number of instructional days or minutes provided during the school year, providing summer school or intersessional instructional programs, or taking any other action that increases the amount of instructional time or services provided to students based on their learning needs.
2. Accelerating progress to close learning gaps through the implementation, expansion, or enhancement of learning supports including, but not limited to, any of the following:
  - a. Tutoring or other one-on-one or small group learning supports provided by certificated or classified staff.
  - b. Learning recovery programs and materials designed to accelerate student academic proficiency or English language proficiency, or both.
  - c. Educator training, for both certificated and classified staff, in accelerated learning strategies and effectively addressing learning gaps, including training in facilitating quality and engaging learning opportunities for all students.
3. Integrated student supports to address other barriers to learning, such as the provision of health, counseling, or mental health services, access to school meal programs, before and after school programs, or programs to address student trauma and social-emotional learning, or referrals for support for family or student needs.
4. Community learning hubs that provide students with access to technology, high-speed internet, and other academic supports.
5. Supports for credit deficient students to complete graduation or grade promotion requirements and to increase or improve students’ college eligibility.
6. Additional academic services for students, such as diagnostic, progress monitoring, and benchmark assessments of student learning.
7. Training for school staff on strategies, including trauma-informed practices, to engage students and families in addressing students’ social-emotional health needs and academic needs.

As a reminder, *EC* Section 43522(g) requires that all services delivered to students with disabilities be delivered in accordance with an applicable IEP.

### **Fiscal Requirements**

The following fiscal requirements are requirements of the ELO grant, but they are not addressed in this plan. Adherence to these requirements will be monitored through the annual audit process.

- The LEA must use at least 85 percent (85%) of its apportionment for expenditures related to providing in-person services in any of the seven purposes described above.
- The LEA must use at least 10 percent (10%) of the funding that is received based on LCFF entitlement to hire paraprofessionals to provide supplemental instruction and support through the duration of this program, with a priority for full-time paraprofessionals. The supplemental instruction and support provided by the paraprofessionals must be prioritized for English learners and students with disabilities. Funds expended to hire paraprofessionals count towards the LEAs requirement to spend at least 85% of its apportionment to provide in-person services.
- An LEA may use up to 15 percent (15%) of its apportionment to increase or improve services for students participating in distance learning or to support activities intended to prepare the LEA for in-person instruction, before in-person instructional services are offered.

### **Instructions: Plan Descriptions**

Descriptions provided should include sufficient detail yet be sufficiently succinct to promote a broad understanding among the LEA's local community.

#### **A description of how parents, teachers, and school staff were involved in the development of the plan**

Describe the process used by the LEA to involve, at a minimum, parents, teachers, and school staff in the development of the Expanded Learning Opportunities Grant Plan, including how the LEA and its community identified the seven supplemental instruction and support strategies that will be implemented. LEAs are encouraged to engage with community partners, expanded learning programs, and existing behavioral health partnerships in the design of the plan.

#### **A description of how parents and guardians of students will be informed of the opportunities for supplemental instruction and support.**

Describe the LEA's plan for informing the parents and guardians of students identified as needing supplemental instruction and support of the availability of these opportunities, including an explanation of how the LEA will provide this information in the parents' and guardians' primary languages, as applicable.

### **A description of how students will be identified and the needs of students will be assessed**

Describe the LEA's plan for identifying students in need of academic, social-emotional, and other integrated student supports, including the LEA's plan for assessing the needs of those students on a regular basis. The LEA's plan for assessing the academic needs of its students may include the use of diagnostic and formative assessments.

As noted above in the Plan Requirements, "other integrated student supports" are any supports intended to address barriers to learning, such as the provision of health, counseling, or mental health services, access to school meal programs, before and after school programs, or programs to address student trauma and social-emotional learning, or referrals for support for family or student needs.

### **A description of the LEA's plan to provide supplemental instruction and support**

Describe the LEA's plan for how it will provide supplemental instruction and support to identified students in the seven strategy areas defined in the Plan Requirements section. As a reminder, the LEA is not required to implement each of the seven strategies; rather the LEA will to work collaboratively with its community to identify the strategies that will be implemented. The plan must include a description of how supplemental instruction and support will be provided in a tiered framework that bases universal, targeted, and intensive supports on students' needs for academic, social-emotional, and other integrated student supports. The plan must also include a description of how the services will be provided through a program of engaging learning experiences in a positive school climate.

As a reminder, *EC* Section 43522(g) requires that all services delivered to students with disabilities be delivered in accordance with an applicable individualized education program. Additionally, LEAs are encouraged to collaborate with community partners and expanded learning programs, and to leverage existing behavioral health partnerships and Medi-Cal billing options in the implementation of, this plan (*EC* Section 43522[h]).

## **Instructions: Expenditure Plan**

The 'Supplemental Instruction and Support Strategies' column of the Expenditure Plan data entry table lists the seven supplemental instruction and support strategies that may be supported with ELO Grant funds.

Complete the Expenditure Plan data entry table as follows:

In the 'Planned Expenditures' column of the data entry table, specify the amount of ELO Grant funds being budgeted to support each supplemental instruction and support strategies being implemented by the LEA and the total of all ELO Grant funds being budgeted.

The plan must be updated to include the actual expenditures by December 1, 2022. In the 'Actual Expenditures' column of the data entry table the LEA will report the amount of ELO Grant funds that the LEA actually expended in support of the strategies that it implemented, as well as the total ELO Grant funds expended.

**A description of how these funds are being coordinated with other federal Elementary and Secondary School Emergency Relief Funds received by the LEA**

Describe how the LEA is coordinating its ELO Grant funds with funds received from the federal Elementary and Secondary School Emergency Relief (ESSER) Fund provided through the federal Coronavirus Response and Relief Supplemental Appropriations Act of 2021 (Public Law 116-260), also known as ESSER II, to maximize support for students and staff.

California Department of Education  
March 2021

BOARD AGENDA ITEM: Discussion and Possible Approval of Resolution No. 21-22-IV Authorizing Use of Remote Teleconferencing Provisions Pursuant to AB 361 and Government Code Section 54953

BOARD MEETING DATE: October 13, 2021

AGENDA ITEM SUBMITTED FOR:

Action

Reports/Presentation

Information

Public Hearing

Other (specify)

PREPARED BY:

Maggie Nicoletti

SUBMITTED BY:

Maggie Nicoletti

PRESENTING TO BOARD:

Tom Reusser

BACKGROUND AND SUMMARY INFORMATION:

*In response to the COVID-19 Pandemic, Governor Newsom signed AB 361 into law, permitting public agencies to continue conducting meetings remotely in the following circumstances:*

- A. There is a proclaimed state of emergency, and state or local officials have imposed or recommended measures to promote social distancing; or*
- B. There is a proclaimed state of emergency, and the local agency's meeting is for the purpose of determining, by majority vote, whether as a result of the emergency, meeting in person would present imminent risks to the health or safety of attendees; or*
- C. There is a proclaimed state of emergency, and the local agency has determined, by majority vote, that as a result of the emergency meeting in person would present an imminent risk to the health or safety of attendees.*

*The Sutter County Board of Education will consider adopting Resolution No. 21-22-IV, to make a finding that the current circumstances meet the requirements of AB 361 and Government Code section 54953 for the Board to conduct meetings remotely.*



**SUTTER COUNTY BOARD OF EDUCATION**

**AUTHORIZING USE OF REMOTE  
TELECONFERENCING PROVISIONS (AB 361)  
RESOLUTION NO. 21-22-IV**

**WHEREAS**, the Sutter County Board of Education (“Governing Board”) is committed to open and transparent government, and full compliance with the Ralph M. Brown Act (“Brown Act”); and

**WHEREAS**, the Brown Act generally requires that a public agency take certain actions in order to use teleconferencing to attend a public meeting virtually; and

**WHEREAS**, the Governing Board recognizes that a local emergency persists due to the worldwide COVID-19 pandemic; and

**WHEREAS**, the California Legislature has recognized the ongoing state of emergency due to the COVID-19 pandemic and has responded by creating an additional means for public meetings to be held via teleconference (inclusive of internet-based virtual meetings); and

**WHEREAS**, on September 16, 2021, the California legislature passed Assembly Bill (“AB”) 361, which amends Government Code, section 54953 and permits a local agency to use teleconferencing to conduct its meetings in any of the following circumstances: (A) the legislative body holds a meeting during a proclaimed state of emergency, and state or local officials have imposed or recommended measures to promote social distancing; (B) the legislative body holds a meeting during a proclaimed state of emergency for the purpose of determining, by majority vote, whether as a result of the emergency, meeting in person would present imminent risks to the health or safety of attendees; or (C) the legislative body holds a meeting during a proclaimed state of emergency and has determined, by majority vote, pursuant to subparagraph (B), that, as a result of the emergency, meeting in person would present imminent risks to the health or safety of attendees; and

**WHEREAS**, in order for the Governing Board to use teleconferencing as allowed by AB 361 after October 1, 2021, it must first adopt findings in a resolution, allowing the Governing Board to conduct teleconferenced meetings for a period of thirty (30) days; and

**WHEREAS**, Governor Gavin Newsom declared a state of emergency for the State of California due to the COVID-19 pandemic in his order entitled “Proclamation of a State of Emergency,” signed March 4, 2020; and

**WHEREAS**, the Governing Board hereby finds that the state and local emergencies have caused and will continue to cause imminent risks to the health or safety of attendees; and

**WHEREAS**, the Governing Board is conducting its meetings through the use of telephonic and internet-based services so that members of the public may observe and participate in meetings and offer public comment.

**NOW THEREFORE, BE IT RESOLVED**, that the recitals set forth above are true and correct and fully incorporated into this Resolution by reference.

**BE IT FURTHER RESOLVED**, that the Governing Board has determined that given the state of emergency, holding in-person meetings would present imminent risks to the health or safety of attendees.

**BE IT FURTHER RESOLVED**, that the actions taken by the Governing Board through this Resolution may be applied to all Board committees governed by the Brown Act unless otherwise desired by that committee.

**BE IT FURTHER RESOLVED**, the Governing Board authorizes the Superintendent or their designee(s) to take all actions necessary to conduct Governing Board meetings in accordance with Government Code section 54953(e) and all other applicable provisions of the Brown Act, using teleconferencing for a period of thirty (30) days from the adoption of this Resolution, after which the Governing Board will reconsider the circumstances of the state of emergency.

**PASSED AND ADOPTED** by the Sutter County Board of Education on this 13th day of October, 2021, by the following vote:

McJunkin \_\_\_\_\_; Singh \_\_\_\_\_; Lachance \_\_\_\_\_; Richmond \_\_\_\_\_; Turner \_\_\_\_\_

Ayes: \_\_\_\_\_

Noes: \_\_\_\_\_

Absent: \_\_\_\_\_

Abstain: \_\_\_\_\_

---

Ronald Turner, President  
Sutter County Board of Education

---

Tom Reusser, Ex-officio Secretary  
Sutter County Board of Education