

CAEP Consortium Fiscal Reporting

44 North Coast Adult Education Consortium

2020-21 Fiscal Year

Certification

Certified By

Prudence Ratliff

Director, Adult & Community Education

Quarter 1 Status Quarter 2 Status Quarter 3 Status Quarter 4 Status
 Certified Uncertified Uncertified Uncertified

Fiscal Report Submittal Status

Member Agency	Quarter 1	Quarter 2	Quarter 3	Quarter 4
Del Norte County Unified	Submitted	Submitted	Submitted	Submitted
Eureka City Schools	Submitted	Submitted	Submitted	Submitted
Redwoods CCD	Submitted	Not Submitted	Not Submitted	Not Submitted

Del Norte County Unified

Del Norte County Unified Q1 Report (7/1 - 9/30)

Object Code	Year to Date (YTD) Expenditure	YTD Forecast	% Expended of YTD Forecast	Project Budget	% Expended of Overall Budget	Budget Remaining
1000 - Instructional Salaries	\$7,085	\$8,018	88.36%	\$32,073	22.09%	\$24,988
2000 - Non-Instructional Salaries	\$1,529	\$2,395	63.84%	\$9,580	15.96%	\$8,051
3000 - Employee Benefits	\$2,856	\$3,664	77.95%	\$14,656	19.49%	\$11,800
4000 - Supplies and Materials	\$0	\$8,618	0%	\$34,471	0%	\$34,471
5000 - Other Operating Expenses and Services	\$0	\$1,875	0%	\$7,500	0%	\$7,500
6000 - Capital Outlay	\$0	\$3,700	0%	\$14,800	0%	\$14,800
7000 - Other Outgo	\$0	\$0	100%	\$0	100%	\$0
Indirect Costs	\$0	\$1,413	0%	\$5,650	0%	\$5,650
Totals	\$11,470	\$29,683	38.64%	\$118,730	9.66%	\$107,260

Corrective Action Plan

The start of the school year was postponed due to COVID-19. Additionally, we have experienced lower numbers of student enrollment in our programs so far due to in-person size limits and distance learning modalities. We are expecting an increase in the second and later quarters as some programs restart.

Summary of Activities:

Salary for principal of Adult Ed program at 15%, salary for clerical support at 20%, hourly wages for adult education teachers time, benefits for the aforementioned, Cyber High expenses and Hi-Set costs.

Status
Submitted

Del Norte County Unified Q2 Report (10/1 - 12/31)

Object Code	Year to Date (YTD) Expenditure	YTD Forecast	% Expended of YTD Forecast	Project Budget	% Expended of Overall Budget	Budget Remaining
1000 - Instructional Salaries	\$13,450	\$8,018	167.74%	\$32,073	41.94%	\$18,623
2000 - Non-Instructional Salaries	\$4,105	\$2,395	171.4%	\$9,580	42.85%	\$5,475
3000 - Employee Benefits	\$6,325	\$3,664	172.63%	\$14,656	43.16%	\$8,331
4000 - Supplies and Materials	\$0	\$8,618	0%	\$34,471	0%	\$34,471
5000 - Other Operating Expenses and Services	\$4,520	\$1,875	241.07%	\$7,500	60.27%	\$2,980
6000 - Capital Outlay	\$0	\$3,700	0%	\$14,800	0%	\$14,800
7000 - Other Outgo	\$0	\$0	100%	\$0	100%	\$0
Indirect Costs	\$1,420	\$1,413	100.53%	\$5,650	25.13%	\$4,230
Totals	\$29,820	\$29,683	100.46%	\$118,730	25.12%	\$88,910

Corrective Action Plan

The start of the school year was postponed due to COVID-19. Additionally, we have experienced lower numbers of student enrollment in our programs so far due to in-person size limits and distance learning modalities. We are expecting an increase in the second and later quarters as some programs restart. With the start of the spring semester we will offer an Adult Ed welding course and purchase equipment and materials for this course. In addition we are anticipating more adult students this spring and will be replacing our very antiquated desk top computers use for Adult Ed and HiSET testing.

Summary of Activities:

Salary for principal of Adult Ed program at 15%, salary for clerical support at 20%, hourly wages for adult education teachers time, benefits for the aforementioned, Cyber High expenses and Hi-Set costs, TopsPro annual fees

Status
Submitted

Allocation Year Closeout: 2018-19

I have reviewed the financial reports for my agency and confirm that all funds for this allocation year have been spent.

2018-19 Reverted Funds:

\$0

2018-19 Status

Closed

Submitting Authority

Randy Fugate

Del Norte County Unified Q3 Report (1/1 - 3/31)

Object Code	Year to Date (YTD) Expenditure	YTD Forecast	% Expended of YTD Forecast	Project Budget	% Expended of Overall Budget	Budget Remaining
1000 - Instructional Salaries	\$19,274	\$8,018	240.38%	\$32,073	60.09%	\$12,799
2000 - Non-Instructional Salaries	\$6,680	\$2,395	278.91%	\$9,580	69.73%	\$2,900
3000 - Employee Benefits	\$9,653	\$3,664	263.46%	\$14,656	65.86%	\$5,003
4000 - Supplies and Materials	\$6,600	\$8,618	76.59%	\$34,471	19.15%	\$27,871
5000 - Other Operating Expenses and Services	\$6,466	\$1,875	344.85%	\$7,500	86.21%	\$1,034
6000 - Capital Outlay	\$14,199	\$3,700	383.76%	\$14,800	95.94%	\$601
7000 - Other Outgo	\$0	\$0	100%	\$0	100%	\$0
Indirect Costs	\$3,140	\$1,413	222.3%	\$5,650	55.58%	\$2,510
Totals	\$66,012	\$29,683	222.39%	\$118,730	55.6%	\$52,718

Summary of Activities:

We were able to hold our first in person adult welding instruction during 3rd quarter. Funds were used to pay for the instructor as well as additional welding equipment to support the students enrolled. Salary for principal of Adult Ed program at 15%, salary for clerical support at 20%, hourly wages for adult education teachers time, benefits for the aforementioned, Cyber High expenses and Hi-Set costs, TopsPro annual fees, copier services and fees. New texts were purchased in areas such as science, ELA, and math. We also ordered new computers to replace 5 of the 10 antiquated computers in our Adult Ed lab. We purchased 10 new chromebooks to support our distance learning adult students while enrolled. Registration for professional learning with CASAS.

Status
Submitted

Del Norte County Unified Q4 Report (4/1 - 6/30)

Object Code	Year to Date (YTD) Expenditure	YTD Forecast	% Expended of YTD Forecast	Project Budget	% Expended of Overall Budget	Budget Remaining
1000 - Instructional Salaries	\$26,831	\$8,018	334.62%	\$32,073	83.66%	\$5,242
2000 - Non-Instructional Salaries	\$9,580	\$2,395	400%	\$9,580	100%	\$0
3000 - Employee Benefits	\$13,419	\$3,664	366.24%	\$14,656	91.56%	\$1,237
4000 - Supplies and Materials	\$13,488	\$8,618	156.51%	\$34,471	39.13%	\$20,983
5000 - Other Operating Expenses and Services	\$6,929	\$1,875	369.55%	\$7,500	92.39%	\$571
6000 - Capital Outlay	\$14,199	\$3,700	383.76%	\$14,800	95.94%	\$601
7000 - Other Outgo	\$0	\$0	100%	\$0	100%	\$0
Indirect Costs	\$3,140	\$1,413	222.3%	\$5,650	55.58%	\$2,510
Totals	\$87,586	\$29,683	295.08%	\$118,730	73.77%	\$31,144

I certify that our agency did not exceed the allowed indirect rate as directed in the Adult Education Program

Guidance: Yes

Summary of Activities:

We were able to hold our first in person adult welding instruction during 3rd quarter. Funds were used to pay for the instructor as well as additional welding equipment to support the students enrolled. Salary for principal of Adult Ed program at 15%, salary for clerical support at 20%, hourly wages for adult education teachers time, benefits for the aforementioned, Cyber High expenses and Hi-Set costs, TopsPro annual fees, copier services and fees. New texts were purchased in areas such as science, ELA, and math. We also ordered new computers to replace 5 of the 10 antiquated computers in our Adult Ed lab. We purchased 10 new chromebooks to support our distance learning adult students while enrolled. Registration for professional learning with CASAS.

**Status
Submitted**

Eureka City Schools

Eureka City Schools Q1 Report (7/1 - 9/30)

Object Code	Year to Date (YTD) Expenditure	YTD Forecast	% Expended of YTD Forecast	Project Budget	% Expended of Overall Budget	Budget Remaining
1000 - Instructional Salaries	\$20,505	\$36,952	55.49%	\$147,806	13.87%	\$127,301
2000 - Non-Instructional Salaries	\$6,685	\$6,101	109.58%	\$40,672	16.44%	\$33,987
3000 - Employee Benefits	\$7,712	\$11,912	64.74%	\$59,558	12.95%	\$51,846
4000 - Supplies and Materials	\$0	\$5,083	0%	\$25,416	0%	\$25,416
5000 - Other Operating Expenses and Services	\$0	\$6,000	0%	\$30,000	0%	\$30,000
6000 - Capital Outlay	\$0	\$0	100%	\$0	100%	\$0
7000 - Other Outgo	\$0	\$0	100%	\$0	100%	\$0
Indirect Costs	\$0	\$2,700	0%	\$13,500	0%	\$13,500
Totals	\$34,902	\$68,747	50.77%	\$316,952	11.01%	\$282,050

Corrective Action Plan

The start of the school year and general implementation expectations have been and continue to be impacted by Covid-19. Additional staffing levels in 1000s and 2000s is being explored as are additional expenditures in supplies and materials and op ex categories.

Summary of Activities:

General program delivery was launched for the new academic year. Implementation began. Augmentations were explored and included, as applicable, in response to the District's Covid-19 response.

**Status
Submitted**

Eureka City Schools Q2 Report (10/1 - 12/31)

Object Code	Year to Date (YTD) Expenditure	YTD Forecast	% Expended of YTD Forecast	Project Budget	% Expended of Overall Budget	Budget Remaining
1000 - Instructional Salaries	\$69,719	\$73,903	94.34%	\$147,806	47.17%	\$78,087
2000 - Non-Instructional Salaries	\$8,160	\$15,862	51.44%	\$40,672	20.06%	\$32,512
3000 - Employee Benefits	\$18,212	\$29,779	61.16%	\$59,558	30.58%	\$41,346
4000 - Supplies and Materials	\$4,455	\$12,708	35.06%	\$25,416	17.53%	\$20,961
5000 - Other Operating Expenses and Services	\$174	\$15,000	1.16%	\$30,000	0.58%	\$29,826
6000 - Capital Outlay	\$0	\$0	100%	\$0	100%	\$0
7000 - Other Outgo	\$0	\$0	100%	\$0	100%	\$0
Indirect Costs	\$0	\$6,750	0%	\$13,500	0%	\$13,500
Totals	\$100,720	\$154,002	65.4%	\$316,952	31.78%	\$216,232

Summary of Activities:

Implementation continued. Some augmentations were executed--students have been distance learning in response to Covid-19. The District is planning to phase students back into the classroom in Q3 or early Q4.

Status
Submitted

Allocation Year Closeout: 2018-19

I have reviewed the financial reports for my agency and confirm that all funds for this allocation year have been spent.

2018-19 Reverted Funds:

\$0

2018-19 Status

Closed

Submitting Authority

Mr. Brad Albee, Principal
Lou Jacobson, Director of Fiscal Services

Eureka City Schools Q3 Report (1/1 - 3/31)

Object Code	Year to Date (YTD) Expenditure	YTD Forecast	% Expended of YTD Forecast	Project Budget	% Expended of Overall Budget	Budget Remaining
1000 - Instructional Salaries	\$106,932	\$110,855	96.46%	\$147,806	72.35%	\$40,874
2000 - Non-Instructional Salaries	\$12,704	\$28,470	44.62%	\$40,672	31.24%	\$27,968
3000 - Employee Benefits	\$26,919	\$45,264	59.47%	\$59,558	45.2%	\$32,639
4000 - Supplies and Materials	\$4,455	\$19,062	23.37%	\$25,416	17.53%	\$20,961
5000 - Other Operating Expenses and Services	\$343	\$22,500	1.52%	\$30,000	1.14%	\$29,657
6000 - Capital Outlay	\$0	\$0	100%	\$0	100%	\$0
7000 - Other Outgo	\$0	\$0	100%	\$0	100%	\$0
Indirect Costs	\$0	\$10,125	0%	\$13,500	0%	\$13,500
Totals	\$151,353	\$236,276	64.06%	\$316,952	47.75%	\$165,599

Summary of Activities:

Implementation continued. Some augmentations were executed--students have been distance learning in response to Covid-19. Students began to come back to the classroom in early to mid-Q3.

Status
Submitted

Eureka City Schools Q4 Report (4/1 - 6/30)

Object Code	Year to Date (YTD) Expenditure	YTD Forecast	% Expended of YTD Forecast	Project Budget	% Expended of Overall Budget	Budget Remaining
1000 - Instructional Salaries	\$147,580	\$147,806	99.85%	\$147,806	99.85%	\$226
2000 - Non-Instructional Salaries	\$33,429	\$40,672	82.19%	\$40,672	82.19%	\$7,243
3000 - Employee Benefits	\$52,409	\$59,558	88%	\$59,558	88%	\$7,149
4000 - Supplies and Materials	\$13,314	\$25,416	52.38%	\$25,416	52.38%	\$12,102
5000 - Other Operating Expenses and Services	\$847	\$30,000	2.82%	\$30,000	2.82%	\$29,153
6000 - Capital Outlay	\$0	\$0	100%	\$0	100%	\$0
7000 - Other Outgo	\$0	\$0	100%	\$0	100%	\$0
Indirect Costs	\$11,781	\$13,500	87.27%	\$13,500	87.27%	\$1,719
Totals	\$259,360	\$316,952	81.83%	\$316,952	81.83%	\$57,592

I certify that our agency did not exceed the allowed indirect rate as directed in the Adult Education Program

Guidance: Yes

Summary of Activities:

Implementation continued. Some augmentations were executed--students were in distance learning for most of the year due to Covid-19. Students began to come back to the classroom in early to mid-Q3 in a hybrid setting. This continued to the close of the year. Distance learning and the subsequent hybrid setting reduced overall expected costs to the program as it relates to materials, supplies, and other operating expenses.

**Status
Submitted**

Redwoods CCD

Redwoods CCD Q1 Report (7/1 - 9/30)

Object Code	Year to Date (YTD) Expenditure	YTD Forecast	% Expended of YTD Forecast	Project Budget	% Expended of Overall Budget	Budget Remaining
1000 - Instructional Salaries	\$26,120	\$30,000	87.07%	\$120,000	21.77%	\$93,880
2000 - Non-Instructional Salaries	\$64,154	\$62,000	103.47%	\$248,000	25.87%	\$183,846
3000 - Employee Benefits	\$46,772	\$48,278	96.88%	\$193,111	24.22%	\$146,339
4000 - Supplies and Materials	\$3,528	\$16,750	21.06%	\$67,000	5.27%	\$63,472
5000 - Other Operating Expenses and Services	\$0	\$208,197	0%	\$832,788	0%	\$832,788
6000 - Capital Outlay	\$0	\$10,000	0%	\$40,000	0%	\$40,000
7000 - Other Outgo	\$0	\$2,500	0%	\$10,000	0%	\$10,000
Indirect Costs	\$0	\$18,750	0%	\$75,000	0%	\$75,000
Totals	\$140,574	\$396,475	35.46%	\$1,585,899	8.86%	\$1,445,325

Corrective Action Plan

Due to COVID we are not able to offer as many classes, but hope that we are able to come out of the pandemic to offer more face to face classes throughout our county in Summer. The 4th QTR expenditures from 19/20 are recorded below. These expenditures were not previously recorded in our 19/20 Year QTR 4. 1000- \$70,441 2000- \$60,643 3000- \$55,451 4000- \$2,445 5000-\$14,115 6000- \$20,469 7000- 0.00 Indirect- \$38,651 Total QTR 4 expenditures: \$262,215 Actual QTR 1: 1000- \$30,695 2000- \$64,154 3000- \$47,395 4000- \$3,528 5000- \$26,228 6000- 0.00 7000- 0.00 Indirect- 0.00 Total QTR 1 expenditures- \$172,000

Summary of Activities:

After investigating our past reporting years, we found some discrepancies in the numbers reported, under the direction of the CAEP - Technical Assistance Project we have reduced the amount of this QTR report to ensure accuracy going forward. The total amount over reported in our reports for 17.18 was 283,356 in the 5000s series and \$3,878 in the Indirect series, in our reports for 18.19 was \$227,595 over reported in our 5000 series, in 19.20 the 4th QTR expenditures were not recorded for a total of \$262,215 under reported. We need to reduce our 20.21 reports by 252,614 to ensure accuracy going forward. I have recorded our correct quarterly amounts above for 19/20 QTR 4 and 20/21 QTR 1. In this QTR none of the 5000 series expenditures were recorded and did not record the 19/20 4th QTR expenditures.

**Status
Submitted**

Redwoods CCD Q2 Report (10/1 - 12/31)

Object Code	Year to Date (YTD) Expenditure	YTD Forecast	% Expended of YTD Forecast	Project Budget	% Expended of Overall Budget	Budget Remaining
1000 - Instructional Salaries	\$48,403	\$30,000	161.34%	\$120,000	40.34%	\$71,597
2000 - Non-Instructional Salaries	\$147,659	\$62,000	238.16%	\$248,000	59.54%	\$100,341
3000 - Employee Benefits	\$99,957	\$48,278	207.05%	\$193,111	51.76%	\$93,154
4000 - Supplies and Materials	\$4,545	\$16,750	27.13%	\$67,000	6.78%	\$62,455
5000 - Other Operating Expenses and Services	\$0	\$208,197	0%	\$832,788	0%	\$832,788
6000 - Capital Outlay	\$4,526	\$10,000	45.26%	\$40,000	11.32%	\$35,474
7000 - Other Outgo	\$0	\$2,500	0%	\$10,000	0%	\$10,000
Indirect Costs	\$0	\$18,750	0%	\$75,000	0%	\$75,000
Totals	\$305,090	\$396,475	76.95%	\$1,585,899	19.24%	\$1,280,809

Corrective Action Plan

As we move into the next quarter we will be offering more online sections of our various offerings. In addition, we have just been approved for a Student Development Advisor to assist incarcerated and ELL students. We also added a new Instructional Support Specialist who started in early February. Actual QTR 2: 1000- \$17,707 2000- \$83,504 3000- \$52,563 4000- \$1,017 5000- (\$2,576) 6000- \$4,526 7000- \$0.00 Indirect- 0.00 Total QTR 2 expenditures- \$156,741 In this QTR all of the 5000 series expenditures have not been recorded due to the over reporting in previous years.

Summary of Activities:

During the 2nd quarter we offered High School Equivalency Prep, Work Readiness, English as a Second Language and Students with Disabilities classes in an online format to the community. We also partnered with the local CA Conservation Core to offer three Work Readiness classes in an online format. In the Humboldt County Correctional Facility we offered ESL, High School Prep, and Work Readiness courses. Finally, we offered the Wildland Firefighter Academy with 25 enrolled resulting in 22 completions. The Director has also been exploring the possibility of starting a Medical Assistant Program in the future. Finally, curriculum for 16 courses was updated.

Status
Unsubmitted

Redwoods CCD Q3 Report (1/1 - 3/31)

Object Code	Year to Date (YTD) Expenditure	YTD Forecast	% Expended of YTD Forecast	Project Budget	% Expended of Overall Budget	Budget Remaining
1000 - Instructional Salaries	\$65,075	\$30,000	216.92%	\$120,000	54.23%	\$54,925
2000 - Non-Instructional Salaries	\$211,717	\$62,000	341.48%	\$248,000	85.37%	\$36,283
3000 - Employee Benefits	\$140,459	\$48,278	290.94%	\$193,111	72.73%	\$52,652
4000 - Supplies and Materials	\$8,365	\$16,750	49.94%	\$67,000	12.49%	\$58,635
5000 - Other Operating Expenses and Services	\$0	\$208,197	0%	\$832,788	0%	\$832,788
6000 - Capital Outlay	\$4,526	\$10,000	45.26%	\$40,000	11.32%	\$35,474
7000 - Other Outgo	\$0	\$2,500	0%	\$10,000	0%	\$10,000
Indirect Costs	\$0	\$18,750	0%	\$75,000	0%	\$75,000
Totals	\$430,142	\$396,475	108.49%	\$1,585,899	27.12%	\$1,155,757

Corrective Action Plan

Expenses for some online offerings have not been paid and will be paid in the next quarter. In addition, our Student Development Advisor will start on June 1, 2021 to assist all Adult Ed including incarcerated and ELL students. Actual QTR 3: 1000- \$16,672 2000- \$64,059 3000- \$40,502 4000- \$3,820 5000- \$11,995 6000- 0.00 7000- 0.00 Indirect- 0.00 Total QTR 3 expenditures- \$137,048 In this QTR all of the 5000 series expenditures have not been recorded due to the over reporting in previous years.

Summary of Activities:

During the 3rd quarter we offered High School Equivalency Prep, Work Readiness, English as a Second Language and Students with Disabilities classes in an online format to the community. We also partnered with the local CA Conservation Core to offer a two Work Readiness classes in an online format. In the Humboldt County Correctional Facility we offered ESL, High School Prep, and Work Readiness courses. We also developed a 2 course Medical Assisting program consisting of 252 hours of lecture and labs along with a 144 clinical externship. The classes have been approved by the Curriculum Committee, Academic Senate, Board of Trustees and the Chancellors office to be offered in Fall 2021.

Status
Unsubmitted

Redwoods CCD Q4 Report (4/1 - 6/30)

Object Code	Year to Date (YTD) Expenditure	YTD Forecast	% Expended of YTD Forecast	Project Budget	% Expended of Overall Budget	Budget Remaining
1000 - Instructional Salaries	\$67,776	\$30,000	225.92%	\$120,000	56.48%	\$52,224
2000 - Non-Instructional Salaries	\$247,266	\$62,000	398.82%	\$248,000	99.7%	\$734
3000 - Employee Benefits	\$147,797	\$48,278	306.14%	\$193,111	76.53%	\$45,314
4000 - Supplies and Materials	\$10,717	\$16,750	63.98%	\$67,000	16%	\$56,283
5000 - Other Operating Expenses and Services	\$0	\$208,197	0%	\$832,788	0%	\$832,788
6000 - Capital Outlay	\$4,526	\$10,000	45.26%	\$40,000	11.32%	\$35,474
7000 - Other Outgo	\$0	\$2,500	0%	\$10,000	0%	\$10,000
Indirect Costs	\$34,772	\$18,750	185.45%	\$75,000	46.36%	\$40,228
Totals	\$512,854	\$396,475	129.35%	\$1,585,899	32.34%	\$1,073,045

Corrective Action Plan

As we to more face to face classes and are able to offer more classes within the community the expenses will increase. In addition, our new Student Development Advisor started in June which will also increase our expenditures. Actual QTR 4: 1000- \$18,583 2000- \$55,549 3000- \$37,337 4000- \$2,352 5000- \$9,109 6000- 0.00 7000- 0.00 Indirect- 38,651 Total QTR 4 expenditures- \$161,581 In this QTR all of the 5000 series expenditures have not been recorded, the amount of \$3,878 was reduced from Indirect costs, the 1000 series was reduced by \$15,882, the 2000 series was reduced by \$20,000, the 3000 series was reduced by 30,000, due to the over reporting in previous years.

Summary of Activities:

During spring we continued with online classes and developed our schedules for Summer and Fall. Our new Student Development Advisor has been assisting students with applying to the college and enrolling in classes. She has also met with students at the Humboldt County Correctional Facility including students who were recently released. In addition, she has been getting the HiSET testing all setup again in order to offer students the opportunity to earn their high school equivalency.

Status
Unsubmitted



California
Community
Colleges



