

Agenda

SUTTER COUNTY BOARD OF EDUCATION

Regular Meeting

Wednesday, January 17, 2024 - 5:30 p.m.
Sutter County Superintendent of Schools Office
970 Klamath Lane – Board Room
Yuba City, CA 95993

A full Board packet is available for review at 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:

June McJunkin, President, Trustee Area 2
Victoria Lachance, Vice President, Trustee Area 5
Harjit Singh, Member, Trustee Area 4
Kash Gill, Member, Trustee Area 3
Gurv Pamma, Member, Trustee Area 1
 - 4.0 Items of Public Interest to Come to the Attention of the Board

Members of the public wishing to address the Board on specific agenda items, or any item of interest that is within the subject matter jurisdiction of the Board, will be given an opportunity to do so. At the discretion of the Board president, time limits may be imposed upon such presentations. No action may be taken on items not appearing on the posted agenda.
 - 5.0 CONSENT AGENDA
[Action Item]
 - 5.1 Approval of Minutes of December 13, 2023
 - 5.2 Acceptance of donation of \$300.00 for PCA family
 - 5.3 2024 SCSOS County Board Calendar
 - 6.0 The 2022-2023 Audit Report prepared by Crowe LLP will be presented by Jeff Jensen. **[Action Item]**
 - 7.0 Facilities, Maintenance, Operations and Fleet (FMOF) Department Presentation – James Peters

8.0 School Accountability Report Cards

Presented by Brian Gault, Assistant Superintendent **[Action Item]**

School Accountability Report Cards are prepared, per state requirements, for Sutter County Special Education, Feather River Academy and Pathways Charter Academy.

9.0 Approval of Leas Extension with Arch Investments

Ron Sherrod, Assistant Superintendent **[Action Item]**

9.1 Arch Investments LLC Contract

10.0 Business Services Report

Nic Hoogeveen-Director Business Services

11.1 Monthly Financial Report – December 2023

11.0 Select and Convene Superintendent’s Salary Committee

Ron Sherrod **[Action Item]**

Education Code Section 1209 states that a county superintendent of schools shall not increase his or her salary, financial remuneration, benefits, or pension in any manner or for any reason without bringing the matter to the attention of the county board of education for its discussion at a regularly scheduled public meeting of the board and without the approval of the county board of education.

11.0 Items from the Superintendent/Board

12.0 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.

Nic presented the Schools' First Interim Report for 2023-2024 to the Board. Nic reviewed the First Interim Report with the Board and he referenced certain sections of the report where he went into deeper discussion with the board. All documents are in the board packet.

A motion was made to approve Sutter County Superintendent of Schools' First Interim Report 2023-2024.

Motion: Lachance Seconded: Gill
Action: Motion Carried
Ayes: 5 (McJunkin, Singh, Gill, Lachance and Pamma)
Noes: 0
Absent: 0 Abstain: 0

9.0 Business Services Report

Ron Sherrod- Assistant Superintendent

- 9.1 Facilities Update – Ron Sherrod
- 9.2 3400 AR Management of County Office Assets and Account
- 9.3 3400 BP Management of County Office Assets and Account
- 9.4 3440 AR Inventories
- 9.5 3451 AR Petty Cash Funds
- 9.6 3452 AR Student Activity Funds

A motion was made to approve the above AR and BP's.

Motion: Gurv Pamma Seconded: Harjit Singh
Action: Motion Carried
Ayes: 5 (McJunkin, Singh, Gill, Lachance and Pamma)
Noes: 0
Absent: 0 Abstain: 0

10.0 Quarterly Report of Surplus Property

Ron Sherrod Assistant Superintendent of Business

In accordance with Board Policy 3270, the County Superintendent of Schools prepares and presents a quarterly report to the Board of items under \$25,000 in value that are being declared surplus

11.0 Superintendent and Board Updates

- First Cosmetology Student Graduate Graduated State Board of Cosmetology.
- Eric Pomeroy Golf Tournament set for May 2024, the foundation now has a 501 (c)(3)
- K-12 Strong workforce with Eric Pomeroy. 4 Partners with Tri-County Schools gave back 1.6 million dollars.

- Daniella Pomeroy received the Golden Bell Award at the CSBA Conference with June McJunkin and Angela Huerta in attendance.
- Harjit Singh spoke at the CSBA conference and did amazing.
- SCSOS website has been updated with new photos of Kash Gill, Gurv Pamma and Karisa Williams
- Harjit Singh received a plaque from CSBA
- June McJunkin thought the conference was great and reminded everyone it is always the first weekend of December.
- ENHS vs. WHS Boys and Girls Basketball will get to play at the Golden 1 Center.

12.0 Adjournment

A motion was made to adjourn the meeting at 6:43pm

Motion: Kash Gill Seconded: Gurv Pamma
Action: Motion Carried
Ayes: 5 (McJunkin, Singh, Gill, Lachance and Pamma)
Noes: 0
Absent: 0 Abstain: 0

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BOARD AGENDA ITEM: Donations

BOARD MEETING DATE: January 17, 2024

AGENDA ITEM SUBMITTED FOR:

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

PREPARED BY:

Maggie Navarro

SUBMITTED BY:

Ron Sherrod

PRESENTING TO BOARD:

Ron Sherrod

BACKGROUND AND SUMMARY INFORMATION:

<u>Donor</u>	<u>Value</u>	<u>Purpose</u>
DBA Anything is Possible	\$300	To support a family from PCA

	<u>22-23 Year</u>	<u>Current Period</u>	<u>To Date</u>
Total Donations-Cash	\$40.00	\$300.00	\$340.00
Total Donations-Value	\$0.00	\$0.00	\$0.00
Total Donations	\$40.00	\$300.00	\$340.00

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

Donor Identification	<input type="checkbox"/> Individual	<input checked="" type="checkbox"/> Business
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Donor Name: DBA Anything is Possible Phone: _____
Address: 1584 HOLLY TREE DR. City/State: Yuba City CA Zip: 95953
Business only: Position: _____
Phone: (530) 812-2718 Type of Business: Non-profit

Gift or Donation:	<input type="checkbox"/> Cash	<input checked="" type="checkbox"/> Check	Dollar Amount: \$ <u>300.00</u>
	<input type="checkbox"/> Other (List item below)		
Date of Donation:	<u>Dec 13, 2023</u>		

To support a family from PCA

Intent of Gift or Donation: Clothes, Food
Working Condition: _____

Estimated Dollar Value \$ _____

Donated To (Site/Program): FEATHER RIVER ACADEMY

Site/Program Administrator: CHRIS REYNA 
Typed Name Signature

Asst. Superintendent/Director for Dept.: Brian Gault 
Typed Name Signature

Delivery Date: Dec 13, 2023 Delivered By: CHRIS REYNA
Received By: CHRIS REYNA

For Business Office Use Only

Assistant Superintendent Business Services 
Signature

Revenue Code: _____

Review Comments: _____

Board Agenda Date: 1/17/24



Sutter County Board of Education Calendar 2024

Below is the 2024 calendar for the Sutter County Board of Education meetings (2nd Wednesday of the month with the exception of January, June and December). Also listed are the due dates for agenda items and all supporting materials. **Items received after the due date will be placed on the following month's agenda.**

Location: Sutter County Superintendent of Schools Office
970 Klamath Lane ▪ Yuba City, CA 95993
North/South Board Room

Board President: June McJunkin
Board Vice President: Victoria Lachance

Month	Meeting Date	Time	Agenda Items Due
January	Wednesday, January 17, 2024	5:30 p.m.	Monday, January 8, 2024
February	Wednesday, February 14, 2024	5:30 p.m.	Monday, February 5, 2024
March	Wednesday, March 13, 2024	5:30 p.m.	Monday, March 4, 2024
April	Wednesday, April 10, 2024	5:30 p.m.	Monday, April 1, 2024
May	Wednesday, May 8, 2024	5:30 p.m.	Monday, April 29, 2024
June	Wednesday, June 12, 2024 (Public Hearing – LCAP & Budget)	5:30 p.m.	Monday, June 3, 2024
	Thursday, June 20, 2024 (Adoption – LCAP & Budget)	5:30 p.m.	Friday, June 14, 2024
July	Wednesday, July 10, 2024	5:30 p.m.	Monday, July 1, 2024
August	Wednesday, August 14, 2024	5:30 p.m.	Monday, August 5, 2024
September	Wednesday, September 11, 2024	5:30 p.m.	Monday, September 2, 2023
October	Wednesday, October 9, 2024	5:30 p.m.	Monday, September 30, 2024
November	Wednesday, November 13, 2024	5:30 p.m.	Monday, November 4, 2024
December	Wednesday, December 11, 2024	5:30 p.m.	Monday, December 2, 2024

BOARD AGENDA ITEM: 2022-23 Audit Report

BOARD MEETING DATE: January 17, 2024

AGENDA ITEM SUBMITTED FOR:

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

PREPARED BY:

Crowe LLP

SUBMITTED BY:

Nicolass Hoogeveen

PRESENTING TO BOARD:

Jeff Jensen

BACKGROUND AND SUMMARY INFORMATION:

Audit of the financial statements of Sutter County Superintendent of Schools as of June 30, 2023 and for the year then ended for the purpose of expressing an opinion

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
FINANCIAL STATEMENTS
June 30, 2023

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS

FINANCIAL STATEMENTS

June 30, 2023

CONTENTS

INDEPENDENT AUDITOR'S REPORT	1
MANAGEMENT'S DISCUSSION AND ANALYSIS	4
BASIC FINANCIAL STATEMENTS:	
GOVERNMENT-WIDE FINANCIAL STATEMENTS:	
STATEMENT OF NET POSITION	9
STATEMENT OF ACTIVITIES.....	10
FUND FINANCIAL STATEMENTS:	
BALANCE SHEET - GOVERNMENTAL FUNDS	11
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION.....	12
STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCES - GOVERNMENTAL FUNDS.....	13
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCES - GOVERNMENTAL FUNDS - TO THE STATEMENT OF ACTIVITIES.....	14
STATEMENT OF NET POSITION - PROPRIETARY FUNDS	15
STATEMENT OF CHANGE IN NET POSITION - PROPRIETARY FUNDS	16
STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS.....	17
STATEMENT OF FIDUCIARY NET POSITION - CUSTODIAL FUNDS.....	18
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - CUSTODIAL FUNDS.....	19
NOTES TO FINANCIAL STATEMENTS.....	20
REQUIRED SUPPLEMENTARY INFORMATION:	
COUNTY SCHOOL SERVICE FUND BUDGETARY COMPARISON SCHEDULE	48
SCHEDULE OF CHANGES IN THE COUNTY OFFICE'S TOTAL OTHER POSTEMPLOYMENT BENEFITS (OPEB) LIABILITY	49
SCHEDULE OF THE COUNTY OFFICE'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY.....	50

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS

FINANCIAL STATEMENTS

June 30, 2023

CONTENTS

REQUIRED SUPPLEMENTARY INFORMATION (CONTINUED):

SCHEDULE OF THE COUNTY OFFICE'S CONTRIBUTIONS	52
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION	54

SUPPLEMENTARY INFORMATION:

COMBINING BALANCE SHEET - ALL NON-MAJOR FUNDS	55
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCES - ALL NON-MAJOR FUNDS.	56
ORGANIZATION	57
SCHEDULE OF AVERAGE DAILY ATTENDANCE.....	58
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	59
RECONCILIATION OF UNAUDITED ACTUAL FINANCIAL REPORT WITH AUDITED FINANCIAL STATEMENTS.....	61
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS - UNAUDITED.....	62
SCHEDULE OF CHARTER SCHOOLS	63
NOTES TO SUPPLEMENTARY INFORMATION	64
INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE.....	65
INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	70
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE AS REQUIRED BY THE UNIFORM GUIDANCE	72
FINDINGS AND RECOMMENDATIONS:	
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS.....	75
STATUS OF PRIOR YEAR FINDINGS AND RECOMMENDATIONS.....	79
FINANCIAL RESPONSIBILITY SUPPLEMENTAL SCHEDULE – US DEPARTMENT OF EDUCATION.....	80

INDEPENDENT AUDITOR'S REPORT

Board of Education
Sutter County Superintendent of Schools
Yuba City, California

Report on the Audit of the Financial Statements***Opinions***

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Sutter County Superintendent of Schools, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise Sutter County Superintendent of Schools' basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Sutter County Superintendent of Schools, as of June 30, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards (Government Auditing Standards)*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Sutter County Superintendent of Schools, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Sutter County Superintendent of Schools' ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

(Continued)

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Sutter County Superintendent of Schools' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Sutter County Superintendent of Schools' ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 4 to 8 and the County School Service Fund Budgetary Comparison Schedule, the Schedule of Changes in the County Office's Total Other Postemployment Benefits (OPEB) Liability, the Schedule of the County Office's Proportionate Share of the Net Pension Liability, and the Schedule of the County Office's Contributions on pages 48 to 53 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

(Continued)

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Sutter County Superintendent of Schools' basic financial statements. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and other supplementary information on pages 55-63 and 80-81 are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and, except for that portion marked "unaudited," was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information, has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole. The information marked "unaudited" has not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 15, 2023 on our consideration of Sutter County Superintendent of Schools' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Sutter County Superintendent of Schools' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Sutter County Superintendent of Schools' internal control over financial reporting and compliance.

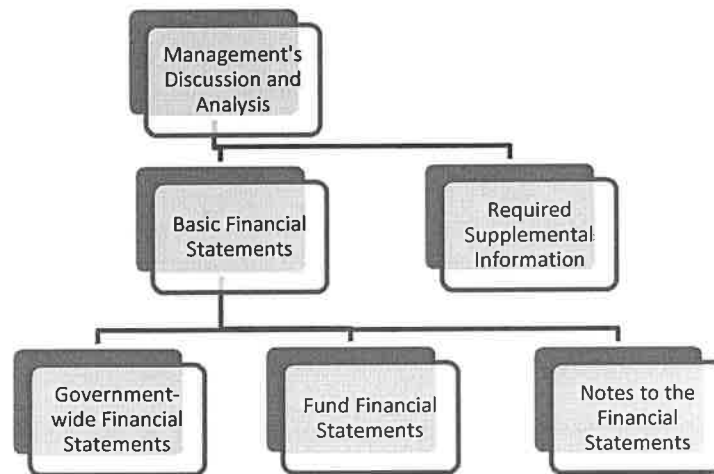
Crowe LLP
Crowe LLP

Sacramento, California
December 15, 2023

This section of Sutter County Superintendent of Schools (County Office) annual financial report represents our discussion and analysis of the County Office’s financial performance during the fiscal year ending on June 30, 2023. We encourage readers to consider the information presented in conjunction with information which is furnished in the financial statements that follow this section.

Overview of the Financial Statements

This report consists of the following three sections: management’s discussion and analysis (this section), the basic financial statements, and the required supplementary information. The basic financial statements include two kinds of statements that present different views of the County Office: government-wide financial statements and fund financial statements. The financial statements may also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the information in the financial statements.



Government-wide Financial Statements

Government-wide financial statements report information about Sutter County Superintendent of Schools as a whole using accounting methods similar to those used by private-sector businesses. This means the statements take into account all revenues and expenses related to the fiscal year, regardless of when the cash involved is received or paid. The government-wide statements do not include programs and activities that are fiduciary in nature because their resources may not be used to support the operations of the Sutter County Superintendent of Schools.

The two government-wide statements report the County Office’s net position and how it has changed. Net position, or the difference between the County Office’s assets and liabilities, is one way to measure the County Office’s financial position. Increases or decreases in the County Office’s net position are indicators of whether its financial health is improving or deteriorating, respectively.

The government-wide financial statements are reported in two categories:

- Governmental Activities include the basic instructional services, support services, debt service payments, and capital equipment purchases. Local Control Funding Formula funds, state grants, federal grants, and interest earnings finance the majority of these activities.
- Business-type Activities reflect the operations of the Shady Creek Outdoor Education Program facility during non-student times, such as weekends, when the facility is available to outside groups for a fee. The revenues generated from these activities are transferred to the general program in an effort to reduce student cost. Operational costs of the Career Training Center are also included in business-type activities.

Fund Financial Statements

The fund financial statements provide more detailed information regarding three major categories of funds: governmental funds, proprietary funds, and fiduciary funds. Funds are the accounting devices the County Office uses to keep track of specific sources of funding and expenditures/expenses for particular activities or objectives. The Sutter County Superintendent of Schools, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal and contractual requirements.

1. **Governmental funds** are used to account for most of the County Office's basic services. The governmental funds provide a detailed short-term view that help determine whether there are more or fewer financial resources that can be spent in the near future to finance County Office operations. The primary differences between the government-wide and fund statements relate to capital assets, and long-term liabilities, which are reported in the government-wide financial statements, but not in the fund-based statements. Capital assets are items such as land and buildings, and long-term liabilities are items such as bonded debt, net pension liability, amounts owed for compensated absences, and capital lease obligations.
2. **Proprietary funds** are used to show activities that operate more like entities found in the private sector. The County Office operates three proprietary funds: two enterprise funds, one for the Shady Creek Outdoor Education Program facility and one for the Sutter County Career Training Center and a self-insurance fund for post-employment health care benefits for eligible retired employees.
3. **Fiduciary funds** are used to account for resources held for the benefit of external parties. Fiduciary funds are not reported in the government-wide financial statements because the resources of these funds are not available to support the operations of the Sutter County Superintendent of School's programs.

Financial Analysis of the County Office

Net Position

On June 30, 2023, total net position from governmental activities is \$22.8 million, an increase of \$5.9 million compared to the prior year. Although there are several changes that offset each other, this 35% increase is primarily due to an increase in cash from surpluses that are designated for future facility needs and within restricted programs.

Investment in capital assets, net of related debt, represents \$16.7 million of the Sutter County Superintendent of School’s total net position. This includes investment in items such as land, buildings, and capital equipment. Another \$8.9 million of the Sutter County Superintendent of Schools’ net position represents resources that are subject to external restrictions on how they may be used. Any final positive remaining net position represents unrestricted assets, which may be used to meet ongoing obligations, though certain laws and internally imposed designations on resources may further limit the purpose for which those assets may be used.

The Statement of Net Position reports all financial and capital resources. The statement presents the assets and liabilities in order of relative liquidity. The liabilities with average maturities greater than one year are reported in two components – the amount due within one year and the amount due in more than one year. The long-term liabilities of the County Office, consisting of net pension liability, other post-employment benefits and compensated absences payable have been reported in this manner on the Statement of Net Position.

As shown on the Statement of Net Position, the County Office’s total activities at the end of the fiscal year reflected assets of \$56.1 million and liabilities of \$42.3 million. The largest assets are \$32.4 million in cash, \$13.6 million in depreciable capital assets, \$6.4 million in receivables, and \$3.1 million in non-depreciable assets. The largest liabilities are long-term liabilities of \$37.7 million of which \$32 million represent the net pension liability.

Fund Level Highlights

As of June 30, 2023, the Sutter County Superintendent of Schools’ governmental funds reported a combined ending fund balance of \$29.9 million, an increase of \$4.6 million compared to the prior fiscal year.

Fund Financial Analysis

The Balance Sheet of the governmental funds reported \$34.9 million in assets, \$5 million in liabilities, and \$29.9 million in fund balances as of June 30, 2023. Total assets primarily consist of cash balances of \$27.5 million and accounts receivable of \$6.4 million, while total liabilities primarily consist of \$3.1 million in accounts payable and \$755 thousand in unearned revenue.

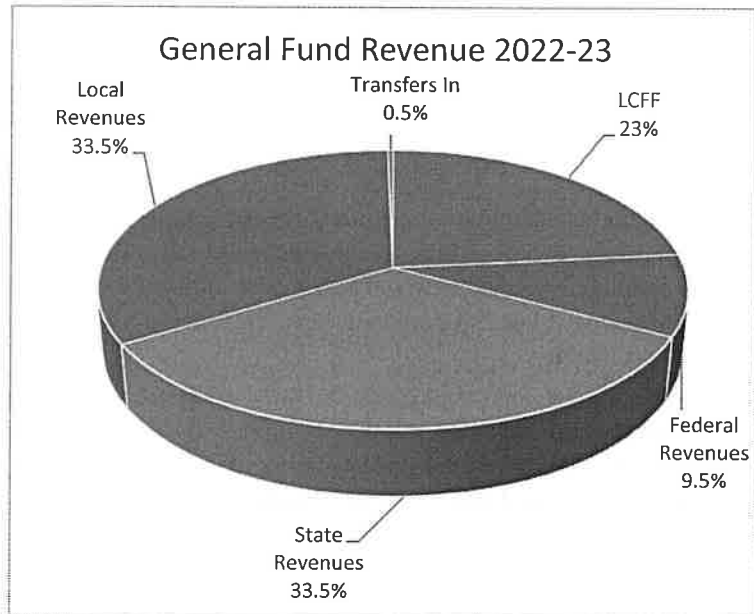
Within the total \$29.9 million in fund balance, \$17.3 million is reserved for specific programs by federal or state law, external constraints, or by contractual obligations, as well as internally imposed restrictions. A total of \$2.1 million is designated for economic uncertainties, \$9.8 million is assigned for specific purposes, and the remaining \$674 thousand represents amounts that are generally unrestricted reserves, which have been designated as “non-spendable” to cover amounts for prepaid expenditures and revolving cash.

Governmental Funds				
Condensed Balance Sheet as of June 30, 2023				
	County School Service Fund	Special Reserve for Capital Outlay Projects Fund	All Non-Major Funds	Governmental Funds Total
Assets				
Cash	\$ 18,660,113	\$ 3,432,184	\$ 208,038	\$ 22,300,335
Receivables	8,084,245	-	283,535	8,367,784
Prepaid Expenses	650,254	-	13,209	663,463
Due from Other Funds	71,902	-	324,900	396,802
Total Assets	\$ 25,666,518	\$ 8,432,184	\$ 623,082	\$ 34,924,330
Liabilities				
Accounts Payable	\$ 2,470,639	\$ 10,311	\$ 760,045	\$ 3,181,055
Due to Other Funds	1,054,342	-	2,000	1,056,342
Unearned Revenue	755,457	-	-	755,457
Total Liabilities	\$ 4,230,498	\$ 10,311	\$ 762,045	\$ 5,002,854
Fund Balances	\$ 21,436,020	\$ 8,421,873	\$ 87,037	\$ 29,924,330

The Statement of Revenues, Expenditures, and Change in Fund Balances of the governmental funds shows \$49.7 million in revenues and \$44.5 million in expenditures. The largest source of revenue is Other State Sources representing \$19 million (38.3%), followed by LCFF of \$10.6 million (21.3%). The ending fund balance of the governmental funds for the year ending June 30, 2023 is \$29.9 million, which represents an increase of \$4.6 million (18.3%) from the prior year.

Governmental Funds

The Sutter County Superintendent of Schools' major governmental funds include the County School Service Fund, commonly called the General Fund, and the Special Reserve Fund (Fund 17). The County School Service Fund is the Sutter County Superintendent of Schools' main operating fund. The Special Reserve Fund is used to earmark funds for long-term planning and non-capital projects. The Adult Education (Fund 11) is used to track revenue and expenses associated with our Adult Education program. The Special Reserve for Capital Outlay Projects (Fund 40) is used set aside general fund moneys for capital outlay



purposes. All other governmental funds are considered non-major funds for financial reporting purposes. The County School Service Fund ended the most recent fiscal year with a fund balance of \$21.4 million, while the remaining governmental funds reported a combined ending balance of \$8.5 million.

On the Statement of Revenues, Expenditures, and Change in Fund Balances for the governmental funds, the County School Service Fund had revenues of \$45.1 million and \$39 million in expenditures for the year ending June 30, 2023. The largest source of revenues for the County School Service Fund was \$15.1 million each from both other local sources and other state sources. The County School Service Fund's ending balance as of June 30, 2023 was \$21.4 million, which represents an increase of \$2.4 million compared to the prior year.

Custodial Funds

The Sutter County Superintendent of Schools has one custodial fund, the Special Education Pass Thru fund acts as a clearing account and therefore does not have net assets.

Proprietary Funds

The Sutter County Superintendent of Schools has two proprietary funds: an internal service fund, the "Self-Insurance Fund," and an enterprise fund, the "Other Enterprise Fund." The Self-Insurance Fund, established in 2006-07, is used to pay post-employment health care benefits for eligible employees. The net position of the Self-Insurance Fund is \$4.9 million as of June 30, 2023, which is an increase of \$167

thousand. The Other Enterprise Fund is used to account for the revenue and expenses for use of the Shady Creek facility by outside agencies during student non-attendance days and programs within the Sutter County Career Training Center. Typically, the fund has minimal assets since excess cash is transferred to the General Fund to help offset the educational program cost for Shady Creek. The enterprise fund has a negative net position of \$537 thousand, which is largely attributed to the net pension liability.

Capital Asset and Long-Term Liabilities

Capital Assets

The Sutter County Superintendent of Schools investment in capital assets as of June 30, 2023 totaled \$16.7 million (net of accumulated depreciation), which was a slight increase of 1% from the prior year.

Long-Term Liabilities

The Sutter County Superintendent of Schools did not make any purchases in 2022-23 that would require long-term debt.

Economic Outlook and Future Budgets

Although the federal and state economies have shown growth, the Sutter County Superintendent of Schools continues to maintain its conservative approach to fiscal matters. The current times are filled with economic uncertainty with the state facing potential revenue shortfalls and budget deficits that could result in reductions of education spending. The state's total revenue for the last fiscal year will not be known until all 2022 taxes have been filed due to the tax filing extension until November. With these economic factors in mind, Sutter County Superintendent of Schools will continue to monitor reserves and adjust services as needed in the best interest of students in the community while maintaining its current positive position.

Requests for Information

This financial report is designed to provide a general overview of the Sutter County Superintendent of Schools' finances to interested parties. Questions concerning the information provided in this report, or requests for additional information should be addressed to the Sutter County Superintendent of Schools Office, Business Services, 970 Klamath Lane, Yuba City, CA 95993.

BASIC FINANCIAL STATEMENTS

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
STATEMENT OF NET POSITION
June 30, 2023

	Governmental <u>Activities</u>	Business-Type <u>Activities</u>	<u>Total</u>
ASSETS			
Cash and investments (Note 2)	\$ 32,440,962	\$ 2,070	\$ 32,443,032
Receivables	6,369,349	13,113	6,382,462
Internal balances	(670,140)	582,002	(88,138)
Prepaid expenses	663,463	3,927	667,390
Non-depreciable capital assets (Note 4)	3,128,658	-	3,128,658
Depreciable capital assets, net of accumulated depreciation (Note 4)	<u>13,571,749</u>	<u>-</u>	<u>13,571,749</u>
Total assets	<u>55,504,041</u>	<u>601,112</u>	<u>56,105,153</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflow s of resources - pensions (Notes 7 and 8)	12,177,671	409,639	12,587,310
Deferred outflow s of resources - college acquisition	-	337,500	337,500
Deferred outflow s of resources - OPEB (Note 9)	<u>1,095,068</u>	<u>-</u>	<u>1,095,068</u>
Total Deferred Outflow s of Resources	<u>13,272,739</u>	<u>747,139</u>	<u>14,019,878</u>
LIABILITIES			
Accounts payable	3,111,097	519,798	3,630,895
Unearned revenue	755,457	64,787	820,244
Due to grantor governments	134,362	-	134,362
Long-term liabilities (Note 5):			
Due within one year	20,951	-	20,951
Due after one year	<u>36,559,061</u>	<u>1,158,462</u>	<u>37,717,523</u>
Total liabilities	<u>40,580,928</u>	<u>1,743,047</u>	<u>42,323,975</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred inflow s of resources - pensions (Notes 7 and 8)	4,745,067	141,933	4,887,000
Deferred inflow s of resources - OPEB (Note 9)	<u>610,427</u>	<u>-</u>	<u>610,427</u>
Total Deferred Inflow s of Resources	<u>5,355,494</u>	<u>141,933</u>	<u>5,497,427</u>
NET POSITION			
Net investment in capital assets	16,700,407	-	16,700,407
Restricted:			
Legally restricted programs	8,907,968	-	8,907,968
Capital projects	8,421,873	-	8,421,873
Internal service	4,877,788	-	4,877,788
Unrestricted	<u>(16,067,678)</u>	<u>(536,729)</u>	<u>(16,604,407)</u>
Total net position	<u>\$ 22,840,358</u>	<u>\$ (536,729)</u>	<u>\$ 22,303,629</u>

See accompanying notes to financial statements.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2023

	<u>Expenses</u>	Program Revenues			Net (Expense) Revenue and Changes in Net Position		<u>Total</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	
Governmental activities:							
Instruction	\$16,132,251	\$ 3,250,831	\$12,188,571	\$ -	\$ (692,849)	\$ -	\$ (692,849)
Instruction-related services:							
Supervision of instruction	4,532,881	549,156	2,441,164	-	(1,542,561)	-	(1,542,561)
School site administration	3,548,737	241,617	1,392,537	-	(1,914,583)	-	(1,914,583)
Pupil services:							
Food services	451,980	-	267,553	-	(184,427)	-	(184,427)
All other pupil services	4,200,292	727,210	4,038,485	-	565,403	-	565,403
General administration:							
Data processing	1,227,321	-	-	-	(1,227,321)	-	(1,227,321)
All other general administration	4,407,526	561,160	1,961,210	-	(1,885,156)	-	(1,885,156)
Plant services	2,104,836	70,280	408,251	-	(1,626,305)	-	(1,626,305)
Community Services	2,429,821	437,633	2,337,164	-	344,976	-	344,976
Enterprise activities	415,829	11,653	11,444	-	(392,732)	-	(392,732)
Other outgo	3,535,855	1,233,814	2,575,463	-	273,422	-	273,422
Business-type activities:							
Enterprise activities	2,718,070	915,278	683,659	-	-	(1,119,133)	(1,119,133)
Total governmental and business-type activities	<u>\$45,705,399</u>	<u>\$ 7,998,632</u>	<u>\$28,305,501</u>	<u>\$ -</u>	<u>(8,282,133)</u>	<u>(1,119,133)</u>	<u>(9,401,266)</u>
General revenues:							
Taxes and subventions:							
Taxes levied for general purposes				1,913,928	-		1,913,928
Federal and state aid not restricted to specific purposes				8,759,110	-		8,759,110
Interest and investment earnings (loss)				420,177	13,949		434,126
Interagency revenues				1,936,553	-		1,936,553
Miscellaneous				1,752,987	468,993		2,221,980
Internal transfers				(582,172)	582,172		-
Total general revenues				<u>14,200,583</u>	<u>1,065,114</u>		<u>15,265,697</u>
Change in net position				<u>5,918,450</u>	<u>(54,019)</u>		<u>5,864,431</u>
Net position, July 1, 2022				<u>16,921,908</u>	<u>(482,710)</u>		<u>16,439,198</u>
Net position, June 30, 2023				<u>\$ 22,840,358</u>	<u>\$ (536,729)</u>		<u>\$ 22,303,629</u>

See accompanying notes to financial statements.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2023

	County School Service Fund	Special Reserve For Capital Outlay Projects Fund	All Non-Major Funds	Total Governmental Funds
ASSETS				
Cash and investments:				
Cash in County Treasury	\$ 18,695,075	\$ 8,432,184	\$ 173,402	\$ 27,300,661
Cash in banks	1,958	-	-	1,958
Cash in revolving fund	10,370	-	-	10,370
Collections awaiting deposit	147,710	-	34,636	182,346
Cash with Fiscal Agent	5,000	-	-	5,000
Receivables	6,084,249	-	283,535	6,367,784
Due from other funds	71,902	-	324,300	396,202
Prepaid expenditures	650,254	-	13,209	663,463
	<u>\$ 25,666,518</u>	<u>\$ 8,432,184</u>	<u>\$ 829,082</u>	<u>\$ 34,927,784</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 2,276,337	\$ 10,311	\$ 760,045	\$ 3,046,693
Due to grantor governments	134,362	-	-	134,362
Due to other funds	1,064,342	-	2,000	1,066,342
Unearned revenue	755,457	-	-	755,457
	<u>4,230,498</u>	<u>10,311</u>	<u>762,045</u>	<u>5,002,854</u>
Fund balances:				
Nonspendable	660,624	-	13,209	673,833
Restricted	8,837,205	8,421,873	57,554	17,316,632
Assigned	9,796,421	-	-	9,796,421
Unassigned	2,141,770	-	(3,726)	2,138,044
	<u>21,436,020</u>	<u>8,421,873</u>	<u>67,037</u>	<u>29,924,930</u>
	<u>\$ 25,666,518</u>	<u>\$ 8,432,184</u>	<u>\$ 829,082</u>	<u>\$ 34,927,784</u>

See accompanying notes to financial statements.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
June 30, 2023

Total fund balances - Governmental Funds		\$ 29,924,930
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used for governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds. The cost of the assets is \$26,615,721 and the accumulated depreciation is \$9,915,314 (Note 4).		
		16,700,407
Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the funds. Long-term liabilities at June 30, 2023 consisted of (Note 5):		
Net pension liability (Notes 7 and 8)	\$ (32,021,538)	
Total OPEB liability (Note 9)	(4,537,523)	
Compensated absences	(20,951)	
		(36,580,012)
In the governmental funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the Statement of Net Position, deferred outflows and inflows of resources relating to pensions are reported (Notes 7 and 8):		
Deferred outflows of resources relating to pensions	12,177,671	
Deferred inflows of resources relating to pensions	(4,745,067)	
		7,432,604
Internal service funds are used to conduct certain activities for which costs are charged to other funds. Assets and liabilities are reported with governmental activities in the Statement of Net Position.		
		4,877,788
In government funds, deferred outflows and inflows of resources relating to other postemployment benefits (OPEB) are not reported because they are applicable to future periods. In the Statement of Net Position, deferred outflows and inflows of resources relating to OPEB are reported (Note 9)		
Deferred outflows of resources relating to OPEB	1,095,068	
Deferred inflows of resources relating to OPEB	(610,427)	
		484,641
Total net position - governmental activities		\$ 22,840,358

See accompanying notes to financial statements.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGE IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended June 30, 2023

	County School Service Fund	Special Reserve For Capital Outlay Projects Fund	All Non-Major Funds	Total Governmental Funds
Revenues:				
Local Control Funding Formula (LCFF):				
State apportionment	\$ 8,611,925	\$ -	\$ -	\$ 8,611,925
Local sources	1,956,884	-	-	1,956,884
Total LCFF	<u>10,568,809</u>	<u>-</u>	<u>-</u>	<u>10,568,809</u>
Federal sources	4,264,760	-	516,956	4,781,716
Other state sources	15,135,856	-	3,911,028	19,046,884
Other local sources	15,174,794	114,506	3,324	15,292,624
Total revenues	<u>45,144,219</u>	<u>114,506</u>	<u>4,431,308</u>	<u>49,690,033</u>
Expenditures:				
Current:				
Certificated salaries	9,720,548	-	518,587	10,239,135
Classified salaries	11,870,248	-	434,690	12,304,938
Employee benefits	9,624,462	-	342,506	9,966,968
Books and supplies	843,931	-	313,158	1,157,089
Contract services and operating expenditures	5,835,535	145,182	442,457	6,423,174
Other outgo	632,948	-	2,902,907	3,535,855
Capital outlay	494,161	334,450	23,328	851,939
Total expenditures	<u>39,021,833</u>	<u>479,632</u>	<u>4,977,633</u>	<u>44,479,098</u>
Excess (deficiency) of revenues over (under) expenditures	<u>6,122,386</u>	<u>(365,126)</u>	<u>(546,325)</u>	<u>5,210,935</u>
Other financing (uses) sources:				
Transfers in	155,642	2,600,000	620,740	3,376,382
Transfers out	<u>(3,872,644)</u>	<u>-</u>	<u>(85,910)</u>	<u>(3,958,554)</u>
Total other financing (uses) sources	<u>(3,717,002)</u>	<u>2,600,000</u>	<u>534,830</u>	<u>(582,172)</u>
Net change in fund balances	2,405,384	2,234,874	(11,495)	4,628,763
Fund balances, July 1, 2022	<u>19,030,636</u>	<u>6,186,999</u>	<u>78,532</u>	<u>25,296,167</u>
Fund balances, June 30, 2023	<u>\$ 21,436,020</u>	<u>\$ 8,421,873</u>	<u>\$ 67,037</u>	<u>\$ 29,924,930</u>

See accompanying notes to financial statements.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGE IN FUND BALANCES - GOVERNMENTAL FUNDS -
TO THE STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2023

Net change in fund balances - Total Governmental Funds	\$ 4,628,763
Amounts reported for governmental activities in the Statement of Activities are different because:	
Acquisition of capital assets is an expenditure in the governmental funds, but increases capital assets in the Statement of Net Position (Note 4).	878,447
Depreciation of capital assets is an expense that is not recorded in the governmental funds (Note 4).	(730,015)
In governmental funds, other postemployment benefits are recognized when employers contributions are made. In government-wide statements, other postemployment benefits are recognized on the accrual basis (Notes 5 and 9).	(294,513)
In the Statement of Activities, expenses related to compensated absences are measured by the amounts earned during the year. In the governmental funds, expenditures are measured by the amount of financial resources used (Note 5).	13,745
In governmental funds, pension costs are recognized when employer contributions are made. In the Statement of Activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and actual employer contributions was (Notes 7 and 8).	1,255,010
Net revenues of the Self-Insurance Fund are reported with governmental activities in the Statement of Activities.	<u>167,013</u>
Change in net position of governmental activities	<u>\$ 5,918,450</u>

See accompanying notes to financial statements.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
STATEMENT OF NET POSITION –
PROPRIETARY FUNDS
June 30, 2023

	<u>Enterprise Fund</u>	<u>Internal Service Fund</u>
ASSETS		
Cash and Investments (Note 2):		
Cash in County Treasury	\$ -	\$ 4,940,627
Collections Awaiting Deposit	2,070	-
Due from Other Funds (Note 3)	651,904	-
Receivables	13,113	1,565
Prepaid Expenditures	3,927	-
Total assets	671,014	4,942,192
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflows of resources - college acquisition	337,500	-
Deferred outflows of resources - pensions (Notes 7 and 8)	409,639	-
Total deferred outflows of resources	747,139	-
LIABILITIES		
Current liabilities:		
Accounts payable	519,798	64,404
Unearned revenue	64,787	-
Due to other funds (Note 3)	69,902	-
Total current liabilities	654,487	64,404
Net pension liability - long-term (Notes 5, 7 and 8)	1,158,462	-
Total liabilities	1,812,949	64,404
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows of resources - pensions (Notes 7 and 8)	141,933	-
NET POSITION		
Unrestricted	\$ (536,729)	\$ 4,877,788

See accompanying notes to financial statements.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
STATEMENT OF CHANGE IN NET POSITION –
PROPRIETARY FUNDS
For the Year Ended June 30, 2023

	<u>Enterprise Fund</u>	<u>Internal Service Fund</u>
Operating revenues:		
Tuition revenue	\$ 656,162	\$ -
Other federal revenue	565,709	-
Other state revenue	27,497	-
Other local revenue	832,511	454,189
	<u>2,081,879</u>	<u>454,189</u>
Operating expenses:		
Certificated salaries	320,727	-
Classified salaries	466,504	-
Employee benefits	712,553	-
Books and supplies	279,313	-
Contract services and operating expenses	282,811	287,176
Payments to students	656,162	-
	<u>2,718,070</u>	<u>287,176</u>
Total operating expenses	<u>2,718,070</u>	<u>287,176</u>
Operating (loss) income	<u>(636,191)</u>	<u>167,013</u>
Non-operating (expense) revenue:		
Transfers in	651,904	-
Transfers out	(69,732)	-
	<u>582,172</u>	<u>-</u>
Total non-operating revenue	<u>582,172</u>	<u>-</u>
Change in net position	<u>(54,019)</u>	<u>167,013</u>
Net position, July 1, 2022	<u>(482,710)</u>	<u>4,710,775</u>
Net position, June 30, 2023	<u>\$ (536,729)</u>	<u>\$ 4,877,788</u>

See accompanying notes to financial statements.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
STATEMENT OF CASH FLOWS –
PROPRIETARY FUNDS
For the Year Ended June 30, 2023

	<u>Enterprise Fund</u>	<u>Internal Service Fund</u>
Cash flows from operating activities:		
Cash received from self-insurance	\$ -	\$ 466,782
Cash received from federal, state and local sources	1,066,731	-
Cash paid to employees	(1,432,413)	-
Cash paid for operating expenses	<u>(147,084)</u>	<u>(282,025)</u>
Net cash (used in) provided by operating activities	<u>(512,766)</u>	<u>184,757</u>
 Cash flows provided by financing sources:		
Transfer to other funds	(137,068)	-
Transfer from other funds	<u>651,904</u>	<u>-</u>
Net cash provided by financing sources	<u>514,836</u>	<u>-</u>
 Net Increase in Cash in and Equivalents	2,070	184,757
Cash and equivalents, July 1, 2022	<u>-</u>	<u>4,755,870</u>
Cash and equivalents, June 30, 2023	<u>\$ 2,070</u>	<u>\$ 4,940,627</u>
 Reconciliation of operating (loss) income to net cash (used in) provided by operating activities:		
Operating (loss) income	<u>\$ (636,191)</u>	<u>\$ 167,013</u>
Adjustments to reconcile operating (loss) income to net cash (used in) provided by operating activities:		
(Increase) decrease in:		
Receivables	(11,070)	12,593
Due from other funds	(367,645)	-
Prepaid Expenditures	(3,927)	-
Deferred outflows of resources	(87,076)	-
Increase (decrease) in:		
Accounts payable	418,967	5,151
Unearned revenues	19,729	-
Net pension liability	475,734	-
Deferred inflows of resources	<u>(321,287)</u>	<u>-</u>
Total adjustments	<u>123,425</u>	<u>17,744</u>
Net cash (used in) provided by operating activities	<u>\$ (512,766)</u>	<u>\$ 184,757</u>

See accompanying notes to financial statements.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
STATEMENT OF FIDUCIARY NET POSITION -
CUSTODIAL FUNDS
For the Year Ended June 30, 2023

	Special Education Pass-through Fund
ASSETS	
Cash in County Treasury (Note 2)	\$ 32,209
Receivables	2,217,215
Due from other funds (Note 3)	<u>88,138</u>
Total assets	<u>2,337,562</u>
LIABILITIES	
Accounts payable	<u>2,336,483</u>
Total liabilities	<u>2,336,483</u>
NET POSITION	
Unrestricted	<u>\$ 1,079</u>

See accompanying notes to financial statements.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION –
CUSTODIAL FUNDS
For the Year Ended June 30, 2023

	<u>Special Education Pass-through Fund</u>
Revenues:	
Federal - pass-through	\$ 4,521,882
Other State Revenue	5,960,967
Other Local Revenue	<u>11,879</u>
Total revenue	10,494,728
Expenditures:	
Other outgo	<u>10,482,849</u>
Change in net position	11,879
Net Postion, July 1, 2022	<u>(10,800)</u>
Net Postion, July 1, 2023	<u><u>\$ 1,079</u></u>

See accompanying notes to financial statements.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Reporting Entity: The Superintendent of Schools and the Board of Education are the level of government which has governance responsibilities over all activities related to public school education as conducted by the County Office. The County Office is not included in any other governmental "reporting entity" as defined by the Governmental Accounting Standards Board since Board members and the Superintendent have approval authority, the responsibility to significantly influence operations and primary accountability for fiscal matters.

The County Office receives funding from local, state and federal government sources and must comply with all the requirements of these funding sources.

Basis of Presentation - Financial Statements: The basic financial statements include a Management's Discussion and Analysis (MD & A) section providing an analysis of the County Office's overall financial position and results of operations, financial statements prepared using full accrual accounting for all of the County Office's activities, including infrastructure, and a focus on the major funds.

Basis of Presentation - Government-Wide Financial Statements: The Statement of Net Position and the Statement of Activities displays information about the reporting government as a whole. Custodial funds are not included in the government-wide financial statements. Custodial funds are reported only in the Statement of Fiduciary Net Position at the fund financial statement level.

The Statement of Net Position and the Statement of Activities are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of Governmental Accounting Standards Board Codification Section (GASB Cod. Sec.) N50.118-.121.

Program revenues: Program revenues included in the Statement of Activities derive directly from the program itself or from parties outside the County Office's taxpayers or citizenry, as a whole; program revenues reduce the cost of the function to be financed from the County Office's general revenues.

Allocation of indirect expenses: The County Office reports all direct expenses by function in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function. Depreciation expense is specifically identified by function and is included in the direct expense of each function. Interest on long-term liabilities is considered an indirect expense and is reported separately on the Statement of Activities.

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Presentation - Fund Accounting: The accounts of the County Office are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balances, revenues and expenditures. County Office resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled.

A - Major Funds

The County School Service Fund is the general operating fund of the County Office and accounts for all revenues and expenditures of the County Office not encompassed within other funds. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures and capital improvement costs that are not paid through other funds are paid from the County School Service Fund. For financial reporting purposes, the current year activity and year-end balances of the Special Reserve for Other than Capital Outlay Fund is included in the County School Service Fund.

The Special Reserve for Capital Outlay Projects Fund is a Capital Projects Fund used to account for resources used for the acquisition or construction of capital facilities and equipment by the County Office.

The Proprietary Fund - Enterprise Fund is a business-type activity fund that is used to account for activities of the Shady Creek Outdoor School Program and Sutter County Career Technical Training Center. On September 1, 2021, Sutter County Superintendent of Schools acquired Cambridge Junior College (the "College") in exchange for \$450,000. Sutter County Superintendent of Schools incorporated the College with and into the Sutter County Career Technical Training Center and operates the College and accounts for its operations in an enterprise fund. No assets or liabilities were acquired nor are currently held by the College.

The Proprietary Fund - Internal Service Fund is a self-insurance fund used to account for services rendered on a cost-reimbursement basis within the County Office.

B - Other Funds

The Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. This classification includes the Adult Education, Child Development and Cafeteria Funds.

The Special Education Pass-Through Fund is a custodial fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for special education programs operated by various school districts within the county.

Basis of Accounting: Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the basic financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

Accrual: Governmental activities in the government-wide financial statements, the proprietary fund financial statements and the custodial fund financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Modified Accrual: The governmental funds financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or within 60 days after year end. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term liabilities, if any, is recognized when due.

Budgets and Budgetary Accounting: By state law, the Board of Education must adopt a final budget by July 1. A public hearing is conducted to receive comments prior to adoption. The County Office's governing board satisfied these requirements.

Receivables: Receivables consist of amounts due from the federal, state and local government, or private sources, in connection with reimbursement of allowable expenditures made pursuant to the County Office's grants and contracts. The County Office has determined that no allowance for doubtful accounts was needed as of June 30, 2023.

Capital Assets: Capital assets purchased or acquired, with an original cost of \$5,000 or more, are recorded at historical cost or estimated historical cost. Contributed assets are reported at acquisition value for the contributed asset. Additions, improvements and other capital outlay that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Capital assets are depreciated using the straight-line method over 4 - 30 years depending on asset types.

Deferred Outflows/Inflows of Resources: In addition to assets, the Statement of Net Position includes a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s), and as such will not be recognized as an outflow of resources (expense/expenditures) until then. The County Office has recognized a deferred outflow of resources related to the recognition of the net pension liability, the college acquisition for Sutter County Career Technical Training Center and total OPEB liability reported in the Statement of Net Position.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and as such, will not be recognized as an inflow of resources (revenue) until that time. The County Office has recognized a deferred inflow of resources related to the recognition of the net pension liability and total OPEB liability reported in the Statement of Net Position.

Pensions: For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the State Teachers' Retirement Plan (STRP) and Public Employers Retirement Fund B (PERF B) and additions to/deductions from STRP's and PERF B's fiduciary net position have been determined on the same basis as they are reported by STRP and PERF B. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Certain investments are reported at fair value.

	<u>STRP</u>	<u>PERF B</u>	<u>Total</u>
Deferred outflows of resources	\$ 3,272,176	\$ 9,315,134	\$ 12,587,310
Deferred inflows of resources	\$ 3,640,000	\$ 1,247,000	\$ 4,887,000
Net pension liability	\$ 8,795,000	\$ 24,385,000	\$ 33,180,000
Pension expense	\$ 841,721	\$ 3,263,012	\$ 4,104,733

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The County Office has allocated 3.45% and 3.25 % of the County Office's proportionate share of the STRP and PERF B, respectively, net pension liability and related deferred inflows of resources and outflows of resources to the County Office's business-type activities.

Interfund Activity: Interfund activity is reported as either loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental or governmental proprietary funds are netted as part of the reconciliation to the government-wide financial statements.

Compensated Absences: Compensated absences benefits totaling \$20,951 are recorded as a liability of the County Office. The liability is for the earned but unused benefits. The amount to be provided by future operations represents the total amount that would be required to be provided from the general operating revenues of the County Office if all the benefits were to be paid.

Accumulated Sick Leave: Sick leave benefits are accumulated for each employee. The employees do not gain a vested right to accumulated sick leave. Accumulated employee sick leave benefits are not recognized as liabilities of the County Office since cash payment of such benefits is not probable. Therefore, sick leave benefits are recorded as expenditures in the period that sick leave is taken.

Unearned Revenue: Revenue from federal, state, and local special projects and programs is recognized when qualified expenditures have been incurred. Funds received but not earned are recorded as unearned revenue until earned.

Net Position: Net position is displayed in three components:

1 - Net Investment in Capital Assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances (excluding unspent bond proceeds) of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

2 - Restricted Net Position - Restrictions of the ending net position indicate the portions of net position not appropriable for expenditure or amounts legally segregated for a specific future use. The restriction for legally restricted programs represents the portion of net position restricted to specific program expenditures. The restriction for capital projects represents the portion of net position restricted for capital projects. The restriction for self-insurance represents the portion of net position restricted for payment of contracted services related to claims. It is the County Office's policy to use restricted net position first when allowable expenditures are incurred.

3 - Unrestricted Net Position - All other net position that does not meet the definition of "restricted" or "net investment in capital assets".

Fund Balance Classifications: Governmental Accounting Standards Board Codification Sections 1300 and 1800, Fund Balance Reporting and Governmental Fund Type Definitions (GASB Cod. Sec. 1300 and 1800) implements a five-tier fund balance classification hierarchy that depicts the extent to which a government is bound by spending constraints imposed on the use of its resources. The five classifications, discussed in more detail below, are non-spendable, restricted, committed, assigned and unassigned.

A – Non-spendable Fund Balance: The non-spendable fund balance classification reflects amounts that are not in spendable form, such as revolving fund cash and prepaid expenditures.

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B - Restricted Fund Balance: The restricted fund balance classification reflects amounts subject to externally imposed and legally enforceable constraints. Such constraints may be imposed by creditors, grantors, contributors, or laws or regulations of other governments, or may be imposed by law through constitutional provisions or enabling legislation. These are the same restrictions used to determine restricted net position as reported in the government-wide and fiduciary fund statements.

C - Committed Fund Balance: The committed fund balance classification reflects amounts subject to internal constraints self-imposed by formal action of the Board of Education. The constraints giving rise to committed fund balance must be imposed no later than the end of the reporting period. The actual amounts may be determined subsequent to that date but prior to the issuance of the financial statements. Formal action by the Board of Education is required to remove any commitment from any fund balance. At June 30, 2023, the County Office had no committed fund balances.

D - Assigned Fund Balance: The assigned fund balance classification reflects amounts that the County Office's Board of Education has approved to be used for specific purposes, based on the County Office's intent related to those specific purposes. The Board of Education can designate personnel with the authority to assign fund balances. At June 30, 2023, Sutter County Superintendent had been designated with authority to make fund balance assignments.

E - Unassigned Fund Balance: In the County School Service Fund only, the unassigned fund balance classification reflects the residual balance that has not been assigned to other funds and that is not restricted, committed, or assigned to specific purposes.

In any fund other than the County School Service Fund, a positive unassigned fund balance is never reported because amounts in any other fund are assumed to have been assigned, at least, to the purpose of that fund. However, deficits in any fund, including the County School Service Fund that cannot be eliminated by reducing or eliminating amounts assigned to other purposes are reported as negative unassigned fund balance.

Fund Balance Policy: The County Office has an expenditure policy relating to fund balances. For purposes of fund balance classifications, expenditures are to be spent from restricted fund balances first, followed in order by committed fund balances (if any), assigned fund balances and lastly unassigned fund balances.

While GASB Cod. Sec. 1300 and 1800 do not require county offices to establish a minimum fund balance policy or a stabilization arrangement, GASB Cod. Sec. 1300 and 1800 do require the disclosure of a minimum fund balance policy and stabilization arrangements, if they have been adopted by the Board of Education and the Superintendent. The County Office has established a policy to maintain a 5% reserve for economic uncertainty but has not established a stabilization arrangement.

Property Taxes: Secured property taxes are attached as an enforceable lien on property as of March 1. Taxes are due in two installments on or before December 10 and April 10. Unsecured property taxes are due in one installment on or before August 31. The County of Sutter bills and collects taxes for the County Office. Tax revenues are recognized by the County Office when due.

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Eliminations and Reclassifications: In the process of aggregating data for the Statement of Net Position and the Statement of Activities, some amounts reported as interfund activity and balances in the funds were eliminated or reclassified. Interfund receivables and payables were eliminated to minimize the "grossing up" effect on assets and liabilities within the governmental activities column.

Estimates: The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions. These estimates and assumptions affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Accordingly, actual results may differ from those estimates.

New Accounting Pronouncements: In May 2020, the GASB issued GASB Statement No. 96, Subscription-Based Information Technology Arrangements. GASB Statement No. 96 defines a subscription-based information technology arrangement and requires the recognition of a right to use subscription asset and corresponding subscription liability. This statement was effective for fiscal years beginning after June 15, 2022. There was no impact to the County Office's July 1, 2022 net position as a result of the implementation of GASB Statement No. 96.

NOTE 2 - CASH AND INVESTMENTS

Cash at June 30, 2023 consisted of the following:

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Fiduciary Activities</u>
Pooled Funds:			
Cash in County Treasury	\$ 32,241,288	\$ -	\$ 32,209
Collections awaiting deposit	182,346	2,070	
Deposits:			
Revolving cash fund	10,370	-	-
Cash on hand and in banks	1,958	-	-
Cash with Fiscal Agent	5,000	-	-
	<hr/>	<hr/>	<hr/>
Total	\$ 32,440,962	\$ 2,070	\$ 32,209
	<hr/>	<hr/>	<hr/>

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 2 - CASH AND INVESTMENTS (Continued)

Pooled Funds: In accordance with Education Code Section 41001, the County Office maintains substantially all of its cash in Sutter County Treasury. The County Office is considered to be an involuntary participant in an external investment pool. The fair value of the County Office's investment pool is reported in the financial statements at amounts based upon the County Office's pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

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

In accordance with applicable state laws, Sutter County Treasurer may invest in derivative securities. However, at June 30, 2023, Sutter County Treasurer has indicated that the Treasurer's pooled investment fund contained no derivatives or other investments with similar risk profiles.

Deposits - Custodial Credit Risk: The County Office limits custodial credit risk by ensuring uninsured balances are collateralized by the respective financial institution. Cash balances held in banks are insured up to \$250,000 by the Federal Deposit Insurance Corporation (FDIC) and are collateralized by the respective financial institution. At June 30, 2023, the carrying amount of the County Office's accounts was \$12,328 and the bank balances were \$8,786, all of which was insured by the FDIC.

Cash with Fiscal Agent: Cash with Fiscal Agent totaling \$5,000 represents amounts held in the County Office's name by a third party custodian at June 30, 2023.

Interest Rate Risk: The County Office does not have a formal investment policy that limits cash and investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. At June 30, 2023, the County Office had no significant interest rate risk related to cash and investments held.

Concentration of Credit Risk: The County Office does not place limits on the amount it may invest in any one issuer. At June 30, 2023, the County Office had no concentration of credit risk.

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2023

NOTE 3 - INTERFUND TRANSACTIONS

Interfund Activity: Transfers between funds of the County Office are recorded as interfund transfers. The unpaid balances at year-end, as a result of such transactions, are shown as due to and due from individual funds.

Interfund Receivables/Payables: Individual fund interfund receivable and payable balances at June 30, 2023 were as follows:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
<u>Governmental Activities</u>		
Major Fund:		
County School Service	\$ 71,902	\$ 1,064,342
Non-Major Funds:		
Cafeteria	324,300	-
Child Development	-	2,000
<u>Business-Type Activities</u>		
Enterprise Fund:		
Other Enterprise	651,904	69,902
<u>Custodial Fund:</u>		
Special Education Pass-Through	88,138	-
Totals	\$ 1,136,244	\$ 1,136,244

Transfers: Transfers consist of operating transfers from funds receiving revenue to funds through which the resources are to be expended.

Transfer from the County School Service Fund to the Adult Education Fund to cover negative ending balance in Adult Education Fund.	\$ 309,433
Transfer from the County School Service Fund to the Special Reserve for Capital Outlay Projects Fund for future facility needs.	2,600,000
Transfer from the County School Service Fund to the Enterprise Fund for the Career Training Center.	651,904
Transfer from the County School Service Fund to the Cafeteria Fund to cover Shady Creek costs.	311,307
Transfer from Adult Education Fund to the County School Service Fund for indirect costs.	72,911
Transfer from the Child Development Fund to the County School Service Fund for indirect costs.	2,000
Transfer from the Cafeteria Fund to the County School Service Fund for indirect costs.	10,999
Transfer from the Enterprise Fund to County School Service Fund for the enterprise profit end of year transfer.	69,732
	\$ 4,028,286

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2023

NOTE 4 - CAPITAL ASSETS

A schedule of changes in capital assets for the year ended June 30, 2023 is shown below:

	Balance <u>July 1, 2022</u>	Transfers and <u>Additions</u>	Transfers and <u>Deductions</u>	Balance <u>June 30, 2023</u>
Non-depreciable:				
Land	\$ 2,419,931	\$ -	\$ -	\$ 2,419,931
Work-in-process	270,252	438,475	-	708,727
Depreciable:				
Land improvements	1,224,643	-	-	1,224,643
Buildings	19,288,277	184,124	-	19,472,401
Equipment	2,616,419	255,848	(82,248)	2,790,019
Totals, at cost	<u>25,819,522</u>	<u>878,447</u>	<u>(82,248)</u>	<u>26,615,721</u>
Less accumulated depreciation:				
Land improvements	407,538	61,182	-	468,720
Buildings	7,010,388	491,373	-	7,501,761
Equipment	1,849,621	177,460	(82,248)	1,944,833
Total accumulated depreciation	<u>9,267,547</u>	<u>730,015</u>	<u>(82,248)</u>	<u>9,915,314</u>
Capital assets, net	<u>\$ 16,551,975</u>	<u>\$ 148,432</u>	<u>\$ -</u>	<u>\$ 16,700,407</u>

Depreciation expense was charged to governmental activities as follows:

Instruction	\$ 373,628
Instruction supervision and administration	47,889
School site administration	44,968
Food services	3,146
All other pupil services	4,956
Community services	8,095
Enterprise Activities	9,404
All other general administration	168,314
Plant services	63,551
Data processing	6,064
Total depreciation expense	<u>\$ 730,015</u>

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2023

NOTE 5 - LONG-TERM LIABILITIES

Schedule of Changes In Long-Term Liabilities: A schedule of changes in long-term liabilities for the fiscal year ended June 30, 2023 is shown below:

	Balance			Balance	Amounts
	<u>July 1, 2022</u>	<u>Additions</u>	<u>Deductions</u>	<u>June 30, 2023</u>	<u>Due Within</u>
					<u>One Year</u>
<u>Governmental Activities</u>					
Net pension liability (Notes 7 and 8)	\$ 18,049,272	#####	\$ -	\$ 32,021,538	\$ -
Total OPEB liability (Note 9)	4,821,360	-	283,837	4,537,523	-
Compensated absences	34,696	-	13,745	20,951	20,951
Totals	<u>\$ 22,905,328</u>	#####	<u>\$ 297,582</u>	<u>\$ 36,580,012</u>	<u>\$ 20,951</u>
<u>Business-Type Activities</u>					
Net pension liability (Note 7 and 8)	\$ 682,728	\$ 475,734	\$ -	\$ 1,158,462	\$ -

Payments on net pension liability, total OPEB liability and compensated absences are made from the fund for which the related employee worked.

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 6 - FUND BALANCES

Fund balances, by category, at June 30, 2023 consisted of the following:

	County School Service <u>Fund</u>	Special Reserve for Capital Outlay Projects <u>Fund</u>	All Non-Major Funds	<u>Total</u>
Nonspendable:				
Revolving cash fund	\$ 10,370	\$ -	\$ -	\$ 10,370
Prepaid expenses	<u>650,254</u>	<u>-</u>	<u>13,209</u>	<u>663,463</u>
Subtotal nonspendable	<u>660,624</u>	<u>-</u>	<u>13,209</u>	<u>673,833</u>
Restricted:				
Legally restricted programs	8,837,205	-	-	8,837,205
Adult education programs	-	-	57,554	57,554
Capital projects	<u>-</u>	<u>8,421,873</u>	<u>-</u>	<u>8,421,873</u>
Subtotal restricted	<u>8,837,205</u>	<u>8,421,873</u>	<u>57,554</u>	<u>17,316,632</u>
Assigned:				
County Office of Education	5,861,614	-	-	5,861,614
One Stop	80,475	-	-	80,475
Educational services	1,658,294	-	-	1,658,294
ROP	6,627	-	-	6,627
SELPA	8,899	-	-	8,899
MAA	951,568	-	-	951,568
Alternative education	826	-	-	826
Equipment replacement and purchase	<u>1,228,118</u>	<u>-</u>	<u>-</u>	<u>1,228,118</u>
Subtotal assigned	<u>9,796,421</u>	<u>-</u>	<u>-</u>	<u>9,796,421</u>
Unassigned:				
Designated for economic uncertainty	2,141,770	-	-	2,141,770
Unassigned	<u>-</u>	<u>-</u>	<u>(3,726)</u>	<u>(3,726)</u>
Subtotal unassigned	<u>2,141,770</u>	<u>-</u>	<u>(3,726)</u>	<u>2,138,044</u>
Total fund balances	<u>\$ 21,436,020</u>	<u>\$ 8,421,873</u>	<u>\$ 67,037</u>	<u>\$ 29,924,930</u>

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 7 - NET PENSION LIABILITY – STATE TEACHERS' RETIREMENT PLAN

General Information about the State Teachers' Retirement Plan

Plan Description: Teaching-certified employees of the County Office are provided with pensions through the State Teachers' Retirement Plan (STRP) – a cost-sharing multiple-employer defined benefit pension plan administered by the California State Teachers' Retirement System (CalSTRS). The Teachers' Retirement Law (California Education Code Section 22000 et seq.), as enacted and amended by the California Legislature, established this plan and CalSTRS as the administrator. The benefit terms of the plans may be amended through legislation. CalSTRS issues a publicly available financial report that can be obtained at <http://www.calstrs.com>.

Benefits Provided: The STRP Defined Benefit Program has two benefit formulas:

- CalSTRS 2% at 60: Members first hired on or before December 31, 2012, to perform service that could be creditable to CalSTRS.
- CalSTRS 2% at 62: Members first hired on or after January 1, 2013, to perform service that could be creditable to CalSTRS.

The Defined Benefit (DB) Program provides retirement benefits based on members' final compensation, age and years of service credit. In addition, the retirement program provides benefits to members upon disability and to survivors/beneficiaries upon the death of eligible members. There are several differences between the two benefit formulas which are noted below.

CalSTRS 2% at 60 - CalSTRS 2% at 60 members are eligible for normal retirement at age 60, with a minimum of five years of credited service. The normal retirement benefit is equal to 2.0 percent of final compensation for each year of credited service. Early retirement options are available at age 55 with five years of credited service or as early as age 50 with 30 years of credited service. The age factor for retirements after age 60 increases with each quarter year of age to 2.4 percent at age 63 or older. Members who have 30 years or more of credited service receive an additional increase of up to 0.2 percent to the age factor, up to the 2.4 percent maximum.

CalSTRS calculates retirement benefits based on a one-year final compensation for members who retired on or after January 1, 2001, with 25 or more years of credited service, or for classroom teachers with less than 25 years of credited service if the employer elected to pay the additional benefit cost prior to January 1, 2014. One-year final compensation means a member's highest average annual compensation earnable for 12 consecutive months calculated by taking the creditable compensation that a member could earn in a school year while employed on a fulltime basis, for a position in which the person worked. For members with less than 25 years of credited service, final compensation is the highest average annual compensation earnable for any 36 consecutive months of credited service.

CalSTRS 2% at 62 - CalSTRS 2% at 62 members are eligible for normal retirement at age 62, with a minimum of five years of credited service. The normal retirement benefit is equal to 2.0 percent of final compensation for each year of credited service. An early retirement option is available at age 55. The age factor for retirement after age 62 increases with each quarter year of age to 2.4 percent at age 65 or older.

All CalSTRS 2% at 62 members have their final compensation based on their highest average annual compensation earnable for 36 consecutive months of credited service.

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 7 - NET PENSION LIABILITY – STATE TEACHERS' RETIREMENT PLAN (Continued)

Contributions: Required member, employer and state contribution rates are set by the California Legislature and Governor and detailed in Teachers' Retirement Law.

The CalSTRS Funding Plan established a schedule of contribution rate increases shared among members, employers, and the State of California to bring CalSTRS toward full funding by fiscal year 2046. California Senate Bill 90 and California Assembly Bill 84 (collectively the "Special Legislation"), were signed into law in June 2019 and June 2020, respectively, and provided supplemental contributions to the DB Program along with supplemental contribution rate relief to employers through fiscal year June 30, 2022.

A summary of statutory contribution rates and other sources of contributions to the DB Program pursuant to the CalSTRS Funding Plan, and the Special Legislation, are as follows:

Members - Under CalSTRS 2% at 60, the member contribution rate was 10.250 percent of applicable member earnings for fiscal year 2021-22. Under CalSTRS 2% at 62, members contribute 50 percent of the normal cost of their retirement plan, which resulted in a contribution rate of 10.205 percent of applicable member earnings for fiscal year 2021-22.

Under CalSTRS 2% at 62, members pay 9% toward the normal cost and an additional 1.205 percent as per the CalSTRS Funding Plan for a total member contribution rate of 10.205 percent. The contribution rate for CalSTRS 2% at 62 members is adjusted if the normal cost increases or decreases by more than 1% since the last time the member contribution rate was set. Based on the June 30, 2021, valuation adopted by the CalSTRS board in May 2022, the increase in normal cost was less than 1 percent. Therefore, the contribution rate for CalSTRS 2% at 62 members did not change effective July 1, 2022.

Employers – Employers are required to contribute a base contribution rate set in statute at 8.25%. Pursuant to the CalSTRS Funding Plan, employers also have a supplemental contribution rate to eliminate their share of the CalSTRS unfunded actuarial obligation by 2046.

Beginning in fiscal year 2021–22, the CalSTRS Funding Plan authorized the CalSTRS board to adjust the employer supplemental contribution rate up or down by a maximum of 1% for a total rate of no higher than 20.25% and no lower than 8.25%. In May 2022, the CalSTRS board voted to keep the employer supplemental contribution rate at 10.85% for fiscal year 2022–23 for a total employer contribution rate of 19.10%.

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2023

NOTE 7 - NET PENSION LIABILITY – STATE TEACHERS' RETIREMENT PLAN (Continued)

The CalSTRS employer contribution rates effective for fiscal year 2022-23 through fiscal year 2046-47 are summarized in the table below:

<u>Effective Date</u>	<u>Base Rate</u>	<u>Supplemental Rate Per CalSTRS Funding Plan</u>	<u>Total</u>
July 1, 2022 July 1, 2023 to June 30, 2046	8.250%	10.850%	19.100%
July 1, 2046	8.250%	(1) Increase from AB 1469 rate ends in 2046-47	(1)

(1) The CalSTRS Funding Plan authorizes the board to adjust the employer contribution rate up or down by up to 1% each year, but no higher than 20.250% total and no lower than 8.250%.

The County Office contributed \$1,717,176 to the plan for the fiscal year ended June 30, 2023.

State – 10.828 percent of the members' calculated based on creditable compensation from two fiscal years prior.

The state is required to contribute a base contribution rate set in statute at 2.017%. Pursuant to the CalSTRS Funding Plan, the state also has a supplemental contribution rate, which the board can increase by up to 0.5% each fiscal year to help eliminate the state's share of the CalSTRS unfunded actuarial obligation by 2046. In May 2022, the CalSTRS board voted to keep the state supplemental contribution rate at 6.311% for fiscal year 2022–23 for a total contribution rate of 10.828%.

Special legislation appropriated supplemental state contributions to reduce the state's portion of the unfunded actuarial obligation of the DB Program in fiscal years 2019-20 through 2021-22. These contributions are funded from future excess General Fund revenues, pursuant to the requirements of California Proposition 2, the "Rainy-Day Budget Stabilization Fund Act", which passed in 2014. Accordingly, the contribution amounts are subject to change each year based on the availability of funding. For fiscal year 2021–22, CalSTRS received \$410.0 million in supplemental state contributions from Proposition 2 funds. Additionally, CalSTRS received a one-time supplemental payment of \$173.7 million from the General Fund in fiscal year 2021–22 to offset forgone contributions due to the suspension of the 0.5% increase to the state supplemental contribution rate in fiscal year 2020–21.

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2023

NOTE 7 - NET PENSION LIABILITY – STATE TEACHERS' RETIREMENT PLAN (Continued)

The CalSTRS state contribution rates effective for fiscal year 2022-23 and beyond are summarized in the table below.

<u>Effective Date</u>	<u>Base Rate</u>	<u>Supplemental Rate Per CalSTRS Funding Plan</u>	<u>SBMA Funding⁽¹⁾</u>	<u>Total</u>
July 01, 2022	2.017%	6.311%	2.50%	10.828%
July 01, 2023 to June 30, 2046	2.017%	(2)	2.50%	(2)
July 01, 2046	2.017%	(3)	2.50%	(3)

- (1) The SBMA contribution rate excludes the \$72 million that is reduced from the required contribution in accordance with Education Code section 22954.
- (2) The CalSTRS board has limited authority to adjust the state contribution rate annually through June 2046 in order to eliminate the remaining unfunded actuarial obligation. The board cannot increase the supplemental rate by more than 0.5% in a fiscal year, and if there is no unfunded actuarial obligation, the supplemental contribution rate imposed would be reduced to 0%.
- (3) From July 1, 2046, and thereafter, the rates in effect prior to July 1, 2014, are reinstated, if necessary, to address any remaining unfunded actuarial obligation.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – At June 30, 2023, the County Office reported a liability for its proportionate share of the net pension liability that reflected a reduction for State pension support provided to the County Office. The amount recognized by the County Office as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the County Office were as follows:

County Office's proportionate share of the net pension liability	\$ 8,795,000
State's proportionate share of the net pension liability associated with the County Office	<u>4,971,000</u>
Total	<u>\$ 13,766,000</u>

The net pension liability was measured as of June 30, 2023 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2021. The County Office's proportion of the net pension liability was based on the County Office's share of contributions to the pension plan relative to the contributions of all participating school districts and the State. At June 30, 2023, the County Office's proportion was 0.013 percent, which was an increase of 0.001 from its proportion measured as of June 30, 2022.

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2023

NOTE 7 - NET PENSION LIABILITY – STATE TEACHERS' RETIREMENT PLAN (Continued)

For the year ended June 30, 2023, the County Office recognized pension expense of \$841,721 and revenue of \$797,562 for support provided by the State. At June 30, 2023, the County Office reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 7,000	\$ 659,000
Changes of assumptions	436,000	-
Net differences between projected and actual earnings on investments	-	430,000
Changes in proportion and differences between County Office contributions and proportionate share of contributions	1,112,000	2,551,000
Contributions made subsequent to measurement date	<u>1,717,176</u>	<u>-</u>
Total	<u>\$ 3,272,176</u>	<u>\$ 3,640,000</u>

\$1,717,176 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending <u>June 30,</u>	
2024	\$ (408,517)
2025	\$ (746,517)
2026	\$ (999,517)
2027	\$ 511,818
2028	\$ (434,433)
2029	\$ (7,834)

Differences between expected and actual experience and changes in assumptions are amortized over a closed period equal to the average remaining service life of plan members, which is 7 years as of the June 30, 2022 measurement date. Deferred outflows and inflows related to differences between projected and actual earnings on plan investments are netted and amortized over a closed 5-year period.

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 7 - NET PENSION LIABILITY – STATE TEACHERS' RETIREMENT PLAN (Continued)

Actuarial Methods and Assumptions: The total pension liability for the STRP was determined by applying update procedures to a financial reporting actuarial valuation as of June 30, 2021, and rolling forward the total pension liability to June 30, 2022. The financial reporting actuarial valuation as of June 30, 2021, used the following actuarial methods and assumptions, applied to all prior periods included in the measurement:

Valuation Date	June 30, 2021
Experience Study	July 1, 2015 through June 30, 2018
Actuarial Cost Method	Entry age normal
Investment Rate of Return	7.10%
Consumer Price Inflation	2.75%
Wage Growth	3.50%
Post-retirement Benefit Increases	2.00% simple for DB, maintain 85% Purchasing power level for DB, not applicable for DBS/CBB

Discount Rate: The discount rate used to measure the total pension liability was 7.10 percent, which was unchanged from the prior fiscal year. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at statutory contribution rates in accordance with the rate increase per AB 1469. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return (7.10 percent) and assuming that contributions, benefit payments, and administrative expense occur midyear. Based on those assumptions, the STRP's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine the total pension liability.

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

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

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2023

NOTE 7 – NET PENSION LIABILITY – STATE TEACHERS’ RETIREMENT PLAN (Continued)

The actuarial investment rate of return assumption was adopted by the CalSTRS board in January 2020 in conjunction with the most recent experience study. For each current and future valuation, CalSTRS consulting actuary reviews the return assumption for reasonableness based on the most current capital market assumptions. Best estimates of 20-year geometric real rates of return and the assumed asset allocation for each major asset class used as input to develop the actuarial investment rate of return are summarized in the following table:

<u>Asset Class</u>	<u>Assumed Asset Allocation</u>	<u>Long-Term* Expected Real Rate of Return</u>
Public Equity	42%	4.8%
Real Estate	15	3.6
Private Equity	13	6.3
Fixed Income	12	1.3
Risk Mitigating Strategies	10	1.8
Inflation Sensitive	6	3.3
Cash / Liquidity	2	(0.4)

* 20-year geometric average

Sensitivity of the County Office’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate: The following presents the County Office’s proportionate share of the net pension liability calculated using the discount rate of 7.10 percent, as well as what the County Office’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.10 percent) or 1-percentage-point higher (8.10 percent) than the current rate:

	1% Decrease <u>(6.10%)</u>	Current Discount Rate <u>(7.10%)</u>	1% Increase <u>(8.10%)</u>
County Office’s proportionate share of the net pension liability	\$ <u>14,937,000</u>	\$ <u>8,795,000</u>	\$ <u>3,695,000</u>

Pension Plan Fiduciary Net Position: Detailed information about the pension plan’s fiduciary net position is available in the separately issued CalSTRS financial report.

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 8 - NET PENSION LIABILITY – PUBLIC EMPLOYER’S RETIREMENT FUND B

General Information about the Public Employer’s Retirement Fund B

Plan Description: The schools cost-sharing multiple-employer defined benefit pension plan Public Employer’s Retirement Fund B (PERF B) is administered by the California Public Employees’ Retirement System (CalPERS). Plan membership consists of non-teaching and non-certified employees of public schools (K-12), community college districts, offices of education, charter and private schools (elective) in the State of California.

The Plan was established to provide retirement, death and disability benefits to non-teaching and non-certified employees in schools. The benefit provisions for Plan employees are established by statute. CalPERS issues a publicly available financial report that can be obtained at: <https://www.calpers.ca.gov/docs/forms-publications/acfr-2022.pdf>.

Benefits Provided: The benefits for the defined benefit plans are based on members’ years of service, age, final compensation, and benefit formula. Benefits are provided for disability, death, and survivors of eligible members or beneficiaries. Members become fully vested in their retirement benefits earned to date after five years (10 years for State Second Tier members) of credited service.

Contributions: The benefits for the defined benefit pension plans are funded by contributions from members and employers, and earnings from investments. Member and employer contributions are a percentage of applicable member compensation. Member contribution rates are defined by law and depend on the respective employer’s benefit formulas. Employer contribution rates are determined by periodic actuarial valuations or by state statute. Actuarial valuations are based on the benefit formulas and employee groups of each employer. Employer contributions, including lump sum contributions made when districts first join PERF B, are credited with a market value adjustment in determining contribution rates.

The required contribution rates of most active plan members are based on a percentage of salary in excess of a base compensation amount ranging from zero dollars to \$863 monthly.

Required contribution rates for active plan members and employers as a percentage of payroll for the year ended June 30, 2023 were as follows:

Members - The member contribution rate was 7.0 percent of applicable member earnings for fiscal year 2022-2023.

Employers - The employer contribution rate was 25.37 percent of applicable member earnings.

The County Office contributed \$3,109,134 to the plan for the fiscal year ended June 30, 2023.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – At June 30, 2023, the County Office reported a liability of \$24,385,000 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2023 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2021. The County Office’s proportion of the net pension liability was based on the County Office’s share of contributions to the pension plan relative to the contributions of all participating school districts. At June 30, 2023, the County Office’s proportion was 0.071 percent, which was an increase of 0.007 percent from its proportion measured as of June 30, 2022.

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2023

NOTE 8 - NET PENSION LIABILITY – PUBLIC EMPLOYER’S RETIREMENT FUND B (Continued)

For the year ended June 30, 2023, the County Office recognized pension expense of \$3,263,012 and no revenue was provided by the State. At June 30, 2023, the County Office reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 110,000	\$ 607,000
Changes of assumptions	1,804,000	-
Net differences between projected and actual earnings on investments	2,880,000	-
Changes in proportion and differences between County Office contributions and proportionate share of contributions	1,412,000	640,000
Contributions made subsequent to measurement date	<u>3,109,134</u>	<u>-</u>
Total	<u>\$ 9,315,134</u>	<u>\$ 1,247,000</u>

\$3,109,134 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Years Ended <u>June 30,</u>	
2024	\$ 1,163,750
2025	\$ 958,750
2026	\$ 1,081,250
2027	\$ 1,755,250

Differences between expected and actual experience, changes in assumptions and changes in proportion and differences between County Office contributions and proportionate share of contributions are amortized over a closed period equal to the average remaining service life of plan members, which is 3.9 years as of the June 30, 2022 measurement date. Deferred outflows and inflows related to differences between projected and actual earnings on plan investments are netted and amortized over a closed 5-year period.

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2023

NOTE 8 - NET PENSION LIABILITY – PUBLIC EMPLOYER’S RETIREMENT FUND B (Continued)

Actuarial Methods and Assumptions: The total pension liability for the Plan was determined by applying update procedures to a financial reporting actuarial valuation as of June 30, 2021, and rolling forward the total pension liability to June 30, 2022. The financial reporting actuarial valuation as of June 30, 2021, used the following actuarial methods and assumptions, applied to all prior periods included in the measurement:

Valuation Date	June 30, 2021
Experience Study	June 30, 2000 through June 30, 2019
Actuarial Cost Method	Entry age normal
Investment Rate of Return	6.90%
Consumer Price Inflation	2.30%
Wage Growth	Varies by entry age and service
Post-retirement Benefit Increases	2.00% until Purchasing Power Protection Allowance Floor on Purchasing Power Applies, 2.30% thereafter

The mortality table used was developed based on CalPERS-specific data. The table includes 15 years of mortality improvements using Society of Actuaries 80% of scale MP2020. For more details on this table, please refer to the 2021 experience study report.

All other actuarial assumptions used in the June 30, 2021 valuation were based on the results of an actuarial experience study for the period from 2000 to 2019, including updates to salary increase, mortality and retirement rates. Further details of the Experience Study can be found at CalPERS' website.

During the 2021-22 measurement period, the financial reporting discount rate for PERF B was lowered from 7.15 percent to 6.90 percent. In addition, the inflation assumption was reduced from 2.50 percent to 2.30 percent. Lastly, demographic assumptions for mortality rates were updated.

The table below reflects long-term expected real rates of return by assumed asset class. The rates of return were calculated using the capital market assumptions applied to determine the discount rate and asset allocation.

<u>Asset Class</u>	<u>Assumed Asset Allocation</u>	<u>Expected Real Rates of Return Years 1-10 (1, 2)</u>
Global Equity – cap-weighted	30.00%	4.45%
Global Equity non-cap-weighted	12.00%	3.84%
Private Equity	13.00%	7.28%
Treasury	5.00%	.27%
Mortgage-backed Securities	5.00%	.50%
Investment Grade Corporates	10.00%	1.56%
High Yield	5.00%	2.27%
Emerging Market Debt	5.00%	2.48%
Private Debt	5.00%	3.57%
Real Assets	15.00%	3.21%
Leverage	(5.00%)	(0.59%)

- (1) An expected inflation rate of 2.30% used for this period
 (2) Figures are based on the 2021-22 CalPERS Asset Liability Management Study

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2023

NOTE 8 - NET PENSION LIABILITY – PUBLIC EMPLOYER’S RETIREMENT FUND B (Continued)

Discount Rate: The discount rate used to measure the total pension liability was 6.90 percent. A projection of the expected benefit payments and contributions was performed to determine if assets would run out. The test revealed the assets would not run out. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability for the Plan. The results of the crossover testing for the Plan are presented in a detailed report that can be obtained at CalPERS’ website.

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

In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated and combined with risk estimates, are used to project compound (geometric) returns over the long term. The discount rate used to discount liabilities was informed by the long-term projected portfolio return.

Sensitivity of the County Office’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate: The following presents the County Office’s proportionate share of the net pension liability calculated using the discount rate of 6.90 percent, as well as what the County Office’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.90 percent) or 1- percentage-point higher (7.90 percent) than the current rate:

	1% Decrease <u>(5.90%)</u>	Current Discount Rate <u>(6.90%)</u>	1% Increase <u>(7.90%)</u>
County Office’s proportionate share of the net pension liability	<u>\$ 35,226,000</u>	<u>\$ 24,385,000</u>	<u>\$ 15,426,000</u>

Pension Plan Fiduciary Net Position: Detailed information about the pension plan’s fiduciary net position is available in the separately issued CalPERS financial report.

NOTE 9 - OTHER POSTEMPLOYMENT BENEFITS

Plan Description: In addition to the pension benefits described in Notes 7 and 8, the County Office provides post-employment health care benefits under a single employer defined benefit OPEB plan to eligible retirees. The plan does not issue separate financial statements.

The Plan, which is administered by the County Office, allows employees who retire and meet retirement eligibility requirements to continue health insurance coverage as a participant in the County Office’s plan. The County Office’s Governing Board has the authority to establish or amend the benefit terms offered by the Plan. The County Office’s Governing Board also retains the authority to establish the requirements for paying the Plan benefits as they come due. As of June 30, 2023 the County Office has not accumulated assets in a qualified trust for the purpose of paying the benefits related to the County Office’s Total OPEB Liability.

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 9 - OTHER POSTEMPLOYMENT BENEFITS (Continued)

Employees Covered by Benefit Terms: The following is a table of plan participants at June 30, 2023:

	<u>Number of Participants</u>
Inactive plan members, covered spouses, or beneficiaries currently receiving benefits	13
Active employees	<u>252</u>
	<u>265</u>

Benefits Provided: The benefits provided are the same as those provided for active employees. Employees aged 55 or older who retire from the County Office with fifteen years of full-time service for administrative personnel or twenty years of full-time service for non-administrative personnel are eligible. Administrative retirees receive an amount equal to 50% of the highest available plan at the composite rate at the time of retirement. Non-administrative retirees receive 65% of the cap at the time of retirement. The County Office pays the benefits until the retiree reaches age 65 or becomes Medicare eligible.

Contributions: California Government Code specifies that the County Office's contribution requirements for covered employees are established and may be amended by the Governing Board. Retirees participating in the group insurance plans offered by the County Office are required to contribute 100% of the active premiums. In future years, contributions are assumed to increase at the same rate as premiums. The County Office's premium rates being charged to these retirees are lower than the expected cost for a retiree population under age 65. Thus, an implicit subsidy exists as a result of this difference between the actual cost and the true retiree cost.

Contributions to the Plan from the County Office were \$190,842 for the year ended June 30, 2023. Employees are not required to contribute to the OPEB plan.

Total OPEB Liability

The County Office's total OPEB liability was measured as of June 30, 2022 and determined by an actuarial valuation as of June 30, 2021.

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 9 - OTHER POSTEMPLOYMENT BENEFITS (Continued)

Actuarial Assumptions: The total OPEB liability in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

<u>Valuation Date</u>	June 30, 2021
<u>Measurement Date</u>	June 30, 2022
<u>Mortality Rate</u>	2017 CalPERS Active Mortality for Miscellaneous Employees and 2020 CalSTRS Mortality Table
<u>Discount Rate</u>	3.54% - Based on the Bond Buyer 20-Bond Index
<u>Retirement Rate</u>	2017 CalPERS Retirement Rates for School employees. 2020 CalSTRS Retirement Rates.
<u>Inflation Rate</u>	2.50% per year
<u>Payroll Increases</u>	2.75% per year
<u>Health Care Inflation</u>	4.00%
<u>Termination Rate</u>	CalPERS 2017 Rates CalSTRS 2020 Rates
<u>Funding</u>	Method Entry Age Cost Method (Level Percentage of Pay)

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 9 - OTHER POSTEMPLOYMENT BENEFITS (Continued)

Changes in total OPEB Liability:

	Total OPEB Liability
Balance at June 30, 2022	\$ 4,821,360
Changes for the year:	
Service cost	399,710
Interest	106,212
Changes of benefit terms	-
Differences between actual and expected experience	(17,131)
Changes in assumptions	(581,786)
Benefit payments	(190,842)
Net change	(283,837)
Balance, June 30, 2023	\$ 4,537,523

The changes in assumptions includes a change in the discount rate from 2.16% in the prior valuation to 3.54% in the current valuation due to the change in the bond rate. There were no changes between the measurement date and the year ended June 30, 2023 which had a significant effect on the County Office's total OPEB liability.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate: The following presents the Total OPEB Liability of the County Office, as well as what the County Office's Total OPEB Liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current discount rate:

	1% Decrease (2.54%)	Current Discount Rate (3.54%)	1% Increase (4.54%)
Total OPEB liability	\$ 4,968,229	\$ 4,537,523	\$ 4,229,090

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates: The following presents the Total OPEB Liability of the County Office, as well as what the County Office's Total OPEB Liability would be if it were calculated using healthcare cost trend rates that are one percentage-point lower or one percentage-point higher than the current healthcare cost trend rates:

	1% Decrease (3.0%)	Healthcare Cost Trend Rates Rate (4.0%)	1% Increase (5.0%)
Total OPEB liability	\$ 3,938,564	\$ 4,537,523	\$ 5,228,758

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2023

NOTE 9 - OTHER POSTEMPLOYMENT BENEFITS (Continued)

OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB - For the year ended June 30, 2023, the County Office recognized OPEB expense of \$532,517. At June 30, 2023, the County Office reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 258,208	\$ 15,996
Changes of assumptions	598,855	594,431
Net differences between projected and actual earnings on investments	-	-
Changes in proportion and differences between County contributions and proportionate share of contributions	-	-
Benefits made subsequent to measurement date	<u>238,005</u>	<u>-</u>
Total	<u>\$ 1,095,068</u>	<u>\$ 610,427</u>

\$238,005 reported as deferred outflows of resources related to benefits paid subsequent to the measurement date will be recognized as a reduction of the total OPEB liability in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources related to OPEB liability will be recognized in OPEB expense in the amount of \$26,595 annually. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Years Ended <u>June 30,</u>	
2024	\$ 26,595
2025	\$ 26,595
2026	\$ 26,595
2027	\$ 26,595
2028	\$ 26,595
Thereafter	\$ 113,661

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 10 - JOINT POWERS AGREEMENTS

The County Office is also a member of Tri-County Schools Insurance Group (TCSIG), which is a common risk management and insurance program providing health and welfare insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years. The following is a summary of financial information for TCSIG as of June 30, 2022 (the latest information available):

Total assets	\$ 40,056,752
Deferred outflows of resources	\$ 178,032
Total liabilities	\$ 12,923,043
Deferred inflows of resources	\$ 1,991,039
Net position	\$ 25,320,702
Total revenues	\$ 48,623,735
Total expenses	\$ 47,863,037
Change in net position	\$ 760,698

The relationship between Sutter County Superintendent of Schools and the Joint Powers Authority is such that it is not a component unit of the County Office for financial reporting purposes.

NOTE 11 - CONTINGENCIES

The County Office is subject to legal proceedings and claims which arise in the ordinary course of business. In the opinion of management, the amount of ultimate liability with respect to these actions will not materially affect the financial position or results of operations of the County Office.

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

NOTE 12 - SUBSEQUENT EVENTS

In October 2023, the Sutter County Superintendent of Schools issued 2023 Certificates of Participation totaling \$18,040,000. The proceeds from the issuance will be used to finance the construction, furnishing and equipping of capital facilities for the Sutter County Career Training Center. The Certificates of Participation mature through October 1, 2063 and bear an interest rate ranging from 4.00% to 5.25%.

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
 NOTES TO FINANCIAL STATEMENTS
 June 30, 2023

NOTE 13 - UNITED STATES DEPARTMENT OF EDUCATION SUPPLEMENTAL DISCLOSURES

The Department of Education issued regulations on September 23, 2019, which became effective July 1, 2020, regarding additional disclosures deemed necessary to calculate certain ratios for determining sufficient financial responsibility under Title IV.

1 Net assets without donor restrictions	\$	16,700,407
a. Net investment in capital assets - total		(16,604,407)
b. Unrestricted - total		<u>96,000</u>
c. Net assets without donor restrictions		<u>\$ 96,000</u>
2 Net assets with donor restrictions	\$	8,907,968
a. Legally restricted programs - total		8,421,873
b. Capital projects - total		4,877,788
c. Internal service - total		<u>22,207,629</u>
d. Net assets with donor restrictions		<u>\$ 22,207,629</u>
3 Post-employment and defined benefit pension plan liabilities	\$	33,180,000
a. Net pension liability - governmental and business-type activities		4,537,523
b. Total OPEB liability		<u>37,717,523</u>
c. Post-employment and defined benefit pension plan liabilities		<u>\$ 37,717,523</u>
4 Property, plant and equipment post-implementation without outstanding debt for original purchase	\$	16,700,407
a. Capital assets, net		(708,727)
b. Work in process		<u>15,991,680</u>
c. Capital assets, net		<u>\$ 15,991,680</u>
5 Total revenues and gains without donor restriction	\$	7,998,632
a. Charges for services		27,649,339
b. Operating grants and contributions		14,200,583
c. General revenues - governmental activities		1,065,114
d. General revenues - business-type activities		<u>50,913,668</u>
e. Total revenues and gains without donor restriction		<u>\$ 50,913,668</u>

REQUIRED SUPPLEMENTARY INFORMATION

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
COUNTY SCHOOL SERVICE FUND
BUDGETARY COMPARISON SCHEDULE
For the Year Ended June 30, 2023

	Budget		Actual	Variance Favorable (Unfavorable)
	Original	Final		
Revenues:				
Local Control Funding Formula:				
State apportionment	\$ 7,968,471	\$ 8,616,401	\$ 8,611,925	\$ (4,476)
Local sources	1,809,994	1,957,167	1,956,884	(283)
Total LCFF	9,778,465	10,573,568	10,568,809	(4,759)
Federal sources	4,895,206	5,365,092	4,264,760	(1,100,332)
Other state sources	14,004,106	15,605,422	15,135,856	(469,566)
Other local sources	12,255,528	14,038,966	15,174,794	1,135,828
Total revenues	40,933,305	45,583,048	45,144,219	(438,829)
Expenditures:				
Current:				
Certificated salaries	9,388,755	10,016,073	9,720,548	295,525
Classified salaries	11,149,653	12,511,471	11,870,248	641,223
Employee benefits	9,588,122	10,143,174	9,624,462	518,712
Books and supplies	1,075,493	1,557,120	843,931	713,189
Contract services and operating expenditures	5,944,845	7,895,721	5,835,535	2,060,186
Other outgo	350,897	350,919	632,948	(282,029)
Capital outlay	511,989	691,114	494,161	196,953
Total expenditures	38,009,754	43,165,592	39,021,833	4,143,759
Excess of revenues over expenditures	2,923,551	2,417,456	6,122,386	3,704,930
Other financing (uses) sources:				
Transfers in	50,000	49,363	155,642	106,279
Transfers out	(2,589,923)	(4,191,826)	(3,872,644)	319,182
Total other financing (uses) sources	(2,539,923)	(4,142,463)	(3,717,002)	425,461
Net change in fund balance	383,628	(1,725,007)	2,405,384	4,130,391
Fund balance, July 1, 2022	19,030,636	19,030,636	19,030,636	-
Fund balance, June 30, 2023	\$ 19,414,264	\$ 17,305,629	\$ 21,436,020	\$ 4,130,391

See accompanying notes to required supplementary information.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
SCHEDULE OF CHANGES IN THE COUNTY OFFICE'S
TOTAL OTHER POSTEMPLOYMENT BENEFITS (OPEB) LIABILITY
For the Year Ended June 30, 2023

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Last 10 Fiscal Years						
Total OPEB liability						
Service cost	\$ 340,420	\$ 349,782	\$ 343,589	\$ 272,313	\$ 344,778	\$ 399,710
Interest	96,348	112,886	119,451	129,945	98,281	106,212
Difference between actual and expected experience	-	-	56,552	73,330	181,761	(17,131)
Change in assumptions	-	(75,094)	267,720	483,896	15,221	(581,786)
Benefit payments	<u>(223,866)</u>	<u>(232,643)</u>	<u>(188,229)</u>	<u>(252,474)</u>	<u>(191,812)</u>	<u>(190,842)</u>
Net change in total OPEB liability	212,902	154,931	599,083	707,010	448,229	(283,837)
Total OPEB liability - beginning of year	<u>2,699,205</u>	<u>2,912,107</u>	<u>3,067,038</u>	<u>3,666,121</u>	<u>4,373,131</u>	<u>4,821,360</u>
Total OPEB liability - end of year	<u>\$ 2,912,107</u>	<u>\$ 3,067,038</u>	<u>\$ 3,666,121</u>	<u>\$ 4,373,131</u>	<u>\$ 4,821,360</u>	<u>\$ 4,537,523</u>
Covered employee payroll	\$ 19,974,992	\$ 20,524,304	\$ 21,088,722	\$ 19,254,182	\$ 20,409,854	\$ 23,818,316
Total OPEB liability as a percentage of covered-employee payroll	14.6%	14.9%	17.4%	22.7%	23.6%	19.1%

This is a 10 year schedule, however the information in this schedule is not required to be presented retrospectively. The amounts presented for each fiscal year were determined as of the year end that occurred one year prior. All years prior to 2018 are not available.

See accompanying notes to required supplementary information.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
 SCHEDULE OF THE COUNTY OFFICE'S PROPORTIONATE
 SHARE OF THE NET PENSION LIABILITY
 For the Year Ended June 30, 2023

	State Teachers' Retirement Plan Last 10 Fiscal Years									
	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	
County Office's proportion of the net pension liability	0.016%	0.016%	0.016%	0.015%	0.016%	0.014%	0.015%	0.012%	0.013%	
County Office's proportionate share of the net pension liability	\$ 9,453,000	\$ 10,529,000	\$ 13,013,000	\$ 13,726,000	\$ 14,315,000	\$ 12,373,000	\$ 14,907,000	\$ 5,671,000	\$ 8,795,000	
State's proportionate share of the net pension liability associated with the County Office	<u>5,708,000</u>	<u>5,568,000</u>	<u>7,408,000</u>	<u>8,120,000</u>	<u>8,196,000</u>	<u>6,750,000</u>	<u>8,147,000</u>	<u>3,374,000</u>	<u>4,971,000</u>	
Total net pension liability	<u>\$ 15,161,000</u>	<u>\$ 16,097,000</u>	<u>\$ 20,421,000</u>	<u>\$ 21,846,000</u>	<u>\$ 22,511,000</u>	<u>\$ 19,123,000</u>	<u>\$ 23,054,000</u>	<u>\$ 9,045,000</u>	<u>\$ 13,766,000</u>	
County Office's covered payroll	\$ 7,205,000	\$ 7,259,000	\$ 8,018,000	\$ 7,866,000	\$ 7,990,000	\$ 4,504,000	\$ 8,606,800	\$ 6,910,000	\$ 7,289,000	
County Office's proportionate share of the net pension liability as a percentage of its covered payroll	131.20%	145.05%	162.30%	174.50%	179.16%	274.71%	173.20%	82.07%	120.66%	
Plan fiduciary net position as a percentage of the total pension liability	76.52%	74.02%	70.04%	69.46%	70.99%	72.56%	71.82%	87.21%	81.20%	

The amounts presented for each fiscal year were determined as of the year-end that occurred one year prior.
 All years prior to 2015 are not available.

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
 SCHEDULE OF THE COUNTY OFFICE'S PROPORTIONATE
 SHARE OF THE NET PENSION LIABILITY
 For the Year Ended June 30, 2023

	Public Employer's Retirement Fund B Last 10 Fiscal Years									
	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	
County Office's proportion of the net pension liability	0.059%	0.065%	0.066%	0.067%	0.069%	0.068%	0.069%	0.064%	0.071%	
County Office's proportionate share of the net pension liability	\$ 7,505,000	\$ 9,624,000	\$ 13,034,000	\$ 15,909,000	\$ 18,435,000	\$ 19,849,000	\$ 21,093,000	\$ 13,061,000	\$ 24,385,000	
County Office's covered payroll	\$ 6,154,000	\$ 7,228,000	\$ 7,918,000	\$ 8,496,000	\$ 9,177,000	\$ 9,489,000	\$ 10,130,000	\$ 9,170,000	\$ 10,856,000	
County Office's proportionate share of the net pension liability as a percentage of its covered payroll	121.95%	133.15%	164.61%	187.25%	200.88%	209.18%	208.22%	142.43%	224.62%	
Plan fiduciary net position as a percentage of the total pension liability	83.38%	79.43%	73.89%	71.87%	70.85%	70.05%	70.00%	80.97%	69.76%	

The amounts presented for each fiscal year were determined as of the year-end that occurred one year prior.

All years prior to 2015 are not available.

See accompanying notes to required supplementary information.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
 SCHEDULE OF THE COUNTY OFFICE'S CONTRIBUTIONS
 For the Year Ended June 30, 2023

State Teachers' Retirement Plan
 Last 10 Fiscal Years

	2015	2016	2017	2018	2019	2020	2021	2022	2023
Contractually required contribution	\$ 644,571	\$ 860,335	\$ 1,003,630	\$ 1,152,938	\$ 733,321	\$ 1,471,692	\$ 1,319,875	\$ 1,392,160	\$ 1,717,176
Contributions in relation to the contractually required contribution	<u>\$ (644,571)</u>	<u>\$ (860,335)</u>	<u>\$ (1,003,630)</u>	<u>\$ (1,152,938)</u>	<u>\$ (733,321)</u>	<u>\$ (1,471,692)</u>	<u>\$ (1,319,875)</u>	<u>\$ (1,392,160)</u>	<u>\$ (1,717,176)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County Office's covered payroll	\$ 7,259,000	\$ 8,018,000	\$ 7,866,000	\$ 7,990,000	\$ 4,504,000	\$ 8,606,800	\$ 6,910,000	\$ 7,289,000	\$ 8,990,000
Contributions as a percentage of covered payroll	8.88%	10.73%	12.58%	14.43%	16.28%	17.10%*	16.15%**	16.92%***	19.10%

* This rate reflects the original employer contribution rate of 18.13 percent under AB1469, reduced for the 1.03 percentage points to be paid on behalf of employers pursuant to SB90.

** This rate reflects the original employer contribution rate of 19.10 percent under AB1469, reduced for the 2.95 percentage points to be paid on behalf of employers pursuant to SB 90.

*** This rate reflects the original employer contribution rate of 19.10 percent under AB1469, reduced for the 2.18 percentage points to be paid on behalf of employers pursuant to SB 90.

All years prior to 2015 are not available.

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
 SCHEDULE OF THE COUNTY OFFICE'S CONTRIBUTIONS
 For the Year Ended June 30, 2023

	2015	2016	2017	2018	2019	2020	2021	2022	2023
Public Employer's Retirement Fund B Last 10 Fiscal Years									
Contractually required contribution	\$ 850,864	\$ 938,001	\$ 1,173,463	\$ 1,425,344	\$ 1,713,883	\$ 1,997,667	\$ 1,898,153	\$ 2,487,012	\$ 3,109,134
Contributions in relation to the contractually required contribution	\$ (850,864)	\$ (938,001)	\$ (1,173,463)	\$ (1,425,344)	\$ (1,713,883)	\$ (1,997,667)	\$ (1,898,153)	\$ (2,487,012)	\$ (3,109,134)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County Office's covered payroll	\$ 7,228,000	\$ 7,918,000	\$ 8,496,000	\$ 9,177,000	\$ 9,489,000	\$ 10,130,000	\$ 9,170,000	\$ 10,856,000	\$ 12,255,000
Contributions as a percentage of covered payroll	11.77%	11.85%	13.89%	15.53%	18.06%	19.72%	20.70%	22.91%	25.37%

All years prior to 2015 are not available.

See accompanying notes to required supplementary information.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
 NOTE TO REQUIRED SUPPLEMENTARY INFORMATION
 June 30, 2023

NOTE 1 - PURPOSE OF SCHEDULES

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

Schedule of Changes in Total Other Postemployment Benefits (OPEB) Liability: The Schedule of Changes in Total OPEB Liability is presented to illustrate the elements of the County Office's Total OPEB liability. There is a requirement to show information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available. The County Office has not accumulated assets in a qualified trust for the purpose of paying the benefits related to the County Office's Total OPEB Liability.

Schedule of the County's Proportionate Share of the Net Pension Liability: The Schedule of the County Office's Proportionate Share of the Net Pension Liability is presented to illustrate the elements of the County's Net Pension Liability. There is a requirement to show information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available.

Schedule of the County Office's Contributions: The Schedule of the County Office's Contributions is presented to illustrate the County's required contributions relating to the pensions. There is a requirement to show information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available.

Changes of Benefit Terms: There are no changes in benefit terms reported in the Required Supplementary Information.

Changes of Assumptions: The discount rate used to calculate the County Office's OPEB liability was 3.5%, 2.2%, 2.16% and 3.54% in the June 30, 2019, 2020, 2021, and 2022 actuarial reports, respectively.

The discount rate used for the Public Employer's Retirement Fund B (PERF B) plan was 7.50, 7.65, 7.65, 7.15, 7.15, 7.15, 7.15, 7.15 and 6.90 percent in the June 30, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, and 2021 actuarial reports, respectively.

The inflation rate used for the PERF B plan was 2.50, 2.50, 2.50, 2.50, 2.50, 2.50, 2.50, 2.50, and 2.30 percent in the June 30, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, and 2021 actuarial reports, respectively.

The following are the assumptions for State Teachers' Retirement Plan:

Assumption	Measurement Period							
	As of June 30, 2022	As of June 30, 2021	As of June 30, 2020	As of June 30, 2019	As of June 30, 2018	As of June 30, 2017	As of June 30, 2016	As of June 30, 2015
Consumer price inflation	2.75%	2.75%	2.75%	2.75%	2.75%	2.75%	3.00%	3.00%
Investment rate of return	7.10%	7.10%	7.10%	7.10%	7.10%	7.10%	7.60%	7.60%
Wage growth	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.75%	3.75%

SUPPLEMENTARY INFORMATION

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
 COMBINING BALANCE SHEET
 ALL NON-MAJOR FUNDS
 June 30, 2023

	Adult Education <u>Fund</u>	Child Development <u>Fund</u>	Cafeteria <u>Fund</u>	<u>Total</u>
ASSETS				
Cash and investments:				
Cash in County Treasury	\$ 105,441	\$ 67,961	\$ -	\$ 173,402
Collections awaiting deposit	-	-	34,636	34,636
Receivables	221,516	40,687	21,332	283,535
Due from other funds	-	-	324,300	324,300
Prepaid Expenditures	<u>13,209</u>	<u>-</u>	<u>-</u>	<u>13,209</u>
Total assets	<u>\$ 340,166</u>	<u>\$ 108,648</u>	<u>\$ 380,268</u>	<u>\$ 829,082</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 269,403	\$ 110,374	\$ 380,268	\$ 760,045
Due to other funds	<u>-</u>	<u>2,000</u>	<u>-</u>	<u>2,000</u>
Total liabilities	<u>269,403</u>	<u>112,374</u>	<u>380,268</u>	<u>762,045</u>
Fund balances:				
Nonspendable	13,209	-	-	13,209
Restricted	57,554	-	-	57,554
Unassigned	<u>-</u>	<u>(3,726)</u>	<u>-</u>	<u>(3,726)</u>
Total fund balance	<u>70,763</u>	<u>(3,726)</u>	<u>-</u>	<u>67,037</u>
Total liabilities and fund balances	<u>\$ 340,166</u>	<u>\$ 108,648</u>	<u>\$ 380,268</u>	<u>\$ 829,082</u>

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCES
 ALL NON-MAJOR FUNDS
 For the Year Ended June 30, 2023

	Adult Education <u>Fund</u>	Child Development <u>Fund</u>	Cafeteria <u>Fund</u>	<u>Total</u>
Revenues:				
Federal sources	\$ 318,070	\$ 89,432	\$ 109,454	\$ 516,956
Other state sources	3,847,376	5,760	57,892	3,911,028
Other local sources	1,000	(1,462)	3,786	3,324
Total revenues	<u>4,166,446</u>	<u>93,730</u>	<u>171,132</u>	<u>4,431,308</u>
Expenditures:				
Current:				
Certificated salaries	518,587	-	-	518,587
Classified salaries	299,578	-	135,112	434,690
Employee benefits	297,821	-	44,685	342,506
Books and supplies	46,474	-	266,684	313,158
Contract services and operating expenditures	347,634	93,192	1,631	442,457
Other Outgo	2,902,907	-	-	2,902,907
Capital Outlay	-	-	23,328	23,328
Total expenditures	<u>4,413,001</u>	<u>93,192</u>	<u>471,440</u>	<u>4,977,633</u>
(Deficiency) excess of revenues (under) over expenditures	<u>(246,555)</u>	<u>538</u>	<u>(300,308)</u>	<u>(546,325)</u>
Other financing (uses) sources:				
Transfers in	309,433	-	311,307	620,740
Transfers out	(72,911)	(2,000)	(10,999)	(85,910)
Total other financing (uses) sources	<u>236,522</u>	<u>(2,000)</u>	<u>300,308</u>	<u>534,830</u>
Net change in fund balances	(10,033)	(1,462)	-	(11,495)
Fund balance, July 1, 2022	<u>80,796</u>	<u>(2,264)</u>	<u>-</u>	<u>78,532</u>
Fund balance, June 30, 2023	<u>\$ 70,763</u>	<u>\$ (3,726)</u>	<u>\$ -</u>	<u>\$ 67,037</u>

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
ORGANIZATION
June 30, 2023

Sutter County Superintendent of Schools provides supportive services to eight elementary school districts, two unified school districts and two high school districts within Sutter County. There were no changes in the County boundaries during the current year.

The County Office supervises the activities and financial affairs of each school district to ensure that requirements of the California Education Code are met. It also provides administrative and budgetary assistance, furnishes educational specialists, facilitates the development or improvement of instructional programs, coordinates interdistrict activities, and performs other services, as needed, to improve the quality of education throughout the County.

GOVERNING BOARD

<u>Name</u>	<u>Office</u>	<u>Term Expires</u>
June McJunkin	President	2024
Victoria Lachance	Vice President	2024
Kash Gill	Member	2026
Harjit Singh	Member	2026
Gurv Pamma	Member	2024

CABINET ADMINISTRATION

<p>Tom Reusser Superintendent</p> <p>Joe Hendrix Deputy Superintendent</p> <p>Ron Sherrod Assistant Superintendent Business Services</p> <p>Brian Gault Assistant Superintendent Educational Services</p> <p>Dr. Carolyn Patton Assistant Superintendent SELPA</p> <p>Lorilee Niesen Assistant Superintendent Career and Adult Education</p>	<p>Jessica Castellanos Director Special Education</p> <p>Kathy Mercier Director Human Resources</p> <p>Angela Huerta Director Communications</p> <p>Maggie Nicoletti Executive Assistant to the Superintendent</p>
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SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
 SCHEDULE OF AVERAGE DAILY ATTENDANCE
 June 30, 2023

	Second Period Report	Revised P-2 Report *	Annual Report
Certificate Numbers	D9BE66DA	69BDEB3C	C77FB238
County Funded Non-Juvenile Courts:			
Elementary	8	-	-
Secondary	26	27	24
	<u>34</u>	<u>27</u>	<u>24</u>
Total County Funded Non-Juvenile Courts	<u>34</u>	<u>27</u>	<u>24</u>
 Nonclassroom-Based Charter			
<u>Charter - Pathways Charter Academy - Charter 2089:</u>			
Certificate Numbers	C0E61966		6538B700
County Community School:			
Elementary	4		5
Secondary	11		11
	<u>15</u>		<u>16</u>
Total County Community School	<u>15</u>		<u>16</u>

*Reflects revision made by the County Office subsequent to the submission of the original Second Period Report of Attendance, based on an internal review of records.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2023

Assistance Listing Number	Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Pass- Through Entity Identifying Number	Federal Expend- itures
<u>U.S. Department of Education - Passed through California</u>			
<u>Department of Education</u>			
Special Education Cluster:			
84.173A	Special Education: IDEA Preschool Staff Development, Part B, Sec 619	13431	\$ 452
84.027	Special Education: ARP IDEA Part B, Sec. 611, Local Assistance Entitlement - COVID-19	15638	91,828
84.027	Special Education: IDEA Basic Local Assistance Entitlement, Part B, Section 611	13379	438,688
84.027	Special Education: Alternate Dispute Resolution	13007	14,939
Subtotal Special Education Cluster			545,907
Adult Education Programs:			
84.002A	Adult Education: Adult Basic Education and ELA	14508	90,180
84.002	Adult Education: Adult Secondary Education	13978	175,245
84.002A	Adult Education: English Literacy and Civics Education	14109	32,286
84.002	Adult Education: Institutionalized Adults	13971	20,359
Subtotal Adult Education Programs			318,070
ESEA: Title I Programs:			
84.010	ESSA: Title I, Part A, Basic Grants Low Income and Neglected	14329	92,907
84.010	ESSA School Improvement (CSI) Funding for LEAs	15438	173,642
Subtotal ESEA: Title I Programs			266,549
Education Stabilization Fund Programs - COVID-19:			
84.425	Elementary and Secondary School Emergency Relief (ESSER II) Fund - COVID-19	15547	83,741
84.425	Elementary and Secondary Schools Emergency Relief (ESSER III) Fund - COVID-19	15559	195,395
84.425U	Elementary and Secondary Schools Emergency Relief (ESSER III) Fund Learning Loss - COVID-19	10155	154,511
84.425C	Governor's Emergency Education Relief Fund: Learning Loss Mitigation - COVID-19	15517	36,995
84.425	Expanded Learning Opportunities (ELO) Grant: ESSER II State Reserve - COVID-19	15618	12,672
84.425C	Expanded Learning Opportunities (ELO) Grant: GEER II - COVID-19	15619	373
84.425	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve, Learning Loss - COVID-19	15621	18,419
84.425	American Rescue Plan-Homeless Children and Youth II (ARP - HYC II) - COVID-19	15566	332
84.425	American Rescue Plan-Homeless Children and Youth (ARP - Homeless I) - COVID-19	15564	12,717
Subtotal Education Stabilization Fund Programs - COVID-19			515,155

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2023

Assistance Listing Number	Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Pass- Through Entity Identifying Number	Federal Expend- itures
<u>U.S. Department of Education - Passed through California</u>			
<u>Department of Education</u>			
Student Financial Assistance Programs:			
84.007	Federal Supplemental Educational Opportunity Grant Program (FSEOG)	N/A	\$ 16,198
84.063	Federal Pell Grant Program	N/A	339,930
84.268	Federal Direct Loan Program	N/A	<u>300,034</u>
Subtotal Student Financial Assistance Programs			<u>656,162</u>
84.181	Special Education: IDEA Early Intervention Grants	23761	167,478
84.181	ARP IDEA Part C, Early Education Program - COVID-19	25657	9,141
84.126	Department of Rehab: Workability II, Transition Partnership	10006	224,807
84.367	ESSA: Title II, Part A, Supporting Effective Instruction	14341	13,163
84.365	ESSA: Title III, English Learner Student Program	14346	35,847
84.424	ESSA: Title IV, Part A, Student Support and Academic Enrichment Grants	15396	10,000
84.196	ESSA: Title IX, Part A, McKinney-Vento Homeless Assistance Grants	14332	<u>50,245</u>
Total U.S. Department of Education			<u>2,812,524</u>
<u>U.S. Department of Health & Human Services - Passed Through</u>			
<u>California Department of Education</u>			
93.596	Child Development: Local Planning Councils	13946	42,017
93.575	Child Development: Quality Improvement - Child Care Salary Retention Incentive Program	14990	<u>47,415</u>
Total U.S. Department of Health & Human Services			<u>89,432</u>
<u>U.S. Department of Labor - Passed through California Department</u>			
<u>of Education</u>			
17.259	Workforce Innovation and Opportunity Act (WIOA)	10055	<u>2,426,731</u>
Total U.S. Department of Labor			<u>2,426,731</u>
<u>U.S. Department of Agriculture - Passed Through</u>			
<u>California Department of Education</u>			
10.555	Child Nutrition: School Programs	13391	461,439
10.579	Child Nutrition: NSLP Equipment Assistance Grants	14906	21,000
10.649	Pandemic EBT Local Administrative Grant	15644	<u>614</u>
Total U.S. Department of Agriculture			<u>483,053</u>
Total Federal Programs			<u>\$ 5,811,740</u>

See accompanying notes to supplementary information.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
RECONCILIATION OF UNAUDITED ACTUAL FINANCIAL REPORT
WITH AUDITED FINANCIAL STATEMENTS
For the Year Ended June 30, 2023

	Enterprise <u>Fund</u>
June 30, 2023 Unaudited Actual Financial Reporting Ending Fund Balance:	\$ 16,527
Client proposed adjustment for GASB 68	(215,756)
Deferred outflow of resources related to purchase of Cambridge College	<u>(337,500)</u>
June 30, 2023 Audit Financial Statements Ending Fund Balance	<u>\$ (536,729)</u>

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

See accompanying notes to supplementary information.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS
For the Year Ended June 30, 2023
(UNAUDITED)

	(Budgeted) <u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
<u>County School Service Fund</u>				
Revenues and other financing sources	\$ 46,613,027	\$ 45,299,861	\$ 38,585,467	\$ 36,880,985
Expenditures	44,085,309	39,021,833	34,815,258	32,685,957
Other uses and transfers out	2,751,977	3,872,644	3,815,657	412,147
Total outgo	46,837,286	42,894,477	38,630,915	33,098,104
Change in fund balance	\$ (224,259)	\$ 2,405,384	\$ (45,448)	\$ 3,782,881
Ending fund balance	\$ 21,211,761	\$ 21,436,020	\$ 19,030,636	\$ 19,076,084
Available reserves	\$ 2,340,114	\$ 2,141,770	\$ 1,928,902	\$ 1,651,990
Designated for economic uncertainties	\$ 2,340,114	\$ 2,141,770	\$ 1,928,902	\$ 1,651,990
Undesignated fund balance	\$ -	\$ -	\$ -	\$ -
Available reserves as percentages of total outgo	<u>5.0%</u>	<u>5.0%</u>	<u>5.0%</u>	<u>5.0%</u>
<u>All Funds</u>				
Total long-term liabilities	\$ 37,717,523	\$ 37,738,474	\$ 23,588,056	\$ 40,274,944
Average daily attendance at annual	<u>30</u>	<u>34</u>	<u>26</u>	<u>50</u>

The County School Service Fund balance has increased by \$6,142,817 over the past three years. The fiscal year 2023-24 budget projects a deficit of \$224,259. For a County Office this size, the State of California recommends available reserves of at least 3 percent of total County School Service Fund expenditures, transfers out, and other uses (total outgo). The County Office met this requirement at June 30, 2023.

The County Office has incurred operating surplus in two of the past three years, and anticipates incurring an operating deficit during the 2023-24 fiscal year.

Total long-term liabilities have decreased by \$2,536,470 over the past two years, primarily due to the net pension obligation and total OPEB liability.

Average daily attendance has decreased by 16 over the past two years and is anticipated to decrease by 4 during the 2023-24 fiscal year.

See accompanying notes to supplementary information.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
SCHEDULE OF CHARTER SCHOOLS
For the Year Ended June 30, 2023

Charter Schools Chartered by County Office

2000 – AeroSTEM Academy

2089 – Pathways Charter Academy

Included in County Office
Financial Statements, or
Separate Report

Separate Report

Included in County Office
Financial Statements

See accompanying notes to supplementary information.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
NOTES TO SUPPLEMENTARY INFORMATION
June 30, 2023

NOTE 1 - PURPOSE OF SCHEDULES

Schedule of Average Daily Attendance: Average daily attendance is a measurement of the number of pupils attending classes of the County Office. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to school districts or county offices. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

Schedule of Expenditures of Federal Awards: The Schedule of Expenditures of Federal Awards includes the federal award activity of the County Office and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. Expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The County Office has elected not to use the 10-percent de minimus indirect cost rate allowed in the Uniform Guidance.

Reconciliation of Unaudited Actual Financial Report with Audited Financial Statements: This schedule provides the information necessary to reconcile the Unaudited Actual Financial Report to the audited financial statements.

Schedule of Financial Trends and Analysis – Unaudited: This schedule provides information on the County Office's financial condition over the past three years and its anticipated condition for the 2023-24 fiscal year, as required by the State Controller's Office.

Schedule of Charter Schools: This schedule provides information for the California Department of Education to monitor financial reporting by Charter Schools.

NOTE 2 - EARLY RETIREMENT INCENTIVE PROGRAM

Education Code Section 14502 requires certain disclosures in the financial statements of county offices of education which adopt Early Retirement Incentive Programs pursuant to Education Code Sections 22714 and 44929. For the fiscal year ended June 30, 2023, the County Office did not adopt such a program.

INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE

Board of Education
Sutter County Superintendent of Schools
Yuba City, California

Report on Compliance***Opinion on State Compliance***

We have audited Sutter County Superintendent of Schools' (the County Office) compliance with the requirements specified in the State of California *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* applicable to the County Office's state program requirements identified below for the year ended June 30, 2023.

In our opinion, the County Office complied, in all material respects, with the compliance requirements that are applicable to the laws and regulations of the state programs noted in the table below for the year ended June 30, 2023.

Basis for Opinions

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*), and the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Our responsibilities under those standards and the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County Office and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Our audit does not provide a legal determination of the County Office's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County Office's state programs.

(Continued)

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County Office's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* will always detect a material noncompliance when it exists. The risk of not detecting a material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County Office's compliance with the requirements of the state programs as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County Office's compliance with the compliance requirements referred to above and performing such other procedures as we consider necessary in the circumstances.
- Obtain an understanding of the County Office's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, but not for the purpose of expressing an opinion on the effectiveness of the County Office's internal controls over compliance. Accordingly, we express no such opinion; and
- Select and test transactions and records to determine the County Office's compliance with the state laws and regulations applicable to the following items:

<u>2022-23 K-12 Audit Guide Procedures</u>	<u>Procedures Performed</u>
<i>Local Education Agencies Other than Charter Schools:</i>	
A. Attendance	Yes
B. Teacher Certification and Misassignments	Yes
C. Kindergarten Continuance	N/A, see below
D. Independent Study	N/A, see below
E. Continuation Education	N/A, see below
F. Instructional Time	N/A, see below
G. Instructional Materials	Yes
H. Ratio of Administrative Employees to Teachers	N/A, see below
I. Classroom Teacher Salaries	N/A, see below
J. Early Retirement Incentive	N/A, see below
K. Gann Limit Calculation	Yes
L. School Accountability Report Card	Yes
M. Juvenile Court Schools	N/A, see below
N. Middle or Early College High Schools	N/A, see below
O. K-3 Grade Span Adjustment	N/A, see below
P. Transportation Maintenance of Effort	N/A, see below
Q. Apprenticeship: Related and Supplemental Instruction	N/A, see below
R. Comprehensive School Safety Plan	Yes
S. District of Choice	N/A, see below
TT. Home to School Transportation Reimbursement	N/A, see below
UU. Independent Study Certification for ADA Loss Mitigation	N/A, see below

(Continued)

School Districts, County Offices of Education, and Charter Schools:

T. California Clean Energy Jobs Act	N/A, see below
U. After/Before School Education and Safety Program	N/A, see below
V. Proper Expenditure of Education Protection Account Funds	Yes
W. Unduplicated Local Control Funding Formula Pupil Counts	Yes
X. Local Control and Accountability Plan	Yes
Y. Independent Study – Course-Based	N/A, see below
Z. Immunizations	N/A, see below
AZ. Educator Effectiveness	Yes
BZ. Expanded Learning Opportunities Grant (ELO-G)	N/A, see below
CZ. Career Technical Education Incentive Grant	Yes
EZ. Transitional Kindergarten	N/A, see below

Charter Schools:

AA. Attendance	Yes
BB. Mode of Instruction	N/A, see below
CC. Nonclassroom-Based Instruction/Independent Study	Yes
DD. Determination of Funding for Nonclassroom-Based Instruction	Yes
EE. Annual Instructional Minutes-Classroom Based	N/A, see below
FF. Charter School Facility Grant Program	N/A, see below

The County Office did not operate any kindergarten programs; therefore, we will not perform any procedures over Kindergarten Continuance.

Independent Study ADA is below the minimum required for audit procedures; therefore, we did not perform any procedures related to independent study.

The County Office did not offer Continuation Education; therefore, we did not perform any procedures related to Continuation Education.

Instructional Time does not apply to County Offices of Education; therefore, we did not perform any procedures related to Instructional Time.

The County Office is not a School District, therefore Ratio of Administrative Employees to Teachers is not applicable.

The County Office is not a School District; therefore, Classroom Teachers Salaries is not applicable.

The County Office did not operate an Early Retirement Incentive Program in the current year; therefore, we will not perform any procedures over this section.

The County Office does not operate a Juvenile Court School; therefore, we did not perform any procedures related to Juvenile Court Schools.

The County Office did not have Middle or Early College programs; therefore, we did not perform any procedures related to Middle or Early College.

The County Office did not operate any Kindergarten through third grade programs; therefore, we will not perform any procedures over K-3 Grade Span Adjustment.

We did not perform any procedures related to Transportation Maintenance of Effort as the County Office did not expend or reserve any Transportation Maintenance of Effort funds in the 2012-13 base year.

The County Office did not operate an Apprenticeship - Related and Supplemental Instruction programs in the current year; therefore, we will not perform any procedures over this section.

(Continued)

The County Office is not reported as a District of Choice per the California Department of Education; therefore, we did not perform any procedures over this section.

The County Office did not receive a Home-To-School Transportation Reimbursement during the fiscal year; therefore, we did not perform any procedures over Home-To-School Transportation Reimbursement.

The County Office did not receive any funding for ADA Loss Mitigation; therefore, we did not perform any procedures related to Independent Study Certification for ADA Loss Mitigation.

The County Office did not expend or receive any Clean Energy Job Act funds; therefore, we did not perform any procedures over this section.

The County Office did not offer After/Before School Education and Safety Programs; therefore, we did not perform any procedures related to this section.

The County Office does not operate any Independent Study - Course Based programs; therefore, we did not perform any procedures over this section.

The County Office did not have any schools subject to audit of immunizations; therefore, we did not perform any procedures related to Immunizations.

The County Office did not expend or receive any Expanded Learning Opportunities Grant (ELO-G) in the current year; therefore, we did not perform any procedures over this section.

The County Office did not operate any transitional kindergarten programs; therefore, we will not perform any procedures over Transitional Kindergarten.

The County Office did not operate any classroom-based charter schools; therefore, we will not perform any procedures over Charter Schools - Mode of Instruction or Charter Schools - Annual Instructional Minutes-Classroom Based.

The County Office did not receive any Charter School Facility Grant Program funding; therefore, we did not perform any procedures over this section.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

(Continued)

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit, we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

Crowe LLP
Crowe LLP

Sacramento, California
December 15, 2023

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

Board of Education
Sutter County Superintendent of Schools
Yuba City, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Sutter County Superintendent of Schools as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise Sutter County Superintendent of Schools' basic financial statements, and have issued our report thereon dated December 15, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Sutter County Superintendent of Schools' internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Sutter County Superintendent of Schools' internal control. Accordingly, we do not express an opinion on the effectiveness of Sutter County Superintendent of Schools' internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify a certain deficiency in internal control, described in the accompanying Schedule of Audit Findings and Questioned Costs as item 2023-001 that we consider to be a material weakness.

(Continued)

Compliance and Other Matters

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

County Office's Response to Finding

Government Auditing Standards requires the auditor to perform limited procedures on the County Office's response to the finding identified in our audit and described in the accompanying Schedule of Audit Findings and Questioned Costs. The County Office's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

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

Crowe LLP
Crowe LLP

Sacramento, California
December 15, 2023

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH
MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE
AS REQUIRED BY THE UNIFORM GUIDANCE

Board of Education
Sutter County Superintendent of Schools
Yuba City, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Sutter County Superintendent of Schools' compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Sutter County Superintendent of Schools' major federal programs for the year ended June 30, 2023. Sutter County Superintendent of Schools' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Sutter County Superintendent of Schools complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Sutter County Superintendent of Schools' and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Sutter County Superintendent of Schools' compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Sutter County Superintendent of Schools' federal programs.

(Continued)

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Sutter County Superintendent of Schools' compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Sutter County Superintendent of Schools' compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Sutter County Superintendent of Schools' compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Sutter County Superintendent of Schools' internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Sutter County Superintendent of Schools' internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

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

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

(Continued)

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Financial Responsibility Supplemental Schedule Required by US Department of Education

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Sutter County Superintendent of Schools, as of and for the year ended June 30, 2023, and have issued our report thereon dated December 15, 2023, which contained an unmodified opinion on those financial statements. The Financial Responsibility Supplemental Schedule required by US Department of Education is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information, has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Crowe LLP
Crowe LLP

Sacramento, California
December 15, 2023

FINDINGS AND RECOMMENDATIONS

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
 SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
 Year Ended June 30, 2023

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified?	X	Yes	_____	No
Significant deficiency(ies) identified not considered to be material weakness(es)?		Yes	X	None reported

Noncompliance material to financial statements noted?

	_____	Yes	X	No
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FEDERAL AWARDS

Internal control over major programs:

Material weakness(es) identified?	_____	Yes	X	No
Significant deficiency(ies) identified not considered to be material weakness(es)?		Yes	X	None reported

Type of auditors' report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

	_____	Yes	X	No
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Identification of major programs:

<u>AL Number(s)</u>	<u>Name of Federal Program or Cluster</u>
84.425, 84.425C, 84.425U 17.259	Education Stabilization Fund Programs - COVID-19 Workforce Innovation and Opportunity Act

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

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

STATE AWARDS

Type of auditors' report issued on compliance for state programs: Unmodified

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2023

SECTION II - FINANCIAL STATEMENT FINDINGS

2023-001 MATERIAL WEAKNESS – ENTERPRISE FUND - CAREER TRAINING CENTER ACTIVITIES (30000)

Criteria: Payments to students using student financial assistance federal funds received should be recorded as expense on the Statement of Change in Net Position. Tuition from students participating in programs at the Career Training Center should be recorded as revenue on the Statement of Change in Net Position.

Condition: At the time of commitment from a student to participate in a program at the Career Training Center, the County Office does not record the tuition revenue. After federal funds related to student financial assistance are received, student payments expense is not recorded.

Effect: Understatement of revenue and expense in the Enterprise Fund as of June 30, 2023.

Cause: The County Office did not appropriately record financial activity.

Fiscal Impact: Net impact to Statement of Change in Net Position is zero dollars. Tuition revenue and student payments expense were each understated by \$656,162.

Recommendation: The County Office should ensure accounting for student financial assistance funds and tuition from the Career Training Center programs is properly recorded for each fiscal year ended June 30.

Views of Responsible Officials: Sutter County Superintendent of Schools will ensure the financial aid receipts and payments will be properly recorded as revenue and expense.

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2023

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2023

SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.

**STATUS OF PRIOR YEAR
FINDINGS AND RECOMMENDATIONS**

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
STATUS OF PRIOR YEAR FINDINGS AND RECOMMENDATIONS
Year Ended June 30, 2023

No matters were reported.

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
 FINANCIAL RESPONSIBILITY SUPPLEMENTAL SCHEDULE –
 US DEPARTMENT OF EDUCATION
 Year Ended June 30, 2023

<u>Ratio Element</u>	<u>Reference to Financial Statements and/or Notes</u>	<u>Element Amount</u>
Primary Reserve Ratio		
Expendable Net Assets		
Net assets without donor restrictions	Note 13, 1.c.	\$ 96,000
Net assets with donor restrictions	Note 13, 2.d.	22,207,629
Net assets with donor restrictions – restricted in perpetuity	Not applicable	-
Annuities with donor restrictions	Not applicable	-
Term endowments with donor restrictions	Not applicable	-
Life income funds with donor restrictions	Not applicable	-
Secured and unsecured related party receivable	Not applicable	-
Unsecured related party receivable	Not applicable	-
Intangible assets	Not applicable	-
Post-employment and defined benefit pension plan liabilities	Note 13, 3.c.	37,717,523
Property, plant and equipment, net (includes construction in progress) - Total		
Property, plant and equipment pre-implementation	Note 4	16,700,407
Property, plant and equipment post-implementation with outstanding debt for original purchase	Not applicable	-
Property, plant and equipment post-implementation without outstanding debt for original purchase	Note 13, 4.c.	15,991,680
Construction in progress	Note 4	708,727
Lease right-of-use asset, net		
Lease right-of-use asset, pre-implementation	Not applicable	-
Lease right-of-use asset, post-implementation	Not applicable	-
Intangible assets	Not applicable	-
Post-employment and pension liabilities	Not applicable	-
Long-term debt - for long term purposes		
Long-term debt - for long term purposes pre-implementation	Not applicable	-
Long-term debt - for long term purposes post-implementation	Not applicable	-
Line of credit for construction in progress	Not applicable	-
Lease right-of-use asset liability		
Pre-implementation right-of-use asset liability	Not applicable	-
Post-implementation right-of-use asset liability	Not applicable	-
Net assets with donor restrictions: restricted in perpetuity	Not applicable	-
Total Expenses and Losses without Donor Restrictions		
Total expenses without donor restrictions	Statement of Activities	45,705,399
Non-operating and net investment loss	Not applicable	-
Net investment losses	Not applicable	-
Pension-related changes other than net periodic costs	Not applicable	-

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
 FINANCIAL RESPONSIBILITY SUPPLEMENTAL SCHEDULE –
 US DEPARTMENT OF EDUCATION
 Year Ended June 30, 2023

<u>Ratio Element</u>	<u>Reference to Financial Statements and/or Notes</u>	<u>Element Amount</u>
Equity Ratio		
Modified Net Assets		
Net assets without donor restrictions	Note 13, 1.c.	\$ 96,000
Net assets with donor restrictions	Note 13, 2.d.	22,207,629
Intangible assets	Not applicable	-
Unsecured related party receivables	Not applicable	-
Secured related party receivables	Not applicable	-
Modified Assets		
Total assets	Statement of Financial Position	56,105,153
Lease right-of-use asset pre-implementation	Not applicable	-
Pre-implementation right-of-use asset liability	Not applicable	-
Intangible assets	Not applicable	-
Secured and unsecured related party receivables	Not applicable	-
Unsecured related party receivables	Not applicable	-
Net Income Ratio		
Change in net assets without donor restrictions	Statement of Activities.	5,208,269
Total revenues and gains without donor restriction	Note 13, 5.e.	50,913,668

Agenda Item No. 7 _____

BOARD AGENDA ITEM: Annual Department Presentation for the Board of Education

BOARD MEETING DATE: January 17, 2024

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

Action

James Peters

Reports/Presentation

SUBMITTED BY:

Information

James Peters

Public Hearing

PRESENTING TO BOARD:

Other (specify)

James Peters

BACKGROUND AND SUMMARY INFORMATION:

James Peters is presenting the annual Facilities, Maintenance, Operations & Fleet Department overview and update.



Facilities, Maintenance, Operations & Fleet

Presented by James Peters, Director

The Facilities, Maintenance, Operations & Fleet Department (FMOF) serves the ever-changing and diverse needs of the Sutter County Superintendent of Schools (SCSOS) by providing safe, healthy, secure, accessible, pleasant, and comfortable buildings, grounds, and vehicles.

Studies have shown that poor quality environments, such as lighting, air quality, heating and cooling, aesthetics, etc., have a significant impact on student and staff outcomes; FMOF efforts are an integral part of the quality and effectiveness of the SCSOS operations, and we are deeply committed to our mission.

- FMOF as a department is an administrative function and reports directly to the Assistant Superintendent of Business Services, Ron Sherrod.
- As part of the core “trifecta” departments that provide services and care to every department of the SCSOS, FMOF maintains a close relationship with Human Resources and Information Technology.
- FMOF oversees and complies with a broad array of codes, regulations, and laws that mandate the operations of Public Agencies, including maintaining relationships with corresponding agencies. A few examples are:
 - Public Contract Code, including procurement
 - Building Code, including fire and accessibility
 - Health and Safety Code
 - Penal and Civil Code
 - Integrated Pest Management Regulations
 - Vehicle licensing and omissions.

FMOF comprises four separate and distinct functions that are closely associated in nature but can be very different in a day-to-day aspect. A summary of each function follows:

Facilities

The acquisition, development, construction, rehabilitation, modernization, and sale of sites and buildings through long-term planning, implementation, and coordination of plan strategies.

- The SCSOS facilities consist of 132,206 square feet on approximately 147 acres, with 74,321 sq. ft. at the Klamath Lane campus, 33,885 at Shady Creek in Nevada County, and 24,000 sq. ft. of classrooms on District sites. (Refer to the Facility Master plan for more information).
- Consults and sometimes provides project management for Districts and Charters in Sutter County, as requested.
- Coordinates with the Board of Education, the Superintendent, and the Cabinet to align needs, goals, and mission.
- Funded from the general fund through short and long-term savings strategies.

Maintenance

The preventive, routine, and deferred maintenance, repair, rehabilitation, modernization, and replacement of site, building, and vehicle components.

- Maintenance regularly cares for the 108,206 sq. ft. of SCSOS primary facilities and the owner's responsibilities at the 24,000 sq. ft. of classrooms at District sites.
- We do not have specialized positions; we all shoulder the work collectively. Our maintenance team works closely, collaborating to maximize individual skill sets, experience, and paradigms.
 - Work is reprioritized daily.
 - Efficiency, effectiveness, and economy of scale are our primary focus.
 - 89% of all contractor and/or construction-related scope are performed in-house
 - 100% of professional development and safety training are performed in-house.
 - For more information, please see the attached Key Point Indicator Report from SchoolDude/Brightly Software at the end of this presentation.
- Maintenance commonly assists Districts, Special Education, and the SELPA as requested and billed back.
- Coordinates with the Superintendent, Cabinet, site administrators, and department leads to provide for needs.
- Funded through departmental contributions to a pool, general fund contribution, and Routine Restricted Maintenance account.

Operations

The performance of tasks required to provide for the day-to-day operational needs of the organization, including but not limited to:

- Custodial services,
- Utility connections, monitoring, and payment,
- HVAC and lighting controls,
- Parcel deliveries,
- Room reservations,
- Event preparations, etc.
- Operations regularly serve the organization's and the public's needs, coordinating access, room availability, and events.
- Coordinates with site administrators and accountants.
- Funded through departmental contributions to a pool based on a square foot rate.

Fleet

The acquisition, maintenance, care, and surplus of vehicles.

- There are currently fifty (51) vehicles in the fleet, which is diverse, from passenger coupes to two-ton trucks and wheelchair lift vans, a tractor, golf carts, a man lift, etc.
- Vehicles are used and stored at various locations through Sutter and Nevada Counties. Fleet coordinates as necessary to provide for the client and vehicle needs.
- Coordinates with primary drivers and department leads.
- Coordinates required services to leased vehicles with Enterprise Fleet Management.
- Funded through departmental contributions to a pool.

The Who!

Celebrating achievements of our goals and milestones, keeping a positive outlook, and a caring, service-minded composure are not always easy. It takes a group of unique, driven individuals to pull it off, and the SCSOS is blessed to have some of the best around! Always in high demand, responding to needs in real-time today while maintaining goals and plans that stretch out as far as fifteen years, our work is never done.

FMOF comprises eleven (11) full-time and five (05) part-time employees. Here is our Team:

FMOF (Comprehensive/all sites)

- James Peters, Director, full-time
- Mona Evans, Administrative Secretary, full-time (aka, Center of the Universe)
- Demetrio Mendez, Maintenance Worker, full-time
- Seth Embleton, Maintenance Worker, full-time
- Andy Mendez, Maintenance Worker, full-time
- Daniel Garvin, Maintenance Worker, part-time
- Jacob Tufford, Custodian (day), full-time

Klamath

- Jesus Adame-Sanchez, Custodian, part-time
- Patricia Rivera, Custodian, part-time

Feather River Academy/Pathways Charter Academy

- Ron Myers, Custodian, part-time
- Open Position, part-time

The 1 Stop and Adult Education

- Miguel Camargo, Custodian, full-time (day)
- Anthony Hearn, Custodian, full-time (day)

Shady Creek

- Michaëlle Kellerman, Maintenance, Custodian & Groundskeeper (MCG), full-time
- Shannon Clayton, MCG, full-time
- Kell Stone, MCG, full-time

KPI

The following Key Point Indicator (KPI) Report is from our Maintenance Work Order Software from SchoolDude/Brightly Software. These KPIs are compiled by comparing our productivity reports with hundreds of other Local Education Agencies (LEA) in California, including Yuba City Unified School District and Marysville Joint Unified School District.

Work order purpose breakdown

The following KPI from SchoolDude highlights the ratio of work between ‘Preventive Maintenance’ and ‘Corrective Maintenance’, and timeframes in which work orders were closed from creation to completion. The following table further breaks down the work order purpose to clarify the data’s ‘Corrective Maintenance’ portions.

Purpose	Labor Hours	Labor Ratio	Work Order Count	Work Order Ratio	Description
Coordination & Efficiency	138.00	3.40%	138	5.32%	Internal Dept. Work Orders
Deferred Maintenance	148.48	3.66%	27	1.04%	Deferred Construction, Modernization, Rehabilitation, etc.
Facilities - Construction/Remodel/Retrofit	964.07	23.78%	381	14.70%	Self-Performed Construction, Modernization, Rehabilitation, etc.
FM&O Consultation & Construction Services	141.68	3.49%	23	0.89%	Services to External Clients (Districts/SELPA)
Preventive Maintenance	657.54	16.22%	449	17.32%	Preventive efforts
Special Services	151.17	3.73%	99	3.82%	Services provided to Special Education
Routine Maintenance	1853.48	45.72%	1475	56.91%	Routine service, repair, and replacement

2592

Routine Maintenance - Corrective vs. General				
Safety - Corrective Maint.	7.54		6	0.41%
High Priority-Corrective Maint.	491.33		391	26.51%
Medium Priority - General Maint./Service	1354.61		1078	73.08%
			1475	

Maintenance Executive Overview Briefing

Sutter County Superintendent of Schools

2023-11

Categories

What will these Key Performance Indicators (KPIs) allow me to do?



maintenance

Increase maintenance staff efficiency and overall productivity, streamline workflows, improve customer engagement and satisfaction, capture and show productivity gains, and track overall health of your maintenance program



preventive

Determine success of your preventive maintenance program, transition to being more proactive, reduce backlogged work, increase life expectancy of equipment, and decrease catastrophic failures

Time Frame

Key Performance Indicators (KPIs): Past 12 Months

Trends: Past 3 Years, plus current year

Total Number of Work Orders

of WOs

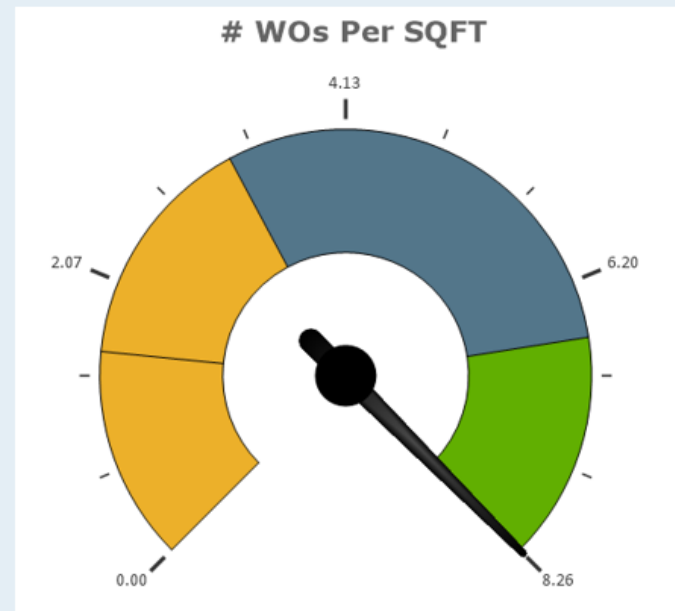
2,592

Total Corrective Maintenance (CM)	Total Planned Maintenance (PM)
2,158	434

This reflects how many repairs and jobs were captured in the 12 month rolling window. (includes all statuses)



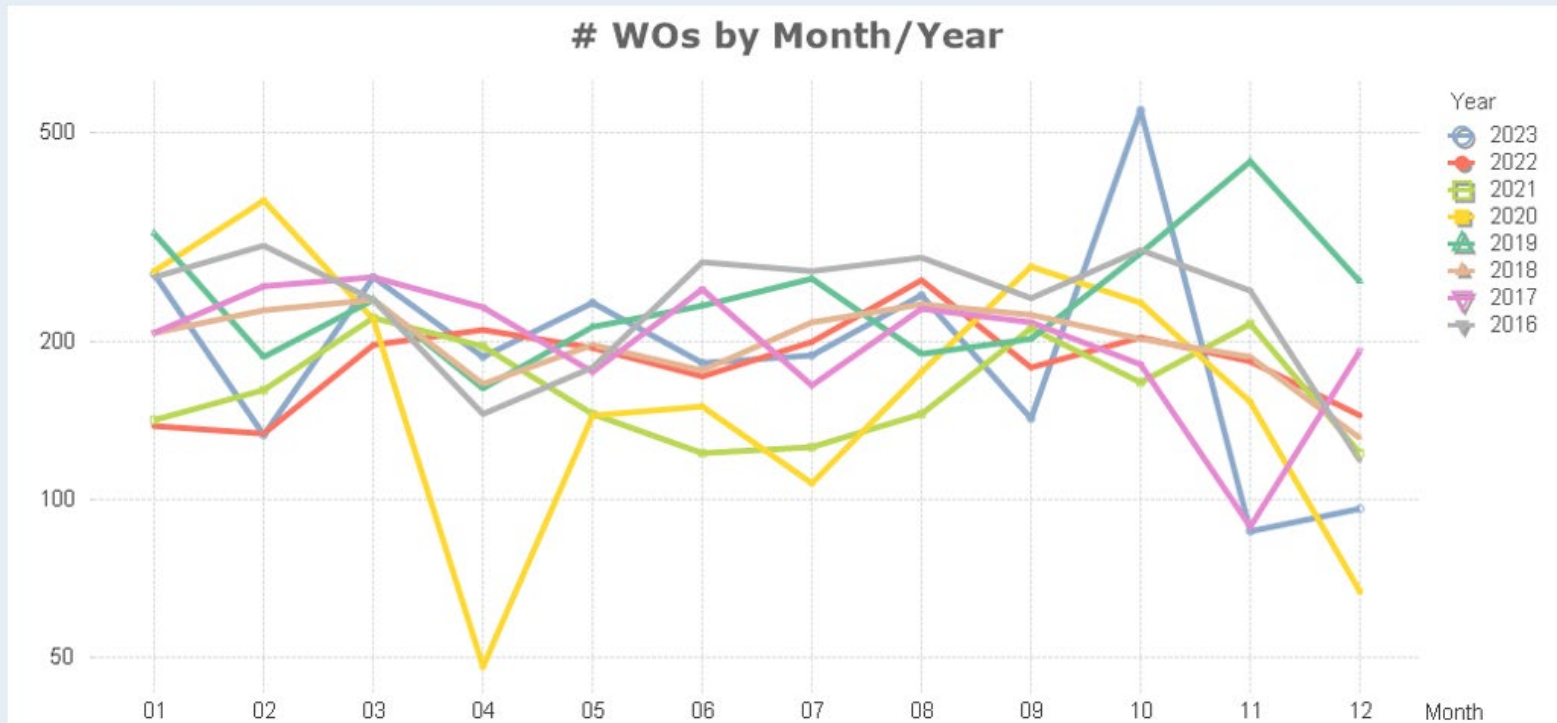
WOs Per 1,000 SQFT



SQFT	# WOs	Your Value	Peer Category	# of Clients	Low 20%	Median	Top 20%
183,024	2,592	14.16	Public K-12	2,258	1.55	3.27	6.61

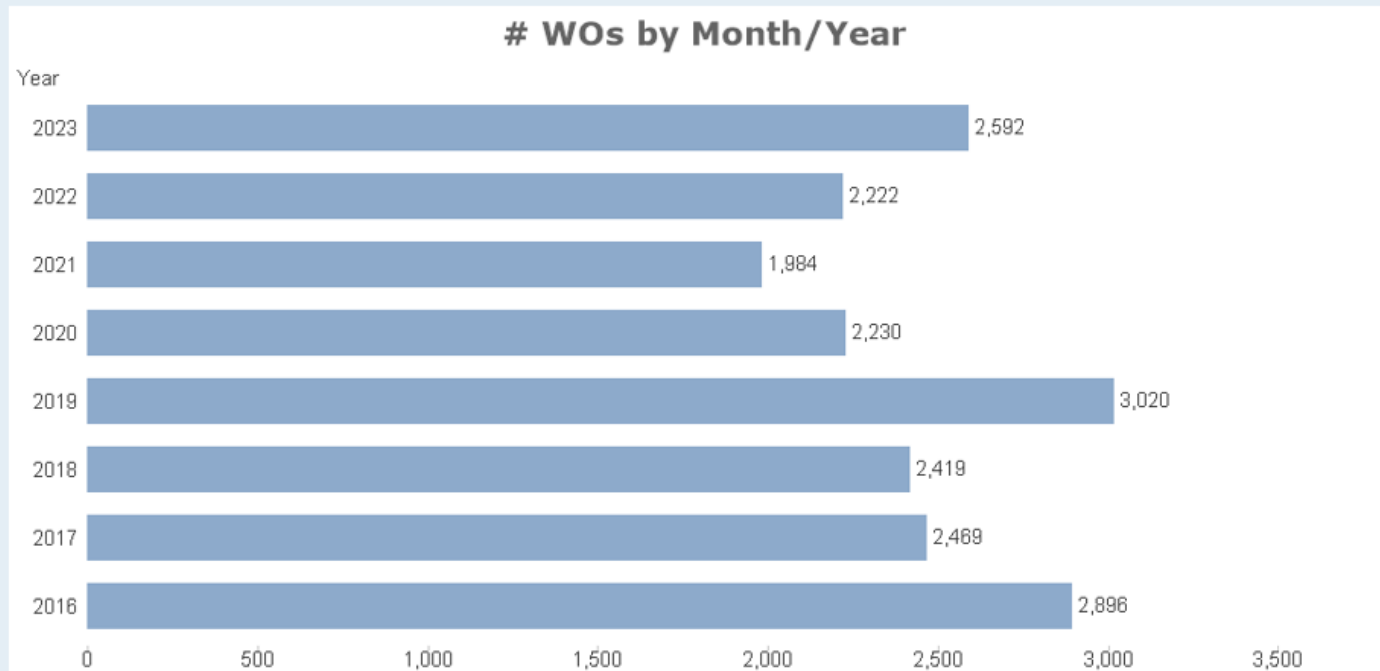
Total count of work orders for a 12 month rolling window (*this month – last 12 months, ignores rejected work*) divided by the total sum of square footage and then multiplied by 1,000.

Total # of WOs by Month/Year



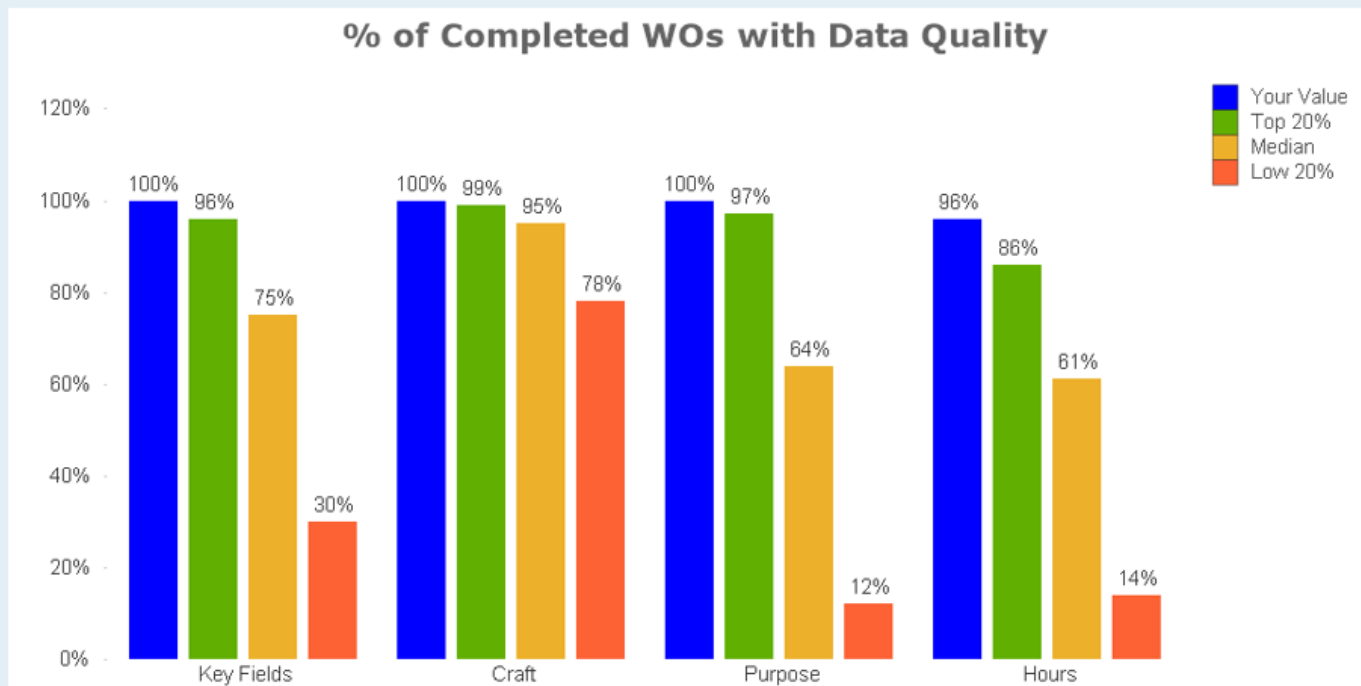
Trend: Past 3 Years, plus current date: based on Created Date

Total # of WOs by Year



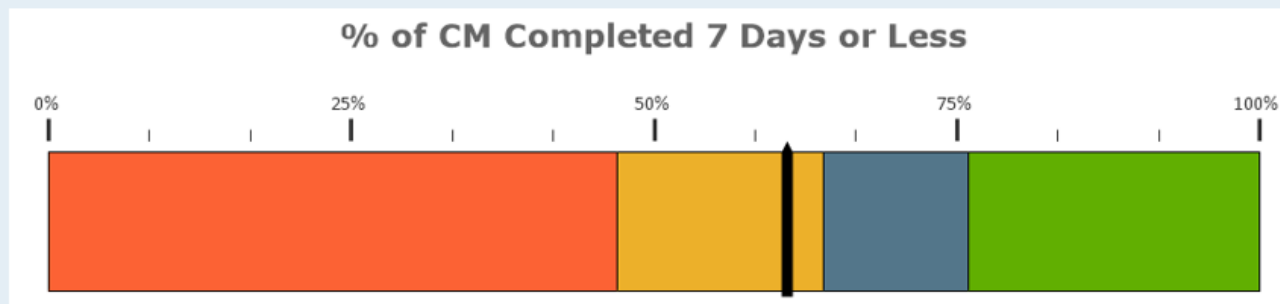
Trend: Past 3 Years, plus current date: based on Created Date

% of Completed Work with Data Quality



Key Fields: WO has to have 6 of the following 8 conditions: Valid Location, Valid Area/Room#, Valid Craft, Valid Purpose, Valid Assigned To, Description of at least 20 characters, Action Taken of at least 10 characters and Either Labor Hours or WO Costs. (Rolling 12 Months)

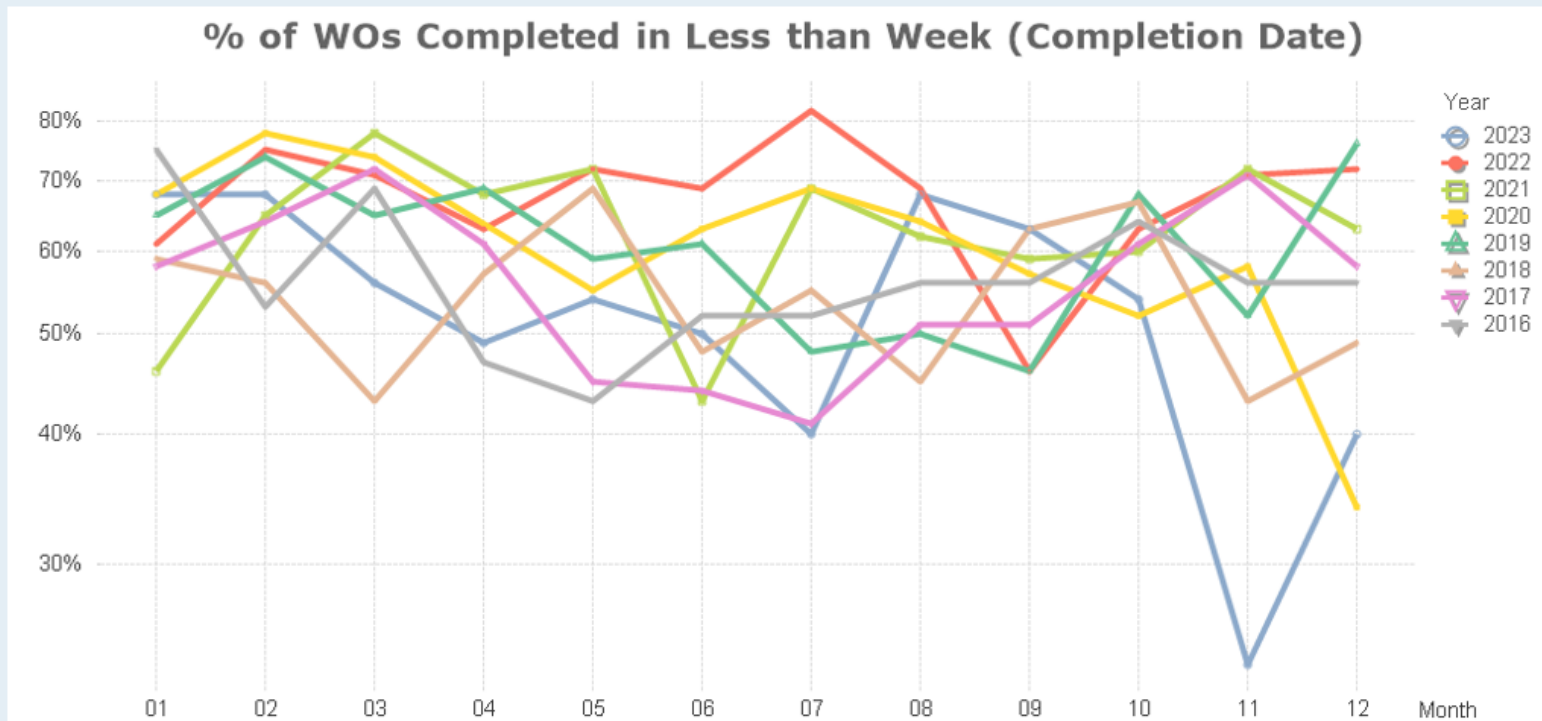
% of WOs Completed in Less than a Week



# WOs Comp	Your Value	Peer Category	# of Clients	Low 20%	Median	Top 20%
1,674	61%	Public K-12	2,258	47%	64%	76%

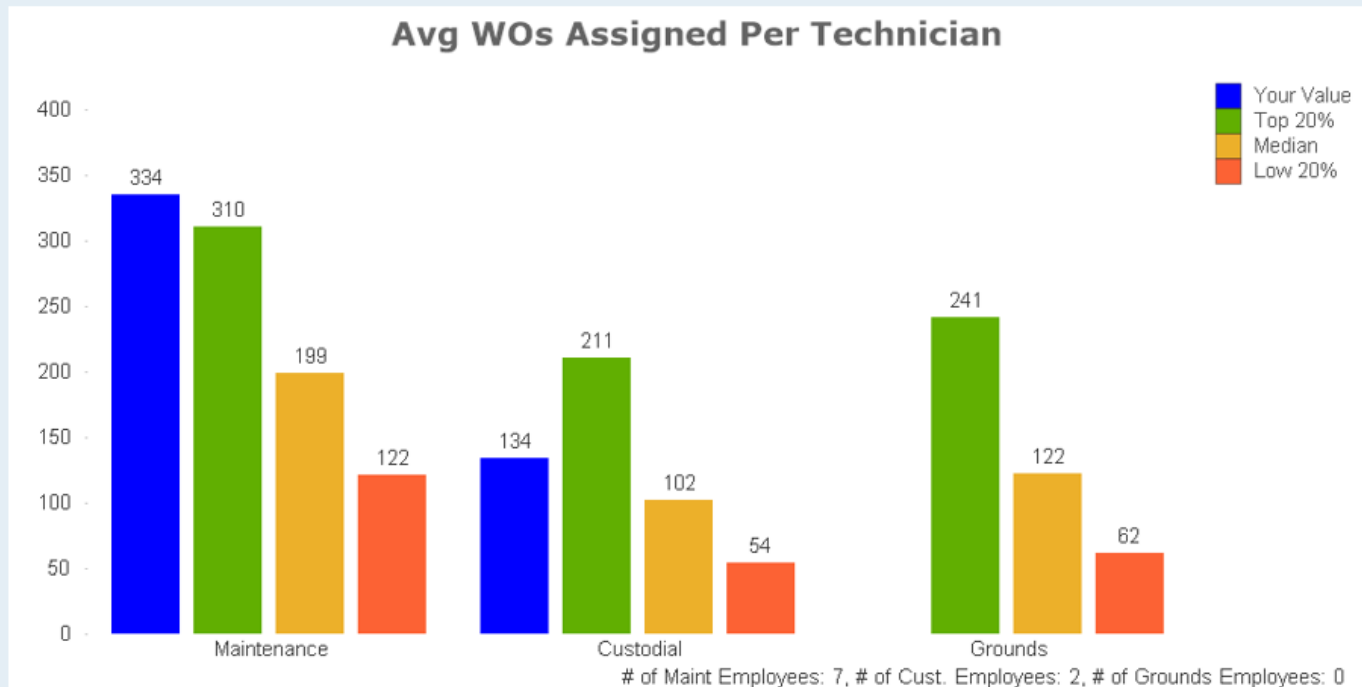
This KPI indicates how much work an institution is able to complete in 7 calendar days. Below the national average suggests potential process improvements for managing and completing work. Above the national average could be a sign you have embraced mobile, your staff completes their own work assignments online and/or have reduced (or eliminated) paper in your processes. This compares Completion Date – Start Date (uses Request Date if Start Date is not used) for WO's with a Priority of Low, Med or High & ignores PM's to see what % of PM WO's are completed in 7 Days or Less. (Rolling 12 Months)

% CM WOs Completed in a Week by Month/Year



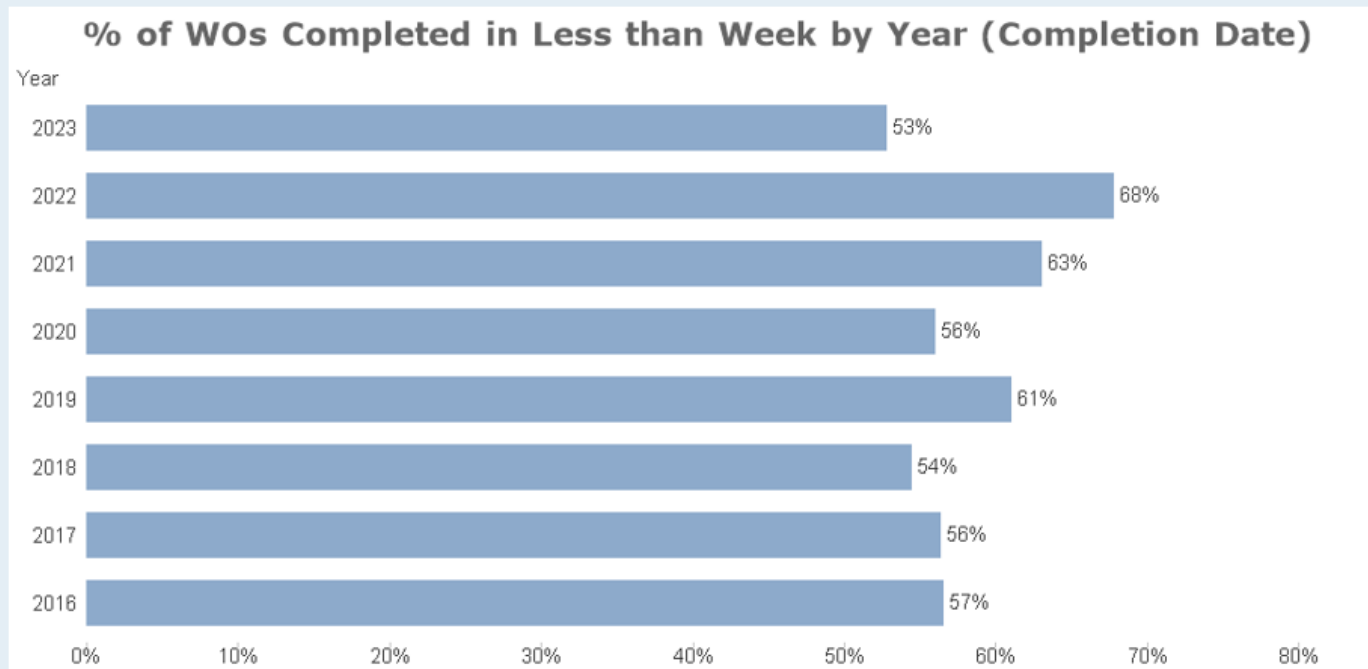
This compares Completion Date – Start Date (uses Request Date if Start Date is not used) for WO's with a Priority of Low, Med or High & ignores PM's to see what % of PM WO's are completed in 7 Days or Less. (Trend: Past 3 Years, plus current date: based on Completion Date)

Average Count of Work Orders Per Employee Per Year



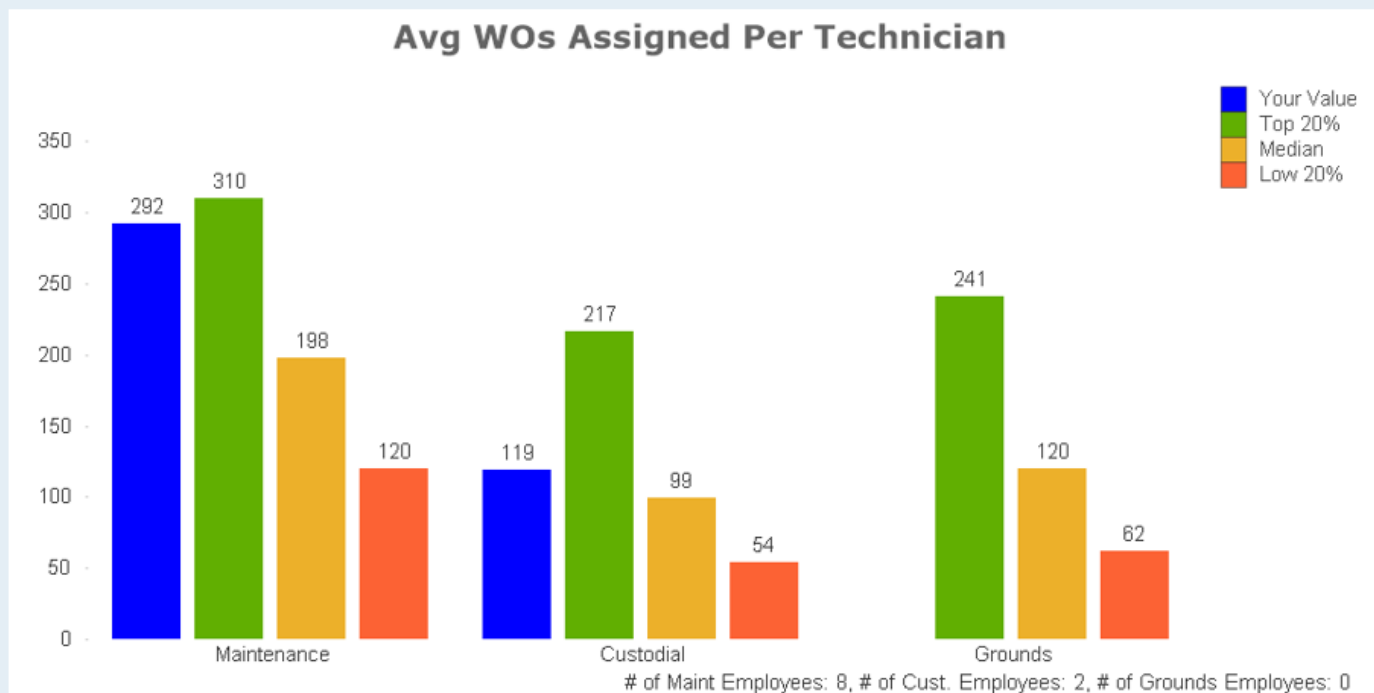
This metric gives you a direct comparison of your staff's productivity compared to peer institutions. Employees are users who have been assigned more than 30 work orders, but less than 2,000 in a rolling 12 month window.

% CM WOs Completed in a Week by Year



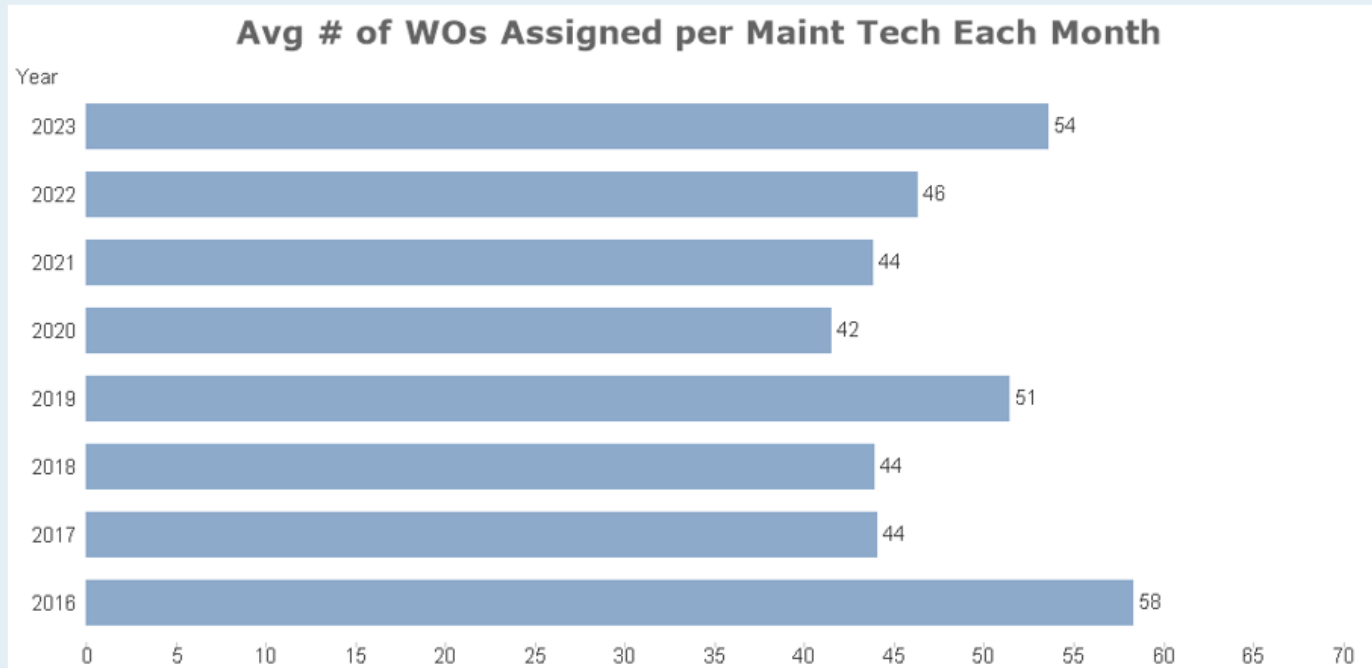
Trend: Past 3 Years, plus current date: based on Completion Date

Average Count of Work Orders Per Employee Per Year



This metric gives you a direct comparison of your staff's productivity compared to peer institutions. Employees are users who have been assigned more than 30 work orders, but less than 2,000 in a rolling 12 month window.

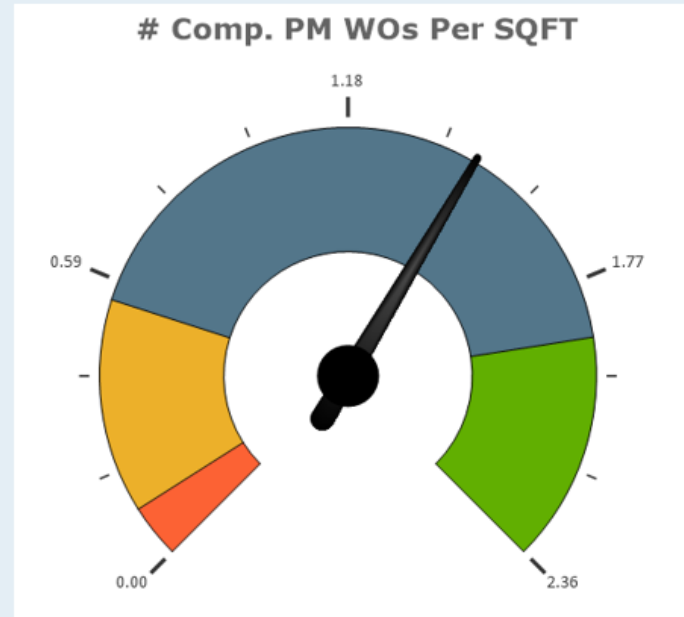
Avg WOs Per Technician by Year



Trend: Past 3 Years, plus current date: based on Created Date



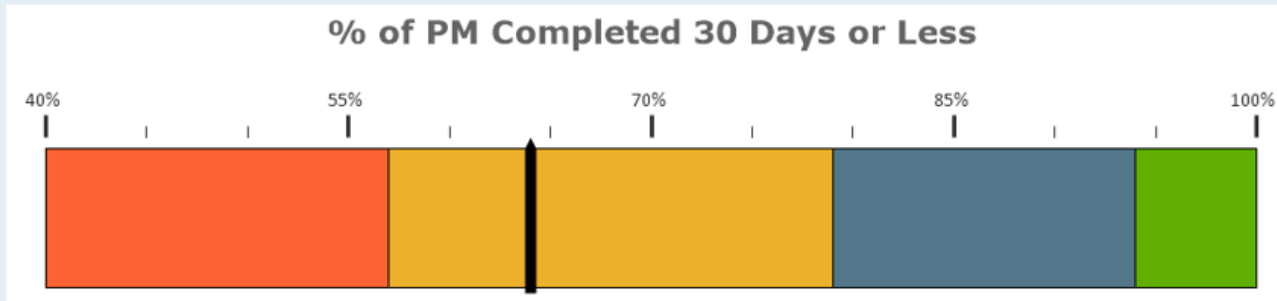
PM WOs Per 1,000 SQFT



# Comp PM WOs	SQFT	Your Value	Peer Category	# of Clients	Low 20%	Median	Top 20%
266	183,024	1.45	Public K-12	1,843	0.11	0.55	1.89

Total count of PM work orders for a 12 month rolling window (*this month – last 12 months, ignores rejected work*) divided by the total sum of square footage and then multiplied by 1,000.

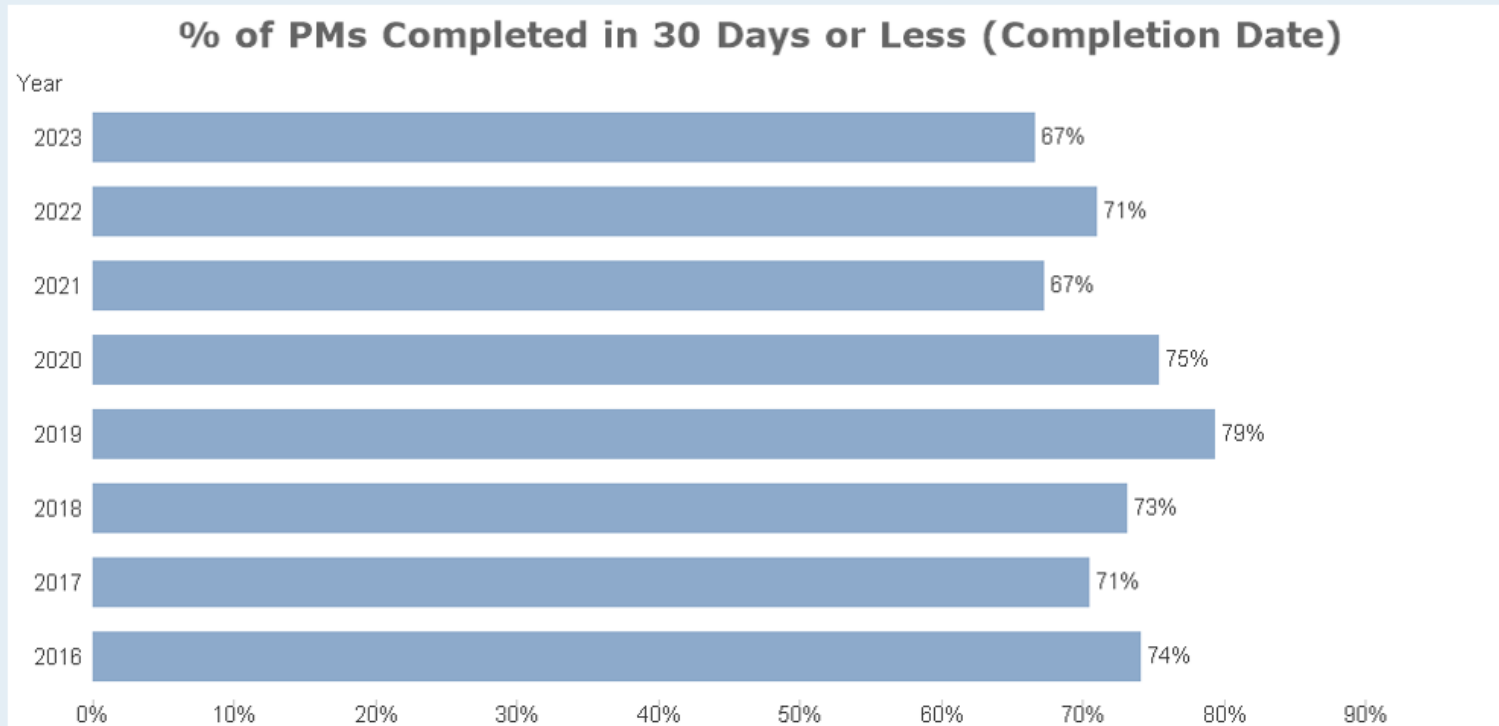
Percentage of PM WOs Completed in a Month or Less



# PM WOs Comp	Your Value	Peer Category	# of Clients	Low 20%	Median	Top 20%
266	64%	Public K-12	1,843	57%	79%	94%

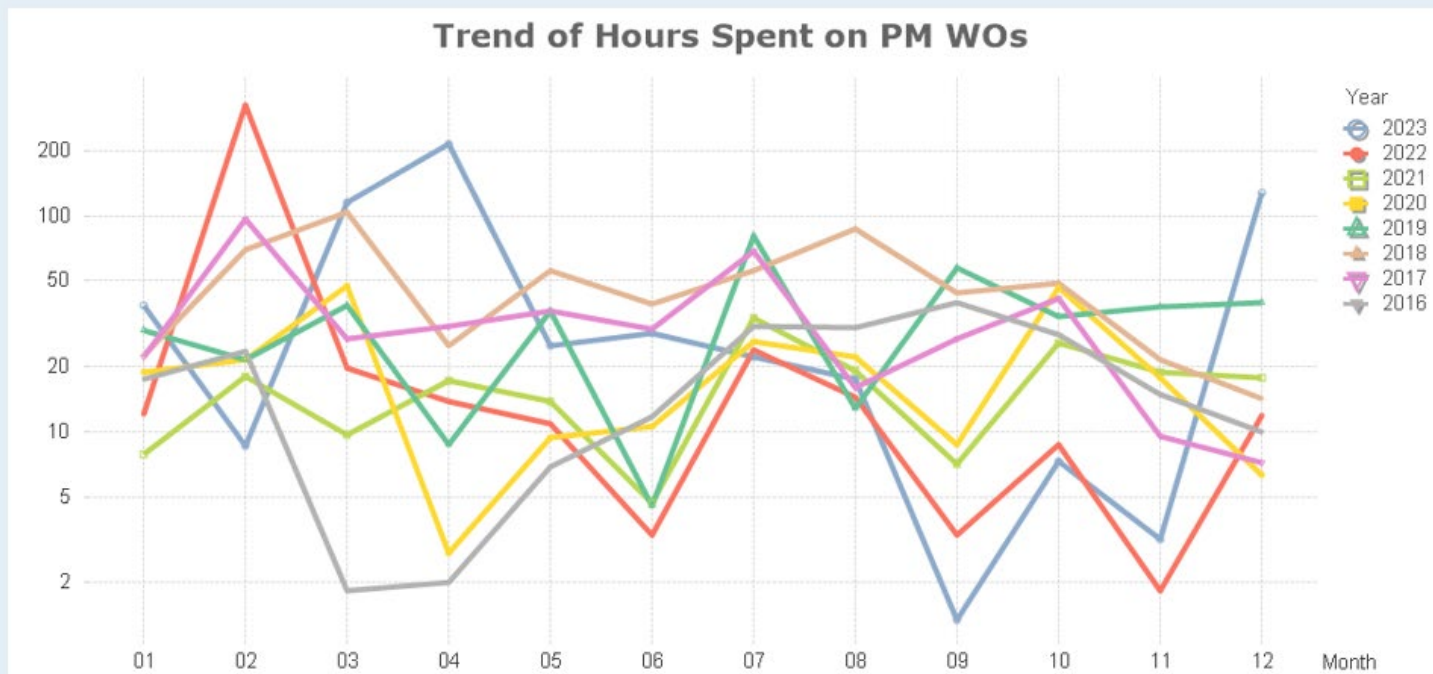
This metric is a measurement of the responsiveness of proactive work. An above average measurement here leads to higher productivity and a decrease in backlog. This compares Completion Date – Start Date (uses Request Date if Start Date is not used) to see what % of PM WO's are completed in 30 Days or Less. (Rolling 12 Months)

% of PMs Completed 30 Days or Less by Year



Trend: Past 3 Years, plus current date: based on Completion Date

Hours Spent on PM by Month



Trend: Past 3 Years, plus current date: based on Created Date

Thank you!

BOARD AGENDA ITEM: School Accountability Report Cards (SARC) for Feather River Academy, Pathways Charter Academy and Sutter County Special Education

BOARD MEETING DATE: January 17, 2024

AGENDA ITEM SUBMITTED FOR:

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

PREPARED BY:

Brian Gault, Jessica Burrone,
Chris Reyna

SUBMITTED BY:

Brian Gault

PRESENTING TO BOARD:

Brian Gault

BACKGROUND AND SUMMARY INFORMATION:

The locally provided data as well as data provided by CDE for the 2022-23 School Accountability Report Cards is prepared per state requirements for Sutter County Special Education, Feather River Academy and Pathways Charter Academy. The SARCs are presented for Board review and approval for February 1 posting deadline.

Feather River Academy
2022–23 School Accountability Report Card
Reported Using Data from the 2022–23 School
Year
California Department of Education

Address: 1895 Lassen Blvd.
Yuba City, CA , 95993-
8987

Principal: Chris Reyna, Principal

Phone: (530) 822-2400

Grade 7-12

Span:

By February 1 of each year, every school in California is required by state law to publish a School Accountability Report Card (SARC). The SARC contains information about the condition and performance of each California public school. Under the Local Control Funding Formula (LCFF) all local educational agencies (LEAs) are required to prepare a Local Control and Accountability Plan (LCAP), which describes how they intend to meet annual school-specific goals for all pupils, with specific activities to address state and local priorities. Additionally, data reported in an LCAP is to be consistent with data reported in the SARC.

- For more information about SARC requirements and access to prior year reports, see the California Department of Education (CDE) SARC web page at <https://www.cde.ca.gov/ta/ac/sa/>.
- For more information about the LCFF or LCAP, see the CDE LCFF web page at <https://www.cde.ca.gov/fg/aa/lc/>.
- For additional information about the school, parents/guardians and community members should contact the school principal or the district office.

DataQuest

DataQuest is an online data tool located on the CDE DataQuest web page at <https://dq.cde.ca.gov/dataquest/> that contains additional information about this school and comparisons of the school to the district and the county. Specifically, DataQuest is a dynamic system that provides reports for accountability (e.g., test data, enrollment, high school graduates, dropouts, course enrollments, staffing, and data regarding English learners).

California School Dashboard

The California School Dashboard (Dashboard) <https://www.caschooldashboard.org/> reflects California's new accountability and continuous improvement system and provides information about how LEAs and schools are meeting the needs of California's diverse student population. The Dashboard contains reports that display the performance of LEAs, schools, and student groups on a set of state and local measures to assist in identifying strengths, challenges, and areas in need of improvement.

Internet Access

Internet access is available at public libraries and other locations that are publicly accessible (e.g., the California State Library). Access to the Internet at libraries and public locations is generally provided on a first-come, first-served basis. Other use restrictions may include the hours of operation, the length of time that a workstation may be used (depending on availability), the types of software programs available on a workstation, and the ability to print documents.

About This School

Chris Reyna, Principal

Principal, Feather River Academy

About Our School



Dear Parents, Guardians, and Community Members,

We at Feather River Academy (FRA) welcome your interest in our School Accountability Report Card (SARC). This report card provides parents, guardians, and the community with valuable information regarding Sutter County Superintendent of Schools' Western Schools and Colleges accredited, public community school, FRA in Yuba City, CA. Our school provides educational programming and services for students in grades 7-12 who are 1) expelled from their district of residence, 2) referred by their district of residence due to behavior or truancy, or 3) are probation referred. This report will provide you with information regarding a variety of topics including student achievement, school safety, teacher/staff information, and curriculum and instructional materials. Our school is committed to continuous quality improvement, and we continue to refine and expand programs to address student achievement. FRA is founded on methodologies, programs, and settings to build and strengthen relationships and trust with high expectations. We have a highly trained staff who reach beyond normal expectations and experience to develop relationships with students who are challenging to engage or reach. Many of our students have only felt fear and a lack of trust toward adults and systems. The dedication and commitment of the FRA staff to students and families are evident in not only what they do but in who they are as a team and as individuals. FRA has a family-like atmosphere, and we place the needs of our students as our highest priority. We have made considerable progress, and yet, recognize there is always still much work to do to prepare our students for life post-graduation. We hope you find the report card an informative and useful tool to become more familiar with Feather River Academy. We welcome parent input as we continue to improve each student's

educational experience and individual student achievement. Our goal is to create positive school environments for our students, families, and our educational staff.

Sincerely,

Chris Reyna, Principal

Contact _____

Feather River Academy
1895 Lassen Blvd.
Yuba City, CA 95993-8987

Phone: [\(530\) 822-2400](tel:5308222400)
Email: chrisr@sutter.k12.ca.us

Contact Information (School Year 2023–24)

District Contact Information (School Year 2023–24)

District Name	Sutter County Office of Education
Phone Number	(530) 822-2900
Superintendent	Reusser, Tom
Email Address	tomr@sutter.k12.ca.us
Website	www.sutter.k12.ca.us

School Contact Information (School Year 2023–24)

School Name	Feather River Academy
Street	1895 Lassen Blvd.
City, State, Zip	Yuba City, CA , 95993-8987
Phone Number	(530) 822-2400
Principal	Chris Reyna, Principal
Email Address	chris@sutter.k12.ca.us
Website	www.sutter.k12.ca.us
County-District-School (CDS) Code	51105120114207

Last updated: 12/20/23

School Description and Mission Statement (School Year 2023–24)

Feather River Academy (FRA), established in 2005, serves as one of two county community schools in Sutter County. FRA is a part of the Sutter County Superintendent of Schools County Office of Education. FRA is a program designed to meet the needs of students who may struggle in the normal comprehensive high school and middle school setting. FRA accepts referrals for Sutter, Yuba, and Colusa county students who are referred because of expulsion, probation involvement, or school of choice. FRA provides a unique individualized educational setting to assist students in reaching their academic and personal goals. FRA promotes respect for cultural diversity and inspires integrity and respect for self and others. Classroom practices foster intellectual and social development and engage students in problem-solving, higher-order thinking skills, and learning

activities that make the subject matter relevant to daily life. Furthermore, through the daily incorporation of Positive Behavioral Interventions and Supports (PBIS), Restorative Practices, and our Professional Learning Communities (PLC) practices, which reinforce our school-wide academic expectations, we strive to equip students with the skills and knowledge that empower them to be ethical, literate, responsible and contributing members of their community.

Mission

In order to prepare students to live in and contribute to a changing world and engage in active, lifelong learning, Feather River Academy ensures that all families and students are welcomed and encouraged to be connected to the school. By promoting and modeling healthy relationships with peers and families, FRA provides a balanced, varied school curriculum designed to meet the academic, cultural, and social needs of individuals from the diverse backgrounds of our community.

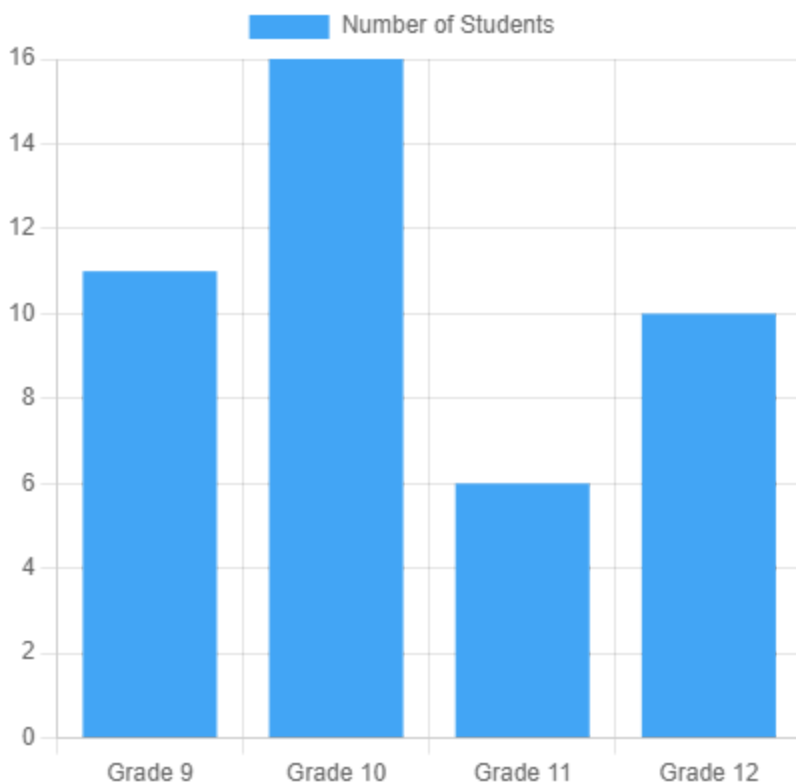
Vision

- **Develop relationships among students, families, staff, and peers that emphasize respectful and responsible behavior in all endeavors**
- **Provide a focused alternative academic program that is driven by individual student goals**
- **Teach healthy coping skills and emotional competence to help students become healthy, functional adults**
- **Prepare our students for a successful personal and professional future through skill-building and work-readiness programs**
- **Promote an inclusive school environment where students will be provided physical, cultural, social, and emotional safety**
- **The administration and staff have high expectations for our students and strive to give them the opportunity to either return to the comprehensive high school or graduate from FRA. We strive to provide caring, support, and encouragement.**

Last updated: 12/26/23

Student Enrollment by Grade Level (School Year 2022–23)

Grade Level	Number of Students
Grade 9	11
Grade 10	16
Grade 11	6
Grade 12	10
Total Enrollment	43



Last updated: 12/20/23

Student Enrollment by Student Group (School Year 2022–23)

Student Group	Percent of Total Enrollment
Female	27.90%
Male	67.40%
Non-Binary	4.70%

Student Group (Other)	Percent of Total Enrollment
English Learners	11.60%
Foster Youth	0.00%
Homeless	0.00%

Student Group	Percent of Total Enrollment
American Indian or Alaska Native	0.00%
Asian	2.30%
Black or African American	7.00%
Filipino	0.00%
Hispanic or Latino	46.50%
Native Hawaiian or Pacific Islander	0.00%
Two or More Races	0.00%
White	39.50%

Student Group (Other)	Percent of Total Enrollment
Migrant	0.00%
Socioeconomically Disadvantaged	81.40%
Students with Disabilities	34.90%

A. Conditions of Learning

State Priority: Basic

The SARC provides the following information relevant to the State priority: Basic (Priority 1):

- Degree to which teachers are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching;
- Pupils have access to standards-aligned instructional materials; and
- School facilities are maintained in good repair

Teacher Preparation and Placement (School Year 2020–21)

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	1.90	44.94%	23.10	45.82%	228366.10	83.12%
Intern Credential Holders Properly Assigned	0.00	0.00%	0.90	1.96%	4205.90	1.53%
Teachers Without Credentials and Misassignments ("ineffective" under ESSA)	0.00	0.00%	7.00	13.83%	11216.70	4.08%
Credentialed Teachers Assigned Out-of-Field ("out-of-field" under ESSA)	2.30	54.82%	4.90	9.72%	12115.80	4.41%
Unknown/Incomplete/NA	0.00	0.00%	14.40	28.63%	18854.30	6.86%
Total Teaching Positions	4.20	100.00%	50.60	100.00%	274759.10	100.00%

Note: The data in this table is based on full-time equivalent (FTE) status. One FTE equals one staff member working full-time; one FTE could also represent two staff members who each work 50 percent of full-time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

Last updated: 12/20/23

Teacher Preparation and Placement (School Year 2021–22)

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	3.80	63.61%	28.80	55.95%	234405.20	84.00%
Intern Credential Holders Properly Assigned	0.00	0.00%	3.00	5.81%	4853.00	1.74%
Teachers Without Credentials and Misassignments ("ineffective" under ESSA)	0.00	0.00%	0.60	1.20%	12001.50	4.30%
Credentialed Teachers Assigned Out-of-Field ("out-of-field" under ESSA)	1.30	21.80%	1.90	3.84%	11953.10	4.28%
Unknown/Incomplete/NA	0.80	14.26%	17.10	33.16%	15831.90	5.67%
Total Teaching Positions	6.10	100.00%	51.60	100.00%	279044.80	100.00%

Note: The data in this table is based on full-time equivalent (FTE) status. One FTE equals one staff member working full-time; one FTE could also represent two staff members who each work 50 percent of full-time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

Last updated: 12/20/23

Teachers Without Credentials and Misassignments (considered "ineffective" under ESSA)

Authorization/Assignment	2020-21 Number	2021-22 Number
Permits and Waivers	0.00	0.00
Misassignments	0.00	0.00
Vacant Positions	0.00	0.00
Total Teachers Without Credentials and Misassignments	0.00	0.00

Last updated: 11/2/23

Credentialed Teachers Assigned Out-of-Field (considered "out-of-field" under ESSA)

Indicator	2020-21 Number	2021-22 Number
Credentialed Teachers Authorized on a Permit or Waiver	0.00	0.00
Local Assignment Options	2.30	1.30
Total Out-of-Field Teachers	2.30	1.30

Last updated: 11/2/23

Class Assignments

Indicator	2020– 21 Percent	2021– 22 Percent
Misassignments for English Learners (a percentage of all the classes with English learners taught by teachers that are misassigned)	0.00%	0%
No credential, permit or authorization to teach (a percentage of all the classes taught by teachers with no record of an authorization to teach)	0.00%	0%

Note: For more information refer to the Updated Teacher Equity Definitions web page at <https://www.cde.ca.gov/pd/ee/teacherequitydefinitions.asp>.

Last updated: 11/2/23

Quality, Currency, Availability of Textbooks and Other Instructional Materials (School Year 2023–24)

Year and month in which the data were collected: September 2023

Subject	Textbooks and Other Instructional Materials/year of Adoption	From Most Recent Adoption?	Percent Students Lacking Own Assigned Copy
Reading/Language Arts	ELA: Grades 9-12 use Edgenuity Courseware and Reading w/ Relevance	Yes	0
Mathematics	Math: Grades 9-12 use Edgenuity Courseware	Yes	0
Science	Science: Grades 9-12 use Edgenuity Courseware	Yes	0
History-Social Science	History/Social Science: Grades 9-12 use Edgenuity Courseware	Yes	0
Foreign Language	Foreign Language: Grades 9-12 use Edgenuity Courseware	Yes	0
Health	Health: Grades 9-12 use Edgenuity Courseware	Yes	0
Visual and Performing Arts	Visual and Performing Arts: Grades 9-12 use Edgenuity Courseware	Yes	0
Science Lab Eqpmt (Grades 9-12)	N/A	N/A	0

Note: Cells with N/A values do not require data.

Last updated: 12/20/23

School Facility Conditions and Planned Improvements

Feather River Academy has achieved an overall ranking of 98% (Good) on the Facility Inspection Tool (FIT) assessment. The indication is the school is properly maintained and in good repair with a number of non-critical deficiencies, which are isolated, resulting from minor wear and tear, and are in the process of being mitigated.

Last updated: 12/20/23

School Facility Good Repair Status

Using the **most recently collected** Facility Inspection Tool (FIT) data (or equivalent), provide the following:

- Determination of repair status for systems listed
- Description of any needed maintenance to ensure good repair
- The year and month in which the data were collected
- The rate for each system inspected
- The overall rating

Year and month of the most recent FIT report: August 2023

System Inspected	Rating	Repair Needed and Action Taken or Planned
Systems: Gas Leaks, Mechanical/HVAC, Sewer	Good	
Interior: Interior Surfaces	Good	
Cleanliness: Overall Cleanliness, Pest/Vermin Infestation	Good	
Electrical: Electrical	Good	
Restrooms/Fountains: Restrooms, Sinks/Fountains	Good	
Safety: Fire Safety, Hazardous Materials	Good	
Structural: Structural Damage, Roofs	Good	
External: Playground/School Grounds, Windows/Doors/Gates/Fences	Good	

Overall Facility Rate

Year and month of the most recent FIT report: August 2023

Overall Rating	Good
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Last updated: 12/21/23

B. Pupil Outcomes

State Priority: Pupil Achievement

The SARC provides the following information relevant to the State priority: Pupil Achievement (Priority 4):

- **Statewide assessments** (i.e., California Assessment of Student Performance and Progress [CAASPP] System includes the Smarter Balanced Summative Assessments for students in the general education population and the California Alternate Assessments [CAA] for English language arts/literacy [ELA] and mathematics given in grades three through eight and grade eleven. Only eligible students may participate in the administration of the CAAs. CAA items are aligned with alternate achievement standards, which are linked with the Common Core State Standards [CCSS] for students with the most significant cognitive disabilities).

The CAASPP System encompasses the following assessments and student participation requirements:

1. **Smarter Balanced Summative Assessments and CAA for ELA** in grades three through eight and grade eleven.
 2. **Smarter Balanced Summative Assessments and CAA for mathematics** in grades three through eight and grade eleven.
 3. **California Science Test (CAST) and CAA for Science** in grades five, eight, and once in high school (i.e., grade ten, eleven, or twelve).
- **College and Career Ready:** The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study.

**CAASPP Test Results in ELA and Mathematics for All Students
Grades Three through Eight and Grade Eleven taking and completed state-
administered assessment
Percentage of Students Meeting or Exceeding the State Standard**

Subject	School 2021– 22	School 2022– 23	District 2021– 22	District 2022– 23	State 2021– 22	State 2022– 23
English Language Arts / Literacy (grades 3-8 and 11)	6%	--	17%	21%	47%	46%
Mathematics (grades 3-8 and 11)	6%	--	11%	11%	33%	34%

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Note: ELA and Mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAA divided by the total number of students who participated in both assessments.

Last updated: 1/8/24

**CAASPP Test Results in ELA by Student Group for students taking and completed
state-administered assessment
Grades Three through Eight and Grade Eleven (School Year 2022–23)**

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students	--	--	--	--	--
Female	--	--	--	--	--
Male	--	--	--	--	--
American Indian or Alaska Native	0	0	0%	0%	0%
Asian	0	0	0%	0%	0%
Black or African American	--	--	--	--	--
Filipino	0	0	0%	0%	0%

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
Hispanic or Latino	--	--	--	--	--
Native Hawaiian or Pacific Islander	0	0	0%	0%	0%
Two or More Races	--	--	--	--	--
White	--	--	--	--	--
English Learners	--	--	--	--	--
Foster Youth	0	0	0%	0%	0%
Homeless	--	--	--	--	--
Military	0	0	0%	0%	0%
Socioeconomically Disadvantaged	--	--	--	--	--
Students Receiving Migrant Education Services	0	0	0%	0%	0%
Students with Disabilities	--	--	--	--	--

Note: ELA test results include the Smarter Balanced Summative Assessment and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA divided by the total number of students who participated in both assessments.

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

Last updated: 1/8/24

**CAASPP Test Results in Mathematics by Student Group for students taking and completed state-administered assessment
Grades Three through Eight and Grade Eleven (School Year 2022–23)**

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students	--	--	--	--	--
Female	--	--	--	--	--
Male	--	--	--	--	--
American Indian or Alaska Native	0	0	0%	0%	0%
Asian	0	0	0%	0%	0%
Black or African American	--	--	--	--	--
Filipino	0	0	0%	0%	0%
Hispanic or Latino	--	--	--	--	--
Native Hawaiian or Pacific Islander	0	0	0%	0%	0%
Two or More Races	--	--	--	--	--
White	--	--	--	--	--
English Learners	--	--	--	--	--

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
Foster Youth	0	0	0%	0%	0%
Homeless	--	--	--	--	--
Military	0	0	0%	0%	0%
Socioeconomically Disadvantaged	--	--	--	--	--
Students Receiving Migrant Education Services	0	0	0%	0%	0%
Students with Disabilities	--	--	--	--	--

Note: Mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA divided by the total number of students who participated in both assessments.

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

Last updated: 1/8/24

CAASPP Test Results in Science for All Students
Grades Five, Eight and High School
Percentage of Students Meeting or Exceeding the State Standard

Subject	School 2021– 22	School 2022– 23	District 2021– 22	District 2022– 23	State 2021– 22	State 2022– 23
Science (grades 5, 8, and high school)	0.00%	0.00%	0.00%	0.00%	29.47%	30.29%

Note: Science test results include the CAST and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the CAST plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA divided by the total number of students who participated in both assessments.

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

Last updated: 1/8/24

CAASPP Test Results in Science by Student Group
Grades Five, Eight and High School (School Year 2022–23)

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students	14	12	85.71%	14.29%	0.00%
Female	--	--	--	--	--
Male	--	--	--	--	--
American Indian or Alaska Native	--	--	--	--	--
Asian	0	0	0%	0%	0%
Black or African American	--	--	--	--	--
Filipino	0	0	0%	0%	0%
Hispanic or Latino	--	--	--	--	--
Native Hawaiian or Pacific Islander	0	0	0%	0%	0%
Two or More Races	--	--	--	--	--
White	--	--	--	--	--
English Learners	--	--	--	--	--
Foster Youth	0	0	0%	0%	0%
Homeless	--	--	--	--	--
Military	0	0	0%	0%	0%
Socioeconomically Disadvantaged	14	12	85.71%	14.29%	0.00%
Students Receiving Migrant Education Services	0	0	0%	0%	0%
Students with Disabilities	--	--	--	--	--

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Last updated: 1/8/24

Career Technical Education (CTE) Programs (School Year 2022–23)

Students who enroll at Feather River Academy must undergo an orientation process where they are assessed in multiple ways, and an Individual Learning Plan (ILP) is developed for each student. Part of this intake process is to gather information on what career paths students are interested in pursuing. Using the combination of data from the assessments and the student's interests, the counselor works with the students and their families to identify strengths and areas for growth. Students are then guided toward the appropriate CTE courses that match their interests and goals.

Students at FRA have access to CTE courses through two avenues of study. One avenue is online through our adopted curriculum program: Edgenuity. Edgenuity provides a catalog of highly relevant CTE courses that empower students to explore their interests by engaging with 16 Career Clusters, 11 Career Pathways, and 17 Certification Pathways, including multi-year support for high-demand, high-interest careers and job certification readiness.

Students at FRA also have access to CTE courses available through the Sutter County Superintendent of Schools CTE program that serves the tri-county area of Sutter, Yuba, and Colusa counties. Students can participate in pathways that are relevant, high-demand, and high-interest careers. Sutter County CTE offers 15 Career Pathways where students can engage in high-quality courses that empower them and allow them to succeed after high school. Tri-County CTE provides on-site and community courses for students to pursue their career interests.

CTE courses in Edgenuity online and our county CTE program are standards-based, adopted, and taught by certified instructors.

Last updated: 1/8/24

Career Technical Education (CTE) Participation (School Year 2022–23)

Measure	CTE Program Participation
Number of Pupils Participating in CTE	22
Percent of Pupils that Complete a CTE Program and Earn a High School Diploma	--
Percent of CTE Courses that are Sequenced or Articulated Between the School and Institutions of Postsecondary Education	--

*Last updated: 1/8/24***Course Enrollment/Completion of University of California (UC) and/or California State University (CSU) Admission Requirements**

UC/CSU Course Measure	Percent
2022–23 Pupils Enrolled in Courses Required for UC/CSU Admission	0.00%
2021–22 Graduates Who Completed All Courses Required for UC/CSU Admission	0.00%

Last updated: 1/8/24

State Priority: Other Pupil Outcomes

The SARC provides the following information relevant to the State priority: Other Pupil Outcomes (Priority 8):

- Pupil outcomes in the subject area of physical education

California Physical Fitness Test Results (School Year 2022–23)

Percentage of Students Participating in each of the five Fitness Components

Percentages are not calculated and double dashes (--) appear in the table when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.?

Grade	Component 1: Aerobic Capacity	Component 2: Abdominal Strength and Endurance	Component 3: Trunk Extensor Strength and Flexibility	Component 4: Upper Body Strength and Endurance	Component 5: Flexibility
9	21%	21%	5%	21%	18%

Note: The administration of the PFT during 2021–22 and 2022-23 school years, only participation results are required for these five fitness areas.

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Last updated: 12/20/23

C. Engagement

State Priority: Parental Involvement

The SARC provides the following information relevant to the State priority: Parental Involvement (Priority 3):

- Efforts the school district makes to seek parent input in making decisions regarding the school district and at each school site

Opportunities for Parental Involvement (School Year 2023–24)

Parents are encouraged to participate in all aspects of their child’s education. Parents attend the orientation meeting with the principal, school counselor, and probation officer to discuss appropriate

placement, the status of credits, the course of study, and expectations for attendance and behavior. The Principal and the teaching staff communicate with parents via phone calls, parent square, email, and in person with parents to report on student progress. Parents are invited to activities on campus, including assemblies, breakfasts, graduations, and classroom visits. Furthermore, parents are strongly encouraged to contact FRA staff to share concerns, ask questions, or conference with teachers.

The FRA's site council reviews documents and provides input on items such as programs, needs assessments, and funding. Diligent efforts are ongoing to form additional parent committees as needed. Due to our transient student population, forming parent committees is challenging. Efforts are being made to obtain parent input during initial and orientation meetings and by the principal and staff throughout students' tenure. During the orientation, parents are encouraged to participate in FRA by identifying times and activities in which they are interested or in which their children show interest.

State Priority: Pupil Engagement

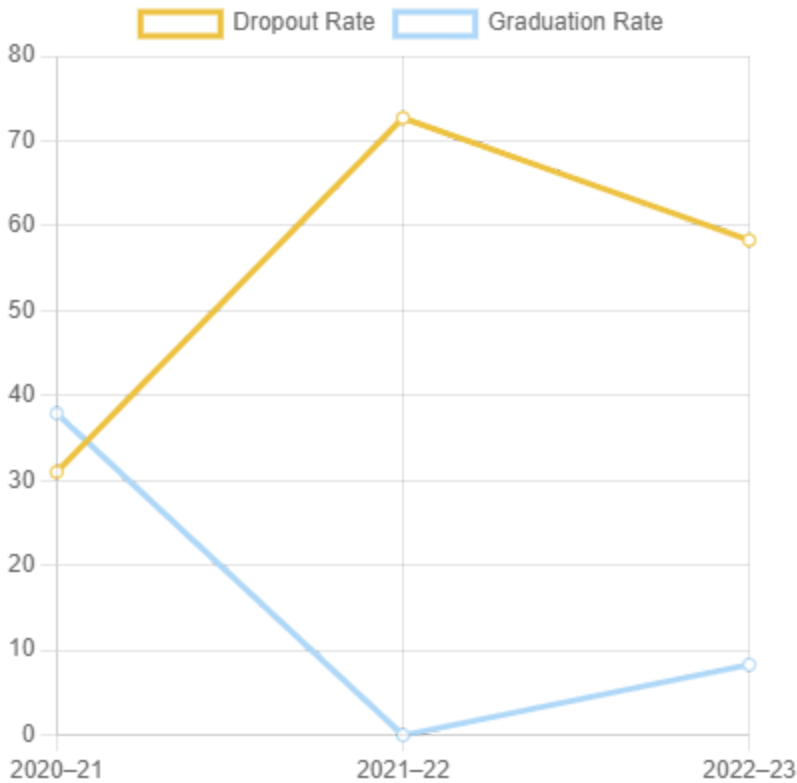
The SARC provides the following information relevant to the State priority: Pupil Engagement (Priority 5):

- High school dropout rates;
- High school graduation rates; and
- Chronic Absenteeism

Dropout Rate and Graduation Rate (Four-Year Cohort Rate)

Indicator	School 2020–21	School 2021–22	School 2022–23	District 2020–21	District 2021–22	District 2022–23	State 2020–21	State 2021–22	State 2022–23
Dropout Rate	31.00%	72.70%	58.3%	22.20%	29.70%	37.0%	9.4%	7.8%	8.2%
Graduation Rate	37.90%	0.00%	8.3%	28.90%	29.70%	26.1%	83.6%	87.0%	86.2%

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a student population is ten or fewer.



Last updated: 1/8/24

Graduation Rate by Student Group (Four-Year Cohort Rate) (School Year 2022–23)

Student Group	Number of Students in Cohort	Number of Cohort Graduates	Cohort Graduation Rate
All Students	12	1	8.3%
Female	--	--	--
Male	--	--	--
Non-Binary	0.0	0.0	0.0%
American Indian or Alaska Native	0	0	0.00%
Asian	0	0	0.00%
Black or African American	--	--	--
Filipino	0	0	0.00%
Hispanic or Latino	--	--	--
Native Hawaiian or Pacific Islander	0	0	0.00%
Two or More Races	0	0	0.00%
White	--	--	--
English Learners	0.0	0.0	0.0%
Foster Youth	0.0	0.0	0.0%
Homeless	--	--	--
Socioeconomically Disadvantaged	12	1	8.3%
Students Receiving Migrant Education Services	0.0	0.0	0.0%
Students with Disabilities	--	--	--

For information on the Four-Year Adjusted Cohort Graduation Rate (ACGR), visit the CDE Adjusted Cohort Graduation Rate web page at <https://www.cde.ca.gov/ds/ad/acgrinfo.asp>.

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a student population is ten or fewer.

Last updated: 1/8/24

Chronic Absenteeism by Student Group (School Year 2022–23)

Student Group	Cumulative Enrollment	Chronic Absenteeism Eligible Enrollment	Chronic Absenteeism Count	Chronic Absenteeism Rate
All Students	72	65	52	80.0%
Female	25	22	19	86.4%
Male	45	41	31	75.6%
Non-Binary	2	2	2	100.0%
American Indian or Alaska Native	0	0	0	0.0%
Asian	2	1	0	0.0%
Black or African American	5	5	4	80.0%
Filipino	0	0	0	0.0%
Hispanic or Latino	32	31	25	80.6%
Native Hawaiian or Pacific Islander	0	0	0	0.0%
Two or More Races	0	0	0	0.0%
White	30	25	21	84.0%
English Learners	6	6	3	50.0%
Foster Youth	1	1	1	100.0%
Homeless	11	11	9	81.8%
Socioeconomically Disadvantaged	63	58	46	79.3%
Students Receiving Migrant Education Services	0	0	0	0.0%

Student Group	Cumulative Enrollment	Chronic Absenteeism Eligible Enrollment	Chronic Absenteeism Count	Chronic Absenteeism Rate
Students with Disabilities	23	22	18	81.8%

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Last updated: 1/8/24

State Priority: School Climate

The SARC provides the following information relevant to the State priority: School Climate (Priority 6):

- Pupil suspension rates;
- Pupil expulsion rates; and
- Other local measures on the sense of safety

Suspensions and Expulsions

Rate	School 2020–21	School 2021–22	School 2022–23	District 2020–21	District 2021–22	District 2022–23	State 2020–21	State 2021–22	State 2022–23
Suspensions	3.13%	38.89%	37.50%	1.09%	8.91%	8.70%	0.20%	3.17%	3.60%
Expulsions	0.00%	0.00%	0.00%	0.00%	0.17%	0.00%	0.00%	0.07%	0.08%

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Last updated: 1/8/24

Suspensions and Expulsions by Student Group (School Year 2022–23)

Student Group	Suspensions Rate	Expulsions Rate
All Students	37.50%	0.00%
Female	36.00%	0.00%
Male	40.00%	0.00%
Non-Binary	0.00%	0.00%
American Indian or Alaska Native	0.00%	0.00%
Asian	0.00%	0.00%
Black or African American	0.00%	0.00%
Filipino	0.00%	0.00%
Hispanic or Latino	31.25%	0.00%
Native Hawaiian or Pacific Islander	0.00%	0.00%
Two or More Races	0.00%	0.00%
White	40.00%	0.00%
English Learners	0.00%	0.00%
Foster Youth	0.00%	0.00%
Homeless	45.45%	0.00%
Socioeconomically Disadvantaged	34.92%	0.00%
Students Receiving Migrant Education Services	0.00%	0.00%
Students with Disabilities	43.48%	0.00%

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a student population is ten or fewer.

Last updated: 1/8/24

School Safety Plan (School Year 2023–24)

The FRA Safety Plan was reviewed in February 2023 by a school site team comprised of staff and administration. The Safe School Plan was presented to the Sutter County Superintendent of Schools Safety Committee for input and approval.

This Plan aims to provide a framework for school staff to organize the school and community resources to respond to and manage emergencies while school is in session. The main objectives of this Plan are to:

1. Protect the life, safety, and property of students and staff.
2. Provide Feather River Academy mission-specific guidance to personnel regarding emergency preparedness, response, and recovery operations
3. Articulate a Feather River Academy mission statement with regard to emergency preparedness, response, and recovery operations.
4. Identify the location and layout of the primary and alternate emergency operations centers (EOC) for Feather River Academy. Additionally, provide locations for pre-plan command post locations.
5. Identify the location of critical facilities.
6. Provide for timely business recovery and restoration of services following a disaster or emergency.
7. Facilitate the resumption of normal outdoor school activities in a timely manner.

The emergency management teams and procedures outlined in this Plan are consistent with both the STANDARDIZED EMERGENCY MANAGEMENT SYSTEM (SEMS) developed by the State of California and the NATIONAL INCIDENT MANAGEMENT SYSTEM (NIMS) developed by the U.S. Department of Homeland Security. This Plan presents specific standardized procedures to prepare for and respond to school emergencies.

Last updated: 12/20/23

D. Other SARC information

The information in this section is required to be in the SARC but is not included in the state priorities for LCFF.

Average Class Size and Class Size Distribution (Secondary) (School Year 2020–21) (HIGH SCHOOL)

Subject	Average Class Size	Number of Classes* 1-22	Number of Classes* 23-32	Number of Classes* 33+
English Language Arts	3.00	15		
Mathematics	3.00	14		
Science	3.00	12		
Social Science	3.00	22		

* Number of classes indicates how many classrooms fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Average Class Size and Class Size Distribution (Secondary) (School Year 2021–22) (HIGH SCHOOL)

Subject	Average Class Size	Number of Classes* 1-22	Number of Classes* 23-32	Number of Classes* 33+
English Language Arts	2.00	13		
Mathematics	3.00	9		
Science	2.00	12		
Social Science	2.00	13		

* Number of classes indicates how many classrooms fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Average Class Size and Class Size Distribution (Secondary) (School Year 2022–23) (HIGH SCHOOL)

Subject	Average Class Size	Number of Classes* 1-22	Number of Classes* 23-32	Number of Classes* 33+
English Language Arts	4.00	11	0	0
Mathematics	4.00	10	0	0
Science	5.00	8	0	0
Social Science	2.00	20	0	0

* Number of classes indicates how many classrooms fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Last updated: 1/8/24

Ratio of Pupils to Academic Counselor (School Year 2022–23)

Title	Ratio
Pupils to Academic Counselor*	53.75

* One full-time equivalent (FTE) equals one staff member working full-time; one FTE could also represent two staff members who each work 50 percent of full-time.

Last updated: 1/8/24

Student Support Services Staff (School Year 2022–23)

Title	Number of FTE* Assigned to School
Counselor (Academic, Social/Behavioral or Career Development)	0.80
Library Media Teacher (Librarian)	
Library Media Services Staff (Paraprofessional)	
Psychologist	0.10
Social Worker	
Nurse	0.05

Title	Number of FTE* Assigned to School
Speech/Language/Hearing Specialist	0.00
Resource Specialist (non-teaching)	
Other	0.00

* One full-time equivalent (FTE) equals one staff member working full-time; one FTE could also represent two staff members who each work 50 percent of full-time.

Last updated: 1/8/24

Expenditures Per Pupil and School Site Teacher Salaries (Fiscal Year 2021–22)

The "district" field do not apply to a COE running regional programs.

Level	Total Expenditures Per Pupil	Expenditures Per Pupil (Restricted)	Expenditures Per Pupil (Unrestricted)	Average Teacher Salary
School Site	\$52358.00	\$26315.00	\$26043.00	\$81618.00
District	N/A	N/A	--	--
Percent Difference – School Site and District	N/A	N/A	--	--
State	N/A	N/A	\$7606.62	--
Percent Difference – School Site and State	N/A	N/A	--	--

Note: Cells with N/A values do not require data.

Last updated: 12/20/23

Types of Services Funded (Fiscal Year 2022–23)

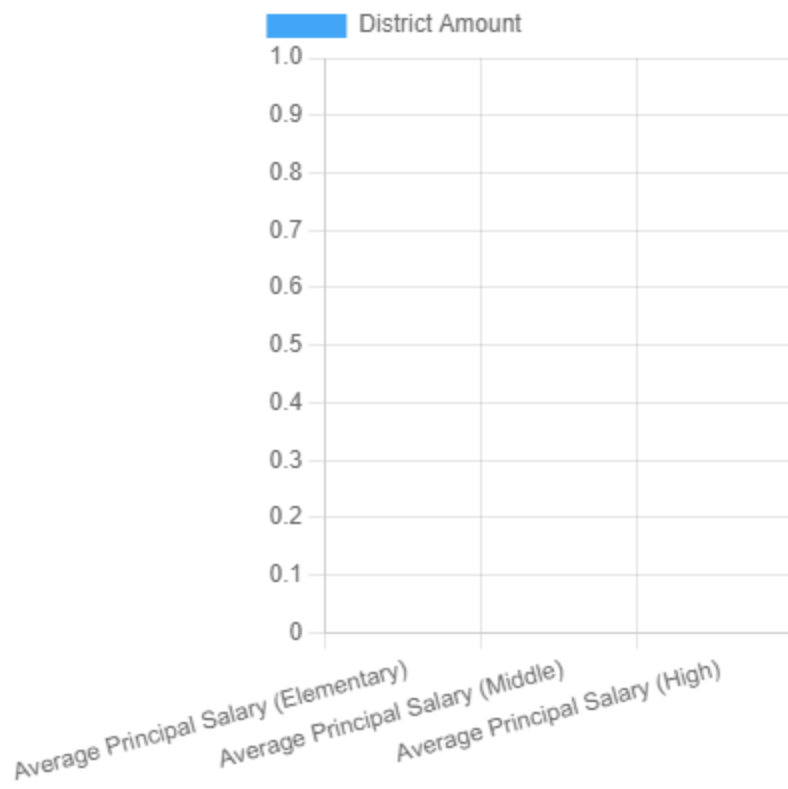
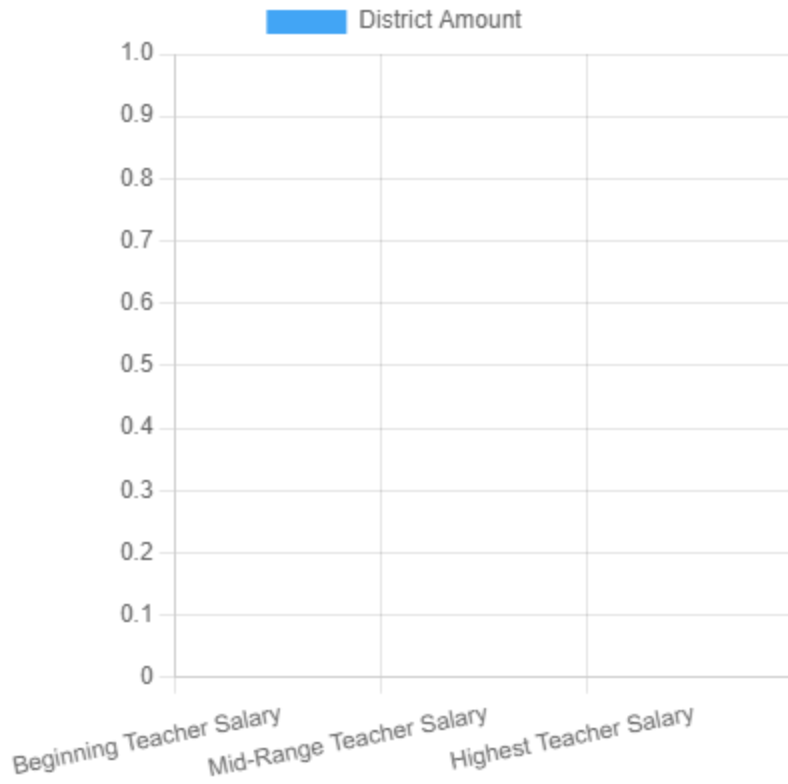
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Last updated:

Teacher and Administrative Salaries (Fiscal Year 2021–22)

Category	District Amount	State Average For Districts In Same Category
Beginning Teacher Salary	\$0.00	\$0.00
Mid-Range Teacher Salary	\$0.00	\$0.00
Highest Teacher Salary	\$0.00	\$0.00
Average Principal Salary (Elementary)	\$0.00	\$0.00
Average Principal Salary (Middle)	\$0.00	\$0.00
Average Principal Salary (High)	\$0.00	\$0.00
Superintendent Salary	\$0.00	\$0.00
Percent of Budget for Teacher Salaries	0.00%	0.00%
Percent of Budget for Administrative Salaries	0.00%	0.00%

For detailed information on salaries, see the CDE Certificated Salaries & Benefits web page at <https://www.cde.ca.gov/ds/fd/cs/>.



Last updated: 12/19/23

Advanced Placement (AP) Courses (School Year 2022–23)

Percent of Students in AP Courses 0 %

Subject	Number of AP Courses Offered*
Computer Science	0
English	0
Fine and Performing Arts	0
Foreign Language	0
Mathematics	0
Science	0
Social Science	0
Total AP Courses Offered*	0

* Where there are student course enrollments of at least one student.

Last updated: 1/8/24

Professional Development

Measure	2021– 22	2022– 23	2023– 24
Number of school days dedicated to Staff Development and Continuous Improvement	17	22	26

Last updated: 12/21/23

Pathways Charter Academy
2022–23 School Accountability Report Card
Reported Using Data from the 2022–23 School
Year
California Department of Education

Address: 1895 Lassen Blvd.
Yuba City, CA , 95993-
8987

Principal: Chris Reyna, Principal

Phone: (530) 822-2401

Grade K-12
Span:

By February 1 of each year, every school in California is required by state law to publish a School Accountability Report Card (SARC). The SARC contains information about the condition and performance of each California public school. Under the Local Control Funding Formula (LCFF) all local educational agencies (LEAs) are required to prepare a Local Control and Accountability Plan (LCAP), which describes how they intend to meet annual school-specific goals for all pupils, with specific activities to address state and local priorities. Additionally, data reported in an LCAP is to be consistent with data reported in the SARC.

- For more information about SARC requirements and access to prior year reports, see the California Department of Education (CDE) SARC web page at <https://www.cde.ca.gov/ta/ac/sa/>.
- For more information about the LCFF or LCAP, see the CDE LCFF web page at <https://www.cde.ca.gov/fg/aa/lc/>.
- For additional information about the school, parents/guardians and community members should contact the school principal or the district office.

DataQuest

DataQuest is an online data tool located on the CDE DataQuest web page at <https://dq.cde.ca.gov/dataquest/> that contains additional information about this school and comparisons of the school to the district and the county. Specifically, DataQuest is a dynamic system that provides reports for accountability (e.g., test data, enrollment, high school graduates, dropouts, course enrollments, staffing, and data regarding English learners).

California School Dashboard

The California School Dashboard (Dashboard) <https://www.caschooldashboard.org/> reflects California's new accountability and continuous improvement system and provides information about how LEAs and schools are meeting the needs of California's diverse student population. The Dashboard contains reports that display the performance of LEAs, schools, and student groups on a set of state and local measures to assist in identifying strengths, challenges, and areas in need of improvement.

Internet Access

Internet access is available at public libraries and other locations that are publicly accessible (e.g., the California State Library). Access to the Internet at libraries and public locations is generally provided on a first-come, first-served basis. Other use restrictions may include the hours of operation, the length of time that a workstation may be used (depending on availability), the types of software programs available on a workstation, and the ability to print documents.

About This School

Chris Reyna, Principal

📍 Principal, Pathways Charter Academy

About Our School



Contact

Pathways Charter Academy
1895 Lassen Blvd.
Yuba City, CA 95993-8987

Phone: [\(530\) 822-2401](tel:5308222401)

Email: chris@sutter.k12.ca.us

Contact Information (School Year 2023–24)

District Contact Information (School Year 2023–24)

District Name	Sutter County Office of Education
Phone Number	(530) 822-2900
Superintendent	Reusser, Tom
Email Address	tomr@sutter.k12.ca.us
Website	www.sutter.k12.ca.us

School Contact Information (School Year 2023–24)

School Name	Pathways Charter Academy
Street	1895 Lassen Blvd.
City, State, Zip	Yuba City, CA , 95993-8987
Phone Number	(530) 822-2401
Principal	Chris Reyna, Principal
Email Address	chris@sutter.k12.ca.us
Website	www.sutterpca.org/
County-District-School (CDS) Code	51105120140152

Last updated: 12/20/23

School Description and Mission Statement (School Year 2023–24)

Pathways Charter Academy (PCA) is a non-classroom-based county community charter school operated by the Sutter County Office of Education. PCA provides the foundation for students to become self-sufficient and caring adults who lead healthy lifestyles with social and emotional stability, enabling them to live successful lives as productive members of our community. PCA enables students to become self-motivated, competent, and lifelong learners.

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Mission Statement:

Pathways Charter Academy empowers students to take charge of their education and achieve success by connecting their individual needs, strengths, weaknesses, and interests to

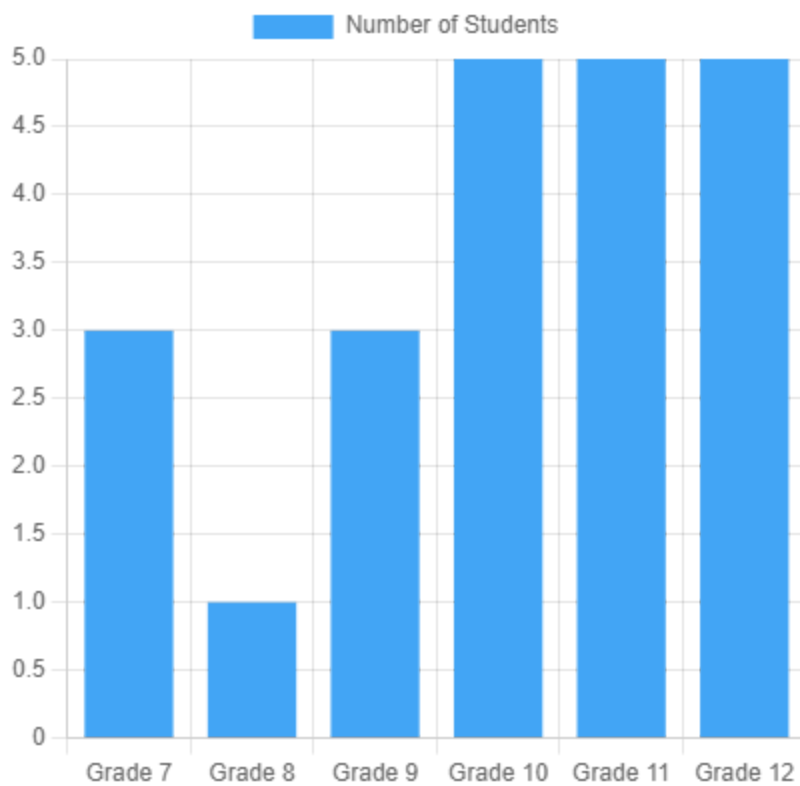
appropriate resources through a comprehensive individualized success plan that includes a rigorous and meaningful individualized learning plan. Students become educated, responsible citizens, critical problem-solvers, self-motivated, competent, and lifelong learners. This foundation enables our students to live successful, healthy, and stable lives as productive members of our community and the world.

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Last updated: 12/20/23

Student Enrollment by Grade Level (School Year 2022–23)

Grade Level	Number of Students
Grade 7	3
Grade 8	1
Grade 9	3
Grade 10	5
Grade 11	5
Grade 12	5
Total Enrollment	22



Last updated: 12/20/23

Student Enrollment by Student Group (School Year 2022–23)

Student Group	Percent of Total Enrollment
Female	36.40%

Student Group (Other)	Percent of Total Enrollment
English Learners	13.60%

Student Group	Percent of Total Enrollment
Male	63.60%
Non-Binary	0.00%
American Indian or Alaska Native	0.00%
Asian	9.10%
Black or African American	0.00%
Filipino	0.00%
Hispanic or Latino	45.50%
Native Hawaiian or Pacific Islander	0.00%
Two or More Races	0.00%
White	40.90%

Student Group (Other)	Percent of Total Enrollment
Foster Youth	4.50%
Homeless	0.00%
Migrant	0.00%
Socioeconomically Disadvantaged	81.80%
Students with Disabilities	18.20%

A. Conditions of Learning

State Priority: Basic

The SARC provides the following information relevant to the State priority: Basic (Priority 1):

- Degree to which teachers are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching;
- Pupils have access to standards-aligned instructional materials; and
- School facilities are maintained in good repair

Teacher Preparation and Placement (School Year 2020–21)

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	0.30	45.33%	23.10	45.82%	228366.10	83.12%
Intern Credential Holders Properly Assigned	0.00	0.00%	0.90	1.96%	4205.90	1.53%
Teachers Without Credentials and Misassignments ("ineffective" under ESSA)	0.00	0.00%	7.00	13.83%	11216.70	4.08%
Credentialed Teachers Assigned Out-of-Field ("out-of-field" under ESSA)	0.40	53.33%	4.90	9.72%	12115.80	4.41%
Unknown/Incomplete/NA	0.00	0.00%	14.40	28.63%	18854.30	6.86%
Total Teaching Positions	0.70	100.00%	50.60	100.00%	274759.10	100.00%

Note: The data in this table is based on full-time equivalent (FTE) status. One FTE equals one staff member working full-time; one FTE could also represent two staff members who each work 50 percent of full-time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

Last updated: 12/20/23

Teacher Preparation and Placement (School Year 2021–22)

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	0.40	48.00%	28.80	55.95%	234405.20	84.00%
Intern Credential Holders Properly Assigned	0.00	0.00%	3.00	5.81%	4853.00	1.74%
Teachers Without Credentials and Misassignments ("ineffective" under ESSA)	0.00	0.00%	0.60	1.20%	12001.50	4.30%
Credentialed Teachers Assigned Out-of-Field ("out-of-field" under ESSA)	0.50	51.00%	1.90	3.84%	11953.10	4.28%
Unknown/Incomplete/NA	0.00	0.00%	17.10	33.16%	15831.90	5.67%
Total Teaching Positions	1.00	100.00%	51.60	100.00%	279044.80	100.00%

Note: The data in this table is based on full-time equivalent (FTE) status. One FTE equals one staff member working full-time; one FTE could also represent two staff members who each work 50 percent of full-time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

Last updated: 12/20/23

Teachers Without Credentials and Misassignments (considered "ineffective" under ESSA)

Authorization/Assignment	2020-21 Number	2021-22 Number
Permits and Waivers	0.00	0.00
Misassignments	0.00	0.00
Vacant Positions	0.00	0.00
Total Teachers Without Credentials and Misassignments	0.00	0.00

Last updated: 11/2/23

Credentialed Teachers Assigned Out-of-Field (considered "out-of-field" under ESSA)

Indicator	2020-21 Number	2021-22 Number
Credentialed Teachers Authorized on a Permit or Waiver	0.00	0.00
Local Assignment Options	0.40	0.50
Total Out-of-Field Teachers	0.40	0.50

Last updated: 11/2/23

Class Assignments

Indicator	2020– 21 Percent	2021– 22 Percent
Misassignments for English Learners (a percentage of all the classes with English learners taught by teachers that are misassigned)	0.00%	0%
No credential, permit or authorization to teach (a percentage of all the classes taught by teachers with no record of an authorization to teach)	0.00%	0%

Note: For more information refer to the Updated Teacher Equity Definitions web page at <https://www.cde.ca.gov/pd/ee/teacherequitydefinitions.asp>.

Last updated: 11/2/23

Quality, Currency, Availability of Textbooks and Other Instructional Materials (School Year 2023–24)

Year and month in which the data were collected: September 2023

Subject	Textbooks and Other Instructional Materials/year of Adoption	From Most Recent Adoption?	Percent Students Lacking Own Assigned Copy
Reading/Language Arts	?ELA: Grades 6-12 use Edgenuity Courseware and Reading w/ Relevance?	Yes	0
Mathematics	?Math: Grades 6-12 use Edgenuity Courseware?	Yes	0
Science	?Science: Grades 6-12 use Edgenuity Courseware?	Yes	0
History-Social Science	?History/Social Science: Grades 6-12 use Edgenuity Courseware?	Yes	0
Foreign Language	?Foreign Language: Grades 6-12 use Edgenuity Courseware?	Yes	0
Health	?Health: Grades 6-12 use Edgenuity Courseware?	Yes	0
Visual and Performing Arts	?Visual and Performing Arts: Grades 6-12 use Edgenuity Courseware?	Yes	0
Science Lab Eqpmt (Grades 9-12)	N/A	N/A	0

Note: Cells with N/A values do not require data.

Last updated: 12/20/23

School Facility Conditions and Planned Improvements

Pathways Charter Academy has achieved an overall 98% (Good) ranking on the Facility Inspection Tool (FIT) assessment. The indication is that the school is adequately maintained and in good repair with several non-critical deficiencies, which are isolated, resulting from minor wear and tear, and are being mitigated.?

Last updated: 12/20/23

School Facility Good Repair Status

Using the **most recently collected** Facility Inspection Tool (FIT) data (or equivalent), provide the following:

- Determination of repair status for systems listed
- Description of any needed maintenance to ensure good repair
- The year and month in which the data were collected
- The rate for each system inspected
- The overall rating

Year and month of the most recent FIT report: August 2023

System Inspected	Rating	Repair Needed and Action Taken or Planned
Systems: Gas Leaks, Mechanical/HVAC, Sewer	Good	
Interior: Interior Surfaces	Good	
Cleanliness: Overall Cleanliness, Pest/Vermin Infestation	Good	
Electrical: Electrical	Good	
Restrooms/Fountains: Restrooms, Sinks/Fountains	Good	
Safety: Fire Safety, Hazardous Materials	Good	
Structural: Structural Damage, Roofs	Good	
External: Playground/School Grounds, Windows/Doors/Gates/Fences	Good	

Overall Facility Rate

Year and month of the most recent FIT report: August 2023

Overall Rating	Good
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Last updated: 12/21/23

B. Pupil Outcomes

State Priority: Pupil Achievement

The SARC provides the following information relevant to the State priority: Pupil Achievement (Priority 4):

- **Statewide assessments** (i.e., California Assessment of Student Performance and Progress [CAASPP] System includes the Smarter Balanced Summative Assessments for students in the general education population and the California Alternate Assessments [CAA] for English language arts/literacy [ELA] and mathematics given in grades three through eight and grade eleven. Only eligible students may participate in the administration of the CAAs. CAA items are aligned with alternate achievement standards, which are linked with the Common Core State Standards [CCSS] for students with the most significant cognitive disabilities).

The CAASPP System encompasses the following assessments and student participation requirements:

1. **Smarter Balanced Summative Assessments and CAA for ELA** in grades three through eight and grade eleven.
 2. **Smarter Balanced Summative Assessments and CAA for mathematics** in grades three through eight and grade eleven.
 3. **California Science Test (CAST) and CAA for Science** in grades five, eight, and once in high school (i.e., grade ten, eleven, or twelve).
- **College and Career Ready:** The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study.

**CAASPP Test Results in ELA and Mathematics for All Students
Grades Three through Eight and Grade Eleven taking and completed state-
administered assessment
Percentage of Students Meeting or Exceeding the State Standard**

Subject	School 2021– 22	School 2022– 23	District 2021– 22	District 2022– 23	State 2021– 22	State 2022– 23
English Language Arts / Literacy (grades 3-8 and 11)	0%	8%	17%	21%	47%	46%
Mathematics (grades 3-8 and 11)	0%	8%	11%	11%	33%	34%

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Note: ELA and Mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAA divided by the total number of students who participated in both assessments.

Last updated: 1/8/24

**CAASPP Test Results in ELA by Student Group for students taking and completed
state-administered assessment
Grades Three through Eight and Grade Eleven (School Year 2022–23)**

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students	13	12	92.31%	7.69%	8.33%
Female	--	--	--	--	--
Male	--	--	--	--	--
American Indian or Alaska Native	0	0	0%	0%	0%
Asian	--	--	--	--	--
Black or African American	0	0	0%	0%	0%
Filipino	0	0	0%	0%	0%

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
Hispanic or Latino	--	--	--	--	--
Native Hawaiian or Pacific Islander	0	0	0%	0%	0%
Two or More Races	0	0	0%	0%	0%
White	--	--	--	--	--
English Learners	--	--	--	--	--
Foster Youth	0	0	0%	0%	0%
Homeless	0	0	0%	0%	0%
Military	0	0	0%	0%	0%
Socioeconomically Disadvantaged	11	10	90.91%	9.09%	--
Students Receiving Migrant Education Services	0	0	0%	0%	0%
Students with Disabilities	--	--	--	--	--

Note: ELA test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA divided by the total number of students who participated in both assessments.

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

Last updated: 1/8/24

**CAASPP Test Results in Mathematics by Student Group for students taking and completed state-administered assessment
Grades Three through Eight and Grade Eleven (School Year 2022–23)**

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students	13	12	92.31%	7.69%	8.33%
Female	--	--	--	--	--
Male	--	--	--	--	--
American Indian or Alaska Native	0	0	0%	0%	0%
Asian	--	--	--	--	--
Black or African American	0	0	0%	0%	0%
Filipino	0	0	0%	0%	0%
Hispanic or Latino	--	--	--	--	--
Native Hawaiian or Pacific Islander	0	0	0%	0%	0%
Two or More Races	0	0	0%	0%	0%
White	--	--	--	--	--
English Learners	--	--	--	--	--

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
Foster Youth	0	0	0%	0%	0%
Homeless	0	0	0%	0%	0%
Military	0	0	0%	0%	0%
Socioeconomically Disadvantaged	11	10	90.91%	9.09%	--
Students Receiving Migrant Education Services	0	0	0%	0%	0%
Students with Disabilities	--	--	--	--	--

Note: Mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA divided by the total number of students who participated in both assessments.

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

Last updated: 1/8/24

CAASPP Test Results in Science for All Students
Grades Five, Eight and High School
Percentage of Students Meeting or Exceeding the State Standard

Subject	School 2021– 22	School 2022– 23	District 2021– 22	District 2022– 23	State 2021– 22	State 2022– 23
Science (grades 5, 8, and high school)	--	--	0.00%	0.00%	29.47%	30.29%

Note: Science test results include the CAST and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the CAST plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA divided by the total number of students who participated in both assessments.

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

Last updated: 1/8/24

CAASPP Test Results in Science by Student Group
Grades Five, Eight and High School (School Year 2022–23)

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students	--	--	--	--	--
Female	--	--	--	--	--
Male	--	--	--	--	--
American Indian or Alaska Native	0	0	0%	0%	0%
Asian	--	--	--	--	--
Black or African American	0	0	0%	0%	0%
Filipino	0	0	0%	0%	0%
Hispanic or Latino	--	--	--	--	--
Native Hawaiian or Pacific Islander	0	0	0%	0%	0%
Two or More Races	0	0	0%	0%	0%
White	--	--	--	--	--
English Learners	--	--	--	--	--
Foster Youth	0	0	0%	0%	0%
Homeless	0	0	0%	0%	0%
Military	0	0	0%	0%	0%
Socioeconomically Disadvantaged	--	--	--	--	--
Students Receiving Migrant Education Services	0	0	0%	0%	0%
Students with Disabilities	--	--	--	--	--

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Last updated: 1/8/24

Career Technical Education (CTE) Programs (School Year 2022–23)

Students who enroll at Pathways Charter Academy must undergo an orientation process where they are assessed in multiple ways, and an Individual Learning Plan (ILP) is developed for each student. Part of this intake process is to gather information on what career paths students are interested in pursuing. Using assessment data and student interests, the counselor works with the students and their families to identify strengths and growth areas. The student will be guided toward the appropriate CTE courses that match their interests and goals.

Students at PCA have access to CTE courses through two avenues of study. One avenue is online through our adopted curriculum program, Edgenuity. Edgenuity provides a catalog of highly relevant CTE courses that empower students to explore their interests by engaging with 16 Career Clusters, 11 Career Pathways, and 17 Certification Pathways, including multi-year support for high-demand, high-interest careers and job certification readiness.

Students at PCA also have access to CTE courses available through the Sutter County Superintendent of Schools CTE programs that serve the tri-county area of Sutter, Yuba, and Colusa counties. Students can participate in relevant pathways, high-demand, high-interest careers. Sutter County CTE offers 15 Career Pathways where students can engage in high-quality courses that empower them and allow them to succeed after high school. Tri-County CTE provides on-site and community courses for students to pursue their career interests.

Last updated: 1/8/24

Career Technical Education (CTE) Participation (School Year 2022–23)

Measure	CTE Program Participation
Number of Pupils Participating in CTE	1
Percent of Pupils that Complete a CTE Program and Earn a High School Diploma	--
Percent of CTE Courses that are Sequenced or Articulated Between the School and Institutions of Postsecondary Education	--

*Last updated: 1/8/24***Course Enrollment/Completion of University of California (UC) and/or California State University (CSU) Admission Requirements**

UC/CSU Course Measure	Percent
2022–23 Pupils Enrolled in Courses Required for UC/CSU Admission	0.00%
2021–22 Graduates Who Completed All Courses Required for UC/CSU Admission	0.00%

Last updated: 1/8/24

State Priority: Other Pupil Outcomes

The SARC provides the following information relevant to the State priority: Other Pupil Outcomes (Priority 8):

- Pupil outcomes in the subject area of physical education

California Physical Fitness Test Results (School Year 2022–23)

Percentage of Students Participating in each of the five Fitness Components

Percentages are not calculated and double dashes (--) appear in the table when the number of students tested is ten or less, either because the number of students in this category is too small for statistical accuracy or to protect student privacy.

Grade	Component 1: Aerobic Capacity	Component 2: Abdominal Strength and Endurance	Component 3: Trunk Extensor Strength and Flexibility	Component 4: Upper Body Strength and Endurance	Component 5: Flexibility
9	26%	26%	0%	19%	19%

Note: The administration of the PFT during 2021–22 and 2022-23 school years, only participation results are required for these five fitness areas.

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Last updated: 12/20/23

C. Engagement

State Priority: Parental Involvement

The SARC provides the following information relevant to the State priority: Parental Involvement (Priority 3):

- Efforts the school district makes to seek parent input in making decisions regarding the school district and at each school site

Opportunities for Parental Involvement (School Year 2023–24)

Parents are encouraged to participate in all aspects of their child's education. Parents attend the orientation meeting with the Principal, school counselor, and probation officer to discuss appropriate

placement, the status of credits, the course of study, and expectations for attendance and behavior. The Principal and the teaching staff communicate with parents via phone calls, parent square, email, and in person with parents to report on student progress. Parents are invited to activities on campus, including assemblies, breakfasts, graduations, and classroom visits. Furthermore, parents are strongly encouraged to contact PCA staff to share concerns, ask questions, or conference with teachers.

Parents are encouraged to engage with PCA's site council to review documents and provide input on programs, needs assessments, and funding. Diligent efforts are ongoing to form additional parent committees as required. Due to our transient student population, forming parent committees is challenging. Efforts are being made to obtain parent input during initial and orientation meetings and by the Principal and staff throughout students' tenure. During the orientation, parents are encouraged to participate in PCA by identifying times and activities they are interested in or their children show interest.

State Priority: Pupil Engagement

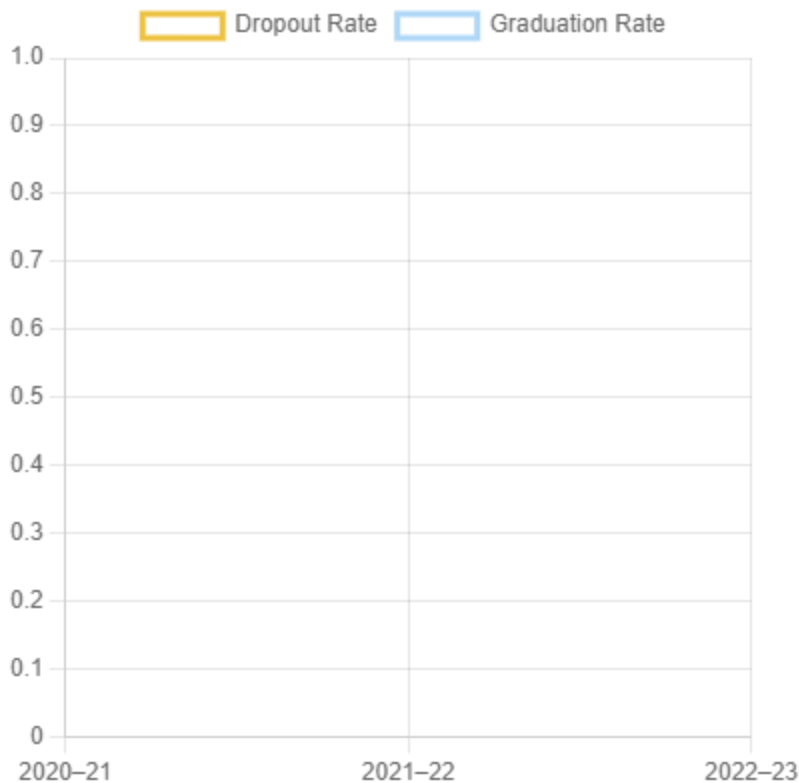
The SARC provides the following information relevant to the State priority: Pupil Engagement (Priority 5):

- High school dropout rates;
- High school graduation rates; and
- Chronic Absenteeism

Dropout Rate and Graduation Rate (Four-Year Cohort Rate)

Indicator	School 2020– 21	School 2021– 22	School 2022– 23	District 2020– 21	District 2021– 22	District 2022– 23	State 2020– 21	State 2021– 22	State 2022– 23
Dropout Rate			--	22.20%	29.70%	37.0%	9.4%	7.8%	8.2%
Graduation Rate			--	28.90%	29.70%	26.1%	83.6%	87.0%	86.2%

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a student population is ten or fewer.



Last updated: 1/8/24

Graduation Rate by Student Group (Four-Year Cohort Rate) (School Year 2022–23)

Since PCA opened in 20/21 a four-year cohort does not exist.

Student Group	Number of Students in Cohort	Number of Cohort Graduates	Cohort Graduation Rate
All Students	--	--	--
Female	--	--	--
Male	--	--	--
Non-Binary	0.0	0.0	0.0%
American Indian or Alaska Native	0	0	0.00%
Asian	0	0	0.00%
Black or African American	0	0	0.00%
Filipino	0	0	0.00%
Hispanic or Latino	--	--	--
Native Hawaiian or Pacific Islander	0	0	0.00%
Two or More Races	0	0	0.00%
White	--	--	--
English Learners	0.0	0.0	0.0%
Foster Youth	0.0	0.0	0.0%
Homeless	0.0	0.0	0.0%
Socioeconomically Disadvantaged	--	--	--
Students Receiving Migrant Education Services	0.0	0.0	0.0%
Students with Disabilities	--	--	--

For information on the Four-Year Adjusted Cohort Graduation Rate (ACGR), visit the CDE Adjusted Cohort Graduation Rate web page at <https://www.cde.ca.gov/ds/ad/acgrinfo.asp>.

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a student population is ten or fewer.

Last updated: 1/8/24

Chronic Absenteeism by Student Group (School Year 2022–23)

Student Group	Cumulative Enrollment	Chronic Absenteeism Eligible Enrollment	Chronic Absenteeism Count	Chronic Absenteeism Rate
All Students	44	38	32	84.2%
Female	17	15	11	73.3%
Male	26	23	21	91.3%
Non-Binary	1	0	0	0.0%
American Indian or Alaska Native	0	0	0	0.0%
Asian	2	2	2	100.0%
Black or African American	0	0	0	0.0%
Filipino	0	0	0	0.0%
Hispanic or Latino	19	17	14	82.4%
Native Hawaiian or Pacific Islander	0	0	0	0.0%
Two or More Races	0	0	0	0.0%
White	22	18	15	83.3%
English Learners	5	4	4	100.0%
Foster Youth	1	1	1	100.0%
Homeless	1	1	1	100.0%
Socioeconomically Disadvantaged	37	31	26	83.9%
Students Receiving Migrant Education Services	0	0	0	0.0%

Student Group	Cumulative Enrollment	Chronic Absenteeism Eligible Enrollment	Chronic Absenteeism Count	Chronic Absenteeism Rate
Students with Disabilities	7	6	6	100.0%

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Last updated: 1/8/24

State Priority: School Climate

The SARC provides the following information relevant to the State priority: School Climate (Priority 6):

- Pupil suspension rates;
- Pupil expulsion rates; and
- Other local measures on the sense of safety

Suspensions and Expulsions

Rate	School 2020–21	School 2021–22	School 2022–23	District 2020–21	District 2021–22	District 2022–23	State 2020–21	State 2021–22	State 2022–23
Suspensions	0.00%	2.38%	0.00%	1.09%	8.91%	8.70%	0.20%	3.17%	3.60%
Expulsions	0.00%	0.00%	0.00%	0.00%	0.17%	0.00%	0.00%	0.07%	0.08%

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Last updated: 1/8/24

Suspensions and Expulsions by Student Group (School Year 2022–23)

Student Group	Suspensions Rate	Expulsions Rate
All Students	0.00%	0.00%
Female	0.00%	0.00%
Male	0.00%	0.00%
Non-Binary	0.00%	0.00%
American Indian or Alaska Native	0.00%	0.00%
Asian	0.00%	0.00%
Black or African American	0.00%	0.00%
Filipino	0.00%	0.00%
Hispanic or Latino	0.00%	0.00%
Native Hawaiian or Pacific Islander	0.00%	0.00%
Two or More Races	0.00%	0.00%
White	0.00%	0.00%
English Learners	0.00%	0.00%
Foster Youth	0.00%	0.00%
Homeless	0.00%	0.00%
Socioeconomically Disadvantaged	0.00%	0.00%
Students Receiving Migrant Education Services	0.00%	0.00%
Students with Disabilities	0.00%	0.00%

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a student population is ten or fewer.

Last updated: 1/8/24

School Safety Plan (School Year 2023–24)

Because Pathways Charter Academy (PCA) and Feather River Academy (FRA) share staff, serve a similar population of students, and are located on the same campus, they share a safety plan designated for both sites, which was reviewed and revised in 2023 by a Safety Committee comprised of County Office of Education staff, and PCA administration. The Safe School Plan was presented to the Safety Committee and the school staff in January 2023. The Plan will be updated and submitted to PCA in February of 2023. This Plan aims to provide a framework for school staff to organize the school and community resources to respond to and manage emergencies while the school is in session.

The main objectives of this Plan are to:

1. Protect the life, safety, and property of students and staff.
2. Provide Pathways Charter Academy mission-specific instructions to personnel relative to emergency preparedness, response, and recovery operations.
3. Articulate a Pathways Charter Academy mission statement concerning emergency preparedness, response, and recovery operations.
4. Identify the location and layout of the primary and alternate emergency operations centers (EOC) for Pathways Charter Academy. Additionally, provide locations for pre-plan command post locations.
5. Identify the location of critical facilities.
6. Provide for timely business recovery and restoration of services following a disaster or emergency.
7. Facilitate the resumption of normal outdoor school activities promptly.

The emergency management teams and procedures outlined in this Plan are consistent with both the STANDARDIZED EMERGENCY MANAGEMENT SYSTEM (SEMS) developed by the State of California and the NATIONAL INCIDENT MANAGEMENT SYSTEM (NIMS) designed by the U.S. Department of Homeland Security. This Plan presents standardized procedures to prepare for and respond to school emergencies.

Last updated: 12/20/23

D. Other SARC information

The information in this section is required to be in the SARC but is not included in the state priorities for LCFF.

Average Class Size and Class Size Distribution (Secondary) (School Year 2020–21) (HIGH SCHOOL)

Subject	Average Class Size	Number of Classes* 1-22	Number of Classes* 23-32	Number of Classes* 33+
English Language Arts	1.00	6		
Mathematics	1.00	5		
Science	2.00	4		
Social Science	2.00	12		

* Number of classes indicates how many classrooms fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Average Class Size and Class Size Distribution (Secondary) (School Year 2021–22) (HIGH SCHOOL)

Subject	Average Class Size	Number of Classes* 1-22	Number of Classes* 23-32	Number of Classes* 33+
English Language Arts	1.00	4		
Mathematics	1.00	3		
Science	1.00	5		
Social Science	2.00	6		

* Number of classes indicates how many classrooms fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Average Class Size and Class Size Distribution (Secondary) (School Year 2022–23) (HIGH SCHOOL)

Subject	Average Class Size	Number of Classes* 1-22	Number of Classes* 23-32	Number of Classes* 33+
English Language Arts	2.00	13	0	0
Mathematics	2.00	9	0	0
Science	2.00	12	0	0
Social Science	2.00	15	0	0

* Number of classes indicates how many classrooms fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Last updated: 1/8/24

Ratio of Pupils to Academic Counselor (School Year 2022–23)

Title	Ratio
Pupils to Academic Counselor*	110

* One full-time equivalent (FTE) equals one staff member working full-time; one FTE could also represent two staff members who each work 50 percent of full-time.

Last updated: 1/8/24

Student Support Services Staff (School Year 2022–23)

Title	Number of FTE* Assigned to School
Counselor (Academic, Social/Behavioral or Career Development)	0.20
Library Media Teacher (Librarian)	
Library Media Services Staff (Paraprofessional)	
Psychologist	0.10
Social Worker	
Nurse	0.05

Title	Number of FTE* Assigned to School
Speech/Language/Hearing Specialist	0.00
Resource Specialist (non-teaching)	
Other	0.00

* One full-time equivalent (FTE) equals one staff member working full-time; one FTE could also represent two staff members who each work 50 percent of full-time.

Last updated: 1/8/24

Expenditures Per Pupil and School Site Teacher Salaries (Fiscal Year 2021–22)

Level	Total Expenditures Per Pupil	Expenditures Per Pupil (Restricted)	Expenditures Per Pupil (Unrestricted)	Average Teacher Salary
School Site	\$31717.00	\$3794.00	\$27922.00	\$93070.00
District	N/A	N/A	--	--
Percent Difference – School Site and District	N/A	N/A	--	--
State	N/A	N/A	\$7606.62	--
Percent Difference – School Site and State	N/A	N/A	--	--

Note: Cells with N/A values do not require data.

Last updated: 12/5/23

Types of Services Funded (Fiscal Year 2022–23)

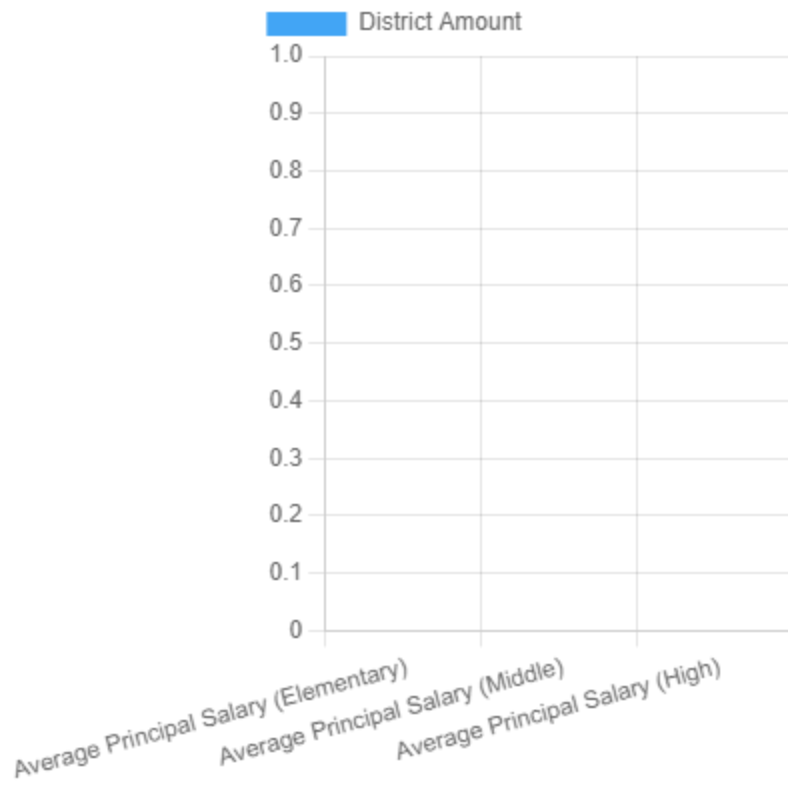
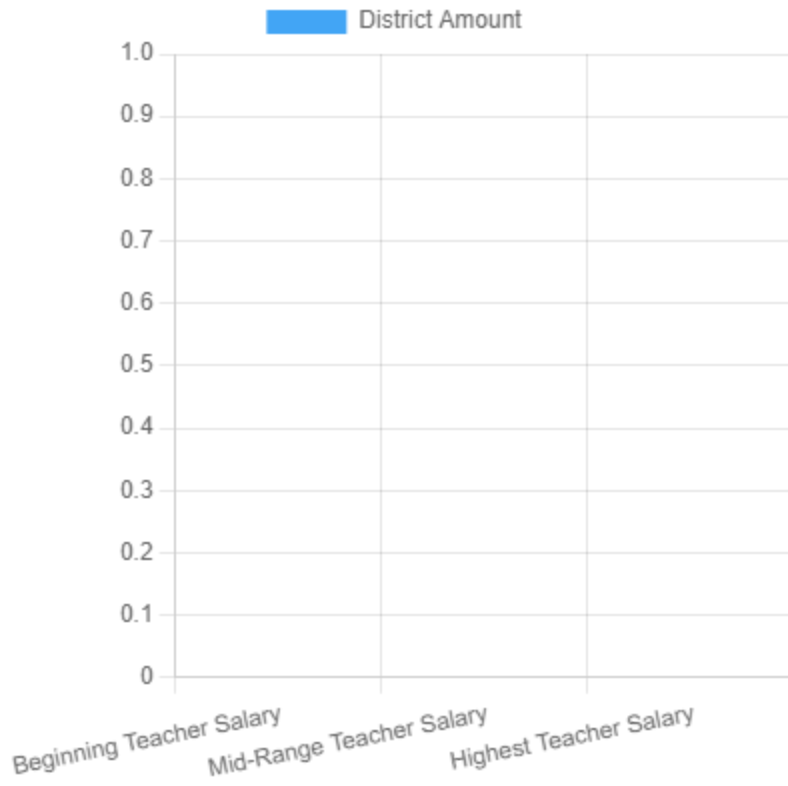
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Last updated:

Teacher and Administrative Salaries (Fiscal Year 2021–22)

Category	District Amount	State Average For Districts In Same Category
Beginning Teacher Salary	\$0.00	\$0.00
Mid-Range Teacher Salary	\$0.00	\$0.00
Highest Teacher Salary	\$0.00	\$0.00
Average Principal Salary (Elementary)	\$0.00	\$0.00
Average Principal Salary (Middle)	\$0.00	\$0.00
Average Principal Salary (High)	\$0.00	\$0.00
Superintendent Salary	\$0.00	\$0.00
Percent of Budget for Teacher Salaries	0.00%	0.00%
Percent of Budget for Administrative Salaries	0.00%	0.00%

For detailed information on salaries, see the CDE Certificated Salaries & Benefits web page at <https://www.cde.ca.gov/ds/fd/cs/>.



Last updated: 12/21/23

Advanced Placement (AP) Courses (School Year 2022–23)

Percent of Students in AP Courses 0 %

Subject	Number of AP Courses Offered*
Computer Science	0
English	0
Fine and Performing Arts	0
Foreign Language	0
Mathematics	0
Science	0
Social Science	0
Total AP Courses Offered*	0

* Where there are student course enrollments of at least one student.

Last updated: 1/8/24

Professional Development

Measure	2021– 22	2022– 23	2023– 24
Number of school days dedicated to Staff Development and Continuous Improvement	17	22	26

Last updated: 12/21/23

Sutter County Special Education
2022–23 School Accountability Report Card
Reported Using Data from the 2022–23 School
Year
California Department of Education

Address: 970 Klamath Ln.
Yuba City, CA , 95993-
8961

Principal: Jessica Castellanos,
Director, Special
Education

Phone: (530) 822-2911

Grade K-12
Span:

By February 1 of each year, every school in California is required by state law to publish a School Accountability Report Card (SARC). The SARC contains information about the condition and performance of each California public school. Under the Local Control Funding Formula (LCFF) all local educational agencies (LEAs) are required to prepare a Local Control and Accountability Plan (LCAP), which describes how they intend to meet annual school-specific goals for all pupils, with specific activities to address state and local priorities. Additionally, data reported in an LCAP is to be consistent with data reported in the SARC.

- For more information about SARC requirements and access to prior year reports, see the California Department of Education (CDE) SARC web page at <https://www.cde.ca.gov/ta/ac/sa/>.
- For more information about the LCFF or LCAP, see the CDE LCFF web page at <https://www.cde.ca.gov/fg/aa/lc/>.
- For additional information about the school, parents/guardians and community members should contact the school principal or the district office.

DataQuest

DataQuest is an online data tool located on the CDE DataQuest web page at <https://dq.cde.ca.gov/dataquest/> that contains additional information about this school and comparisons of the school to the district and the county. Specifically, DataQuest is a dynamic system that provides reports for accountability (e.g., test data, enrollment, high school graduates, dropouts, course enrollments, staffing, and data regarding English learners).

California School Dashboard

The California School Dashboard (Dashboard) <https://www.caschooldashboard.org/> reflects California's new accountability and continuous improvement system and provides information about how LEAs and schools are meeting the needs of California's diverse student population. The Dashboard contains reports that display the performance of LEAs, schools, and student groups on a set of state and local measures to assist in identifying strengths, challenges, and areas in need of improvement.

Internet Access

Internet access is available at public libraries and other locations that are publicly accessible (e.g., the California State Library). Access to the Internet at libraries and public locations is generally provided on a first-come, first-served basis. Other use restrictions may include the hours of operation, the length of time that a workstation may be used (depending on availability), the types of software programs available on a workstation, and the ability to print documents.

About This School

Jessica Castellanos, Director, Special Education

📍 Principal, Sutter County Special Education

About Our School



Contact

Sutter County Special Education
970 Klamath Ln.
Yuba City, CA 95993-8961

Phone: [\(530\) 822-2911](tel:(530)822-2911)

Email: jessicab@sutter.k12.ca.us

Contact Information (School Year 2023–24)

District Contact Information (School Year 2023–24)

District Name	Sutter County Office of Education
Phone Number	(530) 822-2900
Superintendent	Reusser, Tom
Email Address	tomr@sutter.k12.ca.us
Website	www.sutter.k12.ca.us

School Contact Information (School Year 2023–24)

School Name	Sutter County Special Education
Street	970 Klamath Ln.
City, State, Zip	Yuba City, CA , 95993-8961
Phone Number	(530) 822-2911
Principal	Jessica Castellanos, Director, Special Education
Email Address	jessicab@sutter.k12.ca.us
Website	www.sutter.k12.ca.us
County-District-School (CDS) Code	51105126069454

Last updated: 12/19/23

School Description and Mission Statement (School Year 2023–24)

We believe

- Ø That all special education students can reach their highest possible standard of achievement
- Ø That special education students can become contributing members of our community
- Ø That special education programs will reflect only the finest in research-based practices
- Ø That ongoing staff development will focus on the refinement on instructional practices that reflect the unique needs of our students
- Ø That all special education activities will be meaningful, authentic, and engaging for our students

Ø That all Sutter County Special Educators will be a model of excellence in their field

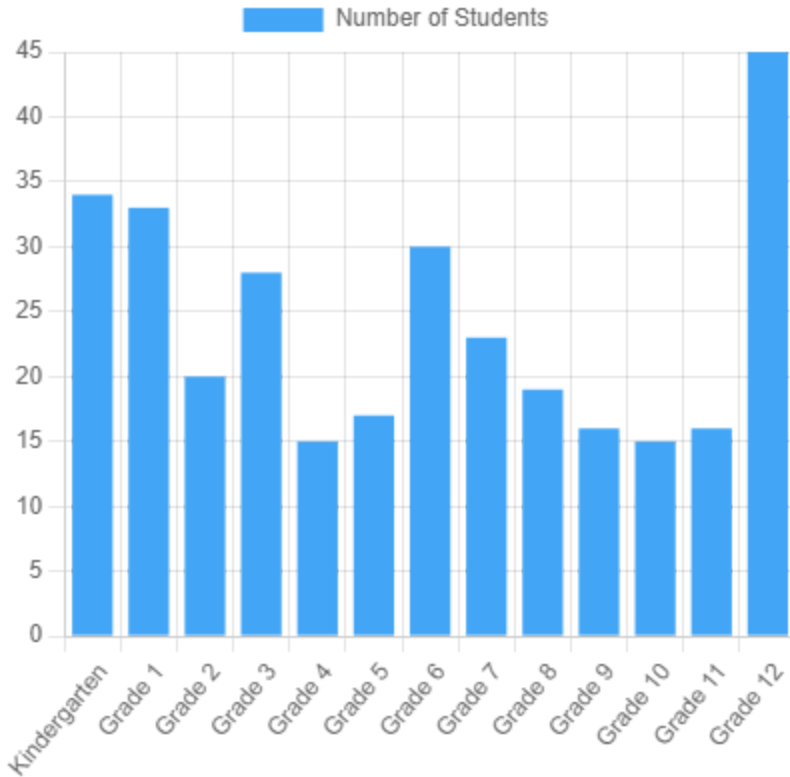
The Special Education Department provides special education related services to the 12 school districts and 3 charter schools within Sutter County for students from age birth to 22 years. The Special Education department consists of approximately 170 staff members located throughout Sutter County who provide support to students and families. In addition to providing specialized academic instruction, speech and language, and school psychologist services to the eleven smaller districts of Sutter County, Sutter County also provides intensive Special Education support in a Special Day class setting in 32 classrooms on 17 different school sites throughout Sutter County. These classrooms are located on district school sites. These students require special education services in self-contained special day classrooms to support their unique needs. For ages Birth to three, services include the Infant Development Program that is provided within the home setting. For ages Preschool-age 22, Special Day classroom programs are provided for students with severe cognitive, physical and/or medical disabilities, students identified with behavioral needs, and students identified with Autism. Specialized services include the following: Speech and Language, Psychologist services, Nursing and Behavior.

The overarching goal of the Sutter County Special Education program is to assist students in finding success and meeting their individual academic, functional, life/work skills and social/emotional/behavior needs in order to provide them with the skills they need in order to be successful in the future. Each student's program is uniquely designed to meet his or her goals. Students are all working toward either a diploma or Certificate of Completion. If a student receives a diploma, this is given by the student's school of residence. Sutter County's Adult Transition Program is for students from their completion of high school program through age 22 and is focused on working with students on their work and life transition goals.

Last updated: 12/19/23

Student Enrollment by Grade Level (School Year 2022–23)

Grade Level	Number of Students
Kindergarten	34
Grade 1	33
Grade 2	20
Grade 3	28
Grade 4	15
Grade 5	17
Grade 6	30
Grade 7	23
Grade 8	19
Grade 9	16
Grade 10	15
Grade 11	16
Grade 12	45
Total Enrollment	311



Last updated: 12/19/23

Student Enrollment by Student Group (School Year 2022–23)

Student Group	Percent of Total Enrollment
Female	25.40%
Male	74.60%
Non-Binary	0.00%
American Indian or Alaska Native	0.60%
Asian	13.50%
Black or African American	2.30%
Filipino	0.30%
Hispanic or Latino	44.70%
Native Hawaiian or Pacific Islander	0.00%

Student Group (Other)	Percent of Total Enrollment
English Learners	21.20%
Foster Youth	0.60%
Homeless	1.00%
Migrant	1.90%
Socioeconomically Disadvantaged	86.50%
Students with Disabilities	100.00%

Student Group	Percent of Total Enrollment
Two or More Races	2.90%
White	32.80%

A. Conditions of Learning

State Priority: Basic

The SARC provides the following information relevant to the State priority: Basic (Priority 1):

- Degree to which teachers are appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching;
- Pupils have access to standards-aligned instructional materials; and
- School facilities are maintained in good repair

Teacher Preparation and Placement (School Year 2020–21)

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	17.90	45.45%	23.10	45.82%	228366.10	83.12%
Intern Credential Holders Properly Assigned	0.00	0.00%	0.90	1.96%	4205.90	1.53%
Teachers Without Credentials and Misassignments ("ineffective" under ESSA)	6.00	15.22%	7.00	13.83%	11216.70	4.08%
Credentialed Teachers Assigned Out-of-Field ("out-of-field" under ESSA)	2.00	5.07%	4.90	9.72%	12115.80	4.41%
Unknown/Incomplete/NA	13.40	34.23%	14.40	28.63%	18854.30	6.86%
Total Teaching Positions	39.40	100.00%	50.60	100.00%	274759.10	100.00%

Note: The data in this table is based on full-time equivalent (FTE) status. One FTE equals one staff member working full-time; one FTE could also represent two staff members who each work 50 percent of full-time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

Last updated: 12/19/23

Teacher Preparation and Placement (School Year 2021–22)

Authorization/Assignment	School Number	School Percent	District Number	District Percent	State Number	State Percent
Fully (Preliminary or Clear) Credentialed for Subject and Student Placement (properly assigned)	17.50	47.71%	28.80	55.95%	234405.20	84.00%
Intern Credential Holders Properly Assigned	3.00	8.17%	3.00	5.81%	4853.00	1.74%
Teachers Without Credentials and Misassignments ("ineffective" under ESSA)	0.00	0.00%	0.60	1.20%	12001.50	4.30%
Credentialed Teachers Assigned Out-of-Field ("out-of-field" under ESSA)	0.00	0.00%	1.90	3.84%	11953.10	4.28%
Unknown/Incomplete/NA	16.10	44.11%	17.10	33.16%	15831.90	5.67%
Total Teaching Positions	36.70	100.00%	51.60	100.00%	279044.80	100.00%

Note: The data in this table is based on full-time equivalent (FTE) status. One FTE equals one staff member working full-time; one FTE could also represent two staff members who each work 50 percent of full-time. Additionally, an assignment is defined as a position that an educator is assigned based on setting, subject, and grade level. An authorization is defined as the services that an educator is authorized to provide to students.

Last updated: 12/19/23

Teachers Without Credentials and Misassignments (considered "ineffective" under ESSA)

Authorization/Assignment	2020-21 Number	2021-22 Number
Permits and Waivers	5.00	0.00
Misassignments	1.00	0.00
Vacant Positions	0.00	0.00
Total Teachers Without Credentials and Misassignments	6.00	0.00

Last updated: 11/2/23

Credentialed Teachers Assigned Out-of-Field (considered "out-of-field" under ESSA)

Indicator	2020-21 Number	2021-22 Number
Credentialed Teachers Authorized on a Permit or Waiver	2.00	0.00
Local Assignment Options	0.00	0.00
Total Out-of-Field Teachers	2.00	0.00

Last updated: 11/2/23

Class Assignments

Indicator	2020– 21 Percent	2021– 22 Percent
Misassignments for English Learners (a percentage of all the classes with English learners taught by teachers that are misassigned)	2.60%	0%
No credential, permit or authorization to teach (a percentage of all the classes taught by teachers with no record of an authorization to teach)	8.40%	2.1%

Note: For more information refer to the Updated Teacher Equity Definitions web page at <https://www.cde.ca.gov/pd/ee/teacherequitydefinitions.asp>.

Last updated: 11/2/23

Quality, Currency, Availability of Textbooks and Other Instructional Materials (School Year 2023–24)

Year and month in which the data were collected: September 2023

Instructional materials and textbooks are provided to students by the school districts within the SELPA or by SCSOS. Textbook adoptions are completed by the school district that hosts the SCSOS classroom and are utilized by the SCSOS classrooms. SCSOS continues to purchase supplementary materials that align to the Common Core and that meet individual student needs. SCSOS has created a library of textbooks/materials that are available to new students when they enter throughout the school year.

Subject	Textbooks and Other Instructional Materials/year of Adoption	From Most Recent Adoption?	Percent Students Lacking Own Assigned Copy
Reading/Language Arts	Instructional materials and textbooks are provided to students by the school districts within the SELPA or by SCSOS. Textbook adoptions are completed by the school district that hosts the SCSOS classroom and are utilized by the SCSOS classrooms. SCSOS continues to purchase supplementary materials that align to the Common Core and that meet individual student needs. SCSOS has created a library of textbooks/materials that are available to new students when they enter throughout the school year.	Yes	0
Mathematics	Instructional materials and textbooks are provided to students by the school districts within the SELPA or by SCSOS.	Yes	0

Subject	Textbooks and Other Instructional Materials/year of Adoption	From Most Recent Adoption?	Percent Students Lacking Own Assigned Copy
	<p>Textbook adoptions are completed by the school district that hosts the SCSOS classroom and are utilized by the SCSOS classrooms. SCSOS continues to purchase supplementary materials that align to the Common Core and that meet individual student needs. SCSOS has created a library of textbooks/materials that are available to new students when they enter throughout the school year.</p>		
Science	<p>Instructional materials and textbooks are provided to students by the school districts within the SELPA or by SCSOS. Textbook adoptions are completed by the school district that hosts the SCSOS classroom and are utilized by the SCSOS classrooms. SCSOS continues to purchase supplementary materials that align to the Common Core and that meet individual student needs. SCSOS has created a library of textbooks/materials that are available to new students when they enter throughout the school year.</p>	Yes	0
History-Social Science	<p>Instructional materials and textbooks are provided to students by the school districts within the SELPA or by SCSOS. Textbook adoptions are completed by the school district</p>	Yes	0

Subject	Textbooks and Other Instructional Materials/year of Adoption	From Most Recent Adoption?	Percent Students Lacking Own Assigned Copy
	<p>that hosts the SCSOS classroom and are utilized by the SCSOS classrooms. SCSOS continues to purchase supplementary materials that align to the Common Core and that meet individual student needs. SCSOS has created a library of textbooks/materials that are available to new students when they enter throughout the school year.</p>		
Foreign Language	<p>Instructional materials and textbooks are provided to students by the school districts within the SELPA or by SCSOS. Textbook adoptions are completed by the school district that hosts the SCSOS classroom and are utilized by the SCSOS classrooms. SCSOS continues to purchase supplementary materials that align to the Common Core and that meet individual student needs. SCSOS has created a library of textbooks/materials that are available to new students when they enter throughout the school year.</p>	Yes	0
Health	<p>Instructional materials and textbooks are provided to students by the school districts within the SELPA or by SCSOS. Textbook adoptions are completed by the school district that hosts the SCSOS classroom and are utilized by the SCSOS</p>	Yes	0

Subject	Textbooks and Other Instructional Materials/year of Adoption	From Most Recent Adoption?	Percent Students Lacking Own Assigned Copy
	classrooms. SCSOS continues to purchase supplementary materials that align to the Common Core and that meet individual student needs. SCSOS has created a library of textbooks/materials that are available to new students when they enter throughout the school year.		
Visual and Performing Arts	Instructional materials and textbooks are provided to students by the school districts within the SELPA or by SCSOS. Textbook adoptions are completed by the school district that hosts the SCSOS classroom and are utilized by the SCSOS classrooms. SCSOS continues to purchase supplementary materials that align to the Common Core and that meet individual student needs. SCSOS has created a library of textbooks/materials that are available to new students when they enter throughout the school year.	Yes	0
Science Lab Eqpmt (Grades 9-12)	N/A	N/A	0

Note: Cells with N/A values do not require data.

School Facility Conditions and Planned Improvements

SCSOS Regional Special Education Programs are located on multiple comprehensive public school sites.

N/A

Last updated: 12/19/23

B. Pupil Outcomes

State Priority: Pupil Achievement

The SARC provides the following information relevant to the State priority: Pupil Achievement (Priority 4):

- **Statewide assessments** (i.e., California Assessment of Student Performance and Progress [CAASPP] System includes the Smarter Balanced Summative Assessments for students in the general education population and the California Alternate Assessments [CAA] for English language arts/literacy [ELA] and mathematics given in grades three through eight and grade eleven. Only eligible students may participate in the administration of the CAAs. CAA items are aligned with alternate achievement standards, which are linked with the Common Core State Standards [CCSS] for students with the most significant cognitive disabilities).

The CAASPP System encompasses the following assessments and student participation requirements:

1. **Smarter Balanced Summative Assessments and CAA for ELA** in grades three through eight and grade eleven.
 2. **Smarter Balanced Summative Assessments and CAA for mathematics** in grades three through eight and grade eleven.
 3. **California Science Test (CAST) and CAA for Science** in grades five, eight, and once in high school (i.e., grade ten, eleven, or twelve).
- **College and Career Ready:** The percentage of students who have successfully completed courses that satisfy the requirements for entrance to the University of California and the California State University, or career technical education sequences or programs of study.

**CAASPP Test Results in ELA and Mathematics for All Students
Grades Three through Eight and Grade Eleven taking and completed state-
administered assessment
Percentage of Students Meeting or Exceeding the State Standard**

Subject	School 2021– 22	School 2022– 23	District 2021– 22	District 2022– 23	State 2021– 22	State 2022– 23
English Language Arts / Literacy (grades 3-8 and 11)	5%	8%	17%	21%	47%	46%
Mathematics (grades 3-8 and 11)	2%	3%	11%	11%	33%	34%

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Note: ELA and Mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3-Alternate) on the CAA divided by the total number of students who participated in both assessments.

Last updated: 1/8/24

**CAASPP Test Results in ELA by Student Group for students taking and completed
state-administered assessment
Grades Three through Eight and Grade Eleven (School Year 2022–23)**

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students	147	119	80.95%	19.05%	8.47%
Female	40	33	82.50%	17.50%	15.15%
Male	107	86	80.37%	19.63%	5.88%
American Indian or Alaska Native	0	0	0%	0%	0%
Asian	22	18	81.82%	18.18%	5.56%
Black or African American	--	--	--	--	--
Filipino	--	--	--	--	--

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
Hispanic or Latino	68	56	82.35%	17.65%	9.09%
Native Hawaiian or Pacific Islander	0	0	0%	0%	0%
Two or More Races	--	--	--	--	--
White	46	35	76.09%	23.91%	8.57%
English Learners	35	31	88.57%	11.43%	6.45%
Foster Youth	0	0	0%	0%	0%
Homeless	--	--	--	--	--
Military	0	0	0%	0%	0%
Socioeconomically Disadvantaged	124	101	81.45%	18.55%	9.00%
Students Receiving Migrant Education Services	--	--	--	--	--
Students with Disabilities	147	119	80.95%	19.05%	8.47%

Note: ELA test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA divided by the total number of students who participated in both assessments.

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

Last updated: 1/8/24

**CAASPP Test Results in Mathematics by Student Group for students taking and completed state-administered assessment
Grades Three through Eight and Grade Eleven (School Year 2022–23)**

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students	147	120	81.63%	18.37%	2.54%
Female	40	33	82.50%	17.50%	0.00%
Male	107	87	81.31%	18.69%	3.53%
American Indian or Alaska Native	0	0	0%	0%	0%
Asian	22	18	81.82%	18.18%	0.00%
Black or African American	--	--	--	--	--
Filipino	--	--	--	--	--
Hispanic or Latino	68	57	83.82%	16.18%	3.64%
Native Hawaiian or Pacific Islander	0	0	0%	0%	0%
Two or More Races	--	--	--	--	--
White	46	35	76.09%	23.91%	2.86%
English Learners	35	31	88.57%	11.43%	0.00%

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
Foster Youth	0	0	0%	0%	0%
Homeless	--	--	--	--	--
Military	0	0	0%	0%	0%
Socioeconomically Disadvantaged	124	102	82.26%	17.74%	2.00%
Students Receiving Migrant Education Services	--	--	--	--	--
Students with Disabilities	147	120	81.63%	18.37%	2.54%

Note: Mathematics test results include the Smarter Balanced Summative Assessment and the CAA. The "Percent Met or Exceeded" is calculated by taking the total number of students who met or exceeded the standard on the Smarter Balanced Summative Assessment plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA divided by the total number of students who participated in both assessments.

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

Last updated: 1/8/24

**CAASPP Test Results in Science for All Students
 Grades Five, Eight and High School
 Percentage of Students Meeting or Exceeding the State Standard**

Subject	School 2021– 22	School 2022– 23	District 2021– 22	District 2022– 23	State 2021– 22	State 2022– 23
Science (grades 5, 8, and high school)	0.00%	0.00%	0.00%	0.00%	29.47%	30.29%

Note: Science test results include the CAST and the CAA. The “Percent Met or Exceeded” is calculated by taking the total number of students who met or exceeded the standard on the CAST plus the total number of students who met the standard (i.e., achieved Level 3–Alternate) on the CAA divided by the total number of students who participated in both assessments.

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Note: The number of students tested includes all students who participated in the test whether they received a score or not; however, the number of students tested is not the number that was used to calculate the achievement level percentages. The achievement level percentages are calculated using only students who received scores.

Last updated: 1/8/24

CAASPP Test Results in Science by Student Group
Grades Five, Eight and High School (School Year 2022–23)

Student Group	Total Enrollment	Number Tested	Percent Tested	Percent Not Tested	Percent Met or Exceeded
All Students	63	28	44.44%	55.56%	7.14%
Female	17	8	47.06%	52.94%	--
Male	46	20	43.48%	56.52%	10.00%
American Indian or Alaska Native	0	0	0%	0%	0%
Asian	--	--	--	--	--
Black or African American	--	--	--	--	--
Filipino	0	0	0%	0%	0%
Hispanic or Latino	28	14	50.00%	50.00%	7.14%
Native Hawaiian or Pacific Islander	0	0	0%	0%	0%
Two or More Races	--	--	--	--	--
White	26	8	30.77%	69.23%	--
English Learners	11	8	72.73%	27.27%	--
Foster Youth	0	0	0%	0%	0%
Homeless	0	0	0%	0%	0%
Military	0	0	0%	0%	0%
Socioeconomically Disadvantaged	50	23	46.00%	54.00%	8.70%
Students Receiving Migrant Education Services	--	--	--	--	--
Students with Disabilities	63	28	44.44%	55.56%	7.14%

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Last updated: 1/8/24

Career Technical Education (CTE) Programs (School Year 2022–23)

For students aged 16 and above, career education and transition goals are addressed through each student's individualized education plan (IEP.) Students served by SCSOS have the opportunity to participate in academic and Workability programs for the development of career readiness skills. In addition to academic and Workability programs, when appropriate, students participate in life skills programs that offer and support the development of appropriate work behaviors, functional daily living skills, communication skills, social-emotional skills, and career exploration.

Last updated: 1/8/24

Career Technical Education (CTE) Participation (School Year 2022–23)

Measure	CTE Program Participation
Number of Pupils Participating in CTE	13
Percent of Pupils that Complete a CTE Program and Earn a High School Diploma	--
Percent of CTE Courses that are Sequenced or Articulated Between the School and Institutions of Postsecondary Education	--

*Last updated: 1/8/24***Course Enrollment/Completion of University of California (UC) and/or California State University (CSU) Admission Requirements**

UC/CSU Course Measure	Percent
2022–23 Pupils Enrolled in Courses Required for UC/CSU Admission	0.00%
2021–22 Graduates Who Completed All Courses Required for UC/CSU Admission	0.00%

Last updated: 1/8/24

State Priority: Other Pupil Outcomes

The SARC provides the following information relevant to the State priority: Other Pupil Outcomes (Priority 8):

- Pupil outcomes in the subject area of physical education

California Physical Fitness Test Results (School Year 2022–23)

Percentage of Students Participating in each of the five Fitness Components

Students in County Operated Programs participate in adaptive PE as determined by their Individualized Education Plan.

Grade	Component 1: Aerobic Capacity	Component 2: Abdominal Strength and Endurance	Component 3: Trunk Extensor Strength and Flexibility	Component 4: Upper Body Strength and Endurance	Component 5: Flexibility

Note: The administration of the PFT during 2021–22 and 2022-23 school years, only participation results are required for these five fitness areas.

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Last updated: 1/8/24

C. Engagement

State Priority: Parental Involvement

The SARC provides the following information relevant to the State priority: Parental Involvement (Priority 3):

- Efforts the school district makes to seek parent input in making decisions regarding the school district and at each school site

Opportunities for Parental Involvement (School Year 2023–24)

Each student in the Sutter County Superintendent of Schools' Special Education Programs is on an Individualized Education Program (IEP). The IEP process legally requires students and parents to actively participant in the educational process. Community Advisory Committee (CAC) is facilitated by the Sutter County SELPA to engage parents in the process of supporting students with disabilities in the community, as well as provide resources and information to parents

and guardians. This group is comprised of parents, community members and school representatives. School events are also held where parents may become involved and participate.

State Priority: Pupil Engagement

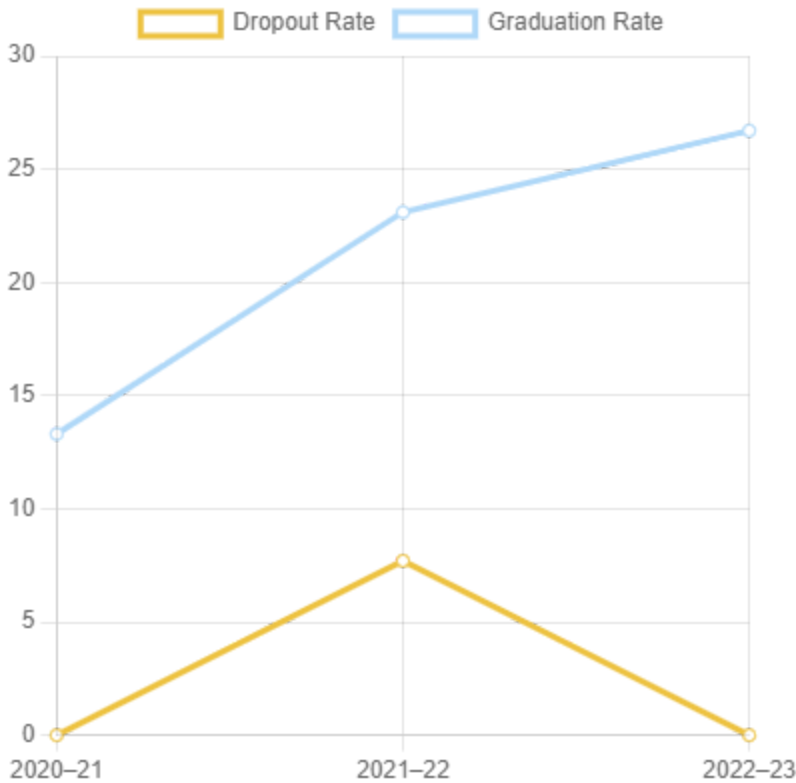
The SARC provides the following information relevant to the State priority: Pupil Engagement (Priority 5):

- High school dropout rates;
- High school graduation rates; and
- Chronic Absenteeism

Dropout Rate and Graduation Rate (Four-Year Cohort Rate)

Indicator	School 2020–21	School 2021–22	School 2022–23	District 2020–21	District 2021–22	District 2022–23	State 2020–21	State 2021–22	State 2022–23
Dropout Rate	0.00%	7.70%	0.0%	22.20%	29.70%	37.0%	9.4%	7.8%	8.2%
Graduation Rate	13.30%	23.10%	26.7%	28.90%	29.70%	26.1%	83.6%	87.0%	86.2%

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a student population is ten or fewer.



Last updated: 1/8/24

Graduation Rate by Student Group (Four-Year Cohort Rate) (School Year 2022–23)

Student Group	Number of Students in Cohort	Number of Cohort Graduates	Cohort Graduation Rate
All Students	15	4	26.7%
Female	--	--	--
Male	13	4	30.8%
Non-Binary	0.0	0.0	0.0%
American Indian or Alaska Native	0	0	0.00%
Asian	0	0	0.00%
Black or African American	0	0	0.00%
Filipino	0	0	0.00%
Hispanic or Latino	--	--	--
Native Hawaiian or Pacific Islander	0	0	0.00%
Two or More Races	0	0	0.00%
White	--	--	--
English Learners	--	--	--
Foster Youth	0.0	0.0	0.0%
Homeless	--	--	--
Socioeconomically Disadvantaged	14	3	21.4%
Students Receiving Migrant Education Services	0.0	0.0	0.0%
Students with Disabilities	15	4	26.7%

For information on the Four-Year Adjusted Cohort Graduation Rate (ACGR), visit the CDE Adjusted Cohort Graduation Rate web page at <https://www.cde.ca.gov/ds/ad/acgrinfo.asp>.

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a student population is ten or fewer.

Last updated: 1/8/24

Chronic Absenteeism by Student Group (School Year 2022–23)

Student Group	Cumulative Enrollment	Chronic Absenteeism Eligible Enrollment	Chronic Absenteeism Count	Chronic Absenteeism Rate
All Students	327	324	155	47.8%
Female	83	83	43	51.8%
Male	244	241	112	46.5%
Non-Binary	0	0	0	0.0%
American Indian or Alaska Native	2	2	1	50.0%
Asian	44	43	21	48.8%
Black or African American	8	8	4	50.0%
Filipino	1	1	1	100.0%
Hispanic or Latino	144	143	69	48.3%
Native Hawaiian or Pacific Islander	0	0	0	0.0%
Two or More Races	10	10	3	30.0%
White	108	107	54	50.5%
English Learners	73	72	37	51.4%
Foster Youth	2	2	2	100.0%
Homeless	3	3	3	100.0%
Socioeconomically Disadvantaged	282	280	137	48.9%
Students Receiving Migrant Education Services	6	6	2	33.3%

Student Group	Cumulative Enrollment	Chronic Absenteeism Eligible Enrollment	Chronic Absenteeism Count	Chronic Absenteeism Rate
Students with Disabilities	327	324	155	47.8%

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Last updated: 1/8/24

State Priority: School Climate

The SARC provides the following information relevant to the State priority: School Climate (Priority 6):

- Pupil suspension rates;
- Pupil expulsion rates; and
- Other local measures on the sense of safety

Suspensions and Expulsions

Rate	School 2020–21	School 2021–22	School 2022–23	District 2020–21	District 2021–22	District 2022–23	State 2020–21	State 2021–22	State 2022–23
Suspensions	1.29%	4.04%	5.50%	1.09%	8.91%	8.70%	0.20%	3.17%	3.60%
Expulsions	0.00%	0.00%	0.00%	0.00%	0.17%	0.00%	0.00%	0.07%	0.08%

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a selected student population is ten or fewer.

Last updated: 1/8/24

Suspensions and Expulsions by Student Group (School Year 2022–23)

Student Group	Suspensions Rate	Expulsions Rate
All Students	5.50%	0.00%
Female	6.02%	0.00%
Male	5.33%	0.00%
Non-Binary	0.00%	0.00%
American Indian or Alaska Native	0.00%	0.00%
Asian	0.00%	0.00%
Black or African American	0.00%	0.00%
Filipino	0.00%	0.00%
Hispanic or Latino	3.47%	0.00%
Native Hawaiian or Pacific Islander	0.00%	0.00%
Two or More Races	0.00%	0.00%
White	12.04%	0.00%
English Learners	2.74%	0.00%
Foster Youth	0.00%	0.00%
Homeless	0.00%	0.00%
Socioeconomically Disadvantaged	6.03%	0.00%
Students Receiving Migrant Education Services	0.00%	0.00%
Students with Disabilities	5.50%	0.00%

Note: To protect student privacy, double dashes (--) are used in the table when the cell size within a student population is ten or fewer.

Last updated: 1/8/24

School Safety Plan (School Year 2023–24)

SCSOS Regional Special Education Programs follow the safety plan of the comprehensive public school host site they are located on within the district.

Last updated: 12/19/23

D. Other SARC information

The information in this section is required to be in the SARC but is not included in the state priorities for LCFF.

Average Class Size and Class Size Distribution (Elementary) (School Year 2020–21)

Grade Level	Average Class Size	Number of Classes* 1-20	Number of Classes* 21-32	Number of Classes* 33+
K	3.00	5		
1				
2				
3				
4				
5				
6				
Other**	8.00	16		

* Number of classes indicates how many classes fall into each size category (a range of total students per class).

** "Other" category is for multi-grade level classes.

Average Class Size and Class Size Distribution (Elementary) (School Year 2021–22)

Grade Level	Average Class Size	Number of Classes* 1-20	Number of Classes* 21-32	Number of Classes* 33+
K	8.00	5		
1				
2				
3				
4				
5				
6	1.00	7		
Other**	8.00	15		

* Number of classes indicates how many classes fall into each size category (a range of total students per class).

** "Other" category is for multi-grade level classes.

Average Class Size and Class Size Distribution (Elementary) (School Year 2022–23)

Grade Level	Average Class Size	Number of Classes* 1-20	Number of Classes* 21-32	Number of Classes* 33+
K	8.00	4	0	0
1	0.00	0	0	0
2	0.00	0	0	0
3	0.00	0	0	0
4	0.00	0	0	0
5	0.00	0	0	0
6	2.00	8	0	0
Other**	9.00	16	0	0

* Number of classes indicates how many classes fall into each size category (a range of total students per class).

** "Other" category is for multi-grade level classes.

**Average Class Size and Class Size Distribution (Secondary) (School Year 2020–21)
(HIGH SCHOOL)**

Subject	Average Class Size	Number of Classes* 1-22	Number of Classes* 23-32	Number of Classes* 33+
English Language Arts	2.00	4		
Mathematics	1.00	3		
Science	6.00	2		
Social Science	2.00	2		

* Number of classes indicates how many classrooms fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

**Average Class Size and Class Size Distribution (Secondary) (School Year 2021–22)
(HIGH SCHOOL)**

Subject	Average Class Size	Number of Classes* 1-22	Number of Classes* 23-32	Number of Classes* 33+
English Language Arts	2.00	7		
Mathematics	3.00	3		
Science	5.00	2		
Social Science	2.00	6		

* Number of classes indicates how many classrooms fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Average Class Size and Class Size Distribution (Secondary) (School Year 2022–23) (HIGH SCHOOL)

Subject	Average Class Size	Number of Classes* 1-22	Number of Classes* 23-32	Number of Classes* 33+
English Language Arts	0.00	0	0	0
Mathematics	1.00	2	0	0
Science	0.00	0	0	0
Social Science	0.00	0	0	0

* Number of classes indicates how many classrooms fall into each size category (a range of total students per classroom). At the secondary school level, this information is reported by subject area rather than grade level.

Last updated: 1/8/24

Ratio of Pupils to Academic Counselor (School Year 2022–23)

Students in county operated programs special education classes receive case management and counseling based on services determined by the IEP.

Title	Ratio
Pupils to Academic Counselor*	777.5

* One full-time equivalent (FTE) equals one staff member working full-time; one FTE could also represent two staff members who each work 50 percent of full-time.

Last updated: 1/8/24

Student Support Services Staff (School Year 2022–23)

Title	Number of FTE* Assigned to School
Counselor (Academic, Social/Behavioral or Career Development)	0.40
Library Media Teacher (Librarian)	
Library Media Services Staff (Paraprofessional)	
Psychologist	5.70
Social Worker	

Title	Number of FTE* Assigned to School
Nurse	3.00
Speech/Language/Hearing Specialist	2.80
Resource Specialist (non-teaching)	
Other	0.00

* One full-time equivalent (FTE) equals one staff member working full-time; one FTE could also represent two staff members who each work 50 percent of full-time.

Last updated: 1/8/24

Expenditures Per Pupil and School Site Teacher Salaries (Fiscal Year 2021–22)

This does not apply to COE run/SELPA funded Special Education services.

Level	Total Expenditures Per Pupil	Expenditures Per Pupil (Restricted)	Expenditures Per Pupil (Unrestricted)	Average Teacher Salary
School Site	--	--	--	--
District	N/A	N/A	--	--
Percent Difference – School Site and District	N/A	N/A	--	--
State	N/A	N/A	\$7606.62	--
Percent Difference – School Site and State	N/A	N/A	--	--

Note: Cells with N/A values do not require data.

Last updated: 12/19/23

Types of Services Funded (Fiscal Year 2022–23)

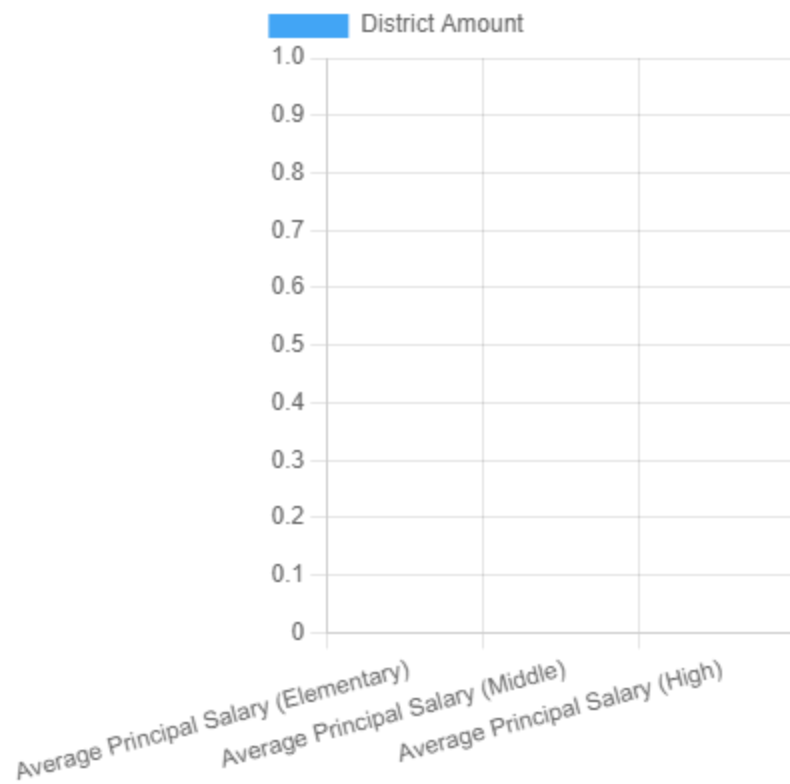
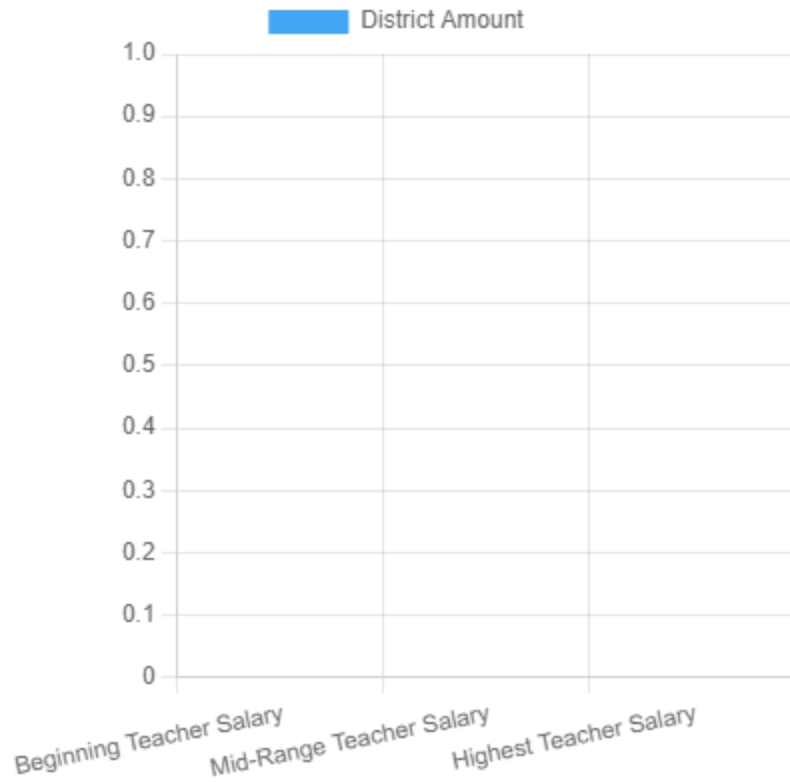
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Last updated:

Teacher and Administrative Salaries (Fiscal Year 2021–22)

Category	District Amount	State Average For Districts In Same Category
Beginning Teacher Salary	\$0.00	\$0.00
Mid-Range Teacher Salary	\$0.00	\$0.00
Highest Teacher Salary	\$0.00	\$0.00
Average Principal Salary (Elementary)	\$0.00	\$0.00
Average Principal Salary (Middle)	\$0.00	\$0.00
Average Principal Salary (High)	\$0.00	\$0.00
Superintendent Salary	\$0.00	\$0.00
Percent of Budget for Teacher Salaries	0.00%	0.00%
Percent of Budget for Administrative Salaries	0.00%	0.00%

For detailed information on salaries, see the CDE Certificated Salaries & Benefits web page at <https://www.cde.ca.gov/ds/fd/cs/>.



Last updated: 12/19/23

Professional Development

Measure	2021–22	2022–23	2023–24
Number of school days dedicated to Staff Development and Continuous Improvement	2	3	3

BOARD AGENDA ITEM: Approval of Lease Extension with Arch Investments, LLC

BOARD MEETING DATE: January 17, 2024

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

X Action

Ron Sherrod

 Reports/Presentation

SUBMITTED BY:

 Information

Ron Sherrod

 Public Hearing

PRESENTING TO BOARD:

 Other (specify)

Ron Sherrod

BACKGROUND AND SUMMARY INFORMATION:

Approval of Lease Extension with Arch Investments, LLC that currently accommodates training and office space for Adult Education programs located at:

990 Klamath Lane, Building A
Yuba City, CA 95993

The extension increases the duration through January 1, 2026.

Arch Investments LLC

7668 El Camino Real #104-463 Carlsbad CA 92009

818 468 9020

Sutter County Superintendent of Schools
990 Klamath Ln building A
Yuba City CA 95993

Jan. 1, 2024

**1st lease Amendment of the lease contract dated Feb. 28, 2020 for
property located at 990 Klamath Ln Building A Yuba City
Dated Jan 5, 2024**

This 1st lease Amendment is hereby made between **Arch Investments LLC**, herein after referred to as “**Landlord**” and **Sutter County Superintendent of Schools**, herein after referred to as the “**Tenant**” for the subject property.

Now thereafter the parties agree as follows:

Lease Extension:

Landlord and Tenant hereby agree to extend the initial lease term from **May 31, 2025** to **Jan 1, 2026**, with a 5-Years extension after that with \$200 fixed annual rent increases

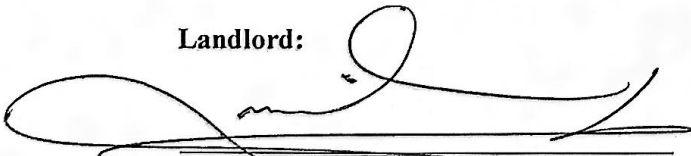
All other terms and conditions of the lease agreement, are hereby reaffirmed and remain in full force and effect. If there is a conflict between the terms and conditions of this 1st Amendment to lease and the other terms and conditions of the lease agreement, the terms and condition of this 1st Amendment to the lease will control and prevail.

Agreed and Accepted;

Agreed and accepted;

Landlord:

Tenant:



Arch Investments LLC
Mike Massoodnia, Manager

Sutter County Superintendent of Schools
By:

BOARD AGENDA ITEM: Business Services Report

BOARD MEETING DATE: January 17, 2024

AGENDA ITEM SUBMITTED FOR:

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

PREPARED BY:

Nicolass Hoogeveen

SUBMITTED BY:

Nicolass Hoogeveen

PRESENTING TO BOARD:

Nicolass Hoogeveen

BACKGROUND AND SUMMARY INFORMATION:

The monthly financial report for December will be reviewed

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

December 2023

11/01/23-12/15/23

Description	Account Codes	Original Budget	Operating Budget	Actuals to Date	Projected Yr Totals	Difference (Col D - B)	2023-24 % Actuals as a % of Budget
		7/1/23 (A)	10/31/23 (B)	12/15/23 (C)	12/15/23 (D)	(E)	
A. Revenues							
1. Local Control Funding Formula	8010-8099	\$ 11,306,536	\$ 11,620,989	\$ 3,355,120	\$ 11,620,989	-	A 28.9%
2. Federal Revenues	8100-8299	\$ 5,036,967	\$ 4,637,054	\$ 1,136,117	\$ 4,636,704	(350)	B 24.5%
3. Other State Revenues	8300-8599	\$ 14,144,633	\$ 14,321,457	\$ 5,232,555	\$ 14,321,457	-	C 36.5%
4. Other Local Revenues	8600-8799	\$ 16,070,941	\$ 17,804,940	\$ 2,261,617	\$ 17,804,940	-	D 12.7%
5. TOTAL REVENUES		\$ 46,559,077	\$ 48,384,440	\$ 11,985,409	\$ 48,384,090	\$ (350)	24.8%
B. Expenditures							
1. Certificated Salaries	1000-1999	\$ 10,147,561	\$ 10,627,750	\$ 4,024,972	\$ 10,630,444	2,694	E 37.9%
2. Classified Salaries	2000-2999	\$ 12,983,439	\$ 12,715,714	\$ 4,571,258	\$ 12,715,714	-	F 35.9%
3. Employee Benefits	3000-3999	\$ 10,672,644	\$ 10,583,462	\$ 3,549,021	\$ 10,584,380	918	G 33.5%
4. Books and Supplies	4000-4999	\$ 1,191,623	\$ 1,136,049	\$ 406,095	\$ 1,136,019	(30)	H 35.7%
5. Services, Other Operation	5000-5999	\$ 8,050,467	\$ 6,971,205	\$ 2,987,340	\$ 6,972,481	1,276	I 42.9%
6. Capital Outlay	6000-6999	\$ 648,184	\$ 1,140,242	\$ 216,609	\$ 1,140,242	-	J 19.0%
7. Other Outgo	7100-7299	\$ 509,024	\$ 1,708,469	\$ 195,771	\$ 1,708,469	-	K 11.5%
8. Direct Support/Indirect	7300-7399	\$ (117,633)	\$ (119,133)	\$ (38,499)	\$ (119,133)	-	L 32.3%
9. Debt Service	7400-7499	\$ -	\$ -	\$ -	\$ -	-	M 0.0%
10. TOTAL EXPENDITURES		\$ 44,085,309	\$ 44,763,758	\$ 15,912,566	\$ 44,768,616	4,858	35.5%
C. Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses (A5-B10)							
		\$ 2,473,768	\$ 3,620,682	\$ (3,927,157)	\$ 3,615,474	\$ (5,208)	-108.6%
D. Other Financing Sources/Uses							
1. Transfers In	8910-8979	\$ 35,000	\$ 35,050	\$ -	\$ 35,050	-	0.0%
2. Transfer Out	7610-7629	\$ 2,716,977	\$ 2,797,007	\$ 1,109,758	\$ 2,797,007	-	39.7%
3. Contributions	8980-8999	\$ -	\$ -	\$ -	\$ -	-	0.0%
Total, Other Fin Sources/Uses		\$ (2,681,977)	\$ (2,761,957)	\$ (1,109,758)	\$ (2,761,957)	\$ -	40.2%
E. Net Change to Fund Balance							
		\$ (208,209)	\$ 858,725	\$ (5,036,915)	\$ 853,517	\$ (5,208)	H
F. Fund Balance (Fund 01 only)							
1. Beginning Balance		\$ 16,095,590	\$ 20,207,904	\$ 20,207,904	\$ 20,207,904	-	
2. Adjustments/Restatements		\$ -	\$ -	\$ -	\$ -	-	
Ending Balance		\$ 15,887,381	\$ 21,066,629	\$ 15,170,989	\$ 21,061,421	\$ (5,208)	
G. Components of Ending Fund Balance							
Designated Amounts	9711-9730	\$ 10,500	\$ 10,500	\$ -	\$ 10,500	\$ -	
Legally Restricted	9740-9760	\$ 4,884,863	\$ 8,858,775	\$ -	\$ 8,857,309	\$ -	
Assigned	9780	\$ 8,625,249	\$ 9,819,316	\$ -	\$ 9,815,331	\$ -	
Restricted Economic Uncertainty	9789	\$ 2,340,114	\$ 2,378,038	\$ -	\$ 2,378,281	\$ -	
Unassigned/Unappropriated	9790	\$ -	\$ -	\$ -	\$ -	\$ -	

Explanation of Differences
Net Change in Current Year Budget December Board Report
11/01/23-12/15/23

	<u>Amount</u>	<u>Explanation of Differences</u>
A <u>Local Control Funding Formula (8010-8099)</u>	<u>\$ -</u>	
B <u>Federal Revenues (8100-8299)</u>		
Various departments	\$ (350)	<i>Miscellaneous Adjustments</i>
	<u>\$ (350)</u>	
C <u>Other State Revenues (8300-8599)</u>	<u>\$ -</u>	
D <u>Other Local Revenues (8600-8799)</u>	<u>\$ -</u>	
E <u>Certificated Salaries (1000-1999)</u>		
Curriculum, Instruction, and Accountability (CIA)	\$ 2,694	<i>Align budget to adjust for the number of days for Coordinator II</i>
	<u>\$ 2,694</u>	
F <u>Classified Salaries (2000-2999)</u>	<u>\$ -</u>	
G <u>Employee Benefits (3000-3999)</u>		
Curriculum, Instruction, and Accountability (CIA)	\$ 918	<i>Align budget to adjust for the number of days for Coordinator II</i>
	<u>\$ 918</u>	
H <u>Books and Supplies (4000-4999)</u>		
Various departments	\$ (30)	<i>Miscellaneous Adjustments</i>
	<u>\$ (30)</u>	
I <u>Services, Other Operations (5000-5999)</u>		
Special Education Local Plan Area (SELPA)	\$ 1,810	<i>Adjust budget to cover legal expenses</i>
Various departments	\$ (534)	<i>Miscellaneous Adjustments</i>
	<u>\$ 1,276</u>	
J <u>Capital Outlay (6000-6999)</u>	<u>\$ -</u>	
K <u>Other Outgo (7100 - 7299)</u>	<u>\$ -</u>	
L <u>Direct Support / Indirect (7300-7399)</u>	<u>\$ -</u>	
M <u>Debt Services (7400 - 7499)</u>	<u>\$ -</u>	
N <u>Transfers In (8910-8979)</u>	<u>\$ -</u>	

Explanation of Differences
Net Change in Current Year Budget December Board Report
11/01/23-12/15/23

	<u>Amount</u>	<u>Explanation of Differences</u>
O Transfers Out (7610-7629)	<u>\$ -</u>	
P Contributions (8980-8999)	<u>\$ -</u>	
Net Change in Current Year Budget	\$ (5,208)	