

# CAEP Consortium Fiscal Reporting 47 Inland Adult Education Consortium

2020-21 Fiscal Year

## Certification

**Certified By**

Emma Diaz

Consortium Director

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
<a href="#">Colton Joint Unified</a>	Submitted	Submitted	Submitted	Submitted
<a href="#">Redlands Unified</a>	Submitted	Submitted	Submitted	Submitted
<a href="#">Rialto Unified</a>	Submitted	Submitted	Submitted	Submitted
<a href="#">San Bernardino CCD</a>	Submitted	Submitted	Submitted	Not Submitted
<a href="#">San Bernardino City Unified</a>	Submitted	Submitted	Submitted	Submitted
<a href="#">San Bernardino Co. Office of Education</a>	Submitted	Submitted	Submitted	Submitted
<a href="#">Yucaipa-Calimesa Joint Unified</a>	Submitted	Submitted	Submitted	Not Submitted

## Colton Joint Unified

### Colton Joint 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	\$43,422	\$58,729	73.94%	\$391,527	11.09%	\$348,105
2000 - Non-Instructional Salaries	\$27,856	\$15,964	174.5%	\$106,424	26.17%	\$78,568
3000 - Employee Benefits	\$29,292	\$24,000	122.05%	\$160,000	18.31%	\$130,708
4000 - Supplies and Materials	\$0	\$2,550	0%	\$17,000	0%	\$17,000
5000 - Other Operating Expenses and Services	\$11,956	\$2,700	442.81%	\$18,000	66.42%	\$6,044
6000 - Capital Outlay	\$0	\$0	100%	\$0	100%	\$0
7000 - Other Outgo	\$0	\$0	100%	\$0	100%	\$0
Indirect Costs	\$0	\$5,186	0%	\$34,576	0%	\$34,576
<b>Totals</b>	<b>\$112,526</b>	<b>\$109,129</b>	<b>103.11%</b>	<b>\$727,527</b>	<b>15.47%</b>	<b>\$615,001</b>

**Status  
Submitted**

### Colton Joint 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	\$126,542	\$117,458	107.73%	\$391,527	32.32%	\$264,985
2000 - Non-Instructional Salaries	\$53,480	\$31,927	167.51%	\$106,424	50.25%	\$52,944
3000 - Employee Benefits	\$67,628	\$48,000	140.89%	\$160,000	42.27%	\$92,372
4000 - Supplies and Materials	\$83	\$5,100	1.63%	\$17,000	0.49%	\$16,917
5000 - Other Operating Expenses and Services	\$12,156	\$5,400	225.11%	\$18,000	67.53%	\$5,844
6000 - Capital Outlay	\$0	\$0	100%	\$0	100%	\$0
7000 - Other Outgo	\$0	\$0	100%	\$0	100%	\$0
Indirect Costs	\$0	\$10,373	0%	\$34,576	0%	\$34,576
<b>Totals</b>	<b>\$259,889</b>	<b>\$218,258</b>	<b>119.07%</b>	<b>\$727,527</b>	<b>35.72%</b>	<b>\$467,638</b>

**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**

Linda Resiwain M.B.A, Fiscal Analyst  
 Brian Pope, Principal  
 Frank Miranda  
 Brandon Dade, Assistant Superintendent of Student Services

**Colton Joint 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	\$224,778	\$176,187	127.58%	\$391,527	57.41%	\$166,749
2000 - Non-Instructional Salaries	\$79,105	\$47,891	165.18%	\$106,424	74.33%	\$27,319
3000 - Employee Benefits	\$108,693	\$72,000	150.96%	\$160,000	67.93%	\$51,307
4000 - Supplies and Materials	\$638	\$7,650	8.34%	\$17,000	3.75%	\$16,362
5000 - Other Operating Expenses and Services	\$12,165	\$8,100	150.19%	\$18,000	67.58%	\$5,835
6000 - Capital Outlay	\$0	\$0	100%	\$0	100%	\$0
7000 - Other Outgo	\$0	\$0	100%	\$0	100%	\$0
Indirect Costs	\$0	\$15,559	0%	\$34,576	0%	\$34,576
<b>Totals</b>	<b>\$425,379</b>	<b>\$327,387</b>	<b>129.93%</b>	<b>\$727,527</b>	<b>58.47%</b>	<b>\$302,148</b>

**Status**  
**Submitted**

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**Colton Joint 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	\$358,532	\$234,916	152.62%	\$391,527	91.57%	\$32,995
2000 - Non-Instructional Salaries	\$101,725	\$63,854	159.31%	\$106,424	95.58%	\$4,699
3000 - Employee Benefits	\$150,991	\$96,000	157.28%	\$160,000	94.37%	\$9,009
4000 - Supplies and Materials	\$16,147	\$10,200	158.3%	\$17,000	94.98%	\$853
5000 - Other Operating Expenses and Services	\$17,764	\$10,800	164.48%	\$18,000	98.69%	\$236
6000 - Capital Outlay	\$0	\$0	100%	\$0	100%	\$0
7000 - Other Outgo	\$0	\$0	100%	\$0	100%	\$0
Indirect Costs	\$0	\$20,746	0%	\$34,576	0%	\$34,576
<b>Totals</b>	<b>\$645,159</b>	<b>\$436,516</b>	<b>147.8%</b>	<b>\$727,527</b>	<b>88.68%</b>	<b>\$82,368</b>

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

Guidance: Yes

Status  
Submitted

## Redlands Unified

Redlands 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	\$4,561	\$54,750	8.33%	\$365,000	1.25%	\$360,439
2000 - Non-Instructional Salaries	\$18,132	\$10,500	172.69%	\$70,000	25.9%	\$51,868
3000 - Employee Benefits	\$6,714	\$22,500	29.84%	\$150,000	4.48%	\$143,286
4000 - Supplies and Materials	\$6,961	\$10,199	68.25%	\$67,991	10.24%	\$61,030
5000 - Other Operating Expenses and Services	\$0	\$1,500	0%	\$10,000	0%	\$10,000
6000 - Capital Outlay	\$0	\$0	100%	\$0	100%	\$0
7000 - Other Outgo	\$0	\$0	100%	\$0	100%	\$0
Indirect Costs	\$0	\$0	100%	\$0	100%	\$0
<b>Totals</b>	<b>\$36,368</b>	<b>\$99,449</b>	<b>36.57%</b>	<b>\$662,991</b>	<b>5.49%</b>	<b>\$626,623</b>

**Corrective Action Plan**

Instructional Salaries and other personnel-related expenditures are lower in Q1 due to the start date for classes being Sept. 8 this school year. Material costs are lower due to online-only content delivery during DL

**Status  
Submitted**

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**Redlands 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	\$86,088	\$109,500	78.62%	\$365,000	23.59%	\$278,912
2000 - Non-Instructional Salaries	\$35,103	\$21,000	167.16%	\$70,000	50.15%	\$34,897
3000 - Employee Benefits	\$35,076	\$45,000	77.95%	\$150,000	23.38%	\$114,924
4000 - Supplies and Materials	\$6,961	\$20,397	34.13%	\$67,991	10.24%	\$61,030
5000 - Other Operating Expenses and Services	\$166	\$3,000	5.53%	\$10,000	1.66%	\$9,834
6000 - Capital Outlay	\$0	\$0	100%	\$0	100%	\$0
7000 - Other Outgo	\$0	\$0	100%	\$0	100%	\$0
Indirect Costs	\$0	\$0	100%	\$0	100%	\$0
<b>Totals</b>	<b>\$163,394</b>	<b>\$198,897</b>	<b>82.15%</b>	<b>\$662,991</b>	<b>24.64%</b>	<b>\$499,597</b>

**Corrective Action Plan**

Q2 a number of Q2 expenditures were not posted/processed until January due to COVID-related delays. When looking at encumbered and pending activity, we are well within target range.

**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**

David Finley, Principal, Alternative and Adult Education - Redlands USD  
 Mauricio Arellano, Superintendent  
 Troy Martinez, Assistant-Principal

**Redlands 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	\$159,694	\$164,250	97.23%	\$365,000	43.75%	\$205,306
2000 - Non-Instructional Salaries	\$45,052	\$31,500	143.02%	\$70,000	64.36%	\$24,948
3000 - Employee Benefits	\$58,708	\$67,500	86.97%	\$150,000	39.14%	\$91,292
4000 - Supplies and Materials	\$6,961	\$30,596	22.75%	\$67,991	10.24%	\$61,030
5000 - Other Operating Expenses and Services	\$1,182	\$4,500	26.27%	\$10,000	11.82%	\$8,818
6000 - Capital Outlay	\$0	\$0	100%	\$0	100%	\$0
7000 - Other Outgo	\$0	\$0	100%	\$0	100%	\$0
Indirect Costs	\$0	\$0	100%	\$0	100%	\$0
<b>Totals</b>	<b>\$271,597</b>	<b>\$298,346</b>	<b>91.03%</b>	<b>\$662,991</b>	<b>40.97%</b>	<b>\$391,394</b>

### Corrective Action Plan

As a result of Winter Break and Spring Break, there were 3 weeks that courses were not in session which resulted in a short fall in instructional salaries and benefits expenditures. Current data suggests we are on track with our expenditures for fourth quarter since we have expenditures totaling 57.58% of our total budget as of May 26, 2021.

**Status**  
**Submitted**

### Redlands 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	\$314,688	\$219,000	143.69%	\$365,000	86.22%	\$50,312
2000 - Non-Instructional Salaries	\$66,489	\$42,000	158.31%	\$70,000	94.98%	\$3,511
3000 - Employee Benefits	\$109,753	\$90,000	121.95%	\$150,000	73.17%	\$40,247
4000 - Supplies and Materials	\$24,391	\$40,795	59.79%	\$67,991	35.87%	\$43,600
5000 - Other Operating Expenses and Services	\$7,622	\$6,000	127.03%	\$10,000	76.22%	\$2,378
6000 - Capital Outlay	\$0	\$0	100%	\$0	100%	\$0
7000 - Other Outgo	\$0	\$0	100%	\$0	100%	\$0
Indirect Costs	\$0	\$0	100%	\$0	100%	\$0
<b>Totals</b>	<b>\$522,943</b>	<b>\$397,795</b>	<b>131.46%</b>	<b>\$662,991</b>	<b>78.88%</b>	<b>\$140,048</b>

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

Guidance: Yes

Status  
Submitted

## Rialto Unified

Rialto 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	\$57,528	\$117,472	48.97%	\$587,361	9.79%	\$529,833
2000 - Non-Instructional Salaries	\$37,379	\$43,500	85.93%	\$145,000	25.78%	\$107,621
3000 - Employee Benefits	\$41,698	\$56,323	74.03%	\$281,614	14.81%	\$239,916
4000 - Supplies and Materials	\$7,119	\$53,041	13.42%	\$265,206	2.68%	\$258,087
5000 - Other Operating Expenses and Services	\$23,274	\$13,000	179.03%	\$65,000	35.81%	\$41,726
6000 - Capital Outlay	\$0	\$2,000	0%	\$10,000	0%	\$10,000
7000 - Other Outgo	\$0	\$0	100%	\$0	100%	\$0
Indirect Costs	\$0	\$11,998	0%	\$59,990	0%	\$59,990
<b>Totals</b>	\$166,998	\$297,334	56.17%	\$1,414,171	11.81%	\$1,247,173

**Corrective Action Plan**

Classes/Activity has declined due to COVID-19.

**Status  
Submitted**

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**Rialto 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	\$245,375	\$293,681	83.55%	\$587,361	41.78%	\$341,986
2000 - Non-Instructional Salaries	\$58,398	\$72,500	80.55%	\$145,000	40.27%	\$86,602
3000 - Employee Benefits	\$105,881	\$140,807	75.2%	\$281,614	37.6%	\$175,733
4000 - Supplies and Materials	\$26,498	\$132,603	19.98%	\$265,206	9.99%	\$238,708
5000 - Other Operating Expenses and Services	\$56,518	\$32,500	173.9%	\$65,000	86.95%	\$8,482
6000 - Capital Outlay	\$0	\$5,000	0%	\$10,000	0%	\$10,000
7000 - Other Outgo	\$0	\$0	100%	\$0	100%	\$0
Indirect Costs	\$7,416	\$29,995	24.72%	\$59,990	12.36%	\$52,574
<b>Totals</b>	<b>\$500,086</b>	<b>\$707,086</b>	<b>70.72%</b>	<b>\$1,414,171</b>	<b>35.36%</b>	<b>\$914,085</b>

**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**

Cauhtemoc Avila  
 Dr Edward D'Souza 4404884, Lead Academic Agent  
 Kim Watson, Principal  
 Nicole Albiso, Lead Fiscal Services Agent

**Rialto 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	\$394,884	\$469,889	84.04%	\$587,361	67.23%	\$192,477
2000 - Non-Instructional Salaries	\$74,253	\$116,000	64.01%	\$145,000	51.21%	\$70,747
3000 - Employee Benefits	\$170,711	\$225,291	75.77%	\$281,614	60.62%	\$110,903
4000 - Supplies and Materials	\$28,424	\$238,685	11.91%	\$265,206	10.72%	\$236,782
5000 - Other Operating Expenses and Services	\$57,501	\$52,000	110.58%	\$65,000	88.46%	\$7,499
6000 - Capital Outlay	\$0	\$9,000	0%	\$10,000	0%	\$10,000
7000 - Other Outgo	\$0	\$0	100%	\$0	100%	\$0
Indirect Costs	\$24,633	\$47,992	51.33%	\$59,990	41.06%	\$35,357
<b>Totals</b>	<b>\$750,406</b>	<b>\$1,158,857</b>	<b>64.75%</b>	<b>\$1,414,171</b>	<b>53.06%</b>	<b>\$663,765</b>

**Summary of Activities:**

Expenses moved to WIOA

**Status  
Submitted**

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**Rialto 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	\$437,071	\$587,361	74.41%	\$587,361	74.41%	\$150,290
2000 - Non-Instructional Salaries	\$74,253	\$145,000	51.21%	\$145,000	51.21%	\$70,747
3000 - Employee Benefits	\$182,257	\$281,614	64.72%	\$281,614	64.72%	\$99,357
4000 - Supplies and Materials	\$31,575	\$265,206	11.91%	\$265,206	11.91%	\$233,631
5000 - Other Operating Expenses and Services	\$57,501	\$65,000	88.46%	\$65,000	88.46%	\$7,499
6000 - Capital Outlay	\$6,376	\$10,000	63.76%	\$10,000	63.76%	\$3,624
7000 - Other Outgo	\$0	\$0	100%	\$0	100%	\$0
Indirect Costs	\$34,652	\$59,990	57.76%	\$59,990	57.76%	\$25,338
<b>Totals</b>	<b>\$823,685</b>	<b>\$1,414,171</b>	<b>58.25%</b>	<b>\$1,414,171</b>	<b>58.25%</b>	<b>\$590,486</b>

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

Guidance: Yes

**Corrective Action Plan**

Expenses below target due to moving expenses to WIOA.

**Status  
Submitted**

**San Bernardino CCD**

**San Bernardino 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	\$72,436	\$44,250	163.7%	\$295,000	24.55%	\$222,564
2000 - Non-Instructional Salaries	\$26,470	\$0	100%	\$122,270	21.65%	\$95,800
3000 - Employee Benefits	\$31,880	\$19,500	163.49%	\$130,000	24.52%	\$98,120
4000 - Supplies and Materials	\$0	\$0	100%	\$0	100%	\$0
5000 - Other Operating Expenses and Services	\$78,900	\$160,465	49.17%	\$1,069,766	7.38%	\$990,866
6000 - Capital Outlay	\$0	\$0	100%	\$0	100%	\$0
7000 - Other Outgo	\$0	\$0	100%	\$0	100%	\$0
Indirect Costs	\$3,900	\$3,900	100%	\$26,000	15%	\$22,100
<b>Totals</b>	<b>\$213,586</b>	<b>\$228,115</b>	<b>93.63%</b>	<b>\$1,643,036</b>	<b>13%</b>	<b>\$1,429,450</b>

**Corrective Action Plan**

The Fiscal Agent is holding funds for pan-consortium activity in the 5000 category.

**Status  
Submitted**

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**San Bernardino 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	\$144,871	\$88,500	163.7%	\$295,000	49.11%	\$150,129
2000 - Non-Instructional Salaries	\$35,324	\$0	100%	\$122,270	28.89%	\$86,946
3000 - Employee Benefits	\$59,383	\$39,000	152.26%	\$130,000	45.68%	\$70,617
4000 - Supplies and Materials	\$0	\$0	100%	\$0	100%	\$0
5000 - Other Operating Expenses and Services	\$84,616	\$320,930	26.37%	\$1,069,766	7.91%	\$985,150
6000 - Capital Outlay	\$0	\$0	100%	\$0	100%	\$0
7000 - Other Outgo	\$0	\$0	100%	\$0	100%	\$0
Indirect Costs	\$16,900	\$7,800	216.67%	\$26,000	65%	\$9,100
<b>Totals</b>	<b>\$341,094</b>	<b>\$456,230</b>	<b>74.76%</b>	<b>\$1,643,036</b>	<b>20.76%</b>	<b>\$1,301,942</b>

**Corrective Action Plan**

Due to the 2020-21 FY allocation fluctuations, the voting board opted to park funds with the fiscal agent and disburse as needed via the allocation amendment process.

**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**

Emma Diaz, Consortium Director  
Kevin Horan Crafton Hills College, President

**San Bernardino 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	\$222,337	\$132,750	167.49%	\$295,000	75.37%	\$72,663
2000 - Non-Instructional Salaries	\$52,344	\$0	100%	\$122,270	42.81%	\$69,926
3000 - Employee Benefits	\$94,758	\$58,500	161.98%	\$130,000	72.89%	\$35,242
4000 - Supplies and Materials	\$0	\$0	100%	\$0	100%	\$0
5000 - Other Operating Expenses and Services	\$88,633	\$481,395	18.41%	\$1,069,766	8.29%	\$981,133
6000 - Capital Outlay	\$0	\$0	100%	\$0	100%	\$0
7000 - Other Outgo	\$0	\$0	100%	\$0	100%	\$0
Indirect Costs	\$16,900	\$11,700	144.44%	\$26,000	65%	\$9,100
<b>Totals</b>	<b>\$474,972</b>	<b>\$684,345</b>	<b>69.41%</b>	<b>\$1,643,036</b>	<b>28.91%</b>	<b>\$1,168,064</b>

**Corrective Action Plan**

The Fiscal Agent is holding some consortium funds for pan-consortium expenses that will be reflected in Q4.

**Status  
Submitted**

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**San Bernardino 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	\$294,770	\$177,000	166.54%	\$295,000	99.92%	\$230
2000 - Non-Instructional Salaries	\$122,265	\$0	100%	\$122,270	100%	\$5
3000 - Employee Benefits	\$126,267	\$78,000	161.88%	\$130,000	97.13%	\$3,733
4000 - Supplies and Materials	\$0	\$0	100%	\$0	100%	\$0
5000 - Other Operating Expenses and Services	\$89,000	\$641,860	13.87%	\$1,069,766	8.32%	\$980,766
6000 - Capital Outlay	\$0	\$0	100%	\$0	100%	\$0
7000 - Other Outgo	\$0	\$0	100%	\$0	100%	\$0
Indirect Costs	\$16,900	\$15,600	108.33%	\$26,000	65%	\$9,100
<b>Totals</b>	<b>\$649,202</b>	<b>\$912,460</b>	<b>71.15%</b>	<b>\$1,643,036</b>	<b>39.51%</b>	<b>\$993,834</b>

**Corrective Action Plan**

The Fiscal Agent is holding all the funds in the 5000 category for future COLA discussion per the Executive Committee vote for disbursal once collective bargaining agreements are settled.

**Status**  
**Unsubmitted**

**San Bernardino City Unified**

**San Bernardino City 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	\$363,788	\$418,604	86.91%	\$2,790,694	13.04%	\$2,426,906
2000 - Non-Instructional Salaries	\$311,010	\$194,665	159.77%	\$1,297,767	23.97%	\$986,757
3000 - Employee Benefits	\$334,566	\$314,109	106.51%	\$2,094,061	15.98%	\$1,759,495
4000 - Supplies and Materials	\$944	\$34,097	2.77%	\$227,313	0.42%	\$226,369
5000 - Other Operating Expenses and Services	\$28,166	\$64,996	43.34%	\$433,305	6.5%	\$405,139
6000 - Capital Outlay	\$0	\$0	100%	\$0	100%	\$0
7000 - Other Outgo	\$0	\$0	100%	\$0	100%	\$0
Indirect Costs	\$0	\$37,434	0%	\$249,563	0%	\$249,563
<b>Totals</b>	\$1,038,474	\$1,063,905	97.61%	\$7,092,703	14.64%	\$6,054,229

**Corrective Action Plan**

We did not meet our target for the 4000, and 5000 due to delays in the purchasing process due to Covid.

**Status**  
**Submitted**

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**San Bernardino City 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	\$966,853	\$837,208	115.49%	\$2,790,694	34.65%	\$1,823,841
2000 - Non-Instructional Salaries	\$616,536	\$389,330	158.36%	\$1,297,767	47.51%	\$681,231
3000 - Employee Benefits	\$751,319	\$628,218	119.6%	\$2,094,061	35.88%	\$1,342,742
4000 - Supplies and Materials	\$5,912	\$68,194	8.67%	\$227,313	2.6%	\$221,401
5000 - Other Operating Expenses and Services	\$103,870	\$129,992	79.91%	\$433,305	23.97%	\$329,435
6000 - Capital Outlay	\$0	\$0	100%	\$0	100%	\$0
7000 - Other Outgo	\$0	\$0	100%	\$0	100%	\$0
Indirect Costs	\$0	\$74,869	0%	\$249,563	0%	\$249,563
<b>Totals</b>	<b>\$2,444,490</b>	<b>\$2,127,811</b>	<b>114.88%</b>	<b>\$7,092,703</b>	<b>34.46%</b>	<b>\$4,648,213</b>

**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**

Leticia Villa, Principal

Sandra Rodriguez Ed.D, Assistant Superintendent

**San Bernardino City 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	\$1,536,940	\$1,255,812	122.39%	\$2,790,694	55.07%	\$1,253,754
2000 - Non-Instructional Salaries	\$936,141	\$583,995	160.3%	\$1,297,767	72.13%	\$361,626
3000 - Employee Benefits	\$1,165,494	\$942,327	123.68%	\$2,094,061	55.66%	\$928,567
4000 - Supplies and Materials	\$64,727	\$102,291	63.28%	\$227,313	28.47%	\$162,586
5000 - Other Operating Expenses and Services	\$131,765	\$194,987	67.58%	\$433,305	30.41%	\$301,540
6000 - Capital Outlay	\$0	\$0	100%	\$0	100%	\$0
7000 - Other Outgo	\$0	\$0	100%	\$0	100%	\$0
Indirect Costs	\$0	\$112,303	0%	\$249,563	0%	\$249,563
<b>Totals</b>	<b>\$3,835,067</b>	<b>\$3,191,716</b>	<b>120.16%</b>	<b>\$7,092,703</b>	<b>54.07%</b>	<b>\$3,257,636</b>

**Status  
Submitted**

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**San Bernardino City 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	\$2,320,613	\$1,674,416	138.59%	\$2,790,694	83.16%	\$470,081
2000 - Non-Instructional Salaries	\$1,295,396	\$778,660	166.36%	\$1,297,767	99.82%	\$2,371
3000 - Employee Benefits	\$1,687,195	\$1,256,437	134.28%	\$2,094,061	80.57%	\$406,866
4000 - Supplies and Materials	\$139,289	\$136,388	102.13%	\$227,313	61.28%	\$88,024
5000 - Other Operating Expenses and Services	\$230,727	\$259,983	88.75%	\$433,305	53.25%	\$202,578
6000 - Capital Outlay	\$0	\$0	100%	\$0	100%	\$0
7000 - Other Outgo	\$0	\$0	100%	\$0	100%	\$0
Indirect Costs	\$207,425	\$149,738	138.53%	\$249,563	83.12%	\$42,138
<b>Totals</b>	<b>\$5,880,645</b>	<b>\$4,255,622</b>	<b>138.19%</b>	<b>\$7,092,703</b>	<b>82.91%</b>	<b>\$1,212,058</b>

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

Guidance: Yes

Status  
Submitted

### San Bernardino Co. Office of Education

San Bernardino Co. Office of Education 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	\$14,063	\$16,607	84.68%	\$110,714	12.7%	\$96,651
2000 - Non-Instructional Salaries	\$4,424	\$2,701	163.79%	\$18,007	24.57%	\$13,583
3000 - Employee Benefits	\$7,845	\$11,675	67.19%	\$55,597	14.11%	\$47,752
4000 - Supplies and Materials	\$0	\$4,739	0%	\$31,593	0%	\$31,593
5000 - Other Operating Expenses and Services	\$1,042	\$5,794	17.98%	\$38,625	2.7%	\$37,583
6000 - Capital Outlay	\$0	\$0	100%	\$55,325	0%	\$55,325
7000 - Other Outgo	\$0	\$0	100%	\$0	100%	\$0
Indirect Costs	\$0	\$2,322	0%	\$15,480	0%	\$15,480
<b>Totals</b>	<b>\$27,374</b>	<b>\$43,838</b>	<b>62.44%</b>	<b>\$325,341</b>	<b>8.41%</b>	<b>\$297,967</b>

**Corrective Action Plan**

Classes/Activities have declined due to COVID-19

Status  
Submitted

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**San Bernardino Co. Office of Education 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	\$35,157	\$33,214	105.85%	\$110,714	31.75%	\$75,557
2000 - Non-Instructional Salaries	\$8,849	\$5,402	163.81%	\$18,007	49.14%	\$9,158
3000 - Employee Benefits	\$18,533	\$13,899	133.34%	\$55,597	33.33%	\$37,064
4000 - Supplies and Materials	\$0	\$9,478	0%	\$31,593	0%	\$31,593
5000 - Other Operating Expenses and Services	\$1,092	\$11,588	9.42%	\$38,625	2.83%	\$37,533
6000 - Capital Outlay	\$0	\$0	100%	\$55,325	0%	\$55,325
7000 - Other Outgo	\$0	\$0	100%	\$0	100%	\$0
Indirect Costs	\$0	\$4,644	0%	\$15,480	0%	\$15,480
<b>Totals</b>	<b>\$63,631</b>	<b>\$78,225</b>	<b>81.34%</b>	<b>\$325,341</b>	<b>19.56%</b>	<b>\$261,710</b>

**Corrective Action Plan**

Classes/Activities have declined due to COVID-19

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**

Cindy Prentice, Program Manager  
 Carol Tshushima Ed.D, Administrator, Alliance for Education  
 Arturo Chavez, Data Collection Analyst

**San Bernardino Co. Office of Education 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	\$56,251	\$49,821	112.91%	\$110,714	50.81%	\$54,463
2000 - Non-Instructional Salaries	\$13,273	\$8,103	163.8%	\$18,007	73.71%	\$4,734
3000 - Employee Benefits	\$32,068	\$14,455	221.84%	\$55,597	57.68%	\$23,529
4000 - Supplies and Materials	\$12,677	\$14,217	89.17%	\$31,593	40.13%	\$18,916
5000 - Other Operating Expenses and Services	\$21,418	\$17,381	123.22%	\$38,625	55.45%	\$17,207
6000 - Capital Outlay	\$55,325	\$24,896	222.22%	\$55,325	100%	\$0
7000 - Other Outgo	\$0	\$0	100%	\$0	100%	\$0
Indirect Costs	\$9,295	\$6,966	133.43%	\$15,480	60.05%	\$6,185
<b>Totals</b>	<b>\$200,307</b>	<b>\$135,840</b>	<b>147.46%</b>	<b>\$325,341</b>	<b>61.57%</b>	<b>\$125,034</b>

**Status  
Submitted**

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**San Bernardino Co. Office of Education 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	\$93,929	\$66,428	141.4%	\$110,714	84.84%	\$16,785
2000 - Non-Instructional Salaries	\$18,007	\$10,804	166.67%	\$18,007	100%	\$0
3000 - Employee Benefits	\$46,296	\$15,011	308.41%	\$55,597	83.27%	\$9,301
4000 - Supplies and Materials	\$12,677	\$18,956	66.88%	\$31,593	40.13%	\$18,916
5000 - Other Operating Expenses and Services	\$21,909	\$23,175	94.54%	\$38,625	56.72%	\$16,716
6000 - Capital Outlay	\$55,325	\$33,195	166.67%	\$55,325	100%	\$0
7000 - Other Outgo	\$0	\$0	100%	\$0	100%	\$0
Indirect Costs	\$9,295	\$9,288	100.08%	\$15,480	60.05%	\$6,185
<b>Totals</b>	<b>\$257,438</b>	<b>\$176,858</b>	<b>145.56%</b>	<b>\$325,341</b>	<b>79.13%</b>	<b>\$67,903</b>

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

Status  
Submitted

### Yucaipa-Calimesa Joint Unified

Yucaipa-Calimesa Joint 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	\$66,860	\$49,863	134.09%	\$332,421	20.11%	\$265,561
2000 - Non-Instructional Salaries	\$16,255	\$13,500	120.41%	\$90,000	18.06%	\$73,745
3000 - Employee Benefits	\$26,261	\$22,016	119.28%	\$146,775	17.89%	\$120,514
4000 - Supplies and Materials	\$841	\$22,464	3.74%	\$149,762	0.56%	\$148,921
5000 - Other Operating Expenses and Services	\$1,384	\$29,036	4.77%	\$193,574	0.71%	\$192,190
6000 - Capital Outlay	\$0	\$0	100%	\$0	100%	\$0
7000 - Other Outgo	\$0	\$0	100%	\$0	100%	\$0
Indirect Costs	\$0	\$0	100%	\$0	100%	\$0
<b>Totals</b>	<b>\$111,601</b>	<b>\$136,880</b>	<b>81.53%</b>	<b>\$912,532</b>	<b>12.23%</b>	<b>\$800,931</b>

**Corrective Action Plan**

We did not spend our budgeted amount in the 5000 due to delays in our purchasing department when renewing annual software licenses and will address this prior to the end of the third quarter. Due to changes in classes due to COVID, we have delayed purchase of classroom materials (4000) to learn what teachers will need as they change how they meet the needs of their students.

**Status  
Submitted**

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**Yucaipa-Calimesa Joint 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	\$143,553	\$99,726	143.95%	\$332,421	43.18%	\$188,868
2000 - Non-Instructional Salaries	\$36,089	\$27,000	133.66%	\$90,000	40.1%	\$53,911
3000 - Employee Benefits	\$53,558	\$44,033	121.63%	\$146,775	36.49%	\$93,217
4000 - Supplies and Materials	\$8,834	\$44,929	19.66%	\$149,762	5.9%	\$140,928
5000 - Other Operating Expenses and Services	\$7,594	\$58,072	13.08%	\$193,574	3.92%	\$185,980
6000 - Capital Outlay	\$0	\$0	100%	\$0	100%	\$0
7000 - Other Outgo	\$0	\$0	100%	\$0	100%	\$0
Indirect Costs	\$0	\$0	100%	\$0	100%	\$0
<b>Totals</b>	<b>\$249,628</b>	<b>\$273,760</b>	<b>91.19%</b>	<b>\$912,532</b>	<b>27.36%</b>	<b>\$662,904</b>

**Corrective Action Plan**

There 2 factors that has impacted our planned budget spending in the 4000 and 5000 categories. #1 We transitioned to 100% distance learning due to COVID and have not been using the projected amount of supplies and materials (ex. our construction CTE course projected cost is \$60,000 and has placed on hold temporarily). #2 Due to staff at both the school site and district working remotely, the timeline for processing orders is extended causing delays in orders and expenditures that were planned as part of the budget in August.

**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**

Cali Binks

Dana Carter, Principal

Amber Tavis, Fiscal Services Coordinator

**Yucaipa-Calimesa Joint 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	\$211,740	\$149,589	141.55%	\$332,421	63.7%	\$120,681
2000 - Non-Instructional Salaries	\$56,094	\$40,500	138.5%	\$90,000	62.33%	\$33,906
3000 - Employee Benefits	\$79,521	\$66,049	120.4%	\$146,775	54.18%	\$67,254
4000 - Supplies and Materials	\$23,091	\$67,393	34.26%	\$149,762	15.42%	\$126,671
5000 - Other Operating Expenses and Services	\$11,999	\$87,108	13.77%	\$193,574	6.2%	\$181,575
6000 - Capital Outlay	\$0	\$0	100%	\$0	100%	\$0
7000 - Other Outgo	\$0	\$0	100%	\$0	100%	\$0
Indirect Costs	\$0	\$0	100%	\$0	100%	\$0
<b>Totals</b>	<b>\$382,445</b>	<b>\$410,639</b>	<b>93.13%</b>	<b>\$912,532</b>	<b>41.91%</b>	<b>\$530,087</b>

**Corrective Action Plan**

We are not able to run our CTE course due to COVID-19 causing our spending in the 4000 and 5000 categories to be below our projected budget amount.

**Status**  
**Submitted**

**Yucaipa-Calimesa Joint 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	\$298,764	\$199,453	149.79%	\$332,421	89.88%	\$33,657
2000 - Non-Instructional Salaries	\$79,206	\$54,000	146.68%	\$90,000	88.01%	\$10,794
3000 - Employee Benefits	\$113,254	\$88,065	128.6%	\$146,775	77.16%	\$33,521
4000 - Supplies and Materials	\$125,224	\$89,857	139.36%	\$149,762	83.62%	\$24,538
5000 - Other Operating Expenses and Services	\$11,999	\$116,144	10.33%	\$193,574	6.2%	\$181,575
6000 - Capital Outlay	\$0	\$0	100%	\$0	100%	\$0
7000 - Other Outgo	\$0	\$0	100%	\$0	100%	\$0
Indirect Costs	\$0	\$0	100%	\$0	100%	\$0
<b>Totals</b>	<b>\$628,447</b>	<b>\$547,519</b>	<b>114.78%</b>	<b>\$912,532</b>	<b>68.87%</b>	<b>\$284,085</b>

**Summary of Activities:**

5000 - Our CTE class that is funded out of this category was suspended for much of 2019-2020 and all of 2020-2021 due to COVID 19 precautions. Our budget was higher due to not spending in '19-'20 and not being able to run this class in '20-'21. This combined with the reduction in professional development costs as all conferences were either virtual or canceled for the year is the reason we did not hit the targeted projection for expenditures. 4000 - Working with our fiscal department and our CDE consultant in preparation for an upcoming FPM we found some accounting errors that were made in previous years where the budget transfers did not occur as they were expected. Reviewing our data from previous year for both CAEP, WIOA and other funding sources it was discovered that an adjustment needed to be made in NOVA to correct the amount of funds expended that were under reported. The adjustment amount was added to Q4 in the 4000 category based on data from our Financial 2000 documents.

**Status**  
**Unsubmitted**



California  
Community  
Colleges

