

Agenda

SUTTER COUNTY BOARD OF EDUCATION

Regular Meeting

Wednesday, June 16, 2021 - 5:30 p.m.
Sutter County Superintendent of Schools Office
970 Klamath Lane – Board Room
Yuba City, CA 95993

Participation Available Via Teleconference

<https://us02web.zoom.us/j/89287936829>

NOTICE TO THE PUBLIC

Public Hearings

- *2021-2024 Local Control Accountability Plan (LCAP)*
- *2021-2024 Local Control Accountability Plan (LCAP) Pathways Charter Academy*
- *2021-2022 Sutter County Superintendent of Schools' Budget*
- *2021-2022 Education Protection Account*

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.

- 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 any item of interest to the public. *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 May 12, 2021, Regular Meeting
[Action Item]

The minutes of the May 12, 2021, Regular Meeting of the Sutter County Board of Education are presented for approval.

5.1 Approve Minutes of the May 25, 2021 Study Session
[Action Item]

The minutes of the May 25, 2021 Study Session are presented for approval.

6.0 Public Hearing on the Sutter County Superintendent of School 2021-2024 Local Control Accountability Plan (LCAP) and Annual Update– Brian Gault, Kristi Johnson and John Kovach

Members of the public may address the Board relative to the proposed 2021-2024 LCAP.

7.0 Public Hearing on the Pathways Charter Academy 2021-2024 Local Control Accountability Plan (LCAP) and Annual Update Brian Gault, Kristi Johnson and John Kovach

Members of the public may address the Board relative to the proposed 2021-2024 LCAP.

8.0 Public Hearing on Proposed 2021-2022 Sutter County Superintendent of Schools' Budget – Nic Hoogeveen

Members of the public may address the Board relative to the proposed 2021-2022 Sutter County Superintendent of Schools' Budget.

9.0 Public Hearing on Sutter County Superintendent of Schools' Education Protection Account (EPA) – Nic Hoogeveen

Members of the public may address the Board relative to the 2021-2022 Education Protection Account (EPA) expenditure report.

10.0 Adoption of Resolution No. 20-21-VI – Education Protection Account (EPA) – Nic Hoogeveen **[Action Item]**

The proposed 2021-2022 Sutter County Superintendent of Schools' Education Protection Account (EPA) is being presented for adoption

11.0 Business Services Report

11.1 Monthly Financial Report – May 2021 –Nic Hoogeveen

11.2 Donations – Ron Sherrod

11.3 Facilities Update – Ron Sherrod

12.0 Items from the Superintendent/Board

13.0 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.

Agenda Item No. 5.0 & 5.1

BOARD AGENDA ITEM: Approve Minutes of the May 12, 2021, Regular Board Meeting and the May 25, 2021 Board Study Session

BOARD MEETING DATE: June 16, 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 meeting of the Sutter County Board of Education held May 12, 2021, and minutes of the Board Study Session held May 25, 2021, are presented for approval.

Unapproved
SUTTER COUNTY BOARD OF EDUCATION MINUTES
Regular Meeting
May 12, 2021

1.0 Call to Order

A regular meeting of the Sutter County Board of Education was called to order by President Turner, 5:30 p.m., May 12, 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 Trustee Lachance.

3.0 Roll call of Members

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

Superintendent Tom Reusser, Ex-officio Secretary – Present

Staff Members Present: Ron Sherrod, Paramjeet Kaur, Brian Gault, James Peters, Joe Hendrix and Maggie Nicoletti. Kristi Johnson attended via zoom.

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

None.

5.0 Approve Minutes of the April 14, 2021, Regular Meeting

A motion was made to approve the minutes of the April 14, 2021, regular meeting of the Sutter County Board of Education.

<i>Motion:</i>	Richmond	<i>Seconded:</i>	Lachance
<i>Action:</i>	Motion Carried		
<i>Ayes:</i>	5 (McJunkin, Singh, Lachance, Richmond and Turner)		
<i>Noes:</i>	0		
<i>Absent:</i>	0	<i>Abstain:</i>	0

6.0 Quarterly Report on Williams/Valenzuela Uniform Complaints (January 1, 2021 – March 31, 2021)

Brian stated no reports were filed during the period of January 1 – March 31, 2021.

7.0 Business Services Report

7.1 Monthly Financial Report – April 2021

Paramjeet reviewed the Summary Report of Revenues, Expenditures and Changes in Fund Balance with the Board.

7.2 Sutter County Investment Statement – March 2021

Ron reviewed the March 2021 Investment Statement; yield is 1.047% and the rate is 1.086%.

7.3 Facilities Update

Ron stated that the Sierra Building is finally set to close; everything seems to be on schedule. Ron informed the Board that shade covers were installed at Shady Creek and the project was completed last month.

We will be installing new flooring at the FRA campus, first will be the Cyber Café; next will be the main area of Boyd Hall. James said classrooms will be tackled on a yearly, rotation schedule.

8.0 PCA Expanded Learning Opportunities Grant Plan

Brian said this is a pretty high level plan. We received close to one million dollars for expanded learning opportunities for SCSOS; PCA received close to \$2,000.00. Brian reviewed the plan with the Board.

A motion was made to approve PCA Expanded Learning Opportunities Grant Plan.

Motion: McJunkin *Seconded:* Singh
Action: Motion Carried
Ayes: 5 (Singh, McJunkin, Lachance, Turner and Richmond)
Noes: 0
Absent: 0 *Abstain:* 0

9.0 SCSOS (FRA) Expanded Learning Opportunities (ELO) Grant Plan

Brian stated this plan has all the money accounted for in the report given by Paramjeet (item 7.1). Brian reviewed the plan with the Board and outlined some of the things we are doing with the grant. We are serving all students in the community; not just SCSOS. We will be having a very robust summer school program at FRA; including extra staff, full time instructional aides, a counselor, tutoring and weekly field trips. Discussion continued. Brian noted a typo in the ELO and stated it would be corrected prior to final submission.

A motion was made to approve SCSOS (FRA) Expanded Learning Opportunities Grant Plan.

Motion: Richmond *Seconded:* Lachance
Action: Motion Carried
Ayes: 5 (Singh, McJunkin, Lachance, Turner and Richmond)
Noes: 0
Absent: 0 *Abstain:* 0

10.0 Approve the 2021-2022 School Year Calendar for Feather River Academy

A motion was made to approve the 2021-2022 School Year Calendar for Feather River Academy

Motion: McJunkin *Seconded:* Richmond
Action: Motion Carried
Ayes: 5 (Singh, McJunkin, Lachance, Richmond and Turner)
Noes: 0
Absent: 0 *Abstain:* 0

11.0 Approve the 2021-2022 School Year Calendar for Pathways Charter Academy

A motion was made to approve the 2021-2022 School Year Calendar for Pathways Charter Academy.

Motion: Richmond *Seconded:* Singh
Action: Motion Carried
Ayes: 5 (Singh, McJunkin, Lachance, Richmond and Turner)
Noes: 0
Absent: 0 *Abstain:* 0

12.0 Set Date, Time and Place for Board Study Session

Ron suggested we set the study session for the Long Range Facilities Master Plan for at least two weeks out.

A motion was made to set May 25, 2021, 4:30 p.m. in the Board Room as the date, time and place for the Board Study Session.

Motion: Lachance *Seconded:* Richmond
Action: Motion Carried
Ayes: 5 (Singh, McJunkin, Lachance, Richmond and Turner)
Noes: 0
Absent: 0 *Abstain:* 0

Addendum to agenda

1.0 Approval of a College and Career Access Partnership Agreement with Yuba Community College District

Superintendent Reusser presented and reviewed the document with the Board and stated this is the first time we have brought this agreement to the Board.

Motion was made to approve the College and Career Access Partnership Agreement with Yuba Community College District.

Motion: Richmond *Seconded:* McJunkin
Action: Motion Carried
Ayes: 5 (McJunkin, Richmond, Singh, Lachance and Turner)
Noes: 0
Absent: 0 *Abstain:* 0

2.0 Approval of Courses for Sutter County Adult Education

Motion made to approve the Courses for Sutter County Adult Education.

Motion: Lachance *Seconded:* Singh
Action: Motion Carried
Ayes: 5 (McJunkin, Richmond, Singh, Lachance and Turner)
Noes: 0
Absent: 0 *Abstain:* 0

13.0 Items from the Superintendent/Board

Superintendent Reusser stated he was happy that all the Board Members were able to meet in person for this Board Meeting; he prefers in person over zoom. The annual CCBE conference will be held online or, health conditions permitting, in-person on September 10-12, 2021 at the Hyatt Regency Hotel in Monterey, CA. Registration is open in June; we will keep the Board informed as information about the conference is received.

The SCSOS Food Truck is serving food to employees at Sunsweet tonight from 5:30 p.m. to 7:30 p.m. Tom encouraged the Board to visit if they had the time. Adult Transition kids are helping with culinary; two students have gotten jobs – one washing dishes and one preparing the utensils for the day. Tom also stated that a student in the welding program was a previous student of his and that the student went to school 13 days and got suspended 13 days; he just did not enjoy school. Tom further said that the student came to talk to him and told him he was very excited about the welding program.

FRA and Adult Education are trying to work out graduation dates. Graduations will probably be virtual; we will provide information to the Board Members as we receive it.

Superintendent Reusser suggested closing the meeting in Jennifer Parrish's honor; she was a long-time para educator with SCSOS and recently passed away very suddenly.

14.0 Adjournment

A motion was made to adjourn the meeting in Jennifer Parrish's honor. The meeting was adjourned at 6:19 p.m.

<i>Motion:</i>	Richmond	<i>Seconded:</i>	McJunkin
<i>Action:</i>	Motion Carried		
<i>Ayes:</i>	5 (McJunkin, Richmond, Singh, Lachance and Turner)		
<i>Noes:</i>	0		
<i>Absent:</i>	0	<i>Abstain:</i>	0

Unapproved
SUTTER COUNTY BOARD OF EDUCATION MINUTES
Study Session
May 25, 2021

1.0 Call to Order

A Study Session of the Sutter County Board of Education was called to order by President Turner 4:33 p.m., May 25, 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 President Turner.

3.0 Roll call of Members

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

Superintendent Ton Reusser, Ex-officio Secretary

Staff Members Present: Ron Sherrod, James Peters and Mona Brokenbrough.

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

None.

5.0 Conduct Study Session – Review the SCSOS Long Range Facilities Master Plan

Bob Nicholson, Vice-President, Eric Hall and Associates, presented a PowerPoint titled: School Facilities Master Planning, A New Era of Construction. This PowerPoint outlined the long range facilities master plan for SCSOS. Mr. Nicholson's presentation was made via zoom.

6.0 Adjournment

A motion was made to adjourn the meeting at 6:05 p.m.

<i>Motion:</i>	McJunkin	<i>Seconded:</i> Lachance
<i>Action:</i>	Motion Carried	
<i>Ayes:</i>	5 (McJunkin, Lachance, Richmond, Singh and Turner)	
<i>Noes:</i>	0	
<i>Absent:</i>	0	<i>Abstain:</i> 0

Agenda Item No. 6.0

BOARD AGENDA ITEM: Public Hearing 2021-2024 Annual Update and LCAP

BOARD MEETING DATE: June 16, 2021

AGENDA ITEM SUBMITTED FOR:

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

PREPARED BY:

Brian Gault, Kristi Johnson and
John Kovach

SUBMITTED BY:

Brian Gault

PRESENTING TO BOARD:

Brian Gault, Kristi Johnson and
John Kovach

BACKGROUND AND SUMMARY INFORMATION:

Public Hearing on the Sutter County Superintendent of School 2021-2024 Local Control Accountability Plan (LCAP) including the Annual Update for the 2019-20 LCAP and Annual Update for the 2020-21 Learning Continuity and Attendance Plan.



970 Klamath Lane
Yuba City, CA 95993
Phone (530) 822-2900
Fax (530) 671-3422

NOTICE OF PUBLIC HEARINGS

Notice is hereby given, in accordance with the California Education Code,
Public Hearings will be held as follows:

Date: Wednesday, June 16, 2021

Time: 5:30 p.m.

Place: Sutter County Superintendent of Schools Office
970 Klamath Lane
Yuba City, CA 95993

Via Zoom: <https://us02web.zoom.us/j/89287936829>

PUBLIC HEARING ~ Local Control Accountability Plan (LCAP) SCSOS

The Purpose of the Public Hearing is to inform the public regarding the Local Control and Accountability Plan (LCAP) for the fiscal year 2021-2024. Any taxpayer directly affected by the County School LCAP may appear before the Sutter County Board of Education and speak to the proposed plan or any item therein.

PUBLIC HEARING ~ Local Control Accountability Plan (LCAP) Pathways Charter Academy

The Purpose of the Public Hearing is to inform the public regarding the Local Control and Accountability Plan (LCAP) for the fiscal year 2021-2024. Any taxpayer directly affected by the Pathways Charter Academy LCAP may appear before the Sutter County Board of Education and speak to the proposed plan or any item therein.

PUBLIC HEARING ~SCSOS Budget

The Purpose of the Public Hearing is to inform the public regarding the Sutter County Superintendent of Schools' Budget for the fiscal year 2021-2022. Any taxpayer directly affected by the Sutter County Superintendent of Schools' Budget may appear before the Sutter County Board of Education and speak to the proposed budget or any item therein.

PUBLIC HEARING – Education Protection Act (EPA) ~ Spending Plan

Copies of the Local Control Accountability Plan (LCAP), SCSOS Budget and the Education Protection Act (EPA) Spending Plan will be available for inspection 72 hours prior to the meeting, during regular business hours, at the Sutter County Superintendent of School Office, 970 Klamath Lane, Yuba City, CA 95993 or by visiting the SCSOS website at: www.sutter.k12.ca.us

FOR ADDITIONAL INFORMATION CONTACT:
Sutter County Superintendent of Schools/Internal Business Services
(530)822-2927

Posted on: June 9, 2021

Locations:

Sutter County Superintendent of Schools Office Website
Sutter County Superintendent of Schools

Annual Update for Developing the 2021-22 Local Control and Accountability Plan

Annual Update for the 2019–20 Local Control and Accountability Plan Year

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Sutter County Superintendent of Schools	Tom Reusser Superintendent	TomR@sutter.k12.ca.us 530-822-2931

The following is the local educational agency's (LEA's) analysis of its goals, measurable outcomes and actions and services from the 2019-20 Local Control and Accountability Plan (LCAP).

Goal 1

Provide interventions in areas of academic, social, emotional, behavior and attendance.

State and/or Local Priorities addressed by this goal:

State Priorities: 1, 2, 4, 5, 7, 8

Local Priorities:

Annual Measurable Outcomes

Expected	Actual
Graduation Rates of expelled youth will increase Increase 3%	2019-20 DataQuest 5 year cohort graduation rate: 57.5%

Students will be instructed in standards based materials by supporting teachers with instructional coaching All teachers	All teachers have received instructional coaching from CIA personnel to support classroom learning and instruction in using standards based curriculum utilizing Google classroom and zoom to support.
CAASPP Scores will increase ELA – 14.4% Math – 9.1 % Science – baseline + 1 %	N/A due to Covid-19 and CAASPP cancellation for 19-20
Overall Chronic Absenteeism will decrease 42.2%	CALPADS Report 14.1 38/86= 44%
Decrease Truancy rates as self- reported in the California Healthy Kids Survey 23%	No 19/20 data 18/19 data= 15%
Decrease Chronic Absenteeism for all subgroups Black (non Hispanic) – 97% Foster 97% Hispanic – 51.9% Homeless – 80.3% LEP – 30.3 % Redesignated 47 % SocioEconomical – 47.6% Special Education – 53.3%	CALPADS reports 14.2 Black 1/4 = 25% Foster 1/2 = 50% Hispanic 14/48 = 29% Homeless 0/0 LEP 2/9= 22% Redesignated 4/14 = 29% SocioEconomical 29/79 = 37% Special Education 12/26 = 46%
Increase access to technology in all classrooms	Currently more than a 1-1 ratio (1-1 plus a cart of 30)

0 Chromebooks	
Decrease the number of Long Term English Learners 30.3%	100% of ELs enrolled in 2019/20 were LTELs
Maintain WASC Accreditation Implement and refine Schoolwide Action Plan and begin Focus on Learning SelfStudy Process in preparation for team visit	FRA has maintained WASC accreditation for the past 6 years. FRA staff will begin the SelfStudy process in the spring of 2021 and will venture into the WASC accreditation process in the Fall of 2021.
Increase the number of English Learners moving towards proficiency as measured by the /CELDT/ELPAC 1 student	ELPAC was not administered in 19-20 due to Covid 19.
English Learner Reclassification rate 1 student	0 students reclassified due to the suspension of the ELPAC test in 2019-20
Student Attendance Rate 51%	84%

Actions / Services

Planned Action/Service	Budgeted Expenditures	Actual Expenditures
Provide quality, ongoing professional development and collaboration via release time for staff needs to be focused on student achievement, school culture and good instruction. Including a focus on ensuring that WASC accreditation is maintained by following and implementing the practices outlined in the Focus on Learning Schoolwide action plan.	\$7,500	\$15,680
Review the current curriculum and make purchases as needed. Align instruction to state standards for ELA (including ELD), Math, NGSS and History/Social Science. Review content frameworks and use the frameworks as guides to implement standards aligned and rigorous instruction. Ensure textbooks and other curricular items meet Williams Sufficiency requirements.	\$15,000	\$2,686
Improve and increase use of technology for instruction, student engagement and assessment via the purchase of improved equipment and software.	\$60,000	\$67,794

Provide credit recovery opportunities via extended school year offerings for a week after each grading period and in June	\$14,833	\$6,409
Master schedule course offerings will align with student needs to meet graduation requirements and are designed to support the basic skills needs and interventions that support student achievement. Staff will be assigned to courses based on credentials held. If appropriately credentialed staff is not available efforts will be made to purchase services (i.e. online learning) to meet student credit needs.	\$315,000	\$325,634
Professional development and instructional coaching will be provided to staff to support the use of strategies to support English Learners, especially long term English Learners, support the needs of RFEP students, foster youth, homeless, students with exceptional needs and students who are victims of crime.	Duplicated (Goal 1 Action 1)	Duplicated (Goal 1, Action 1)
Instructional coaching for staff to support implementation of standards and common assessments.	Duplicated (Goal 1, Action 1)	Duplicated (Goal 1, Action 1)
Utilize personalized learning plans which will be developed with students within the first week of attendance. These parent/ student meetings provide an opportunity for additional parent involvement.	\$10,000	\$14,695
Provide additional support for case management of students by increasing adult to student ratio to support activities that engage students, provide intervention and prevention activities and improve stakeholder engagement.	\$115,000	\$155,456
Provide resources to reduce barriers to accessing education; transportation options, school supplies and ensure facilities meet the expectations of the Williams Act Review.	\$15,000	\$10,108
Increase ELD intervention materials as needed	\$1,000	\$0
Improve relationships with EL students and parents by assigning staff to monitor and support progress and connect with parents on a regular basis.	Duplicated (Goal 1, Action 9)	Duplicated (Goal 1, Action 9)

Goal Analysis

A description of how funds budgeted for Actions/Services that were not implemented were used to support students, families, teachers, and staff.

Funds budgeted for actions and services related to curriculum and materials were not redirected to others actions and services, but instead were rolled over to future years to support the purchase of materials. Additionally, funds that were budgeted through particular funding sources were freed up due to access to Learning Loss Mitigation Funds.

A description of the successes and challenges in implementing the actions/services to achieve the goal.

Success: in PD, Curriculum, Technology

A focus was maintained on providing quality, ongoing professional development and collaboration via release time for staff needs to be focused on student achievement, school culture and good instruction. Feather River Academy successfully held professional development in many areas; Curriculum and Instruction support from the Sutter County Superintendent of Schools Curriculum and Instruction department, specifically in NGSS curriculum and support and Google Classroom and Zoom support to support distance learning. FRA also provided quality PD in the areas of independent study compliance through CCIS, ELA curriculum for writing through Springboard and began the journey exploring PBIS. Through collaboration, staff worked to combine the new skills garnered through PD, use of curriculum and technology training to provide students with the opportunity to engage and be successful in school. FRA focused on maintaining small class sizes by maintaining a high staff to student ratio to provide a higher level of student service. FRA ensured that all courses are taught and supported by appropriately credentialed teachers and that students had no barriers to learning. Extended learning time was extended into the summer of 2020 to provide students with further opportunity and was met with a very positive response and many students did sign up and engage in summer school. FRA staff also participated in PD for Virtual Job Shadow, drug and alcohol recognition courses administered by the CHP, and began exploration in Discovery Science and Edgenuity.

Challenges: Based on competing priorities ELD intervention materials and increased monitoring

FRA staff recognized the need for increased ELD interventions and supported through new intervention materials for our students. FRA did increase family connectivity by implementing a plan for engagement through home visits, phone calls and messages, emails and with flyers being mailed home. This process of increasing EL interventions and supports was interrupted by the COVID pandemic so the staff focused more on student engagement and attendance while still knowing the need for increased intervention support for EL students is needed.

Actions impacted or not implemented by COVID:

COVID did not have an impact on the completion of these actions and services.

Description of Overall Effectiveness:

Overall, progress was made in increasing staff knowledge concerning curriculum and instruction and how it relates to student success. Student engagement and attendance was up and suspensions have decreased. Chronic absenteeism is still a concern but overall attendance has increased. It is evident through stakeholder input the maintaining small classroom sizes is appreciated by students, parents and staff. The high teacher to student ratio provides more support and enables students and staff to build closer relationships. The use of PBIS, frequent outreach and even transportation to school created a sense of community and lowered disciplinary issues overall.

Goal 2

Identify barriers and strategies to overcome those barriers to improve school environmental scales as reported in the California Healthy Kids Survey (CHKS) and support all students by creating a school climate that is safe.

State and/or Local Priorities addressed by this goal:

State Priorities: 2, 3, 5

Local Priorities:

Annual Measurable Outcomes

Expected	Actual
Selected CHKS School Environmental Scales will increase Caring Adults – 32% School connectedness – 37% Academic Motivation – 23%	Caring adults increased 20%, School connectedness increased 7%, Academic motivation increased 8%
Decrease Suspension Rates 36%	2019/20 Dataquest- 17.6%
Coordinate with County Probation to have dedicated services by a probation officer a minimum of 20 hours per week 20 hours per week	Currently 40 hrs/week
Ensure implementation of The Nurtured Heart Approach in classrooms	Discontinued

All classrooms	
Williams Compliance Good	Good

Actions / Services

Planned Action/Service	Budgeted Expenditures	Actual Expenditures
No contribution will be made in 2019-20 (Probation)	\$0	\$0
Attendance incentives will be used to increase ADA; motivational activities and incentives will be used to encourage students to come to school regularly.	\$7,500	\$4,722
Staff training and instructional coaching to support implementation of Nurtured Heart Approach. Any new staff trained.	\$5,000	\$0

Goal Analysis

A description of how funds budgeted for Actions/Services that were not implemented were used to support students, families, teachers, and staff.

For Goal 2, Action 3, FRA did not expend funds on the Nurtured Heart Approach. Instead, FRA staff explored PBIS at no cost as an option for positive student culture. Funds were carried over for PBIS implementation in future years.

A description of the successes and challenges in implementing the actions/services to achieve the goal.

Successes:

Overall, this goal was achieved very successfully. We are still driving to decrease suspensions and increase attendance and attitude toward school. Data showed that students were more connected to school and suspension rates decreased. PBIS was introduced to great effect at FRA.

Challenges:

There were no challenges in this area. FRA did not continue utilizing Nurtured Heart and switched to PBIS.

Actions impacted or not implemented by COVID:

Due to COVID attendance incentives stopped and therefore actual expenses were lower than expected.

Overall Effectiveness:

Overall student attitudes have increased. The goal of identifying barriers, and strategies to overcome those barriers to improve school environmental scales as reported in the California Healthy Kids Survey (CHKS) and support all students by creating a school climate that is safe was successful. Students reported increases in academic motivation, school connectedness and that the staff at FRA are caring adults in the student's lives. Suspensions are down while attendance has gone up. Part of the success is due to introducing PIS to staff and students. The idea of a positive school that celebrates our students has been very motivating.

Goal 3

All foster youth will receive improved academic and social emotional support through the improved cross systems communication and services with agencies and schools to increase identification and support for providing case management services to help close the achievement gap.

State and/or Local Priorities addressed by this goal:

State Priorities: 10

Local Priorities:

Annual Measurable Outcomes

Expected	Actual
Improve services to indicate improvement in county office support to districts for Foster Youth 5 % of those surveyed agree that the information provided by IPP staff will increase the quality of services to students.	No survey administered regarding foster youth surveys in 2019-2020. Survey administered in 2020-2021.

<p>The number of foster youth matched with mentors to promote college/career transition will increase</p> <p>2018-19 this outcome is no longer relevant based on the changes to the Foster Youth Services Coordinating Program and direct services certification.</p> <p>0 metric eliminated</p>	None reported.
<p>The IPP staff will meet with the Foster Youth Executive Advisory Council quarterly and provide quarterly updates to districts</p> <p>4 meetings</p>	Foster Youth Executive Advisory Council met twice during the 19-20 school year. Council goals achieved.
<p>Foster Youth Liaison Training</p> <p>Create annual meeting calendar and conduct three formal training sessions in the Fall and three in the Spring</p>	1 training conducted Fall 2019.

Actions / Services

Planned Action/Service	Budgeted Expenditures	Actual Expenditures
a. Ensure that all FY are identified and served by continuing with research based programs to identify, engage and track all FY countywide and ensure appropriate placement by the Intervention and Prevention Programs staff. b. Provide case management for Foster Youth to ensure students are meeting graduating and CCI requirements and provide postsecondary academic counseling to ensure education is accessible.	a. \$173,871 b. See Goal 1, Action 9 (25% of Counselor salary)	a. \$212,343.28 b. See Goal 1, Action 9 (25% of Counselor salary)
Ensure staff who work with foster youth are aware of special needs and laws that pertain to them specifically utilizing professional development and training.	Duplicated (Goal 3, Action 1)	Duplicated (Goal 3, Action 1)
Ensure that foster youth who qualify for Transitioning Age Youth services are supported by the Intervention and Prevention Programs staff in the coordination of services from transitioning to college and career programs through our Educate*Advocate*Create a program. This program provides assistance with planning development and accessing services with our partnering agencies, employment services, training and colleges for our foster youth to succeed after high school graduation.	Duplicated (Goal 3, Action 1)	Duplicated (Goal 3, Action 1)

Update FY services by gathering data from child welfare, probation, mental health, and school districts to identify and track the number of FY within our school systems. Continue to implement a checklist that can be used by all stakeholders, including; education related information needed to assist the child welfare agency in the delivery of services, assists the juvenile court in the delivery and coordination of necessary educational services, and aids in the efficient, expeditious transfer of health and education records, and is updated on a regular basis to assure foster youths' needs are being met. Ongoing discussions will include establishing a collaborative work between the Intervention and Prevention Programs staff and foster youth agencies/organizations, which will potentially lead into formal agreements. These agreements may include all mandates and entitlements afforded to foster youth, as well as best practices for implementation.	Duplicated (Goal 3, Action 1)	Duplicated (Goal 3, Action 1)
Continue to hold FYSCP Executive Advisory Council meetings, which the main responsibility is to provide guidance, work in partnerships and to improve system coordination efforts to support the IPP FYSCP program to comply with EC 4292042926.	Duplicated (Goal 3, Action 1)	Duplicated (Goal 3, Action 1)
Ensure that each school district and school site has foster youth liaison identified and trained.	Duplicated (Goal 3, Action 1)	Duplicated (Goal 3, Action 1)

Goal Analysis

A description of how funds budgeted for Actions/Services that were not implemented were used to support students, families, teachers, and staff.

All actions and expenditures were completed as planned.

Successes:

Actions and services that were completed include building capacity with our own program as a new team. All staff with the exception of the Administrative Secretary was newly hired during or right before the 19-20 school year. We began to build capacity in the team for Foster Youth Educational Rights including training and professional learning opportunities that included CFT training, AB-490 training, Blue Ribbon Commission, Trauma Informed Practices, etc. This was necessary to be able to provide these trainings to our LEAs and LEA Liaisons as well as to build their capacity. During COVID, we reached out to social workers, liaisons, school counselors and resource families to identify needs that they needed support with as well as connected the families to resources offered by iFoster such as laptops, tablets and smartphones (that served a dual purpose as a hotspot). Foster Youth were connected with these resources and

these resources were delivered along with any supplemental school supplies. Closing the digital divide was necessary to support our foster youth and resource families that were impacted by COVID-19. A description of the successes and challenges in implementing the actions/services to achieve the goal.

Challenges:

The overall challenges to implementation stemmed from having new FYSCP staff in addition to the impacts of COVID-19. The intention was once we were fully staffed (February 2020) to build the team's capacity to fully implement all aspects of the grant. Due to the impacts of education, we shifted from capacity building and professional development, to connecting with our foster youth and resource families and facilitating resource connections to close the digital divide and educational gaps as much as possible with supplementing technology and supplies. Therefore, we did not meet the action outcomes for staff training or host all four Executive Advisory Council Meetings. COVID-19 did allow for us to increase direct communication with our resource families as well as explore and identify available resources to our foster youth. Increased communication led to identifying the service gap of tutoring for our foster youth which we began implementing in the 20-21 school year.

Goal 4

Expelled youth will satisfy the terms of the expulsion agreements and return to their home school or fulfill requirements for graduation at FRA.

State and/or Local Priorities addressed by this goal:

State Priorities: 9

Local Priorities:

Annual Measurable Outcomes

Expected	Actual
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10% of expelled youth will return to their home schools or graduate from FRA. Greater than 10%	13% of FRA students graduated or returned to their home district through re-applying.
A pupil whose behavior has resulted in expulsion shall be given a rehabilitation plan that is designed by the district of residence. Any recommended placement shall be monitored, and appropriate documentation maintained. This plan may involve: placement in FRA day program or independent study. Plans completed for all eligible students	1 Student completed their rehabilitation plan successfully and was accepted back into their own district. Some students do choose to stay at FRA instead of going back.

Actions / Services

Planned Action/Service	Budgeted Expenditures	Actual Expenditures
Monitor for effectiveness of countywide expulsion plan. Maintain data regarding changes, updates and revisions of the plan for the upcoming three year cycle.	\$7,944	\$8,857
Quarterly meetings will be held with all expelled youth to review their progress toward meeting the terms of their readmission as determined by their district of residence.	\$15,081	\$16,164
Each student who enrolls at Feather River Academy must attend an orientation with their parent(s)/guardian. One task in the orientation is to review the rehabilitation plan for expelled students written by the expelling school district. Each condition is reviewed, and the expectation for clearing the expulsion is set in place. Placement in an FRA program is based on these conditions.	Duplicated (Goal 1, Action 9)	Duplicated (Goal 1, Action 9)
Meet with the Child Welfare and Attendance Director to identify gaps in services in the current expulsion plan. Obtain local school districts' input and approval of the updated expulsion plan.	\$5,000	\$8,739

Goal Analysis

A description of how funds budgeted for Actions/Services that were not implemented were used to support students, families, teachers, and staff.

All actions and expenditures were completed as planned.

A description of the successes and challenges in implementing the actions/services to achieve the goal.

Successes:

FRA saw 13% of students for the 2019-2020 school year graduate or return to their home school. Quarterly and even some monthly meetings have shown to be an effective motivator for students in earning credits and moving towards graduation or returning to their home school. The processes surrounding successfully completing student rehabilitation plans have been improved and solidified to more effectively monitor student success and growth.

Challenges:

The county plan for expelled youth was examined and meetings with the county districts were held with limited success and will need to be continued to improve the overall plan.

Actions impacted or not implemented by COVID:

COVID did not have an impact on the completion of these actions and services.

Overall Effectiveness

Both the orientation process and ILP process is continuously being improved and is a vital tool in working with parents, students and staff in the goal setting process. Students and parents are able to have a clear vision of specific requirements and set goals based on these requirements. This has given students the ability to self-advocate for what they want and what they need.

Goal 5

Improve career readiness for middle and high school students.

State and/or Local Priorities addressed by this goal:

State Priorities: 4

Local Priorities:

Annual Measurable Outcomes

Expected	Actual
Career assessment completion rates All middle/high school students will take a career assessment	9 students completed career assessments of 18 students enrolled in the program (50%). 9 students were unable to take the assessment due to COVID
Career ready certificate rates 90% of high school students will earn a level 1 career ready certificate	Students were not able to complete career ready certificates due to COVID
Capstone course completion rates 90% of students enrolled in a ROP capstone course will complete the program	Due to COVID, no students were able to complete the course as planned with internships. CTE learning migrated to online learning which caused students to drop the course. Given the adjustment, 50% of the students completed the course.

Actions / Services

Planned Action/Service	Budgeted Expenditures	Actual Expenditures
Provide professional development and oversight on the implementation of career ready certificates	\$78,600	\$45,335
Provide and proctor career ready assessments	\$107,500	\$45,335
Implement ROP culinary, manufacturing, and medical capstone courses .	\$185,750	\$242,155
Expand job shadowing opportunities and student internships	\$56,000	\$45,335

Goal Analysis

A description of how funds budgeted for Actions/Services that were not implemented were used to support students, families, teachers, and staff.

Budgeted expenditures for actions not completed were rolled over later use, which is allowable for the funding source used.

A description of the successes and challenges in implementing the actions/services to achieve the goal.

Successes:

During the 19-20 school year, enrollments in both Culinary Arts and Manufacturing increased in size from the prior year.

During the 19-20 school year, the total number of students using career assessments increased from the prior year; Virtual Job Shadow

During the 19-20 school-year, the number of students earning industry based certifications increased from the prior year

Challenges:

COVID caused challenges including: hands-on instruction, engaging students, attendance, students earning career ready certifications, and earning work experience placements

Actions not implemented due to COVID:

All actions were partially completed due to COVID. As explained in the challenges above.

Effectiveness:

The program has been effective in engaging students and providing career readiness instruction. Blended learning programs have been instituted to help continue instruction and support all learners.

Annual Update for the 2020–21 Learning Continuity and Attendance Plan

The following is the local educational agency's (LEA's) analysis of its 2020-21 Learning Continuity and Attendance Plan (Learning Continuity Plan).

In-Person Instructional Offerings

Actions Related to In-Person Instructional Offerings

Description	Total Budgeted Funds	Estimated Actual Expenditures	Contributing
Increased staff to student staffing ratio (1 additional teacher fte) LCFF	\$93,500	\$93,500	Y
2- 6hr Instructional Aides LLMF\$11,400/LCFF or CSI \$14,350 - \$25,750 x2 \$51,500	\$51,500	\$47,497	Y
After Hours Intervention/Tutoring (\$100/hr, 2 hrs/wk, 15 weeks) - Teacher support after normal schools hours for students with an emphasis on targeting Foster, SED and ELs- LLMF ½ LCFF or Title I ½	\$6,000	\$0	Y
Purchase 1 year subscription of on-line curriculum (Edgenuity) to promote ease of transition between in-school and distance learning - highly engaging program with many built in supports, electives, A-G courses, CTE courses, MTSS courses- LLMF	\$23,500	\$23,500	N
Purchase incentives, Boom Cards, PEC's, home activities, task boxes, and consumables (SPED)	\$31,000	\$61,141	N
Student Attendance and Outreach Coordinator	\$80,322	\$80,232	Y
Van lease, mileage, bus passes	\$8,300	\$8,319	Y

A description of any substantive differences between the planned actions and/or budgeted expenditures for in-person instruction and what was implemented and/or expended on the actions.

Action 3 - After Hours Intervention/Tutoring - Students did not take the opportunity to receive additional intervention/tutoring, therefore there were no expenditures

Action 5 - Incentives - Additional need was identified in order to increase engagement and attendance. Additional LLMF became available to cover the increase in costs.

Analysis of In-Person Instructional Offerings

A description of the successes and challenges in implementing in-person instruction in the 2020-21 school year.

Feather River Academy (FRA) -

Successes

Successes identified through stakeholder input include:

Small class sizes that made the cohort model manageable and ensured that adequate individualized attention could be provided

An improvement in teachers' skill, comfort level and expertise with technology as an instructional tool;

Edgenuity proved to be a valuable tool that offered a broad reaching curriculum with individual pacing capabilities. The curriculum offered stability as students transitioned from Distance Learning to In-Person

Staff cited the amount and quality of professional development and increased teacher preparation time including PD related instructional technology provided by SCSOS, Professional Learning Communities provided by Solution Tree and training and support for Edgenuity implementation

The increased level of SEL supports provided by Counselors and Intervention Specialists was acknowledged as instrumental in supporting student well-being

The increased academic supports, including instructional aides and counseling was recognized as success especially when they could be conducted in-person.

Some students thrived and will graduate or graduated early on distance/hybrid learning models. 10 students have graduated or are about to graduate from FRA.

Engagement in Edgenuity has increased over time. Attendance is not reflecting the same picture. For the month of September, overall attendance was 68%. For the month of November, attendance was an overall 72%. For February attendance was at a 63% rate.

Edgenuity Data: time in the curriculum for the month of September, weekly average was 105 hours of total student engagement in Edgenuity. For the month of February, when we got back to in-person instruction in the hybrid model, weekly engagement overall increased to 183 total hours logged in Edgenuity. This number will continue to grow.

Challenges

The After Hours Intervention and Tutoring Action presented a specific challenge. Since we were never able to transition to a full, in-person instructional model, the "after hours" aspect was problematic as was the "burnout factor." Both students and staff expressed a level of burnout and were reluctant to "log in" or plan for extra sessions. Both groups also shared that the asynchronous distance learning flexibility made it difficult to identify times that were "after hours" as work was completed at all different hours of the day and regularly influenced by child care, work or bandwidth availability.

Overall Effectiveness

In-person instruction at Feather River Academy (FRA), during the 2020-21 school year, has been challenging overall. CDPH and Local Health Department guidance only allows in-person instruction for grades 7-12 once the County reaches the Red Tier. Sutter County achieved that status for a short time in November and FRA was able to move to a Hybrid Model, offering in-person instruction 3 hours per day and 5 days per week. Unfortunately that Hybrid model only lasted for two days before we were required to “pause” and return to Distance Learning only due to the COVID surge and a slip back to the deep purple level. On February 22, 2020 FRA was able to “unpause” and resume in-person instruction on the same Hybrid Model used in November.

A form of In-person instruction occurred on an appointment-based or cohort model when allowed by Local Health, CDPH and SCSOS MOUs.

The inconsistency and short duration of in-person instruction has made it difficult to gather concrete data indicating successes and challenges.

Input from students, parents and staff indicates a strong desire to continue with and expand in-person instruction. Edgenuity and Attendance data show that students are more engaged and productive when they are receiving instruction and instructional support on site. Also cited as an overall success by stakeholders (students, parents and staff) was the fact that appointment based, Cohort style and/or Hybrid instruction were provided to the greatest extent possible and whenever legally and safely allowed. The availability of transportation, extensive outreach and incentives used to increase participation and engagement in those in-person offerings were identified as successful.

Distance Learning Program

Actions Related to the Distance Learning Program

Description	Total Budgeted Funds	Estimated Actual Expenditures	Contributing
Purchase 90 New Laptops/Chromebooks (30 FRA/60 ROP/CTE) LLMF	\$81,000	\$103,883	Y
20 Kajeet / Data Plans for May - October (FRA) LLMF \$6000 Subscription for November - June LLMF or LCFF \$4800	\$10,800	\$12,079	Y
Additional temporary technology support personnel LLMF	\$10,000	\$3,031	N
STAR Renaissance Math and ELA Assessment Subscription LCFF	\$2,500	\$2,455	N

2- 6hr Instructional Aides LLMF\$11,400/LCFF or CSI \$14,350 - \$25,750 x2 \$51,500	Duplicate	Duplicate	Y
After Hours Intervention/Tutoring (\$100/hr, 2 hrs/wk, 15 weeks) - Teacher support after normal schools hours for students with an emphasis on targeting Foster, SED and ELs- LLMF ½ LCFF/Title I	Duplicate	Duplicate	Y
Purchase of on-line curriculum to promote ease of transition between in-school and distance learning - highly engaging program with many built in supports, electives, A-G courses, CTE courses, MTSS courses- see Actions Related to In-Person Instructional Offerings - LLMF	Duplicate	Duplicate	N
Purchase new teacher laptops to provide better in-person and virtual instruction - technology requirements are required for successful implementation- see Actions Related to In-Person Instructional Offerings- LLMF	\$6,000	\$8,723	N
Mind the Gaps and PLC training for staff to increase effectiveness of collaborative planning for instruction and intervention- see Actions Related to In-Person Instructional Offerings CSI	\$13,100	\$13,100	N
PBIS training to build positive culture to help motivate students to engage - student engagement, particularly concerning at-home instruction and engagement to be addressed.- see Actions Related to In-Person Instructional Offerings -CSI	\$30,000	\$30,000	N
Additional ROP/CTE staff time was needed (March-May) to develop and implement outreach plans and new instructional materials and delivery methods that mitigated lost instruction time LLMF	\$18,000	\$15,565	N
SpEd- temporary increase the staffing/hours for translators LLMF	\$19,000	\$11,367	N
SpEd- increased production of home task boxes and weekly student packets the demand on copy machines, laminators, document cameras and APPs has caused a backlog of work that can only be addressed by providing increased access to these equipment	\$19,000	\$20,430	N
Student Incentives for attendance, engagement and participation in after school intervention LCFF/Lottery	\$6,000	\$6,930	Y
Investments in CANVAS LMS and Portforlium 1200 users (including PD)	\$90,000	\$89,178	N

Establishing a Foster Focus Licensing Agreement will increase identification of foster youth and establish a case management data system to ensure educational support of foster youth.	\$1,500	\$1,500	Y
5 Kajeet / Data Plans will be purchased to increase continuity of distance learning for our homeless families	\$1,555	\$1,985	Y
Tutors (Project Academic Student Success Assistants- PASS) for Homeless and Foster Youth with Resource families during distance learning with social distancing protocols will support Foster families.	\$15,000	\$9,855	Y
Purchase laptop computers to allow essential functions, within the business department, to operate remotely in order to ensure finances are managed and staff have the resources to provide high quality instruction, both in the classroom and during distance learning.	\$24,219	\$24,219	N

A description of any substantive differences between the planned actions and/or budgeted expenditures for the distance learning program and what was implemented and/or expended on the actions.

Action 1 - Laptop/Chromebook Purchase - The computers originally ordered were backordered and because additional devices were needed in a more timely manner, devices that were subsequently more expensive had to be purchased.

Action 3 - Technology Support - Support was intended to set the large number of devices being ordered. However, delays in ordering did not allow for the temporary work to be completed within the identified time frame, therefore funds were not fully spent

Action 8 - Technology - Purchased dual monitors and docking stations in addition to the original action

Action 12 - Staffing increases - Internal staff was used to provide translation services therefore contracting out was not needed.

Action 18 - Tutors - Two tutors were projected and hired, but one quit after 1 week and given the timelines it wasn't reasonable to hire another

Analysis of the Distance Learning Program

A description of the successes and challenges in implementing each of the following elements of the distance learning program in the 2020-21 school year, as applicable: Continuity of Instruction, Access to Devices and Connectivity, Pupil Participation and Progress, Distance Learning Professional Development, Staff Roles and Responsibilities, and Support for Pupils with Unique Needs.

Continuity of Instruction:

FRA Successes: The implementation of Edgenuity Curriculum was successful and supported continuity of instruction. The online curriculum with embedded supports allowed students to transition seamlessly between distance and in-person learning.

The purchase of laptops and a second monitor supported the teachers' ability to assign lessons and provide direct instruction during daily synchronous sessions.

Additional Chromebooks were purchased to keep on-site so that when in-person or hybrid instruction was allowed students would have a device on campus if they did not bring the one assigned for distance learning.

Instructional Aides were successfully used to provide individualized academic support in both virtual and in-person settings. Aides were able to serve about 30 students per month. There was a focus on SPED students and other students with unique needs.

School to Home communication and the Tiered Re Engagement plan both produced positive results. FRA staff made about 50 home visits per week.

Challenges: The use of the STAR ELA/Math diagnostic data to be integrated with Edgenuity MyPath was not successful as designed. It was challenging to ensure appropriate effort and focus of students from home. It was difficult to motivate students to spend time on MyPath in addition to required core course work.

CTE Successes: Technology purchases were made and PD was provided. Developed and provided assessments that were aligned with CTE and model curriculum standards.

Challenges: Student engagement was lower than normal due to lack of hands-on opportunities. These limited opportunities also led to less industry based credentials. The virtual environment created many scheduling conflicts and challenges.

SPED Successes: Staff were able to provide consistent instruction, which included the involvement of families due to our students ability levels.

Students' ability to access technology and curriculum.

Accesses to Devices and Connectivity

Successes: All students were provided a Chromebook and a hotspot device for connectivity.

The use of Kajeet and GoGuardian allowed school staff to monitor data usage, flagged language and inappropriate website access and intervene as necessary.

Online instruction through a variety of platforms was provided including google classroom, zoom and access to online curriculum.

The SpEd team was able to get devices out to students appropriate to their ability.

Challenges: It was challenging to provide the preferred level of support from hardware, software and online resource navigation issues while on distance learning. There were early delays in getting devices out quickly due to supply shortage and tech support.

Pupils Participation and Progress

FRA Successes:

Staff provided opportunities for daily live interaction, assigned asynchronous work and documented participation on weekly engagement logs. A “student care team” met weekly to review engagement data, discuss students with low attendance and/or engagement and plan appropriate interventions. The team also identified resources specific to student needs and helped identify site-based or community counseling and substance abuse interventions.

For the month of September, overall attendance was 68%. In November, attendance was 72% and February 63%. While the actual attendance rate has varied, the number of hours of engagement increased.

Weekly average of Time in the Edgenuity for September was 105 hours. In February, (hybrid model) weekly engagement overall increased to 183 hours. This number will continue to grow as students adjust to in-person instruction and receive appropriate support.

Challenges: Despite best efforts, 28-39% of students did not adequately engage, depending on the month. The FRA clientele is typically difficult to engage so the circumstances associated with the pandemic only intensified this challenge.

CTE Successes: The software purchased served the purpose it was identified for. This was an improvement over basic zoom features because of the ability to track participation and was more informative and efficient than systems utilized in Spring 2020.

Challenges: The Big Blue Button was not implemented because of Google Classroom and security concerns.

SPED Successes: The majority of students participated to the best of their ability and often with family support. There were a handful of students who actually did better with a distance learning model, while most performed better with in person instruction. Progress measured through progress monitoring on IEP goals.

Challenges: Some goals were not able to be worked on due to the focus on requiring in person learning. Students did master some of their IEP goals, but in person instruction for students with severe disabilities is the most beneficial program and provides educational benefit to students.

Distance Learning Professional Development

FRA Successes:

SCSOS provided 4 hours PD on distance learning platforms and tools.

Edgenuity provided 25 hours of PD and support for implementation.

PBIS Training 34 hours included elements of implementation for use during distance or hybrid learning.

Mind the Gaps and PLC training totaled almost 40 hours designed to help staff to create a systematic way to make real time adjustments to instruction and interventions based on student performance.

Challenges: Teachers shared they are overwhelmed by the amount of professional development being provided. Administration will evaluate future opportunities closely. Virtual training is challenging and feedback received indicates in-person training opportunities would be preferred.

CTE Successes: 90% of teachers attended PD and learned the basics that allowed use of CANVAS and Profolium. Lead teachers were identified in a trainer of trainer model and continue to provide support and train staff in-house.

Challenges: Despite training a small percentage of staff still struggled with implementation.

SPED Successes: Provided training to assist staff in providing instruction to our students with disabilities including focusing on curriculum, technology resources and behavior/social emotional training.

Challenges: Professional development was conducted remotely. The lack of hands-on opportunities for staff was difficult because so much of the curriculum for SPED requires hands over hand access. The inability to “practice” made the opportunities less engaging.

Staff Roles and Responsibilities

Successes: Staff adapted quickly to distance learning. Skills and comfort level with technology based instruction improved steadily throughout the Pandemic. Expectations have been established through bargaining MOUs and COVID Safety Plans.

Challenges: It was challenging for teachers to find the most effective place for teaching to occur given the flexibility in where they could physically work and ensuring they had the proper technology and training if they chose to work remotely.

Supports for Pupils with Unique Needs

Successes: Students with unique needs were provided extra support in both distance and in person settings. Instructional Aides joined synchronous meetings and managed breakout rooms for identified student groups and met 1-1 with identified students. SPED students continued to receive support, accommodations and modifications described in their IEPs.

Challenges: Providing Designated ELD to English learners in a virtual environment was challenging.

Providing the hand over hand instruction students require and our inability to provide this due to COVID was challenging.

Pupil Learning Loss

Actions Related to the Pupil Learning Loss

Description	Total Budgeted Funds	Estimated Actual Expenditures	Contributing
Summer School was provided	\$5,720	\$5,720	Y
2- 6hr Instructional Aides LLMF\$11,400/LCFF or CSI \$14,350 - \$25,750 x2 \$51,500	Duplicate	Duplicate	Y
After Hours Intervention/Tutoring (\$100/hr, 2 hrs/wk, 15 weeks) - Teacher support after normal schools hours for students with an emphasis on targeting Foster, SED and ELs- LLMF ½ LCFF/Title I	Duplicate	Duplicate	Y
Refine diagnostic assessment the Present Levels of Strengths and Weaknesses model and process (PSW instruments \$20,000 and Updated Teacher Assessments instrument \$30,000 identified) will be used. (SPED)	\$50,000	\$29,224	N

A description of any substantive differences between the planned actions and/or budgeted expenditures for addressing pupil learning loss and what was implemented and/or expended on the actions.

Action 4 - Diagnostic Assessments - Estimate of costs was too high for what was actually needed.

Analysis of Pupil Learning Loss

A description of the successes and challenges in addressing Pupil Learning Loss in the 2020-21 school year and an analysis of the effectiveness of the efforts to address Pupil Learning Loss to date.

Feather River Academy

Successes:

During the Covid pandemic, staff met frequently to discuss the potential learning loss that had the potential to show up during the Covid pandemic. Parents were also surveyed at Parent Advisory Committees as well during home visits and phone calls to discuss the impact distance learning was having on academic growth and emotional well being. Using this feedback and engagement data, staff provided frequent opportunities for daily live interaction, assigned asynchronous work and documented participation on weekly engagement logs.

A "Student care team" met weekly (Fridays) to review the weekly engagement logs, discuss students with low attendance and/or engagement and plan appropriate interventions for all students. More specifically staff discussion centered around students with unique needs.

Challenges:

Despite best efforts, between 28-39% of students did not adequately engage, depending on the month. The lower amount of engagement has slowed progress for many students in earning credits at an average rate. The FRA clientele is typically difficult to engage so the circumstances associated with the pandemic only intensified this challenge.

Overall effectiveness is still being analyzed but due to the increase in engagement hours, students are re-engaging more with FRA staff including teachers, aides and counselors. Momentum is being felt by all and students are responding appropriately to being in school again.

SPED

Successes:

SCSOS Special Education program provided distance learning opportunities for all students. This was both Asynchronous, and Synchronous instruction. This was largely dependent on the student's ability to engage and access which includes the ability of family to support students. We were able to reach families through a variety of avenues including technology, home visits and packet work to further students' success in learning. A variety of instructional materials were purchased to assist Teachers in providing additional instructional support for students. All students are on IEP's and therefore their current IEP's were implemented including goals, services and access to support students. Goals were reviewed to assess students' learning loss and provide the appropriate baselines for instruction. Assessment of students was provided to assist in analysing learning loss and provide instruction where gaps and lack of progress was identified.

Challenges:

The inability to access hand-over-hand instruction with students made IEP implementation more challenging because they are so pupil to teacher based.

Analysis of Mental Health and Social and Emotional Well-Being

A description of the successes and challenges in monitoring and supporting mental health and social and emotional well-being in the 2020-21 school year.

Feather River Academy

Successes:

FRA staff has a long history of providing a high level of support for the high risk students that attend this school. All staff recognize the need for continued support in the area of mental and social and emotional well-being. During parent conferences, IEP meetings, Parent Advisory Committee meetings and home visits, parents and families have shared concerns in the area of mental health and well-being due to the pandemic.

Working with SSO (Student Support and Outreach), a total of 4 new school counselors were hired to help provide support to FRA students. These 4 counselors have been able to restructure the intake process and increase counseling services to all students. This support is a strong resource in two areas. First, we are able to provide mental health support for students who are required to be engaged in counseling due to a requirement in their expulsion packet. Additionally, counseling is provided for students who are in need of mental health support. The addition of this increased service is providing students resources for counseling, social and emotional well being. The mental health supports at FRA are also available to staff if needed.

Challenges:

When the Covid pandemic started, and then continued, all stakeholders struggled to some extent with being on “lock-down” and on distance learning. Students, school staff and families have all shared concerns over mental health and well being. Many families and staff have shared concerns that distance learning and the lockdown expectations in communities have increased anxiety, caused a social disconnect and negatively affected learning. During parent conferences, IEP meetings, Parent Advisory Committee meetings and home visits, parents and families have shared concerns in the area of mental health and well-being due to the pandemic. Students were not engaged in school and had too much idle time to engage in inappropriate social behavior with peers.

SSO

Successes:

The Mental Health and Social-Emotional Well-being of our school community was prioritized during the 2020-21 school year. These included developing and maintaining resource padlets specific to students, parents and staff that were regularly updated. These padlets have been shared in various capacities including on LEA and school websites, during staff meetings, at collaborative meetings, during professional development, and social media platforms. The counselors also transitioned their check-ins with students and families as well as had to transition the Suicide Risk Assessment protocols to virtual platforms to accomodate distance learning. To promote mental wellness in staff, counselors also implemented a wellness challenge. Kelvin Pulse surveys were administered but low response rates were received. We are looking to provide incentives for completing the Pulse Surveys.

Challenges:

Additional counseling would have been helpful to ensure that services are proactive rather than reactive. Virtual counseling services are not ideal. It took a lot of time to re-establish counseling platforms to allow for virtual access

SPED

Successes:

SCSOS Special Education department has a team of Psychologists and a Behavior team that supported students and families during this time. Both individual and group counseling was available to students both per their IEP and outside of the IEP process. Family support was also offered to support families in providing instruction for their disabled students. We also partnered with Family Soup (local support organization for families) to provide a weekly training and family support group in such areas as stress management, working with their child at home, and understanding Special Education. Our Psychologists and Behavior team had access to social/emotional curriculum. Through observations, collaboration, discussion with families and IEP meetings we are able to determine the effectiveness of our supports that are in place for students' social/emotional needs.

Challenges:

Typical challenges in addressing mental health issues of students were limited because of the ability to provide services virtually and/or amount of contact provided through appointment based services. However, in regards to staff, the lack of face-to-face interactions that typically occur were so limited that it was challenging to find opportunities to engage.

Analysis of Pupil and Family Engagement and Outreach

A description of the successes and challenges in implementing pupil and family engagement and outreach in the 2020-21 school year.

Feather River Academy

Successes:

FRA staff was able to use guidance from the state, local school districts, staff, parents and students to provide a multitude of pupil and family engagement and outreach. FRA staff have engaged daily during the school week and even sometimes on the weekends to stay connected with students and families. Staff provided cell phone numbers to maintain contact with parents and students. In return, many parents and students engaged with and responded with FRA staff regularly. Staff and stakeholders were able to utilize a virtual environment through zoom meetings and emails to attempt to remain connected. Staff is very flexible when it comes to maintaining contact with students and families.

Instructional Aides were successfully used to provide individualized academic support through both virtual and in-person settings. On average, aides were able to serve approximately 30 students per month on a one one one basis. This was a focus for SPED students and other students with unique needs.

School to Home communication and the Tiered Re Engagement plan both produced positive results. FRA staff made approximately 50 home visits per week for a student body of just over 50 students, this indicates a very high level of outreach to improve services for students at FRA.

Challenges:

Despite best efforts, approximately 35% of parents and students would not respond to re-engagement prompts and opportunities for various reasons including care of siblings and employment opportunities.

SSO

Successes:

The Mental Health and Social-Emotional Well-being of our school community was prioritized during the 2020-21 school year. These included developing and maintaining resource padlets specific to students, parents and staff that were regularly updated. These padlets have been shared in various capacities including on LEA and school websites, during staff meetings, at collaborative meetings, during professional development, and social media platforms. The counselors also transitioned their check-ins with students and families as well as had to transition the Suicide Risk Assessment protocols to virtual platforms to accomodate distance learning. To promote mental wellness in staff, counselors also implemented a wellness challenge. Kelvin Pulse surveys were administered but low response rates were received. We are looking to provide incentives for completing the Pulse Surveys.

Challenges:

Additional counseling would have been helpful because services Re-active instead of proactive

Virtual counseling services are not ideal

Took a lot of time to re-establish counseling platforms to allow for virtual access

SPED

Successes:

SCSOS Special Education department provided increased outreach to support students and families in accessing their education. This included utilizing different forms of communication. There was a huge increase in communication with families in their native language which required an increase of interpreter use. Staff members worked hard at gaining engagement of students and families and did a variety of things to support this. Staff members utilized technology, completed and dropped off packets to homes to support families. Some families did not engage through this process and IEP's and home visits were conducted to attempt to re-engage families. In most instances, this was successful. In those that needed more involvement, student support and outreach including probation was utilized for home visits and welfare checks.

Challenges:

Despite best efforts in the tired re-engagement plan, 5-10% of families still did not engage. SART meetings are being held for these students and formalized attendance plans are being developed.

Analysis of School Nutrition

A description of the successes and challenges in providing school nutrition in the 2020-21 school year.

Successes:

To provide nutritionally adequate meals for all pupils, during Covid, many local school districts made available services to provide breakfast and lunch for all students in Sutter County. Yuba City Unified School District provided several school sites that provide daily drive up meal centers that families can access. Additionally, FRA began a relationship with the Yuba Sutter Food Bank to provide food bundles weekly to all FRA families who needed the food. This provided another opportunity for student and family outreach and engagement opportunities.

Challenges:

Some families have expressed difficulty with transportation during this time so they are unable to travel to the school sites where YCUSD was providing nutritional bundles.

Additional Actions and Plan Requirements

Additional Actions to Implement the Learning Continuity Plan

Section	Description	Total Budgeted Funds	Estimated Actual Expenditures	Contributing
Mental Health and Social and Emotional Well-Being	Increase of ¼ counselor LCFF- \$5585, LLMF - \$6,850	\$12,435	\$24,113	Y
Mental Health and Social and Emotional Well-Being	Kelvin Subscription for Pulse Surveys	\$5,000	\$5,000	N
Pupil and Family Engagement and Outreach	Increase regional Attendance Recovery Officer staffing	\$27,946	\$45,178	Y

Mental Health and Social and Emotional Well-Being	Counselor- Initial development of SE and Mental Well-being resource page(s)	\$4,206	\$815	Y
Mental Health and Social and Emotional Well-Being	Counselor- Resource maintenance and support groups	\$4,567	\$5,701	Y

A description of any substantive differences between the planned actions and budgeted expenditures for the additional plan requirements and what was implemented and expended on the actions.

Action 1 - Counselor - Additional Learning Loss Mitigation Funds became available in order to increase the availability of the counselor to provide services

Action 3 - Attendance Recovery Officer - Additional support to sites was needed for home visits and case management in order to increase student engagement

Action 4 - Development of resources - Costs were absorbed by duties already assigned to the counselor identified to complete this work

Overall Analysis

An explanation of how lessons learned from implementing in-person and distance learning programs in 2020-21 have informed the development of goals and actions in the 2021–24 LCAP.

Our experience with the effects of the Pandemic over the last year, has had a significant influence on the 2021-24 LCAP. Our local data and feedback from stakeholders has painted a clear picture of the success, challenges and long term effects of the transitions between distance learning and in-person instruction. The number one concern, supported by data and stakeholder input, is attendance and engagement. It has been difficult to support student growth when they are not on campus and/or do not engage regularly in the virtual platform. We predict that it will be a challenge in 2021/22 to re-establish daily attendance. Because of this you will find a variety of actions and services related to getting students to school on a regular basis. A second lesson learned during the 20/21 school year is that the social and emotional needs of our students are at an all time high. Anxiety, isolation and a lack of structure have affected our students ability to focus on instruction and grow in a positive direction. The plan contains actions and services increasing staffing to support a redesigned Individualized Learning Plan and the resources to ensure appropriate development, implementation and monitoring.

Edgenuity provided the flexibility that we want to continue using as our formal curriculum serving all students, whether in-person or on independent study. 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. We learned Distance

Learning can be successful for some students and should be considered as an option. We learned that virtual daily live interaction increased productivity for students on Independent study.

The tiered re-engagement plan supported by attendance and engagement logs proved to be a valuable way to identify students who require Tier II or III supports. This system of record keeping and tracking will continue in some form in the future.

An explanation of how pupil learning loss continues to be assessed and addressed in the 2021–24 LCAP, especially for pupils with unique needs.

The academic needs of students will continue to be assessed and monitored using a variety of sources. STAR is the primary source of diagnostic assessment data for ELA and Math. Using that data through the PLC process we will allocate resources (MTSS) and identify areas of focus for schoolwide, small group and individual students. Students will be assessed using the STAR in reading and math at least 2 times throughout the year. This data will be used for individual goal setting which will be documented and monitored through the students' individual learning plan (ILP). Results are also integrated in Edgenuity where a customized MyPath curriculum will be created.

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

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

A description of any substantive differences between the description of the actions or services identified as contributing towards meeting the increased or improved services requirement and the actions or services implemented to meet the increased or improved services requirement.

Descriptions of all substantive differences are included in the appropriate sections above.

Overall Analysis of the 2019-20 LCAP and the 2020-21 Learning Continuity and Attendance Plan

A description of how the analysis and reflection on student outcomes in the 2019-20 LCAP and 2020-21 Learning Continuity and Attendance Plan have informed the development of the 21-22 through 23-24 LCAP.

The 2021-24 LCAP was developed after reflecting on and analyzing the challenges and successes of the 2019/20 LCAP and the 2020/21 LCP. Student outcomes, stakeholder input, and school climate were all factors considered when writing the 2021-24 LCAP. Most importantly we know the students being served at FRA were often not successful at their previous schools and therefore the actions and services developed are what we know create the most successful outcomes. Our 2021-24 LCAP will focus on Academic flexibility made possible by Edgenuity and distance learning successes from the previous year, an increased emphasis on meeting the social-emotional needs of students through additional counseling services and additional CTE Pathways, mentorships, and job readiness skills. The coordination of other funds will allow us to provide supplemental staff and services to address the learning loss and to re-engage students who did not engage in the variety of support available during the Pandemic. This one year increase in services is designed to provide short term, intensive support to help to quickly recover.

LCFF Budget Overview for Parents Template

Local Educational Agency (LEA) Name: Sutter County Superintendent of Schools

CDS Code: 51 1051200000000

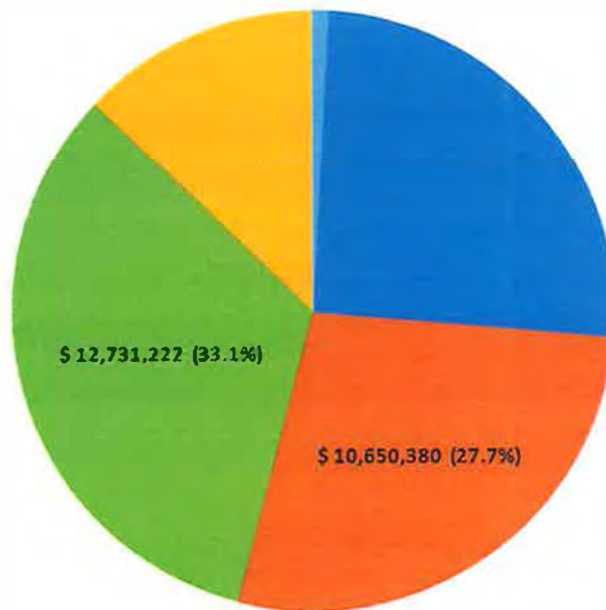
School Year: 2021 – 22

LEA contact information: Tom Reusser

School districts receive funding from different sources: state funds under the Local Control Funding Formula (LCFF), other state funds, local funds, and federal funds. LCFF funds include a base level of funding for all LEAs and extra funding - called "supplemental and concentration" grants - to LEAs based on the enrollment of high needs students (foster youth, English learners, and low-income students).

Budget Overview for the 2021 – 22 School Year

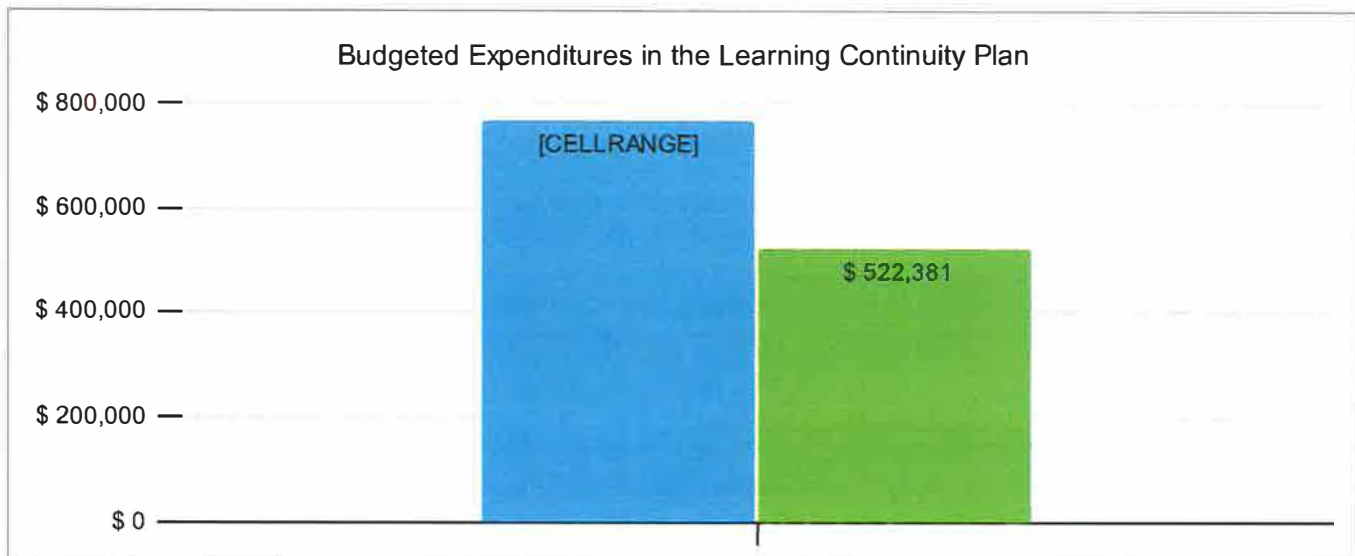
Projected Revenue by Fund Source



This chart shows the total general purpose revenue Sutter County Superintendent of Schools expects to receive in the coming year from all sources.

The total revenue projected for Sutter County Superintendent of Schools is \$38,456,530.00, of which \$10,139,242.00 is Local Control Funding Formula (LCFF), \$10,650,380.00 is other state funds, \$12,731,222.00 is local funds, and \$4,935,686.00 is federal funds. Of the \$10,139,242.00 in LCFF Funds, \$335,372.00 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

The LCFF gives school districts more flexibility in deciding how to use state funds. In exchange, school districts must work with parents, educators, students, and the community to develop a Local Control and Accountability Plan (LCAP) that shows how they will use these funds to serve students.



This chart provides a quick summary of how much Sutter County Superintendent of Schools plans to spend for planned actions and services in the Learning Continuity Plan for 2021 – 22 and how much of the total is tied to increasing or improving services for high needs students.

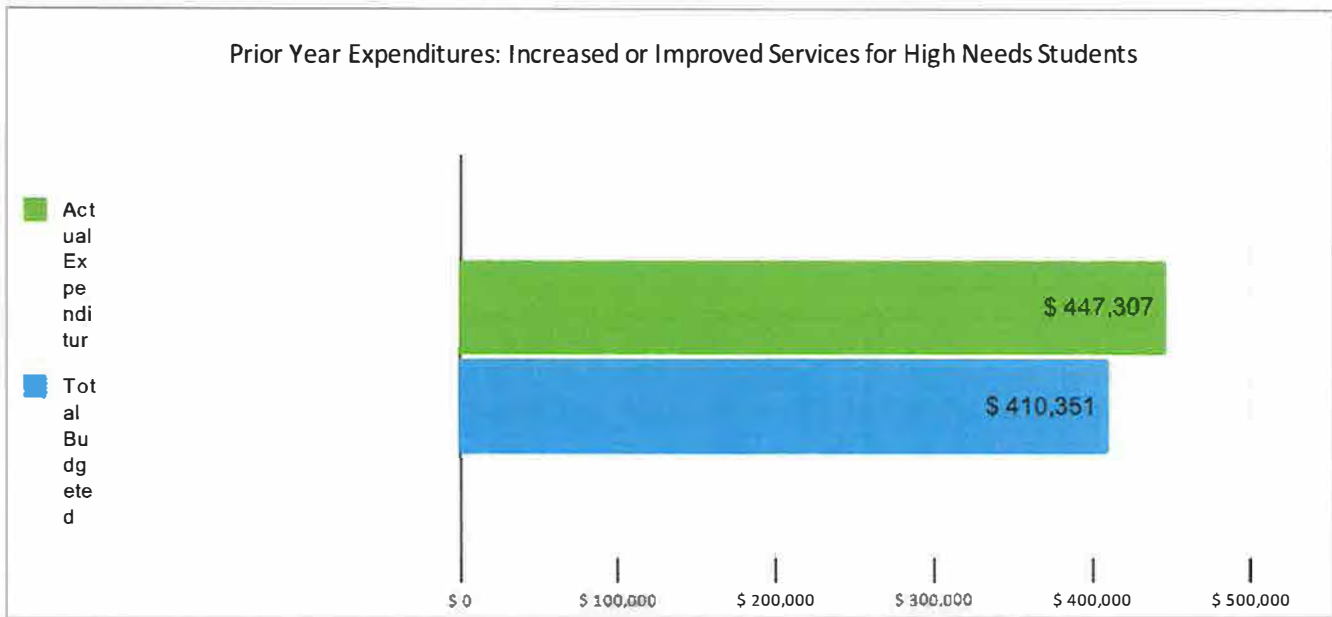
Sutter County Superintendent of Schools plans to spend \$36,770,861.00 for the 2021 – 22 school year. Of that amount, \$770,409.00 is tied to actions/services in the Learning Continuity Plan and \$36,000,452.00 is not included in the Learning Continuity Plan. The budgeted expenditures that are not included in the Learning Continuity Plan will be used for the following:

The General Fund operating expenses of the Sutter County Office of Education that are not included in the LCAP include base level school staffing costs as well as support services beyond the school and students: fiscal services and administration of non-student related programs, contracted services.

Increased or Improved Services for High Needs Students in the Learning Continuity Plan for the 2021 – 22 School Year

In 2021 – 22, Sutter County Superintendent of Schools is projecting it will receive \$335,372.00 based on the enrollment of foster youth, English learner, and low-income students. Sutter County Superintendent of Schools must describe how it intends to increase or improve services for high needs students in the Learning Continuity Plan. Sutter County Superintendent of Schools plans to spend \$522,381.00 towards meeting this requirement, as described in the Learning Continuity Plan.

Update on Increased or Improved Services for High Needs Students in 2020 – 21



This chart compares what Sutter County Superintendent of Schools budgeted last year in the Learning Continuity Plan for actions and services that contribute to increasing or improving services for high needs students with what Sutter County Superintendent of Schools estimates it has spent on actions and services that contribute to increasing or improving services for high needs students in the current year.

In 2020 – 21, Sutter County Superintendent of Schools's Learning Continuity Plan budgeted \$410,351.00 for planned actions to increase or improve services for high needs students. Sutter County Superintendent of Schools actually spent \$447,307.00 for actions to increase or improve services for high needs students in 2020 – 21.

Local Control and Accountability Plan (LCAP) Expenditure Tables Template

Sutter County Superintendent of Schools/Feather River Academy

Total Expenditures Table

Totals	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Total Personnel	Total Non-personnel
Totals	\$ 403,893	\$ 200,202	\$ -	\$ 165,915	770,010	\$ 583,300	\$ 186,710

Goal #	Action #	Action Title	Student Group(s)	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
1	1	Staffing	All	\$ 178,271	\$ 17,005	\$ -	\$ -	\$ 195,276
1	2	Class Size Reduction	All	\$ 20,510	\$ -	\$ -	\$ 98,760	\$ 119,270
1	3	Supplemental Materials	All	\$ 3,200	\$ -	\$ -	\$ -	\$ 3,200
1	4	Edgenuity	All	\$ 14,875	\$ -	\$ -	\$ -	\$ 14,875
1	5	Ensuring Broad Course Access	All	\$ -	\$ -	\$ -	\$ -	\$ -
1	6	Co-Teach Model	All	\$ -	\$ -	\$ -	\$ -	\$ -
2	1	Collaboration	All	\$ 46,879	\$ 27,185	\$ -	\$ -	\$ 74,064
2	2	Professional Learning	All	\$ -	\$ -	\$ -	\$ 37,478	\$ 37,478
2	3	Classified Support	All	\$ -	\$ 38,884	\$ -	\$ -	\$ 38,884
2	4	Tutoring	All	\$ 4,000	\$ -	\$ -	\$ -	\$ 4,000
2	5	El Professional Learning	All	\$ -	\$ -	\$ -	\$ -	\$ -
3	1	Attendance and Outreach	All	\$ 80,387	\$ -	\$ -	\$ -	\$ 80,387
3	2	Transportation	All	\$ 4,480	\$ 117,128	\$ -	\$ 2,177	\$ 123,785
3	3	Counseling Services	All	\$ 21,789	\$ -	\$ -	\$ -	\$ 21,789
3	4	PBIS Implementation	All	\$ 5,000	\$ -	\$ -	\$ 27,500	\$ 32,500
3	5	Parent Liaison	All	\$ 19,502	\$ -	\$ -	\$ -	\$ 19,502
4	1	Coordination of Services	All	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000

Contributing Expenditure Table

Totals by Type	Total LCFF Funds	Total Funds
Total:	\$ 210,747	\$ 522,381
LEA-wide Total:	\$ -	\$ -
Limited Total:	\$ -	\$ -
Schoolwide Total:	\$ 210,747	\$ 522,381

Goal #	Action #	Action Title	Scope	Unduplicated Student Group(s)	Location	LCFF Funds	Total Funds
1	1	Staffing	Schoolwide		LEA-Wide	\$ 178,271	\$ 195,276
1	2	Class Size Reduction	Schoolwide	Low-income, English learners, Homeless, Foster Youth	LEA Wide	\$ 20,510	\$ 119,270
1	3	Supplemental Materials	Schoolwide	Low-income, English learners, Homeless, Foster Youth	LEA-Wide	\$ 3,200	\$ 3,200
1	4	Edgenuity	Schoolwide		LEA-Wide	\$ 14,875	\$ 14,875
1	5	Ensuring Broad Course Access	Schoolwide		LEA-Wide	\$ -	\$ -
1	6	Co-Teach Model	Schoolwide		LEA-Wide	\$ -	\$ -
2	1	Collaboration	Schoolwide	Low-income, English learners, Homeless, Foster Youth	LEA-Wide	\$ 46,879	\$ 74,064
2	2	Professional Learning	Schoolwide		LEA-Wide	\$ -	\$ 39,450
2	3	Classified Support	Schoolwide	Low-income, English learners, Homeless, Foster Youth	LEA-Wide		\$ 38,884
2	4	Tutoring	Schoolwide	Low-income, English learners, Homeless, Foster Youth	LEA-Wide	\$ 4,000	\$ 4,000
2	5	EI Professional Learning	Schoolwide	Low-income, English learners, Homeless, Foster Youth	LEA-Wide	\$ -	\$ -
3	1	Attendance and Outreach	Schoolwide	Low-income, English learners, Homeless, Foster Youth	LEA-Wide	\$ 80,387	\$ 80,387
3	2	Transportation	Schoolwide	Low-income, English learners, Homeless, Foster Youth	LEA-Wide	\$ 4,480	\$ 123,785
3	3	Counseling Services	Schoolwide	Low-income, English learners, Homeless, Foster Youth	LEA-Wide	\$ 21,789	\$ 21,789
3	4	PBIS Implementation	Schoolwide	Low-income, English learners, Homeless, Foster Youth	LEA-Wide	\$ 5,000	\$ 32,500
3	5	Parent Liaison	Schoolwide	Low-income, English learners, Homeless, Foster Youth	LEA-Wide	\$ 19,502	\$ 19,502
4	1	Coordination of Services	Schoolwide	Low-income, English learners, Homeless, Foster Youth	LEA-Wide	\$ 5,000	\$ 5,000

Local Control and Accountability Plan

The instructions for completing the Local Control and Accountability Plan (LCAP) follow the template.

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Sutter County Superintendent of Schools	Tom Reusser Superintendent	TomR@sutter.k12.ca.us 530-822-2931

Plan Summary 2021-2024

General Information

A description of the LEA, its schools, and its students.

Feather River Academy (FRA), fully Accredited by the Schools Commission of the Western Association of Schools and Colleges, is a County Community School established by the Sutter County Superintendent of Schools to provide specialized education services for students who require an alternative education program. Feather River Academy is housed on a campus next door to the Sutter County Superintendent of Schools Office. FRA is an innovative alternative education program offering individualized educational options in a safe, challenging, and need-fulfilling environment. Students are encouraged to acknowledge responsibility in both the local and global community. Students prepare for a successful quality life according to their individual needs. Students in grades 7 – 12 who are at risk of being expelled, have been expelled, are referred by courts, probation or parents who have requested a voluntary transfer are served by Feather River Academy. FRA offers short-term Independent Study for students who demonstrate a high degree of independence and prefer a self-guided program under the guidance of a credentialed teacher. Independent study is an alternative to classroom instruction for at-risk youth and is consistent with the county office's course of study and not an alternative curriculum. Feather River Academy strives to provide individual students with a choice of ways to acquire the values, skills and knowledge for success in the school setting. Upon enrollment at FRA, students and families engage in a robust planning and goal setting process that culminates in the establishment of an Individualized Learning and Success Plan. Progress on this plan is monitored closely by teachers, counselors and the students themselves. All programs work closely with students and parents to provide a focused instructional program that leads to graduation or eventual return to their home school. The enrollment at FRA fluctuates during the school year between 30 and 75 students. Data collected is not always truly reflective or informative due to the small sample size of participants, especially in subgroups. Additionally, students who enroll in FRA are typically not prepared for the rigor of AP courses however, if needed AP course work can be accessed for students who demonstrate need but it is not a standard part of the program. FRA doesn't expel pupils so there are no actions or services to address pupil expulsion rate. Over the past several years, enrollment declined significantly and students that were referred, require a much higher level of support. To provide this support and to meet the increasing needs of our students, FRA added an additional .5 FTE (2.5 FTE increased to 3 FTE) in 2018/19 school year, and continued that into the 2019/20 school year. 1 FTE counselor was recently added to provide more academic and social emotional support for students in the 2020/21 school year. Student and staff feedback indicates a positive impact from the increased counseling support. This action will continue in the 21-24 LCAP actions and services.

Dashboard data reflected throughout the plan was published in 2019 and is reflective of the 2018/19 school year. In 2018/19 there were 48 students enrolled. The CAASPP is only administered in 7th, 8th and 11th grades. On the Dashboard, only status and change data is displayed when subgroups are between 11 and 29 students and data is not displayed for subgroups with less than 11 students.

Reflections: Successes

A description of successes and/or progress based on a review of the California School Dashboard (Dashboard) and local data.

Based on Fall 2019 Dashboard data and more recently collected local data, the following represent indicators of success that are supported through actions and services throughout the 21-24 LCAP.

-While there was no color assigned, 6.3% of 12th grade students were “prepared” on the College/Career Indicator on the Fall 2019 Dashboard. That was an increase of 6.3% from the previous year.

-The last suspension rate recorded on the Dashboard in 2018/2019 showed 31.7% of students suspended at least once during the school year. During the 2019/2020 year the rate dropped to 17% before COVID hit and closed schools down. Suspension rates during the re-opening of 2020/2021 are at 1%, which represents a drop of 16% from the previous year.

The 2020/21 California Healthy Kids Survey Data shows that the majority of students feel supported, engaged and safe at Feather River Academy as indicated by the following positive survey responses:

School Connectedness: 64%

Academic Motivation: 59%

Caring adult relationships: 71%

High Expectations- Adults in School: 76%

Promotion of parent involvement in school: 67%

School perceived as safe or very safe: 85%

Experienced harassment of bullying: 15%

Overall, the responses by students to the Kelvin Pulse surveys have been extremely positive. The surveys enable students to provide feedback on multiple aspects of the school and self care. Students reiterate connectedness to school and the staff, feel safe and are making progress towards graduation.

Social awareness - 100% positive feedback

Social participation in school - 100% positive feedback

COVID tools and awareness - 100% positive feedback

Resilience - 100% positive feedback

Positive mindset - 100% positive feedback

School Climate and Culture - 100% positive feedback

Cross Cultural and Linguistic Competency - 100% positive feedback

Successes shared above are attributed to the increased pupil to staff ratio and training that staff received. The low student to teacher ratio ensures very individualized learning plans that can be closely monitored and supported with supplemental support as needed. The addition of full time counseling services is foundational to the robust Multi Tiered Systems of Support for both academic and social emotional needs that are being developed through ongoing professional development and support for PBIS and PLC implementation. Taken as a whole these actions and services create a safe and stable learning environment where students feel engaged and supported to achieve their individualized goals.

Reflections: Identified Need

A description of any areas that need significant improvement based on a review of Dashboard and local data, including any areas of low performance and significant performance gaps among student groups on Dashboard indicators, and any steps taken to address those areas.

As mentioned above, the overall or schoolwide suspension rates declined from 2019 however, the inconsistencies related to COVID, will require increased efforts to mitigate attendance (53% attendance in 20-21 as compared to 68% in 19-20) and behavior issues that are predicted based on experience with in-person instruction in Spring 2021.

Responses to the 2020/21 California Healthy Kids Survey indicate several areas of need that will be addressed through goals, actions and services in the 21-24 LCAP.

Meaningful Participation: 29%

Current alcohol or drug use: 46%

Current marijuana use: 46%

Very drunk of "high" 7 or more times: 54%

Kelvin Survey data - Overall, the responses by students in the Kelvin surveys have been extremely positive. The surveys enable students to provide feedback on multiple aspects of the school and self care. However, only 33% of students reported having a positive self-image.

Based on local data the 2019/20 Local Graduation Data 57.5% graduation rate which is a decrease from 68.8% the year before. In the 2020-2021 school year, the graduation rate dropped to 43%, however, due to COVID related inconsistencies, there will be increased efforts to provide goal setting and support to increase the graduation rate.

In order to support students' attendance, behavior and academic needs, a multi-tiered system of approach will be taken. Increased counseling, the implementation of PBIS Tier I, refinement of the PLC process, an increase in staffing to ensure small class size and to specifically address math performance, Revamped the intake process to include more thorough ILP and goal setting w/ regular

monitoring/check-ins. The use of Attendance and Outreach Coordinator and Probation Officer to strengthen attendance outreach and tier re-engagement.

STAR ELA data indicates that reading is a major concern for students at FRA. Most students shared that they are not putting in much effort in the STAR assessments this year. Students scored in the following percentiles for end of year STAR ELA assessments:

Below the 25th percentile - 80%

Between the 25th and 49th percentile - 17%

Between the 50th and 74th percentile - 3%

75th and above percentile - 0%

STAR Math data indicates that math is a major concern for students at FRA. The results of the reading assessments may be connected to the low math scores. Most students shared that they are not putting in much effort in the STAR assessments this year. Students scored in the following percentiles for end of year STAR Math assessments:

Below the 25th percentile - 63%

Between the 25th and 49th percentile - 20%

Between the 50th and 74th percentile - 17%

75th and above percentile - 0%

Steps taken during the 20/21 school year to address the academic and social emotional needs identified above involve increasing staff and strengthening the systems of support. Specifically we increased the number of paraprofessionals available to provide supplemental support for small groups or individuals.

LCAP Highlights

A brief overview of the LCAP, including any key features that should be emphasized.

Working with stakeholders Feather River Academy developed this LCAP to support all students. Taking into consideration input from stakeholders, an evaluation of state and local data, and the obligation to serve expelled and foster youth in the county, we have identified four LCAP goals. Foundational to the program is the development of individualized learning plans for every student. The majority of actions and services are designed to support the development, implementation and monitoring of these plans in order to ensure that the unique needs of our students are met.

Goal 1 - Sutter County Superintendent of Schools/Feather River Academy will provide Conditions of Learning that will develop College and Career Ready students.

Goals 2 - Sutter County Superintendent of Schools/Feather River Academy will plan programs, develop plans, and provide data from assessments that will maximize student outcomes.

Goal 3 - Sutter County Superintendent of Schools/Feather River Academy will promote student engagement and a school culture conducive to learning

Goal 4 - Improve educational outcomes for all foster youth through ongoing coordination of services, increased identification, and case management services targeted towards closing the achievement gap.

Key features include: An intense focus on creating a culture and school climate that meets the diverse needs of students' academic and social-emotional needs through increased counseling and case management as well as leveraging the Edgenuity platform to provide students with enriching learning experiences. A focus on staff development and academic and SEL professional learning opportunities will allow staff to meet the diverse needs of the students they serve.

Comprehensive Support and Improvement

An LEA with a school or schools eligible for comprehensive support and improvement must respond to the following prompts.

Schools Identified

A list of the schools in the LEA that are eligible for comprehensive support and improvement.

Identify the schools within the LEA that have been identified for CSI.

Feather River Academy

Support for Identified Schools

A description of how the LEA has or will support its eligible schools in developing comprehensive support and improvement plans.

Sutter County Superintendent of Schools (SCSOS) partnered with Placer County Office of Education and CDE for Differentiated Assistance (DA). As a COE in DA we qualified based on Dashboard Data generated from students enrolled at Feather River Academy (our County Community School) as well as our County Operated, Regional, Special Education classes. As the LEA, SCSOS identified several departments to support the process by partnering with Feather River Academy (FRA) in the DA/CSI planning process. Sutter County Superintendent of Schools staff providing the support to the school include; Assistant Superintendent for Educational Services, Director of Curriculum, Instruction and Accountability, Coordinator of Student Support and Outreach and Assistant Superintendent of Special Education. The Differentiated Assistance/CSI Team used a variety of evidence-based tools and strategies (Improvement Science) to develop a plan that would address indicators of low performance. The Differentiated Assistance planning and support process for improvement included; a deep dive into dashboard data, which led to a need for a deep dive into local data in order to explore theories or questions related to the dashboard data. Other tools used to support the development of the CSI Plan include; the Problem Statement Tool, the Fishbone Diagram to identify root causes, the completion of the LEA Self-Assessment, the completion of a variety of Process Maps, the development of an Aim Statement, Driver Diagram and implementation of Plan-Do-Study-Act (PDSA) cycles.

Sutter County Superintendent of Schools (LEA) operates a county community school (FRA) serving primarily expelled youth for the term of their expulsion. This tends to be a highly transient student population. Enrollment has fluctuated from 33 to 75 from 2018/19 through 2020/21. Students attending FRA tend to be disenfranchised with school in general as they have not been successful in a traditional school setting.

Students and families also tend to have high ACE scores and are dealing with life circumstances that do not lend themselves to making education a priority. Due to the small enrollment numbers and underlying lack of involvement, stakeholders are primarily engaged on an individual basis through phone calls, emails, text messaging and face to face meetings. Surveys are conducted but responses typically have to be collected through individual phone calls.

In order to gather and consider a variety of stakeholder perspectives and opinions in the development of the CSI Plan, SCSOS staff engaged with administration at FRA on a regular basis to review student performance and stakeholder satisfaction. FRA administration, in turn, engages with school staff, students and parents on a regular basis including both formal and informal opportunities for input. FRA has an active Parent Advisory Committee, regularly scheduled opportunities for engagement with students through reflection sessions and with staff through the PLC process. Students, Parents, Teachers and Districts within Sutter County are stakeholder groups that provide feedback and input on the indicators related to qualifying for CSI. All groups provided similar input regarding the need to create more autonomy, buy-in and relevance for school. The theory being that low student performance on state indicators is directly correlated with the fact that this student population does not naturally see the value in confirming the school expectations.

As part of the DA/CSI team SCSOS conducted a thorough needs assessment and data review to inform the CSI Plan. The following are types of data and information examined:

Dashboard Data Analysis- Due to the small student populations, FRA generates Dashboard Data for ELA, CCI, Graduation Rate and Suspension Rate. The only performance color generated is **RED for Suspension Rate**.

State Priority 4 (Pupil Outcomes)

ELA= 123.2 points below standard with no growth data

CCI= 6.3% prepared with an increase of 6.3%

State Priority 5 (Engagement)

Graduation Rate= 68.8% graduated and maintained by -2.1%

State Priority 6 (School Climate)

Suspension Rate= 31.7% suspended at least once with an increase of 16.9%. White subgroup increased by 23.5% and SED subgroup increased by 18.4%

Local Data for Suspension and Attendance

- 32 students receive 65 suspensions
- 69% of the students suspended were NOT SpEd
- Most suspensions were for 48900 (a) or (k)
- FRA students missed 1312 days in 2018-19

- 30% excused, 66% unexcused and 4% suspensions
- 41% or 36 of the students were chronically absent in 18-19
- 97% of those chronically absent students were SED

LEA Self-Assessment Tool Components 1 and 5 completed by FRA staff

Through the DA process, actions and interventions were identified as a result of using the data and information above and going through the Aim Statement process resulting in a Driver Diagram action guide. Strong consideration was given to proven evidence-based interventions that most closely align with our problem of practice, “Students (especially with IEPs) are removed from instruction at too high of a rate. Students are suspended multiple times frequently and are absent for both excused and unexcused reasons at a high rate. Overall, students are missing too much instruction.”

The Dashboard and local data showed that both attendance and behavior are areas of concern. **PBIS** was identified as an evidence-based multi-tiered system of support designed to create a positive school culture by ensuring that students feel safe, successful and connected to school. This positive school culture will help to reduce absences, suspensions and distractions to the learning environment with the ultimate product of increased academic achievement and more students completing A-G requirements or Career Pathways.

In response to areas of weakness identified in the LEA Self-Assessment, it was determined that focusing on developing a strong **Professional Learning Community (PLC)** would have a positive effect on all aspects of student success. The LE Self-Assessment help to identify the fact that FRA had non-existent or weak data systems or practices. While staff worked diligently to meet the needs of the students there was no system in place to ensure that data used to guide and monitor the allocation of resources. Schools with strong PLCs have developed a shared understanding of assessments, implement common formative assessments, analyze evidence of student performance, and use that evidence to learn from one another and respond to school wide and individual needs identified. PLC schools have built a systematic process to provide clear instruction related to the desired outcome supported by systematic incentives and additional time and support for students who are experiencing difficulty meeting the expectations.

Local and Dashboard data indicate serious academic deficiencies or gaps in learning for the majority of students at FRA. Although the sessions were developed in response to learning loss due to COVID the theories and principles provided through the **Solution Tree, Mind the GAPS series** were well matched to the academic needs that are reflected in our pupil outcome data.

Barriers to student success identified through the Fishbone Diagramming activity included a recognition that a very high percentage of the students attending our County Community School have experienced multiple and severe adverse childhood events. In response the determination was made to **increase** the amount of time available for SEL **counseling**. Although CSI is short term funding, the additional staffing is designed to develop resources and systems that will be sustainable after the funding for the increased time stops.

As a resource to support both PBIS and PLC work, it was determined that **increased** access to supports that can be provided by **Instructional Aides** would have a positive impact on student achievement. The staffing is intended to support the establishment of PBIS and Restorative discipline practices and to develop resources and systems that will be sustainable when funding for the additional hours stops. The PLC model involves evaluating data/indicators in order to collaboratively assign resources and prescribe remediation. The temporary increase in staffing will help to provide direct services to students and lessen the demand on teaching staff so they can develop/establish the intervention material and progress monitoring tools.

Inequities were primarily identified through the LEA self-assessment process and fishbone activity. The conclusion was that resources were being assigned with the best of intentions but haphazardly and with no system to monitor effectiveness and modify if necessary. Therefore,

resources have not been used to effectively support data driven multi-tiered system of support for academic, behavioral and social student growth. Both PBIS and Professional Learning Community are designed to ensure systematic, data driven allocation of resources to meet the needs of students.

Sutter County Superintendent of Schools offers monthly “System of Support” sessions for all district administrators and appropriate staff designed to provide technical assistance among many topics including the organization and development of the district LCAP. LCAP specific sessions are designed around the template and the instructions for each section of the LCAP, including the CSI prompts. District administrators are provided all training materials SCSOS receives from statewide training, webinars, and other meetings where LCAP content is covered. In addition to content delivered to all districts, those districts which are identified for CSI meet individually with SCSOS staff to review requirements and identify improvement science tools that would help districts identify and prioritize their efforts. Oftentimes, SCSOS staff are invited to be part of the district's CSI team in order to be a supportive partner in their work.

Monitoring and Evaluating Effectiveness

A description of how the LEA will monitor and evaluate the plan to support student and school improvement.

Describe how the LEA will monitor and evaluate the implementation and effectiveness of the CSI plan to support student and school improvement.

The DA/CSI Team including site staff, COE and technical assistance providers (PCOE team) will continue to meet on a monthly basis through May or June. Plan Do Study Act (PDSA) cycles will be used to monitor expected outcomes and make adjustments to implementation as needed. Attendance is being tracked closely using a data driven system developed by the team through the DA process (Data Collection- Attendance Data from Aeries and Weekly Engagement Logs). Academic achievement is being tracked closely using local data including quarterly STAR Reading and Math assessments as well as engagement and mastery data from Edgenuity/MyPath, which is all embedded in the PLC system. Agendas and artifacts from PLC meetings are reviewed as part of the implementation support provided by contract with Solution Tree. PBIS implementation is monitored by completing the Tiered Fidelity Inventory at recommended intervals through the implementation process (Data Collection- Suspension and Discipline Data from Aeries and school culture and student family social emotional well-being through KELVIN Pulse Surveys and Panorama Surveys)

Agendized performance/data reports and discussion will be scheduled with PAC, PLC (certificated staff), classified staff and county LEAs through Plan for Expelled Youth Advisory Meetings.

Stakeholder Engagement

A summary of the stakeholder process and how the stakeholder engagement was considered before finalizing the LCAP.

Sutter County Superintendent of Schools and Feather River Academy believe 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 involves agendizing LCAP goals, actions, services and related expenditures at Staff and Parent Advisory meetings. Parent/student input, which is used to guide the allocation of resources, especially for unduplicated student groups, is gathered through individualized conferences or meetings where staff facilitate discussions to identify the barriers to academic and social success. Barriers identified through these meetings are compiled and used as a foundation for identifying the use of supplemental and concentration funds to increase and improve services.

Below are the actual dates of the meetings where LCAP input was an agenda item.

Staff (Certificated, Classified and Bargaining Unit):

3/10/21- Staff LCAP meeting and discussion

4/21/21 - Staff LCAP and LCFF priority meeting and discussion

4/28/21 - Staff LCAP meeting and discussion

5/19/21 - Staff LCAP meeting and discussion

5/26/21 - Staff LCAP meeting and discussion

Students:

Kelvin Surveys - have been administered weekly for a portion of the year in 2020-2021, beginning on March 1, 2021 through the end of the school year.

CHKS Surveys were administered during the weeks of 4/5/21-4/16/21

Parents:

CHKS were mailed home as well as emailed to parents during the week of 3/29/21-4/2/21.

SELPA:

2/11/21 - SCSOS Systems of Support

6/8/21 - Consultation

Parent Advisory Committee:

11/9/2020 - Budget overview for parents, Budget meeting to identify expenditures and supports provided for students.

3/18/21 - Review Annual Update and identify needs and barriers

6/15/21 - Final PAC meeting held via zoom

SCSOS Board

Status Update to the Board - April 14, 2021

Public Hearing - June 16, 2021

Board Approval - June 23, 2021

A summary of the feedback provided by specific stakeholder groups.

Certificated and Classified Staff- Continued implementation and training to support PBIS, Edgenuity and the PLC process. Provide printed/hands-on curriculum for students that struggle with the online platform, especially for English learners and students with disabilities. Staff shared their desire to develop a comprehensive health education curriculum and physical education program. Staff articulated the need for a vice principal to support administration and students. Staff is very interested in promoting and encouraging students to engage in CTE

courses and to set goals for after high school. One of the goals of FRA is to prepare students to be college and career ready. By having a strong CTE program with viable career choices available, students will be able to gain knowledge and certification through ROP. Staff is excited to continue professional development in PBIS and PLC. All staff recognize the need for improved services in both the academic world and behavioral world. All staff are interested in a clear process to tackling both PBIS and PLC support with support from all staff, stakeholders, and the county office.

Parents- In general, parents reported that they appreciated the personalized connections between school and home, home visits, and constant outreach for students. Transportation services are appreciated and relied upon heavily. They also agreed with the school's budget and how funds were being expended to support students.

Students- The majority of student input centered around counseling services and extra-curricular opportunities such as CTE courses and the Media Van. Students reported that the level of support provided by counseling staff helped them to be better prepared to engage in instruction and that the opportunity for hands-on activities motivated them to come to school.

A description of the aspects of the LCAP that were influenced by specific stakeholder input.

Goal 1, Action 2 was developed in response to input from certificated and classified staff. While FRA could operate with only 2 certificated staff members, the additional staff member allows for class sizes to be smaller and thus allow teachers to provide more personalized support to students. Actions that support the continued implementation of Edgenuity and the addition of Co-Teach practices will enable staff to provide enriching content with the support of an additional certificated staff member to support all students including students with disabilities.

Actions developed in Goal 3 are in direct response to stakeholder feedback from Kelvin and Healthy Kids survey results. Stakeholders shared the importance of creating an environment for students and staff in which they feel safe and welcomed. Attendance and Suspension data indicated the previous Nurtured Heart Approach was not effective. Therefore, an emphasis on PBIS implementation will support this type of environment. The Attendance and Outreach Coordinator will ensure barriers for transportation are removed and students can get to school.

Actions developed in Goal 4 support Foster Youth across Sutter County and were developed out of consultation with district and community partners. Goal 4 Action 2, will provide professional development to Specialists on the Foster Focus Database, which will increase interagency communication and collaboration between educational partners and CWS/ Probation staff that will streamline services and support for foster youth.

Goals and Actions

Goal

Goal #	Description
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1

Sutter County Superintendent of Schools/Feather River Academy will provide Conditions of Learning that will develop College and Career Ready students.

Priority 1, 2, and 7

An explanation of why the LEA has developed this goal.

Feather River Academy (FRA) serves students who have been expelled, referred by Probation or referred due to truancy. Student and parent input indicates that the families are generally disenfranchised with the traditional school setting and survey data indicates that upon entry in the County Community School, the majority of students do not see relevance or connection between school and their long term goals. Feather River Academy intends to establish a learning environment (conditions of learning) that is safe, respectful, nurturing and responsive to individual student needs. These actions taken as a whole and monitored through the identified metrics will ensure that students referred to FRA will enter an environment that supports them to establish individualized goals and realize how school provides support to help them achieve.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Priority 1A - Properly credentialed and appropriately assigned teachers Source: SARC	100%	N/A	N/A	N/A	100%
Priority 1B - Student access to standards-aligned instructional materials Source: SARC	100%	N/A	N/A	N/A	100%
Priority 1C - Facilities in Good Repair Source: Facilities Inspection Tool (FIT)	Overall "Good Repair" rating	N/A	N/A	N/A	Maintain "Good Repair" rating
Priority 2A - Implementation of State Academic Standards	Professional Learning for Teaching = 2	N/A	N/A	N/A	Professional Learning for Teaching = 4

Source: Local Indicator Tool for Priority 2	Standards Implementation Health = 2 PE = 1 VAPA = 3				Standards Implementation Health = 4 PE = 4 VAPA = 4
Priority 2B - EL access to CCSS and ELD Standards Source: STAR	2021 STAR (ELA) 0 % of ELs in the 50th percentile or above	N/A	N/A	N/A	25% of ELs will be in the 50th percentile or above
Priority 7A - Access to Broad Course of Study Source: Local Indicator Tool for Priority 7	VAPA 11/38 or 30 % of all students 0% of ELs N/A Foster Youth 11/38 or 30 % of Socioeconomically Disadvantaged 3/18 or 17% of Students with Exceptional Needs PE 0% of all students 0% of ELs	N/A	N/A	N/A	VAPA 75 % of all students 75% of ELs 75% of Foster Youth 75% of Socioeconomically Disadvantaged 75% of Students with Exceptional Needs PE 75 % of all students 75 % of ELs 75 % of Foster Youth

	N/A of Foster Youth 0% of Socioeconomically Disadvantaged 0 % of Students with Exceptional Needs				75 % ofSocioeconomically Disadvantaged 75 % of Students with Exceptional Needs
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Actions

Enter the action number. Provide a short title for the action. This title will also appear in the expenditure tables. Provide a description of the action. Enter the total amount of expenditures associated with this action. Budgeted expenditures from specific fund sources will be provided in the summary expenditure tables. Indicate whether the action contributes to meeting the increase or improved services requirement as described in the Increased or Improved Services section using a “Y” for Yes or an “N” for No. (Note: for each such action offered on an LEA-wide or schoolwide basis, the LEA will need to provide additional information in the Increased or Improved Summary Section to address the requirements in *California Code of Regulations*, Title 5 [5 CCR] Section 15496(b) in the Increased or Improved Services Section of the LCAP).

Actions for English Learners: School districts, COEs, and charter schools that have a numerically significant English learner student subgroup must include specific actions in the LCAP related to, at a minimum, the language acquisition programs, as defined in *EC* Section 306, provided to students and professional development activities specific to English learners.

Actions for Foster Youth: School districts, COEs, and charter schools that have a numerically significant Foster Youth student subgroup are encouraged to include specific actions in the LCAP designed to meet needs specific to Foster Youth students.

Action #	Title	Description	Total Funds	Contributing
1	Staffing	Properly credentialed and appropriately assigned teachers.	\$195,276	N
2	Class Size Reduction	Fund 1 additional certificated staff to decrease class size and allow for intense monitoring of the Individual Learning Plans and just in time supports.	\$119,269	Y
3	Supplemental Materials	Provide alternative curricular resources, primarily targeted to unduplicated students and students with exceptional needs, for Science History Social Science to provide hands-on learning experiences to students that struggle with the Edgenuity online learning platform (TCI and Discovery Education) Priority 7B and 7C	\$3,200	Y
4	Edgenuity	Edgenuity Online Platform	\$14,875	N

		Professional Learning Provided to teachers on the implementation of standards and best practices to for teachers in supporting		
5	Ensuring Broad Course Access	<p>Students have access to a comprehensive Health Education through alignment to the Framework in order to strengthen and supplement Health Curriculum to ensure comprehensive support of student health.</p> <p>Explore opportunities for increased physical education during the school day in order to create a more comprehensive program where students can earn credits towards graduation</p>	\$0	N
6	Co-Teach Model	<p>SELPA funded Special Education Teacher will co-teach in ELA and Math classes</p> <p>Core and Special Education staff will have bi-weekly common planning time.</p> <p>Staff will participate in a book study of <i>Leading the Co-Teaching Dance</i></p> <p>Priority 7C</p>	\$400	N
7	ROP/CTE	<p>Increase student enrollment in SCSOS CTE courses through Tri-County ROP</p> <p>Administer Virtual Job Shadow to establish career goals</p>	\$0	N

Goal

Goal #	Description
2	<p>Sutter County Superintendent of Schools/Feather River Academy will plan programs, develop plans, and provide data from assessments that will maximize student outcomes.</p> <p>Priority 4 and 8</p>

An explanation of why the LEA has developed this goal..

When students enroll at FRA they participate in a thorough intake process for the development of an Individual Learning Plan. The process includes Benchmark Assessments in ELA and Math along with a vocational survey and multiple SEL screeners. Through those results, it is apparent most students enter below grade level or significantly below grade level in all academic subject areas. Students are also credit deficient and have been unsuccessful in the traditional school setting. By developing individual learning plans based on data from the

assessments, FRA intends to improve and maximize student outcomes through increased targeted professional development and supplemental support and services for unduplicated students and students with exceptional needs.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Priority 4A - Statewide Assessments Source: Dashboard CAASPP and Dataquest	FRA 2019 Dashboard ELA - 123.2 points below standard Math - less than 11 students 2019 CAASPP ELA- 8.7% Met or Exceeded Math- 4.5% Met or Exceeded	N/A	N/A	N/A	Dashboard ELA - 100 points below standard Math - less than 11 students CAASPP ELA- 21% Met or Exceeded Math- 17 % Met or Exceeded
Priority 4B - Percentage of pupils who have been enrolled in, and successfully completed A-G or CTE course requirements Source: College/Career Indicator (Dashboard)	FRA 2019 Dashboard 6.3% prepared	N/A	N/A	N/A	15% prepared
Priority 4C - Percentage of English learners making progress	FRA 2019 Dashboard - Less than 11 students (no	N/A	N/A	N/A	I

toward English proficiency Source: ELPI and Summative ELPAC	data reported on Dashboard) Enter the number of ELs made progress based on the 18-19 and 20-21 (when TOMS releases scores)				
Priority 4D - EL Reclassification Rate Source: Reclassification Policy	2019-20 0 students	N/A	N/A	N/A	1 student
Priority 4E - Percentage who pass AP exam with score of 3 or higher Source:	Does not apply to County Community School	N/A	N/A	N/A	Does not apply to County Community School
Priority 4F - Demonstration of college preparedness (EAP)	Does not apply to County Community School	N/A	N/A	N/A	Does not apply to County Community School
Priority 8A - Other Pupil outcomes Source:STAR ELA and Math	<div> STAR ELA Below the 25th percentile - 80% Between the 25th and 49th percentile - 17% Between the 50th and 74th percentile - 3% 75th and above percentile - 0% </div>	N/A	N/A	N/A	<div> STAR ELA Below the 25th percentile - 20% Between the 25th and 49th percentile - 25% Between the 50th and 74th percentile - 35% 75th and above percentile - 20% </div>

	STAR Math				
	Below the 25th percentile - 63%				STAR Math
	Between the 25th and 49th percentile - 20%				Below the 25th percentile - 20%
	Between the 50th and 74th percentile - 17%				Between the 25th and 49th percentile - 25%
	75th and above percentile - 0%				Between the 50th and 74th percentile - 40%
					75th and above percentile - 15%

Actions

Enter the action number. Provide a short title for the action. This title will also appear in the expenditure tables. Provide a description of the action. Enter the total amount of expenditures associated with this action. Budgeted expenditures from specific fund sources will be provided in the summary expenditure tables. Indicate whether the action contributes to meeting the increase or improved services requirement as described in the Increased or Improved Services section using a “Y” for Yes or an “N” for No. (Note: for each such action offered on an LEA-wide or schoolwide basis, the LEA will need to provide additional information in the Increased or Improved Summary Section to address the requirements in *California Code of Regulations*, Title 5 [5 CCR] Section 15496(b) in the Increased or Improved Services Section of the LCAP).

Actions for English Learners: School districts, COEs, and charter schools that have a numerically significant English learner student subgroup must include specific actions in the LCAP related to, at a minimum, the language acquisition programs, as defined in *EC* Section 306, provided to students and professional development activities specific to English learners.

Actions for Foster Youth: School districts, COEs, and charter schools that have a numerically significant Foster Youth student subgroup are encouraged to include specific actions in the LCAP designed to meet needs specific to Foster Youth students.

Action #	Title	Description	Total Funds	Contributing
1	Collaboration	Weekly collaboration on minimum days for all staff to analyze student needs and data, plan for instruction and intervention using the PLC model Release time for staff to collaborate and engage in professional learning activities relevant LEA goals	\$74,064	Y

2	Professional Learning	Contract with Solution Tree for attentive support with PLC implementation	\$37,478	N
3	Classified Support	Paraprofessional to provide daily academic and SEL support to targeted students identified through academic data analysis and referrals from SEL screeners	\$38,884	Y
4	Tutoring	Certificated and Classified staff will provide daily after school tutoring opportunities for students with targeted support for unduplicated students	\$4,000	Y
5	EL Professional Learning	Support from EL expert Theresa Hancock on best practices for standards implementation and Integrated and Designated ELD instruction. Provide staff feedback on teaching practices specific to support EL students across content areas.	\$0	Y

Goal

Goal #	Description
3	Sutter County Superintendent of Schools/Feather River Academy will promote student engagement and a school culture conducive to learning Priority 3, 5, and 6

An explanation of why the LEA has developed this goal.

The purpose of a county community school is to educate students who are expelled, referred due to behavior or attendance problems, referred by probation or are not attending any school. In order to get these students to attend and engage, creating a culture where students learn to view themselves in a positive light and get along with others is crucial. In order to reestablish educational development, establish appropriate educational goals and support students to earn a high school diploma extensive support services are necessary. The actions and services in the goal are designed to remove barriers that have impeded success in the traditional school setting.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Priority 3A/3B and 3C - Efforts to seek parent input in	Survey Participation Rate	N/A	N/A	N/A	Survey Participation Rate

decision making and promote participation in programs for unduplicated pupils and students with exceptional needs Source: CHKS	0% All parents 0% Unduplicated 0% Exceptional Needs				75% All parents 75% Unduplicated 75% Exceptional Needs
Priority 5A - Attendance Source - P2 Attendance Report	2020-21 53%	N/A	N/A	N/A	87%
Priority 9- Attendance Rates (expelled youth only) Source:P2 Attendance Report	53%	N/A	N/A	N/A	87%
Priority 5B - Chronic Absenteeism Source - Dashboard - Chronic Absenteeism Indicator and Data Quest	FRA 2019 Dashboard - Less than 11 students at 7th-8th Grade 2020-21=66%	N/A	N/A	N/A	25%
Priority 5C - Middle School Dropout Rate Source: AERIES	2020-21 0 students	N/A	N/A	N/A	Maintain 0 Students
Priority 5D - High School Dropout Rate Source: CALPADS 1.12	2020-21 6 students	N/A	N/A	N/A	2 Students
Priority 9 - High School Dropout Rate (expelled youth only) Source: CALPADS	5% of Students				2% of Students

Priority 5E - High School Rate Source: Graduation Rate Indicator (Dashboard) and/or CALPADS 15.1 or 15.2	FRA 2019 Dashboard - 68.8% Graduated	N/A	N/A	N/A	75% Graduated
Priority 9 - Graduation Rate (expelled youth only) Source: CALPADS 15.1 or 15.2	33%	N/A	N/A	N/A	65%
Priority 6A - Suspension Rate Source: Suspension Rate Indicator (Dashboard) and/or CALPADS 7.10 and 7.12	FRA 2019 Dashboard - 31.7%	N/A	N/A	N/A	20%
Priority 6B - Expulsion Rates Source: CALPADS	Does not apply as students are in a school for expelled youth	N/A	N/A	N/A	Does not apply as students are in a school for expelled youth
Priority 6C - Other local measures, including survey of pupils, parents and teachers on the sense of school safety and connectedness Source: CHKS Survey	Sense of School Safety (Safe of Very Safe) Students - 85% Parents- 0% responded Sense of School connectedness Students - 64% Parents- 0% responded	N/A	N/A	N/A	Sense of School Safety Students - 95% Parents- 100% Sense of School Connectedness Students - 85% Parents- 85% Total School Supports (Pretty Much or Very True)

	Total School Supports (Pretty Much or Very True)				Students- 80% Parents - 80%
	Students- 59%				
	Parents- 0% responded				

Actions

Enter the action number. Provide a short title for the action. This title will also appear in the expenditure tables. Provide a description of the action. Enter the total amount of expenditures associated with this action. Budgeted expenditures from specific fund sources will be provided in the summary expenditure tables. Indicate whether the action contributes to meeting the increase or improved services requirement as described in the Increased or Improved Services section using a “Y” for Yes or an “N” for No. (Note: for each such action offered on an LEA-wide or schoolwide basis, the LEA will need to provide additional information in the Increased or Improved Summary Section to address the requirements in *California Code of Regulations*, Title 5 [5 CCR] Section 15496(b) in the Increased or Improved Services Section of the LCAP).

Actions for English Learners: School districts, COEs, and charter schools that have a numerically significant English learner student subgroup must include specific actions in the LCAP related to, at a minimum, the language acquisition programs, as defined in *EC* Section 306, provided to students and professional development activities specific to English learners.

Actions for Foster Youth: School districts, COEs, and charter schools that have a numerically significant Foster Youth student subgroup are encouraged to include specific actions in the LCAP designed to meet needs specific to Foster Youth students.

Action #	Title	Description	Total Funds	Contributing
1	Attendance and Outreach	Attendance and Outreach Coordinator tracks and monitors attendance, conducts home visits, and provides individualized transportation	\$80,387	Y
2	Transportation	Address transportation barriers by providing personalized transportation by school staff and/or providing bus passes	\$123,785	Y
3	Counseling Services	Increased individual and group counseling services provided to students to support academic, career, and social-emotional needs including substance abuse issues. Unduplicated students are targeted and given priority to services.	\$21,789	Y
4	PBIS Implementation	Contract with PCOE to continue implementation of PBIS Tier I, and introduce Tier 2	\$27,500	Y

		Provide incentives for students to reinforce positive behavior and attendance		
5	Parent Liaison	Hire a bilingual Parent Liaison (receptionist) to increase communication and inclusion of parents ELs and Foster Youth	\$19,502	Y

Goal

Goal #	Description
4	Improve educational outcomes for all foster youth through ongoing coordination of services, increased identification, and case management services targeted towards closing the achievement gap. Priority 10

An explanation of why the LEA has developed this goal.

SCSOS continually advocates for increased services to support the unique needs of foster youth and as a priority population in Sutter County. The actions and metrics in in Goal #4 are aligned to the needs assessment coordinated by SCSOS Foster Youth Services Coordinating Program (FYSCP) and guided with the input from stakeholders from the Executive Advisory Council (EAC) to meet the unique needs identified to support the educational success of foster youth in Sutter County. Foster Focus will allow for a standardized identification and tracking of foster youth. Increasing identification and tracking of foster youth allows FYSCP staff to make informed decisions to advocate and support the educational success of foster youth. Additionally, the Foster Focus Database increases interagency communication and collaboration between educational partners and CWS/ Probation staff that will streamline services and support for foster youth.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
# of professional development opportunities provided to LEAs and Community partners	1 per year	N/A	N/A	N/A	5 per year

Source: Agendas/sign-in sheets					
# of Child Family Team (CFT) meetings attended by FYSCP staff Source: Foster Focus	10% attendance at CFT meetings	N/A	N/A	N/A	50% attendance at meetings
FY Graduation Rate FY Chronic Absenteeism rate FY Suspension rate FY College going rate Source: Data sharing agreement	Establish baseline	N/A	N/A	N/A	Revisit after baseline data is established

Actions

Enter the action number. Provide a short title for the action. This title will also appear in the expenditure tables. Provide a description of the action. Enter the total amount of expenditures associated with this action. Budgeted expenditures from specific fund sources will be provided in the summary expenditure tables. Indicate whether the action contributes to meeting the increase or improved services requirement as described in the Increased or Improved Services section using a “Y” for Yes or an “N” for No. (Note: for each such action offered on an LEA-wide or schoolwide basis, the LEA will need to provide additional information in the Increased or Improved Summary Section to address the requirements in *California Code of Regulations*, Title 5 [5 CCR] Section 15496(b) in the Increased or Improved Services Section of the LCAP).

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Actions for Foster Youth: School districts, COEs, and charter schools that have a numerically significant Foster Youth student subgroup are encouraged to include specific actions in the LCAP designed to meet needs specific to Foster Youth students.

Action #	Title	Description	Total Funds	Contributing
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1	Coordination of Services	Host quarterly Executive Advisory Council (EAC) meetings Host monthly AB 2083 Interagency Leadership Team Meetings Host Bi-weekly SuperFAST meetings for interagency placements	\$5,000	Y
2	Professional Development	Contract with S4 to build the FYSCP staff capacity to provide professional development to LEAs and community partners Ongoing Foster Focus Training for CWS and identified staff from LEAs	Included in Action 1	Y
3	Educational Case Management	SSO Support specialists will attend CFT meetings in order to provide educational advocacy, placement guidance, serve as the liaison to the schools, and assist in removing other identified educational barriers	Included in Action 1	Y
4	Monitoring Student Outcomes	Establish data sharing MOU with all LEAs Establish district links with Foster Focus for the two large districts	Included in Action 1	Y

Goal Analysis [LCAP Year]

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

Describe the overall implementation of the actions to achieve the articulated goal. Include a discussion of relevant challenges and successes experienced with the implementation process. This must include any instance where the LEA did not implement a planned action or implemented a planned action in a manner that differs substantially from how it was described in the adopted LCAP.

[Respond here]

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures.

Explain material differences between Budgeted Expenditures and Estimated Actual Expenditures. Minor variances in expenditures do not need to be addressed, and a dollar-for-dollar accounting is not required.

[Respond here]

An explanation of how effective the specific actions were in making progress toward the goal.

Describe the effectiveness of the specific actions to achieve the articulated goal as measured by the LEA. In some cases, not all actions in a goal will be intended to improve performance on all of the metrics associated with the goal. When responding to this prompt, LEAs may assess the effectiveness of a single action or group of actions within the goal in the context of performance on a single metric or group of specific

metrics within the goal that are applicable to the action(s). Grouping actions with metrics will allow for more robust analysis of whether the strategy the LEA is using to impact a specified set of metrics is working and increase transparency for stakeholders. LEAs are encouraged to use such an approach when goals include multiple actions and metrics that are not closely associated.

[Respond here]

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

Describe any changes made to this goal, expected outcomes, metrics, or actions to achieve this goal as a result of this analysis and analysis of the data provided in the Dashboard or other local data, as applicable.

[Respond here]

A report of the Estimated Actual Expenditures for last year’s actions may be found in the Annual Update Expenditures Table.

Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students 2021-2022

Percentage to Increase or Improve Services	Increased Apportionment based on the Enrollment of Foster Youth, English Learners, and Low-Income students
28.55%	\$335,372

Required Descriptions

For each action being provided to an entire school, or across the entire school district or county office of education (COE), an explanation of (1) how the needs of foster youth, English learners, and low-income students were considered first, and (2) how these actions are effective in meeting the goals for these students.

The needs, conditions and circumstances (barriers) of our Socioeconomically Disadvantaged (84%), English Learners (10%) and Foster Youth (0) were explored and considered first in the development of the following schoolwide actions and services. A summary of the barriers identified includes:

For SED: Lack of reliable transportation, personal health and hygiene, high percentage of students with significant effects from adverse childhood events (ACE), increased family or homelife demands/pressure competing for time and attention, food and housing insecurities, affiliation with gangs and other influences counterproductive to engagement in school, lack of support from home or adults outside of school, substance abuse. Therefore, students will be prioritized for additional counseling and tutoring services. In addition, attendance outreach and parent liaison services will be used to work with families to remove barriers to attendance.

For ELs: Language and/or technology based communication barriers, establishment of protected time for focus on ELD standards, lack of confidence or perseverance related to school engagement. Therefore, staff will be provided additional support through professional learning opportunities and direct support from EL expert, Teresa Hancock.

Stakeholder input and available data also indicate that SWD and ELs traditionally perform significantly lower than schoolwide averages on all academic indicators but even more disproportionality in the areas of Math, Science and Social Studies. The Pandemic has only served to increase the performance gap and local data shows that these student groups along with SED students are having difficulty re-engaging in school and addressing the additional learning loss that occurred due to the decrease in in-person instructional time over the last 14 months

Based on these needs, conditions and circumstances the following actions will be implemented on a schoolwide basis:

Goal 2, Action 4 (Professional Development for integrated and designated ELD)

Goal 3, Action 1 (Attendance Outreach Staffing)

Goal 3, Action 2 (Transportation)

Goal 3, Action 3 (Counseling Services)

Goal 3, Action 5 (Parent Liaison)

These actions are being provided on an LEA-wide basis and we expect that all students will see improvement in attendance, engagement and academic performance on local and statewide assessments. However, because of the gap in performance and slower rate that unduplicated pupils have recovered from pandemic related learning loss, we believe these actions will support our unduplicated pupils in recovering from learning loss significantly more than other students.

A description of how services for foster youth, English learners, and low-income students are being increased or improved by the percentage required.

Transportation was the most commonly identified barrier by our unduplicated students. The lack of reliable transportation and/or availability of a caring adult to provide that transportation is the most commonly identified barrier to regular attendance. Goal 3, Actions 1,2 and 5 taken together will grow services beyond the proportionality factor both in quantity and quality for our unduplicated students.

Ensuring small student to staff ratios is critical to provide the level of support that expelled youth who are also SED and or ELs require to engage and experience success in a school setting. Several studies have shown that increasing the quality and quantity of positive adult contacts during the school day increases the overall student achievement, especially for disadvantaged children. The STAR project is an example of a study that provided data to show that by reducing the teacher to student ratio to no more than 18-1 shows a significant advantage for SED students. Beyond the 18-1 ratio, show no significant advantage. Research from ASCA shows that, "in particular, students of color and low income families benefit from having more access to school counselors." ASCA also provides research validating that, "low student to counselor ratios, especially in high-poverty schools produces better outcomes for students such as improved attendance, fewer disciplinary incidents and higher graduation rates." While all students benefit from low students to staff ratios stakeholder input indicates that this level of support is essential to the success of our unduplicated student groups. Our program is based on the development, implementation and monitoring of an Individual Learning Plan. A low student to staff ratio is a critical component in the success of that process. Goal 2, Action 2 and Goal 3, Action 3 taken together are intended to increase both quantity and quality of services for unduplicated student groups by exponentially more than the minimum proportionality.

Agenda Item No. 7.0

BOARD AGENDA ITEM: Public Hearing 2021-2024 Annual Update and LCAP

BOARD MEETING DATE: June 16, 2021

AGENDA ITEM SUBMITTED FOR:

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

PREPARED BY:

Brian Gault, Kristi Johnson and
John Kovach

SUBMITTED BY:

Brian Gault

PRESENTING TO BOARD:

Brian Gault, Kristi Johnson and
John Kovach

BACKGROUND AND SUMMARY INFORMATION:

Public Hearing on the Pathways Charter Academy 2021-2024 Local Control Accountability Plan (LCAP) including the Annual Update for the 2019-20 LCAP and Annual Update for the 2020-21 Learning Continuity and Attendance Plan

Annual Update for Developing the 2021-22 Local Control and Accountability Plan

Annual Update for the 2019–20 Local Control and Accountability Plan Year

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Pathways Charter Academy	John Kovach Principal	JohnK@sutter.k12.ca.us 530-822-

The following is the local educational agency's (LEA's) analysis of its goals, measurable outcomes and actions and services from the 2019-20 Local Control and Accountability Plan (LCAP).

Goal 1

PCA was not an active charter when the previous 3 year LCAP was developed and therefore does not have anything to report in 2019-20.

State and/or Local Priorities addressed by this goal:

State Priorities:

Local Priorities:

Annual Measurable Outcomes

Expected	Actual
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Actions / Services

Planned Action/Service	Budgeted Expenditures	Actual Expenditures

Goal Analysis

A description of how funds budgeted for Actions/Services that were not implemented were used to support students, families, teachers, and staff.

N/A

A description of the successes and challenges in implementing the actions/services to achieve the goal.

N/A

Annual Update for the 2020–21 Learning Continuity and Attendance Plan

The following is the local educational agency's (LEA's) analysis of its 2020-21 Learning Continuity and Attendance Plan (Learning Continuity Plan).

In-Person Instructional Offerings

Actions Related to In-Person Instructional Offerings

Description	Total Budgeted Funds	Estimated Actual Expenditures	Contributing
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40% FTE Counselor (General Fund)	\$23,762	\$17,106	Y
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A description of any substantive differences between the planned actions and/or budgeted expenditures for in-person instruction and what was implemented and/or expended on the actions.

Budgeted funds were based on a full year of service. The hiring process took longer than expected. The difference in cost was due to reduced salary cost associated with fewer work days. Funds not spent will be allocated to extend the supplemental services through Spring 2021.

Analysis of In-Person Instructional Offerings

A description of the successes and challenges in implementing in-person instruction in the 2020-21 school year.

In non-COVID times, Pathways Charter utilizes an independent study instructional model that, by design, incorporates synchronous and asynchronous learning to meet the individual needs of each student within the independent study learning model. Students and teachers meet weekly in a 1:1 setting for feedback, goal-setting, progress monitoring, and support. Students perform asynchronous work between meetings and have assigned or voluntary access to more frequent synchronous support. During COVID, in-person appointments were available throughout the 20/21 school year but only occurred by parent/student request or by invitation from the teacher due to lack of independent engagement.

Successes: The in-person, appointment based instruction proved beneficial in increasing work production and overall academic performance. Student performance data as well as feedback from students and parents indicates a benefit to the in-person instructional time. Virtual daily live interaction proved to be successful in supporting engagement and progress for those students who participated on a regular basis.

Challenges: While the Learning Continuity Plan included opportunities for small cohorts of students to be on campus, this instructional support model never materialized. Challenges included the coordinating of multiple family schedules as well as teacher time outside of the virtual daily live interactions.

Distance Learning Program

Actions Related to the Distance Learning Program

Description	Total Budgeted Funds	Estimated Actual Expenditures	Contributing
Does not apply to non-classroom based charter schools			

A description of any substantive differences between the planned actions and/or budgeted expenditures for the distance learning program and what was implemented and/or expended on the actions.

Does not apply to non-classroom based charter schools

Analysis of the Distance Learning Program

A description of the successes and challenges in implementing each of the following elements of the distance learning program in the 2020-21 school year, as applicable: Continuity of Instruction, Access to Devices and Connectivity, Pupil Participation and Progress, Distance Learning Professional Development, Staff Roles and Responsibilities, and Support for Pupils with Unique Needs.

Does not apply to non-classroom based charter schools

Pupil Learning Loss

Actions Related to the Pupil Learning Loss

Description	Total Budgeted Funds	Estimated Actual Expenditures	Contributing
Edgenuity Curriculum combined with STAR integration and My Path provides a system of assessments and data driven instruction in an online curriculum to address learning loss (Learning Loss Mitigation Funding)	\$3,750	\$3,750	Y
STAR Integration provides ELA and Mathematics assessments to identify learning status, target instruction, and monitor student progress. (General Fund)	\$500	\$250	Y
My Path enables Edgenuity Curriculum to provide individualized learning paths for students based on assessment data. (Learning Loss Mitigation Funding)	\$3,750	\$3,750	Y
Professional Development supports teacher effectiveness. (Learning Loss Mitigation Funding)	\$500	\$500	Y
ChromeBooks for Students provides equitable access to the curriculum for all students. (Learning Loss Mitigation Funding)	\$8,753	\$8,753	Y

A description of any substantive differences between the planned actions and/or budgeted expenditures for addressing pupil learning loss and what was implemented and/or expended on the actions.

There are no substantive differences between what was budgeted and what was spent.

Analysis of Pupil Learning Loss

A description of the successes and challenges in addressing Pupil Learning Loss in the 2020-21 school year and an analysis of the effectiveness of the efforts to address Pupil Learning Loss to date.

PCA's development of a Student Success Plan (SSP) and an Individualized Learning Plan (ILP) for each student creates the foundation for addressing learning loss and accelerating learning progress for pupils. Both plans are based on students' unique needs, strengths, and abilities. The SSP provides a multi-tiered system of support approach to ensuring students have the support needed for success.

The ILP is a data-driven instructional plan based on the student's academic history and current assessments. This plan prescribes the courses students need to take in order to reach their goals and places them at an instructional level aligned to their skills and abilities. Together, these plans address students' unique needs, strengths, and desires to ensure success in mitigating learning loss and accelerating learning progress. They also provide for a robust Tiered Re-engagement Plan to maximize attendance and participation in core instruction and intervention.

Edgenuity curriculum with the My Path program was purchased to provide students with targeted, data-driven, and engaging instruction that is independent study friendly. It provides instruction at each student's appropriate level and fosters student engagement.

English learners, low-income students, foster youth, homeless youth, and students with exceptional needs were identified and prioritized for more frequent meetings to provide guidance and ensure smooth progress through the My Path targeted intervention program. Staff also supplemented the curriculum with virtual and classroom-based instructional activities to support students whenever possible. This includes activities such as more frequent 1:1 meetings with the teacher, labs, tutoring, interventions, small group instruction, and other related instructional activities.

Successes: The SSP and ILP were created and implemented even during COVID. Each student followed an individualized course schedule and received academic as well as social emotional support as dictated by the plans. The plans are developed in collaboration with the student, parent, counseling staff, school administration and the teacher. Edgenuity proved to be an effective online curriculum for our students as shown by growth in the hours of engagement throughout the school year. In September 2020 the average number of hours students engaged in online curriculum was a mere 21 hours per week. By May 2021 student engagement increased to an average of 74 hours per week. Student achievement as indicated by grades has improved to an average of 75% across all subjects in grades 7-12.

Challenges: While tutoring was available to Foster and Homeless students, no PCA students qualified for 1-1 tutoring under that criteria and the small group instruction and learning labs never materialized due to the variety of complications associated with COVID.

Analysis of Mental Health and Social and Emotional Well-Being

A description of the successes and challenges in monitoring and supporting mental health and social and emotional well-being in the 2020-21 school year.

Upon enrollment, the student, family, teacher and counseling staff work together to develop a Student Success Plan (SSP) to address social and emotional and mental health wellness needs. PCA collaborated with the Student Support and Outreach (SSO) Department

and Sutter County Probation to develop and provide a comprehensive Multi-Tiered System of Support (MTSS) to promote and address the mental health and social-emotional well-being of the students, staff, and families of the school. Available resources will be allocated by priority of need which includes a priority for students who are homeless, foster youth, English learners, low income, or otherwise have unique or special needs. Data to drive the implementation of the MTSS is collected through intake interviews, Kelvin Pulse Surveys, and Student/ Family Check-ins via phone calls or home visits. This provides us with data to address mental health and social-emotional needs. The Social-emotional Learning (SEL) support team includes School Counselors, an SSO Specialist, and a School Resource Probation Officer (SRO). The role of the SRO is non-punitive and restorative.

PCA is a County Community School, so our students are “at promise.” Most come with Tier 2 and 3 social and behavioral services written into their rehabilitation plan. Students are assigned to a counselor for case management. Upon enrollment, all students go through an intake process with the SEL Support Team to triage and identify needs and barriers to academic success. School Counselor staffing was increased for the 2020-2021 school year and included multiple school counselors with smaller caseloads. Additionally, PCA and SSO staff worked jointly to create a referral process that will identify specific student needs and provide support in identified areas of immediate need.

Successes: The increase in counseling staff allowed for thorough development and close monitoring of the SSP through the 20/21 school year. Service we provided through a combination of in-person and virtual methods which allowed for continuity of services. SCSOS Student Support and Outreach Specialists were also successful in providing Tier I support such as *Why Try* and Kelvin Pulse Surveys we utilized to monitor wellbeing of students.

Staff engaged in a variety of SEL PD opportunities and frequent problem solving meetings for students identified as at-risk.

Challenges: Despite best efforts and availability of resources, a small percentage of students continue to struggle with social emotional well being.

Analysis of Pupil and Family Engagement and Outreach

A description of the successes and challenges in implementing pupil and family engagement and outreach in the 2020-21 school year.

Successes: Family and student engagement and outreach was at an all time high. PCA staff delivered food to 55% of families for the entire year. Multiple home visits were held weekly and provided through administrative and staff outreach efforts. Outreach provided by school counselors from SSO was also at an all time high with daily outreach to students or families in need of social, emotional and mental health support. PCA staff utilized county services such as FAST, County Mental Health, probation and Youth For Change to provide needed support for all of our “at promise” students through the appropriate referral processes. Kelvin surveys were administered to collect data on students and families to help PCA staff identify needs and then match resources to those needs.

Challenges: The low student to staff ratio allowed for individualized attention and outreach. Families immediately received support and encouragement when attendance or engagement dropped. Despite this outreach and best efforts, only 3 of 20 students met our 87% attendance goal with the schoolwide average being 57% for the year.

Overall Effectiveness: We were able to maintain a connection, communication and support for the basic needs of many families throughout the Pandemic. Despite low synchronous attendance numbers, students engaged asynchronously and earned a school/subject matter wide, average score of 75%.

Analysis of School Nutrition

A description of the successes and challenges in providing school nutrition in the 2020-21 school year.

Pathways Charter Academy is a non-classroom based school and therefore did not provide meals for students. Additional Actions and Plan Requirements

Additional Actions to Implement the Learning Continuity Plan

Section	Description	Total Budgeted Funds	Estimated Actual Expenditures	Contributing
Mental Health and Social and Emotional Well-Being	40%FTE Counselor (General Fund)	Duplicate	Duplicate	Y

A description of any substantive differences between the planned actions and budgeted expenditures for the additional plan requirements and what was implemented and expended on the actions.

N/A

Overall Analysis

An explanation of how lessons learned from implementing in-person and distance learning programs in 2020-21 have informed the development of goals and actions in the 2021–24 LCAP.

Virtual daily live interaction is a practice that will be continued as part of our independent study program, as practical, into the 2021-24 school years. SEL support, including increased counseling staff will be important to keep in place for the foreseeable future. Based on the 20-21 attendance data, we will need to increase our focus on the use of the tiered re-engagement process and resources to ensure that students attend their weekly in-person appointments and engage in the opportunities for in-person or virtual supplemental supports including tutoring and small group instruction which proved to be most effective.

An explanation of how pupil learning loss continues to be assessed and addressed in the 2021–24 LCAP, especially for pupils with unique needs.

Students will continue to be assessed using the STAR Renaissance Assessments and that information will be integrated in the Edgenuity MyPath software to create individual learning paths for remediation. The addition of Instructional Aides and/or Tutor to support scaffolding of grade level content will be important for the foreseeable future.

A description of any substantive differences between the description of the actions or services identified as contributing towards meeting the increased or improved services requirement and the actions or services implemented to meet the increased or improved services requirement.

All substantive differences described in each section above.

Overall Analysis of the 2019-20 LCAP and the 2020-21 Learning Continuity and Attendance Plan

A description of how the analysis and reflection on student outcomes in the 2019-20 LCAP and 2020-21 Learning Continuity and Attendance Plan have informed the development of the 21-22 through 23-24 LCAP.

Since PCA was not in existence in the 2019-20 school year, there is no data nor analysis for that period of time available. The reflections related to student outcomes in the 2020-21 school year were described above. The 21-24 LCAP is reflective of the need for attendance and engagement resources as well as the need for ongoing Social and Emotional counseling. We are confident that the actions related to curriculum and professional development will have a positive impact on student outcomes once students are attending regularly and emotionally grounded enough to fully engage in the academic program. Data practices need to be evaluated to ensure that student performance data is collected and analyzed in order to track, improve, and provide appropriate instructional support for students.

LCFF Budget Overview for Parents Template

Local Educational Agency (LEA) Name: Pathways Charter Academy

CDS Code: [CDS Code]

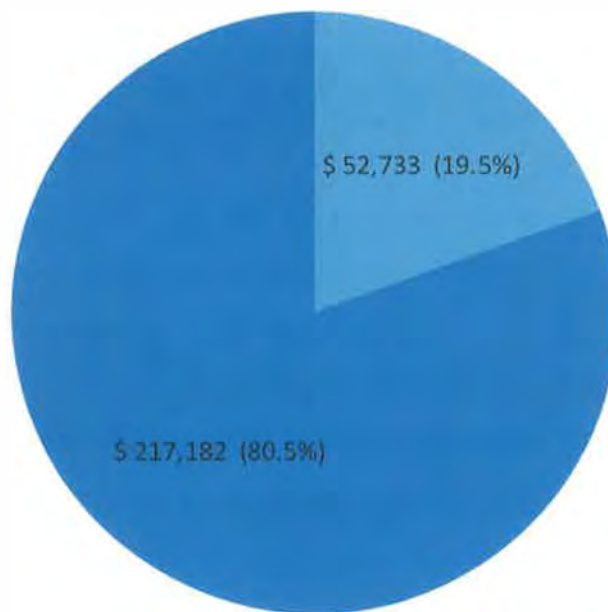
School Year: 2021 – 22

LEA contact information: John Kovach

School districts receive funding from different sources: state funds under the Local Control Funding Formula (LCFF), other state funds, local funds, and federal funds. LCFF funds include a base level of funding for all LEAs and extra funding - called "supplemental and concentration" grants - to LEAs based on the enrollment of high needs students (foster youth, English learners, and low-income students).

Budget Overview for the 2021 – 22 School Year

Projected Revenue by Fund Source

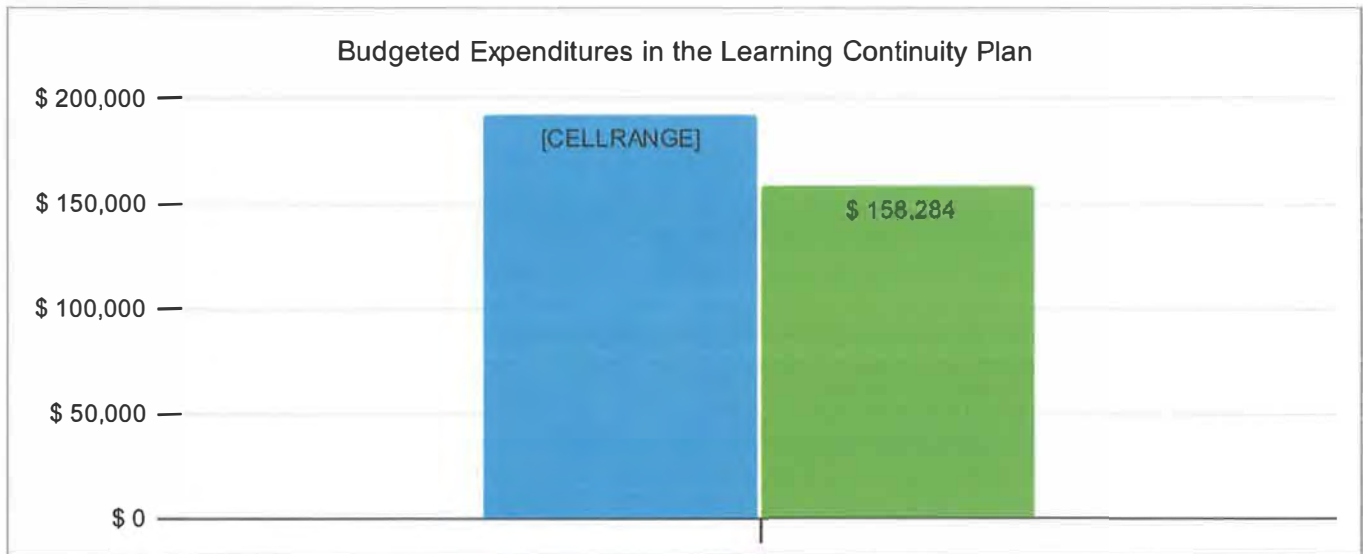


This chart shows the total general purpose revenue Pathways Charter Academy expects to receive in the coming year from all sources.

The total revenue projected for Pathways Charter Academy is \$269,915.00, of which \$269,915.00 is Local Control Funding Formula (LCFF), \$0.00 is other state funds, \$0.00 is local funds, and \$0.00 is federal funds. Of the \$269,915.00 in LCFF Funds, \$52,733.00 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

LCFF Budget Overview for Parents

The LCFF gives school districts more flexibility in deciding how to use state funds. In exchange, school districts must work with parents, educators, students, and the community to develop a Local Control and Accountability Plan (LCAP) that shows how they will use these funds to serve students.



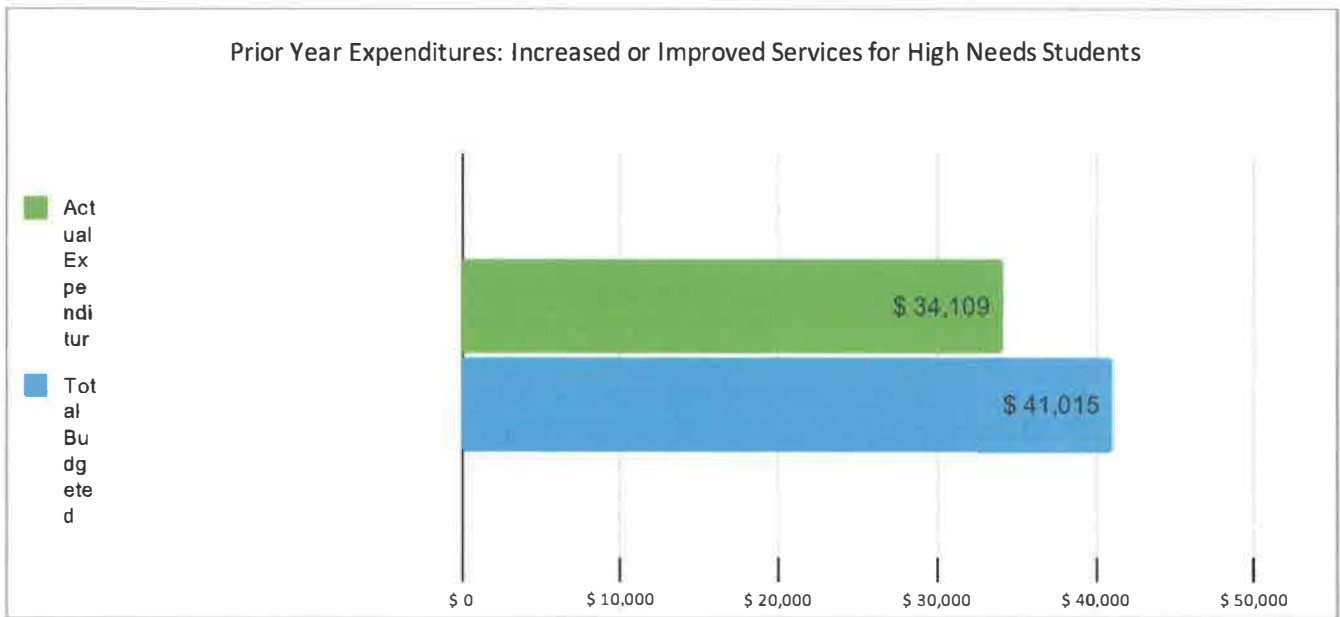
This chart provides a quick summary of how much Pathways Charter Academy plans to spend for planned actions and services in the Learning Continuity Plan for 2021 – 22 and how much of the total is tied to increasing or improving services for high needs students.

Pathways Charter Academy plans to spend \$295,846.00 for the 2021 – 22 school year. Of that amount, \$192,062.00 is tied to actions/services in the Learning Continuity Plan and \$103,784.00 is not included in the Learning Continuity Plan. The budgeted expenditures that are not included in the Learning Continuity Plan will be used for the following:

The General Fund operating expenses of the Sutter County Office of Education that are not included in the LCAP include base level school staffing costs as well as support services beyond the school and students: fiscal services and administration of non-student related programs, contracted services. Increased or Improved Services for High Needs Students in the Learning Continuity Plan for the 2021 – 22 School Year

In 2021 – 22, Pathways Charter Academy is projecting it will receive \$52,733.00 based on the enrollment of foster youth, English learner, and low-income students. Pathways Charter Academy must describe how it intends to increase or improve services for high needs students in the Learning Continuity Plan. Pathways Charter Academy plans to spend \$158,284.00 towards meeting this requirement, as described in the Learning Continuity Plan.

Update on Increased or Improved Services for High Needs Students in 2020 – 21



This chart compares what Pathways Charter Academy budgeted last year in the Learning Continuity Plan for actions and services that contribute to increasing or improving services for high needs students with what Pathways Charter Academy estimates it has spent on actions and services that contribute to increasing or improving services for high needs students in the current year.

In 2020 – 21, Pathways Charter Academy's Learning Continuity Plan budgeted \$41,015.00 for planned actions to increase or improve services for high needs students. Pathways Charter Academy actually spent \$34,109.00 for actions to increase or improve services for high needs students in 2020 – 21. The difference between the budgeted and actual expenditures of \$6,906.00 had the following impact on Pathways Charter Academy's ability to increase or improve services for high needs students:

The total expenditures for actions and services to increase or improve services for high needs students in 20-21 was less due to the length of time to recruit and hire a counselor. The counselor was not in place until mid-year, while budgeted cost were for the whole year. We were able to provide crisis counseling through partnerships from the community and Feather River Academy. No identified student needs went unmet. The counseling services mid-year on showed improvements in student engagement.

Local Control and Accountability Plan (LCAP) Expenditure Tables Template

Pathways Charter Academy

Total Expenditures Table

Totals	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds	Total Personnel	Total Non-personnel
Totals	\$ 166,934	\$ 25,128	\$ -	\$ -	192,062	\$ 165,914	\$ 26,148

Goal #	Action #	Action Title	Student Group(s)	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
1	1	Staffing	All	\$ 85,791	\$ -	\$ -	\$ -	\$ 85,791
1	2	Supplemental Materials	All	\$ 800	\$ -	\$ -	\$ -	\$ 800
1	3	Edgenuity	All	\$ 14,875	\$ -	\$ -	\$ -	\$ 14,875
1	4	Ensuring Broad Course Access	All	\$ -	\$ -	\$ -	\$ -	\$ -
1	5	ROP /CTE	All	\$ -	\$ -	\$ -	\$ -	\$ -
2	1	Collaboration	All	\$ 1,000	\$ -	\$ -	\$ -	\$ 1,000
2	2	Professional Learning	All	\$ 18,903	\$ -	\$ -	\$ -	\$ 18,903
2	3	Classified Support	All	\$ -	\$ 25,128	\$ -	\$ -	\$ 25,128
2	4	Tutoring	All	\$ 750	\$ -	\$ -	\$ -	\$ 750
2	5	EL Professional Learning	All	\$ -	\$ -	\$ -	\$ -	\$ -
3	1	Attendance and Outreach	All	\$ -	\$ -	\$ -	\$ -	\$ -
3	2	Transportation	All	\$ 1,000	\$ -	\$ -	\$ -	\$ 1,000
3	3	Counseling Services	All	\$ 36,315	\$ -	\$ -	\$ -	\$ 36,315
3	4	PBIS Implementation	All	\$ 7,500	\$ -	\$ -	\$ -	\$ 7,500

Contributing Expenditure Table

Totals by Type	Total LCFF Funds	Total Funds
Total:	\$ 132,356	\$ 157,484
LEA-wide Total:	\$ -	\$ -
Limited Total:	\$ -	\$ -
Schoolwide Total:	\$ 132,356	\$ 157,484

Goal #	Action #	Action Title	Scope	Unduplicated Student Group(s)	Location	LCFF Funds	Total Funds
1	1	Staffing	Schoolwide	Low-income, English learners, Homeless, Foster	LEA-Wide	\$ 85,791	\$ 85,791
1	3	Edgenuity	Schoolwide	All Students	LEA-Wide	\$ 14,875	\$ 14,875
1	4	Ensuring Broad Course Access	Schoolwide	All Students	LEA-Wide	\$ -	\$ -
1	5	ROP /CTE	Schoolwide	All Students	LEA-Wide	\$ -	\$ -
2	1	Collaboration	Schoolwide	Low-income, English learners, Homeless, Foster	LEA-Wide	\$ 1,000	\$ 1,000
2	2	Professional Learning	Schoolwide	All Students	LEA-Wide	\$ 18,903	\$ 18,903
2	3	Classified Support	Schoolwide	Low-income, English learners, Homeless, Foster	LEA-Wide	\$ -	\$ 25,128
2	4	Tutoring	Schoolwide	Low-income, English learners, Homeless, Foster	LEA-Wide	\$ 750	\$ 750
2	5	EL Professional Learning	Schoolwide	Low-income, English learners, Homeless, Foster	LEA-Wide	\$ -	\$ -
3	1	Attendance and Outreach	Schoolwide	Low-income, English learners, Homeless, Foster	LEA-Wide	\$ -	\$ -
3	2	Transportation	Schoolwide	Low-income, English learners, Homeless, Foster	LEA-Wide	\$ 1,000	\$ 1,000
3	3	Counseling Services	Schoolwide	Low-income, English learners, Homeless, Foster	LEA-Wide	\$ 36,315	\$ 36,315
3	4	PBIS Implementation	Schoolwide	Low-income, English learners, Homeless, Foster	LEA-Wide	\$ 7,500	\$ 7,500

Local Control and Accountability Plan

The instructions for completing the Local Control and Accountability Plan (LCAP) follow the template.

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Pathways Charter Academy	Brian Gault Assistant Superintendent	TomR@sutter.k12.ca.us 530-822-2931

Plan Summary 2021-2024

General Information

A description of the LEA, its schools, and its students.

Pathways Charter Academy (PCA), is a Non-Seat Based Charter School established by the Sutter County Superintendent of Schools to provide specialized education services for students who require an alternative education program. Pathways Charter Academy is housed on a campus next door to the Sutter County Superintendent of Schools Office. PCA is an innovative alternative education program offering individualized educational options in a safe, challenging, and need-fulfilling environment. Students are encouraged to acknowledge responsibility in both the local and global community. Students prepare for a successful quality life according to their individual needs. Students in grades 7 – 12 who are at risk of being expelled, have been expelled, are referred by courts or probation or parents who have requested a voluntary transfer are served by Pathways Charter Academy. PCA offers Independent Study for students who demonstrate a high degree of independence and prefer a self-guided program under the guidance of a credentialed teacher. Independent study is an alternative to classroom instruction for at-risk youth and is consistent with the County Office's course of study, and not an alternative curriculum. It provides individual students with a choice of ways to acquire the values, skills and knowledge all students should gain as verified in a written Master Agreement. All programs work closely with students and parents to provide a focused instructional program that leads to graduation or eventual return to their home school. The non-seatbased model allows for maximum flexibility and individualization to meet student needs including flexibility to work, enroll in dual enrollment college courses, enroll in CTE courses and participate in mentoring and internship opportunities. The enrollment at PCA has fluctuated during its first year between 13 and 17 students. Data collected is not always truly reflective due to the small sample size of participants, especially in subgroups. Additionally, students who enroll in PCA are typically not prepared for the rigor of AP courses however, if needed AP course work can be accessed for students who demonstrate need but it is not a standard part of the program. PCA doesn't expel pupils so there are no actions or services to address pupil expulsion rate, nor do students drop out of PCA but instead are placed in other alternative programs or returned to their district of residence for not meeting the obligations of their expulsion plan. Therefore, you will not see reference to dropout rates for middle or high school students.

Reflections: Successes

A description of successes and/or progress based on a review of the California School Dashboard (Dashboard) and local data.

Since Pathways Charter Academy was not in existence in 2019-20, Ca Schools Dashboard data is not yet available. However, PCA has already graduated two students this school year, with the potential for one more before the end of the school year.

Overall, the responses by students to the Kelvin Pulse surveys have been extremely positive. The surveys enable students to provide feedback on multiple aspects of the school and self care. Students reiterate connectedness to school and the staff, feel safe and are making progress towards graduation.

Social awareness - 100% positive feedback

Social participation in school - 100% positive feedback

COVID tools and awareness - 100% positive feedback

Resilience - 100% positive feedback

Positive mindset - 100% positive feedback

School Climate and Culture - 100% positive feedback

Cross Cultural and Linguistic Competency - 100% positive feedback

Successes shared above are attributed to the high staff to pupil ratio and training that staff received to support the hybrid model utilized during the pandemic. In the non-seat-based environment, a very low student to teacher ratio ensures very individualized learning plans that can be closely monitored and supported with supplemental support as needed. The inclusion of counseling services is foundational to the robust Multi Tiered Systems of Support for both academic and social emotional needs that are being developed through ongoing professional development and support for PBIS and PLC implementation. Taken as a whole these actions and services create a safe and stable learning environment where students feel engaged and supported to achieve their individualized goals.

Edgenuity is proving to be an effective online curriculum for our students. Hours of engagement have increased from an average of 21 hours per week to an average of 74 hours per week from the beginning to end of the 2020-2021 school year. Student achievement is increasing as well to mirror the level of engagement. Student achievement is averaging an overall grade of 70% across all subject matter areas in grades 7-12.

Students in an Independent Study Program may be suspended due to the same reasons a seat-based classrooms student could. However, thus far, no PCA students have been suspended this year.

Reflections: Identified Need

A description of any areas that need significant improvement based on a review of Dashboard and local data, including any areas of low performance and significant performance gaps among student groups on Dashboard indicators, and any steps taken to address those areas.

Using local data, PCA has identified an attendance rate of 57% for the 20-21 year. Due to the inconsistencies of COVID-19, increased efforts will be made to mitigate attendance issues and increase student engagement and attendance in the future.

PCA students and parents chose not to respond to the California Healthy Kids Survey. We have learned that students and parents will need more prompting and support to complete surveys in the future.

Kelvin Survey data - Overall, the responses by students in the Kelvin surveys have been extremely positive. The surveys enable students to provide feedback on multiple aspects of the school and self care. However, only 33% of students reported having a positive self-image.

In the 2020-2021 school year, the graduation rate during the first year was 23%. However, due to COVID related inconsistencies, there will be increased efforts to provide goal setting and support to increase the graduation rate.

In order to support students' attendance, behavior and academic needs, the multi-tiered system of approach will be reevaluated and improved. Increased counseling, the implementation of PBIS Tier I, refinement of the PLC process. The intake process and development of the ILP and goal setting with regular monitoring/check-ins is foundational to student success. The use of Attendance and Outreach Coordinator and Probation Officer is used to strengthen attendance outreach and tiered re-engagement.

PCA students did not successfully complete the STAR assessments as intended during the 20-21 school year. This will be addressed by providing incentives and requiring in-person appointments for assessments in the 21-22 school year.

Steps taken during the 20-21 school year to address the academic and social emotional needs identified above involve increasing staff and strengthening the systems of support. Specifically we increased the number of paraprofessionals available to provide supplemental support for small groups or individuals.

LCAP Highlights

A brief overview of the LCAP, including any key features that should be emphasized.

Working with stakeholders Pathways Charter Academy developed this LCAP to support all students. Taking into consideration input from stakeholders, an evaluation of state and local data, and the obligation to serve expelled and foster youth in the county, we have identified three LCAP goals. Foundational to the program is the development of individualized learning plans for every student. The majority of actions and services are designed to support the development, implementation and monitoring of these plans in order to ensure that the unique needs of our students are met.

Goal 1 - Pathways Charter Academy will provide Conditions of Learning that will develop College and Career Ready students.

Goals 2 - Pathways Charter Academy will plan programs, develop plans, and provide data from assessments that will maximize student outcomes.

Goal 3 - Pathways Charter Academy will promote student engagement and a school culture conducive to learning

Key features include: An intense focus on creating a culture and school climate that meets the diverse needs of students' academic and social-emotional needs through increased counseling and case management as well as leveraging the Edgenuity platform to provide students with enriching learning experiences. A focus on staff development and academic and SEL professional learning opportunities will allow staff to meet the diverse needs of the students they serve.

Comprehensive Support and Improvement

An LEA with a school or schools eligible for comprehensive support and improvement must respond to the following prompts.

Schools Identified

A list of the schools in the LEA that are eligible for comprehensive support and improvement.

Identify the schools within the LEA that have been identified for CSI.

N/A

Support for Identified Schools

A description of how the LEA has or will support its eligible schools in developing comprehensive support and improvement plans.

Describe how the LEA has or will support the identified schools in developing CSI plans that included a school-level needs assessment, evidence-based interventions, and the identification of any resource inequities to be addressed through the implementation of the CSI plan.

N/A

Monitoring and Evaluating Effectiveness

A description of how the LEA will monitor and evaluate the plan to support student and school improvement.

Describe how the LEA will monitor and evaluate the implementation and effectiveness of the CSI plan to support student and school improvement.

N/A

Stakeholder Engagement

A summary of the stakeholder process and how the stakeholder engagement was considered before finalizing the LCAP.

Staff (Certificated, Classified and Bargaining Unit) LCAP development was an agenda item at the following meetings:

3/10/21- Staff LCAP meeting and discussion

4/21/21 - Staff LCAP and LCFF priority meeting and discussion

4/28/21 - Staff LCAP meeting and discussion

5/19/21 - Staff LCAP meeting and discussion

5/26/21 - Staff LCAP meeting and discussion

Students input and feedback was obtained through surveys as well as through individual conferences where progress on Individualized Learning Plans was evaluated from a student output as well as programmatic support lens.

Kelvin Surveys - have been administered for a portion of the year in 2020-2021, beginning on March 1, 2021 through the end of the school year.

CHKS Surveys were administered during the weeks of 4/5/21-4/16/21

Parents:

CHKS were mailed home as well as emailed to parents during the week of 3/29/21-4/2/21.

SELPA:

2/11/21 SCSOS Systems of Support

6/8/21 Consultation

Parent Advisory Committee:

11/19/2020 - Budget overview for parents, Budget meeting to identify expenditures and supports provided for students.

3/18/21 - Review Annual Update and identify needs and barriers

6/15/21 - Final PAC meeting held via zoom

SCSOS Board

Status Update to the Board - April 14, 2021

Public Hearing - June 16, 2021

Board Approval - June 23, 2021

A summary of the feedback provided by specific stakeholder groups.

Certificated and Classified Staff- Continued implementation and training to support PBIS, Edgenuity and the PLC process. Provided printed/hands-on curriculum for students that struggle with the online platform, especially for English learners and students with disabilities. Staff shared their desire to develop a comprehensive health education curriculum and physical education program. Staff articulated the need for a vice principal to support administration and students. Even though PCA is a non-seat-based program, staff is very interested in promoting and encouraging students to engage in CTE courses and to set goals for after high school. One of the goals of PCA is to prepare students to be college and career ready. By having a strong CTE program with viable career choices available, students will be able to gain knowledge and certification through ROP. Staff is excited to continue professional development in PBIS and PLC. All staff recognize the need for improved services in both the academic world and behavioral world. All staff are interested in a clear process to tackling both PBIS and PLC support with support from all staff, stakeholders, and the county office.

Parents- Parents reported that they appreciated the personalized connections between school and home, home visits, and constant outreach for students. Independent study and the online curriculum provided flexibility for the students to help attend to other family matters throughout the pandemic. Parents appreciated the willingness of staff to meet with the students outside of normal school hours.

Students- The majority of student input centered around the flexibility provided by the independent study format as well as the embedded counseling services. The extra-curricular opportunities such as CTE courses and the Media Van were also identified as programs valued by students. The students reported that the level of support provided by counseling staff helped them to be better prepared to engage in instruction and that the opportunity for hands-on activities motivated them to come to school.

A description of the aspects of the LCAP that were influenced by specific stakeholder input.

Goal 1, Action 3 was developed in response to input from certificated and classified staff. While parents and students appreciated the online curricular platform, both indicated a need for additional training and support. Teachers requested training in navigating course work vs credit

recovery work and meeting the individualized needs of students. Classified staff requested additional training and personalized access to Edgenuity in order to best support teaching staff and students.

Actions developed in Goal 3 are in direct response to stakeholder feedback as well as from Kelvin survey results. Stakeholders shared the importance of creating an environment for students and staff in which they feel safe and welcomed. An emphasis on PBIS implementation will support a positive learning environment. Additional attention from the Attendance and Outreach Coordinator will ensure barriers including transportation barriers are removed to ensure students attend their weekly appointments and other opportunities for in-person support.

Goals and Actions

Goal

Goal #	Description
1	Pathways Charter Academy will provide Conditions of Learning that will develop College and Career Ready students. Priority 1, 2, and 7

An explanation of why the LEA has developed this goal.

Pathways Charter Academy (PCA) serves students who have been expelled, referred by Probation, referred due to truancy or at the request of the parent. Student and parent input indicates that they are disenfranchised with the traditional school setting and survey data indicates that upon entry in the County Community School, the majority of students do not see relevance or connection between school and their long term goals. PCA intends to establish a learning environment (conditions of learning) that is safe, respectful, nurturing and responsive to individual student needs. These actions taken as a whole and monitored through the identified metrics will ensure that students referred to PCA will enter an environment that supports them to establish individualized goals and realize how school provides support to help them achieve.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Priority 1A - Properly credentialed and appropriately assigned teachers Source: SARC	100%	N/A	N/A	N/A	100%
Priority 1B - Student access to standards-aligned instructional materials Source: SARC	100%	N/A	N/A	N/A	100%
Priority 1C - Facilities in Good Repair Source: Facilities Inspection Tool (FIT)	Overall “Exemplary” rating	N/A	N/A	N/A	Maintain “Good Repair” rating

Priority 2A - Implementation of State Academic Standards Source: Local Indicator Tool for Priority 2	Professional Learning for Teaching = 2 Standards Implementation Health = 2 PE = 1 VAPA = 3	N/A	N/A	N/A	Professional Learning for Teaching = 4 Standards Implementation Health = 4 PE = 4 VAPA = 4
Priority 2B - EL access to CCSS and ELD Standards Source: CAASPP	2021 STAR (ELA) 0 % of ELs in the 50th percentile or above	N/A	N/A	N/A	25% of ELs will be in the 50th percentile or above

Actions

Enter the action number. Provide a short title for the action. This title will also appear in the expenditure tables. Provide a description of the action. Enter the total amount of expenditures associated with this action. Budgeted expenditures from specific fund sources will be provided in the summary expenditure tables. Indicate whether the action contributes to meeting the increase or improved services requirement as described in the Increased or Improved Services section using a “Y” for Yes or an “N” for No. (Note: for each such action offered on an LEA-wide or schoolwide basis, the LEA will need to provide additional information in the Increased or Improved Summary Section to address the requirements in *California Code of Regulations*, Title 5 [5 CCR] Section 15496(b) in the Increased or Improved Services Section of the LCAP).

Actions for English Learners: School districts, COEs, and charter schools that have a numerically significant English learner student subgroup must include specific actions in the LCAP related to, at a minimum, the language acquisition programs, as defined in *EC* Section 306, provided to students and professional development activities specific to English learners.

Actions for Foster Youth: School districts, COEs, and charter schools that have a numerically significant Foster Youth student subgroup are encouraged to include specific actions in the LCAP designed to meet needs specific to Foster Youth students.

Action #	Title	Description	Total Funds	Contributing
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1	Staffing	Properly credentialed and appropriately assigned teachers. Continue to provide daily live interaction opportunities for students on the independent study program.	\$85,791	Y
2	Supplemental Materials	Provide alternative curricular resources, primarily targeted to unduplicated students and students with exceptional needs, for Science History Social Science to provide hands-on learning experiences to students that struggle with the Edgenuity online learning platform (TCI and Discovery Education) Priority 7B and 7C	\$800	Y
3	Edgenuity	Edgenuity Online Platform Professional Learning Provided to teachers on the implementation of standards and best practices to for teachers in supporting	\$14,875	N
4	Ensuring Broad Course Access	Students have access to a comprehensive Health Education through alignment to the Framework in order to strengthen and supplement Health Curriculum to ensure comprehensive support of student health. Explore opportunities for increased physical education during the school day in order to create a more comprehensive program where students can earn credits towards graduation Priority 7A	\$0	N
5	ROP/CTE	Increase student enrollment in SCSOS CTE courses through Tri-County ROP Administer Virtual Job Shadow to establish career goals	\$0	N

Goal

Goal #	Description
2	Pathways Charter Academy will plan programs, develop plans, and provide data from assessments that will maximize student outcomes. Priority 4 and 8

An explanation of why the LEA has developed this goal.

In 20-21, we determined data practices needed to be evaluated to ensure that student performance data is collected and analyzed in order to track, improve, and provide appropriate instructional support for students. When students enroll at PCA they are required to take Benchmark Assessments. Most students enter below grade level or significantly below grade level in all academic subject areas. 20-21 Edgenuity data confirms the need for a strong system of academic monitoring and support. Most students also enroll with credit deficiencies and have been unsuccessful in the traditional school setting. By developing individual learning plans based on data from the assessments, PCA intends to improve and maximize student outcomes through increased targeted professional development and supplemental support and services for unduplicated students and students with exceptional needs.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Priority 4A - Statewide Assessments Source: Dashboard and CAASPP	Establish Baseline based on next Dashboard Establish baseline based on CAASPP scores	N/A	N/A	N/A	Determine outcome data based on baseline
Priority 4B - Percentage of pupils who have been enrolled in, and successfully completed A-G or CTE course requirements Source: College/Career Indicator (Dashboard)	Establish Baseline based on next Dashboard	N/A	N/A	N/A	15% prepared

Priority 4C - Percentage of English learners making progress toward English proficiency Source: ELPI and Summative ELPAC	Establish Baseline based on next Dashboard There are not enough students with 2 years of ELPAC data to generate data without violating confidentiality	N/A	N/A	N/A	Determine outcome based on data and whether there are enough students to generate data
Priority 4D - EL Reclassification Rate Source: Reclassification Policy	2020-2021 0 students reclassified	N/A	N/A	N/A	2 students
Priority 4F - Demonstration of college preparedness (EAP)	Establish Baseline data	N/A	N/A	N/A	Determine outcome data based on baseline
Priority 8A - Other Pupil outcomes Source:STAR	Establish Baseline data	N/A	N/A	N/A	Determine outcome data based on baseline

Actions

Enter the action number. Provide a short title for the action. This title will also appear in the expenditure tables. Provide a description of the action. Enter the total amount of expenditures associated with this action. Budgeted expenditures from specific fund sources will be provided in the summary expenditure tables. Indicate whether the action contributes to meeting the increase or improved services requirement as described in the Increased or Improved Services section using a "Y" for Yes or an "N" for No. (Note: for each such action offered on an LEA-wide or schoolwide basis, the LEA will need to provide additional information in the Increased or Improved Summary Section to address the requirements in *California Code of Regulations*, Title 5 [5 CCR] Section 15496(b) in the Increased or Improved Services Section of the LCAP).

Actions for English Learners: School districts, COEs, and charter schools that have a numerically significant English learner student subgroup must include specific actions in the LCAP related to, at a minimum, the language acquisition programs, as defined in *EC* Section 306, provided to students and professional development activities specific to English learners.

Actions for Foster Youth: School districts, COEs, and charter schools that have a numerically significant Foster Youth student subgroup are encouraged to include specific actions in the LCAP designed to meet needs specific to Foster Youth students.

Action #	Title	Description	Total Funds	Contributing
1	Collaboration	Weekly collaboration on minimum days for all staff to analyze student needs and data, plan for instruction and intervention using the PLC model Release time for staff to collaborate and engage in professional learning activities relevant LEA goals	\$1,000	Y
2	Professional Learning	Contract with Solution Tree for attentive support with PLC implementation	\$18,903	N
3	Classified Support	Paraprofessional to provide daily academic and SEL support to targeted students identified through academic data analysis and referrals from SEL screeners	\$25,128	Y
4	Tutoring	Certificated and Classified staff will provide daily after school tutoring opportunities for students with targeted support for unduplicated students	\$750	Y
5	EL Professional Learning	Support from EL expert Theresa Hancock on best practices for standards implementation and Integrated and Designated ELD instruction. Provide staff feedback on teaching practices specific to support EL students across content areas.	\$0	Y

Goal

Goal #	Description
3	Pathways Charter Academy will promote student engagement and a school culture conducive to learning Priority 3, 5, and 6

An explanation of why the LEA has developed this goal.

Even as a non-seat based charter school, Pathways Charter Academy believes they need to strive to provide an environment for students that is engaging and establishes a culture where students learn to view themselves in a positive light and get along with others. Oftentimes, students have not been successful in traditional school and are looking for an alternative learning environment. In order to reestablish educational development, establish appropriate educational goals and support students to earn a high school diploma, extensive support

services are necessary. The actions and services in the goal are designed to remove barriers that have impeded success in the traditional school setting.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Priority 3A/3B and 3C - Efforts to seek parent input in decision-making Source: Local Indicator Tool for Priority 3 or survey	CHKS Survey Participation Rate 0% All parents 0% Unduplicated 0% Exceptional Needs	N/A	N/A	N/A	Survey Participation Rate 75% All parents 75% Unduplicated 75% Exceptional Needs
Priority 5A - Attendance Source - P2 Attendance Report	2020-2021 57%	N/A	N/A	N/A	87%
Priority 5B - Chronic Absenteeism Source - Dashboard - Chronic Absenteeism Indicator and Data Quest	Establish Baseline based on next Dashboard	N/A	N/A	N/A	Determine outcome data based on baseline
Priority 5C - Middle School Dropout Rate Source: AERIES	2020-21 0 students	N/A	N/A	N/A	0 students
Priority 5D - High School Dropout Rate Source: CALPADS 1.12	2020-21 4 students	N/A	N/A	N/A	0 students
Priority 5E - High School Rate	Establish Baseline based on next Dashboard	N/A	N/A	N/A	75%

Source: Graduation Rate Indicator (Dashboard) and/or CALPADS 15.1 or 15.2	2020-2021 15%				
Priority 6A - Suspension Rate Source: Suspension Rate Indicator (Dashboard) and CALPADS	Establish Baseline based on next Dashboard 0 Students	N/A	N/A	N/A	Determine outcome data based on baseline
Priority 6B - Expulsion Rates Source: CALPADS	0 Students	N/A	N/A	N/A	Maintain 0 Students
Priority 6C - Other local measures, including survey of pupils, parents and teachers on the sense of school safety and connectedness Source: Survey	Establish Baseline 0 parents responded to survey on school safety and connectedness	N/A	N/A	N/A	Sense of School Safety Students - 95% Parents- 100% Sense of School Connectedness Students - 85% Parents- 85% Total School Supports (Pretty Much or Very True) Students- 80% Parents - 80%

Actions

Enter the action number. Provide a short title for the action. This title will also appear in the expenditure tables. Provide a description of the action. Enter the total amount of expenditures associated with this action. Budgeted expenditures from specific fund sources will be provided in the summary expenditure tables. Indicate whether the action contributes to meeting the increase or improved services requirement as described in the Increased or Improved Services section using a "Y" for Yes or an "N" for No. (Note: for each such action offered on an LEA-wide or schoolwide basis, the LEA will need to provide additional

Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students 2021-2022

Percentage to Increase or Improve Services	Increased Apportionment based on the Enrollment of Foster Youth, English Learners, and Low-Income students
3.72%	\$52,733

Required Descriptions

For each action being provided to an entire school, or across the entire school district or county office of education (COE), an explanation of (1) how the needs of foster youth, English learners, and low-income students were considered first, and (2) how these actions are effective in meeting the goals for these students.

The needs, conditions and circumstances (barriers) of our Socioeconomically Disadvantaged (85%), English Learners (10%) and Foster Youth (0%) were explored and considered first in the development of the following schoolwide actions and services. A summary of the barriers identified includes:

For SED: Independent study programs require one hour per week of in -person instruction. However our SED students responded better when they engaged in the opportunity for daily live interactions with the credentialed teacher. Therefore this increased level of support will continue into the 21-22 school year. There is a high percentage of students with significant effects from adverse childhood events (ACE), increased family or homelife demands/pressure competing for time and attention, food and housing insecurities, affiliation with gangs and other influences counterproductive to engagement in school, lack of support from home or adults outside of school, substance abuse. Therefore, students will be prioritized for additional counseling and tutoring services.

For ELs: Language and/or technology based communication barriers, establishment of protected time for focus on ELD standards, lack of confidence or perseverance related to school engagement. Therefore, staff will be provided additional support through professional learning opportunities and direct support from EL expert, Teresa Hancock.

Stakeholder input and available data also indicate that SWD and ELs traditionally perform significantly lower than schoolwide averages on all academic indicators but even more disproportionality in the areas of Math, Science and Social Studies. The Pandemic has only served to increase the performance gap and local data shows that these student groups along with SED students are having difficulty re-engaging in school and addressing the additional learning loss that occurred due to the decrease in in-person instructional time over the last 14 months

Based on these needs, conditions and circumstances the following actions will be implemented on a schoolwide basis:

Goal 1, Action 1 (Daily live interaction with certificated staff)

Goal 1, Action 2 (Supplemental Materials)

Goal 2, Action 1 (Collaboration)

Goal 2, Action 3 (Classified Support)

Goal 2, Action 4 (Tutoring)

Goal 2, Action 5 (EL Professional Learning)

Goal 3, Action 1 (Attendance Outreach Staffing)

Goal 3, Action 2 (Transportation)

Goal 3, Action 3 (Counseling Services)

Goal 3, Action 4 (PBIS Implementation)

These actions are being provided on an LEA-wide basis and we expect that all students will see improvement in attendance, engagement and academic performance on local and statewide assessments. However, because of the gap in performance and slower rate that unduplicated pupils have recovered from pandemic related learning loss, we believe these actions will support our unduplicated pupils in recovering from learning loss significantly more than other students.

A description of how services for foster youth, English learners, and low-income students are being increased or improved by the percentage required.

The goals and actions above, taken together, are intended to increase both quantity and quality of services for unduplicated student groups by exponentially more than the minimum proportionality requirement.

The increased level of support provided by the additional daily live interactions with the teacher is critical to provide the services that our population require (frequently expelled or SARB referred and are also SED and/or ELs) to engage and experience success in a the non-seatbased school setting. More intensive and targeted counseling services are also foundational to addressing the effects of adverse childhood events and lack of success in the traditional school setting. Several studies have shown that increasing the quality and quantity of positive adult contacts during the school day increases the overall student achievement, especially for disadvantaged children. The STAR project is an example of a study that provided data to show that by reducing the teacher to student ratio to no more than 18-1 shows a significant advantage for SED students. Beyond the 18-1 ratio, show no significant advantage. Research from ASCA shows that, "in particular, students of color and low income families benefit from having more access to school counselors." ASCA also provides research validating that, "low student to counselor ratios, especially in high-poverty schools produces better outcomes for students such as improved attendance, fewer disciplinary incidents and higher graduation rates." While all students benefit from low students to staff ratios stakeholder input indicates that this level of support is essential to the success of our unduplicated student groups. Our program is based on the development, implementation and monitoring of an Individual Learning Plan. A low student to staff ratio is a critical component in the success of that process.

Agenda Item No. 8.0

BOARD AGENDA ITEM: Public Hearing on Proposed 2021-2022 Sutter County
Superintendent of School's Budget

BOARD MEETING DATE: June 16, 2021

AGENDA ITEM SUBMITTED FOR:

 Action

 Reports/Presentation

 Information

 X Public Hearing

 Other (specify)

PREPARED BY:

Nicolaas Hoogeveen

SUBMITTED BY:

Nicolaas Hoogeveen

PRESENTING TO BOARD:

Nicolaas Hoogeveen

BACKGROUND AND SUMMARY INFORMATION:

Public Hearing on the Sutter County Superintendent of School's 2021-2022 Budget

Sutter County Superintendent of Schools

2021/2022 Budget

Presented to the Board
For Adoption: Wednesday, June 23, 2021



SUTTER COUNTY
SUPERINTENDENT OF SCHOOLS

2021-2022 BUDGET DEVELOPMENT FINANCIAL REPORT

JUNE 23, 2021



Mission Statement

“Service for Success”

Students~Staff~Community



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

Cabinet Team

Tom Reusser	Superintendent
Ron Sherrod	Assistant Superintendent of Business Services
Brian Gault	Assistant Superintendent of Educational Services
Janine Hughes	Assistant Superintendent of Special Education
Joe Hendrix	Deputy Superintendent
Carolyn Patton	Assistant Superintendent SELPA
Eric Pomeroy	Assistant Superintendent of Career and Adult Education
Kathy Tamez	Human Resources Director
Angela Huerta	Communications Director
Maggie Nicoletti	Executive Assistant

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SECTION A: Introduction



June 7, 2021

TO: Sutter County Board of Education

FROM: Tom Reusser 

SUBJECT: 2021-22 Budget

Attached you will find a copy of the budget for the 2021-22 year beginning July 1, 2021, for your review and approval. We have taken a fiscally conservative position in developing this budget based on the Governor's January 2021-22 Proposed Budget.

Governor Newsom's May Revision proposed a significant increase in overall state revenues in 2021-22. In fact, state tax collections from all sources experienced sizeable increases in the 2020-21 year and in projected collections for the 2021-22 year. Considering the statewide closures related to the COVID-19 virus we experienced since March 2020, this was a welcomed surprise.

At this time last year, the Governor and legislative leaders were grappling to solve an estimated \$54 billion funding shortfall and we were faced with a proposed a 10 percent reduction in school funding plus deferrals of revenues into future years as a solution. In stark contrast, this year the Governor's May Revision projects a staggering \$100 billion funding surplus comprised of \$76 billion from state sources and \$25 billion from federal sources. Accordingly, the Governor has proposed some increases to ongoing revenues for schools, elimination of nearly all of the prior year deferrals, plus a variety of one-time or short-term programs. Because the outcome of these proposals are not yet certain, Sutter County Superintendent of Schools has chosen to not budget these funds until they materialize.


Despite the influx of funding noted above, risks still exist. Pension costs continue to rise and the costs for unemployment insurance is expected to increase by 2,360% compared to 2020-21. In a broader perspective of the economy, concerns remain with overall unemployment and the possibility of runaway inflation.

Sutter County Superintendent of Schools is proactive in spending one-time dollars on one-time expenditures. The ongoing plan of the County Office is to ensure that we are fiscally solvent for many years to come. Our approach is to ensure current and proposed programs are fiscally self-supporting while making exceptions for programs that are in the best interest of students.

This budget is a snapshot of our present fiscal status and reflects the best planning that our fiscal department and program managers have, based on today's information and assumptions. Budgets are ever changing documents that reflect the mission and goals of the County Office and change as more information is available. Monthly and Interim reports will be brought to the board to show changes throughout the year.

June 7, 2021

TO: Sutter County Board of Education

FROM: Ron Sherrod, Assistant Superintendent of Business Services 

SUBJECT: 2021-22 Budget

Over the years, we have brought to you for approval conservative budgets with contingencies built in to compensate for those unforeseen proposals that could arise as we wait for an Enacted State Budget. The 2021-22 budget anticipates a net surplus of \$1.3 million on \$36.8 million of total expenditures. As with any plan, however, there may be a need in the future to set aside additional funds for expenditure.

The addition of LCFF in 2013-14 requires us to change the budgeting discussion to one focused on how to prioritize the use of new resources on expenditures most needed to meet the needs of all students, and especially the needs of students who are foster youth, low-income, or English language learners. The related goals and activities described in our Local Control Accountability Plan (LCAP) are presented alongside this budget.

Our past practice has been to build our budget based on the Governor's January Proposed Budget adjusted by the May Revision. Our multi-year projections conservatively assume the phase out of expiring one-time grants or programs, any known change in revenue and expenditures, and include the anticipated increases in pension liabilities.

As the state budget is negotiated between the Governor and legislative leaders, there may be other changes that will affect the 2021-22 budget. This is particularly true as we plan for the coming year where the Governor's May Revision projects a \$100 billion surplus following last year where a shortfall of \$54 billion was expected. The Governor's proposal includes some increases to ongoing revenues for schools, elimination of nearly all of the prior year deferrals, plus a variety of one-time or short-term programs. Changes due to these proposals will be reflected in the interim reports, or within 45 days of adoption of the Enacted State Budget.

This budget and supporting documents were prepared and submitted by our dedicated Internal Business Department staff. I would like to express my gratitude to Nic Hoogeveen, Director of Internal Business Department and his staff, Paramjeet Kaur, Susan Miller, Jay VanDuzer, Brenda Spannbaauer, Laura Phillips, Laura Avelar, Maggie Navarro, Lindsay Linker, and Mayra Bautista for their expertise, dedication, and tireless efforts. This budget is a team effort, and I have the pleasure to present to you the product of their expertise.

This budget reflects the decisions and priorities of the County Office as a whole, each fund telling its own story. We hope you enjoy the effort that has been put into making this a meaningful document.

General Fund Financial Assumptions 2021-22



The budget projections used in this document are the most current and accurate information we have available during the budget development stage. Often, the timelines to propose our budget occur before the California State Budget Act has been signed into law. Once signed, we will update this budget with the material changes. Until then, our general assumptions are that the County Office will continue to receive flat LCFF funding for the foreseeable future. A significant amount of one-time Federal and State COVID-19 funds have been removed but additional funds continue to be announced and will be budgeted as more information is known. With the anticipation of returning to full-time, in-person instruction for the 2021-22 year, an increase of other local revenue due to SELPA excess costs is projected. In accordance with Education Code Section 1622, any material changes to the assumptions or financial data will result in a budget revision within 45 days after the state budget is enacted. The budget is also formally revised and updated at First Interim (December) and at Second Interim (March) to reflect changes in income and expenditures.

General Fund differences reflect all departments, including Special Education services provided to the districts through the Special Education Local Plan Area (SELPA). Although SELPA budgets are not approved by the County Board, the total changes for SELPA, if significant, are included in the financial assumptions for informational purposes.

The amounts included in the 2020-21 Estimated Actuals column of the budget are estimates based on the current year budgets, adjusted only for known fluctuations in amounts expected to be spent by year-end. The Unaudited Actuals Report that is presented to the board in October will be a final accounting of actual expenditures for 2020-21.

Multi-year projections assume flat funding for LCFF and reflect any known changes to funding and expenditures for the future two years. With the massive amount of one-time COVID funds, it is imperative the County Office maintains fiscal prudence knowing this windfall will stop. Salary increases for step and column, updated PERS and STRS rates, and known changes are included in projections.

While the Governor's May Revision reflects a strong economic turnaround, the County Office's LCFF funding remains flat and does not receive the benefit of the turnaround. Flat LCFF funding coupled with inflation and increasing employee costs, including step and column, and PERS and STRS employer rate increases will create a bleak financial future that will be continuously monitored. The County Office continues to balance the allowable uses of one-time COVID-19 funds while maintaining the Superintendent's vision at the forefront of every decision made of:

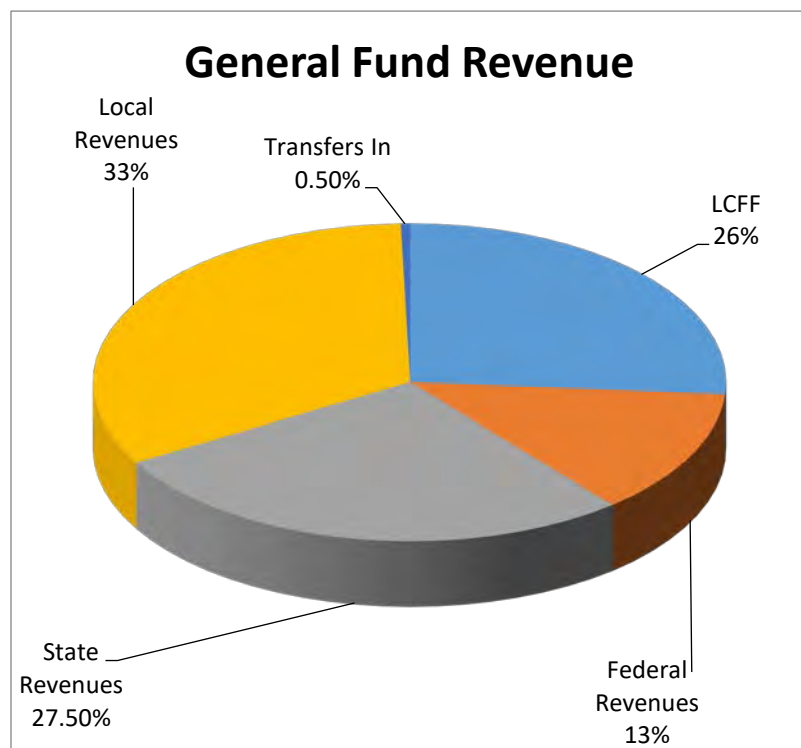
- We will always do what is in the best interest of students
- We will provide quality service and support to our school districts
- We will be a productive, visible presence within our community

The budget presented within these pages is a reflection of this vision.

General Fund Revenue

Revenue is generated by various State, Federal, and Local sources as well as transfers from other funds within the County Office.

Lottery revenue is budgeted at \$199 per average daily attendance (ADA). This amount represents \$150 of unrestricted and \$49 restricted for educational materials. This is a conservative budget based on the School Services of California Financial Projection Dashboard. Lottery is distributed to Special Education, Feather River Academy (FRA), and Pathways Charter Academy (PCA) on the prorated share to enhance the programs that generated the attendance.



Average daily attendance (ADA) projections are based on historical trends adjusted for any known information on the current population. The projections for 2021-22 have decreased slightly countywide. The County Office is projecting to see an increase in average daily attendance at Feather River Academy (FRA) compared to 2020-21 with the return to in-person instruction. Attendance at Pathways Charter Academy is projected to grow to 25 ADA.

Local Control Funding Formula (LCFF) is refined at each reporting period with the most current attendance data and the latest projections from the California Department of Education (CDE) and the Governor's budget. The LCFF funds consist of local property taxes, Education Protection Act (Prop 30) funds, and state aid.

LCFF revenue is projected to increase by \$70,806 (0.7%). Although the County was deemed "hold harmless", ensuring the County does not receive less revenue than it did under the Revenue Limit, the projected increase of ADA at both FRA and PCA attributes to the increase. Since PCA revenue is calculated independently and uses their own LCFF calculator, they receive the benefit of the 5.07% COLA from the Governor's May Budget Revision.

Federal revenue is projected to decrease by \$1,131,231 (-18.6%) from the current year estimated actuals budget. This change stems largely from the removal of one-time COVID-19 Learning Loss Mitigation funds and updated State Account Code Structure (SACS) guidance that reclassifies Medi-Cal Administrative Activities (MAA) to other local revenue.

Other State revenue is projected to decrease by \$2,526,280 (-19.2%). This is caused by a reduction in AB-602 funding due to declining ADA with South Sutter Charter School no longer being in the SELPA. The K12 Strong Workforce Program revenue has also been removed to align with the contract cessation. One-time COVID-19 State Learning Loss Mitigation funds have also been removed.

Other Local revenues are projected to increase by \$3,606,719 (39.5%). The majority of this increase results from an increase in excess costs in our SELPA program. Other local revenue from Shady Creek Outdoor School is projected to increase based on a half school year of attendance and sales. The reclassification of MAA revenues also attributes to the increase.

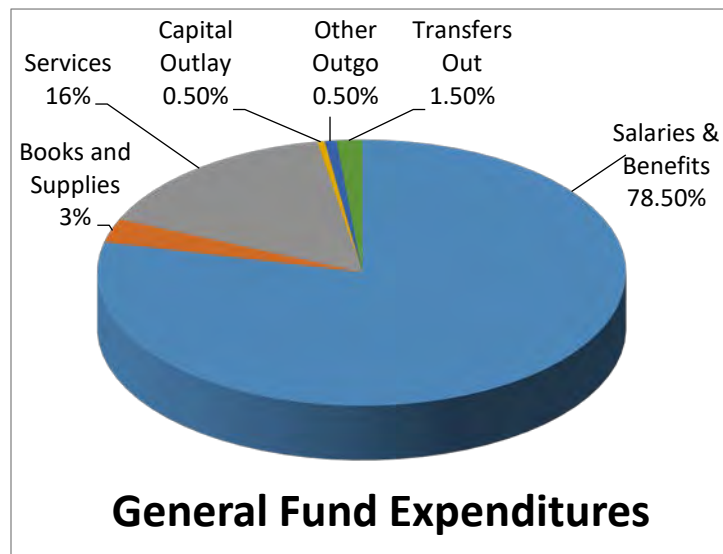
Other Financing Sources – Interfund Transfers In are projected to increase by \$164,984 (824.26%). These transfers are used to move money into the general fund. In this case, a larger transfer in from the enterprise fund for the Shady Creek Outdoor School is projected based on a half year of events.

General Fund Expenditures

As total projected revenues are remaining steady for 2021-22, expenditures in the general fund are projected to increase.

Under our Local Control Accountability Plan, the County Office needs to provide even greater levels of service and support in many areas including fiscal oversight, accountability, information technology, staff development, curriculum and instruction, student programs, and human resources.

By managing the County Office resources, the agency has built reasonable reserves and a shared understanding of the challenges ahead. Programs have been asked to be prudent and conservative with resources in order to manage unrestricted reserves.



Salaries and Benefits

Certificated salaries increased by \$542,641 (6.2%) and classified salaries increased by \$956,916 (9.6%) from the estimated actuals budget. The certificated salary increase is largely attributed to budgeting counselors and additional days of instruction, which are allowable uses under the Expanded Learning Opportunities (ELO) grant. Classified salaries increased with

the return to in-person instruction, increasing the need for subs, paraprofessionals, custodial and maintenance staff, and returning staffing levels to pre-pandemic levels at Shady Creek.

Employer paid benefits increased by \$1,179,378 (15.0%) which aligns with the increase in salary expenses. The unemployment insurance rate increased significantly compared to the prior year with an increase from 0.05% to 1.23%. The STRS rate used is 15.92%, which is lower than the updated 16.92% rate presented at the May revise. The PERS rate was reduced slightly to 22.91%, while our presented budget uses 23.0%. The updated PERS and STRS rates will be used at the next interim.

Supplies

The overall decrease in program budgets for books and supplies is \$574,681 (-34.7%). The decrease includes reductions of technology and curriculum that was funded using one-time COVID-19 Corona Relief Funds.

Services and Other Operating Expenditures

Budgets for services and other operating expenditures are projected to decrease by \$260,988 (-4.3%). These decreases are largely due to the removal of online learning platforms and wireless connectivity access devices to ensure a smooth transition to distance learning that were purchased using one-time COVID-19 Corona Relief Funds.

Capital Outlay

The \$203,864 (-55.8%) decrease is due to the removal of the Shady Creek shade structure, Feather River Academy HVAC replacement, and projecting to have a

major portion of the Feather River Academy flooring project completed during 2020-21.

Other Outgo

The total decrease of \$56,919 (-14.2%) is due to the removal of the 2015-16 Medi-Cal funds received that were distributed during the 2020-21 year.

Other Financing Sources – Interfund Transfers Out

The majority of the increase of \$139,692 (31.5%) is due to projecting a larger transfer to the Cafeteria Fund (Fund 13) from Shady Creek Outdoor School.

The Indirect Cost Rate

(ICR) for the budget year is 10.91%.

Programs will be charged a 10.91% rate unless program guidelines prohibit the rate or special arrangements for a cap have been arranged with the Superintendent. The negotiated or capped ICR for 2021-22 are as follows:

- **Special Ed.** - 2/3 of approved rate not to go below 4% or above 7%.
- **WIOA** – Not to exceed 7%.

Fund Balance

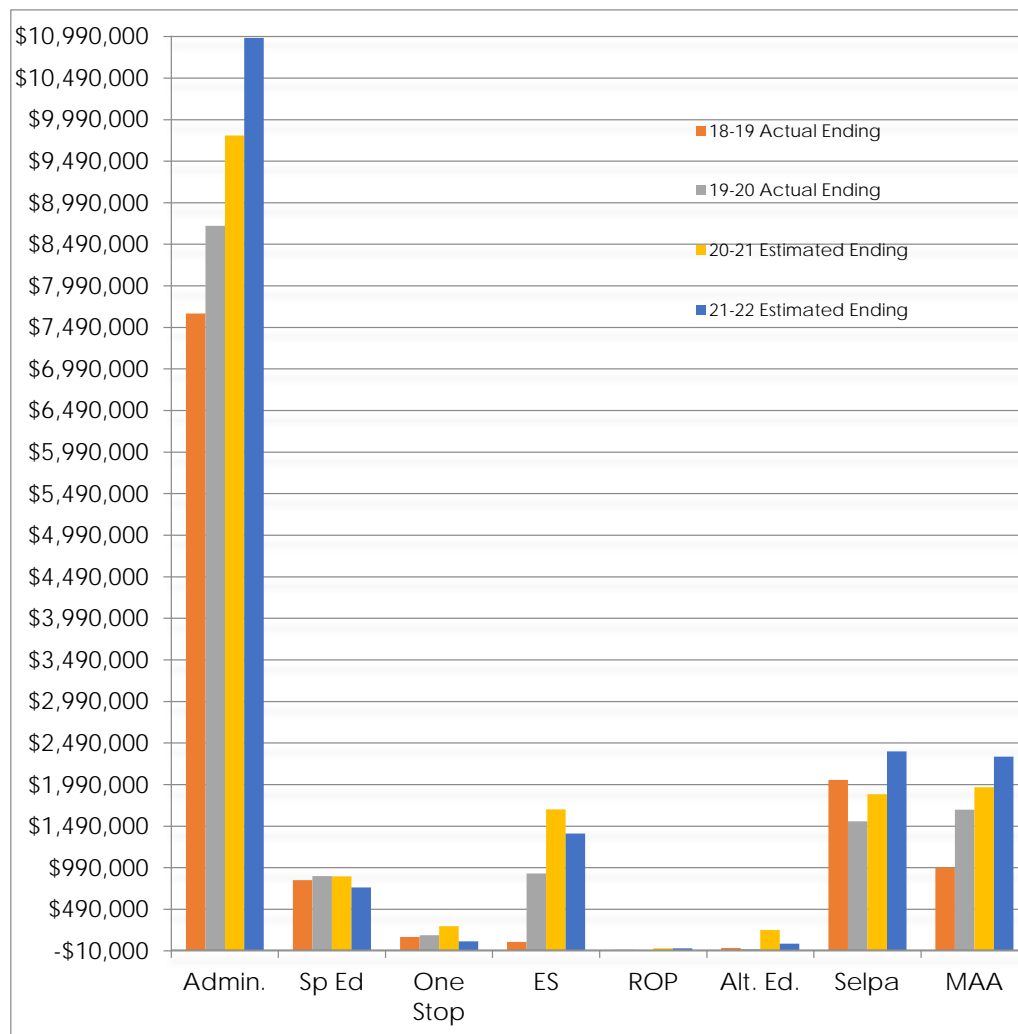
The County Office is planning to receive \$1,287,946 more than it will expend in the budget year. The County Office continues to use one-time funds to improve infrastructure, replace equipment, and hire supplemental positions to mitigate learning loss caused by COVID-19. A significant fiscal concern of the County Office is the ability to create a dependency on one-time COVID-19 funds and the ease for students, parents, and staff to continue to expect the purchases and additional staffing levels that the funding has allowed us to provide, even after the funds expire.

The multi-year budget projection illustrates the effects of step and column with the PERS and STRS rate increases while funding remains flat. While the MYP displays deficit spending in the third year, it is important to note it is attributed to restricted programs. Unrestricted programs are projected to have a surplus in each of the years but the surplus is deteriorating each year due to increased staffing costs. With the massive swings of projected (10% funding reduction for COEs) and realized funding (multiple COVID-19 allocations), it is important to be nimble and always maintain the Superintendent's vision in decision-making.

2021-22 Budget Development General Fund Projections by Department

		County Admin.	Special Education	Sutter Co. One Stop	ES	ROP	Alternative Education	SELPA	MAA	Total in Fund 01
Beginning Balance										
Prior Year Ending Bal.	9791	9,799,659	887,590	285,736	1,692,999	20,585	239,543	1,872,847	1,958,218	16,757,177
Income										
LCFF / Property Taxes	8010-8099	8,248,819	-	-	500,000	-	740,240	650,183	-	10,139,242
Federal Revenues	8100-8299	221,331	347,968	3,485,078	71,377	-	315,835	494,097	-	4,935,686
State Revenues	8300-8599	965,852	368,501	146,955	619,834	442,718	45,860	8,060,660	-	10,650,380
Local Revenues	8600-8799	491,339	945,502	1,750,063	1,174,031	111,849	180,580	7,249,858	828,000	12,731,222
Total Income		9,927,341	1,661,971	5,382,096	2,365,242	554,567	1,282,515	16,454,798	828,000	38,456,530
Expenditures										
Salaries & Benefits	1000-3999	6,644,730	13,920,025	3,607,499	2,880,043	618,643	1,013,836	436,575	265,036	29,386,387
Books and Supplies	4000-4999	334,818	280,252	272,929	70,507	69,929	45,193	4,000	2,400	1,080,028
Services	5000-5999	1,024,352	1,619,174	1,360,570	706,891	362,623	479,529	178,711	143,436	5,875,286
Capital Outlay	6000-6599	152,249	9,255	-	-	-	-	-	-	161,504
Other Outgo	7100-7499	(2,243,767)	1,109,811	416,227	334,951	95,646	150,102	356,608	48,078	267,656
Total Expenditures		5,912,382	16,938,517	5,657,225	3,992,392	1,146,841	1,688,660	975,894	458,950	36,770,861
Interfund Transfers										
Transfers In	8910-8929	15,000	-	-	170,000	-	-	-	-	185,000
Transfers Out	7610-7629	304,317	-	-	278,406	-	-	-	-	582,723
Other: Sources	8930-8979	-	-	-	-	-	-	-	-	-
Other: Uses	7630-7699	-	-	-	-	-	-	-	-	-
Contributions	8980-8999	(2,552,884)	15,141,725	92,610	1,445,244	592,274	242,176	(14,961,145)	-	-
Total Transfers		(2,842,201)	15,141,725	92,610	1,336,838	592,274	242,176	(14,961,145)	-	(397,723)
Net Inc./Dec. in Fund Balance		1,172,758	(134,821)	(182,519)	(290,312)	-	(163,969)	517,759	369,050	1,287,946
Ending Fund Balance		10,972,417	752,769	103,217	1,402,687	20,585	75,574	2,390,606	2,327,268	18,045,123
Components of End. Fund Bal.										
Revolving Cash & Nonspendable	9711	8,500	1,000	300	200	500	-	-	-	10,500
Legally Restricted Balances	9740	150,336	745,878	39,952	56,794	10,715	60,485	2,302,262	-	3,366,422
Other Designations	9780	6,523,379	1,600,474	45,249	3,496,822	44,375	18,387	723,280	348,556	12,800,522
Designated for Uncert. 5%	9789	4,290,202	(1,594,583)	17,716	(2,151,129)	(35,005)	(3,298)	(634,936)	1,978,712	1,867,679
Unappropriated Fund Bal.		-	-	-	-	-	-	-	-	-

Estimated General Fund Ending Balance Comparison



Actual/Estimated Ending Balance

	18-19 Actual Ending	19-20 Actual Ending	20-21 Estimated Ending	21-22 Estimated Ending
Admin.	7,658,796	8,711,445	9,799,659	10,972,417
Sp Ed	840,502	890,670	887,590	752,769
One Stop	156,444	176,522	285,736	103,217
ES	97,904	920,813	1,692,999	1,402,687
ROP	624	(5,978)	20,585	20,585
Alt. Ed.	23,819	10,381	239,543	75,574
Selpa	2,047,590	1,548,672	1,872,847	2,390,606
MAA	991,769	1,687,638	1,958,218	2,327,268
Totals	11,817,447	13,940,163	16,757,177	18,045,123

2021-22 Budget Development Other Funds Projections

		FUND 10 SELPA Pass-thru to Districts	FUND 11 Adult Education	FUND 12 Child Development	FUND 13 Child Nutrition	FUND 17 Special Reserve Non Cap.	FUND 40 Special Reserve Capital Outlay	FUND 63 Enterprise Fund	FUND 67 Self Insurance	Total in Funds
Beginning Balance										
Prior Year Ending Bal.	9791/9795					1,348,252	3,607,599		4,916,256	9,872,107.00
Income										
LCFF	8010-8099	-	-	-	-	-	-	-	-	-
Federal Revenues	8100-8299	3,507,258	314,922	53,117	30,000	-	-	-	-	3,905,297.00
State Revenues	8300-8599	4,942,063	3,282,655	4,542	3,000	-	-	-	-	8,232,260.00
Local Revenues	8600-8799	-	-	-	-	13,335	20,000	308,651	460,000	801,986.00
Total Income		8,449,321	3,597,577	57,659	33,000	13,335	20,000	308,651	460,000	12,939,543.00
Expenditures										
Salaries & Benefits	1000-3999	-	869,280	-	192,623	-	-	92,713	-	1,154,616.00
Books and Supplies	4000-4999	-	48,805	-	102,000	-	-	30,300	-	181,105.00
Services	5000-5999	-	408,646	55,659	650	-	-	15,638	410,000	890,593.00
Capital Outlay	6000-6599	-	-	-	-	-	58,500	-	-	58,500.00
Other Outgo	7100-7499	8,449,321	2,472,663	2,000	16,133	-	-	-	-	10,940,117.00
Total Expenditures		8,449,321	3,799,394	57,659	311,406	-	58,500	138,651	410,000	13,224,931.00
Interfund Transfers										
Transfers In	8910-8929	-	201,817	-	278,406	2,500	100,000	-	-	582,723.00
Transfers Out	7610-7629	-	-	-	-	15,000	-	170,000	-	185,000.00
	8930-8999									
All Other Contrib. to Rest.	7630-7699	-	-	-	-	-	-	-	-	-
Total Transfers		-	201,817	-	278,406	(12,500)	100,000	(170,000)	-	397,723.00
Net Inc./Dec. in Fund Balance		-	-	-	-	835	61,500	-	50,000	112,335.00
Ending Fund Balance		-	-	-	-	1,349,087	3,669,099	-	4,966,256	9,984,442.00

Sutter County Superintendent of Schools
Education Protection Account
Budget for 2021-22

Description		Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	Object Codes 9791-9795	0.00
LCFF Sources	8010-8099	999,772.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	(134,057.00)
Unearned Revenue	9650	0.00
TOTAL AVAILABLE		865,715.00
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)		
Instruction	Function Codes 1000-1999	2,420.00
Instruction-Related Services	2000-2999	863,295.00
Pupil Services	3000-3999	0.00
Ancillary Services	4000-4999	0.00
Community Services	5000-5999	0.00
Enterprise	6000-6999	0.00
General Administration	7000-7999	0.00
Plant Services	8000-8999	0.00
Other Outgo	9000-9999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		865,715.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00
INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES		
Eligible Expenditures (Objects 1000-5999 except objects 5100-5199)		865,715.00
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%

Proposition 30 included two temporary tax increases:

A .25% increase in the sales and use tax for four years: 2013 through 2016,

An increase in the income tax rate for taxable incomes of over \$250,000 for seven years: 2012 through 2018

Subsequently, voters approved Proposition 55 in 2016, which allowed the sales tax increase to expire in 2016 while extending the increased income tax rates through 2030.

The revenues from these tax increases are deposited into the EPA, and the funds are released to K-14 school agencies.

EPA funds are not additional funds for local school agencies. Rather, the EPA is another source of general purpose funds—similar to property taxes—that offsets what would otherwise be state aid in the apportionments issued to local school agencies.

Even though these are general purpose funds, there are some requirements that must be met.

- 1) Each year local school agencies are required to discuss the plan to spend EPA funds in a public meeting of the governing board, and the funds cannot be used for any administrative costs.
- 2) Upon closing the books each year, each local school agency is required to post on its website a report of the amount of EPA funds received for the year along with how the funds were used.

Our external audit firm will be required to verify that the EPA funds were used appropriately in accordance with the requirements of Proposition 30.

SECTION B: Certifications



ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to EC Section 42141, if a county office of education is self-insured for workers' compensation claims, the county superintendent of schools annually shall provide information to the governing board of the county board of education regarding the estimated accrued but unfunded cost of those claims. The county board of education annually shall certify to the Superintendent of Public Instruction the amount of money, if any, that has been reserved in the budget of the county office of education for the cost of those claims.

To the Superintendent of Public Instruction:

(☐) Our county office of education is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:	\$	_____
Less: Amount of total liabilities reserved in budget:	\$	_____
Estimated accrued but unfunded liabilities:	\$	_____ 0.00

(☒) This county office of education is self-insured for workers' compensation claims through a JPA, and offers the following information:
The County office is a member of Tri Counties Schools Insurance Group (TCSIG), a JPA that manages some or all of the risk of a self-insured program.

(☐) This county office of education is not self-insured for workers' compensation claims.

Signed _____
Clerk/Secretary of the Governing Board
(Original signature required)

Date of Meeting: _____

For additional information on this certification, please contact:

Name: Nicolaas Hoogeveen

Title: Director of Business Services

Telephone: 530-822-2915

E-mail: Nicolaash@sutter.k12.ca.us

ANNUAL BUDGET REPORT:
July 1, 2021 Budget Adoption

This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the County Board of Education pursuant to Education Code sections 1620, 1622, 33129, 52066, 52067, and 52068.

Public Hearing:

Adoption Date: _____

Place: _____

Signed: _____

Date: _____

Clerk/Secretary of the County Board

Time: _____

(Original signature required)

Contact person for additional information on the budget reports:

Name: Nicolaas Hoogeveen

Title: Director of Business Services

Telephone: 530-822-2915

E-mail: Nicolaash@sutter.k12.ca.us

To update our mailing database, please complete the following:

Superintendent's Name: Tom Reusser

Chief Business Official's Name: Ron Sherrod

CBO's Title: Assistant Supt. of Business Services

CBO's Telephone: 530-822-2927

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met" and supplemental information and additional fiscal indicators that are "Yes" may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1a	Average Daily Attendance (ADA) - County Operations Grant	Projected County Operations Grant ADA has not been overestimated by more than the standard for the first prior fiscal year, or two or more of the previous three fiscal years.	X	
1b	ADA - County Programs	Projected ADA for county programs has not exceeded the standard for the budget and two subsequent fiscal years.		X

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		X
3	Salaries and Benefits	Projected total salaries and benefits are within the standard for the budget and two subsequent fiscal years.		X
4a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.	X	
4b	Other Expenditures	Projected expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
5	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
6	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
7	Fund Balance	Unrestricted county school service fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
8	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Exps.	Are there ongoing county school service fund expenditures in excess of one percent of the total county school service fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Exps.	Are there large non-recurring county school service fund expenditures that are funded with ongoing county school service fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the county school service fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements?	X	
		<ul style="list-style-type: none"> If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2020-21) annual payment? 	n/a	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?		X
		<ul style="list-style-type: none"> If yes, are they lifetime benefits? 	X	
		<ul style="list-style-type: none"> If yes, do benefits continue beyond age 65? 	X	
		<ul style="list-style-type: none"> If yes, are benefits funded by pay-as-you-go? 	X	
S7b	Other Self-insurance Benefits	Does the county office provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		X
		<ul style="list-style-type: none"> Certificated? (Section S8A, Line 1) 		X
		<ul style="list-style-type: none"> Classified? (Section S8B, Line 1) Management/supervisor/confidential? (Section S8C, Line 1) 	n/a	
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> Did or will the county office of education's governing board adopt an LCAP or an update to the LCAP effective for the budget year? 		X
		<ul style="list-style-type: none"> Adoption date of the LCAP or an update to the LCAP: 	Jun 14, 2021	
S10	LCAP Expenditures	Does the county office of education's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X

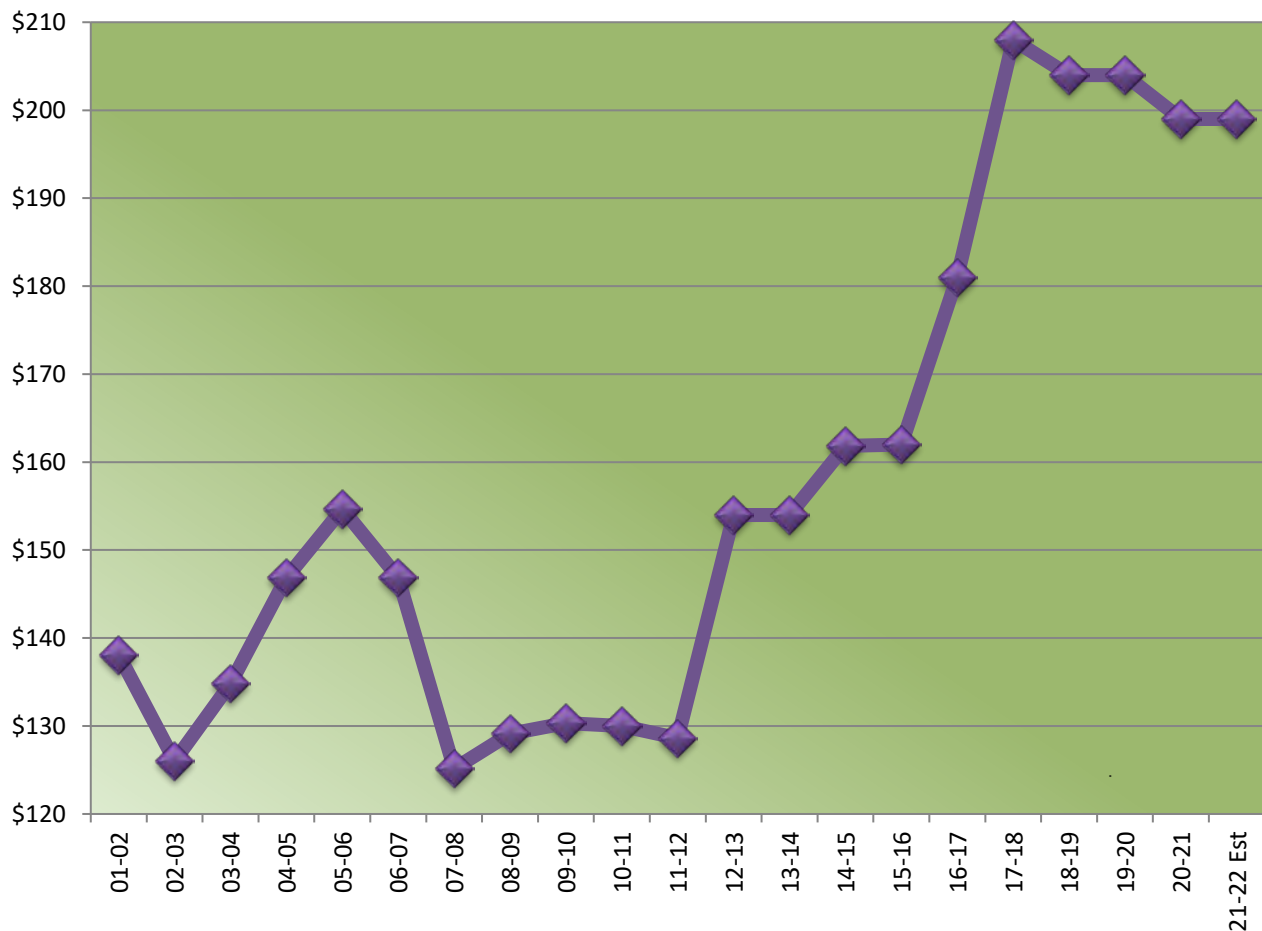
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the county office will end the budget year with a negative cash balance in the county school service fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining ADA	Is County Operations Grant ADA decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting County Office ADA	Are any new charter schools operating in county boundaries that are impacting the county office's ADA, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the county office entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?	X	

ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A7	Fiscal Distress Reports	Does the county office have any reports that indicate fiscal distress? If yes, provide copies to the CDE.	X	
A8	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

SECTION C: Lottery



Lottery Educational Apportionment per ADA



State Lottery Income is used as one-time income to supplement the educational program. Since 1997-98, school districts have been required to use 50% of the growth in Lottery allocations for the purchase of instructional materials. In 2021-22, it is projected that California school districts will receive \$150.00 per ADA in unrestricted funds and \$49.00 per ADA restricted instructional materials.

Each program that receives Lottery revenue is required to budget the dollars for one-time expenditures. This money is used to offer additional monetary support for the educational programs that Sutter County Superintendent of Schools provides to the districts in the county and regional partners.

The 2021-22 budget includes an estimate of \$71,242 in Lottery revenue. This revenue represents approximately 0.185% of the total budgeted revenue in the general fund, yet it provides an additional source of unrestricted revenue to support the educational programs.

2020-21 ESTIMATED ACTUAL - LOTTERY

	19-20 Ending	20-21 Revenue	20-21 Expense	Net change	Est. End. 20-21
Sp Ed Un.	7,792.00	44,600.00	45,501.00	(901.00)	6,891.00
Sp Ed Res.	33,577.00	14,847.00	14,847.00	-	33,577.00
One Stop Un.	37,614.00	-	2,845.00	(2,845.00)	34,769.00
One Stop Res.	4,381.00	-	4,380.00	(4,380.00)	1.00
ROP Un.	-	-	-	-	-
ROP Res.	-	-	-	-	-
Alt Ed Un.	7,375.00	4,723.00	4,723.00	-	7,375.00
Alt Ed Res.	8,598.00	1,543.00	1,543.00	-	8,598.00
SELPA Un.	-	850.00	850.00	-	-
SELPA Res.	-	-	-	-	-
Total Unrestricted	52,781.00	50,173.00	53,919.00	(3,746.00)	49,035.00
Total Restricted	46,556.00	16,390.00	20,770.00	(4,380.00)	42,176.00
Total Lottery	99,337.00	66,563.00	74,689.00	(8,126.00)	91,211.00

2021-22 ESTIMATED BUDGET - LOTTERY

	20-21 Ending	21-22 Revenue	21-22 Expense	Net change	Est. End. 21-22
Sp Ed Un.	6,891.00	45,450.00	45,450.00	-	6,891.00
Sp Ed Res.	33,577.00	14,847.00	14,847.00	-	33,577.00
One Stop Un.	34,769.00	-	-	-	34,769.00
One Stop Res.	1.00	-	-	-	1.00
ROP Un.	-	-	-	-	0.00
ROP Res.	-	-	-	-	0.00
Alt Ed Un.	7,375.00	8,250.00	8,250.00	-	7,375.00
Alt Ed Res.	8,598.00	2,695.00	2,695.00	-	8,598.00
SELPA Un.	-	-	-	-	0.00
SELPA Res.	-	-	-	-	-
Total Unrestricted	49,035.00	53,700.00	53,700.00	-	49,035.00
Total Restricted	42,176.00	17,542.00	17,542.00	-	42,176.00
Total Lottery	91,211.00	71,242.00	71,242.00	-	91,211.00

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	52,781.00		46,556.00	99,337.00
2. State Lottery Revenue	8560	50,173.00		16,390.00	66,563.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		102,954.00	0.00	62,946.00	165,900.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	51,380.00		20,770.00	72,150.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	2,539.00			2,539.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
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)		53,919.00	0.00	20,770.00	74,689.00
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	49,035.00	0.00	42,176.00	91,211.00
D. COMMENTS:					

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

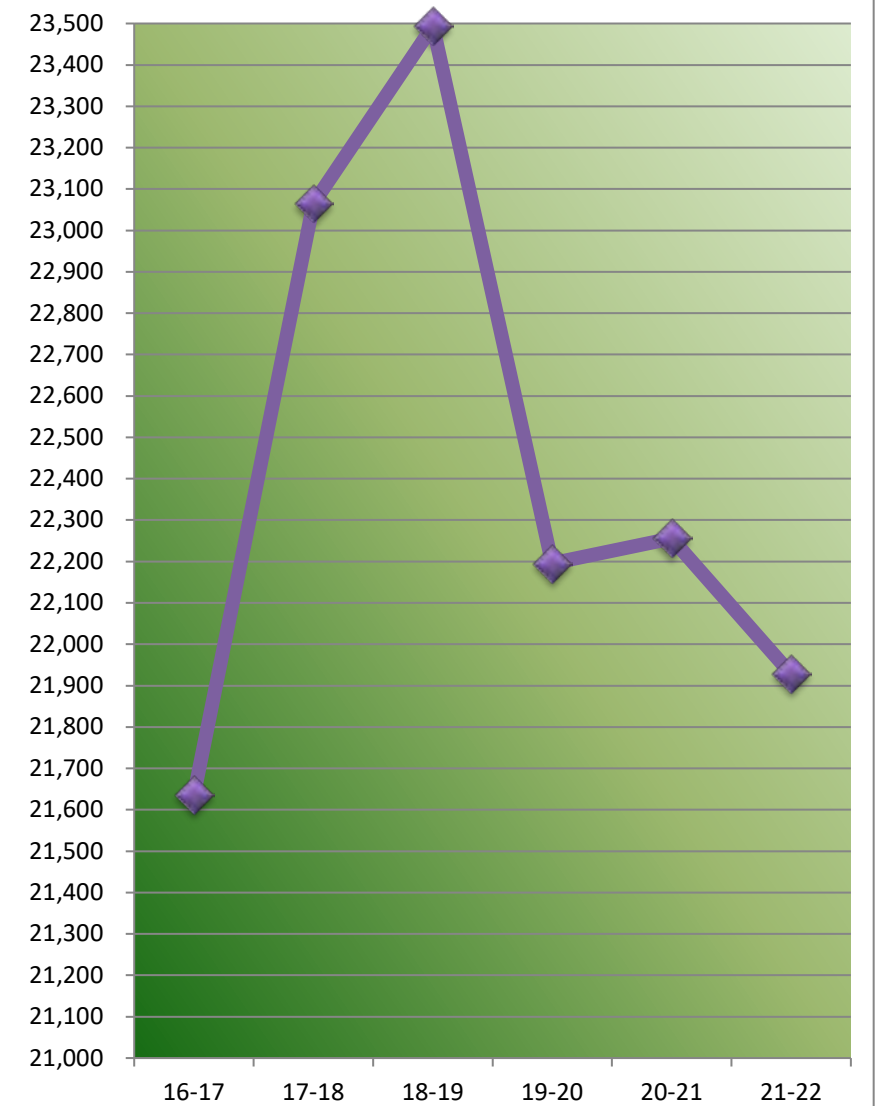
*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

SECTION D: Attendance

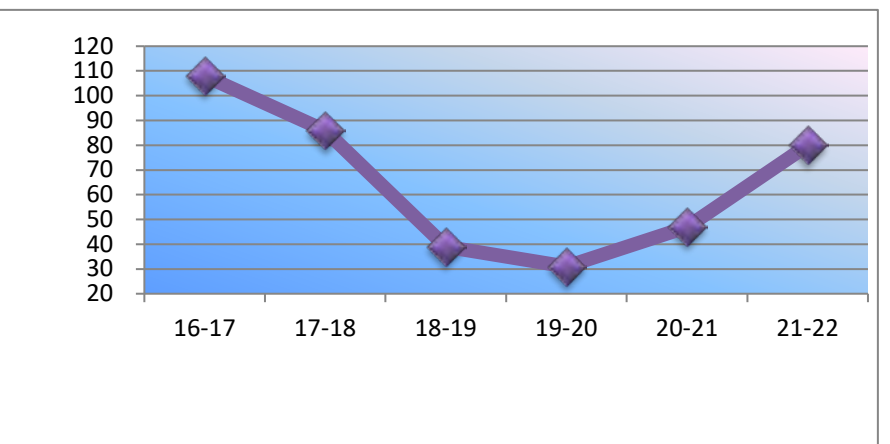


2021-22 Budget Development Average Daily Attendance

	16-17	17-18	18-19	19-20	20-21	21-22
<u>Districts</u>						
Brittan	439	430	435	429	429	429
Browns	149	145	133	135	136	135
East Nicolaus	294	297	287	295	296	296
Franklin	463	455	467	473	473	473
Live Oak Unified	1,722	1,782	1,766	1,803	1,849	1,849
Marcum Illinois	157	149	167	175	175	175
So. Sutter Charter	2,230	2,107	2,030	2,105	2,105	2,105
Meridian	78	65	44	54	60	70
CA Virtual Academy	738	790	833	985	985	1,279
California Prep Sutter K-7	113	472	-	-	-	-
California Prep Sutter 8-12	161	205	-	-	-	-
Nuestro	143	146	163	178	178	177
Sutter Peak Charter Academy	357	445	572	578	578	600
Pleasant Grove	193	178	171	161	161	161
Sutter Union High	739	737	723	774	774	774
Winship-Robbins	136	134	113	114	114	114
Feather River Charter (Inspire North Charter)	807	1,657	2,710	1,092	1,092	1,092
Winship Community Charter	43	98	117	107	107	107
Yuba City Unified	11,684	11,786	11,723	11,633	11,633	10,875
AEROSTEM Charter	-	-	68	94	94	200
Twin River Charter	437	434	423	446	274	274
Yuba City Charter	243	246	248	274	451	451
<u>County Operated</u>						
Special Education	311	307	302	290	291	291
	21,636	23,065	23,494	22,195	22,255	21,928
				Estimated	Estimated	



<u>County Office</u>						
Comm.School Probation	108	86	39	31	35	55
Pathways Charter Academy					12	25
Comm.School TF	-	-	-	-	-	-
Opportunity School	-	-	-	-	-	-
	108	86	39	31	47	80
					Estimated	



Description	2020-21 Estimated Actuals			2021-22 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	36.02	35.29	35.29	55.00	55.00	55.00
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	36.02	35.29	35.29	55.00	55.00	55.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	290.77	290.77	290.77	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]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	290.77	290.77	290.77	290.77	290.77	290.77
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	326.79	326.06	326.06	345.77	345.77	345.77
4. Adults in Correctional Facilities						
5. County Operations Grant ADA	22,193.52	22,255.34	22,255.34	21,927.80	21,927.80	21,927.80
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2020-21 Estimated Actuals			2021-22 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	3.80	3.80	3.80	3.80	3.80	3.80
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	3.80	3.80	3.80	3.80	3.80	3.80
3. Charter School Funded County Program ADA						
a. County Community Schools	13.00	12.35	12.35	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						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	13.00	12.35	12.35	25.00	25.00	25.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	16.80	16.15	16.15	28.80	28.80	28.80
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	16.80	16.15	16.15	28.80	28.80	28.80

SECTION E: General Fund (01)



**Summary Report of Revenues, Expenditures and Changes in Fund Balance
(Unrestricted and Restricted Combined)
2021-22 Budget Development**

Description	Account Codes	Estimated Actuals	Budget Development	Difference (Col B - A)	% Increase or Decrease
		2020-21 (A)	2021-22 (B)		
A. Revenues					
1. LCFF	8010-8099	10,068,436	\$ 10,139,242	70,806	0.7%
2. Federal Revenues	8100-8299	6,066,917	\$ 4,935,686	(1,131,231)	-18.6%
3. Other State Revenues	8300-8599	13,176,660	\$ 10,650,380	(2,526,280)	-19.2%
4. Other local Revenues	8600-8799	9,124,503	\$ 12,731,222	3,606,719	39.5%
				-	
5. TOTAL REVENUES		\$ 38,436,516	\$ 38,456,530	20,014	0.1%
B. Expenditures					
1. Certificated Salaries	1000-1999	8,808,265	9,350,906	542,641	6.2%
2. Classified Salaries	2000-2999	10,019,881	10,976,797	956,916	9.6%
3. Employee Benefits	3000-3999	7,879,306	9,058,684	1,179,378	15.0%
4. Books and Supplies	4000-4999	1,654,709	1,080,028	(574,681)	-34.7%
5. Services, Other Operation	5000-5999	6,136,274	5,875,286	(260,988)	-4.3%
6. Capital Outlay	6000-6999	365,368	161,504	(203,864)	-55.8%
7. Other Outgo	7100-7299	401,367	344,448	(56,919)	-14.2%
	7400-7499	-	-	-	0.0%
8. Direct Support/Indirect	7300-7399	(68,681)	(76,792)	(8,111)	11.8%
9. TOTAL EXPENDITURES		\$ 35,196,489	\$ 36,770,861	\$ 1,574,372	4.5%
C. Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses (A5-B9)					
		\$ 3,240,027	\$ 1,685,669	\$ (1,554,358)	-48.0%
D. Other Financing Sources/Uses					
1. Transfers In	8910-8979	20,016	\$ 185,000	164,984	824.3%
2. Transfer Out	7610-7629	443,031	582,723	139,692	31.5%
3. Contributions	8980-8999	-	-	-	
Total, Other Fin Sources/Uses		\$ (423,015)	\$ (397,723)	25,292	-6.0%
E. Net Change to Fund Balance					
		\$ 2,817,012	\$ 1,287,946		
F. Fund Balance (Fund 01 only)					
1. Beginning Balance		\$ 13,940,165	\$ 16,757,177		
2. Adjustments/Restatements		\$ -	\$ -		
Ending Balance		\$ 16,757,177	\$ 18,045,123		
G. Components of Ending Fund Balance					
Designated Amounts	9711-9730	\$ 54,375	\$ 10,500		
Legally Restricted	9740-9760	\$ 3,816,962	\$ 3,366,422		
Assigned	9780	\$ 11,103,864	\$ 12,800,522		
Res Economic Uncertainties	9789	\$ 1,781,976	\$ 1,867,679		
Unassigned/Unappropriated	9790	\$ -	\$ -		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	9,432,467.00	635,969.00	10,068,436.00	9,489,059.00	650,183.00	10,139,242.00	0.7%
2) Federal Revenue		8100-8299	487,673.00	5,579,244.00	6,066,917.00	0.00	4,935,686.00	4,935,686.00	-18.6%
3) Other State Revenue		8300-8599	96,862.00	13,079,798.00	13,176,660.00	100,389.00	10,549,991.00	10,650,380.00	-19.2%
4) Other Local Revenue		8600-8799	1,400,488.00	7,724,015.00	9,124,503.00	2,306,219.00	10,425,003.00	12,731,222.00	39.5%
5) TOTAL, REVENUES			11,417,490.00	27,019,026.00	38,436,516.00	11,895,667.00	26,560,863.00	38,456,530.00	0.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	1,933,186.00	6,875,079.00	8,808,265.00	2,163,491.00	7,187,415.00	9,350,906.00	6.2%
2) Classified Salaries		2000-2999	3,774,585.00	6,245,296.00	10,019,881.00	3,892,829.00	7,083,968.00	10,976,797.00	9.6%
3) Employee Benefits		3000-3999	1,946,320.00	5,932,986.00	7,879,306.00	2,264,623.00	6,794,061.00	9,058,684.00	15.0%
4) Books and Supplies		4000-4999	417,745.00	1,236,964.00	1,654,709.00	382,441.00	697,587.00	1,080,028.00	-34.7%
5) Services and Other Operating Expenditures		5000-5999	1,884,554.00	4,251,720.00	6,136,274.00	1,923,225.00	3,952,061.00	5,875,286.00	-4.3%
6) Capital Outlay		6000-6999	156,723.00	208,645.00	365,368.00	148,384.00	13,120.00	161,504.00	-55.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	5,000.00	396,367.00	401,367.00	27,000.00	317,448.00	344,448.00	-14.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,820,183.00)	1,751,502.00	(68,681.00)	(1,890,320.00)	1,813,528.00	(76,792.00)	11.8%
9) TOTAL, EXPENDITURES			8,297,930.00	26,898,559.00	35,196,489.00	8,911,673.00	27,859,188.00	36,770,861.00	4.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,119,560.00	120,467.00	3,240,027.00	2,983,994.00	(1,298,325.00)	1,685,669.00	-48.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	20,016.00	0.00	20,016.00	185,000.00	0.00	185,000.00	824.3%
b) Transfers Out		7600-7629	443,031.00	0.00	443,031.00	582,723.00	0.00	582,723.00	31.5%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,024,042.00)	1,024,042.00	0.00	(845,073.00)	845,073.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,447,057.00)	1,024,042.00	(423,015.00)	(1,242,796.00)	845,073.00	(397,723.00)	-6.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,672,503.00	1,144,509.00	2,817,012.00	1,741,198.00	(453,252.00)	1,287,946.00	-54.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	11,265,000.00	2,675,165.00	13,940,165.00	12,937,503.00	3,819,674.00	16,757,177.00	20.2%
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)			11,265,000.00	2,675,165.00	13,940,165.00	12,937,503.00	3,819,674.00	16,757,177.00	20.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,265,000.00	2,675,165.00	13,940,165.00	12,937,503.00	3,819,674.00	16,757,177.00	20.2%
2) Ending Balance, June 30 (E + F1e)			12,937,503.00	3,819,674.00	16,757,177.00	14,678,701.00	3,366,422.00	18,045,123.00	7.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	10,500.00	0.00	10,500.00	10,500.00	0.00	10,500.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	41,163.05	2,711.74	43,874.79	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	3,816,962.26	3,816,962.26	0.00	3,366,422.00	3,366,422.00	-11.8%
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	11,103,863.95	0.00	11,103,863.95	12,800,521.80	0.00	12,800,521.80	15.3%
COE	0000	9780				6,523,378.80		6,523,378.80	
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				6,891.00		6,891.00	
One Stop	1100	9780				34,769.00		34,769.00	
Alternative Education	1100	9780				7,375.00		7,375.00	
COE	0000	9780	4,147,195.95		4,147,195.95				
Special Ed	0000	9780	880,699.00		880,699.00				
One Stop	0000	9780	250,967.00		250,967.00				
Educational Services	0000	9780	1,692,997.00		1,692,997.00				
ROP	0000	9780	20,585.00		20,585.00				
Alternative Education	0000	9780	232,168.00		232,168.00				
SELPA	0000	9780	1,872,847.00		1,872,847.00				
MAA	0000	9780	1,958,218.00		1,958,218.00				
Special Ed	1100	9780	6,891.00		6,891.00				
One Stop	1100	9780	33,921.00		33,921.00				
Alternative Education	1100	9780	7,375.00		7,375.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,781,976.00	0.00	1,781,976.00	1,867,679.20	0.00	1,867,679.20	4.8%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	11,882,903.70	(982,768.34)	10,900,135.36				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	10,500.00	0.00	10,500.00				
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	1,076.21	242,440.41	243,516.62				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	41,163.05	2,711.74	43,874.79				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			11,940,642.96	(737,616.19)	11,203,026.77				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	4,337.39	4,412.01	8,749.40				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			4,337.39	4,412.01	8,749.40				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			11,936,305.57	(742,028.20)	11,194,277.37				

			2020-21 Estimated 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)	
Description	Resource Codes	Object Codes							
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	7,422,525.00	0.00	7,422,525.00	7,477,737.00	0.00	7,477,737.00	0.7%
Education Protection Account State Aid - Current Year		8012	999,772.00	0.00	999,772.00	1,001,152.00	0.00	1,001,152.00	0.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	15,465.00	0.00	15,465.00	15,465.00	0.00	15,465.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	800.00	0.00	800.00	800.00	0.00	800.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	1,522,748.00	0.00	1,522,748.00	1,536,962.00	0.00	1,536,962.00	0.9%
Unsecured Roll Taxes		8042	83,019.00	0.00	83,019.00	83,019.00	0.00	83,019.00	0.0%
Prior Years' Taxes		8043	(1,382.00)	0.00	(1,382.00)	(1,382.00)	0.00	(1,382.00)	0.0%
Supplemental Taxes		8044	21,821.00	0.00	21,821.00	21,821.00	0.00	21,821.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	3,668.00	0.00	3,668.00	3,668.00	0.00	3,668.00	0.0%
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 Sups.		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%
Subtotal, LCFF Sources			10,068,436.00	0.00	10,068,436.00	10,139,242.00	0.00	10,139,242.00	0.7%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(635,969.00)	635,969.00	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%
TOTAL, LCFF SOURCES			9,432,467.00	635,969.00	10,068,436.00	9,489,059.00	650,183.00	10,139,242.00	0.7%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	398,881.00	398,881.00	0.00	403,071.00	403,071.00	1.1%
Special Education Discretionary Grants		8182	0.00	211,817.00	211,817.00	0.00	128,941.00	128,941.00	-39.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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		12,537.00	12,537.00		12,537.00	12,537.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated 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		54,532.00	54,532.00		36,208.00	36,208.00	-33.6%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	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		278,905.00	278,905.00		215,452.00	215,452.00	-22.8%
Other NCLB / Every Student Succeeds Act									
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	487,673.00	4,457,684.00	4,945,357.00	0.00	3,980,944.00	3,980,944.00	-19.5%
TOTAL, FEDERAL REVENUE			487,673.00	5,579,244.00	6,066,917.00	0.00	4,935,686.00	4,935,686.00	-18.6%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		9,042,429.00	9,042,429.00		7,950,937.00	7,950,937.00	-12.1%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	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	50,173.00	16,390.00	66,563.00	53,700.00	17,542.00	71,242.00	7.0%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
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		210,082.00	210,082.00		133,464.00	133,464.00	-36.5%
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		328,298.00	328,298.00		442,718.00	442,718.00	34.9%
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	8,200.00	3,204,395.00	3,212,595.00	8,200.00	1,727,126.00	1,735,326.00	-46.0%
TOTAL, OTHER STATE REVENUE			96,862.00	13,079,798.00	13,176,660.00	100,389.00	10,549,991.00	10,650,380.00	-19.2%

			2020-21 Estimated Actuals			2021-22 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
All Other Sales		8639	5,000.00	0.00	5,000.00	20,000.00	0.00	20,000.00	300.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	125,000.00	0.00	125,000.00	200,000.00	0.00	200,000.00	60.0%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	561,700.00	748,270.00	1,309,970.00	895,825.00	1,156,868.00	2,052,693.00	56.7%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	3,750.00	1,731,614.00	1,735,364.00	2,500.00	1,816,412.00	1,818,912.00	4.8%
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	511,704.00	1,039,430.00	1,551,134.00	982,314.00	693,500.00	1,675,814.00	8.0%
Tuition		8710	168,334.00	4,204,701.00	4,373,035.00	180,580.00	6,758,223.00	6,938,803.00	58.7%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,400,488.00	7,724,015.00	9,124,503.00	2,306,219.00	10,425,003.00	12,731,222.00	39.5%
TOTAL, REVENUES			11,417,490.00	27,019,026.00	38,436,516.00	11,895,667.00	26,560,863.00	38,456,530.00	0.1%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	218,073.00	4,392,075.00	4,610,148.00	251,092.00	4,726,803.00	4,977,895.00	8.0%
Certificated Pupil Support Salaries		1200	4,932.00	1,166,120.00	1,171,052.00	0.00	1,294,312.00	1,294,312.00	10.5%
Certificated Supervisors' and Administrators' Salaries		1300	1,702,181.00	1,316,884.00	3,019,065.00	1,904,399.00	1,166,300.00	3,070,699.00	1.7%
Other Certificated Salaries		1900	8,000.00	0.00	8,000.00	8,000.00	0.00	8,000.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,933,186.00	6,875,079.00	8,808,265.00	2,163,491.00	7,187,415.00	9,350,906.00	6.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	0.00	2,504,630.00	2,504,630.00	0.00	3,138,752.00	3,138,752.00	25.3%
Classified Support Salaries		2200	290,867.00	1,474,759.00	1,765,626.00	321,990.00	1,528,129.00	1,850,119.00	4.8%
Classified Supervisors' and Administrators' Salaries		2300	1,682,691.00	554,308.00	2,236,999.00	1,540,209.00	564,093.00	2,104,302.00	-5.9%
Clerical, Technical and Office Salaries		2400	1,793,690.00	760,997.00	2,554,687.00	1,842,005.00	832,679.00	2,674,684.00	4.7%
Other Classified Salaries		2900	7,337.00	950,602.00	957,939.00	188,625.00	1,020,315.00	1,208,940.00	26.2%
TOTAL, CLASSIFIED SALARIES			3,774,585.00	6,245,296.00	10,019,881.00	3,892,829.00	7,083,968.00	10,976,797.00	9.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	312,970.00	1,689,332.00	2,002,302.00	312,649.00	1,960,311.00	2,272,960.00	13.5%
PERS		3201-3202	731,261.00	1,172,691.00	1,903,952.00	867,350.00	1,495,232.00	2,362,582.00	24.1%
OASDI/Medicare/Alternative		3301-3302	302,781.00	635,925.00	938,706.00	334,694.00	695,904.00	1,030,598.00	9.8%
Health and Welfare Benefits		3401-3402	330,213.00	1,411,343.00	1,741,556.00	416,798.00	1,484,577.00	1,901,375.00	9.2%
Unemployment Insurance		3501-3502	2,810.00	6,482.00	9,292.00	69,031.00	175,407.00	244,438.00	2530.6%
Workers' Compensation		3601-3602	91,788.00	218,064.00	309,852.00	96,824.00	234,534.00	331,358.00	6.9%
OPEB, Allocated		3701-3702	0.00	23.00	23.00	0.00	0.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	57,263.00	129,575.00	186,838.00	57,173.00	135,168.00	192,341.00	2.9%
Other Employee Benefits		3901-3902	117,234.00	669,551.00	786,785.00	110,104.00	612,928.00	723,032.00	-8.1%
TOTAL, EMPLOYEE BENEFITS			1,946,320.00	5,932,986.00	7,879,306.00	2,264,623.00	6,794,061.00	9,058,684.00	15.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	151,863.00	151,863.00	2,000.00	58,993.00	60,993.00	-59.8%
Books and Other Reference Materials		4200	0.00	5,099.00	5,099.00	0.00	0.00	0.00	-100.0%
Materials and Supplies		4300	368,623.00	683,467.00	1,052,090.00	341,491.00	569,134.00	910,625.00	-13.4%
Noncapitalized Equipment		4400	49,122.00	396,535.00	445,657.00	38,950.00	69,460.00	108,410.00	-75.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			417,745.00	1,236,964.00	1,654,709.00	382,441.00	697,587.00	1,080,028.00	-34.7%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	89,912.00	1,408,597.00	1,498,509.00	0.00	1,188,593.00	1,188,593.00	-20.7%
Travel and Conferences		5200	(37,786.00)	209,938.00	172,152.00	175,704.00	112,436.00	288,140.00	67.4%
Dues and Memberships		5300	57,720.00	9,940.00	67,660.00	58,556.00	12,686.00	71,242.00	5.3%
Insurance		5400 - 5450	176,858.00	4,386.00	181,244.00	182,033.00	5,050.00	187,083.00	3.2%
Operations and Housekeeping Services		5500	332,946.00	0.00	332,946.00	338,382.00	0.00	338,382.00	1.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	211,784.00	304,740.00	516,524.00	211,103.00	291,876.00	502,979.00	-2.6%
Transfers of Direct Costs		5710	(491,650.00)	491,650.00	0.00	(651,294.00)	651,294.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(161,119.00)	0.00	(161,119.00)	(201,253.00)	0.00	(201,253.00)	24.9%
Professional/Consulting Services and Operating Expenditures		5800	1,605,418.00	1,773,959.00	3,379,377.00	1,724,523.00	1,640,476.00	3,364,999.00	-0.4%
Communications		5900	100,471.00	48,510.00	148,981.00	85,471.00	49,650.00	135,121.00	-9.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,884,554.00	4,251,720.00	6,136,274.00	1,923,225.00	3,952,061.00	5,875,286.00	-4.3%

			2020-21 Estimated 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)	
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	3,734.00	18,197.00	21,931.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	49,650.00	184,775.00	234,425.00	0.00	13,120.00	13,120.00	-94.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	97,206.00	5,673.00	102,879.00	142,155.00	0.00	142,155.00	38.2%
Equipment Replacement		6500	6,133.00	0.00	6,133.00	6,229.00	0.00	6,229.00	1.6%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			156,723.00	208,645.00	365,368.00	148,384.00	13,120.00	161,504.00	-55.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	61,635.00	61,635.00	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	7221-7223	5,000.00	0.00	5,000.00	27,000.00	0.00	27,000.00	440.0%
All Other Transfers		7281-7283	0.00	334,732.00	334,732.00	0.00	255,813.00	255,813.00	-23.6%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,000.00	396,367.00	401,367.00	27,000.00	317,448.00	344,448.00	-14.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,751,502.00)	1,751,502.00	0.00	(1,813,528.00)	1,813,528.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(68,681.00)	0.00	(68,681.00)	(76,792.00)	0.00	(76,792.00)	11.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,820,183.00)	1,751,502.00	(68,681.00)	(1,890,320.00)	1,813,528.00	(76,792.00)	11.8%
TOTAL, EXPENDITURES			8,297,930.00	26,898,559.00	35,196,489.00	8,911,673.00	27,859,188.00	36,770,861.00	4.5%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	20,016.00	0.00	20,016.00	15,000.00	0.00	15,000.00	-25.1%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	170,000.00	0.00	170,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			20,016.00	0.00	20,016.00	185,000.00	0.00	185,000.00	824.3%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	2,500.00	0.00	2,500.00	2,500.00	0.00	2,500.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	69,628.00	0.00	69,628.00	278,406.00	0.00	278,406.00	299.8%
Other Authorized Interfund Transfers Out		7619	370,903.00	0.00	370,903.00	301,817.00	0.00	301,817.00	-18.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			443,031.00	0.00	443,031.00	582,723.00	0.00	582,723.00	31.5%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(1,024,042.00)	1,024,042.00	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%
(e) TOTAL, CONTRIBUTIONS			(1,024,042.00)	1,024,042.00	0.00	(845,073.00)	845,073.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)									
			(1,447,057.00)	1,024,042.00	(423,015.00)	(1,242,796.00)	845,073.00	(397,723.00)	-6.0%

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF JUNE										
A. BEGINNING CASH			8,284,844.00	10,108,908.00	13,950,528.00	15,528,871.00	15,347,907.00	15,442,475.00	14,492,807.00	16,182,330.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		373,887.00	373,887.00	923,284.00	672,996.00	672,996.00	923,284.00	672,996.00	672,996.00
Property Taxes	8020-8079		0.00	128.00	0.00	0.00	0.00	47,306.00	628,409.00	0.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		263,741.00	103,211.00	312,876.00	162,198.00	342,456.00	254,856.00	358,089.00	344,595.00
Other State Revenue	8300-8599		665,623.00	1,807,676.00	2,032,383.00	799,105.00	707,089.00	411,111.00	843,147.00	802,689.00
Other Local Revenue	8600-8799		137,139.00	120,977.00	113,350.00	272,826.00	301,505.00	166,849.00	1,756,755.00	851,840.00
Interfund Transfers In	8910-8929		0.00	223.00	0.00	1,991.00	481.00	7,447.00	80,731.00	206.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			1,440,390.00	2,406,102.00	3,381,893.00	1,909,116.00	2,024,527.00	1,810,853.00	4,340,127.00	2,672,326.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		271,174.00	750,133.00	747,669.00	747,711.00	863,664.00	846,625.00	745,549.00	739,490.00
Classified Salaries	2000-2999		506,731.00	881,478.00	876,865.00	930,001.00	914,373.00	959,313.00	1,007,322.00	884,918.00
Employee Benefits	3000-3999		735,663.00	638,798.00	643,933.00	649,082.00	682,603.00	682,036.00	697,800.00	656,367.00
Books and Supplies	4000-4999		18,315.00	119,047.00	114,462.00	114,323.00	70,530.00	48,583.00	95,255.00	79,173.00
Services	5000-5999		518,223.00	336,263.00	312,471.00	810,912.00	379,990.00	239,205.00	452,732.00	252,491.00
Capital Outlay	6000-6599		2.00	2,942.00	19,778.00	5,720.00	24,607.00	5,523.00	18,771.00	15,928.00
Other Outgo	7000-7499		(1,099.00)	(1,105.00)	13,451.00	94,577.00	(2,366.00)	(512.00)	6,329.00	1,381.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	26,151.00	86,522.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			2,049,009.00	2,727,556.00	2,728,629.00	3,352,326.00	2,933,401.00	2,806,924.00	3,110,280.00	2,629,748.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299	14,055,209.00	3,448,949.00	5,835,646.00	1,560,213.00	1,366,782.00	1,073,551.00	96,946.00	371,122.00	(3,729.00)
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490							0.00	0.00	0.00
SUBTOTAL		14,055,209.00	3,448,949.00	5,835,646.00	1,560,213.00	1,366,782.00	1,073,551.00	96,946.00	371,122.00	(3,729.00)
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	3,270,478.00	1,016,266.00	1,672,572.00	635,134.00	104,536.00	70,109.00	50,543.00	(88,554.00)	137,789.00
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		3,270,478.00	1,016,266.00	1,672,572.00	635,134.00	104,536.00	70,109.00	50,543.00	(88,554.00)	137,789.00
<u>Nonoperating</u>										
Suspense Clearing	9910		0.00							
TOTAL BALANCE SHEET ITEMS		10,784,731.00	2,432,683.00	4,163,074.00	925,079.00	1,262,246.00	1,003,442.00	46,403.00	459,676.00	(141,518.00)
E. NET INCREASE/DECREASE (B - C + D)			1,824,064.00	3,841,620.00	1,578,343.00	(180,964.00)	94,568.00	(949,668.00)	1,689,523.00	(98,940.00)
F. ENDING CASH (A + E)			10,108,908.00	13,950,528.00	15,528,871.00	15,347,907.00	15,442,475.00	14,492,807.00	16,182,330.00	16,083,390.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		16,083,390.00	14,926,752.00	16,064,977.00	16,366,275.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	923,284.00	672,996.00	672,996.00	250,288.00	672,996.00		8,478,886.00	8,478,889.00
Property Taxes	8020-8079	47,306.00	6,374.00	603,484.00	327,346.00			1,660,353.00	1,660,353.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00			0.00	0.00
Federal Revenue	8100-8299	424,612.00	401,108.00	458,399.00	1,509,546.00			4,935,687.00	4,935,686.00
Other State Revenue	8300-8599	569,666.00	957,626.00	770,323.00	283,941.00			10,650,379.00	10,650,380.00
Other Local Revenue	8600-8799	386,488.00	2,102,826.00	2,400,564.00	4,120,103.00			12,731,222.00	12,731,222.00
Interfund Transfers In	8910-8929	7,116.00	0.00	0.00	86,805.00			185,000.00	185,000.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL RECEIPTS		2,358,472.00	4,140,930.00	4,905,766.00	6,578,029.00	672,996.00	0.00	38,641,527.00	38,641,530.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	791,201.00	803,826.00	761,347.00	1,282,516.00			9,350,905.00	9,350,906.00
Classified Salaries	2000-2999	929,683.00	933,103.00	913,197.00	1,239,812.00			10,976,796.00	10,976,797.00
Employee Benefits	3000-3999	676,873.00	678,552.00	662,180.00	1,654,798.00			9,058,685.00	9,058,684.00
Books and Supplies	4000-4999	80,503.00	92,865.00	66,299.00	180,673.00			1,080,028.00	1,080,028.00
Services	5000-5999	779,788.00	409,713.00	406,189.00	484,733.00	492,576.00		5,875,286.00	5,875,286.00
Capital Outlay	6000-6599	3,036.00	21,748.00	15,637.00	27,811.00			161,503.00	161,504.00
Other Outgo	7000-7499	43,435.00	7,189.00	(688.00)	107,062.00			267,654.00	267,656.00
Interfund Transfers Out	7600-7629	0.00	80,127.00	0.00	389,923.00			582,723.00	582,723.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL DISBURSEMENTS		3,304,519.00	3,027,123.00	2,824,161.00	5,367,328.00	492,576.00	0.00	37,353,580.00	37,353,584.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	14,172.00	41,487.00	(53,330.00)	(11,875,575.00)	9,866,568.00		11,742,802.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00			0.00	
SUBTOTAL		14,172.00	41,487.00	(53,330.00)	(11,875,575.00)	9,866,568.00	0.00	11,742,802.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	224,763.00	17,069.00	1,726,977.00	(5,459,597.00)	3,162,870.00		3,270,477.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		224,763.00	17,069.00	1,726,977.00	(5,459,597.00)	3,162,870.00	0.00	3,270,477.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(210,591.00)	24,418.00	(1,780,307.00)	(6,415,978.00)	6,703,698.00	0.00	8,472,325.00	
E. NET INCREASE/DECREASE (B - C + D)		(1,156,638.00)	1,138,225.00	301,298.00	(5,205,277.00)	6,884,118.00	0.00	9,760,272.00	1,287,946.00
F. ENDING CASH (A + E)		14,926,752.00	16,064,977.00	16,366,275.00	11,160,998.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								18,045,116.00	

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)						
		21,927.80	0.00%	21,927.80	0.00%	21,927.80
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	10,139,242.00	0.00%	10,139,242.00	0.00%	10,139,242.00
2. Federal Revenues	8100-8299	4,935,686.00	-7.59%	4,561,263.00	0.00%	4,561,263.00
3. Other State Revenues	8300-8599	10,650,380.00	-1.60%	10,479,755.00	0.00%	10,479,755.00
4. Other Local Revenues	8600-8799	12,731,222.00	1.82%	12,963,465.00	0.10%	12,976,465.00
5. Other Financing Sources						
a. Transfers In	8900-8929	185,000.00	0.00%	185,000.00	0.00%	185,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		38,641,530.00	-0.81%	38,328,725.00	0.03%	38,341,725.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				9,350,906.00		9,624,367.00
b. Step & Column Adjustment				327,282.00		336,852.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(53,821.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,350,906.00	2.92%	9,624,367.00	3.50%	9,961,219.00
2. Classified Salaries						
a. Base Salaries				10,976,797.00		11,220,154.00
b. Step & Column Adjustment				384,188.00		392,706.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(140,831.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	10,976,797.00	2.22%	11,220,154.00	3.50%	11,612,860.00
3. Employee Benefits	3000-3999	9,058,684.00	9.50%	9,918,854.00	4.67%	10,382,143.00
4. Books and Supplies	4000-4999	1,080,028.00	-6.41%	1,010,814.00	0.86%	1,019,547.00
5. Services and Other Operating Expenditures	5000-5999	5,875,286.00	-6.24%	5,508,873.00	1.04%	5,566,033.00
6. Capital Outlay	6000-6999	161,504.00	2.20%	165,065.00	2.05%	168,454.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	344,448.00	0.00%	344,448.00	0.00%	344,448.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(76,792.00)	-100.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	582,723.00	0.00%	582,723.00	0.00%	582,723.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		37,353,584.00	2.74%	38,375,298.00	3.29%	39,637,427.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		1,287,946.00		(46,573.00)		(1,295,702.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		16,757,177.00		18,045,123.00		17,998,550.00
2. Ending Fund Balance (Sum lines C and D1)		18,045,123.00		17,998,550.00		16,702,848.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	10,500.00		10,500.00		10,500.00
b. Restricted	9740	3,366,422.00		2,409,165.00		526,485.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	12,800,521.80		13,660,120.00		14,183,992.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,867,679.20		1,918,765.00		1,981,871.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		18,045,123.00		17,998,550.00		16,702,848.00

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,867,679.20		1,918,765.00		1,981,871.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		1,867,679.20		1,918,765.00		1,981,871.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.00%		5.00%		5.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
Sutter County SELPA						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		8,449,321.00		8,449,321.00		8,449,321.00
2. County Office's Total Expenditures and Other Financing Uses Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No)		37,353,584.00		38,375,298.00		39,637,427.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		37,353,584.00		38,375,298.00		39,637,427.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		37,353,584.00		38,375,298.00		39,637,427.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 8 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,120,607.52		1,151,258.94		1,189,122.81
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 8 for calculation details)		632,000.00		632,000.00		632,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,120,607.52		1,151,258.94		1,189,122.81
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	650,183.00	0.00%	650,183.00	0.00%	650,183.00
2. Federal Revenues	8100-8299	4,935,686.00	-7.59%	4,561,263.00	0.00%	4,561,263.00
3. Other State Revenues	8300-8599	10,549,991.00	-1.62%	10,379,366.00	0.00%	10,379,366.00
4. Other Local Revenues	8600-8799	10,425,003.00	2.23%	10,657,246.00	0.12%	10,670,246.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	845,073.00	0.00%	845,073.00	0.00%	845,073.00
6. Total (Sum lines A1 thru A5c)		27,405,936.00	-1.14%	27,093,131.00	0.05%	27,106,131.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				7,187,415.00		7,313,871.00
b. Step & Column Adjustment				251,560.00		255,985.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(125,104.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	7,187,415.00	1.76%	7,313,871.00	3.50%	7,569,856.00
2. Classified Salaries						
a. Base Salaries				7,083,968.00		7,101,621.00
b. Step & Column Adjustment				247,939.00		248,557.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(230,286.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,083,968.00	0.25%	7,101,621.00	3.50%	7,350,178.00
3. Employee Benefits	3000-3999	6,794,061.00	7.80%	7,324,199.00	4.50%	7,654,048.00
4. Books and Supplies	4000-4999	697,587.00	-11.24%	619,194.00	0.00%	619,194.00
5. Services and Other Operating Expenditures	5000-5999	3,952,061.00	-10.71%	3,528,599.00	0.37%	3,541,599.00
6. Capital Outlay	6000-6999	13,120.00	0.00%	13,120.00	0.00%	13,120.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	317,448.00	0.00%	317,448.00	0.00%	317,448.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,813,528.00	1.04%	1,832,336.00	4.97%	1,923,368.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		27,859,188.00	0.69%	28,050,388.00	3.35%	28,988,811.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(453,252.00)		(957,257.00)		(1,882,680.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,819,674.00		3,366,422.00		2,409,165.00
2. Ending Fund Balance (Sum lines C and D1)		3,366,422.00		2,409,165.00		526,485.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	3,366,422.00		2,409,165.00		526,485.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		3,366,422.00		2,409,165.00		526,485.00

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Remove temporary positions that are funded using one-time COVID funds.						

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)						
		21,927.80	0.00%	21,927.80	0.00%	21,927.80
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	9,489,059.00	0.00%	9,489,059.00	0.00%	9,489,059.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	100,389.00	0.00%	100,389.00	0.00%	100,389.00
4. Other Local Revenues	8600-8799	2,306,219.00	0.00%	2,306,219.00	0.00%	2,306,219.00
5. Other Financing Sources						
a. Transfers In	8900-8929	185,000.00	0.00%	185,000.00	0.00%	185,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(845,073.00)	0.00%	(845,073.00)	0.00%	(845,073.00)
6. Total (Sum lines A1 thru A5c)		11,235,594.00	0.00%	11,235,594.00	0.00%	11,235,594.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,163,491.00		2,310,496.00
b. Step & Column Adjustment				75,722.00		80,867.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				71,283.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,163,491.00	6.79%	2,310,496.00	3.50%	2,391,363.00
2. Classified Salaries						
a. Base Salaries				3,892,829.00		4,118,533.00
b. Step & Column Adjustment				136,249.00		144,149.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				89,455.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,892,829.00	5.80%	4,118,533.00	3.50%	4,262,682.00
3. Employee Benefits	3000-3999	2,264,623.00	14.57%	2,594,655.00	5.14%	2,728,095.00
4. Books and Supplies	4000-4999	382,441.00	2.40%	391,620.00	2.23%	400,353.00
5. Services and Other Operating Expenditures	5000-5999	1,923,225.00	2.97%	1,980,274.00	2.23%	2,024,434.00
6. Capital Outlay	6000-6999	148,384.00	2.40%	151,945.00	2.23%	155,334.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	27,000.00	0.00%	27,000.00	0.00%	27,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,890,320.00)	-3.07%	(1,832,336.00)	4.97%	(1,923,368.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	582,723.00	0.00%	582,723.00	0.00%	582,723.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	
10. Other Adjustments (Explain in Section F below)				0.00		
11. Total (Sum lines B1 thru B10)		9,494,396.00	8.75%	10,324,910.00	3.14%	10,648,616.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		1,741,198.00		910,684.00		586,978.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		12,937,503.00		14,678,701.00		15,589,385.00
2. Ending Fund Balance (Sum lines C and D1)		14,678,701.00		15,589,385.00		16,176,363.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	10,500.00		10,500.00		10,500.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	12,800,521.80		13,660,120.00		14,183,992.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,867,679.20		1,918,765.00		1,981,871.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		14,678,701.00		15,589,385.00		16,176,363.00

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,867,679.20		1,918,765.00		1,981,871.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		1,867,679.20		1,918,765.00		1,981,871.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Portions of 3 positions that were hired using COVID funds are projected to be maintained and paid for out of unrestricted funds.						

SECTION F: SELPA Pass-Through Revenues Fund

The Special Education Local Area Plan (SELPA) Pass-Through Fund (10) is designed to account for the special education pass-through revenue from federal, state or local resources that are received by the AU, on behalf of the SELPA, for distribution to member LEA's 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 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,460,964.00	3,507,258.00	1.3%
3) Other State Revenue		8300-8599	4,799,367.00	4,942,063.00	3.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			8,260,331.00	8,449,321.00	2.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	8,260,331.00	8,449,321.00	2.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,260,331.00	8,449,321.00	2.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		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 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
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	221,926.70		
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			221,926.70		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	221,926.70		
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			221,926.70		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Pass-Through Revenues from Federal Sources		8287	3,460,964.00	3,507,258.00	1.3%
TOTAL, FEDERAL REVENUE			3,460,964.00	3,507,258.00	1.3%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	3,712,358.00	3,866,769.00	4.2%
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	1,087,009.00	1,075,294.00	-1.1%
TOTAL, OTHER STATE REVENUE			4,799,367.00	4,942,063.00	3.0%
OTHER LOCAL REVENUE					
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			8,260,331.00	8,449,321.00	2.3%

			2020-21	2021-22	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	4,547,973.00	4,582,552.00	0.8%
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	3,712,358.00	3,866,769.00	4.2%
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)			8,260,331.00	8,449,321.00	2.3%
TOTAL, EXPENDITURES			8,260,331.00	8,449,321.00	2.3%

Section G: 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 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	343,737.00	314,922.00	-8.4%
3) Other State Revenue		8300-8599	3,159,750.00	3,282,655.00	3.9%
4) Other Local Revenue		8600-8799	114,508.00	0.00	-100.0%
5) TOTAL, REVENUES			3,617,995.00	3,597,577.00	-0.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	326,737.00	346,699.00	6.1%
2) Classified Salaries		2000-2999	335,622.00	268,900.00	-19.9%
3) Employee Benefits		3000-3999	258,799.00	253,681.00	-2.0%
4) Books and Supplies		4000-4999	47,806.00	48,805.00	2.1%
5) Services and Other Operating Expenditures		5000-5999	435,506.00	408,646.00	-6.2%
6) Capital Outlay		6000-6999	16,266.00	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	63,366.00	58,659.00	-7.4%
9) TOTAL, EXPENDITURES			3,898,106.00	3,799,394.00	-2.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(280,111.00)	(201,817.00)	-28.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	198,903.00	201,817.00	1.5%
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			198,903.00	201,817.00	1.5%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(81,208.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	81,208.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			81,208.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			81,208.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		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 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(243,910.43)		
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			(243,910.43)		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			(243,910.43)		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	343,737.00	314,922.00	-8.4%
TOTAL, FEDERAL REVENUE			343,737.00	314,922.00	-8.4%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	2,414,004.00	2,414,004.00	0.0%
Adult Education Program	6391	8590	700,447.00	814,955.00	16.3%
All Other State Revenue	All Other	8590	45,299.00	53,696.00	18.5%
TOTAL, OTHER STATE REVENUE			3,159,750.00	3,282,655.00	3.9%

			2020-21	2021-22	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	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	114,508.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			114,508.00	0.00	-100.0%
TOTAL, REVENUES			3,617,995.00	3,597,577.00	-0.6%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	254,151.00	278,113.00	9.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	72,586.00	68,586.00	-5.5%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			326,737.00	346,699.00	6.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	50,421.00	26,692.00	-47.1%
Classified Support Salaries		2200	72,802.00	72,809.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	84,460.00	89,420.00	5.9%
Clerical, Technical and Office Salaries		2400	108,913.00	79,979.00	-26.6%
Other Classified Salaries		2900	19,026.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			335,622.00	268,900.00	-19.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	118,613.00	133,778.00	12.8%
PERS		3201-3202	33,943.00	27,428.00	-19.2%
OASDI/Medicare/Alternative		3301-3302	19,017.00	16,186.00	-14.9%
Health and Welfare Benefits		3401-3402	64,954.00	50,593.00	-22.1%
Unemployment Insurance		3501-3502	323.00	7,690.00	2280.8%
Workers' Compensation		3601-3602	10,241.00	9,883.00	-3.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	6,482.00	6,255.00	-3.5%
Other Employee Benefits		3901-3902	5,226.00	1,868.00	-64.3%
TOTAL, EMPLOYEE BENEFITS			258,799.00	253,681.00	-2.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	500.00	0.00	-100.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	47,306.00	48,805.00	3.2%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			47,806.00	48,805.00	2.1%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	32,389.00	0.00	-100.0%
Travel and Conferences		5200	1,080.00	3,500.00	224.1%
Dues and Memberships		5300	1,400.00	1,400.00	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	75,000.00	72,000.00	-4.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	144,162.00	187,615.00	30.1%
Professional/Consulting Services and Operating Expenditures		5800	174,325.00	139,131.00	-20.2%
Communications		5900	7,150.00	5,000.00	-30.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			435,506.00	408,646.00	-6.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	16,266.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			16,266.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,414,004.00	2,414,004.00	0.0%

			2020-21	2021-22	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	63,366.00	58,659.00	-7.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			63,366.00	58,659.00	-7.4%
TOTAL, EXPENDITURES			3,898,106.00	3,799,394.00	-2.5%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	198,903.00	201,817.00	1.5%
(a) TOTAL, INTERFUND TRANSFERS IN			198,903.00	201,817.00	1.5%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			198,903.00	201,817.00	1.5%

Section H: 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 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
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. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		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 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,222.11		
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	12,605.29		
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			13,827.40		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	27,225.06		
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			27,225.06		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			(13,397.66)		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	53,117.00	53,117.00	0.0%
TOTAL, FEDERAL REVENUE			53,117.00	53,117.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	4,542.00	4,542.00	0.0%
TOTAL, OTHER STATE REVENUE			4,542.00	4,542.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
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%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			57,659.00	57,659.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			55,659.00	55,659.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	2,000.00	2,000.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			2,000.00	2,000.00	0.0%
TOTAL, EXPENDITURES			57,659.00	57,659.00	0.0%

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

Section I - 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 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	30,000.00	New
3) Other State Revenue		8300-8599	0.00	3,000.00	New
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	33,000.00	New
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	50,484.00	118,658.00	135.0%
3) Employee Benefits		3000-3999	15,829.00	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	3,315.00	16,133.00	386.7%
9) TOTAL, EXPENDITURES			69,628.00	311,406.00	347.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(69,628.00)	(278,406.00)	299.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	69,628.00	278,406.00	299.8%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			69,628.00	278,406.00	299.8%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		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 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,749.45		
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			6,749.45		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			6,749.45		

			2020-21	2021-22	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
FEDERAL REVENUE					
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%
TOTAL, FEDERAL REVENUE			0.00	30,000.00	New
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	3,000.00	New
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	3,000.00	New
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	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%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	33,000.00	New

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	50,484.00	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			50,484.00	118,658.00	135.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	5,006.00	21,293.00	325.3%
OASDI/Medicare/Alternative		3301-3302	3,869.00	8,955.00	131.5%
Health and Welfare Benefits		3401-3402	5,532.00	39,024.00	605.4%
Unemployment Insurance		3501-3502	25.00	1,438.00	5652.0%
Workers' Compensation		3601-3602	799.00	1,850.00	131.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	506.00	783.00	54.7%
Other Employee Benefits		3901-3902	92.00	622.00	576.1%
TOTAL, EMPLOYEE BENEFITS			15,829.00	73,965.00	367.3%
BOOKS AND SUPPLIES					
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 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	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
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	3,315.00	16,133.00	386.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			3,315.00	16,133.00	386.7%
TOTAL, EXPENDITURES			69,628.00	311,406.00	347.2%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	69,628.00	278,406.00	299.8%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			69,628.00	278,406.00	299.8%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			69,628.00	278,406.00	299.8%

Section J – Special Reserve Non-Capital Outlay Fund

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, and economic uncertainties.



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	12,726.00	13,335.00	4.8%
5) TOTAL, REVENUES			12,726.00	13,335.00	4.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			12,726.00	13,335.00	4.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,500.00	2,500.00	0.0%
b) Transfers Out		7600-7629	20,016.00	15,000.00	-25.1%
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			(17,516.00)	(12,500.00)	-28.6%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,790.00)	835.00	-117.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,353,042.00	1,348,252.00	-0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,353,042.00	1,348,252.00	-0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,353,042.00	1,348,252.00	-0.4%
2) Ending Balance, June 30 (E + F1e)			1,348,252.00	1,349,087.00	0.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,348,252.00	1,349,087.00	0.1%
Equipment Replacement/Purchases	0000	9780		1,349,087.00	
Equipment Replacement/Purchases	0000	9780	1,348,252.00		
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 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,360,918.40		
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			1,360,918.40		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,360,918.40		

			2020-21	2021-22	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	12,726.00	13,335.00	4.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,726.00	13,335.00	4.8%
TOTAL, REVENUES			12,726.00	13,335.00	4.8%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	2,500.00	2,500.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,500.00	2,500.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	20,016.00	15,000.00	-25.1%
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			20,016.00	15,000.00	-25.1%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b+e)			(17,516.00)	(12,500.00)	-28.6%

Section K - 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 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,259,199.00	20,000.00	-98.4%
5) TOTAL, REVENUES			1,259,199.00	20,000.00	-98.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	19,500.00	58,500.00	200.0%
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			19,500.00	58,500.00	200.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,239,699.00	(38,500.00)	-103.1%
D. OTHER FINANCING SOURCES/USES					
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 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,339,699.00	61,500.00	-95.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,267,900.00	3,607,599.00	59.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,267,900.00	3,607,599.00	59.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,267,900.00	3,607,599.00	59.1%
2) Ending Balance, June 30 (E + F1e)			3,607,599.00	3,669,099.00	1.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	3,607,599.00	3,669,099.00	1.7%
Building construction and Improvement	0000	9780		3,669,099.00	
Building Construction and Improvement	0000	9780	3,607,599.00		
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 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,506,179.38		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,506,179.38		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			3,506,179.38		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
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%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	1,224,199.00	0.00	-100.0%
Interest		8660	35,000.00	20,000.00	-42.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,259,199.00	20,000.00	-98.4%
TOTAL, REVENUES			1,259,199.00	20,000.00	-98.4%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	19,500.00	58,500.00	200.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			19,500.00	58,500.00	200.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			19,500.00	58,500.00	200.0%

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

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

Section L - 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 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	60,977.00	308,651.00	406.2%
5) TOTAL, REVENUES			60,977.00	308,651.00	406.2%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	51,814.00	69,923.00	35.0%
3) Employee Benefits		3000-3999	23,442.00	22,790.00	-2.8%
4) Books and Supplies		4000-4999	38,376.00	30,300.00	-21.0%
5) Services and Other Operating Expenses		5000-5999	19,345.00	15,638.00	-19.2%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			132,977.00	138,651.00	4.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(72,000.00)	170,000.00	-336.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	72,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	170,000.00	New
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			72,000.00	(170,000.00)	-336.1%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
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 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	15,420.24		
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) 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			15,420.24		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) 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			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30					
(G10 + H2) - (I7 + J2)			15,420.24		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8639	332.00	1,000.00	201.2%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	100.00	1,000.00	900.0%
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	60,545.00	306,651.00	406.5%
TOTAL, OTHER LOCAL REVENUE			60,977.00	308,651.00	406.2%
TOTAL, REVENUES			60,977.00	308,651.00	406.2%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	40,080.00	49,302.00	23.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	4,734.00	5,621.00	18.7%
Other Classified Salaries		2900	7,000.00	15,000.00	114.3%
TOTAL, CLASSIFIED SALARIES			51,814.00	69,923.00	35.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	7,916.00	6,708.00	-15.3%
OASDI/Medicare/Alternative		3301-3302	4,200.00	5,244.00	24.9%
Health and Welfare Benefits		3401-3402	6,671.00	7,500.00	12.4%
Unemployment Insurance		3501-3502	30.00	842.00	2706.7%
Workers' Compensation		3601-3602	869.00	1,084.00	24.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	541.00	557.00	3.0%
Other Employee Benefits		3901-3902	3,215.00	855.00	-73.4%
TOTAL, EMPLOYEE BENEFITS			23,442.00	22,790.00	-2.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	38,376.00	30,300.00	-21.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			38,376.00	30,300.00	-21.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	500.00	500.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	16,957.00	13,638.00	-19.6%
Professional/Consulting Services and Operating Expenditures		5800	1,888.00	1,500.00	-20.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			19,345.00	15,638.00	-19.2%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			132,977.00	138,651.00	4.3%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	72,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			72,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	170,000.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	170,000.00	New
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b+e)			72,000.00	(170,000.00)	-336.1%

Section M - 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).

Amounts contributed to Fund 67, are lawfully restricted for insurance purposes (*Education Code Section 17566 and Government Code Section 53205*).



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	472,771.00	460,000.00	-2.7%
5) TOTAL, REVENUES			472,771.00	460,000.00	-2.7%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	412,771.00	410,000.00	-0.7%
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			412,771.00	410,000.00	-0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			60,000.00	50,000.00	-16.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			60,000.00	50,000.00	-16.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	4,856,256.00	4,916,256.00	1.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,856,256.00	4,916,256.00	1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,856,256.00	4,916,256.00	1.2%
2) Ending Net Position, June 30 (E + F1e)			4,916,256.00	4,966,256.00	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	4,916,256.00	4,966,256.00	1.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,898,020.04		
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) 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			4,898,020.04		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) 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			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30					
(G10 + H2) - (I7 + J2)			4,898,020.04		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	60,000.00	50,000.00	-16.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	200,000.00	200,000.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	212,771.00	210,000.00	-1.3%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			472,771.00	460,000.00	-2.7%
TOTAL, REVENUES			472,771.00	460,000.00	-2.7%

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

			2020-21	2021-22	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	412,771.00	410,000.00	-0.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			412,771.00	410,000.00	-0.7%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			412,771.00	410,000.00	-0.7%

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

Section N – SACS Supplemental



Section I - Expenditures	Funds 01, 09, and 62			2020-21 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	35,639,520.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	5,333,049.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	931,850.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	359,695.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	339,732.00
5. Interfund Transfers Out	All	9300	7600-7629	443,031.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	884,703.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	4,373,035.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				7,332,046.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	69,628.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				23,044,053.00

Section II - Expenditures Per ADA		2020-21 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)		51.44
B. Expenditures per ADA (Line I.E divided by Line II.A)		447,979.26
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	21,250,871.31	599,798.80
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	21,250,871.31	599,798.80
B. Required effort (Line A.2 times 90%)	19,125,784.18	539,818.92
C. Current year expenditures (Line I.E and Line II.B)	23,044,053.00	447,979.26
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	91,839.66
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2022-23 may be reduced by the lower of the two percentages)	0.00%	17.01%

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

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	(161,119.00)	0.00	(68,681.00)				
Other Sources/Uses Detail					20,016.00	443,031.00	0.00	0.00
Fund Reconciliation								
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							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	144,162.00	0.00	63,366.00	0.00				
Other Sources/Uses Detail					198,903.00	0.00		
Fund Reconciliation							0.00	0.00
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	3,315.00	0.00				
Other Sources/Uses Detail					69,628.00	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					0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					2,500.00	20,016.00		
Fund Reconciliation							0.00	0.00
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					0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
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

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	16,957.00	0.00						
Other Sources/Uses Detail					72,000.00	0.00		
Fund Reconciliation							0.00	0.00
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					0.00			
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
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	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	161,119.00	(161,119.00)	68,681.00	(68,681.00)	463,047.00	463,047.00	0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(201,253.00)	0.00	(76,792.00)				
Other Sources/Uses Detail					185,000.00	582,723.00		
Fund Reconciliation								
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								
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								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	187,615.00	0.00	58,659.00	0.00				
Other Sources/Uses Detail					201,817.00	0.00		
Fund Reconciliation								
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								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	16,133.00	0.00				
Other Sources/Uses Detail					278,406.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					2,500.00	15,000.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
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								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
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								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	13,638.00	0.00						
Other Sources/Uses Detail					0.00	170,000.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	201,253.00	(201,253.00)	76,792.00	(76,792.00)	767,723.00	767,723.00		

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

A. STANDARD: Projected County Operations Grant average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	County Operations Grant ADA		
3.0%	0	to	6,999
2.0%	7,000	to	59,999
1.0%	60,000	and	over

County Office ADA (Form A, Estimated Funded ADA column, Line B5):

County Office County Operations Grant ADA Standard Percentage Level:

1A-1. Calculating the County Office's County Operations Grant ADA Variances

DATA ENTRY: Enter the County Operations Grant Funded ADA in the Original Budget column for all fiscal years. All other data are extracted or calculated

Fiscal Year	County Operations Grant Funded ADA			Status
	Original Budget (Form A, Line B5)	Estimated/Unaudited Actuals	ADA Variance Level (If Budget is greater than Actuals, else N/A)	
Third Prior Year (2018-19)	23,446.88	23,493.86	N/A	Met
Second Prior Year (2019-20)	23,889.15	22,196.22	7.1%	Not Met
First Prior Year (2020-21)	21,959.73	22,255.34	N/A	Met

1A-2. Comparison of County Office County Operations Grant ADA to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected County Operations Grant ADA has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

1b. STANDARD MET - Projected County Operations Grant ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

County operations ADA declined due to the loss of Cal Prep Charter and declining enrollment of Inspire Charter in the prior year.

1. CRITERION: Average Daily Attendance (continued)

B. STANDARD: Projected ADA for county operated programs for any of the budget year or two subsequent fiscal years has not increased from the historical average from the three prior fiscal years by more than two percent (2%) each year.

1B-1. Calculating the County Office's Historical Average Projected ADA for County Operated Programs

DATA ENTRY: All data are extracted or calculated.

Average Daily Attendance (Form A, Estimated Actuals, Funded ADA)

Fiscal Year	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Third Prior Year (2018-19)	38.51	301.65	23,493.86	0.00
Second Prior Year (2019-20)	36.02	290.77	22,196.22	0.00
First Prior Year (2020-21)	39.09	290.77	22,255.34	12.35
Historical Average:	37.87	294.40	22,648.47	4.12

County Office's County Operated Programs ADA Standard:

Budget Year (2021-22) (historical average plus 2%):	38.63	300.29	23,101.44	4.20
1st Subsequent Year (2022-23) (historical average plus 4%):	39.38	306.18	23,554.41	4.28
2nd Subsequent year (2023-24) (historical average plus 6%):	40.14	312.06	24,007.38	4.37

1B-2. Calculating the County Office's Projected ADA for County Operated Programs

DATA ENTRY: Budget year data will be extracted from Form A. Enter the remaining data in each of the 1st and 2nd Subsequent Years. If Form MYP exists, County Operations Grant ADA will be extracted for the two subsequent fiscal years.

Average Daily Attendance (Form A, Estimated Funded ADA)

Fiscal Year	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Budget Year (2021-22)	58.80	290.77	21,927.80	25.00
1st Subsequent Year (2022-23)	58.80	290.77	21,927.80	25.00
2nd Subsequent Year (2023-24)	58.80	290.77	21,927.80	25.00
Status:	Not Met	Met	Met	Not Met

1B-3. Comparison of County Office Projected County Operated Programs ADA to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Projected ADA for county operated programs is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting ADA, and what changes, if any, will be made to bring the projected ADA within the standard.

Explanation:
(required if NOT met)

Sutter County Superintendent of Schools started a non-classroom based Charter School in 2020-21.

2. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the county office's gap funding or its cost-of-living adjustment (COLA)¹ plus or minus one percent.

For excess property tax counties, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

¹ County offices that are already at or above their LCFF target funding level receive no gap funding. These county offices have a COLA applied to their LCFF target, but their year-over-year revenue increase might be less than the statutory COLA due to certain local factors and components of the funding formula.

2A. County Office's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Excess Property Tax/Minimum State Aid

The County office must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

2A-1. Calculating the County Office's LCFF Revenue Standard

DATA ENTRY: Section I, enter applicable data for all fiscal years. Section I-a is completed by a county office funded at Target, and Section I-b is completed by a county office funded at Hold Harmless. Section II, enter data in Step 2b1 for all fiscal years. Section III, all data are extracted or calculated. Section IV, enter data in Step 1a for the two subsequent fiscal years, Step 2b1 for all fiscal years, and Step 2b3 for current year only. All other data are extracted or calculated.

NOTE: Enter data in Section I, Line c1 and Section IV only if the county office has charter school funded county program ADA corresponding to financial data reported in Fund 01. Due to the full implementation of LCFF, gap funding is no longer applicable. Regardless of the standard selected, criterion 2A-1 must be completed to obtain the total change in population and funding level.

Projected LCFF Revenue

Select County Office's LCFF revenue funding status:

At Target

If status is at target, then COLA amount in Step 2b2 is used in Step 2c in Sections II and III.

Hold Harmless

If status is hold harmless, then amount in Step 2c is zero in Sections II and III.

Status: Hold Harmless

I. LCFF Funding

a. COE funded at Target LCFF

a1. COE Operations Grant

a2. COE Alternative Education Grant

Prior Year
(2020-21)

Budget Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

	N/A	N/A	N/A	N/A
	N/A	N/A	N/A	N/A
b. COE funded at Hold Harmless LCFF	10,068,436.00	10,139,242.00	10,139,242.00	10,139,242.00
c. Charter Funded County Program				
c1. LCFF Entitlement	173,478.00	266,115.00	266,115.00	266,115.00
d. Total LCFF (Sum of a or b, and c)	10,241,914.00	10,405,357.00	10,405,357.00	10,405,357.00

II. County Operations Grant

Step 1 - Change in Population

a. ADA (Funded)

(Form A, line B5 and Criterion 1B-2)

b. Prior Year ADA (Funded)

c. Difference (Step 1a minus Step 1b (At Target) or 0 (Hold Harmless))

d. Percent Change Due to Population
(Step 1c divided by Step 1b)

22,255.34	21,927.80	21,927.80	21,927.80
	22,255.34	21,927.80	21,927.80
	0.00	0.00	0.00
	0.00%	0.00%	0.00%

Step 2 - Change in Funding Level

a. Prior Year LCFF Funding

(Section I-a1 (At Target) or Section I-b (Hold Harmless), prior year column)

b1. COLA percentage (if COE is at target)

b2. COLA amount (proxy for purposes of this criterion)

c. Total Change (Step 2b2 (At Target) or 0 (Hold Harmless))

d. Percent Change Due to Funding Level
(Step 2c divided by Step 2a)

10,068,436.00	10,139,242.00	10,139,242.00
0.00%	0.00%	0.00%
0.00	0.00	0.00
0.00	0.00	0.00
0.00%	0.00%	0.00%

Step 3 - Weighted Change in Population and Funding Level

a. Percent change in population and funding level (Step 1d plus Step 2d)	0.00%	0.00%	0.00%
b. LCFF Percent allocation (Section I-a1 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless))	97.44%	97.44%	97.44%
c. Weighted Percent change (Step 3a x Step 3b)	0.00%	0.00%	0.00%

III. Alternative Education Grant

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines B1d, C2d, and Criterion 1B-2)	39.09	58.80	58.80	58.80
b. Prior Year ADA (Funded)		39.09	58.80	58.80
c. Difference (Step 1a minus Step 1b)		19.71	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		50.42%	0.00%	0.00%

Step 2 - Change in Funding Level

a. Prior Year LCFF Funding (Section I-a2 (At Target) or Section I-b (Hold Harmless), prior year column)	10,068,436.00	10,139,242.00	10,139,242.00
b1. COLA percentage (if COE is at target) (Section II-Step 2b1)	0.00%	0.00%	0.00%
b2. COLA amount (proxy for purposes of this criterion)	0.00	0.00	0.00
c. Total Change (Step 2b2 (At Target) or 0 (Hold Harmless))	0.00	0.00	0.00
d. Percent Change Due to Funding Level (Step 2c divided by Step 2a)	0.00%	0.00%	0.00%

Step 3 - Weighted Change in Population and Funding Level

a. Percent change in population and funding level (Step 1d plus Step 2d)	50.42%	0.00%	0.00%
b. LCFF Percent allocation (Section I-a2 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless))	97.44%	97.44%	97.44%
c. Weighted Percent change (Step 3a x Step 3b)	49.13%	0.00%	0.00%

IV. Charter Funded County Program

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, line C3f)	12.35	25.00	25.00	25.00
b. Prior Year ADA (Funded)		12.35	25.00	25.00
c. Difference (Step 1a minus Step 1b)		12.65	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		102.43%	0.00%	0.00%

Step 2 - Change in Funding Level

a. Prior Year LCFF Funding (Section I-c1, prior year column)	173,478.00	266,115.00	266,115.00
b1. COLA percentage			
b2. COLA amount (proxy for purposes of this criterion)	0.00	0.00	0.00
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)	0.00%	0.00%	0.00%

Step 3 - Weighted Change in Population and Funding Level

a. Percent change in population and funding level (Step 1d plus Step 2c)	102.43%	0.00%	0.00%
b. LCFF Percent allocation (Section I-c1 divided by Section I-d)	2.56%	2.56%	2.56%
c. Weighted Percent change (Step 3a x Step 3b)	2.62%	0.00%	0.00%

V. Weighted Change

a. Total weighted percent change (Step 3c in sections II, III and IV)	Budget Year (2021-22) 51.75%	1st Subsequent Year (2022-23) 0.00%	2nd Subsequent Year (2023-24) 0.00%
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LCFF Revenue Standard (line V-a, plus/minus 1%):

50.75% to 52.75%	-1.00% to 1.00%	-1.00% to 1.00%
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2B. Alternate LCFF Revenue Standard - Excess Property Tax / Minimum State Aid

DATA ENTRY: If applicable to your county office, input data in the 1st and 2nd Subsequent Years for projected local property taxes; all other data are extracted or calculated.

Excess Property Tax or Minimum State Aid County Office Projected LCFF Revenue

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Projected local property taxes (Form 01, Objects 8021 - 8089)	1,646,139.00	1,660,353.00	1,660,353.00	1,660,353.00
Excess Property Tax/Minimum State Aid Standard (Percent change over previous year, plus/minus 1%):		N/A	N/A	N/A

2C. Calculating the County Office's Projected Change in LCFF Revenue

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Years for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	10,068,436.00	10,139,242.00	10,139,242.00	10,139,242.00
County Office's Projected Change in LCFF Revenue:		0.70%	0.00%	0.00%
Standard:		50.75% to 52.75%	-1.00% to 1.00%	-1.00% to 1.00%
Status:		Not Met	Met	Met

2D. Comparison of County Office LCFF Revenue to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

Projected increase due to increase in County Community School ADA.

3. CRITERION: Salaries and Benefits

STANDARD: Projected total salaries and benefits for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year amount by more than the change in funded COLA plus or minus five percent.

3A. Calculating the County Office's Salaries and Benefits Standard Percentages

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. County Office's Change in Funding Level (Criterion 2C):	0.70%	0.00%	0.00%
2. County Office's Salaries and Benefits Standard (Line 1, plus/minus 5%):	-4.30% to 5.70%	-5.00% to 5.00%	-5.00% to 5.00%

3B. Calculating the County Office's Projected Change in Salaries and Benefits

DATA ENTRY: If Form MYP exists, Salaries and Benefits for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Percent Change Over Previous Year	Status
First Prior Year (2020-21)	26,707,452.00		
Budget Year (2021-22)	29,386,387.00	10.03%	Not Met
1st Subsequent Year (2022-23)	30,763,375.00	4.69%	Met
2nd Subsequent Year (2023-24)	31,956,222.00	3.88%	Met

3C. Comparison of County Office Change in Salaries and Benefits to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Projected ratio(s) of salary and benefit costs to total expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

Increase budget for Subs, extra duty, custodian, and maintenance salaries. Additional days of instruction and reinstating the after-school program. UI rate increase from .05% to 1.23%.

4. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the change in funded COLA plus or minus ten percent.

For each major object category, changes that exceed the percentage change in the funded COLA plus or minus five percent must be explained.

4A. Calculating the County Office's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. County Office's Change in Funding Level (Criterion 2C):	0.70%	0.00%	0.00%
2. County Office's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-9.30% to 10.70%	-10.00% to 10.00%	-10.00% to 10.00%
3. County Office's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-4.30% to 5.70%	-5.00% to 5.00%	-5.00% to 5.00%

4B. Calculating the County Office's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 4A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Explanations must be entered for each category if the percent change for any year exceeds the county office's explanation percentage range.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
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Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)

First Prior Year (2020-21)	6,066,917.00		
Budget Year (2021-22)	4,935,686.00	-18.65%	Yes
1st Subsequent Year (2022-23)	4,561,263.00	-7.59%	Yes
2nd Subsequent Year (2023-24)	4,561,263.00	0.00%	No

Explanation:
(required if Yes)

Remove one-time LLM funds, Homeless Education for Children and Youth award. Remove MAA revenue budgeted as Federal revenue and moved to Local revenue. Remove one-time ESSER II funds in subsequent year.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)

First Prior Year (2020-21)	13,176,660.00		
Budget Year (2021-22)	10,650,380.00	-19.17%	Yes
1st Subsequent Year (2022-23)	10,479,755.00	-1.60%	No
2nd Subsequent Year (2023-24)	10,479,755.00	0.00%	No

Explanation:
(required if Yes)

Remove one-time ELO funds, carryover funding from TUPE and Foster Youth Services. Remove K12SWP funding and one-time Prop 98 (RS 7420) funding. Decrease in AB-602 because of South Sutter Charter leaving Sutter SELPA.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)

First Prior Year (2020-21)	9,124,503.00		
Budget Year (2021-22)	12,731,222.00	39.53%	Yes
1st Subsequent Year (2022-23)	12,963,465.00	1.82%	No
2nd Subsequent Year (2023-24)	12,976,465.00	0.10%	No

Explanation:
(required if Yes)

Increase budget for interest income revenue, reinstate bill-back budget. Re-establish Shady Creek Outdoor School program funding. Increase in excess cost since AB-602 revenue decreased.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)

First Prior Year (2020-21)	1,654,709.00		
Budget Year (2021-22)	1,080,028.00	-34.73%	Yes
1st Subsequent Year (2022-23)	1,010,814.00	-6.41%	Yes
2nd Subsequent Year (2023-24)	1,019,547.00	0.86%	No

Explanation:
(required if Yes)

Remove CRF funds in the Budget Year and remove ELO and ESSER II budget in the subsequent year.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5)

First Prior Year (2020-21)	6,136,274.00		
Budget Year (2021-22)	5,875,286.00	-4.25%	No
1st Subsequent Year (2022-23)	5,508,873.00	-6.24%	Yes
2nd Subsequent Year (2023-24)	5,566,033.00	1.04%	No

Explanation:
(required if Yes)

Remove ELO and ESSER II budget in the subsequent year

4C. Calculating the County Office's Change in Total Operating Revenues and Expenditures (Section 4A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
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Total Federal, Other State, and Other Local Revenue (Section 4B)

First Prior Year (2020-21)	28,368,080.00		
Budget Year (2021-22)	28,317,288.00	-0.18%	Met
1st Subsequent Year (2022-23)	28,004,483.00	-1.10%	Met
2nd Subsequent Year (2023-24)	28,017,483.00	0.05%	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Section 4B)

First Prior Year (2020-21)	7,790,983.00		
Budget Year (2021-22)	6,955,314.00	-10.73%	Not Met
1st Subsequent Year (2022-23)	6,519,687.00	-6.26%	Met
2nd Subsequent Year (2023-24)	6,585,580.00	1.01%	Met

4D. Comparison of County Office Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 4B if the status in Section 4C is not met; no entry is allowed below.

- 1a. STANDARD MET - Projected other operating revenues have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:

Federal Revenue
(linked from 4B
if NOT met)

Explanation:

Other State Revenue
(linked from 4B
if NOT met)

Explanation:

Other Local Revenue
(linked from 4B
if NOT met)

- 1b. STANDARD NOT MET - Projected total operating expenditures changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 4B above and will also display in explanation box below.

Explanation:

Books and Supplies
(linked from 4B
if NOT met)

Remove CRF funds in the Budget Year and remove ELO and ESSER II budget in the subsequent year.

Explanation:

Services and Other Exps
(linked from 4B
if NOT met)

Remove ELO and ESSER II budget in the subsequent year

5. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the county office is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52066(d)(1) and 17002(d)(1).

Determining the County Office's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: EC Section 17070.75 requires the county office to deposit into the account a minimum amount equal to or greater than three percent of the total unrestricted general fund expenditures and other financing uses for that fiscal year.

DATA ENTRY: All data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

	Budgeted Unrestricted Expenditures and Other Financing Uses (Form 01, Resources 0000-1999, Objects 1000-7999)	3% Required Minimum Contribution (Unrestricted Budget times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
Ongoing and Major Maintenance/Restricted Maintenance Account	9,494,396.00	284,831.88	571,883.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

If standard is not met, enter an X in the box that best describes why the minimum required contribution was not made:

<input type="checkbox"/>	Not applicable (county office does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input type="checkbox"/>	Other (explanation must be provided)

Explanation:
(required if NOT met
and Other is marked)

6. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources), as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the county office's available reserves¹ as a percentage of total expenditures and other financing uses², in two out of three prior fiscal years.

6A. Calculating the County Office's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2018-19)	Second Prior Year (2019-20)	First Prior Year (2020-21)
1. County Office's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	1,798,713.48	1,723,936.08	1,781,976.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
d. Negative County School Service Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	(32,679.24)	0.00
e. Available Reserves (Lines 1a through 1d)	1,798,713.48	1,691,256.84	1,781,976.00
2. Expenditures and Other Financing Uses			
a. County Office's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	35,974,269.61	34,478,721.75	35,639,520.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	8,401,589.44	7,570,956.83	8,260,331.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	44,375,859.05	42,049,678.58	43,899,851.00
3. County Office's Available Reserve Percentage (Line 1e divided by Line 2c)	4.1%	4.0%	4.1%
County Office's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.4%	1.3%	1.4%

¹Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the County School Service Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the County School Service Fund.

² A county office of education that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

6B. Calculating the County Office's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2018-19)	3,112,679.93	9,406,748.43	N/A	Met
Second Prior Year (2019-20)	2,830,996.56	8,762,858.67	N/A	Met
First Prior Year (2020-21)	1,672,503.00	8,740,961.00	N/A	Met
Budget Year (2021-22) (Information only)	1,741,198.00	9,494,396.00		

6C. Comparison of County Office Deficit Spending to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

Explanation:
(required if NOT met)

7. CRITERION: Fund Balance

STANDARD: Budgeted beginning unrestricted county school service fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level ¹	County Office Total Expenditures and Other Financing Uses ²		
1.7%	0	to	\$6,317,999
1.3%	\$6,318,000	to	\$15,794,999
1.0%	\$15,795,000	to	\$71,078,000
0.7%	\$71,078,001	and	over

¹ Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

² A county office of education that is the Administrative Unit of a Special Education Local Plan Area may exclude from its expenditures the distribution of funds to its participating members.

County Office's Expenditures and Other Financing
Uses (Criterion 8A1), plus SELPA Pass-through
(Criterion 7A2b) if Criterion 7A, Line 1 is No:

37,353,584

County Office's Fund Balance Standard Percentage Level:

1.0%

7A. Calculating the County Office's Special Education Pass-through Exclusions (only for county offices that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Budget Year data are extracted.

For county offices that serve as the AU of a SELPA (Form MYP, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude pass-through funds distributed to SELPA members from the calculations for fund balance and reserves?

Yes

2. If you are the SELPA AU and are excluding special education pass-through funds:

a. Enter the name(s) of the SELPA(s): Sutter County SELPA

b. Special Education Pass-through Funds
(Fund 10, resources 3300-3499, 6500-6540 and 6546,
objects 7211-7213 and 7221-7223):

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
8,449,321.00	8,449,321.00	8,449,321.00

7B. Calculating the County Office's Unrestricted County School Service Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted County School Service Fund Beginning Balance ³ (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2018-19)	3,902,829.79	5,321,321.69	N/A	Met
Second Prior Year (2019-20)	6,580,093.69	8,434,001.62	N/A	Met
First Prior Year (2020-21)	10,275,603.00	11,265,000.00	N/A	Met
Budget Year (2021-22) (Information only)	12,937,503.00			

³ Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

7C. Comparison of County Office Unrestricted Beginning Fund Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Unrestricted county school service fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

8. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts as applied to total expenditures and other financing uses²:

Percentage Level ³		County Office Total Expenditures and Other Financing Uses ³	
5% or \$71,000 (greater of)	0	to	\$6,317,999
4% or \$316,000 (greater of)	\$6,318,000	to	\$15,794,999
3% or \$632,000 (greater of)	\$15,795,000	to	\$71,078,000
2% or \$2,132,000 (greater of)	\$71,078,001	and	over

¹Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the County School Service Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the County School Service Fund.

² A county office of education that is the Administrative Unit of a Special Education Local Plan Area may exclude from its expenditures the distribution of funds to its participating members.

³ Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in Education Code Section 2574, rounded to the nearest thousand.

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No:	37,353,584	38,375,298	39,637,427
County Office's Reserve Standard Percentage Level:	3%	3%	3%

8A. Calculating the County Office's Reserve Standard

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for line 1 will be extracted; if not, enter data for the two subsequent years.
All other data are extracted or calculated.

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	37,353,584.00	38,375,298.00	39,637,427.00
2. Plus: Special Education Pass-through (Criterion 7A, Line 2b if Criterion 7A, Line 1 is No)	8,449,321.00	8,449,321.00	8,449,321.00
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	37,353,584.00	38,375,298.00	39,637,427.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line A3 times Line A4)	1,120,607.52	1,151,258.94	1,189,122.81
6. Reserve Standard - by Amount (From percentage level chart above)	632,000.00	632,000.00	632,000.00
7. County Office's Reserve Standard (Greater of Line A5 or Line A6)	1,120,607.52	1,151,258.94	1,189,122.81

8B. Calculating the County Office's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.
All other data are extracted or calculated.

Reserve Amounts

(Unrestricted resources 0000-1999 except lines 4, 8, and 9):

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	1,867,679.20	1,918,765.00	1,981,871.00
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. County Office's Budgeted Reserve Amount (Lines B1 thru B7)	1,867,679.20	1,918,765.00	1,981,871.00
9. County Office's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	5.00%	5.00%	5.00%
County Office's Reserve Standard (Section 8A, Line 7):	1,120,607.52	1,151,258.94	1,189,122.81
Status:	Met	Met	Met

8C. Comparison of County Office Reserve Amount to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

- 1a. Does your county office have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?

No

- 1b. If Yes, identify the liabilities and how they may impact the budget:

S2. Use of One-time Revenues for Ongoing Expenditures

- 1a. Does your county office have ongoing county school service fund expenditures in the budget in excess of one percent of the total county school service fund expenditures that are funded with one-time resources?

No

- 1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

S3. Use of Ongoing Revenues for One-time Expenditures

- 1a. Does your county office have large non-recurring county school service fund expenditures that are funded with ongoing county school service fund revenues?

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

- 1a. Does your county office have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

No

- 1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

S5. Contributions

Identify projected contributions from unrestricted resources in the county school service fund to restricted resources in the county school service fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the county school service fund to cover operating deficits in either the county school service fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the county school service fund operational budget.

County Office's Contributions and Transfers Standard:

-10.0% to +10.0%
or -\$20,000 to +\$20,000

S5A. Identification of the County Office's Projected Contributions, Transfers, and Capital Projects that may Impact the County School Service Fund

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year data will be extracted. For Transfers In and Transfers Out, the First Prior Year and Budget Year data will be extracted. If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data for the 1st and 2nd Subsequent Years. Click the appropriate button for 1d. All other data are extracted or calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2020-21)	(1,024,042.00)			
Budget Year (2021-22)	(845,073.00)	(178,969.00)	-17.5%	Not Met
1st Subsequent Year (2022-23)	(845,073.00)	0.00	0.0%	Met
2nd Subsequent Year (2023-24)	(845,073.00)	0.00	0.0%	Met
1b. Transfers In, County School Service Fund *				
First Prior Year (2020-21)	20,016.00			
Budget Year (2021-22)	185,000.00	164,984.00	824.3%	Not Met
1st Subsequent Year (2022-23)	185,000.00	0.00	0.0%	Met
2nd Subsequent Year (2023-24)	185,000.00	0.00	0.0%	Met
1c. Transfers Out, County School Service Fund *				
First Prior Year (2020-21)	443,031.00			
Budget Year (2021-22)	582,723.00	139,692.00	31.5%	Not Met
1st Subsequent Year (2022-23)	582,723.00	0.00	0.0%	Met
2nd Subsequent Year (2023-24)	582,723.00	0.00	0.0%	Met
1d. Impact of Capital Projects				
Do you have any capital projects that may impact the county school service fund operational budget?			No	

* Include transfers used to cover operating deficits in either the county school service fund or any other fund.

S5B. Status of the County Office's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d.

- 1a. NOT MET - The projected contributions from the unrestricted county school service fund to restricted county school service fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the county office's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

Decrease is due to smaller contribution in RRMA and ROP funds.

- 1b. NOT MET - The projected transfers in to the county school service fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the county office's plan, with timelines, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

The projected transfers in is increased due to a larger contribution to the Shady Creek (fund 63).

- 1c. NOT MET - The projected transfers out of the county school service fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the county office's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

The projected transfers out increased due to a larger contribution to the Cafeteria Fund.

- 1d. NO - There are no capital projects that may impact the county school service fund operational budget.

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded.

Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

¹ Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

S6A. Identification of the County Office's Long-term Commitments

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

- Does your county office have long-term (multiyear) commitments?
(If No, skip item 2 and sections S6B and S6C) No
- If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Criterion S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2021
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (do not include OPEB):

TOTAL:				0

Type of Commitment (continued)	Prior Year (2020-21) Annual Payment (P & I)	Budget Year (2021-22) Annual Payment (P & I)	1st Subsequent Year (2022-23) Annual Payment (P & I)	2nd Subsequent Year (2023-24) Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Total Annual Payments:	0	0	0	0
Has total annual payment increased over prior year (2020-21)?	No	No	No	No

S6B. Comparison of County Office's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

- 1a. NO - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.

Explanation:
(required if Yes to increase
in total annual payments)

--

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in item 1; if Yes, an explanation is required in item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

n/a

2. NO - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.

Explanation:
(required if Yes)

--

S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the actuarially determined contribution (if available); and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and, indicate how the obligation is funded (level of risk retained, funding approach, etc.).

S7A. Identification of the County Office's Estimated Unfunded Liability for Postemployment Benefits Other than Pensions (OPEB)

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1. Does your county office provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

Yes

2. For the county office's OPEB:
a. Are they lifetime benefits?

No

- b. Do benefits continue past age 65?

No

- c. Describe any other characteristics of the county office's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

CTA-The County Office will contribute sixty-five percent (65%) of the amount of the CAP described in Article 27, Section B, in effect for the school year the retirement is effective (e.g., retirement effective June 30, 2018, CAP rate for 2017-2018 applies) multiplied by the percentage of eligible benefit. For example, a unit member works for SCSOS for 12 years and retires from SCSOS. The benefit cap at the time of retirement is \$1,125. This unit member would be eligible for 60% (12/20) of the full benefit. In this example, the unit member would receive \$438.75 a month (\$1,125 x 65% = \$731.25 x 60% = \$438.75) until age 65 or upon death of the retiree. CSEA - Must have earned a minimum of 20 years of service, regardless of whether years of service were full-time or part-time with SCSOS to be fully vested (100%) for retiree health benefits. If a unit member completes less than twenty (20) years of service with SCSOS, the percentage of eligible benefit will be determined by dividing the number of years worked for SCSOS by twenty (20).

3. a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

Actuarial

- b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or government fund

Self-Insurance Fund

Government Fund

4,888,604

0

4. OPEB Liabilities

- a. Total OPEB liability
b. OPEB plan(s) fiduciary net position (if applicable)
c. Total/Net OPEB liability (Line 4a minus Line 4b)
d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.

3,666,121.00

3,666,121.00

Actuarial

Jun 30, 2020

5. OPEB Contributions

- a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
d. Number of retirees receiving OPEB benefits

Budget Year
(2021-22)1st Subsequent Year
(2022-23)2nd Subsequent Year
(2023-24)

0.00	0.00	0.00
199,936.00	199,936.00	199,936.00
161,376.00	114,895.00	128,774.00
14	14	14

S7B. Identification of the County Office's Unfunded Liability for Self-Insurance Programs

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1. Does your county office operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section 7A) (If No, skip items 2-4)

No

2. Describe each self-insurance program operated by the county office, including details for each such as level of risk retained, funding approach, basis for the valuation (county office's estimate or actuarial valuation), and date of the valuation:

--

3. Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs
b. Unfunded liability for self-insurance programs

4. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
b. Amount contributed (funded) for self-insurance programs

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized at budget adoption, upon settlement with certificated or classified staff:

The county office of education must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the California Department of Education (CDE) with an analysis of the cost of the settlement and its impact on the operating budget.

The CDE shall review the analysis relative to the criteria and standards, and may provide written comments to the president of the governing board and the county superintendent of schools.

S8A. Cost Analysis of County Office's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of certificated (non-management) full-time-equivalent (FTE) positions	68.5	63.4	63.4	63.4

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete questions 2-4.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 5 and 6.

CTA unsettled for 2021-22 budget year.

Negotiations Settled

2. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Budget Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

% change in salary schedule from prior year
(may enter text, such as "Reopener")

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

5. Cost of a one percent increase in salary and statutory benefits

53,200

6. Amount included for any tentative salary schedule increases

Budget Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

0

0

0

Certificated (Non-management) Health and Welfare (H&W) Benefits

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
873,829	873,829	873,829
Capped at \$14,100/FTE	Capped at \$14,100/FTE	Capped at \$14,100/FTE
0.0%	0.0%	0.0%

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

Yes		
0	0	0

Settled at no increase in 2020-21 year

Certificated (Non-management) Step and Column Adjustments

- Are step & column adjustments included in the budget and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
75,380	76,511	77,659
1.5%	1.5%	1.5%

Certificated (Non-management) Attrition (layoffs and retirements)

- Are savings from attrition included in the budget and MYPs?
- Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
No	No	No
No	No	No

Certificated (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

S8B. Cost Analysis of County Office's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of classified (non-management) FTE positions	185.7	177.5	177.5	177.5

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete questions 2-4.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 5 and 6.

Negotiations Settled

2. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Budget Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

% change in salary schedule from prior year
(may enter text, such as "Reopener")

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

5. Cost of a one percent increase in salary and statutory benefits

84,533

6. Amount included for any tentative salary schedule increases

Budget Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

0

0

0

Classified (Non-management) Health and Welfare (H&W) Benefits

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
983,683	983,683	983,683
Capped at \$11,160/FTE	Capped at \$11,160/FTE	Capped at \$11,160/FTE
0.0%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements

- Are any new costs from prior year settlements included in the budget?
If Yes, amount of new costs included in the budget and MYPs
If Yes, explain the nature of the new costs:

No		

--

Classified (Non-management) Step and Column Adjustments

- Are step & column adjustments included in the budget and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
114,054	115,765	117,501
1.5%	1.5%	1.5%

Classified (Non-management) Attrition (layoffs and retirements)

- Are savings from attrition included in the budget and MYPs?
- Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
No	No	No
No	No	No

Classified (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

S8C. Cost Analysis of County Office's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of management, supervisor, and confidential FTE positions	38.0	39.5	39.5	39.5

**Management/Supervisor/Confidential
Salary and Benefit Negotiations**

1. Are salary and benefit negotiations settled for the budget year?

n/a

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

Total cost of salary settlement

% change in salary schedule from prior year
(may enter text, such as "Reopener")

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits

4. Amount included for any tentative salary schedule increases

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)

**Management/Supervisor/Confidential
Health and Welfare (H&W) Benefits**

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)

**Management/Supervisor/Confidential
Step and Column Adjustments**

- Are step & column adjustments included in the budget and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)

**Management/Supervisor/Confidential
Other Benefits (mileage, bonuses, etc.)**

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)

S9. Local Control and Accountability Plan (LCAP)

Confirm that the county office of education's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the county office of education's governing board adopt an LCAP or an update to the LCAP effective for the budget year?

Yes

2. Adoption date of the LCAP or an update to the LCAP.

Jun 14, 2021

S10. LCAP Expenditures

Confirm that the county office of education's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the county office of education's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?

Yes

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A1 through A8 except item A3, which is automatically completed based on data in Criterion 1.

- | | |
|--|--|
| A1. Do cash flow projections show that the county office will end the budget year with a negative cash balance in the county school service fund? | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">No</div> |
| A2. Is the system of personnel position control independent from the payroll system? | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">No</div> |
| A3. Is the County Operations Grant ADA decreasing in both the prior fiscal year and budget year? (Data from Criterion 1, Sections 1B-1 and 1B-2, County Operations Grant ADA column, are used to determine Yes or No) | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">No</div> |
| A4. Are new charter schools operating in county office boundaries that impact the county office's ADA, either in the prior fiscal year or budget year? | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">No</div> |
| A5. Has the county office entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">No</div> |
| A6. Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees? | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">No</div> |
| A7. Does the county office have any reports that indicate fiscal distress?
(If Yes, provide copies to CDE) | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">No</div> |
| A8. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months? | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">No</div> |

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

End of County Office Budget Criteria and Standards Review

Agenda Item No. 9.0

BOARD AGENDA ITEM: Public Hearing for the 2021-22 EPA

BOARD MEETING DATE: June 16, 2021

AGENDA ITEM SUBMITTED FOR:

☐ Action

☐ Reports/Presentation

☐ Information

☒ Public Hearing

☐ Other (specify)

PREPARED BY:

Nicolaas Hoogeveen

SUBMITTED BY:

Nicolaas Hoogeveen

PRESENTING TO BOARD:

Nicolaas Hoogeveen

BACKGROUND AND SUMMARY INFORMATION:

A Public Hearing regarding the 2021-22 EPA will begin at 5:30 p.m.

Comments will be received from the public at this time.

Agenda Item No. 10.0

BOARD AGENDA ITEM: Adoption Resolution No. 20-21-VI Education Protection Account

BOARD MEETING DATE: June 16, 2021

AGENDA ITEM SUBMITTED FOR:

X Action

_____ Reports/Presentation

_____ Information

_____ Public Hearing

_____ Other (specify)

PREPARED BY:

Nicolaas Hoogeveen

SUBMITTED BY:

Nicolaas Hoogeveen

PRESENTING TO BOARD:

Nicolaas Hoogeveen

BACKGROUND AND SUMMARY INFORMATION:

Adoption Resolution No. 20-21-VI Education Protection Account Program.

**SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
REGARDING THE EDUCATION PROTECTION ACCOUNT
RESOLUTION NO. 20-21-VI**

WHEREAS, the voters approved temporary sales and income tax increases with Proposition 30 on November 6, 2012; and voters approved Proposition 55 on November 8, 2016 which allowed the sales tax increase to expire in 2016 while extending the increased income tax rates through 2030; and

WHEREAS, Proposition 30 added Article XIII, Section 36 to the California Constitution effective November 7, 2012; and Proposition 55 amended Article XIII, Section 36 of the California Constitution effective November 8, 2016 and commencing on January 1, 2018; and

WHEREAS, the provisions of Article XIII, Section 36(e) create in the State General Fund an Education Protection Account to receive and disburse the revenues derived from the incremental increases in taxes imposed by Article XIII, Section 36(f) of the California Constitution; and

WHEREAS, before June 30th of each year, the Director of Finance shall estimate the total amount of additional revenues, less refunds that will be derived from the incremental increases in tax rates made pursuant to Article XIII, Section 36(f) that will be available for transfer into the Education Protection Account during the next fiscal year; and

WHEREAS, if the sum determined by the State Controller is positive, the State Controller shall transfer the amount calculated into the Education Protection Account within ten days preceding the end of the fiscal year; and

WHEREAS, all monies in the Education Protection Account are hereby continuously appropriated for the support of school districts, county offices of education, charter schools and community college districts; and

WHEREAS, monies deposited in the Education Protection Account shall not be used to pay any costs incurred by the Legislature, the Governor or any agency of state government;

WHEREAS, a community college district, county office of education, school district, or charter school shall have the sole authority to determine how the monies received from the Education Protection Account are spent in the school or schools within its jurisdiction; and

WHEREAS, the governing board of the district shall make the spending determinations with respect to monies received from the Education Protection Account in open session of a public meeting of the governing board; and

WHEREAS, the monies received from the Education Protection Account shall not be used for salaries or benefits for administrators or any other administrative cost; and

WHEREAS, each community college district, county office of education, school district and charter school shall annually publish on its Internet website an accounting of how much money was received from the Education Protection Account and how that money was spent; and

WHEREAS, the annual independent financial and compliance audit required of community college districts, county offices of education, school districts and charter schools shall ascertain and verify whether the funds provided from the Education Protection Account have been properly disbursed and expended as required by Article XIII, Section 36 of the California Constitution; and

WHEREAS, expenses incurred by community college districts, county offices of education, school districts and charter schools to comply with the additional audit requirements of Article XIII, Section 36 may be paid with funding from the Education Protection Act and shall not be considered administrative costs for purposes of Article XIII, Section 36.

NOW, THEREFORE, IT IS HEREBY RESOLVED:

1. The monies received from the Education Protection Account shall be spent as required by Article XIII, Section 36 and the spending determinations on how the money will be spent shall be made in open session of a public meeting of the governing board of Sutter County Superintendent of Schools;

2. In compliance with Article XIII, Section 36(e), of the California Constitution, the governing board of the Sutter County Superintendent of Schools has determined to spend the monies received from the Education Protection Act as attached.

PASSED AND ADOPTED by the Governing Board of the Sutter County Superintendent of Schools Office, Yuba City, California, on the 16th day of June 2021, at a regular meeting by the following vote:

McJunkin ____; Singh ____; Lachance ____; Richmond ____; Turner ____

Ayes:

Noes:

Abstentions:

Absent:

STATE OF CALIFORNIA

COUNTY OF SUTTER

I, Tom Reusser, Ex-Officio to the Governing Board of the Sutter County Superintendent of Schools of Yuba City, California, do hereby certify that the foregoing is a full, true, and correct copy of a resolution adopted by the said Board at a regular meeting thereof held at its regular place or meeting at the time and by the vote above stated, which resolution is on file in the office of said Board.

Ron Turner, President
Sutter County Board of Education

Tom Reusser, Ex-Officio
Sutter County Board of Education

Sutter County Superintendent of Schools
Education Protection Account
Budget for 2021-22

Description		Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
	Object Codes	
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	999,772.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	(134,057.00)
Unearned Revenue	9650	0.00
TOTAL AVAILABLE		865,715.00
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)		
	Function Codes	
Instruction	1000-1999	2,420.00
Instruction-Related Services	2000-2999	863,295.00
Pupil Services	3000-3999	0.00
Ancillary Services	4000-4999	0.00
Community Services	5000-5999	0.00
Enterprise	6000-6999	0.00
General Administration	7000-7999	0.00
Plant Services	8000-8999	0.00
Other Outgo	9000-9999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		865,715.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00
INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES		
Eligible Expenditures (Objects 1000-5999 except objects 5100-5199)		865,715.00
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%

Proposition 30 included two temporary tax increases:

A .25% increase in the sales and use tax for four years: 2013 through 2016,

An increase in the income tax rate for taxable incomes of over \$250,000 for seven years: 2012 through 2018

Subsequently, voters approved Proposition 55 in 2016, which allowed the sales tax increase to expire in 2016 while extending the increased income tax rates through 2030.

The revenues from these tax increases are deposited into the EPA, and the funds are released to K-14 school agencies.

EPA funds are not additional funds for local school agencies. Rather, the EPA is another source of general purpose funds—similar to property taxes—that offsets what would otherwise be state aid in the apportionments issued to local school agencies.

Even though these are general purpose funds, there are some requirements that must be met.

- 1) Each year local school agencies are required to discuss the plan to spend EPA funds in a public meeting of the governing board, and the funds cannot be used for any administrative costs.
- 2) Upon closing the books each year, each local school agency is required to post on its website a report of the amount of EPA funds received for the year along with how the funds were used.

Our external audit firm will be required to verify that the EPA funds were used appropriately in accordance with the requirements of Proposition 30.

Agenda Item No. 11.1

BOARD AGENDA ITEM: Business Services Report

BOARD MEETING DATE: June 16, 2021

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

 Action

Nicolaas Hoogeveen

 Reports/Presentation

SUBMITTED BY:

 X Information

Nicolaas Hoogeveen

 Public Hearing

PRESENTING TO BOARD:

 Other (specify)

Nicolaas Hoogeveen

BACKGROUND AND SUMMARY INFORMATION:

The monthly financial report for May will be reviewed.

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

May 2021

04/16/21-05/15/21

Description	Account Codes	Original Budget	Operating Budget	Actuals to Date	Projected Yr Totals	Difference (Col D - B)	2020-21 Actuals as a % of Budget
		7/1/20 (A)	4/15/21 (B)	5/15/21 (C)	5/15/21 (D)	(E)	
A. Revenues							
1) Local Control Funding Formula	8010-8099	\$ 9,458,827	\$ 10,046,353	\$ 6,566,795	\$ 10,046,353	-	A 65.4%
2) Federal Revenues	8100-8299	\$ 3,827,177	\$ 6,627,486	\$ 3,504,641	\$ 6,061,917	(565,569)	B 52.9%
3) Other State Revenues	8300-8599	\$ 9,022,003	\$ 14,021,077	\$ 8,947,329	\$ 13,178,660	(842,417)	C 63.8%
4) Other Local Revenues	8600-8799	\$ 13,810,295	\$ 9,321,774	\$ 6,199,613	\$ 9,124,503	(197,271)	D 66.5%
TOTAL REVENUES		\$ 36,118,302	\$ 40,016,690	\$ 25,218,378	\$ 38,411,433	\$ (1,605,257)	65.7%
B. Expenditures							
1. Certificated Salaries	1000-1999	\$ 9,056,793	\$ 8,793,412	\$ 7,020,662	\$ 8,808,265	14,853	E 79.8%
2. Classified Salaries	2000-2999	\$ 11,659,568	\$ 10,035,046	\$ 7,811,305	\$ 10,019,881	(15,165)	F 77.8%
3. Employee Benefits	3000-3999	\$ 8,166,445	\$ 7,874,879	\$ 5,718,746	\$ 7,879,306	4,427	G 72.6%
4. Books and Supplies	4000-4999	\$ 988,575	\$ 1,650,918	\$ 1,001,896	\$ 1,658,948	8,030	H 60.7%
5. Services, Other Operation	5000-5999	\$ 4,004,070	\$ 8,581,460	\$ 3,801,010	\$ 6,132,842	(2,448,618)	I 44.3%
6. Capital Outlay	6000-6999	\$ 373,091	\$ 357,011	\$ 90,394	\$ 365,368	8,357	J 25.3%
7. Other Outgo	7100-7299	\$ 327,141	\$ 401,367	\$ 327,055	\$ 401,367	-	K 81.5%
8. Direct Support/Indirect	7300-7399	\$ (81,100)	\$ (68,833)	\$ (38,849)	\$ (68,681)	152	L 56.4%
9. Debt Service	7400-7499	\$ -	\$ -	\$ -	\$ -	-	M 0.0%
TOTAL EXPENDITURES		\$ 34,494,583	\$ 37,625,260	\$ 25,732,219	\$ 35,197,296	(2,427,964)	68.4%
Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses (A5-B9)							
		\$ 1,623,719	\$ 2,391,430	\$ (513,841)	\$ 3,214,137	\$ 822,707	-16.0%
D. Other Financing Sources/Uses							
1. Transfers In	8910-8979	\$ 54,785	\$ 20,016	\$ -	\$ 20,016	-	N 0.0%
2. Transfer Out	7610-7629	\$ 824,551	\$ 443,031	\$ 141,628	\$ 443,031	-	O 32.0%
3. Contributions	8980-8999	\$ -	\$ -	\$ -	\$ -	-	P 0.0%
Total, Other Fin Sources/Uses		\$ (769,766)	\$ (423,015)	\$ (141,628)	\$ (423,015)	\$ -	33.5%
E. Net Change to Fund Balance							
		\$ 853,953	\$ 1,968,415	\$ (655,469)	\$ 2,791,122	\$ 822,707	
F. Fund Balance (Fund 01 only)							
1. Beginning Balance		\$ 12,722,779	\$ 13,940,165	\$ 13,940,165	\$ 13,940,165	-	
2. Adjustments/Restatements		\$ -	\$ -	\$ -	\$ -		
Ending Balance		\$ 13,576,732	\$ 15,908,580	\$ 13,284,696	\$ 16,731,287	\$ 822,707	
G. Components of Ending Fund Balance							
Designated Amounts	9711-9730	\$ 10,500	\$ 10,500		\$ 10,500	\$ -	
Legally Restricted	9740-9760	\$ 2,583,328	\$ 3,121,037		\$ 3,816,375	\$ -	
Assigned	9780	\$ 9,216,947	\$ 10,873,628		\$ 11,122,396	\$ -	
Restricted Economic Uncertainty	9789	\$ 1,765,957	\$ 1,903,415		\$ 1,782,016	\$ -	
Unassigned/Unappropriated	9790	\$ -	\$ -		\$ -	\$ -	

Explanation of Differences
Net Change in Current Year Budget May Board Report
04/16/21-05/15/21

	<u>Amount</u>	<u>Explanation of Differences</u>
A <u>Local Control Funding Formula (8010-8099)</u>		
County Office	\$ -	
	<u>\$ -</u>	
B <u>Federal Revenues (8100-8299)</u>		
County Office	\$ (121,443)	Adjusting budget to align with actuals for Governors Emergency Education Relief funds
Special Education	\$ (99,320)	Reallocating budget to Regional Occupation Program
One Stop	\$ 42,852	Adjusting budget to align with actuals
Regional Occupation Program (ROP)	\$ 99,320	Reallocating budget from Special Education
Feather River Academy (FRA)	\$ 6,454	Adjusting budget to align with actuals
Special Education Local Plan Area (SELPA)	\$ (578,493)	Adjusting budget for Medi-Cal
Medi-Cal Administrative Activities (MAA)	\$ 85,061	Adjusting budget to align with actuals
	<u>\$ (565,569)</u>	
C <u>Other State Revenues (8300-8599)</u>		
Special Ed	\$ 164,963	Adjusting budget to align with actuals
Curriculum, Instruction, and Accountability (CIA)	\$ 244,763	Adjusting budget for Expanded Learning Opportunity Grant
Student Support and Outreach (SSO)	\$ 290,940	Adjusting budget for Expanded Learning Opportunity Grant
Regional Occupation Program (ROP)	\$ (1,732,629)	Adjusting budget to align with actuals for K-12 Strong Workforce Program
Feather River Academy (FRA)	\$ 155,516	Adjusting budget for Expanded Learning Opportunity Grant
Pathways Charter Academy	\$ 34,030	Adjusting budget for Expanded Learning Opportunity Grant
	<u>\$ (842,417)</u>	
D <u>Other Local Revenues (8600-8799)</u>		
County Office	\$ 4,500	Adjusting budget to align with actuals
One Stop	\$ (785,642)	Adjusting budget to align with actuals for Childcare Assistance funds
Curriculum, Instruction, and Accountability (CIA)	\$ 2,000	Adjusting budget to align with actuals
Special Education Local Plan Area (SELPA)	\$ 581,281	Adjusting budget for Medi-Cal
Various departments	\$ 590	Miscellaneous Adjustments
	<u>\$ (197,271)</u>	
E <u>Certificated Salaries (1000-1999)</u>		
One Stop	\$ (8,021)	Adjusting budget to align with actuals
Curriculum, Instruction, and Accountability (CIA)	\$ (24,627)	Adjusting budget to align with actuals
Student Support and Outreach (SSO)	\$ (1,300)	Adjusting budget to align with actuals
Regional Occupation Program (ROP)	\$ 50,979	Adjusting budget to align with actuals for K-12 Strong Workforce Program and Career Technical Education Incentive Grant
Feather River Academy (FRA)	\$ 3,267	Adjusting budget to align with actuals
Special Education Local Plan Area (SELPA)	\$ (39,542)	Reallocating budget to Infant Program
Infant Program	\$ 34,097	Reallocating budget from Special Education Local Plan Area
	<u>\$ 14,853</u>	

Explanation of Differences
Net Change in Current Year Budget May Board Report
04/16/21-05/15/21

	<u>Amount</u>	<u>Explanation of Differences</u>
F <u>Classified Salaries (2000-2999)</u>		
County Office	\$ 1,577	<i>Adjusting budget to align with actuals</i>
Special Education	\$ 13,204	<i>Adjusting budget to align with actuals</i>
One Stop	\$ (57,212)	<i>Adjusting budget to align with actuals</i>
Curriculum, Instruction, and Accountability (CIA)	\$ (4,791)	<i>Adjusting budget to align with actuals</i>
Student Support and Outreach (SSO)	\$ 14,049	<i>Adjusting budget to align with actuals</i>
Shady Creek Outdoor School	\$ (7,087)	<i>Adjusting budget to align with actuals</i>
Regional Occupation Program (ROP)	\$ (13,433)	<i>Adjusting budget for Administrative Secretary position</i>
Feather River Academy (FRA)	\$ 3,369	<i>Adjusting budget to align with actuals</i>
Special Education Local Plan Area (SELPA)	\$ 2,254	<i>Adjusting budget to align with actuals</i>
Medi-Cal Administrative Activities (MAA)	\$ 32,939	<i>Adjusting budget to align with actuals</i>
Various departments	\$ (34)	<i>Miscellaneous Adjustments</i>
	<u><u>\$ (15,165)</u></u>	
G <u>Employee Benefits (3000-3999)</u>		
County Office	\$ (11,916)	<i>Adjusting budget to align with actuals</i>
Special Education	\$ 9,139	<i>Adjusting budget for Medi-Cal</i>
One Stop	\$ 1,156	<i>Adjusting budget to align with actuals</i>
Curriculum, Instruction, and Accountability (CIA)	\$ (6,497)	<i>Adjusting budget to align with actuals</i>
Student Support and Outreach (SSO)	\$ 2,099	<i>Adjusting budget to align with actuals</i>
Shady Creek Outdoor School	\$ (3,613)	<i>Adjusting budget to align with actuals</i>
Regional Occupation Program (ROP)	\$ 3,004	<i>Adjusting budget to align with actuals</i>
Feather River Academy (FRA)	\$ 8,003	<i>Adjusting budget to align with actuals</i>
Special Education Local Plan Area (SELPA)	\$ (9,671)	<i>Adjusting budget to align with actuals</i>
Infant Program	\$ 5,954	<i>Adjusting budget to align with actuals</i>
Medi-Cal Administrative Activities (MAA)	\$ 6,769	<i>Adjusting budget to align with actuals</i>
	<u><u>\$ 4,427</u></u>	
H <u>Books and Supplies (4000-4999)</u>		
County Office	\$ (54,673)	<i>Adjusting budget to align with actuals</i>
Special Education	\$ 46,877	<i>Adjusting budget for Medi-Cal</i>
One Stop	\$ (9,455)	<i>Adjusting budget to align with actuals</i>
Curriculum, Instruction, and Accountability (CIA)	\$ 15,762	<i>Adjusting budget to align with actuals</i>
Student Support and Outreach (SSO)	\$ (1,205)	<i>Adjusting budget to align with actuals</i>
Shady Creek Outdoor School	\$ (1,520)	<i>Adjusting budget to align with actuals</i>
Regional Occupation Program (ROP)	\$ 3,000	<i>Adjusting budget to align with actuals</i>
Feather River Academy (FRA)	\$ 10,168	<i>Adjusting budget to align with actuals</i>
Various departments	\$ (924)	<i>Miscellaneous Adjustments</i>
	<u><u>\$ 8,030</u></u>	
I <u>Services, Other Operations (5000-5999)</u>		
County Office	\$ (118,912)	<i>Adjusting budget to align with actuals</i>
Special Education	\$ 10,668	<i>Adjusting budget to align with actuals</i>
One Stop	\$ (661,794)	<i>Adjusting budget to align with actuals for Childcare Assistance funds</i>
Curriculum, Instruction, and Accountability (CIA)	\$ (10,029)	<i>Adjusting budget to align with actuals</i>

Explanation of Differences
Net Change in Current Year Budget May Board Report
04/16/21-05/15/21

	<u>Amount</u>	<u>Explanation of Differences</u>
Student Support and Outreach (SSO)	\$ (1,956)	Adjusting budget to align with actuals
Shady Creek Outdoor School	\$ 10,167	Adjusting budget to align with actuals
Regional Occupation Program (ROP)	\$ (1,682,276)	Adjusting budget to align with actuals for K-12 Strong Workforce Program and Career Technical Education Incentive Grant
Feather River Academy (FRA)	\$ 13,170	Adjusting budget to align with actuals
Infant Program	\$ (11,459)	Adjusting budget to align with actuals
Medi-Cal Administrative Activities (MAA)	\$ 4,353	Adjusting budget to align with actuals
Various departments	\$ (550)	Miscellaneous Adjustments
	<u><u>\$ (2,448,618)</u></u>	
J <u>Capital Outlay (6000-6999)</u>		
County Office	\$ 8,357	Adjusting budget to align with actuals
	<u><u>\$ 8,357</u></u>	
K <u>Other Outgo (7100 - 7299)</u>		
	<u><u>\$ -</u></u>	
L <u>Direct Support / Indirect (7300-7399)</u>		
County Office	\$ (3,292)	Adjusting budget to align with actuals
Special Education	\$ 11,675	Adjusting budget to align with actuals
One Stop	\$ (6,754)	Adjusting budget to align with actuals
Curriculum, Instruction, and Accountability (CIA)	\$ (3,609)	Adjusting budget to align with actuals
Regional Occupation Program (ROP)	\$ (5,098)	Adjusting budget to align with actuals
Feather River Academy (FRA)	\$ 3,662	Adjusting budget to align with actuals
Special Education Local Plan Area (SELPA)	\$ (3,250)	Adjusting budget to align with actuals
Infant Program	\$ 2,047	Adjusting budget to align with actuals
Medi-Cal Administrative Activities (MAA)	\$ 4,777	Adjusting budget to align with actuals
Various departments	\$ (6)	Miscellaneous Adjustments
	<u><u>\$ 152</u></u>	
M <u>Debt Services (7400 - 7499)</u>		
	<u><u>\$ -</u></u>	
N <u>Transfers In (8910-8979)</u>		
	<u><u>\$ -</u></u>	
O <u>Transfers Out (7610-7629)</u>		
	<u><u>\$ -</u></u>	
P <u>Contributions (8980-8999)</u>		
	<u><u>\$ -</u></u>	
Net Change in Current Year Budget	\$ 822,707	

BOARD AGENDA ITEM: Donations

BOARD MEETING DATE: June 16, 2021

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

 Action

Maggie Navarro

 Reports/Presentation

SUBMITTED BY:

 X Information

Ron Sherrod

 Public Hearing

PRESENTING TO BOARD:

 Other (specify)

Ron Sherrod

BACKGROUND AND SUMMARY INFORMATION:

<u>Donor</u>	<u>Value</u>	<u>Purpose</u>
Recology Yuba-Sutter	\$1,259.43	Shady Creek Landscaping

	<u>19-20 Year</u>	<u>Current Period</u>	<u>To Date</u>
Total Donations-Cash	\$0	\$0	\$0
Total Donations-Value	\$0	\$1,259.43	\$1,259.43
Total Donations	\$0	\$1,259.43	\$1,259.43

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

Donor Identification

☒ Individual

☒ Business

Donor Name: Recology Yuba-Sutter

Phone: (530) 743-6933

Address: 3001 N. Levee Rd.

City/State Marysville/CA

Zip: 95901

Business only: Position: Brittni Hilbers/Waste Zero Specialist

Phone: (530) 749-4220

Type of Business: Recology/Disposal

Gift or Donation:

☐ Cash

☐ Check

Dollar Amount: \$

☐ Other (List item below)

Date of Donation: 4/24/2021

Recology donated (1) 20 Yard Box of Compost.

Intent of Gift or Donation: Shady Creek Landscaping.

Working Condition:

Estimated Dollar Value \$ \$ 1,259.43

Donated To (Site/Program): Shady Creek Outdoor School

Site/Program Administrator: Shannon Cueva

Typed Name

Shannon Cueva
[Signature]

Signature

Asst. Superintendent/Director for Dept.: Ron Sherrod

Typed Name

Signature

Delivery Date: 4/27/21

Delivered By: 04/27/2021

Received By: Shannon Cueva

For Business Office Use Only

Assistant Superintendent Business Services

Signature

Revenue Code:

Review Comments:

Board Agenda Date:



RECOLOGY YUBA-SUTTER
DEBRIS BOX SERVICE
3001 N LEVEE RD/PO BOX G
MARYSVILLE CA 95901

Billing Questions: Call 1 (530) 743-6933.
Visit us www.recology.com

CUSTOMER NAME SHADY CREEK Page 1 of 1
SERVICE FROM 04/01/2021 SERVICE TO 04/30/2021 INVOICE DATE 04/30/2021
LOCATION 18601 PATHFINDER WAY INVOICE NUMBER 266716
ORDER NUMBER 1 INVOICE AMOUNT \$0.00
TERMS N30

DATE	REFERENCE	W/O #	DESCRIPTION	TYPE	QTY	RATE	AMOUNT
04/27/21		401164	20 YD DEBRIS BOX	PULL	1.00		0.00

TOTAL INVOICE AMOUNT \$0.00

IMPORTANT NEWS

Customers are now invoice only. Statements are available upon request. If you pre-paid, this invoice is for your records only. Please contact customer service with any questions.

Questions about our invoice? Visit: <http://www.recology.com/invoice> for an example with explanations. Please note that our remittance address has changed for payments.

ACCOUNT SUMMARY

ACCOUNT NUMBER A0030172668
BALANCE FORWARD 0.00
CURRENT CHARGES 0.00
PAYMENTS 0.00
BALANCE DUE 0.00

*Current charges reflect all invoices for the period

TRA1-000129/000220 ACZHBM S1-ET-M1-C00001

PLEASE RETURN THIS PORTION WITH YOUR CHECK



RECOLOGY YUBA-SUTTER
DEBRIS BOX SERVICE
3001 N LEVEE RD/PO BOX G
MARYSVILLE CA 95901

INVOICE NO.	266716	ACCOUNT NO.	A0030172668
ORDER NO.	1	INVOICE AMOUNT	\$0.00
FRANCHISE	YUB	TERMS	N30

Amount \$
Enclosed

To ensure timely and accurate processing, please ensure to include all payment coupons related to your payment.



000129 1 AB 0.425 00129/000129/000220 0002 1 ACZHBM

SHADY CREEK
18601 PATHFINDER WAY
NEVADA CITY CA 95959-8018



RECOLOGY YUBA-SUTTER
PO BOX 513208
LOS ANGELES CA 90051-1208

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BOARD AGENDA ITEM: Facilities Update

BOARD MEETING DATE: June 16, 2021

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

☐ Action

Ron Sherrod

☐ Reports/Presentation

SUBMITTED BY:

☒ Information

Ron Sherrod

☐ Public Hearing

PRESENTING TO BOARD:

☐ Other (specify)

Ron Sherrod

BACKGROUND AND SUMMARY INFORMATION:

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