

# Agenda

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## **SUTTER COUNTY BOARD OF EDUCATION**

### **Regular Meeting**

Wednesday, June 24, 2020 - 5:30 p.m.  
Sutter County Superintendent of Schools Office  
970 Klamath Lane – Board Room  
Yuba City, CA 95993

### ***Participation Available Via Teleconference***

<https://zoom.us/j/95072113840?pwd=elRodzdNbXhBNUEXUEptR1dHSVlkZz09>

***Link will be available at 5:00 p.m., Meeting starts at 5:30 p.m.***

## **NOTICE TO THE PUBLIC**

### Public Hearings

- *2020-2021 Sutter County Superintendent of Schools' Budget*
- *2020-2021 Education Protection Account*
- *Sunshine 2019-2020 Bargaining Proposal CSEA Chapter 634 (Classified Employees)*

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

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

2.0 Pledge of Allegiance

3.0 Roll Call of Members:

Ron Turner, President  
June McJunkin, Vice President  
Karm Bains, Member  
Victoria Lachance, Member  
Jim Richmond, Member

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

Members of the public are given an opportunity to address the Board regarding any item of interest to the public. *The California Government Code, Section 54954.3(a) states, ".....no action shall be*

*taken on any item not appearing on the agenda unless the action is otherwise authorized by subdivision (b) of Section 54954.2.*

5.0 Approve Minutes of the May 13, 2020, Regular Meeting  
**[Action Item]**

The minutes of the May 13, 2020, Regular Meeting of the Sutter County Board of Education are presented for approval.

6.0 Operations Plan – Brian Gault and Kristi Johnson **[Action Item]**

Executive Order N-56-20 requires that all LEAs complete a written report to explain the changes to program offerings that the LEA has made in response to school closures on students and families, and a description of how the LEA is meeting the needs of its unduplicated students.

The COVID-19 Operations Written Report must be adopted at a public meeting of the LEA's governing board or body with the LEA's budget which is due on or before July 1, 2020. Once adopted by the local governing board or body, the COVID-19 Operations Written Report must be prominently posted on the homepage of the LEA's website.

7.0 Public Hearing on Proposed 2020-2021 Sutter County Superintendent of Schools' Budget – Nic Hoogeveen

Members of the public may address the Board relative to the proposed 2020-2021 Sutter County Superintendent of Schools' Budget.

8.0 Adoption of the 2020-2021 Sutter County Superintendent of Schools' Budget – Nic Hoogeveen **[Action Item]**

The proposed 2020-2021 Sutter County Superintendent of Schools' Budget is being presented for adoption.

9.0 Adoption of Pathways Charter Academy Budget for 2020-2021 Nic Hoogeveen **[Action Item]**

Pathways Charter Academy Budget for 2020-2021 is being presented for adoption.

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

Members of the public may address the Board relative to the 2020-2021 Education Protection Account (EPA) expenditure report.

11.0 Adoption of Resolution No. 19-20-XII – Education Protection Account (EPA) – Nic Hoogeveen **[Action Item]**

The proposed 2020-2021 Sutter County Superintendent of Schools' Education Protection Account (EPA) is being presented for adoption

12.0 Business Services Report

12.1 Monthly Financial Report – May 2020 – Nic Hoogeveen

12.2 Investment Statement – May 2020 – Ron Sherrod

12.3 Donations – Ron Sherrod

13.0 Public Hearing to Sunshine 2019-2020 Bargaining Proposal CSEA Chapter 634 (Classified Employees)  
Mona Brokenbrough and Ron Sherrod

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

CSEA Local Chapter is presenting a proposal for the 2019/20120 school year for sunshining.

14.0 Approve the 2020-2021 School Year Calendar for Pathways Charter Academy – Joe Hendrix **[Action Item]**

15.0 Approve Legal Services Agreement between the Board and Lozano Smith, Attorneys at Law – Tom Reusser – **[Action Item]**

16.0 Closed Session  
Conference with Legal Counsel ~ Anticipated Litigation

Government Code Section 54956.9  
Significant Exposure to Litigation Pursuant to Paragraph (2) or (3) of Subdivision (d) of Section 54956.9  
One Potential Case

17.0 Reconvene to Open Session

18.0 Report from Closed Session

19.0 Items from the Superintendent/Board

20.0 Adjournment

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

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

BOARD AGENDA ITEM: Approve Minutes of the May 13, 2020 Regular Board Meeting

BOARD MEETING DATE: June 24, 2020

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

Action

Maggie Nicoletti

Reports/Presentation

SUBMITTED BY:

Information

Superintendent Tom Reusser

Public Hearing

PRESENTING TO BOARD:

Other (specify)

Superintendent Tom Reusser

BACKGROUND AND SUMMARY INFORMATION:

The minutes of the regular meeting of the Sutter County Board of Education held May 13, 2020, are presented for approval.

**Unapproved**  
**SUTTER COUNTY BOARD OF EDUCATION MINUTES**  
**Regular Meeting**  
**May 13, 2020**

1.0 Call to Order

A regular meeting of the Sutter County Board of Education was called to order by President Turner, 5:30 p.m., May 13, 2020, at the Sutter County Superintendent of Schools Office, 970 Klamath Lane, Yuba City, California.

2.0 Pledge of Allegiance

The Pledge of Allegiance was led by Karm Bains.

3.0 Roll call of Members

Ron Turner, President – Present  
June McJunkin, Vice President – Present  
Karm Bains, Member – Present  
June McJunkin, Member – Present  
Ronald Turner, Member – Present

Tom Reusser, Ex-officio Secretary – Present

Staff Members Present: Ron Sherrod, Nic Hoogeveen, Joe Hendrix and Maggie Nicoletti

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

None.

5.0 Approve Minutes of the April 8, 2020, Regular Meeting

A motion was made to approve the minutes of the April 8, 2020, regular meeting of the Sutter County Board of Education. A correction was made to the minutes reflecting that Vice-President McJunkin called the meeting to order.

*Motion:* Karm Bains *Seconded:* Victoria Lachance

*Action:* Motion Carried

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

*Noes:* 0

*Absent:* 0

*Abstain:* 1 (Turner)

6.0 Adoption of Resolution No. 19-20-X Specifications of the Election Order

This Resolution establishes the particulars for the November 3, 2020 election. The term of office for June McJunkin, Trustee Area 3, Ron Turner, Trustee Area 1 and Victoria Lachance, Trustee Area 4 will end in December 2020.

A motion was made to adopt Resolution No. 19-20-X Specifications of the Election Order.

Roll call Vote: McJunkin, aye; Bains, aye; Lachance, aye, Richmond, aye; Turner, aye.

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

8.0 Adoption of Resolution No. 19-20-XI regarding Candidates' Statements and Tie Votes

Governing Boards must establish which procedures to employ in the event of a tie vote and shall determine whether the cost of the Candidates' Statement shall be paid by the candidate or the local agency.

A motion was made to adopt Resolution No. 19-20-XI regarding Candidates' Statements and Tie Votes.

Roll call Vote: McJunkin, aye; Bains, aye; Lachance, aye, Richmond, aye; Turner, aye.

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

9.0 Business Services Report

9.1 Monthly Financial Report – April 2020

Nic reviewed the Summary Report of Revenues, Expenditures and Changes in Fund Balance.

9.2 Sutter County Investment Statement – March 2020

Ron reviewed the March 2020 Investment Statement.

10.0 Quarterly Report on Williams/Valenzuela Uniform Complaints (January 1, 2020– March 31, 2020)

Brian stated no reports were filed during the period of January 1 – March 31, 2020.

11.0 Adopt Resolution No. 19-20-VIII to Close Fund 74 (NVSIG Investment Account)

A motion was made to adopt Resolution No. 19-20-VIII to Close Fund 74 (NVSIG Investment Account).

Roll call Vote: McJunkin, aye; Bains, aye; Lachance, aye, Richmond, aye; Turner, aye.

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

12.0 Adopt Resolution No. 19-20 IX Employer Paid Member Contributions  
Joe stated that this Resolution was required for our Pathways Charter Academy employees to participate in CalSTRS

A motion was made to adopt Resolution No. 19-20-IX Employer Paid Member Contributions.

Roll call Vote: McJunkin, aye; Bains, aye; Lachance, aye, Richmond, aye; Turner, aye.

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

13.0 Cancel June 10, 2020 Board Meeting  
Date of Board Meeting was corrected to reflect the date of June 17, 2020. Governor Newsom issued an executive order extending the deadline for the 2020-21 Local Control and Accountability Plan to December 15, 2020. It is not necessary for the Board to hold two Board Meetings during the month of June. The Public Hearing for the Budget and Budget approval can be held at the same Board meeting scheduled for June 24, 2020.

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

14.0 Items from the Superintendent/Board  
Tom stated that CCBE had sent out a survey regarding the annual conference held in September in Monterey. CCBE wanted to know if people would like to attend the conference via virtual meeting or in person. Construction for the inside of the HR Department has been completed; the reception area is still under construction.



With the COVID-19 pandemic, there are budget concerns. These concerns will prove difficult for districts. We are working on some changes for Shady Creek.

Tom meets with the district superintendents and charter schools three times per week via zoom. He also meets with CCSESA one time per week. SCSOS is open for most employees to return to work; it is not open to the public. All management staff, HR staff and payroll staff are back to work. Staff that are 65 and older and those with child care needs are being considered for when they can return to work. When reporting to work, all staff are required to check in, take their temperature, wear an armband showing that they have checked in for the day and wear a face mask. Graduation ceremonies have not been scheduled as of this time. Tom would like to hold “in person” ceremonies. Board Members will be notified if they are allowed to attend the ceremonies.

Joe stated that we were trying to get clarification on what we need to submit for our charter school. We finally got a check list with all necessary information required. We should get our CDS code in a couple of weeks. Planning on opening in July and mirroring FRA’s calendar.

June asked what our Board is doing about the census. Tom stated we had a meeting scheduled with Donna Johnston, Clerk Recorder, to discuss aligning our trustee areas with the Sutter County Board of Supervisors. The meeting was cancelled due to COVID-19 and will be rescheduled. Tom stated the census count is being handled by the Economic Development Corporation.

#### 15.0 Adjournment

A motion was made to adjourn the meeting at 6:15 p.m.

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

BOARD AGENDA ITEM: Operations Plan

BOARD MEETING DATE: June 24, 2020

AGENDA ITEM SUBMITTED FOR:

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

PREPARED BY:

Kristen Jensen

SUBMITTED BY:

Kristi Johnson

PRESENTING TO BOARD:

Kristi Johnson & Brian Gault

BACKGROUND AND SUMMARY INFORMATION:

Executive Order N-56-20 requires that all LEAs complete a written report to explain the changes to program offerings that the LEA has made in response to school closures to address the COVID-19 emergency, the major impacts of such closures on students and families, and a description of how the LEA is meeting the needs of its unduplicated students.

The COVID-19 Operations Written Report must be adopted at a public meeting of the LEA's governing board or body with the LEA's budget which is due on or before July 1, 2020. Once adopted by the local governing board or body, the COVID-19 Operations Written Report must be prominently posted on the homepage of the LEA's website.

# COVID-19 Operations Written Report

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone	Date of Adoption
Sutter County Superintendent of Schools	Brian Gault Assistant Superintendent	<a href="mailto:briang@sutter.k12.ca.us">briang@sutter.k12.ca.us</a> (530)822-2947	June 24, 2020

**Descriptions provided should include sufficient detail yet be sufficiently succinct to promote a broader understanding of the changes your LEA has put in place. LEAs are strongly encouraged to provide descriptions that do not exceed 300 words.**

Provide an overview explaining the changes to program offerings that the LEA has made in response to school closures to address the COVID-19 emergency and the major impacts of the closures on students and families.

Sutter County Superintendent of Schools officially cancelled all in-person instruction on Tuesday, March 17th. The decision was made in consultation with county health officials, the superintendents of all districts in Sutter County, representatives from Yuba County schools and SCSOS staff. Information regarding the changes was posted on our webpage, letters were mailed to all of our families, notifications were handed to all students present at school and School Messenger was used to make mass automated phone calls. In addition, throughout the following days, attempts were made to contact each family personally by phone.

Once in-person instruction was cancelled, a distance learning program was immediately offered. Students were provided packets and/or technology based academic supports. During the first two weeks of the closure (up to Spring Break), while academic work was provided, it was clear that participation was voluntary and not directly linked to grades or attendance. That time was used to maximize connectivity. Hotspots and Chromebooks were issued to families who needed them and staff reached out to communicate with families regarding their preferred distance learning method. Post Spring Break, the expectation of students to engage in some form of distance learning was clearly communicated and supported with outreach. Initially we relied heavily on the packets but have gradually transitioned to online and asynchronous learning. We also communicated mental health supports for families and students as well as how we could help support nutritional needs.

Throughout the COVID closure, SCSOS followed CDE recommendations as they were provided, concerning attendance, testing, and grades. We transitioned to the Credit/No Credit grading, attendance stopped being counted formally, meetings went virtual instead of face to face and staff worked to formalize distance learning models and schedules to provide as much support as was reasonable. Policies also evolved throughout the closure based on stakeholder input. Staff (certificated and classified) were involved in decisions regarding instructional schedules/models, grading, and graduation ceremonies. Student and parent input was sought through email, individual phone calls, home visits and social media communication threads. Our policies and practices have been responsive to guidance from CDE and to the needs of our local community.

SELPA Infant Program: The Sutter County Infant Program staff continue to collaborate and support infants from afar as we are unable to provide services in person due to the COVID-19 closures. The team has transitioned all service delivery to a distance learning and remote model. Service providers are using video conference, phone calls, emails, and text. Resources have been organized and disseminated via Google Classroom and Padlet.

Provide a description of how the LEA is meeting the needs of its English learners, foster youth and low-income students.

Homeless/foster youth students were targeted for extra support by the Student Support and Outreach (SSO) Department. Families were contacted in order to provide resources for technology, mental health and nutrition. SSO staff continued to reach out to school site homeless and foster youth liaisons, school counselors, and social workers across the county to check on these populations and identify any unmet student/family needs. Homeless families were connected with resources and food bundles were delivered weekly. Foster youth received cell phones that serve as hotspots through *iFoster* as well as school supplies they may have needed for distance learning. Mental health/behavior health support continued throughout the closure through virtual Child/Family Team meetings, SSTs and IEPs and/or referrals to services. Support was provided to parents/caregivers of these populations to assist in navigating and removing barriers to accessing these supports and services.

All Sutter County students were provided access to mental and social emotional supports throughout the closure. Student Support and Outreach (SSO) provided a flyer with social emotional tips and support as well as local behavioral health numbers and resources. The SSO Counselor quickly set up and provided virtual counseling sessions including scheduled sessions and virtual open office hours. In addition to having an electronic scheduling system for counseling sessions, the SSO counselor reached out to students and families directly and received referrals from teachers asking her to connect with the student/ family. In addition, virtual SEL lessons were offered to all students in Sutter County; Youth Mental Health Activity kits were distributed and virtual substance-use prevention and intervention lessons were created.

Integrated and Designated ELD structures and supports continued during distance learning to the extent practicable. Both Designated and Integrated ELD presented challenges, but students were provided support through extra para educator outreach, teacher outreach and online zoom meetings.

All Feather River Academy students were supported academically by ensuring two personal phone check-ins by teachers per week, email to student email accounts, and monitoring both online and paperwork turned in. Bi-lingual staff called our non-English speaking families multiple times every week to provide explanations of policies and services that are available.

SCSOS Special Education set up phone hotlines, in three languages, for parents to call with questions or needs.

SELPA Infant Program: A majority of Sutter County Infant Program families are English language learners, foster and/or low-income. Our team continues to support communication with families in their native languages. Infant program staff shares community, state and federal support opportunities with families regularly and as appropriate.

Provide a description of the steps that have been taken by the LEA to continue delivering high-quality distance learning opportunities.

SCSOS employed varied communication strategies to engage as many students and families as possible in meaningful distance learning. Emails, mass phone calls, personal phone calls, home visits, letters and flyers sent home by mail were all important forms of communication used to connect.

Chromebooks were distributed to every student who indicated a need. Kajeet devices were purchased, received and distributed to all families identified as having a need.

Teachers used weekly ZOOM Staff Meetings to collaboratively develop and deploy distance learning. Teachers accessed free PD offerings and Sutter County instructional coaches provided weekly PD to improve practice with curriculum and instructional technology such as the efficient use of Google Classroom. Free webinars and CDE guidelines and available instructional materials/strategies were valuable as skill with distance learning continues to develop.

Supporting parents to help their children learn from home was an important factor that we attempted to address. Phone hotlines were established, staff personally reached out and communicated with parents or conducted home visits to offer support and encourage students to follow the distance learning opportunities.

Instruction was being delivered both synchronously and asynchronously through many models. Paper and pencil packets, Google Classroom, online videos, zoom meetings, over the phone and office hours at the school were all employed.

Throughout the closure, we sought, received and acted on feedback from neighboring districts, model schools, professional organizations, county office personnel, community members and local organizations.

SCSOS Special Education program provided home based learning activities through a variety of avenues. We individualized our approach to our students and families during this time. Our Special Education team provided home learning through technology, packets of work, weekly Zoom meetings with students, phone calls and other creative avenues dependent on student need. We ensured that students had access to engage in distance learning by providing families tools such as Chromebooks, visual icons, manipulatives and paper/pencil. Our staff have been in constant communication with families on a weekly basis and have conducted IEP meetings virtually to provide families ongoing support through this process.

SELPA Infant Program: The SELPA has supported staff in developing effective service delivery skills through collaboration and professional development training. The Infant Program meets regularly to share resources, discuss new and creative tools as well as to refine distance service delivery. Service providers check in regularly with families to provide consistent support and strategies to meet infant outcomes.

Provide a description of the steps that have been taken by the LEA to provide school meals while maintaining social distancing practices.

Since SCSOS students live largely within Yuba City Unified School District boundaries and many county classes are operated on or in close proximity to YCUSD campuses, a standard agreement is in place for YCUSD to provide nutritional services for SCSOS students. YCUSD generously agreed to continue to serve students enrolled in SCSOS programs throughout the closure. Information on how to access meals was sent out using auto dialer messages, is posted at our school as well as on our website and Facebook page. YCUSD provided daily breakfast and lunch for children under 18 in a mobile, walk-up or drive through service model. SCSOS also partnered with the Yuba Sutter Foodbank to receive and deliver food bundles (canned and dry goods to be prepared in meals for families) every Thursday. Volunteers delivered to food bundles to nearly 30 families each week.

Provide a description of the steps that have been taken by the LEA to arrange for supervision of students during ordinary school hours.

SCSOS participated in frequent communication and planning with all LEAs and county officials. Although child care was frequently a topic of discussion, a local need has not been identified to date. SCSOS and County LEAs are prepared to partner in order to meet a childcare need should it arise as people return to work prior to schools reopening for in-person instruction. Since the majority of students in SCSOS classes are all secondary students, they do not need direct supervision due to their ages and ability to take care of themselves.

Staff were trained to direct families in need of childcare to Children's Home Society.

Agenda Item No. 7.0

BOARD AGENDA ITEM: Public Hearing on Proposed 2020-2021 Sutter County Superintendent of Schools' Budget

BOARD MEETING DATE: June 24, 2020

AGENDA ITEM SUBMITTED FOR:

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

PREPARED BY:

Nic Hoogeveen

SUBMITTED BY:

Nic Hoogeveen

PRESENTING TO BOARD:

Nic Hoogeveen

BACKGROUND AND SUMMARY INFORMATION:

Public Hearing on the Sutter County Superintendent of School's 2020-2021 Budget

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

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## NOTICE OF PUBLIC HEARING

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

**Date:** Wednesday, June 24, 2020

**Time:** 5:30 p.m.

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

### ***PUBLIC HEARING: SCSOS Budget***

**The Purpose of the Public Hearing** is to inform the public regarding the Sutter County Superintendent of Schools' Budget for the fiscal year 2019-20. Any taxpayer directly affected by the Sutter County Superintendent of Schools' Budget may appear before the Sutter County Board of Education and speak to the proposed budget or any item therein.

Copies will be available for inspection 72 hours prior to the meeting, during regular business hours, at the Sutter County Superintendent of School Office, 970 Klamath Lane, Yuba City, CA 95993.

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

Posted on: June 15, 2020

BOARD AGENDA ITEM: Adoption of Sutter County Superintendent of Schools' 2020-2021 Budget

BOARD MEETING DATE: June 24, 2020

AGENDA ITEM SUBMITTED FOR:

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

PREPARED BY:

Nic Hoogeveen

SUBMITTED BY:

Nic Hoogeveen

PRESENTING TO BOARD:

Nic Hoogeveen

BACKGROUND AND SUMMARY INFORMATION:

The 2020-2021 Superintendent of Schools' Budget will be presented for adoption.



Sutter County Superintendent of Schools

# 2020/2021 Budget

Presented to the Board  
For Adoption: Wednesday, June 24, 2020



# Mission Statement

**“Service for Success”**

Students~Staff~Community



**SUTTER COUNTY BOARD OF EDUCATION**

Ronald Turner	Trustee Area 1	2020
Jim Richmond	Trustee Area 2	2022
June McJunkin	Trustee Area 3	2020
Karm Bains	Trustee Area 3	2022
Victoria Lachance	Trustee Area 4	2020
Tom Reusser	Ex Officio Secretary	2022

## Cabinet Team

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

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SECTION A: Introduction



June 8, 2020

TO: Sutter County Board of Education

FROM: Tom Reusser *TR*

SUBJECT: 2020-21 Budget

Attached you will find a copy of the budget for the 2020-21 year beginning July 1, 2020, for your review and approval. We have taken a fiscally conservative position in developing this budget based on the Governor's January 2020-21 Proposed Budget.

Governor Newsom's May Revision reflected a significant decrease in overall state revenues in 2020-21 due to statewide closures related to the COVID-19 virus, ending the longest period of economic growth on record during the fourth quarter of 2019-20. As a result of the COVID-19 closures we witnessed the stock market collapse by 37.5% and record numbers of Californians apply for unemployment insurance.

As we enter the 2020-21 year, the Governor and legislative leaders grapple with solving an estimated \$54 billion funding shortfall. The Governor's May Revision proposes a 10 percent reduction in school funding plus deferrals of revenues into future years as a solution, while the legislature's solution primarily consists of much more significant deferrals of revenues rather than reductions. Considering the uncertainty surrounding state revenues, economic risks on the horizon, and ongoing increases in employer pension contributions, the need to maintain reserves and fiscal flexibility will be critical.

The Governor and legislature continue to recognize the need for additional special education funding. Both are proposing increases in special education resources that benefit schools throughout the state. Because the outcome of these proposals is not certain, Sutter County Superintendent of Schools has chosen to not budget these funds until they materialize.


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

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



June 8, 2020

TO: Sutter County Board of Education

FROM: Ron Sherrod, Assistant Superintendent of Business Services 

SUBJECT: 2020-21 Budget

Over the years, we have brought to you for approval conservative budgets with contingencies built in to compensate for those unforeseen proposals that could arise as we wait for an Enacted State Budget. The 2020-21 budget anticipates a net surplus of \$1.6 million on \$34.5 million of total expenditures. As with any plan, however, there may be a need in the future to set aside additional funds for expenditure.

The addition of LCFF in 2013-14 requires us to change the budgeting discussion to one focused on how to prioritize the use of new resources on expenditures most needed to meet the needs of all students, and especially the needs of students who are foster youth, low-income, or English language learners. In a normal year, the related goals and activities described in our Local Control Accountability Plan (LCAP) are presented alongside this budget. However, with the introduction of the COVID-19 virus and the related school closures, the adoption of the LCAP has been delayed until December 2020 and the COVID-19 Operations Written Report is provided instead for this year.

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

As the state budget is negotiated between the Governor and legislative leaders, there may be other changes that will affect the 2020-21 budget. This is particularly true as we plan for the coming year where a significant degree of uncertainty exists with the State's unprecedented revenue shortfall projections due to the COVID-19 virus related closures. These changes will be reflected in the interim reports, or within 45 days of adoption of the Enacted State Budget.

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

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

# General Fund Financial Assumptions 2020-21



The budget projections used in this document are the most current and accurate information we have available during the budget development stage. Often, the timelines to propose our budget occur before the California State Budget Act has been signed into law. Once signed, we will update this budget with the material changes. Until then, our general assumptions are that the County Office will receive a ten percent decrease in Local Control Funding Formula (LCFF) funding, a decrease in Federal and State funding for grants that have either been reduced or have ended, and a reduction in local revenue due to lower SELPA excess costs. In accordance with Education Code Section 1622, any material changes to the assumptions or financial data will result in a budget revision within 45 days after the state budget is enacted. The budget is also formally revised and updated at First Interim (December) and at Second Interim (March) to reflect changes in income and expenditures.

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

The amounts included in the 2019-20 Estimated Actuals column of the budget are estimates based on the current year budgets, adjusted only for known fluctuations in amounts expected to be spent by year end. The Unaudited Actuals Report that is presented to the board in October will be a final accounting of actual expenditures for 2019-20.

Multi-year projections assume flat funding for LCFF and reflect any known changes to funding expenditures for the future two years. The full repercussions of COVID-19 on sales and income tax to the state budget are unknown and is a stern reminder to the importance of keeping a healthy reserve level for times of instability. Salary increases for step and column, updated PERS and STRS rates, and known changes are included in projections.

Looking ahead to 2020-21 and the future, the County Office recognizes that the proposed reduction in LCFF funding coupled with increasing employee costs, including step and column, and PERS and STRS employer rate increases will create

a difficult financial future. In a proactive approach, the County Office began working to reduce organizational costs to better prepare for lean economic times, all revolving around the belief that the students we help educate today are our future tomorrow. In June of 2020, another round of budget meetings was held to better prepare for lean economic times while maintaining our Superintendent's vision for our service:

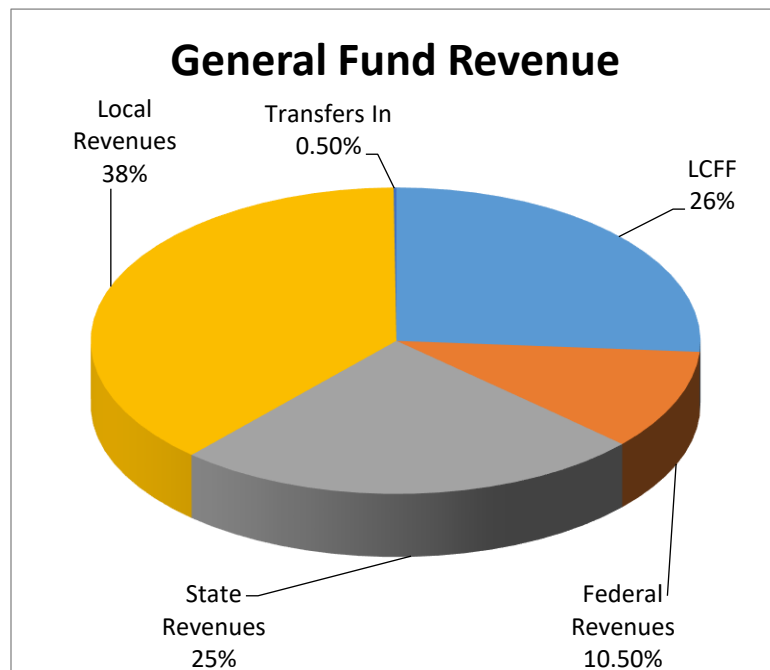
- We will always do what is in the best interest of students
- We will provide quality service and support to our school districts
- We will be a productive, visible presence within our community

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

## General Fund Revenue

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

Lottery revenue is budgeted at \$207 per average daily attendance (ADA) This amount represents \$153 of unrestricted and \$54 restricted for educational materials. This is a conservative budget based on the School Services of California Financial Projection Dartboard. Lottery is distributed to Special Education and the County Community School (Feather River Academy) on the prorated share to enhance the programs that generated the attendance. Pathways Charter Academy is not going to receive lottery funds due to 2020-21 being their first year and the lottery allocation is based on prior year ADA.



Average daily attendance (ADA) projections are based on historical trends adjusted for any known information on the current population. The projections for 2020-21 have increased slightly countywide. The County Office is projecting to see an increase in average daily attendance at Feather River Academy (FRA) compared to 2019-20 due to COVID-19. Attendance at Pathways Charter Academy has been included and is projected to have 26.10 ADA.

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

LCFF revenue is projected to decrease by \$382,609 (-3.9%). Although the County was deemed "hold harmless", ensuring the County does not receive less revenue than it did under the Revenue Limit, the Governor's May Revise proposed a decrease of 10% of State aid LCFF revenue. The proposed revenue reduction is included in the presented budget. There has been an increase in projected LCFF at Feather River Academy since Estimated Actuals due to projected increased attendance at Feather River Academy. The County's new charter school, Pathways Charter Academy, has been included in the projected LCFF revenue using the rate at the time of the charter petition.

Federal revenue is projected to decrease by \$760,664 (-16.6%) from the current year estimated actuals budget. This change stems largely to the expiration of Workforce Innovation and Opportunity Act (WIOA) grants and reduced Medi-Cal Administrative Activities.

Other State revenue is projected to decrease by \$2,668,833 (-22.8%). This is caused by a reduction in AB-602 funding due to declining ADA and South Sutter Charter School no longer being in the SELPA. The Career Technical Education Incentive Grant (CTEIG) and K-12 Strong Workforce grants have also been reduced.

Other Local revenues are projected to decrease by \$209,760 (-1.5%). The majority of this decrease results from a reduction in excess costs in our SELPA program. Other local revenue from Shady Creek Outdoor School is projected to increase based on a full school year of attendance.

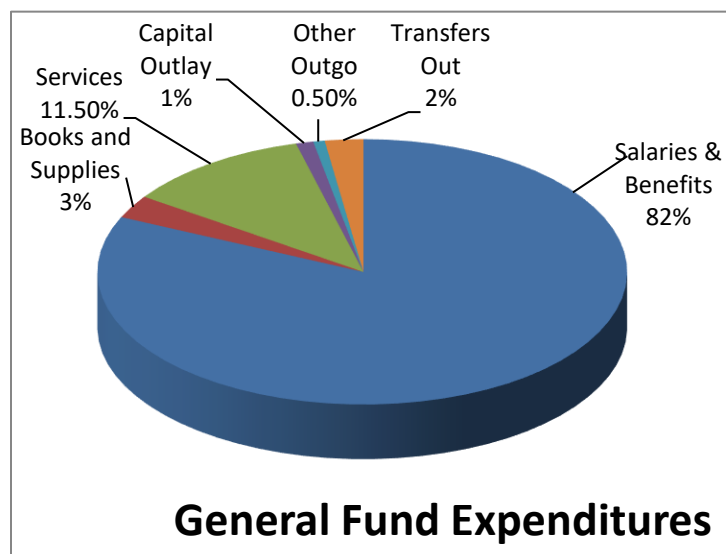
Other Financing Sources – Interfund Transfers In are projected to decrease by \$9,527 (-14.8%). These transfers are used to move money into the general fund. In this case, the transfer needed to cover the expenses in the vehicle pool is reduced. A larger transfer in from the enterprise fund for the Shady Creek Outdoor School is projected based on a full fiscal year of events.

## General Fund Expenditures

As projected revenues are decreasing for 2020-21, expenditures in the general fund are also projected to decrease.

Under our Local Control Accountability Plan, the County Office needs to provide even greater levels of service and support in many areas including fiscal oversight,

accountability, information technology, staff development, curriculum and instruction, student programs and human resources.



A large portion of budget development was developed during the COVID-19 pandemic and before the Governor's May revise was released. Budget meetings have occurred and changes to expenses can be expected in the future that align more closely to the proposed revenue reductions of the May Revise.

#### Salaries and Benefits

Certificated salaries decreased by \$222,322 (-2.4%) and classified salaries decreased by \$215,564 (-1.8%) from the estimated actuals budget. The decrease is largely attributed to budgeting substitutes and extra duty per the SELPA model. The decrease of salary expenses is also caused by the portion of the retro that was for the 2018-19 year that has been removed from the 2020-21 budget.

Employer paid benefits decreased by \$56,194 (-0.7%) which align to the decrease of salary expenses but are offset due to the PERS and STRS rate increases. The STRS rate used is 18.4%, which is higher than the 16.15% rate at May revise due to the buy down payment from the State of California. The PERS rate was also reduced due to the buy down payment to 20.7%, while our presented budget uses 22.8%. The updated rates will be used at the next interim.

#### Supplies

The overall decrease in program budgets for books and supplies is \$147,234 (-13.0%). The decrease includes reductions by the Special Education and One Stop departments that align to funding and the needs of the program.

#### Services and Other Operating Expenditures

Budgets for services and other operating expenditures are projected to decrease by \$2,683,728 (-40.1%). These decreases are due to a reduction of contracted services mainly attributed to the Special Education program, Regional Occupation Program (ROP) and Student, Support, and Outreach programs but reductions are organization wide.

#### Capital Outlay

The \$277,567 (-42.7%) decrease is due to a reduction of building renovations and deferred maintenance projects.

### Other Outgo

The total decrease of \$463,716 (-58.6%) is due to the distribution of ending fund balance within the SELPA and a reduction in school based mental health services provided by Yuba City Unified School District (YCUSD).

### Other Financing Sources – Interfund Transfers Out

The majority of the increase of \$93,178 (12.7%) is due to a larger transfer to the Enterprise Fund (Fund 63) from the Shady Creek Outdoor School.

### The Indirect Cost Rate

(ICR) for the budget year is 14.24%.

Programs will be charged a 12.09% rate unless program guidelines prohibit the rate or special arrangements for a cap have been arranged with the Superintendent. The negotiated or capped ICR for 2020-21 are as follows:

- **Special Ed.** - 2/3 of approved rate not to go below 4% or above 7%.
- **WIOA** – Not to exceed 7%.
- **TCIP** - Approved rate on all expenditures except stipend payments to districts.

### Fund Balance

The County Office is planning to receive \$853,953 more than it will expend in the budget year. The County Office continues to use one-time funds to improve infrastructure, replace equipment, and implement necessary technology improvements when reasonable.

The multi-year budget projection illustrates the effects of the reduced LCFF funding with deficit spending projected in the third out year. The deficit spending is occurring within restricted programs and is attributed to increasing salary and benefit costs. Unrestricted programs are projected to have a surplus in all years but reduces to \$146,151 by the third out year.

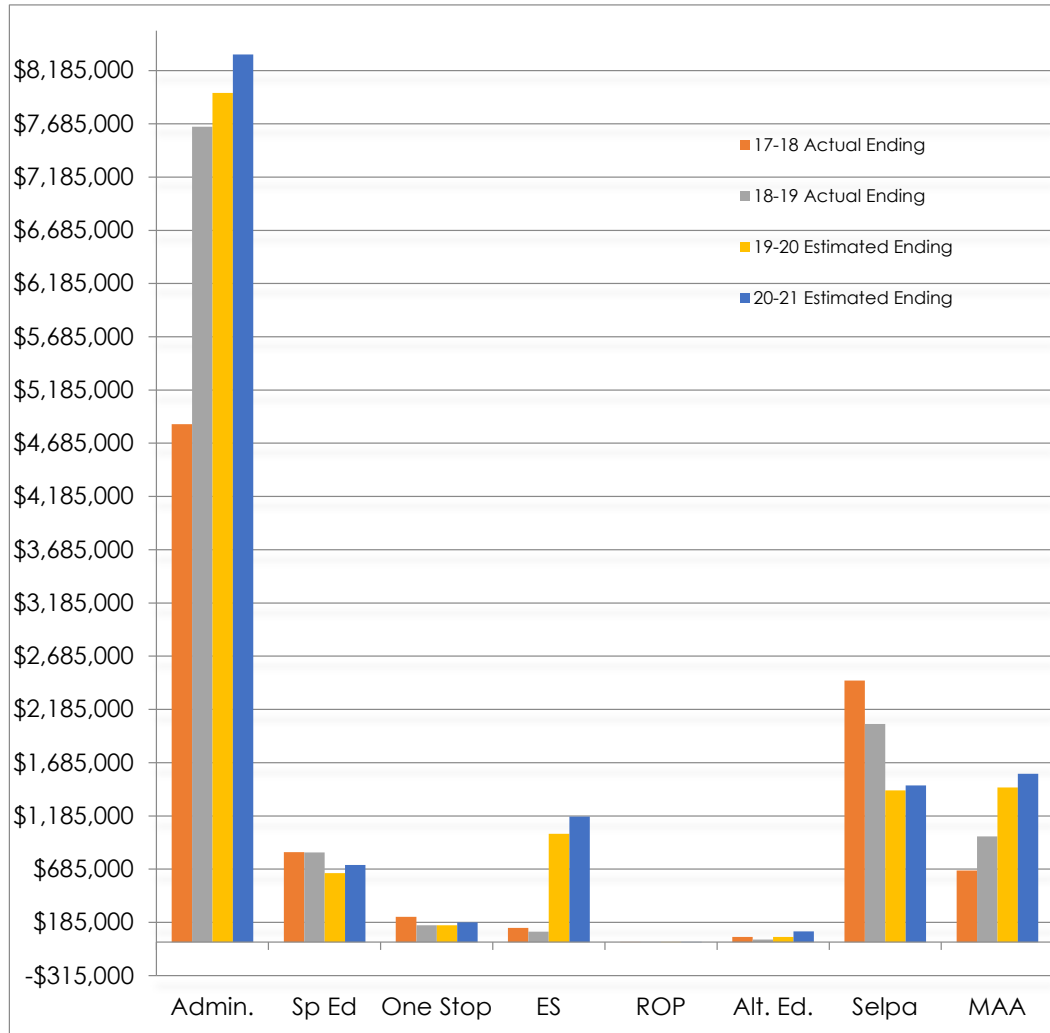
The most significant fiscal concern of the County Office is the effects and fiscal recovery time that COVID-19 takes on the California State Budget. The May budget revision is based on best estimates but the full impact of COVID-19 on State revenues is unknown. Cash deferrals by the State of California occurring during the 2019-20 and 2020-21 years will require close monitoring of cash.

The County Office has taken a proactive approach by scrutinizing all expenditures while maintaining a high level of service for our students, districts, and the public. The current times are a strong reminder to the importance of high reserves to guide us through these difficult times.

## 2020-21 Budget Development General Fund Projections by Department

	County Admin.	Special Education	Suffer Co. One Stop	ES	ROP	Alternative Education	SELPA	MAA	Total in Fund 01
<b>Beginning Balance</b>									
Prior Year Ending Bal.	7,976,133	647,407	158,114	1,016,824	624	47,991	1,424,763	1,450,923	12,722,779
<b>Income</b>									
LCHF / Property Taxes	7,534,487	-	-	550,000	-	744,588	629,752	-	9,458,827
Federal Revenues	-	11,789	2,239,445	94,219	-	117,708	1,013,016	351,000	3,827,177
State Revenues	749,505	63,808	146,955	439,816	749,382	8,160	6,864,377	-	9,022,003
Local Revenues	660,182	1,115,350	1,929,638	1,777,563	25,000	129,799	7,848,773	323,990	13,810,295
<b>Total Income</b>	8,944,174	1,190,947	4,316,038	2,861,598	774,382	1,000,255	16,355,918	674,990	36,118,302
<b>Expenditures</b>									
Salaries & Benefits	6,176,535	13,821,988	2,977,418	2,790,158	827,525	1,034,456	918,781	335,945	28,882,806
Books and Supplies	183,255	273,699	207,380	95,318	172,000	37,793	16,730	2,400	988,575
Services	849,558	792,733	846,375	591,733	259,668	275,989	240,032	147,982	4,004,070
Capital Outlay	262,241	10,850	-	-	100,000	-	-	-	373,091
Other Outgo	(2,406,110)	1,093,516	383,378	424,576	153,350	153,751	384,784	58,796	246,041
<b>Total Expenditures</b>	5,065,479	15,992,786	4,414,551	3,901,785	1,512,543	1,501,989	1,560,327	545,123	34,494,583
<b>Interfund Transfers</b>									
Transfers In	16,000	-	-	38,785	-	-	-	-	54,785
Transfers Out	416,585	-	-	407,966	-	-	-	-	824,551
Other: Sources	-	-	-	-	-	-	-	-	-
Other: Uses	-	-	-	-	-	-	-	-	-
Contributions	(3,116,397)	14,877,590	124,493	1,570,372	738,161	553,572	(14,747,791)	-	-
<b>Total Transfers</b>	(3,516,982)	14,877,590	124,493	1,201,191	738,161	553,572	(14,747,791)	-	(769,766)
<b>Net Inc./Dec. in Fund Balance</b>	361,713	75,751	25,980	161,004	-	51,838	47,800	129,867	853,953
<b>Ending Fund Balance</b>	<b>8,337,846</b>	<b>723,158</b>	<b>184,094</b>	<b>1,177,828</b>	<b>624</b>	<b>99,829</b>	<b>1,472,563</b>	<b>1,580,790</b>	<b>13,576,732</b>
<b>Components of End. Fund Bal.</b>									
Revolving Cash & Nonspendable	9711	8,500	300	200	500	-	-	-	10,500
Legally Restricted Balances	9740	153,155	117,096	197,800	624	15,068	1,384,219	-	2,583,328
Other Designations	9780	4,068,344	2,68,431	1,130,390	-	105,431	1,239,747	1,674,973	9,216,947
Designated for Uncert.-5%	9789	4,107,847	(201,733)	(150,562)	(500)	(20,670)	(1,151,403)	(94,183)	1,765,957
<b>Unappropriated Fund Bal.</b>	-	-	-	-	-	-	-	-	-

# Estimated General Fund Ending Balance Comparison



## Actual/Estimated Ending Balance

	17-18 Actual Ending	18-19 Actual Ending	19-20 Estimated Ending	20-21 Estimated Ending
Admin.	4,863,495	7,658,796	7,976,133	8,337,846
Sp Ed	843,319	840,502	647,407	723,158
One Stop	236,291	156,444	158,114	184,094
ES	133,749	97,904	1,016,824	1,177,828
ROP	624	624	624	624
Alt. Ed.	47,724	23,819	47,991	99,829
Selpa	2,455,959	2,047,590	1,424,763	1,472,563
MAA	671,155	991,769	1,450,923	1,580,790
<b>Totals</b>	<b>9,252,317</b>	<b>11,817,447</b>	<b>12,722,779</b>	<b>13,576,732</b>



## 2020-21 Budget Development Other Funds Projections

	SELPA	Pass-thru to								Enterprise	Self Insurance	Total in Funds
		Districts	Adult	Child	Child	Special Reserve Non Cap.	Special Reserve for Capital Outlay	Fund	Fund			
<b>Beginning Balance</b>												
Prior Year Ending Bal.	9791/9795	-	52,500	-	-	1,305,536	2,267,529	-	-	-	4,856,709	<b>8,482,274.00</b>
<b>Income</b>												
LCFF	8010-8099	-	-	-	-	-	-	-	-	-	-	-
Federal Revenues	8100-8299	3,461,021	286,590	99,248	54,000	-	-	-	-	-	-	<b>3,900,859.00</b>
State Revenues	8300-8599	5,084,906	3,149,200	7,827	4,200	-	-	-	-	-	-	<b>8,246,133.00</b>
Local Revenues	8600-8799	-	199,000	-	-	13,626	35,000	403,210	463,892	-	-	<b>1,114,728.00</b>
<b>Total Income</b>		<b>8,545,927</b>	<b>3,634,790</b>	<b>107,075</b>	<b>58,200</b>	<b>13,626</b>	<b>35,000</b>	<b>403,210</b>	<b>463,892</b>	<b>-</b>	<b>463,892</b>	<b>13,261,720.00</b>
<b>Expenditures</b>												
Salaries & Benefits	1000-3999	-	1,026,348	-	243,668	-	-	211,719	-	-	-	<b>1,481,735.00</b>
Books and Supplies	4000-4999	-	26,173	-	196,000	-	-	110,500	-	-	-	<b>332,673.00</b>
Services	5000-5999	-	424,667	103,075	4,300	-	-	42,206	403,892	-	-	<b>978,140.00</b>
Capital Outlay	6000-6599	-	-	-	-	-	-	-	-	-	-	-
Other Outgo	7100-7499	8,545,927	2,524,187	4,000	22,198	-	-	-	-	-	-	<b>11,096,312.00</b>
<b>Total Expenditures</b>		<b>8,545,927</b>	<b>4,001,375</b>	<b>107,075</b>	<b>466,166</b>	<b>-</b>	<b>-</b>	<b>364,425</b>	<b>403,892</b>	<b>-</b>	<b>403,892</b>	<b>13,888,860.00</b>
<b>Interfund Transfers</b>												
Transfers In	8910-8929	-	314,085	-	407,966	2,500	100,000	-	-	-	-	<b>824,551.00</b>
Transfers Out	7610-7629	-	-	-	-	16,000	-	38,785	-	-	-	<b>54,785.00</b>
8930-8999												
All Other Contrib. to Rest.	7630-7699	-	-	-	-	-	-	-	-	-	-	-
<b>Total Transfers</b>			<b>314,085</b>		<b>407,966</b>	<b>(13,500)</b>	<b>100,000</b>	<b>(38,785)</b>				<b>769,766.00</b>
<b>Net Inc./Dec. in Fund Balance</b>												<b>142,626.00</b>
<b>Ending Fund Balance</b>												<b>8,624,900.00</b>

Sutter County Superintendent of Schools  
Education Protection Account  
Budget for 2020-21

Description		Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>		
	Object Codes	
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	789,440.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Unearned Revenue	9650	0.00
<b>TOTAL AVAILABLE</b>		<b>789,440.00</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
	Function Codes	
<b>(Objects 1000-7999)</b>		
Instruction	1000-1999	0.00
Instruction-Related Services	2000-2999	789,440.00
Pupil Services	3000-3999	0.00
Ancillary Services	4000-4999	0.00
Community Services	5000-5999	0.00
Enterprise	6000-6999	0.00
General Administration	7000-7999	0.00
Plant Services	8000-8999	0.00
Other Outgo	9000-9999	0.00
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<b>789,440.00</b>
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b>		<b>0.00</b>
<b>INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES</b>		
Eligible Expenditures (Objects 1000-5999 except objects 5100-5199)		789,440.00
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%

Proposition 30 included two temporary tax increases:

- A .25% increase in the sales and use tax for four years: 2013 through 2016,
- An increase in the income tax rate for taxable incomes of over \$250,000 for seven years: 2012 through 2018

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

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

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

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

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

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

SECTION B: Certifications



ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the Superintendent of Public Instruction:

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

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

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

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

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

Date of Meeting: \_\_\_\_\_

For additional information on this certification, please contact:

Name: Nicolaas Hoogeveen  
Title: Director of Internal Business  
Telephone: 530-822-2915  
E-mail: Nicolaash@sutter.k12.ca.us

**ANNUAL BUDGET REPORT:**  
July 1, 2020 Budget Adoption

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

Public Hearing: \_\_\_\_\_ Adoption Date: \_\_\_\_\_  
Place: \_\_\_\_\_ Signed: \_\_\_\_\_  
Date: \_\_\_\_\_ Clerk/Secretary of the County Board  
Time: \_\_\_\_\_ (Original signature required)

Contact person for additional information on the budget reports:

Name: Nicolaas Hoogeveen  
Title: Director of Internal Business  
Telephone: 530-822-2915  
E-mail: Nicolaash@sutter.k12.ca.us

To update our mailing database, please complete the following:

Superintendent's Name: Tom Reusser  
Chief Business Official's Name: Ron Sherrod  
CBO's Title: Assistant Supt. of Business Services  
CBO's Telephone: 530-822-2927

**Criteria and Standards Review Summary**

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

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

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

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

<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements?	X	
		<ul style="list-style-type: none"> <li>If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2019-20) annual payment?</li> </ul>	n/a	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?		X
		<ul style="list-style-type: none"> <li>If yes, are they lifetime benefits?</li> </ul>	X	
		<ul style="list-style-type: none"> <li>If yes, do benefits continue beyond age 65?</li> </ul>	X	
		<ul style="list-style-type: none"> <li>If yes, are benefits funded by pay-as-you-go?</li> </ul>	X	
S7b	Other Self-insurance Benefits	Does the county office provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		X
		<ul style="list-style-type: none"> <li>Certificated? (Section S8A, Line 1)</li> <li>Classified? (Section S8B, Line 1)</li> <li>Management/supervisor/confidential? (Section S8C, Line 1)</li> </ul>		X
			n/a	
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> <li>Did or will the county office of education's governing board adopt an LCAP or an update to the LCAP effective for the budget year?</li> </ul>		X
		<ul style="list-style-type: none"> <li>Adoption date of the LCAP or an update to the LCAP:</li> </ul>	<b>Not Applicable</b>	
S10	LCAP Expenditures	Does the county office of education's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?	X	

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

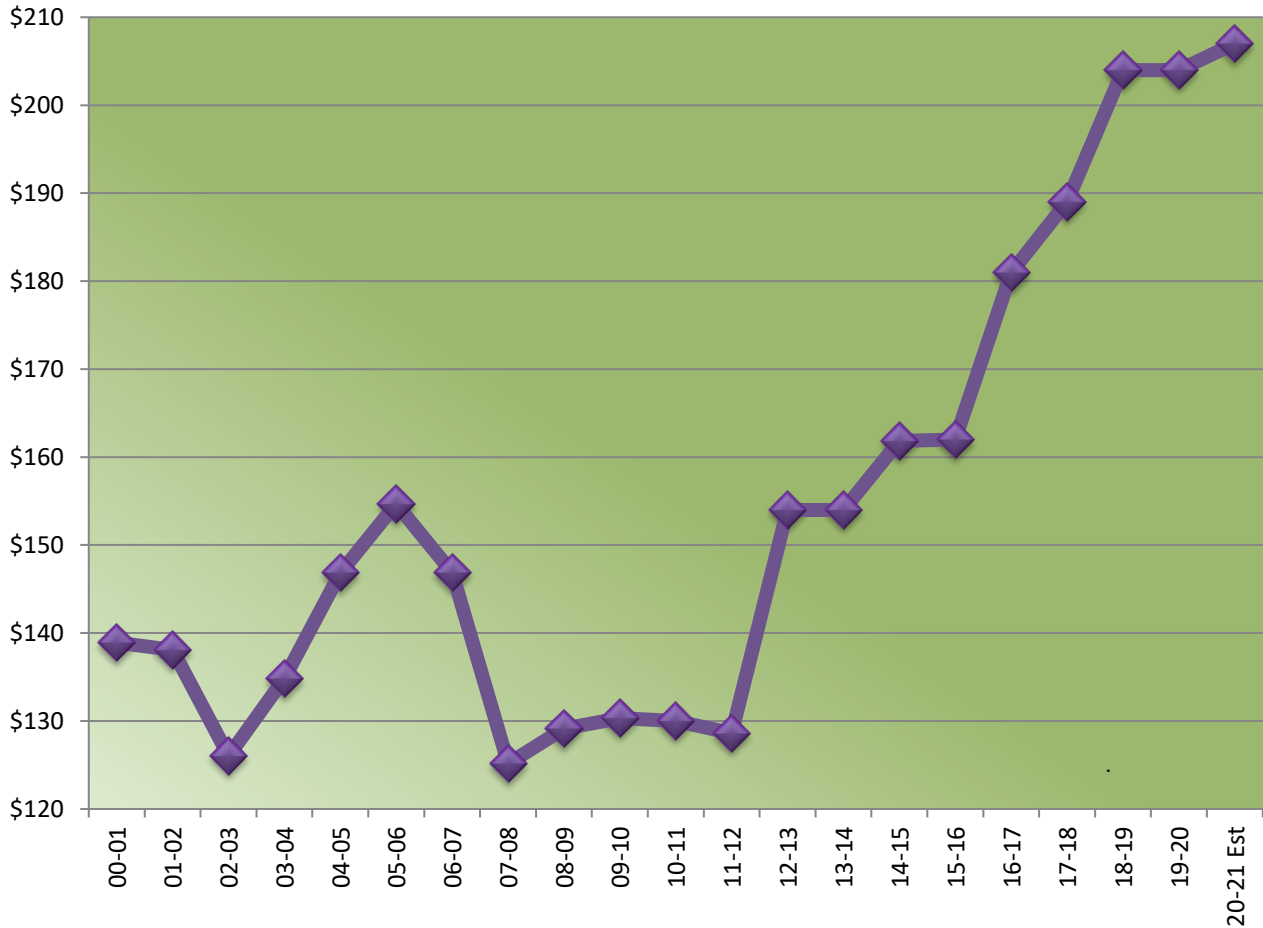
<b>ADDITIONAL FISCAL INDICATORS (continued)</b>			<b>No</b>	<b>Yes</b>
A7	Fiscal Distress Reports	Does the county office have any reports that indicate fiscal distress? If yes, provide copies to the CDE.	<b>X</b>	
A8	Change of CBO or Superintendent	Have there been personnel changes in the superintendent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



SECTION C: Lottery



## Lottery Educational Apportionment per ADA



State Lottery Income is used as one-time income to supplement the educational program. Since 1997-98, school districts have been required to use 50% of the growth in Lottery allocations for the purchase of instructional materials. In 2020-21, it is projected that California school districts will receive \$153.00 per ADA in unrestricted funds and \$54.00 per ADA restricted instructional materials.

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

The 2020-21 budget includes an estimate of \$72,818 in Lottery revenue. This revenue represents approximately 0.201304356% of the total budgeted revenue in the general fund, yet it provides an additional source of unrestricted revenue to support the educational programs.

### 2019-20 ESTIMATED ACTUAL - LOTTERY

	18-19 Ending	19-20 Revenue	19-20 Expense	Net change	Est. End.19-20
Sp Ed Un.	7,792.00	48,430.00	48,430.00	-	7,792.00
Sp Ed Res.	20,317.00	18,594.00	18,594.00	-	20,317.00
				-	
One Stop Un.	41,876.76	-	4,390.00	(4,390.00)	37,486.76
One Stop Res.	4,912.61	-	600.00	(600.00)	4,312.61
				-	
ROP Un.	-	-	-	-	-
ROP Res.	624.16	-	-	-	624.16
				-	
Alt Ed Un.	8,481.00	6,170.00	2,841.00	3,329.00	11,810.00
Alt Ed Res.	9,210.00	2,416.00	2,686.00	(270.00)	8,940.00
				-	
SELPA Un.	-	850.00	850.00	-	-
SELPA Res.	-	-	-	-	-
				-	
<b>Total Unrestricted</b>	<b>58,149.76</b>	<b>55,450.00</b>	<b>56,511.00</b>	<b>(1,061.00)</b>	<b>57,088.76</b>
<b>Total Restricted</b>	<b>35,063.77</b>	<b>21,010.00</b>	<b>21,880.00</b>	<b>(870.00)</b>	<b>34,193.77</b>
<b>Total Lottery</b>	<b>93,213.53</b>	<b>76,460.00</b>	<b>78,391.00</b>	<b>(1,931.00)</b>	<b>91,282.53</b>

### 2020-2021 ESTIMATED BUDGET - LOTTERY

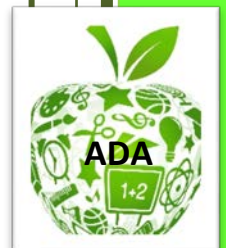
	19-20 Ending	20-21 Revenue	20-21 Expense	Net change	Est. End. 20-21
Sp Ed Un.	7,792.00	46,954.00	46,954.00	-	7,792.00
Sp Ed Res.	20,317.00	16,854.00	16,854.00	-	20,317.00
				-	
One Stop Un.	37,486.76	-	-	-	37,486.76
One Stop Res.	4,312.61	-	-	-	4,312.61
				-	
ROP Un.	-	-	-	-	0.00
ROP Res.	624.16	-	-	-	624.16
				-	
Alt Ed Un.	11,810.00	6,040.00	6,040.00	-	11,810.00
Alt Ed Res.	8,940.00	2,120.00	2,120.00	-	8,940.00
				-	
SELPA Un.	-	850.00	850.00	-	0.00
SELPA Res.	-	-	-	-	-
				-	
<b>Total Unrestricted</b>	<b>57,088.76</b>	<b>53,844.00</b>	<b>53,844.00</b>	<b>-</b>	<b>57,088.76</b>
<b>Total Restricted</b>	<b>34,193.77</b>	<b>18,974.00</b>	<b>18,974.00</b>	<b>-</b>	<b>34,193.77</b>
<b>Total Lottery</b>	<b>91,282.53</b>	<b>72,818.00</b>	<b>72,818.00</b>	<b>-</b>	<b>91,282.53</b>

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	58,150.00		35,064.00	93,214.00
2. State Lottery Revenue	8560	55,450.00		21,010.00	76,460.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		113,600.00	0.00	56,074.00	169,674.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	55,078.00		21,880.00	76,958.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	1,433.00			1,433.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		56,511.00	0.00	21,880.00	78,391.00
<b>C. ENDING BALANCE</b> (Must equal Line A6 minus Line B12)					
	979Z	57,089.00	0.00	34,194.00	91,283.00
<b>D. COMMENTS:</b>					

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

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

SECTION D: Attendance



**2020-21 Budget Development  
Average Daily Attendance**

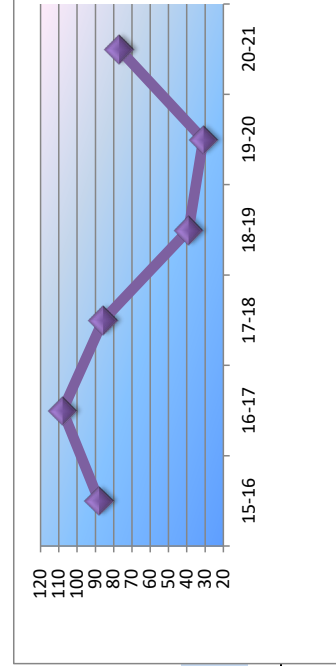
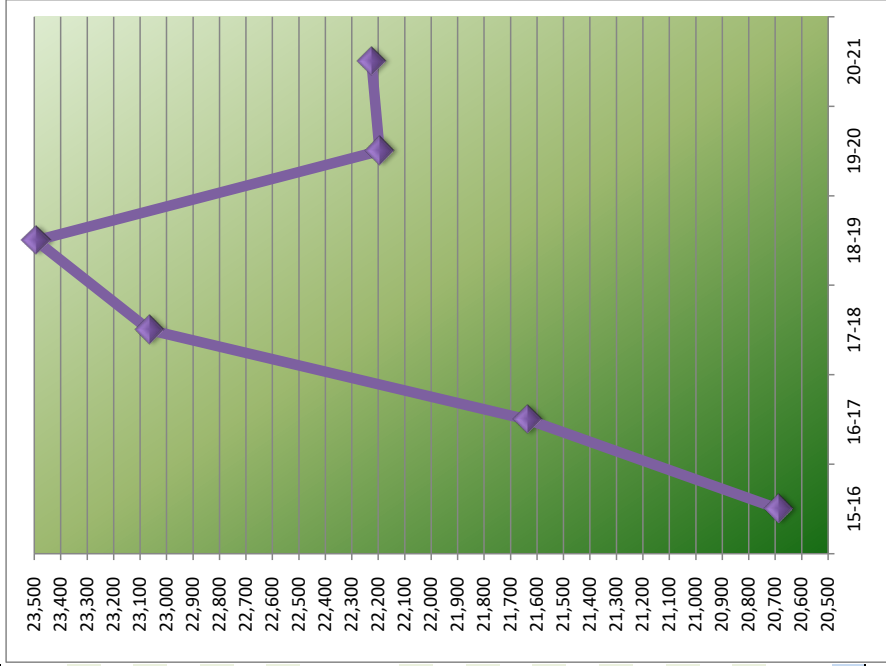
	15-16	16-17	17-18	18-19	19-20	20-21
<b>Districts</b>						
Brittan	437	439	430	435	429	429
Browns	141	149	145	133	135	140
East Nicolaus	272	294	297	287	295	291
Franklin	462	463	455	467	473	483
Live Oak Unified	1,720	1,722	1,782	1,766	1,803	1,805
Marcum Illinois	148	157	149	167	175	147
So. Sutter Charter	2,106	2,230	2,107	2,030	2,105	2,105
Meridian	72	78	65	44	54	56
CA Virtual Academy	755	738	790	833	985	986
California Prep Sutter K-7	96	113	472	-	-	-
California Prep Sutter 8-12	93	161	205	-	-	-
Nuestro	140	143	146	163	178	178
CA Virtual Academy						
Sutter Peak Charter Academy	156	357	445	572	578	600
Pleasant Grove	198	193	178	171	161	179
Sutter Union High	707	739	737	723	774	770
Winship-Robbins	170	136	134	113	114	115
Inspire North Charter	-	807	1,657	2,710	1,092	1,085
Winship Community Charter	-	43	98	117	107	107
Yuba City Unified	12,049	11,684	11,786	11,723	11,633	11,585
AEROSTEM Charter	-	-	-	68	94	141
Twin River Charter	431	437	434	423	446	464
Yuba City Charter	221	243	246	248	274	271
<b>County Operated</b>						
Special Education	311	311	307	302	290	290
	20,686	21,636	23,065	23,494	22,195	22,226

Estimated

**County Office**

Comm.School Probation	88	108	86	39	31	51
Pathways Charter Academy						26
Comm.School TF	-	-	-	-	-	-
Opportunity School	-	-	-	-	-	-
	88	108	86	39	31	77

Estimated



Description	2019-20 Estimated Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	31.49	48.00	48.00	51.00	51.00	51.00
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	31.49	48.00	48.00	51.00	51.00	51.00
<b>2. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class	290.47	295.65	295.65	290.47	290.47	290.47
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	290.47	295.65	295.65	290.47	290.47	290.47
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	321.96	343.65	343.65	341.47	341.47	341.47
<b>4. Adults in Correctional Facilities</b>						
<b>5. County Operations Grant ADA</b>	22,195.34	21,959.73	21,959.73	22,225.73	22,225.73	22,225.73
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2019-20 Estimated Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>				26.10	26.10	26.10
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	26.10	26.10	26.10
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>						
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	0.00	0.00	0.00	26.10	26.10	26.10



SECTION E: General Fund (01)



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

Description	Account Codes	Estimated	Budget	Difference (Col B - D)	% Increase or Decrease
		Actuals	Development		
		2019-20 (A)	2020-21 (B)		
<b>A. Revenues</b>					
1) LCFF	8010-8099	9,841,436	\$ 9,458,827	(382,609)	-3.9%
2) Federal Revenues	8100-8299	4,587,841	\$ 3,827,177	(760,664)	-16.6%
3) Other State Revenues	8300-8599	11,690,836	\$ 9,022,003	(2,668,833)	-22.8%
4) Other local Revenues	8600-8799	14,020,055	\$ 13,810,295	(209,760)	-1.5%
				-	
<b>TOTAL REVENUES</b>		<b>\$ 40,140,168</b>	<b>\$ 36,118,302</b>	<b>(4,021,866)</b>	<b>-10.0%</b>
<b>B. Expenditures</b>					
1. Certificated Salaries	1000-1999	9,279,115	9,056,793	(222,322)	-2.4%
2. Classified Salaries	2000-2999	11,875,132	11,659,568	(215,564)	-1.8%
3. Employee Benefits	3000-3999	8,222,639	8,166,445	(56,194)	-0.7%
4. Books and Supplies	4000-4999	1,135,809	988,575	(147,234)	-13.0%
5. Services, Other Operation	5000-5999	6,687,798	4,004,070	(2,683,728)	-40.1%
6. Capital Outlay	6000-6999	650,658	373,091	(277,567)	-42.7%
7. Other Outgo	7100-7299	790,857	327,141	(463,716)	-58.6%
	7400-7499	-	-	-	0.0%
8. Direct Support/Indirect	7300-7399	(74,233)	(81,100)	(6,867)	9.3%
<b>TOTAL EXPENDITURES</b>		<b>\$ 38,567,775</b>	<b>\$ 34,494,583</b>	<b>\$ (4,073,192)</b>	<b>-10.6%</b>
Excess ( Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses (A5-B9)					
		\$ 1,572,393	\$ 1,623,719	\$ 51,326	3.3%
<b>D. Other Financing Sources/Uses</b>					
1. Transfers In	8910-8979	64,312	\$ 54,785	(9,527)	-14.8%
2. Transfer Out	7610-7629	731,373	824,551	93,178	12.7%
3. Contributions	8980-8999	-	-	-	
<b>Total, Other Fin Sources/Uses</b>		<b>\$ (667,061)</b>	<b>\$ (769,766)</b>	<b>(102,705)</b>	<b>15.4%</b>
<b>E. Net Change to Fund Balance</b>					
		<b>\$ 905,332</b>	<b>\$ 853,953</b>		
<b>F. Fund Balance (Fund 01 only)</b>					
1. Beginning Balance		\$ 11,817,447	\$ 12,722,779		
2. Adjustments/Restatements		\$ -	\$ -		
<b>Ending Balance</b>		<b>\$ 12,722,779</b>	<b>\$ 13,576,732</b>		
<b>G. Components of Ending Fund Balance</b>					
Designated Amounts	9711-9730	\$ 10,500	\$ 10,500		
Legally Restricted	9740-9760	\$ 2,447,176	\$ 2,583,328		
Assigned	9780	\$ 8,300,146	\$ 9,216,947		
Res Economic Uncertainties	9789	\$ 1,964,957	\$ 1,765,957		
Unassigned/Unappropriated	9790	\$ -	\$ -		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	9,211,685.00	629,751.00	9,841,436.00	8,829,075.00	629,752.00	9,458,827.00	-3.9%
2) Federal Revenue		8100-8299	474,418.00	4,113,423.00	4,587,841.00	351,000.00	3,476,177.00	3,827,177.00	-16.6%
3) Other State Revenue		8300-8599	105,157.00	11,585,679.00	11,690,836.00	102,044.00	8,919,959.00	9,022,003.00	-22.8%
4) Other Local Revenue		8600-8799	2,419,274.00	11,600,781.00	14,020,055.00	2,554,546.00	11,255,749.00	13,810,295.00	-1.5%
5) TOTAL, REVENUES			12,210,534.00	27,929,634.00	40,140,168.00	11,836,665.00	24,281,637.00	36,118,302.00	-10.0%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	1,830,026.00	7,449,089.00	9,279,115.00	2,109,902.00	6,946,891.00	9,056,793.00	-2.4%
2) Classified Salaries		2000-2999	4,241,410.00	7,633,722.00	11,875,132.00	4,526,387.00	7,133,181.00	11,659,568.00	-1.8%
3) Employee Benefits		3000-3999	1,911,852.00	6,310,787.00	8,222,639.00	2,293,792.00	5,872,653.00	8,166,445.00	-0.7%
4) Books and Supplies		4000-4999	469,600.00	666,209.00	1,135,809.00	422,865.00	565,710.00	988,575.00	-13.0%
5) Services and Other Operating Expenditures		5000-5999	2,185,501.00	4,502,297.00	6,687,798.00	1,858,347.00	2,145,723.00	4,004,070.00	-40.1%
6) Capital Outlay		6000-6999	511,550.00	139,108.00	650,658.00	133,983.00	239,108.00	373,091.00	-42.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	790,857.00	790,857.00	21,000.00	306,141.00	327,141.00	-58.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,147,638.00)	2,073,405.00	(74,233.00)	(1,867,000.00)	1,785,900.00	(81,100.00)	9.3%
9) TOTAL, EXPENDITURES			9,002,301.00	29,565,474.00	38,567,775.00	9,499,276.00	24,995,307.00	34,494,583.00	-10.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,208,233.00	(1,635,840.00)	1,572,393.00	2,337,389.00	(713,670.00)	1,623,719.00	3.3%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	64,312.00	0.00	64,312.00	54,785.00	0.00	54,785.00	-14.8%
b) Transfers Out		7600-7629	731,373.00	0.00	731,373.00	824,551.00	0.00	824,551.00	12.7%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(699,572.00)	699,572.00	0.00	(849,822.00)	849,822.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,366,633.00)	699,572.00	(667,061.00)	(1,619,588.00)	849,822.00	(769,766.00)	15.4%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,841,600.00	(936,268.00)	905,332.00	717,801.00	136,152.00	853,953.00	-5.7%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited									
		9791	8,434,003.00	3,383,444.00	11,817,447.00	10,275,603.00	2,447,176.00	12,722,779.00	7.7%
b) Audit Adjustments									
		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)									
			8,434,003.00	3,383,444.00	11,817,447.00	10,275,603.00	2,447,176.00	12,722,779.00	7.7%
d) Other Restatements									
		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)									
			8,434,003.00	3,383,444.00	11,817,447.00	10,275,603.00	2,447,176.00	12,722,779.00	7.7%
2) Ending Balance, June 30 (E + F1e)									
			10,275,603.00	2,447,176.00	12,722,779.00	10,993,404.00	2,583,328.00	13,576,732.00	6.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash									
		9711	10,500.00	0.00	10,500.00	10,500.00	0.00	10,500.00	0.0%
Stores									
		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items									
		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others									
		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
		9740	0.00	2,447,176.00	2,447,176.00	0.00	2,583,328.00	2,583,328.00	5.6%
c) Committed									
Stabilization Arrangements									
		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments									
		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments									
		9780	8,300,145.60	0.00	8,300,145.60	9,216,947.30	0.00	9,216,947.30	11.0%
	0000	9780				4,068,344.30		4,068,344.30	
	0000	9780				721,839.00		721,839.00	
	0000	9780				230,944.00		230,944.00	
	0000	9780				1,130,390.00		1,130,390.00	
	0000	9780				93,621.00		93,621.00	
	0000	9780				1,239,747.00		1,239,747.00	
	0000	9780				1,674,973.00		1,674,973.00	
	1100	9780				7,792.00		7,792.00	
	1100	9780				37,487.00		37,487.00	
	1100	9780				11,810.00		11,810.00	
	0000	9780	3,552,651.60		3,552,651.60				
	0000	9780	639,615.00		639,615.00				
	0000	9780	121,475.00		121,475.00				
	0000	9780	1,016,824.00		1,016,824.00				
	0000	9780	624.00		624.00				
	0000	9780	36,181.00		36,181.00				
	0000	9780	1,424,763.00		1,424,763.00				
	0000	9780	1,450,923.00		1,450,923.00				
	1100	9780	7,792.00		7,792.00				
	1100	9780	37,487.00		37,487.00				
	1100	9780	11,810.00		11,810.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties									
		9789	1,964,957.40	0.00	1,964,957.40	1,765,956.70	0.00	1,765,956.70	-10.1%
Unassigned/Unappropriated Amount									
		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			0.00	0.00	0.00				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>LCFF SOURCES</b>									
Principal Apportionment State Aid - Current Year		8011	7,453,401.00	0.00	7,453,401.00	7,061,209.00	0.00	7,061,209.00	-5.3%
Education Protection Account State Aid - Current Year		8012	784,220.00	0.00	784,220.00	789,440.00	0.00	789,440.00	0.7%
State Aid - Prior Years		8019	(4,362.00)	0.00	(4,362.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	15,559.00	0.00	15,559.00	15,559.00	0.00	15,559.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00	0.0%
County & District Taxes Secured Roll Taxes		8041	1,466,436.00	0.00	1,466,436.00	1,466,437.00	0.00	1,466,437.00	0.0%
Unsecured Roll Taxes		8042	78,564.00	0.00	78,564.00	78,564.00	0.00	78,564.00	0.0%
Prior Years' Taxes		8043	2.00	0.00	2.00	2.00	0.00	2.00	0.0%
Supplemental Taxes		8044	33,642.00	0.00	33,642.00	33,642.00	0.00	33,642.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	12,974.00	0.00	12,974.00	12,974.00	0.00	12,974.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>			<b>9,841,436.00</b>	<b>0.00</b>	<b>9,841,436.00</b>	<b>9,458,827.00</b>	<b>0.00</b>	<b>9,458,827.00</b>	<b>-3.9%</b>
<b>LCFF Transfers</b>									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(629,751.00)	629,751.00	0.00	(629,752.00)	629,752.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>9,211,685.00</b>	<b>629,751.00</b>	<b>9,841,436.00</b>	<b>8,829,075.00</b>	<b>629,752.00</b>	<b>9,458,827.00</b>	<b>-3.9%</b>
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	392,857.00	392,857.00	0.00	398,881.00	398,881.00	1.5%
Special Education Discretionary Grants		8182	0.00	130,498.00	130,498.00	0.00	128,941.00	128,941.00	-1.2%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	7,353.00	7,353.00	0.00	0.00	0.00	-100.0%
Interagency Contracts Between LEAs		8285	0.00	56,194.00	56,194.00	0.00	56,194.00	56,194.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		104,667.00	104,667.00		104,667.00	104,667.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		15,618.00	15,618.00		13,830.00	13,830.00	-11.4%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		47,371.00	47,371.00		36,208.00	36,208.00	-23.6%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3183, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 4204, 5510, 5630	8290		83,990.00	83,990.00		68,011.00	68,011.00	-19.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	474,418.00	3,274,875.00	3,749,293.00	351,000.00	2,669,445.00	3,020,445.00	-19.4%
<b>TOTAL, FEDERAL REVENUE</b>			<b>474,418.00</b>	<b>4,113,423.00</b>	<b>4,587,841.00</b>	<b>351,000.00</b>	<b>3,476,177.00</b>	<b>3,827,177.00</b>	<b>-16.6%</b>
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		7,765,825.00	7,765,825.00		6,482,432.00	6,482,432.00	-16.5%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	269,105.00	269,105.00	0.00	278,204.00	278,204.00	3.4%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	41,200.00	0.00	41,200.00	40,000.00	0.00	40,000.00	-2.9%
Lottery - Unrestricted and Instructional Materials		8560	55,450.00	21,010.00	76,460.00	53,844.00	18,974.00	72,818.00	-4.8%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590		336,063.00	336,063.00		134,000.00	134,000.00	-60.1%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		186,618.00	186,618.00		370,458.00	370,458.00	98.5%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	8,507.00	3,007,058.00	3,015,565.00	8,200.00	1,635,891.00	1,644,091.00	-45.5%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>105,157.00</b>	<b>11,585,679.00</b>	<b>11,690,836.00</b>	<b>102,044.00</b>	<b>8,919,959.00</b>	<b>9,022,003.00</b>	<b>-22.8%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	12,000.00	0.00	12,000.00	25,000.00	0.00	25,000.00	108.3%
All Other Sales		8639	38,681.00	0.00	38,681.00	50,500.00	0.00	50,500.00	30.6%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	400,000.00	0.00	400,000.00	350,000.00	0.00	350,000.00	-12.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,078,383.00	2,609,467.00	3,687,850.00	1,398,483.00	2,509,043.00	3,907,526.00	6.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	6,000.00	442,474.00	448,474.00	3,750.00	603,641.00	607,391.00	35.4%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	741,331.00	304,753.00	1,046,084.00	597,014.00	343,500.00	940,514.00	-10.1%
Tuition		8710	142,879.00	8,244,087.00	8,386,966.00	129,799.00	7,799,565.00	7,929,364.00	-5.5%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,419,274.00</b>	<b>11,600,781.00</b>	<b>14,020,055.00</b>	<b>2,554,546.00</b>	<b>11,255,749.00</b>	<b>13,810,295.00</b>	<b>-1.5%</b>
<b>TOTAL, REVENUES</b>			<b>12,210,534.00</b>	<b>27,929,634.00</b>	<b>40,140,168.00</b>	<b>11,836,665.00</b>	<b>24,281,637.00</b>	<b>36,118,302.00</b>	<b>-10.0%</b>



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	205,432.00	5,020,058.00	5,225,490.00	287,721.00	4,611,696.00	4,899,417.00	-6.2%
Certificated Pupil Support Salaries		1200	22,100.00	1,077,523.00	1,099,623.00	59,228.00	1,276,089.00	1,335,317.00	21.4%
Certificated Supervisors' and Administrators' Salaries		1300	1,584,118.00	1,351,508.00	2,935,626.00	1,750,953.00	1,059,106.00	2,810,059.00	-4.3%
Other Certificated Salaries		1900	18,376.00	0.00	18,376.00	12,000.00	0.00	12,000.00	-34.7%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,830,026.00</b>	<b>7,449,089.00</b>	<b>9,279,115.00</b>	<b>2,109,902.00</b>	<b>6,946,891.00</b>	<b>9,056,793.00</b>	<b>-2.4%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	95.00	3,947,662.00	3,947,757.00	0.00	3,615,121.00	3,615,121.00	-8.4%
Classified Support Salaries		2200	319,580.00	1,594,555.00	1,914,135.00	385,222.00	1,613,211.00	1,998,433.00	4.4%
Classified Supervisors' and Administrators' Salaries		2300	1,747,609.00	424,156.00	2,171,765.00	1,764,847.00	431,672.00	2,196,519.00	1.1%
Clerical, Technical and Office Salaries		2400	1,940,975.00	864,670.00	2,805,645.00	2,131,152.00	817,226.00	2,948,378.00	5.1%
Other Classified Salaries		2900	233,151.00	802,679.00	1,035,830.00	245,166.00	655,951.00	901,117.00	-13.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>4,241,410.00</b>	<b>7,633,722.00</b>	<b>11,875,132.00</b>	<b>4,526,387.00</b>	<b>7,133,181.00</b>	<b>11,659,568.00</b>	<b>-1.8%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	312,843.00	1,875,944.00	2,188,787.00	404,490.00	1,772,383.00	2,176,873.00	-0.5%
PERS		3201-3202	763,374.00	1,924,134.00	2,687,508.00	959,874.00	1,467,490.00	2,427,364.00	-9.7%
OASDI/Medicare/Alternative		3301-3302	328,915.00	672,462.00	1,001,377.00	355,125.00	643,767.00	998,892.00	-0.2%
Health and Welfare Benefits		3401-3402	346,073.00	1,448,825.00	1,794,898.00	401,435.00	1,620,838.00	2,022,273.00	12.7%
Unemployment Insurance		3501-3502	4,194.00	7,325.00	11,519.00	3,227.00	11,707.00	14,934.00	29.6%
Workers' Compensation		3601-3602	95,931.00	237,607.00	333,538.00	105,239.00	222,476.00	327,715.00	-1.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	60,522.00	144,490.00	205,012.00	64,402.00	133,992.00	198,394.00	-3.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,911,852.00</b>	<b>6,310,787.00</b>	<b>8,222,639.00</b>	<b>2,293,792.00</b>	<b>5,872,653.00</b>	<b>8,166,445.00</b>	<b>-0.7%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	0.00	49,505.00	49,505.00	3,750.00	37,774.00	41,524.00	-16.1%
Books and Other Reference Materials		4200	0.00	6,201.00	6,201.00	0.00	0.00	0.00	-100.0%
Materials and Supplies		4300	380,911.00	469,314.00	850,225.00	374,911.00	400,908.00	775,819.00	-8.8%
Noncapitalized Equipment		4400	88,689.00	141,189.00	229,878.00	44,204.00	127,028.00	171,232.00	-25.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>469,600.00</b>	<b>666,209.00</b>	<b>1,135,809.00</b>	<b>422,865.00</b>	<b>565,710.00</b>	<b>988,575.00</b>	<b>-13.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	1,000,888.00	1,000,888.00	0.00	266,408.00	266,408.00	-73.4%
Travel and Conferences		5200	106,225.00	304,312.00	410,537.00	114,918.00	225,764.00	340,682.00	-17.0%
Dues and Memberships		5300	66,842.00	18,247.00	85,089.00	59,126.00	17,466.00	76,592.00	-10.0%
Insurance		5400 - 5450	126,950.00	2,127.00	129,077.00	129,168.00	3,150.00	132,318.00	2.5%
Operations and Housekeeping Services		5500	393,682.00	0.00	393,682.00	372,596.00	0.00	372,596.00	-5.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	191,210.00	310,307.00	501,517.00	223,346.00	341,983.00	565,329.00	12.7%
Transfers of Direct Costs		5710	(670,748.00)	670,748.00	0.00	(586,554.00)	586,554.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(187,956.00)	0.00	(187,956.00)	(203,332.00)	0.00	(203,332.00)	8.2%
Professional/Consulting Services and Operating Expenditures		5800	2,074,132.00	2,149,753.00	4,223,885.00	1,666,919.00	667,172.00	2,334,091.00	-44.7%
Communications		5900	85,164.00	45,915.00	131,079.00	82,160.00	37,226.00	119,386.00	-8.9%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>2,185,501.00</b>	<b>4,502,297.00</b>	<b>6,687,798.00</b>	<b>1,858,347.00</b>	<b>2,145,723.00</b>	<b>4,004,070.00</b>	<b>-40.1%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	36,000.00	18,197.00	54,197.00	0.00	18,197.00	18,197.00	-66.4%
Buildings and Improvements of Buildings		6200	264,550.00	120,911.00	385,461.00	11,500.00	120,911.00	132,411.00	-65.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	144,840.00	0.00	144,840.00	116,350.00	100,000.00	216,350.00	49.4%
Equipment Replacement		6500	66,160.00	0.00	66,160.00	6,133.00	0.00	6,133.00	-90.7%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>511,550.00</b>	<b>139,108.00</b>	<b>650,658.00</b>	<b>133,983.00</b>	<b>239,108.00</b>	<b>373,091.00</b>	<b>-42.7%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	315,260.00	315,260.00	0.00	49,208.00	49,208.00	-84.4%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	21,000.00	0.00	21,000.00	New
All Other Transfers		7281-7283	0.00	475,597.00	475,597.00	0.00	256,933.00	256,933.00	-46.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>790,857.00</b>	<b>790,857.00</b>	<b>21,000.00</b>	<b>306,141.00</b>	<b>327,141.00</b>	<b>-58.6%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(2,073,405.00)	2,073,405.00	0.00	(1,785,900.00)	1,785,900.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(74,233.00)	0.00	(74,233.00)	(81,100.00)	0.00	(81,100.00)	9.3%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(2,147,638.00)</b>	<b>2,073,405.00</b>	<b>(74,233.00)</b>	<b>(1,867,000.00)</b>	<b>1,785,900.00</b>	<b>(81,100.00)</b>	<b>9.3%</b>
<b>TOTAL, EXPENDITURES</b>			<b>9,002,301.00</b>	<b>29,565,474.00</b>	<b>38,567,775.00</b>	<b>9,499,276.00</b>	<b>24,995,307.00</b>	<b>34,494,583.00</b>	<b>-10.6%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	45,636.00	0.00	45,636.00	16,000.00	0.00	16,000.00	-64.9%
Other Authorized Interfund Transfers In		8919	18,676.00	0.00	18,676.00	38,785.00	0.00	38,785.00	107.7%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>64,312.00</b>	<b>0.00</b>	<b>64,312.00</b>	<b>54,785.00</b>	<b>0.00</b>	<b>54,785.00</b>	<b>-14.8%</b>
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	18,500.00	0.00	18,500.00	2,500.00	0.00	2,500.00	-86.5%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	348,993.00	0.00	348,993.00	407,966.00	0.00	407,966.00	16.9%
Other Authorized Interfund Transfers Out		7619	363,880.00	0.00	363,880.00	414,085.00	0.00	414,085.00	13.8%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>731,373.00</b>	<b>0.00</b>	<b>731,373.00</b>	<b>824,551.00</b>	<b>0.00</b>	<b>824,551.00</b>	<b>12.7%</b>
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(699,572.00)	699,572.00	0.00	(849,822.00)	849,822.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>(699,572.00)</b>	<b>699,572.00</b>	<b>0.00</b>	<b>(849,822.00)</b>	<b>849,822.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> <b>(a - b + c - d + e)</b>			<b>(1,366,633.00)</b>	<b>699,572.00</b>	<b>(667,061.00)</b>	<b>(1,619,588.00)</b>	<b>849,822.00</b>	<b>(769,766.00)</b>	<b>15.4%</b>

		July	August	September	October	November	December	January	February
<b>ESTIMATES THROUGH THE MONTH OF</b>									
<b>A. BEGINNING CASH</b>		10,874,270.00	11,407,265.00	11,777,776.00	11,955,021.00	10,807,809.00	9,968,144.00	8,681,338.00	9,945,655.00
<b>B. RECEIPTS</b>									
LCFF/Revenue Limit Sources									
8010-8019	Principal Apportionment	940,176.00	313,588.00	564,459.00	564,459.00	564,459.00	564,459.00	564,459.00	564,459.00
8020-8079	Property Taxes	0.00	124.00	0.00	0.00	0.00	45,718.00	607,496.00	0.00
8080-8099	Miscellaneous Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100-8299	Other State Revenue	203,253.00	70,986.00	230,884.00	102,170.00	247,564.00	186,317.00	258,001.00	245,838.00
8300-8599	Other Local Revenue	307,730.00	1,520,771.00	1,683,250.00	664,287.00	585,593.00	335,662.00	699,361.00	657,555.00
8600-8799	Interfund Transfers In	137,761.00	130,162.00	117,187.00	285,308.00	317,880.00	174,572.00	1,892,657.00	849,292.00
8910-8929	All Other Financing Sources	0.00	66.00	0.00	590.00	143.00	2,205.00	23,907.00	61.00
8930-8979									
<b>TOTAL RECEIPTS</b>		1,588,920.00	2,035,697.00	2,595,780.00	1,616,814.00	1,715,639.00	1,308,933.00	4,045,881.00	2,317,205.00
<b>C. DISBURSEMENTS</b>									
Certificated Salaries									
1000-1999		260,514.00	720,402.00	718,190.00	718,089.00	827,379.00	812,521.00	715,788.00	709,733.00
2000-2999	Classified Salaries	526,416.00	914,864.00	910,817.00	965,607.00	949,372.00	992,525.00	1,040,801.00	917,528.00
3000-3999	Employee Benefits	331,531.00	558,952.00	563,919.00	567,986.00	595,590.00	595,093.00	608,320.00	573,660.00
4000-4999	Books and Supplies	14,418.00	99,162.00	90,144.00	91,100.00	56,320.00	37,271.00	74,867.00	60,451.00
5000-5999	Services	335,924.00	196,252.00	179,319.00	473,190.00	231,204.00	131,193.00	257,652.00	142,912.00
6000-6599	Capital Outlay	5.00	6,838.00	45,690.00	11,191.00	46,203.00	11,108.00	29,020.00	27,461.00
7000-7499	Other Outgo	(1,052.00)	(1,063.00)	12,290.00	93,469.00	(2,294.00)	(589.00)	5,782.00	1,289.00
7600-7629	Interfund Transfers Out	0.00	0.00	0.00	0.00	0.00	37,003.00	122,429.00	0.00
7630-7699	All Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL DISBURSEMENTS</b>		1,467,756.00	2,495,407.00	2,520,369.00	2,920,642.00	2,703,774.00	2,616,125.00	2,854,659.00	2,433,034.00
<b>D. BALANCE SHEET ITEMS</b>									
Assets and Deferred Outflows									
9111-9199	Cash Not in Treasury								
9200-9299	Accounts Receivable	596,181.00	1,133,625.00	217,047.00	175,579.00	154,247.00	20,784.00	79,562.00	(799.00)
9310	Due From Other Funds								
9320	Stores								
9330	Prepaid Expenditures								
9340	Other Current Assets								
9490	Deferred Outflows of Resources								
<b>SUBTOTAL</b>		596,181.00	1,133,625.00	217,047.00	175,579.00	154,247.00	20,784.00	79,562.00	(799.00)
Liabilities and Deferred Inflows									
9500-9599	Accounts Payable								
9610	Due To Other Funds	184,350.00	303,404.00	115,213.00	18,963.00	5,777.00	398.00	6,467.00	(6,161.00)
9640	Current Loans								
9650	Unearned Revenues								
9690	Deferred Inflows of Resources								
<b>SUBTOTAL</b>		184,350.00	303,404.00	115,213.00	18,963.00	5,777.00	398.00	6,467.00	(6,161.00)
Nonoperating									
9910	Suspense Clearing	0.00							
<b>TOTAL BALANCE SHEET ITEMS</b>		411,831.00	830,221.00	101,834.00	156,616.00	148,470.00	20,386.00	73,095.00	5,362.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		532,995.00	370,511.00	177,245.00	(1,147,212.00)	(839,665.00)	(1,286,806.00)	1,264,317.00	(110,467.00)
<b>F. ENDING CASH (A + E)</b>		11,407,265.00	11,777,776.00	11,955,021.00	10,807,809.00	9,968,144.00	8,681,338.00	9,945,655.00	9,835,188.00
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>									

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
<b>ESTIMATES THROUGH THE MONTH OF</b>									
<b>A. BEGINNING CASH</b>									
	JUNE	9,835,188.00	9,710,500.00	10,261,274.00	12,518,073.00				
<b>B. RECEIPTS</b>									
	LCFF/Revenue Limit Sources								
	Principal Apportionment	1,516,751.00	0.00	0.00	0.00	1,693,378.00		7,850,647.00	7,850,649.00
	Property Taxes	45,718.00	6,149.00	584,917.00	318,056.00			1,608,178.00	1,608,178.00
	Miscellaneous Funds	0.00	0.00	0.00	0.00			0.00	0.00
	Federal Revenue	308,191.00	294,162.00	400,806.00	1,279,004.00			3,827,176.00	3,827,177.00
	Other State Revenue	472,081.00	793,934.00	585,226.00	716,553.00			9,022,003.00	9,022,003.00
	Other Local Revenue	396,963.00	2,274,151.00	3,394,329.00	3,840,033.00			13,810,295.00	13,810,295.00
	Interfund Transfers In	2,107.00	0.00	0.00	25,706.00			54,785.00	54,785.00
	All Other Financing Sources	2,741,811.00	3,368,396.00	4,965,278.00	6,179,352.00	1,693,378.00	0.00	36,173,084.00	36,173,087.00
<b>TOTAL RECEIPTS</b>									
<b>C. DISBURSEMENTS</b>									
	Certificated Salaries	759,036.00	771,924.00	730,990.00	1,312,227.00			9,056,793.00	9,056,793.00
	Classified Salaries	962,645.00	968,526.00	963,890.00	1,546,577.00			11,659,568.00	11,659,568.00
	Employee Benefits	590,894.00	593,573.00	589,416.00	1,997,561.00			8,166,445.00	8,166,445.00
	Books and Supplies	64,822.00	77,475.00	73,737.00	248,808.00			988,575.00	988,575.00
	Services	499,388.00	260,381.00	290,870.00	1,005,784.00			4,004,069.00	4,004,070.00
	Capital Outlay	5,984.00	44,072.00	43,962.00	101,557.00			373,091.00	373,091.00
	Other Outgo	39,518.00	7,570.00	(560.00)	91,680.00			246,040.00	246,041.00
	Interfund Transfers Out	0.00	108,982.00	0.00	556,137.00			824,551.00	824,551.00
	All Other Financing Uses	0.00	0.00	0.00	0.00			0.00	0.00
	TOTAL DISBURSEMENTS	2,922,227.00	2,832,503.00	2,692,305.00	6,860,331.00	0.00	0.00	35,319,132.00	35,319,134.00
<b>D. BALANCE SHEET ITEMS</b>									
	Assets and Deferred Outflows								
	Cash Not in Treasury							0.00	
	Accounts Receivable	3,038.00	8,894.00	(12,014.00)	(1,182,548.00)	1,248,173.00		2,441,769.00	
	Due From Other Funds							0.00	
	Stores							0.00	
	Prepaid Expenditures							0.00	
	Other Current Assets							0.00	
	Deferred Outflows of Resources							0.00	
	SUBTOTAL	3,038.00	8,894.00	(12,014.00)	(1,182,548.00)	1,248,173.00	0.00	2,441,769.00	
	Liabilities and Deferred Inflows								
	Accounts Payable	(52,690.00)	(5,987.00)	4,160.00	(225,828.00)	245,198.00		593,264.00	
	Due To Other Funds							0.00	
	Current Loans							0.00	
	Unearned Revenues							0.00	
	Deferred Inflows of Resources							0.00	
	SUBTOTAL	(52,690.00)	(5,987.00)	4,160.00	(225,828.00)	245,198.00	0.00	593,264.00	
	Nonoperating							0.00	
	Suspense Clearing							0.00	
	TOTAL BALANCE SHEET ITEMS	55,728.00	14,881.00	(16,174.00)	(956,720.00)	1,002,975.00	0.00	1,848,505.00	
	E. NET INCREASE/DECREASE (B - C + D)	(124,688.00)	550,774.00	2,256,799.00	(1,637,699.00)	2,696,353.00	0.00	2,702,457.00	853,953.00
	F. ENDING CASH (A + E)	9,710,500.00	10,261,274.00	12,518,073.00	10,880,374.00				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>									
								13,576,727.00	

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)						
		22,225.73	0.00%	22,225.73	0.00%	22,225.73
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFE/Revenue Limit Sources	8010-8099	9,458,827.00	0.00%	9,458,827.00	0.00%	9,458,827.00
2. Federal Revenues	8100-8299	3,827,177.00	-0.31%	3,815,422.00	0.00%	3,815,422.00
3. Other State Revenues	8300-8599	9,022,003.00	0.00%	9,022,003.00	0.00%	9,022,003.00
4. Other Local Revenues	8600-8799	13,810,295.00	-0.51%	13,739,237.00	0.00%	13,739,237.00
5. Other Financing Sources						
a. Transfers In	8900-8929	54,785.00	0.00%	54,785.00	0.00%	54,785.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		36,173,087.00	-0.23%	36,090,274.00	0.00%	36,090,274.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				9,056,793.00		9,339,258.00
b. Step & Column Adjustment				316,988.00		326,874.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(34,523.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,056,793.00	3.12%	9,339,258.00	3.50%	9,666,132.00
2. Classified Salaries						
a. Base Salaries				11,659,568.00		12,063,153.00
b. Step & Column Adjustment				408,085.00		422,210.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(4,500.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	11,659,568.00	3.46%	12,063,153.00	3.50%	12,485,363.00
3. Employee Benefits	3000-3999	8,166,445.00	-0.14%	8,155,291.00	9.17%	8,903,113.00
4. Books and Supplies	4000-4999	988,575.00	-0.39%	984,700.00	0.00%	984,700.00
5. Services and Other Operating Expenditures	5000-5999	4,004,070.00	-1.59%	3,940,390.00	0.00%	3,940,390.00
6. Capital Outlay	6000-6999	373,091.00	-36.29%	237,685.00	0.00%	237,685.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	327,141.00	0.00%	327,141.00	0.00%	327,141.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(81,100.00)	-22.26%	(63,048.00)	-112.24%	7,717.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	824,551.00	0.00%	824,551.00	0.00%	824,551.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		35,319,134.00	1.39%	35,809,121.00	4.38%	37,376,792.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		853,953.00		281,153.00		(1,286,518.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		12,722,779.00		13,576,732.00		13,857,885.00
2. Ending Fund Balance (Sum lines C and D1)		13,576,732.00		13,857,885.00		12,571,367.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	10,500.00		10,500.00		10,500.00
b. Restricted	9740	2,583,328.00		2,298,593.00		865,926.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	9,216,947.30		9,758,335.95		9,826,101.40
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,765,956.70		1,790,456.05		1,868,839.60
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		13,576,732.00		13,857,885.00		12,571,367.00

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,765,956.70		1,790,456.05		1,868,839.60
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		1,765,956.70		1,790,456.05		1,868,839.60
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.00%		5.00%		5.00%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?						
	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
<u>Sutter County SELPA</u>						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		8,545,927.00		8,545,927.00		8,545,927.00
2. County Office's Total Expenditures and Other Financing Uses						
Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No)						
		35,319,134.00		35,809,121.00		37,376,792.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)						
		35,319,134.00		35,809,121.00		37,376,792.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)						
		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)						
		35,319,134.00		35,809,121.00		37,376,792.00
d. Reserve Standard Percentage Level						
(Refer to Form 01CS, Criterion 8 for calculation details)						
		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)						
		1,059,574.02		1,074,273.63		1,121,303.76
f. Reserve Standard - By Amount						
(Refer to Form 01CS, Criterion 8 for calculation details)						
		632,000.00		632,000.00		632,000.00
g. Reserve Standard (Greater of Line F3e or F3f)						
		1,059,574.02		1,074,273.63		1,121,303.76
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		YES		YES		YES

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)						
		22,225.73	0.00%	22,225.73	0.00%	22,225.73
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	8,829,075.00	0.00%	8,829,075.00	0.00%	8,829,075.00
2. Federal Revenues	8100-8299	351,000.00	0.00%	351,000.00	0.00%	351,000.00
3. Other State Revenues	8300-8599	102,044.00	0.00%	102,044.00	0.00%	102,044.00
4. Other Local Revenues	8600-8799	2,554,546.00	0.00%	2,554,546.00	0.00%	2,554,546.00
5. Other Financing Sources						
a. Transfers In	8900-8929	54,785.00	0.00%	54,785.00	0.00%	54,785.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	
c. Contributions	8980-8999	(849,822.00)	0.00%	(849,822.00)	0.00%	(849,822.00)
6. Total (Sum lines A1 thru A5c)		11,041,628.00	0.00%	11,041,628.00	0.00%	11,041,628.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				2,109,902.00		2,214,138.00
b. Step & Column Adjustment				73,847.00		77,495.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				30,389.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,109,902.00	4.94%	2,214,138.00	3.50%	2,291,633.00
2. Classified Salaries						
a. Base Salaries				4,526,387.00		4,680,311.00
b. Step & Column Adjustment				158,424.00		163,811.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(4,500.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,526,387.00	3.40%	4,680,311.00	3.50%	4,844,122.00
3. Employee Benefits	3000-3999	2,293,792.00	0.92%	2,314,946.00	10.52%	2,558,439.00
4. Books and Supplies	4000-4999	422,865.00	-0.55%	420,538.00	0.00%	420,538.00
5. Services and Other Operating Expenditures	5000-5999	1,858,347.00	-2.79%	1,806,511.00	0.00%	1,806,511.00
6. Capital Outlay	6000-6999	133,983.00	-29.85%	93,983.00	0.00%	93,983.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	21,000.00	0.00%	21,000.00	0.00%	21,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,867,000.00)	1.78%	(1,900,238.00)	3.42%	(1,965,298.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	824,551.00	0.00%	824,551.00	0.00%	824,551.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		10,323,827.00	1.47%	10,475,740.00	4.01%	10,895,479.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		717,801.00		565,888.00		146,149.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		10,275,603.00		10,993,404.00		11,559,292.00
2. Ending Fund Balance (Sum lines C and D1)		10,993,404.00		11,559,292.00		11,705,441.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	10,500.00		10,500.00		10,500.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	9,216,947.30		9,758,335.95		9,826,101.40
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,765,956.70		1,790,456.05		1,868,839.60
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		10,993,404.00		11,559,292.00		11,705,441.00



Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,765,956.70		1,790,456.05		1,868,839.60
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)						
		1,765,956.70		1,790,456.05		1,868,839.60
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d - Add .5 FTE Intervention Specialist. B2d - Adjust for Receptionist Vacancy						

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	629,752.00	0.00%	629,752.00	0.00%	629,752.00
2. Federal Revenues	8100-8299	3,476,177.00	-0.34%	3,464,422.00	0.00%	3,464,422.00
3. Other State Revenues	8300-8599	8,919,959.00	0.00%	8,919,959.00	0.00%	8,919,959.00
4. Other Local Revenues	8600-8799	11,255,749.00	-0.63%	11,184,691.00	0.00%	11,184,691.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	849,822.00	0.00%	849,822.00	0.00%	849,822.00
6. Total (Sum lines A1 thru A5c)		25,131,459.00	-0.33%	25,048,646.00	0.00%	25,048,646.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				6,946,891.00		7,125,120.00
b. Step & Column Adjustment				243,141.00		249,379.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(64,912.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	6,946,891.00	2.57%	7,125,120.00	3.50%	7,374,499.00
2. Classified Salaries						
a. Base Salaries				7,133,181.00		7,382,842.00
b. Step & Column Adjustment				249,661.00		258,399.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,133,181.00	3.50%	7,382,842.00	3.50%	7,641,241.00
3. Employee Benefits	3000-3999	5,872,653.00	-0.55%	5,840,345.00	8.64%	6,344,674.00
4. Books and Supplies	4000-4999	565,710.00	-0.27%	564,162.00	0.00%	564,162.00
5. Services and Other Operating Expenditures	5000-5999	2,145,723.00	-0.55%	2,133,879.00	0.00%	2,133,879.00
6. Capital Outlay	6000-6999	239,108.00	-39.90%	143,702.00	0.00%	143,702.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	306,141.00	0.00%	306,141.00	0.00%	306,141.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,785,900.00	2.87%	1,837,190.00	7.39%	1,973,015.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		24,995,307.00	1.35%	25,333,381.00	4.53%	26,481,313.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		136,152.00		(284,735.00)		(1,432,667.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,447,176.00		2,583,328.00		2,298,593.00
2. Ending Fund Balance (Sum lines C and D1)		2,583,328.00		2,298,593.00		865,926.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	2,583,328.00		2,298,593.00		865,926.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,583,328.00		2,298,593.00		865,926.00

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d - Adjust for removal of Special Education Director						

## SECTION F: SELPA Pass-Through Revenues Fund

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

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



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,502,760.00	3,461,021.00	-1.2%
3) Other State Revenue		8300-8599	4,360,654.00	5,084,906.00	16.6%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			7,863,414.00	8,545,927.00	8.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	7,863,414.00	8,545,927.00	8.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,863,414.00	8,545,927.00	8.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	0.00	0.00	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			0.00	0.00	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Pass-Through Revenues from Federal Sources					
		8287	3,502,760.00	3,461,021.00	-1.2%
TOTAL, FEDERAL REVENUE			3,502,760.00	3,461,021.00	-1.2%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	3,051,364.00	3,843,507.00	26.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	1,309,290.00	1,241,399.00	-5.2%
TOTAL, OTHER STATE REVENUE			4,360,654.00	5,084,906.00	16.6%
<b>OTHER LOCAL REVENUE</b>					
Interest					
		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			7,863,414.00	8,545,927.00	8.7%



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	4,812,050.00	4,702,420.00	-2.3%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	3,051,364.00	3,843,507.00	26.0%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			7,863,414.00	8,545,927.00	8.7%
TOTAL, EXPENDITURES			7,863,414.00	8,545,927.00	8.7%

## Section G: Adult Education Fund

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

The principal revenues in this fund are the following:

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

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

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

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



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	286,590.00	286,590.00	0.0%
3) Other State Revenue		8300-8599	3,081,045.00	3,149,200.00	2.2%
4) Other Local Revenue		8600-8799	199,000.00	199,000.00	0.0%
5) TOTAL, REVENUES			3,566,635.00	3,634,790.00	1.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	370,295.00	366,665.00	-1.0%
2) Classified Salaries		2000-2999	366,459.00	358,450.00	-2.2%
3) Employee Benefits		3000-3999	299,404.00	301,233.00	0.6%
4) Books and Supplies		4000-4999	26,214.00	26,173.00	-0.2%
5) Services and Other Operating Expenditures		5000-5999	298,407.00	424,667.00	42.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,403,558.00	2,469,285.00	2.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	51,155.00	54,902.00	7.3%
9) TOTAL, EXPENDITURES			3,815,492.00	4,001,375.00	4.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(248,857.00)	(366,585.00)	47.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	263,880.00	314,085.00	19.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			263,880.00	314,085.00	19.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			15,023.00	(52,500.00)	-449.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	37,477.00	52,500.00	40.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			37,477.00	52,500.00	40.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			37,477.00	52,500.00	40.1%
2) Ending Balance, June 30 (E + F1e)			52,500.00	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	52,500.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	286,590.00	286,590.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>286,590.00</b>	<b>286,590.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	2,403,558.00	2,469,285.00	2.7%
Adult Education Program	6391	8590	626,401.00	634,616.00	1.3%
All Other State Revenue	All Other	8590	51,086.00	45,299.00	-11.3%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>3,081,045.00</b>	<b>3,149,200.00</b>	<b>2.2%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	199,000.00	199,000.00	0.0%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>199,000.00</b>	<b>199,000.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>3,566,635.00</b>	<b>3,634,790.00</b>	<b>1.9%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	303,364.00	298,079.00	-1.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	66,931.00	68,586.00	2.5%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>370,295.00</b>	<b>366,665.00</b>	<b>-1.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	61,579.00	59,154.00	-3.9%
Classified Support Salaries		2200	74,794.00	72,973.00	-2.4%
Classified Supervisors' and Administrators' Salaries		2300	82,379.00	83,560.00	1.4%
Clerical, Technical and Office Salaries		2400	147,707.00	142,763.00	-3.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>366,459.00</b>	<b>358,450.00</b>	<b>-2.2%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	123,858.00	140,610.00	13.5%
PERS		3201-3202	57,075.00	46,139.00	-19.2%
OASDI/Medicare/Alternative		3301-3302	22,447.00	22,154.00	-1.3%
Health and Welfare Benefits		3401-3402	76,661.00	73,261.00	-4.4%
Unemployment Insurance		3501-3502	371.00	362.00	-2.4%
Workers' Compensation		3601-3602	11,641.00	11,456.00	-1.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	7,351.00	7,251.00	-1.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>299,404.00</b>	<b>301,233.00</b>	<b>0.6%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	500.00	500.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	24,283.00	25,673.00	5.7%
Noncapitalized Equipment		4400	1,431.00	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>26,214.00</b>	<b>26,173.00</b>	<b>-0.2%</b>



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	56,114.00	New
Travel and Conferences		5200	18,730.00	16,080.00	-14.1%
Dues and Memberships		5300	1,385.00	1,400.00	1.1%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	19,237.00	74,009.00	284.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	168,778.00	164,026.00	-2.8%
Professional/Consulting Services and Operating Expenditures		5800	86,228.00	109,288.00	26.7%
Communications		5900	4,049.00	3,750.00	-7.4%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>298,407.00</b>	<b>424,667.00</b>	<b>42.3%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	1,782,565.00	1,815,429.00	1.8%
To County Offices		7212	620,993.00	653,856.00	5.3%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>2,403,558.00</b>	<b>2,469,285.00</b>	<b>2.7%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	51,155.00	54,902.00	7.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			51,155.00	54,902.00	7.3%
TOTAL, EXPENDITURES			3,815,492.00	4,001,375.00	4.9%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	263,880.00	314,085.00	19.0%
(a) TOTAL, INTERFUND TRANSFERS IN			263,880.00	314,085.00	19.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			263,880.00	314,085.00	19.0%

## Section H: Child Development Fund

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

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

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

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

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

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



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	99,248.00	99,248.00	0.0%
3) Other State Revenue		8300-8599	7,827.00	7,827.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			107,075.00	107,075.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	103,075.00	103,075.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	4,000.00	4,000.00	0.0%
9) TOTAL, EXPENDITURES			107,075.00	107,075.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	0.00	0.00	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			0.00	0.00	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	99,248.00	99,248.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>99,248.00</b>	<b>99,248.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	7,827.00	7,827.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>7,827.00</b>	<b>7,827.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>107,075.00</b>	<b>107,075.00</b>	<b>0.0%</b>



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	53,075.00	53,075.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	50,000.00	50,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>103,075.00</b>	<b>103,075.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	4,000.00	4,000.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>4,000.00</b>	<b>4,000.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>107,075.00</b>	<b>107,075.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

## Section I - Cafeteria Special Revenue Fund

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

The principal revenue sources in this fund are the following:

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

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



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	38,888.00	54,000.00	38.9%
3) Other State Revenue		8300-8599	11,992.00	4,200.00	-65.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			50,880.00	58,200.00	14.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	181,937.00	186,730.00	2.6%
3) Employee Benefits		3000-3999	58,811.00	56,938.00	-3.2%
4) Books and Supplies		4000-4999	139,399.00	196,000.00	40.6%
5) Services and Other Operating Expenditures		5000-5999	648.00	4,300.00	563.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	19,078.00	22,198.00	16.4%
9) TOTAL, EXPENDITURES			399,873.00	466,166.00	16.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(348,993.00)	(407,966.00)	16.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	348,993.00	407,966.00	16.9%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			348,993.00	407,966.00	16.9%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	0.00	0.00	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			0.00	0.00	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	38,888.00	54,000.00	38.9%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>38,888.00</b>	<b>54,000.00</b>	<b>38.9%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	3,819.00	4,200.00	10.0%
All Other State Revenue		8590	8,173.00	0.00	-100.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>11,992.00</b>	<b>4,200.00</b>	<b>-65.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>50,880.00</b>	<b>58,200.00</b>	<b>14.4%</b>



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	173,849.00	178,278.00	2.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	8,088.00	8,452.00	4.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			181,937.00	186,730.00	2.6%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	35,190.00	33,025.00	-6.2%
OASDI/Medicare/Alternative		3301-3302	12,576.00	13,001.00	3.4%
Health and Welfare Benefits		3401-3402	6,260.00	6,001.00	-4.1%
Unemployment Insurance		3501-3502	94.00	94.00	0.0%
Workers' Compensation		3601-3602	2,873.00	2,950.00	2.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	1,818.00	1,867.00	2.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			58,811.00	56,938.00	-3.2%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	20,340.00	16,000.00	-21.3%
Noncapitalized Equipment		4400	0.00	5,000.00	New
Food		4700	119,059.00	175,000.00	47.0%
TOTAL, BOOKS AND SUPPLIES			139,399.00	196,000.00	40.6%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	250.00	New
Dues and Memberships		5300	150.00	250.00	66.7%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	300.00	New
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	2,500.00	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	498.00	1,000.00	100.8%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>648.00</b>	<b>4,300.00</b>	<b>563.6%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	19,078.00	22,198.00	16.4%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>19,078.00</b>	<b>22,198.00</b>	<b>16.4%</b>
<b>TOTAL, EXPENDITURES</b>			<b>399,873.00</b>	<b>466,166.00</b>	<b>16.6%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	348,993.00	407,966.00	16.9%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			348,993.00	407,966.00	16.9%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			348,993.00	407,966.00	16.9%

## Section J – Special Reserve Non-Capital Outlay Fund

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

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



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	18,676.00	13,626.00	-27.0%
5) TOTAL, REVENUES			18,676.00	13,626.00	-27.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			18,676.00	13,626.00	-27.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	18,500.00	2,500.00	-86.5%
b) Transfers Out		7600-7629	45,636.00	16,000.00	-64.9%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(27,136.00)	(13,500.00)	-50.3%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(8,460.00)	126.00	-101.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,313,996.00	1,305,536.00	-0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,313,996.00	1,305,536.00	-0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,313,996.00	1,305,536.00	-0.6%
2) Ending Balance, June 30 (E + F1e)			1,305,536.00	1,305,662.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,305,536.00	1,305,662.00	0.0%
Equipment Replacement/Purchases	0000	9780		1,305,662.00	
Equipment Replacement/Purchases	0000	9780	1,305,536.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	18,676.00	13,626.00	-27.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			18,676.00	13,626.00	-27.0%
<b>TOTAL, REVENUES</b>			18,676.00	13,626.00	-27.0%



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	18,500.00	2,500.00	-86.5%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			18,500.00	2,500.00	-86.5%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	45,636.00	16,000.00	-64.9%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			45,636.00	16,000.00	-64.9%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b+e)			(27,136.00)	(13,500.00)	-50.3%

## Section K - Special Reserve Fund For Capital Outlay Projects

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



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	35,000.00	35,000.00	0.0%
5) TOTAL, REVENUES			35,000.00	35,000.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			35,000.00	35,000.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	100,000.00	100,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			100,000.00	100,000.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			135,000.00	135,000.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,132,529.00	2,267,529.00	6.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,132,529.00	2,267,529.00	6.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,132,529.00	2,267,529.00	6.3%
2) Ending Balance, June 30 (E + F1e)			2,267,529.00	2,402,529.00	6.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,267,529.00	2,402,529.00	6.0%
Building Construction and Improvements	0000	9780		2,402,529.00	
Building Construction and Improvements	0000	9780	2,267,529.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	35,000.00	35,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			35,000.00	35,000.00	0.0%
<b>TOTAL, REVENUES</b>			35,000.00	35,000.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	100,000.00	100,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			100,000.00	100,000.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			100,000.00	100,000.00	0.0%

## Section L - Other Enterprise Fund

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

The principal revenue sources in this fund are the following:

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

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



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,493.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	180,766.00	403,210.00	123.1%
5) TOTAL, REVENUES			184,259.00	403,210.00	118.8%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	85,439.00	154,478.00	80.8%
3) Employee Benefits		3000-3999	30,294.00	57,241.00	89.0%
4) Books and Supplies		4000-4999	29,595.00	110,500.00	273.4%
5) Services and Other Operating Expenses		5000-5999	20,255.00	42,206.00	108.4%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			165,583.00	364,425.00	120.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			18,676.00	38,785.00	107.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	18,676.00	38,785.00	107.7%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(18,676.00)	(38,785.00)	107.7%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			0.00	0.00	0.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			0.00	0.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G10 + H2) - (I7 + J2)			0.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	3,493.00	0.00	-100.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			3,493.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
All Other Sales		8639	1,404.00	1,625.00	15.7%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,500.00	1,000.00	-33.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	177,862.00	400,585.00	125.2%
<b>TOTAL, OTHER LOCAL REVENUE</b>			180,766.00	403,210.00	123.1%
<b>TOTAL, REVENUES</b>			184,259.00	403,210.00	118.8%



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	60,740.00	116,926.00	92.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	8,088.00	8,452.00	4.5%
Other Classified Salaries		2900	16,611.00	29,100.00	75.2%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>85,439.00</b>	<b>154,478.00</b>	<b>80.8%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	14,916.00	34,495.00	131.3%
OASDI/Medicare/Alternative		3301-3302	6,298.00	11,618.00	84.5%
Health and Welfare Benefits		3401-3402	6,828.00	7,064.00	3.5%
Unemployment Insurance		3501-3502	46.00	78.00	69.6%
Workers' Compensation		3601-3602	1,350.00	2,441.00	80.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	856.00	1,545.00	80.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>30,294.00</b>	<b>57,241.00</b>	<b>89.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	29,595.00	110,500.00	273.4%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>29,595.00</b>	<b>110,500.00</b>	<b>273.4%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	500.00	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	19,178.00	39,306.00	105.0%
Professional/Consulting Services and Operating Expenditures		5800	1,077.00	2,400.00	122.8%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>20,255.00</b>	<b>42,206.00</b>	<b>108.4%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>165,583.00</b>	<b>364,425.00</b>	<b>120.1%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	18,676.00	38,785.00	107.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			18,676.00	38,785.00	107.7%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b+e)			(18,676.00)	(38,785.00)	107.7%

## Section M - Self-Insurance Fund

The Self-Insurance Fund is used to separate money received for self-insurance activities from other operating funds of an LEA. Separate funds may be established for each type of self-insurance activity, such as workers' compensation, health and welfare, and deductible property loss (*Education Code Section 17566*).

The principal revenues in this fund are the following:

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

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

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



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	483,892.00	463,892.00	-4.1%
5) TOTAL, REVENUES			483,892.00	463,892.00	-4.1%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	354,364.00	403,892.00	14.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			354,364.00	403,892.00	14.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			129,528.00	60,000.00	-53.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			129,528.00	60,000.00	-53.7%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	4,727,181.00	4,856,709.00	2.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,727,181.00	4,856,709.00	2.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,727,181.00	4,856,709.00	2.7%
2) Ending Net Position, June 30 (E + F1e)			4,856,709.00	4,916,709.00	1.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	4,856,709.00	4,916,709.00	1.2%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G10 + H2) - (I7 + J2)			0.00		



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	80,000.00	60,000.00	-25.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	202,862.00	202,862.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	201,030.00	201,030.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			483,892.00	463,892.00	-4.1%
<b>TOTAL, REVENUES</b>			483,892.00	463,892.00	-4.1%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	354,364.00	403,892.00	14.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>354,364.00</b>	<b>403,892.00</b>	<b>14.0%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>354,364.00</b>	<b>403,892.00</b>	<b>14.0%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b+e)			0.00	0.00	0.0%

Section N – SACS Supplemental



Section I - Expenditures	Funds 01, 09, and 62			2019-20 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	39,299,148.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	3,969,249.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	853,671.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	650,658.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	256,565.00
5. Interfund Transfers Out	All	9300	7600-7629	731,373.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	1,691,323.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	8,386,966.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				12,570,556.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	348,993.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				23,108,336.00

<b>Section II - Expenditures Per ADA</b>		<b>2019-20 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)		48.00
B. Expenditures per ADA (Line I.E divided by Line II.A)		481,423.67
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	20,741,460.02	538,599.33
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	20,741,460.02	538,599.33
B. Required effort (Line A.2 times 90%)	18,667,314.02	484,739.40
C. Current year expenditures (Line I.E and Line II.B)	23,108,336.00	481,423.67
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	3,315.73
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2021-22 may be reduced by the lower of the two percentages)	0.00%	0.68%

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



Description	Direct Costs - Transfers In 5750	Interfund Transfers Out 5750	Indirect Costs - Transfers In 7350	Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(187,956.00)	0.00	(74,233.00)				
Other Sources/Uses Detail					64,312.00	731,373.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	168,778.00	0.00	51,155.00	0.00				
Other Sources/Uses Detail					263,880.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	4,000.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	19,078.00	0.00				
Other Sources/Uses Detail					348,993.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					18,500.00	45,636.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					100,000.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	19,178.00	0.00						
Other Sources/Uses Detail					0.00	18,676.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
<b>TOTALS</b>	<b>187,956.00</b>	<b>(187,956.00)</b>	<b>74,233.00</b>	<b>(74,233.00)</b>	<b>795,685.00</b>	<b>795,685.00</b>	<b>0.00</b>	<b>0.00</b>

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(203,332.00)	0.00	(81,100.00)				
Other Sources/Uses Detail					54,785.00	824,551.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	164,026.00	0.00	54,902.00	0.00				
Other Sources/Uses Detail					314,085.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	4,000.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	22,198.00	0.00				
Other Sources/Uses Detail					407,966.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					2,500.00	16,000.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					100,000.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	39,306.00	0.00						
Other Sources/Uses Detail					0.00	38,785.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
<b>TOTALS</b>	<b>203,332.00</b>	<b>(203,332.00)</b>	<b>81,100.00</b>	<b>(81,100.00)</b>	<b>879,336.00</b>	<b>879,336.00</b>		

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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

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

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

County Office County Operations Grant ADA Standard Percentage Level:

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

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

Fiscal Year	County Operations Grant Funded ADA			ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Form A, Line B5)	Estimated/Unaudited Actuals			
Third Prior Year (2017-18)	22,430.28	23,353.56		N/A	Met
Second Prior Year (2018-19)	23,446.88	23,493.86		N/A	Met
First Prior Year (2019-20)	23,889.15	21,959.73		8.1%	Not Met

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

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

1a. STANDARD NOT MET - Projected County Operations Grant ADA was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting ADA, and what changes will be made to improve the accuracy of projections in this area.

**Explanation:**  
(required if NOT met)

County operations ADA declined due to loss of Cal Prep charters and declining enrollment of Inspire Charter in current and subsequent years.

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

**Explanation:**  
(required if NOT met)

**1. CRITERION: Average Daily Attendance (continued)**

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

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

DATA ENTRY: All data are extracted or calculated.

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

Fiscal Year	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Third Prior Year (2017-18)	63.82	309.00	23,353.56	0.00
Second Prior Year (2018-19)	38.51	301.65	23,493.86	0.00
First Prior Year (2019-20)	48.00	295.65	21,959.73	0.00
Historical Average:	50.11	302.10	22,935.72	0.00

**County Office's County Operated Programs ADA Standard:**

<b>Budget Year (2020-21)</b> (historical average plus 2%):	51.11	308.14	23,394.43	0.00
<b>1st Subsequent Year (2021-22)</b> (historical average plus 4%):	52.11	314.18	23,853.15	0.00
<b>2nd Subsequent year (2022-23)</b> (historical average plus 6%):	53.12	320.23	24,311.86	0.00

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

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

Average Daily Attendance (Form A, Estimated Funded ADA)

Fiscal Year	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Budget Year (2020-21)	51.00	290.47	22,225.73	26.10
1st Subsequent Year (2021-22)	51.00	290.47	22,225.73	26.10
2nd Subsequent Year (2022-23)	51.00	290.47	22,225.73	26.10
Status:	Met	Met	Met	Not Met

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

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

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

**Explanation:**  
(required if NOT met)

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

**2. CRITERION: LCFF Revenue**

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

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

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

**2A. County Office's LCFF Revenue Standard**

Indicate which standard applies:

- LCFF Revenue
- Excess Property Tax/Minimum State Aid

The County office must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

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

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

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

**Projected LCFF Revenue**

Select County Office's LCFF revenue funding status:

- At Target If status is at target, then COLA amount in Step 2b2 is used in Step 2c in Sections II and III.
  - Hold Harmless If status is hold harmless, then amount in Step 2c is zero in Sections II and III.
- Status: Hold Harmless

I. LCFF Funding		Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
a.	COE funded at Target LCFF				
a1.	COE Operations Grant	N/A	N/A	N/A	N/A
a2.	COE Alternative Education Grant				
b.	COE funded at Hold Harmless LCFF	9,841,436.00	9,155,578.00	9,155,578.00	9,155,578.00
c.	Charter Funded County Program				
c1.	LCFF Entitlement	0.00	303,249.00	303,249.00	303,249.00
d.	Total LCFF (Sum of a or b, and c)	9,841,436.00	9,458,827.00	9,458,827.00	9,458,827.00

**II. County Operations Grant**

Step 1 - Change in Population

a.	ADA (Funded) (Form A, line B5 and Criterion 1B-2)	21,959.73	22,225.73	22,225.73	22,225.73
b.	Prior Year ADA (Funded)		21,959.73	22,225.73	22,225.73
c.	Difference (Step 1a minus Step 1b (At Target) or 0 (Hold Harmless))		0.00	0.00	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.00%	0.00%

Step 2 - Change in Funding Level

a.	Prior Year LCFF Funding (Section I-a1 (At Target) or Section I-b (Hold Harmless), prior year column)	9,841,436.00	9,155,578.00	9,155,578.00
b1.	COLA percentage (if COE is at target)	0.00%	0.00%	0.00%
b2.	COLA amount (proxy for purposes of this criterion)	0.00	0.00	0.00
c.	Total Change (Step 2b2 (At Target) or 0 (Hold Harmless))	0.00	0.00	0.00
d.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	0.00%	0.00%	0.00%

Step 3 - Weighted Change in Population and Funding Level

a. Percent change in population and funding level (Step 1d plus Step 2d)	0.00%	0.00%	0.00%
b. LCFF Percent allocation (Section I-a1 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless))	96.79%	96.79%	96.79%
c. Weighted Percent change (Step 3a x Step 3b)	0.00%	0.00%	0.00%

III. Alternative Education Grant

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines B1d, C2d, and Criterion 1B-2)	48.00	51.00	51.00	51.00
b. Prior Year ADA (Funded)		48.00	51.00	51.00
c. Difference (Step 1a minus Step 1b)		3.00	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		6.25%	0.00%	0.00%

Step 2 - Change in Funding Level

a. Prior Year LCFF Funding (Section I-a2 (At Target) or Section I-b (Hold Harmless), prior year column)	9,841,436.00	9,155,578.00	9,155,578.00
b1. COLA percentage (if COE is at target) (Section II-Step 2b1)	0.00%	0.00%	0.00%
b2. COLA amount (proxy for purposes of this criterion)	0.00	0.00	0.00
c. Total Change (Step 2b2 (At Target) or 0 (Hold Harmless))	0.00	0.00	0.00
d. Percent Change Due to Funding Level (Step 2c divided by Step 2a)	0.00%	0.00%	0.00%

Step 3 - Weighted Change in Population and Funding Level

a. Percent change in population and funding level (Step 1d plus Step 2d)	6.25%	0.00%	0.00%
b. LCFF Percent allocation (Section I-a2 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless))	96.79%	96.79%	96.79%
c. Weighted Percent change (Step 3a x Step 3b)	6.05%	0.00%	0.00%

IV. Charter Funded County Program

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, line C3f)	0.00	0.00	0.00	0.00
b. Prior Year ADA (Funded)		0.00	0.00	0.00
c. Difference (Step 1a minus Step 1b)		0.00	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.00%	0.00%

Step 2 - Change in Funding Level

a. Prior Year LCFF Funding (Section I-c1, prior year column)	0.00	303,249.00	303,249.00
b1. COLA percentage	0.00%	0.00%	0.00%
b2. COLA amount (proxy for purposes of this criterion)	0.00	0.00	0.00
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)	0.00%	0.00%	0.00%

Step 3 - Weighted Change in Population and Funding Level

a. Percent change in population and funding level (Step 1d plus Step 2c)	0.00%	0.00%	0.00%
b. LCFF Percent allocation (Section I-c1 divided by Section I-d)	3.21%	3.21%	3.21%
c. Weighted Percent change (Step 3a x Step 3b)	0.00%	0.00%	0.00%

V. Weighted Change

a. Total weighted percent change (Step 3c in sections II, III and IV)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
	6.05%	0.00%	0.00%

LCFF Revenue Standard (line V-a, plus/minus 1%):

5.05% to 7.05%	-1.00% to 1.00%	-1.00% to 1.00%
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**2B. Alternate LCFF Revenue Standard - Excess Property Tax / Minimum State Aid**

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

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

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Projected local property taxes (Form 01, Objects 8021 - 8089)	1,608,177.00	1,608,178.00	1,608,178.00	1,608,178.00
<b>Excess Property Tax/Minimum State Aid Standard (Percent change over previous year, plus/minus 1%):</b>		<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

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

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

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	9,845,798.00	9,458,827.00	9,458,827.00	9,458,827.00
County Office's Projected Change in LCFF Revenue:		-3.93%	0.00%	0.00%
<b>Standard:</b>		<b>5.05% to 7.05%</b>	<b>-1.00% to 1.00%</b>	<b>-1.00% to 1.00%</b>
<b>Status:</b>		Not Met	Met	Met

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

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

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

**Explanation:**  
(required if NOT met)

Reduction due to May revise and reducing LCFF minimum state aid revenue by 10%. Figure does not tie to 10% reduction due to projected revenue of new non-classroom based charter school and increased ADA projection for our County Community School.

**3. CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. County Office's Change in Funding Level (Criterion 2C):	-3.93%	0.00%	0.00%
2. County Office's Salaries and Benefits Standard (Line 1, plus/minus 5%):	-8.93% to 1.07%	-5.00% to 5.00%	-5.00% to 5.00%

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

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

Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Percent Change Over Previous Year	Status
First Prior Year (2019-20)	29,376,886.00		
Budget Year (2020-21)	28,882,806.00	-1.68%	Met
1st Subsequent Year (2021-22)	29,557,702.00	2.34%	Met
2nd Subsequent Year (2022-23)	31,054,608.00	5.06%	Not Met

**3C. Comparison of County Office Change in Salaries and Benefits to the Standard**

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

- 1a. STANDARD NOT MET - Projected ratio(s) of salary and benefit costs to total expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

**Explanation:**  
(required if NOT met)

Salary and benefit projections in out years uses a 3.5% increase. 2nd subsequent year also uses the increased PERS rate from 22.84% to 25.5% (2.66% increase). 2nd subsequent year also uses the increased STRS rate from 16.02% to 18.1% (2.08% increase). All of these factors lead to an increase of over 5%.

**4. CRITERION: Other Revenues and Expenditures**

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the change in funded COLA plus or minus ten percent.

For each major object category, changes that exceed the percentage change in the funded COLA plus or minus five percent must be explained.

**4A. Calculating the County Office's Other Revenues and Expenditures Standard Percentage Ranges**

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. County Office's Change in Funding Level (Criterion 2C):	-3.93%	0.00%	0.00%
<b>2. County Office's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-13.93% to 6.07%</b>	<b>-10.00% to 10.00%</b>	<b>-10.00% to 10.00%</b>
3. County Office's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-8.93% to 1.07%	-5.00% to 5.00%	-5.00% to 5.00%

**4B. Calculating the County Office's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 4A, Line 3)**

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

Explanations must be entered for each category if the percent change for any year exceeds the county office's explanation percentage range

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
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**Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)**

First Prior Year (2019-20)	4,587,841.00		
Budget Year (2020-21)	3,827,177.00	-16.58%	Yes
1st Subsequent Year (2021-22)	3,815,422.00	-0.31%	No
2nd Subsequent Year (2022-23)	3,815,422.00	0.00%	No

**Explanation:**  
(required if Yes)

Reduction in projected Workforce Innovation and Opportunity Act (WIOA ~\$605K) and Medi-Cal Administrative Activities (MAA ~\$123K) revenue.

**Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)**

First Prior Year (2019-20)	11,690,836.00		
Budget Year (2020-21)	9,022,003.00	-22.83%	Yes
1st Subsequent Year (2021-22)	9,022,003.00	0.00%	No
2nd Subsequent Year (2022-23)	9,022,003.00	0.00%	No

**Explanation:**  
(required if Yes)

AB602 revenue decreased due to program transfer to district (~\$1.2M). PERS Onbehalf revenue removed (~\$591K). K-12 Strong Workforce revenue decreased (~\$596K). Reduction of Prop 56 Department of Justice Grant (\$228K).

**Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)**

First Prior Year (2019-20)	14,020,055.00		
Budget Year (2020-21)	13,810,295.00	-1.50%	No
1st Subsequent Year (2021-22)	13,739,237.00	-0.51%	No
2nd Subsequent Year (2022-23)	13,739,237.00	0.00%	No

**Explanation:**  
(required if Yes)

**Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)**

First Prior Year (2019-20)	1,135,809.00		
Budget Year (2020-21)	988,575.00	-12.96%	Yes
1st Subsequent Year (2021-22)	984,700.00	-0.39%	No
2nd Subsequent Year (2022-23)	984,700.00	0.00%	No

**Explanation:**  
(required if Yes)

Reduction in material and supplies is organization wide and can not be attributed to one or two programs.

**Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5)**

First Prior Year (2019-20)	6,687,798.00		
Budget Year (2020-21)	4,004,070.00	-40.13%	Yes
1st Subsequent Year (2021-22)	3,940,390.00	-1.59%	No
2nd Subsequent Year (2022-23)	3,940,390.00	0.00%	No

**Explanation:**  
(required if Yes)

Services and other operating expenditures decreased within Special Education due to a program transfer to a district (~\$350K) and reductions in contracted services largely attributed to the Speech (~\$651K) and DHH (~\$137K) programs within Special Education. K-12 Strong Workforce (~\$382k), Differentiated Assistance (~\$247K) and Workforce Innovation and Opportunity Act (WIOA ~\$365K) reduced other operating expenditures to align to the projected revenue reduction.

**4C. Calculating the County Office's Change in Total Operating Revenues and Expenditures (Section 4A, Line 2)**

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
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**Total Federal, Other State, and Other Local Revenue (Section 4B)**

First Prior Year (2019-20)	30,298,732.00		
Budget Year (2020-21)	26,659,475.00	-12.01%	Met
1st Subsequent Year (2021-22)	26,576,662.00	-0.31%	Met
2nd Subsequent Year (2022-23)	26,576,662.00	0.00%	Met

**Total Books and Supplies, and Services and Other Operating Expenditures (Section 4B)**

First Prior Year (2019-20)	7,823,607.00		
Budget Year (2020-21)	4,992,645.00	-36.18%	Not Met
1st Subsequent Year (2021-22)	4,925,090.00	-1.35%	Met
2nd Subsequent Year (2022-23)	4,925,090.00	0.00%	Met

**4D. Comparison of County Office Total Operating Revenues and Expenditures to the Standard Percentage Range**

DATA ENTRY: Explanations are linked from Section 4B if the status in Section 4C is not met; no entry is allowed below.

- 1a. STANDARD MET - Projected other operating revenues have not changed by more than the standard for the budget and two subsequent fiscal years.

**Explanation:**

Federal Revenue  
(linked from 4B  
if NOT met)

**Explanation:**

Other State Revenue  
(linked from 4B  
if NOT met)

**Explanation:**

Other Local Revenue  
(linked from 4B  
if NOT met)

- 1b. STANDARD NOT MET - Projected total operating expenditures changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 4B above and will also display in explanation box below.

**Explanation:**

Books and Supplies  
(linked from 4B  
if NOT met)

Reduction in material and supplies is organization wide and can not be attributed to one or two programs.

**Explanation:**

Services and Other Exps  
(linked from 4B  
if NOT met)

Services and other operating expenditures decreased within Special Education due to a program transfer to a district (~\$350K) and reductions in contracted services largely attributed to the Speech (~\$651K) and DHH (~\$137K) programs within Special Education. K-12 Strong Workforce (~\$382k), Differentiated Assistance (~\$247K) and Workforce Innovation and Opportunity Act (WIOA ~\$365K) reduced other operating expenditures to align to the projected revenue reduction.

**5. CRITERION: Facilities Maintenance**

**STANDARD:** Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the county office is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52066(d)(1) and 17002(d)(1).

**Determining the County Office's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)**

**NOTE:** EC Section 17070.75 requires the county office to deposit into the account a minimum amount equal to or greater than three percent of the total unrestricted general fund expenditures and other financing uses for that fiscal year.

**DATA ENTRY:** All data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

	Budgeted Unrestricted Expenditures and Other Financing Uses (Form 01, Resources 0000-1999, Objects 1000-7999)	3% Required Minimum Contribution (Unrestricted Budget times 3%)	Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
Ongoing and Major Maintenance/Restricted Maintenance Account	10,323,827.00	309,714.81	532,990.00	Met

<sup>1</sup> Fund 01, Resource 8150, Objects 8900-8999

If standard is not met, enter an X in the box that best describes why the minimum required contribution was not made:

<input type="checkbox"/>	Not applicable (county office does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input type="checkbox"/>	Other (explanation must be provided)

**Explanation:**  
(required if NOT met  
and Other is marked)

**6. CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources), as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the county office's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup>, in two out of three prior fiscal years.

**6A. Calculating the County Office's Deficit Spending Standard Percentage Levels**

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2017-18)	Second Prior Year (2018-19)	First Prior Year (2019-20)
1. County Office's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	1,750,311.97	1,798,713.48	1,964,957.40
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
d. Negative County School Service Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	1,750,311.97	1,798,713.48	1,964,957.40
2. Expenditures and Other Financing Uses			
a. County Office's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	35,638,729.36	35,974,269.61	39,299,148.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	7,423,643.00	8,401,589.44	7,863,414.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	43,062,372.36	44,375,859.05	47,162,562.00
3. County Office's Available Reserve Percentage (Line 1e divided by Line 2c)	4.1%	4.1%	4.2%
<b>County Office's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>1.4%</b>	<b>1.4%</b>	<b>1.4%</b>

<sup>1</sup>Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the County School Service Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the County School Service Fund.

<sup>2</sup> A county office of education that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

**6B. Calculating the County Office's Deficit Spending Percentages**

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2017-18)	730,138.85	11,015,559.22	N/A	Met
Second Prior Year (2018-19)	3,112,679.93	9,406,748.43	N/A	Met
First Prior Year (2019-20)	1,841,600.00	9,733,674.00	N/A	Met
Budget Year (2020-21) (Information only)	717,801.00	10,323,827.00		

**6C. Comparison of County Office Deficit Spending to the Standard**

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

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

Explanation:  
(required if NOT met)

**7. CRITERION: Fund Balance**

STANDARD: Budgeted beginning unrestricted county school service fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level <sup>1</sup>	County Office Total Expenditures and Other Financing Uses <sup>2</sup>	
1.7%	0	to \$6,317,999
1.3%	\$6,318,000	to \$15,794,999
1.0%	\$15,795,000	to \$71,078,000
0.7%	\$71,078,001	and over

<sup>1</sup> Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

<sup>2</sup> A county office of education that is the Administrative Unit of a Special Education Local Plan Area may exclude from its expenditures the distribution of funds to its participating members.

County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No:

County Office's Fund Balance Standard Percentage Level:

**7A. Calculating the County Office's Special Education Pass-through Exclusions (only for county offices that serve as the AU of a SELPA)**

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Budget Year data are extracted.

For county offices that serve as the AU of a SELPA (Form MYP, Lines F1a, F1b1, and F1b2):

- Do you choose to exclude pass-through funds distributed to SELPA members from the calculations for fund balance and reserves?
- If you are the SELPA AU and are excluding special education pass-through funds:
  - Enter the name(s) of the SELPA(s): Sutter County SELPA

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223):	8,545,927.00	8,545,927.00	8,545,927.00

**7B. Calculating the County Office's Unrestricted County School Service Fund Beginning Balance Percentages**

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted County School Service Fund Beginning Balance <sup>3</sup> (Form 01, Line F1e, Unrestricted Column)	Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals	
Third Prior Year (2017-18)	4,443,012.42	4,591,182.84	Met
Second Prior Year (2018-19)	3,902,829.79	5,321,321.69	Met
First Prior Year (2019-20)	6,580,093.69	8,434,003.00	Met
Budget Year (2020-21) (Information only)	10,275,603.00		

<sup>3</sup> Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

**7C. Comparison of County Office Unrestricted Beginning Fund Balance to the Standard**

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

- STANDARD MET - Unrestricted county school service fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:  
(required if NOT met)

**8. CRITERION: Reserves**

STANDARD: Available reserves<sup>1</sup> for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts as applied to total expenditures and other financing uses<sup>2</sup>:

Percentage Level <sup>3</sup>	County Office Total Expenditures and Other Financing Uses <sup>3</sup>	
5% or \$71,000 (greater of)	0	to \$6,317,999
4% or \$316,000 (greater of)	\$6,318,000	to \$15,794,999
3% or \$632,000 (greater of)	\$15,795,000	to \$71,078,000
2% or \$2,132,000 (greater of)	\$71,078,001	and over

<sup>1</sup>Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the County School Service Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the County School Service Fund.

<sup>2</sup> A county office of education that is the Administrative Unit of a Special Education Local Plan Area may exclude from its expenditures the distribution of funds to its participating members.

<sup>3</sup> Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 2574), rounded to the nearest thousand.

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No:	35,319,134	35,809,121	37,376,792
<b>County Office's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

**8A. Calculating the County Office's Reserve Standard**

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	35,319,134.00	35,809,121.00	37,376,792.00
2. Plus: Special Education Pass-through (Criterion 7A, Line 2b if Criterion 7A, Line 1 is No)	8,545,927.00	8,545,927.00	8,545,927.00
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	35,319,134.00	35,809,121.00	37,376,792.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line A3 times Line A4)	1,059,574.02	1,074,273.63	1,121,303.76
6. Reserve Standard - by Amount (From percentage level chart above)	632,000.00	632,000.00	632,000.00
7. <b>County Office's Reserve Standard (Greater of Line A5 or Line A6)</b>	<b>1,059,574.02</b>	<b>1,074,273.63</b>	<b>1,121,303.76</b>



**8B. Calculating the County Office's Budgeted Reserve Amount**

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Reserve Amounts

(Unrestricted resources 0000-1999 except lines 4, 8, and 9):

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	1,765,956.70	1,790,456.05	1,868,839.60
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. County Office's Budgeted Reserve Amount (Lines B1 thru B7)	1,765,956.70	1,790,456.05	1,868,839.60
9. County Office's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	5.00%	5.00%	5.00%
<b>County Office's Reserve Standard (Section 8A, Line 7):</b>	<b>1,059,574.02</b>	<b>1,074,273.63</b>	<b>1,121,303.76</b>
Status:	Met	Met	Met

**8C. Comparison of County Office Reserve Amount to the Standard**

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

- 1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

**Explanation:**  
(required if NOT met)

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**SUPPLEMENTAL INFORMATION**

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DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

**S1. Contingent Liabilities**

1a. Does your county office have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?

1b. If Yes, identify the liabilities and how they may impact the budget:

**S2. Use of One-time Revenues for Ongoing Expenditures**

1a. Does your county office have ongoing county school service fund expenditures in the budget in excess of one percent of the total county school service fund expenditures that are funded with one-time resources?

1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

**S3. Use of Ongoing Revenues for One-time Expenditures**

1a. Does your county office have large non-recurring county school service fund expenditures that are funded with ongoing county school service fund revenues?

1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

1a. Does your county office have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced

**S5. Contributions**

Identify projected contributions from unrestricted resources in the county school service fund to restricted resources in the county school service fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the county school service fund to cover operating deficits in either the county school service fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the county school service fund operational budget.

County Office's Contributions and Transfers Standard: -10.0% to +10.0%  
or -\$20,000 to +\$20,000

**S5A. Identification of the County Office's Projected Contributions, Transfers, and Capital Projects that may Impact the County School Service Fund**

DATA ENTRY: If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the 1st and 2nd Subsequent Years. Click the appropriate button for Item 1d. All other data are extracted or calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2019-20)	(699,572.00)			
Budget Year (2020-21)	(849,822.00)	150,250.00	21.5%	Not Met
1st Subsequent Year (2021-22)	(849,822.00)	0.00	0.0%	Met
2nd Subsequent Year (2022-23)	(849,822.00)	0.00	0.0%	Met
<b>1b. Transfers In, County School Service Fund *</b>				
First Prior Year (2019-20)	64,312.00			
Budget Year (2020-21)	54,785.00	(9,527.00)	-14.8%	Met
1st Subsequent Year (2021-22)	54,785.00	0.00	0.0%	Met
2nd Subsequent Year (2022-23)	54,785.00	0.00	0.0%	Met
<b>1c. Transfers Out, County School Service Fund *</b>				
First Prior Year (2019-20)	731,373.00			
Budget Year (2020-21)	824,551.00	93,178.00	12.7%	Not Met
1st Subsequent Year (2021-22)	824,551.00	0.00	0.0%	Met
2nd Subsequent Year (2022-23)	824,551.00	0.00	0.0%	Met

1d. **Impact of Capital Projects**  
Do you have any capital projects that may impact the county school service fund operational budget? No

\* Include transfers used to cover operating deficits in either the county school service fund or any other fund.

**S5B. Status of the County Office's Projected Contributions, Transfers, and Capital Projects**

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d.

1a. NOT MET - The projected contributions from the unrestricted county school service fund to restricted county school service fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the county office's plan, with timeframes, for reducing or eliminating the contribution.

**Explanation:**  
(required if NOT met) Increase is due to larger contribution to RRMA. This may be adjusted at next interim.

1b. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years.

**Explanation:**  
(required if NOT met)

- 1c. NOT MET - The projected transfers out of the county school service fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the county office's plan, with timeframes, for reducing or eliminating the transfers.

**Explanation:**  
(required if NOT met)

The projected transfers out increased due to a larger contribution to the cafeteria (~\$59K) and adult education (~\$50K) funds.

- 1d. NO - There are no capital projects that may impact the county school service fund operational budget.

**Project Information:**  
(required if YES)

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**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payment for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded.

Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

<sup>1</sup> Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

**S6A. Identification of the County Office's Long-term Commitments**

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your county office have long-term (multiyear) commitments?  
(If No, skip item 2 and sections S6B and S6C)

2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Criterion S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2020
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB):				
<b>TOTAL:</b>				<b>0</b>

Type of Commitment (continued)	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	0	0	0	0
<b>Has total annual payment increased over prior year (2019-20)?</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>

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**S6B. Comparison of County Office's Annual Payments to Prior Year Annual Payment**

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DATA ENTRY: Enter an explanation if Yes.

- 1a. NO - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.

**Explanation:**  
(required if Yes to increase  
in total annual payments)

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**S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments**

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DATA ENTRY: Click the appropriate Yes or No button in item 1; if Yes, an explanation is required in item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

n/a

2. NO - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.

**Explanation:**  
(required if Yes)

**S7. Unfunded Liabilities**

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the actuarially determined contribution (if available); and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and, indicate how the obligation is funded (level of risk retained, funding approach, etc.).

**S7A. Identification of the County Office's Estimated Unfunded Liability for Postemployment Benefits Other than Pensions (OPEB)**

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1. Does your county office provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

2. For the county office's OPEB:  
a. Are they lifetime benefits?

b. Do benefits continue past age 65?

c. Describe any other characteristics of the county office's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

CTA-The County Office will contribute sixty-five percent (65%) of the amount of the CAP described in Article 27, Section B, in effect for the school year the retirement is effective (e.g., retirement effective June 30, 2018, CAP rate for 2017-2018 applies) multiplied by the percentage of eligible benefit. For example, a unit member works for SCSOS for 12 years and retires from SCSOS. The benefit cap at the time of retirement is \$1,125. This unit member would be eligible for 60% (12/20) of the full benefit. In this example, the unit member would receive \$438.75 a month (\$1,125 x 65% = \$731.25 x 60% = \$438.75) until age 65 or upon death of the retiree. CSEA - Must have earned a minimum of 20 years of service, regardless of whether years of service were full-time or part-time with SCSOS to be fully vested (100%) for retiree health benefits. If a unit member completes less than twenty (20) years of service with SCSOS, the percentage of eligible benefit will be determined by dividing the number of years worked for SCSOS by twenty (20).

3. a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or government fund

	Self-Insurance Fund	Government Fund
	4,856,709	0

4. OPEB Liabilities

a. Total OPEB liability	3,067,038.00
b. OPEB plan(s) fiduciary net position (if applicable)	
c. Total/Net OPEB liability (Line 4a minus Line 4b)	3,067,038.00
d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.	Mar 18, 2019

5. OPEB Contributions

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	0.00	0.00	0.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	209,057.00	209,057.00	209,057.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	174,853.00	193,210.00	170,414.00
d. Number of retirees receiving OPEB benefits	17	17	17

**S7B. Identification of the County Office's Unfunded Liability for Self-Insurance Programs**

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1. Does your county office operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section 7A) (If No, skip items 2-4)

No
----

2. Describe each self-insurance program operated by the county office, including details for each such as level of risk retained, funding approach, basis for the valuation (county office's estimate or actuarial valuation), and date of the valuation:

--

3. Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs  
b. Unfunded liability for self-insurance programs


4. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs  
b. Amount contributed (funded) for self-insurance programs

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)



**S8. Status of Labor Agreements**

Analyze the status of all employee labor agreements. Identify new labor agreements, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

**If salary and benefit negotiations are not finalized at budget adoption, upon settlement with certificated or classified staff:**

The county office of education must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the California Department of Education (CDE) with an analysis of the cost of the settlement and its impact on the operating budget.

The CDE shall review the analysis relative to the criteria and standards, and may provide written comments to the president of the governing board and the county superintendent of schools.

**S8A. Cost Analysis of County Office's Labor Agreements - Certificated (Non-management) Employees**

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of certificated (non-management) full-time-equivalent (FTE) positions	63.7	67.6	67.6	67.6

**Certificated (Non-management) Salary and Benefit Negotiations**

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete questions 2-4.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 5 and 6.

CTA unsettled for 2020-21 budget year.

Negotiations Settled

2. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Budget Year  
(2020-21)

1st Subsequent Year  
(2021-22)

2nd Subsequent Year  
(2022-23)

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

--	--	--

**One Year Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year  
or

--	--	--

**Multiyear Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year  
(may enter text, such as "Reopener")

--	--	--

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

5. Cost of a one percent increase in salary and statutory benefits

63,660
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6. Amount included for any tentative salary schedule increases

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
	0	0	0

**Certificated (Non-management) Health and Welfare (H&W) Benefits**

1. Are costs of H&W benefit changes included in the budget and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
977,689	977,689	977,689
Capped at \$14,100/FTE	Capped at \$14,100/FTE	Capped at \$14,100/FTE
0.0%	0.0%	0.0%

**Certificated (Non-management) Prior Year Settlements**

- Are any new costs from prior year settlements included in the budget?  
If Yes, amount of new costs included in the budget and MYPs  
If Yes, explain the nature of the new costs:

No		
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**Certificated (Non-management) Step and Column Adjustments**

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
95,491	96,923	98,377
1.5%	1.5%	1.5%

**Certificated (Non-management) Attrition (layoffs and retirements)**

1. Are savings from attrition included in the budget and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
No	No	No
No	No	No

**Certificated (Non-management) - Other**

List other significant contract changes and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

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**S8B. Cost Analysis of County Office's Labor Agreements - Classified (Non-management) Employees**

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of classified (non-management) FTE positions	201.4	185.0	185.0	185.0

**Classified (Non-management) Salary and Benefit Negotiations**

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete questions 2-4.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 5 and 6.

CSEA unsettled for 2020-21 budget year.

Negotiations Settled

2. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

[ ]

3. Period covered by the agreement:

Begin Date:

[ ]

End Date:

[ ]

4. Salary settlement:

Budget Year  
(2020-21)

1st Subsequent Year  
(2021-22)

2nd Subsequent Year  
(2022-23)

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

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**One Year Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year  
or

--	--	--

**Multiyear Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year  
(may enter text, such as "Reopener")

--	--	--

Identify the source of funding that will be used to support multiyear salary commitments:

[ ]

Negotiations Not Settled

5. Cost of a one percent increase in salary and statutory benefits

102,847

6. Amount included for any tentative salary schedule increases

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
	0	0	0

**Classified (Non-management) Health and Welfare (H&W) Benefits**

1. Are costs of H&W benefit changes included in the budget and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
901,712	901,712	901,712
Capped at \$10,800/FTE	Capped at \$10,800/FTE	Capped at \$10,800/FTE
0.0%	0.0%	0.0%

**Classified (Non-management) Prior Year Settlements**

- Are any new costs from prior year settlements included in the budget?  
If Yes, amount of new costs included in the budget and MYPs  
If Yes, explain the nature of the new costs:

No		
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**Classified (Non-management) Step and Column Adjustments**

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
154,270	156,584	158,933
1.5%	1.5%	1.5%

**Classified (Non-management) Attrition (layoffs and retirements)**

1. Are savings from attrition included in the budget and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
No	No	No
No	No	No

**Classified (Non-management) - Other**

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

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**S8C. Cost Analysis of County Office's Labor Agreements - Management/Supervisor/Confidential Employees**

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of management, supervisor, and confidential FTE positions	37.0	38.3	38.3	38.3

**Management/Supervisor/Confidential  
Salary and Benefit Negotiations**

1. Are salary and benefit negotiations settled for the budget year?

n/a

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

If n/a, skip the remainder of Section S8C.

**Negotiations Settled**

2. Salary settlement:

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

Total cost of salary settlement

% change in salary schedule from prior year  
(may enter text, such as "Reopener")

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

**Negotiations Not Settled**

3. Cost of a one percent increase in salary and statutory benefits

4. Amount included for any tentative salary schedule increases

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Amount included for any tentative salary schedule increases			

**Management/Supervisor/Confidential  
Health and Welfare (H&W) Benefits**

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Are costs of H&W benefit changes included in the budget and MYPs?			
Total cost of H&W benefits			
Percent of H&W cost paid by employer			
Percent projected change in H&W cost over prior year			

**Management/Supervisor/Confidential  
Step and Column Adjustments**

- Are step & column adjustments included in the budget and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Are step & column adjustments included in the budget and MYPs?			
Cost of step & column adjustments			
Percent change in step & column over prior year			

**Management/Supervisor/Confidential  
Other Benefits (mileage, bonuses, etc.)**

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Are costs of other benefits included in the budget and MYPs?			
Total cost of other benefits			
Percent change in cost of other benefits over prior year			

**S9. Local Control and Accountability Plan (LCAP)**

Confirm that the county office of education's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the county office of education's governing board adopt an LCAP or an update to the LCAP effective for the budget year?

2. Adoption date of the LCAP or an update to the LCAP.

**S10. LCAP Expenditures**

Confirm that the county office of education's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the county office of education's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?

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**ADDITIONAL FISCAL INDICATORS**

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The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A1 through A8 except item A3, which is automatically completed based on data in Criterion 1.

- A1.** Do cash flow projections show that the county office will end the budget year with a negative cash balance in the county school service fund?
- A2.** Is the system of personnel position control independent from the payroll system?
- A3.** Is the County Operations Grant ADA decreasing in both the prior fiscal year and budget year? (Data from Criterion 1, Sections 1B-1 and 1B-2, County Operations Grant ADA column, are used to determine Yes or No)
- A4.** Are new charter schools operating in county office boundaries that impact the county office's ADA, either in the prior fiscal year or budget year?
- A5.** Has the county office entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?
- A6.** Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?
- A7.** Does the county office have any reports that indicate fiscal distress?  
(If Yes, provide copies to CDE)
- A8.** Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

**Comments:**  
(optional)

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**End of County Office Budget Criteria and Standards Review**

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BOARD AGENDA ITEM: Adoption of Pathways Charter Academy Budget

BOARD MEETING DATE: June 24, 2020

AGENDA ITEM SUBMITTED FOR:

Action

Reports/Presentation

Information

Public Hearing

Other (specify)

PREPARED BY:

Paramjeet Kaur

SUBMITTED BY:

Paramjeet Kaur

PRESENTING TO BOARD:

Nicolaas Hoogeveen

BACKGROUND AND SUMMARY INFORMATION:

Adoption of the 2020-21 Pathways Charter Academy Budget by the Board.

# PATHWAYS CHARTER ACADEMY

Projected Enrollment: 29

Projected ADA: 26.10

## 2020-21 Budget

### Fund 01 GENERAL FUND

Revenue	Description	Amount
8000	REVENUE	308,469
8900	OTHER FINANCING SOURCES	9,254-
<b>Total Revenue</b>		<b>299,215</b>
Expenditure	Description	Amount
<b>1000 CERTIFICATED PERSONNEL SALARIE</b>		
1100	CERTIFICATED TEACHERS SALARIES	59,900
1200	CERT PUPIL SUPPORT SALARY	23,762
1300	CERTIFICATED SUPERV & ADM SAL	14,558
<b>Total 1000</b>		<b>98,220</b>
<b>2000 CLASSIFIED PERSONNEL SALARIES</b>		
2400	CLERICAL & OFFICE CLERK	8,941
<b>Total 2000</b>		<b>8,941</b>
<b>3000 EMPLOYEE BENEFITS</b>		
3100	STATE TEACHER RETIREMENT SYS	13,701
3200	PUBLIC EMPLOYEE RETIREMENT SYS	7,457
3300	SOCIAL SECURITY / MEDICARE	3,582
3400	HEALTH & WELFARE	21,685
3500	STATE UNEMPLOYEMENT INSURANCE	53
3600	WORKER'S COMPENSATION	1,692
3700	RETIREE BENEFITS	1,072
<b>Total 3000</b>		<b>49,242</b>
<b>4000 BOOKS &amp; SUPPLIES</b>		
4100	TEXTBOOKS	3,750
4300	SUPPLIES	4,000
4400	EQUIPMENT, NOT CAPITALIZED	5,500
<b>Total 4000</b>		<b>13,250</b>
<b>5000 SERVICES &amp; OTHER OPERATING EXP</b>		
5200	TRAVEL & CONFERENCE	5,000
5300	DUES & MEMBERSHIPS	500
5400	INSURANCE	8,000
5600	RENTALS, LEASES & REPAIRS	11,374
5800	PROFES'L/CONSULTG SVCS/OP EXP	30,750
5900	COMMUNICATIONS	100
<b>Total 5000</b>		<b>55,724</b>
<b>7000 OTHER OUTGO/TRANSFERS OUT</b>		
7200	TRANSFERS	21,000
<b>Total 7000</b>		<b>21,000</b>
<b>Total Expenditure</b>		<b>246,377</b>

Starting Balance	0
+ Revenues	299,215
- Expenditures	246,377
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	<u>52,838</u>

**2020-21 Budget**

**Pathways  
Charter  
Academy**                      **Feather  
River  
Academy**

Revenue	Description	Amount	Amount
8000	REVENUE	308,469	691,786
8900	OTHER FINANCING SOURCES	9,254-	562,826
<b>Total Revenue</b>		<b>299,215</b>	<b>1,254,612</b>

Expenditure	Description	Amount	Amount
<b>1000 CERTIFICATED PERSONNEL SALARIES</b>			
1100	CERTIFICATED TEACHERS SALARIES	59,900	292,115
1200	CERT PUPIL SUPPORT SALARY	23,762	35,466
1300	CERTIFICATED SUPERV & ADM SAL	14,558	167,017
<b>Total 1000</b>		<b>98,220</b>	<b>494,598</b>
<b>2000 CLASSIFIED PERSONNEL SALARIES</b>			
2300	CLASSIFIED SUPERVISOR & ADMIN	0	53,244
2400	CLERICAL & OFFICE CLERK	8,941	86,133
<b>Total 2000</b>		<b>8,941</b>	<b>139,377</b>
<b>3000 EMPLOYEE BENEFITS</b>			
3100	STATE TEACHER RETIREMENT SYS	13,701	84,236
3200	PUBLIC EMPLOYEE RETIREMENT SYS	7,457	39,863
3300	SOCIAL SECURITY / MEDICARE	3,582	17,981
3400	HEALTH & WELFARE	21,685	85,471
3500	STATE UNEMPLOYMENT INSURANCE	53	317
3600	WORKER'S COMPENSATION	1,692	10,016
3700	RETIREE BENEFITS	1,072	6,194
<b>Total 3000</b>		<b>49,242</b>	<b>244,078</b>
<b>4000 BOOKS &amp; SUPPLIES</b>			
4100	TEXTBOOKS	3,750	2,120
4300	SUPPLIES	4,000	21,173
4400	EQUIPMENT, NOT CAPITALIZED	5,500	1,250
<b>Total 4000</b>		<b>13,250</b>	<b>24,543</b>
<b>5000 SERVICES &amp; OTHER OPERATING EXP</b>			
5200	TRAVEL & CONFERENCE	5,000	8,673
5300	DUES & MEMBERSHIPS	500	1,100
5400	INSURANCE	8,000	670
5600	RENTALS, LEASES & REPAIRS	11,374	12,400
5700	DIRECT COST TRANSFERS	0	174,891
5800	PROFES'L/CONSULTG SVCS/OP EXP	30,750	19,531
5900	COMMUNICATIONS	100	2,000
<b>Total 5000</b>		<b>55,724</b>	<b>219,265</b>
<b>7000 OTHER OUTGO/TRANSFERS OUT</b>			
7200	TRANSFERS	21,000	132,751
<b>Total 7000</b>		<b>21,000</b>	<b>132,751</b>
<b>Total Expenditure</b>		<b>246,377</b>	<b>1,254,612</b>

Starting Balance	0	0
+ Revenues	299,215	1,254,612
- Expenditures	246,377	1,254,612
- Budgeted Reserves & Fund Bal	0	0
= Unappropriated Balance	<u>52,838</u>	<u>0</u>

BOARD AGENDA ITEM: Public Hearing for the 2020-21 EPA

BOARD MEETING DATE: June 24, 2020

AGENDA ITEM SUBMITTED FOR:

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

PREPARED BY:

Nicolaas Hoogeveen

SUBMITTED BY:

Nicolaas Hoogeveen

PRESENTING TO BOARD:

Nicolaas Hoogeveen

BACKGROUND AND SUMMARY INFORMATION:

A Public Hearing regarding the 2020-21 EPA will begin at 5:30 p.m.

Comments will be received from the public at this time.

# NOTICE OF PUBLIC HEARING

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

**TOPIC OF HEARING:**

Sutter County Superintendent of School's Education Protection Act (EPA) Spending Plan review.

Copies of the plan will be available 72 hours prior to the meeting for inspection at the Sutter County Superintendent of Schools Office, 970 Klamath Lane, Yuba City, CA 95993.

**DATE:** WEDNESDAY, JUNE 24, 2020

**TIME:** 5:30 P.M.

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

**FOR ADDITIONAL INFORMATION CONTACT:**

Sutter County Superintendent of Schools  
Internal Business Services  
(530) 822-2927

Posted: June 15, 2020

Agenda Item No. 11.0

BOARD AGENDA ITEM: Adopt Resolution No. 19-20-XII Education Protection Account

BOARD MEETING DATE: June 24, 2020

AGENDA ITEM SUBMITTED FOR:

Action

Reports/Presentation

Information

Public Hearing

Other (specify)

PREPARED BY:

Nicolaas Hoogeveen

SUBMITTED BY:

Nicolaas Hoogeveen

PRESENTING TO BOARD:

Nicolaas Hoogeveen

BACKGROUND AND SUMMARY INFORMATION:

Adoption of Resolution No. 18-19-XII Education Protection Account.

**SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
REGARDING THE EDUCATION PROTECTION ACCOUNT  
RESOLUTION NO. 19-20-XII**

WHEREAS, the voters approved temporary sales and income tax increases with Proposition 30 on November 6, 2012; and voters approved Proposition 55 on November 8, 2016 which allowed the sales tax increase to expire in 2016 while extending the increased income tax rates through 2030; and

WHEREAS, Proposition 30 added Article XIII, Section 36 to the California Constitution effective November 7, 2012; and Proposition 55 amended Article XIII, Section 36 of the California Constitution effective November 8, 2016 and commencing on January 1, 2018; and

WHEREAS, the provisions of Article XIII, Section 36(e) create in the State General Fund an Education Protection Account to receive and disburse the revenues derived from the incremental increases in taxes imposed by Article XIII, Section 36(f) of the California Constitution; and

WHEREAS, before June 30<sup>th</sup> of each year, the Director of Finance shall estimate the total amount of additional revenues, less refunds that will be derived from the incremental increases in tax rates made pursuant to Article XIII, Section 36(f) that will be available for transfer into the Education Protection Account during the next fiscal year; and

WHEREAS, if the sum determined by the State Controller is positive, the State Controller shall transfer the amount calculated into the Education Protection Account within ten days preceding the end of the fiscal year; and

WHEREAS, all monies in the Education Protection Account are hereby continuously appropriated for the support of school districts, county offices of education, charter schools and community college districts; and

WHEREAS, monies deposited in the Education Protection Account shall not be used to pay any costs incurred by the Legislature, the Governor or any agency of state government;

WHEREAS, a community college district, county office of education, school district, or charter school shall have the sole authority to determine how the monies received from the Education Protection Account are spent in the school or schools within its jurisdiction; and

WHEREAS, the governing board of the district shall make the spending determinations with respect to monies received from the Education Protection Account in open session of a public meeting of the governing board; and

WHEREAS, the monies received from the Education Protection Account shall not be used for salaries or benefits for administrators or any other administrative cost; and

WHEREAS, each community college district, county office of education, school district and charter school shall annually publish on its Internet website an accounting of how much money was received from the Education Protection Account and how that money was spent; and

WHEREAS, the annual independent financial and compliance audit required of community college districts, county offices of education, school districts and charter schools shall ascertain and verify whether the funds provided from the Education Protection Account have been properly disbursed and expended as required by Article XIII, Section 36 of the California Constitution; and

WHEREAS, expenses incurred by community college districts, county offices of education, school districts and charter schools to comply with the additional audit requirements of Article XIII, Section 36 may be paid with funding from the Education Protection Act and shall not be considered administrative costs for purposes of Article XIII, Section 36.

NOW, THEREFORE, IT IS HEREBY RESOLVED:

1. The monies received from the Education Protection Account shall be spent as required by Article XIII, Section 36 and the spending determinations on how the money will be spent shall be made in open session of a public meeting of the governing board of Sutter County Superintendent of Schools;

2. In compliance with Article XIII, Section 36(e), of the California Constitution, the governing board of the Sutter County Superintendent of Schools has determined to spend the monies received from the Education Protection Act as attached.

**PASSED AND ADOPTED** by the Governing Board of the Sutter County Superintendent of Schools Office, Yuba City, California, on the 24<sup>th</sup> day of June 2020, at a regular meeting by the following vote:

McJunkin \_\_\_\_\_; Bains \_\_\_\_\_; Lachance \_\_\_\_\_; Richmond \_\_\_\_\_; Turner \_\_\_\_\_

Ayes:

Noes:

Abstentions:

Absent:

**STATE OF CALIFORNIA**

**COUNTY OF SUTTER**

I, Tom Reusser, Ex-Officio to the Governing Board of the Sutter County Superintendent of Schools of Yuba City, California, do hereby certify that the foregoing is a full, true, and correct copy of a resolution adopted by the said Board at a regular meeting thereof held at its regular place or meeting at the time and by the vote above stated, which resolution is on file in the office of said Board.

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

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



Sutter County Superintendent of Schools  
Education Protection Account  
Budget for 2020-21

Description		Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>		
	<b>Object Codes</b>	
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	789,440.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Unearned Revenue	9650	0.00
<b>TOTAL AVAILABLE</b>		<b>789,440.00</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
	<b>Function Codes</b>	
<b>(Objects 1000-7999)</b>		
Instruction	1000-1999	0.00
Instruction-Related Services	2000-2999	789,440.00
Pupil Services	3000-3999	0.00
Ancillary Services	4000-4999	0.00
Community Services	5000-5999	0.00
Enterprise	6000-6999	0.00
General Administration	7000-7999	0.00
Plant Services	8000-8999	0.00
Other Outgo	9000-9999	0.00
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<b>789,440.00</b>
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b>		<b>0.00</b>
<b>INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES</b>		
Eligible Expenditures (Objects 1000-5999 except objects 5100-5199)		789,440.00
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%

Proposition 30 included two temporary tax increases:

- A .25% increase in the sales and use tax for four years: 2013 through 2016,
- An increase in the income tax rate for taxable incomes of over \$250,000 for seven years: 2012 through 2018

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

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

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

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

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

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

BOARD AGENDA ITEM: Business Services Report

BOARD MEETING DATE: June 24, 2020

AGENDA ITEM SUBMITTED FOR:

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

PREPARED BY:

Nic Hoogeveen

SUBMITTED BY:

Nic Hoogeveen

PRESENTING TO BOARD:

Nic Hoogeveen

BACKGROUND AND SUMMARY INFORMATION:

The monthly financial report for May will be reviewed.

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

**May 2020**

04/16/20-05/15/20

Description	Account Codes	Original Budget	Operating Budget	Actuals to Date	Projected Yr Totals	Difference (Col D - B)	2019-20 % Actuals as a % of Budget
		7/1/19 (A)	4/15/20 (B)	5/15/20 (C)	5/15/20 (D)	(E)	
<b>A. Revenues</b>							
1) Local Control Funding Formula	8010-8099	\$ 9,958,960	\$ 9,859,616	\$ 7,737,940	\$ 9,841,436	(18,180)	A 78.5%
2) Federal Revenues	8100-8299	\$ 3,800,629	\$ 4,257,205	\$ 2,350,924	\$ 4,587,841	330,636	B 55.2%
3) Other State Revenues	8300-8599	\$ 8,548,686	\$ 11,690,792	\$ 8,453,252	\$ 11,690,836	44	C 72.3%
4) Other Local Revenues	8600-8799	\$ 14,408,563	\$ 14,410,047	\$ 3,441,922	\$ 14,020,055	(389,992)	D 23.9%
<b>TOTAL REVENUES</b>		<b>\$ 36,716,838</b>	<b>\$ 40,217,660</b>	<b>\$ 21,984,038</b>	<b>\$ 40,140,168</b>	<b>\$ (77,492)</b>	<b>54.8%</b>
<b>B. Expenditures</b>							
1. Certificated Salaries	1000-1999	\$ 8,381,028	\$ 9,243,757	\$ 7,363,673	\$ 9,279,115	35,358	E 79.7%
2. Classified Salaries	2000-2999	\$ 11,671,820	\$ 11,830,293	\$ 9,214,534	\$ 11,875,132	44,839	F 77.9%
3. Employee Benefits	3000-3999	\$ 7,531,320	\$ 8,208,626	\$ 5,413,031	\$ 8,222,639	14,013	G 65.9%
4. Books and Supplies	4000-4999	\$ 841,597	\$ 1,092,654	\$ 571,835	\$ 1,135,809	43,155	H 52.3%
5. Services, Other Operation	5000-5999	\$ 4,555,559	\$ 6,572,520	\$ 3,582,942	\$ 6,687,798	115,278	I 54.5%
6. Capital Outlay	6000-6999	\$ 481,710	\$ 650,658	\$ 148,624	\$ 650,658	-	J 22.8%
7. Other Outgo	7100-7299	\$ 287,624	\$ 790,857	\$ 483,566	\$ 790,857	-	K 61.1%
8. Direct Support/Indirect	7300-7399	\$ (77,470)	\$ (116,333)	\$ (56,390)	\$ (74,233)	42,100	L 48.5%
9. Debt Service	7400-7499	\$ -	\$ -	\$ -	\$ -	-	M 0.0%
<b>TOTAL EXPENDITURES</b>		<b>\$ 33,673,188</b>	<b>\$ 38,273,032</b>	<b>\$ 26,721,815</b>	<b>\$ 38,567,775</b>	<b>294,743</b>	<b>69.8%</b>
<b>Excess ( Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses (A5-B9)</b>							
		<b>\$ 3,043,650</b>	<b>\$ 1,944,628</b>	<b>\$ (4,737,777)</b>	<b>\$ 1,572,393</b>	<b>\$ (372,235)</b>	<b>-301.3%</b>
<b>D. Other Financing Sources/Uses</b>							
1. Transfers In	8910-8979	\$ 54,234	\$ 146,883	\$ (2,850)	\$ 64,312	(82,571)	N -1.9%
2. Transfer Out	7610-7629	\$ 767,665	\$ 776,351	\$ 290,000	\$ 731,373	(44,978)	O 37.4%
3. Contributions	8980-8999	\$ -	\$ -	\$ -	\$ -	-	P 0.0%
<b>Total, Other Fin Sources/Uses</b>		<b>\$ (713,431)</b>	<b>\$ (629,468)</b>	<b>\$ (292,850)</b>	<b>\$ (667,061)</b>	<b>\$ (37,593)</b>	<b>43.9%</b>
<b>E. Net Change to Fund Balance</b>							
		<b>\$ 2,330,219</b>	<b>\$ 1,315,160</b>	<b>\$ (5,030,627)</b>	<b>\$ 905,332</b>	<b>\$ (409,828)</b>	
<b>F. Fund Balance (Fund 01 only)</b>							
1. Beginning Balance		\$ 9,586,727	\$ 11,817,447	\$ 11,817,447	\$ 11,817,447	-	
2. Adjustments/Restatements		\$ -	\$ -	\$ -	\$ -	-	
<b>Ending Balance</b>		<b>\$ 11,916,946</b>	<b>\$ 13,132,607</b>	<b>\$ 6,786,820</b>	<b>\$ 12,722,779</b>	<b>\$ (409,828)</b>	
<b>G. Components of Ending Fund Balance</b>							
Designated Amounts	9711-9730	\$ 10,000	\$ 10,000		\$ 10,000	\$ -	
Legally Restricted	9740-9760	\$ 3,480,197	\$ 3,480,197		\$ 3,480,197	\$ -	
Assigned	9780	\$ 8,935,426	\$ 7,689,941		\$ 7,267,625	\$ -	
Restricted Economic Uncertainty	9789	\$ 1,722,043	\$ 1,952,469		\$ 1,964,957	\$ -	
Unassigned/Unappropriated	9790	\$ -	\$ -		\$ -	\$ -	

**Explanation of Differences**  
**Net Change in Current Year Budget May Board Report**  
**04/16/2020-05/15/2020**

	<u>Amount</u>	<u>Explanation of Differences</u>
<b>A <u>Local Control Funding Formula (8010-8099)</u></b>		
County Office	\$ 29,411	<i>Increase budget to match actuals based on P-2 Taxes</i>
Feather River Academy (FRA)	\$ (69,095)	<i>Revising budget based on P-2 certification</i>
Special Education Local Plan Area (SELPA)	\$ 21,504	<i>Increase budget to match actuals based on P-2 Taxes</i>
	<u>\$ (18,180)</u>	
<b>B <u>Federal Revenues (8100-8299)</u></b>		
One Stop	\$ 330,366	<i>Establishing budgets for Workforce Innovation and Opportunity Act Veteran Grant, Disability Employment Accelerator Grant, and Covid-19 Grant</i>
Various departments	\$ 270	<i>Miscellaneous Adjustments</i>
	<u>\$ 330,636</u>	
<b>C <u>Other State Revenues (8300-8599)</u></b>		
Various departments	\$ 44	<i>Miscellaneous Adjustments</i>
	<u>\$ 44</u>	
<b>D <u>Other Local Revenues (8600-8799)</u></b>		
County Office	\$ 50,000	<i>Increase budget to match actuals based on interest income</i>
Shady Creek Outdoor School	\$ (439,992)	<i>Reduced revenue caused by school cancellations due to Covid-19</i>
	<u>\$ (389,992)</u>	
<b>E <u>Certificated Salaries (1000-1999)</u></b>		
Student Support and Outreach (SSO)	\$ (1,559)	<i>Re-allocate budget for Personal Responsibility Education Program grant</i>
Regional Occupation Program (ROP)	\$ 37,339	<i>Increase budget for Dental Program</i>
Various departments	\$ (422)	<i>Miscellaneous Adjustments</i>
	<u>\$ 35,358</u>	
<b>F <u>Classified Salaries (2000-2999)</u></b>		
One Stop	\$ 58,619	<i>Establishing budgets for Workforce Innovation and Opportunity Act Veteran Grant and Covid-19 Grant</i>
Student Support and Outreach (SSO)	\$ (9,637)	<i>Re-allocate budget for Personal Responsibility Education Program grant</i>
Shady Creek Outdoor School	\$ (4,296)	<i>Revising budget for Estimated Actuals</i>
Various departments	\$ 153	<i>Miscellaneous Adjustments</i>
	<u>\$ 44,839</u>	
<b>G <u>Employee Benefits (3000-3999)</u></b>		
One Stop	\$ 4,411	<i>Establishing budgets for Workforce Innovation and Opportunity Act Veteran Grant, Disability Employment Accelerator Grant, and Covid-19 Grant</i>
Student Support and Outreach (SSO)	\$ (7,405)	<i>Revising budget for Estimated Actuals</i>
Regional Occupation Program (ROP)	\$ 16,160	<i>Increase to budget for Dental Program</i>
Feather River Academy (FRA)	\$ 1,251	<i>Revising budget for Estimated Actuals</i>
Various departments	\$ (404)	<i>Miscellaneous Adjustments</i>
	<u>\$ 14,013</u>	

**Explanation of Differences**  
**Net Change in Current Year Budget May Board Report**  
**04/16/2020-05/15/2020**

	<u>Amount</u>	<u>Explanation of Differences</u>
<b>H <u>Books and Supplies (4000-4999)</u></b>		
County Office	\$ 1,500	<i>Increase budget to match actuals</i>
Special Education	\$ 4,533	<i>Increase budget to match actuals</i>
One Stop	\$ 18,436	<i>Establishing budgets for Workforce Innovation and Opportunity Act Veteran Grant, Disability Employment Accelerator Grant, and Covid-19 Grant</i>
Student Support and Outreach (SSO)	\$ 1,788	<i>Increase budget for technology purchase</i>
Regional Occupation Program (ROP)	\$ 10,750	<i>Increase budget for dental equipment purchase</i>
Feather River Academy (FRA)	\$ 2,068	<i>Revising budget for Estimated Actuals</i>
Special Education Local Plan Area (SELPA)	\$ 1,300	<i>Increase budget for technology purchase</i>
Medi-Cal Administrative Activities (MAA)	\$ 2,500	<i>Increase budget for technology purchase</i>
Various departments	\$ 280	<i>Miscellaneous Adjustments</i>
	<u><u>\$ 43,155</u></u>	
<b>I <u>Services, Other Operations (5000-5999)</u></b>		
County Office	\$ (38,344)	<i>Revising budget for direct cost transfer from Enterprise fund and allocate classified professional development to respective budget responsibility code</i>
Special Education	\$ 5,995	<i>Revising budget to match actuals</i>
One Stop	\$ 226,331	<i>Establishing budgets for Workforce Innovation and Opportunity Act Veteran Grant, Disability Employment Accelerator Grant, and Covid-19 Grant</i>
Curriculum, Instruction, and Accountability (CIA)	\$ (13,611)	<i>Revising budget to align to end of year projections</i>
Student Support and Outreach (SSO)	\$ 16,615	<i>Re-allocate budget for Personal Responsibility Education Program grant</i>
Shady Creek Outdoor School	\$ 1,892	<i>Revising budget to match actuals</i>
Regional Occupation Program (ROP)	\$ (64,249)	<i>Revising budget for Dental Program</i>
Feather River Academy (FRA)	\$ (15,729)	<i>Reduce expenses due to Covid-19 and align to new projections</i>
Special Education Local Plan Area (SELPA)	\$ (1,122)	<i>Moving budget to Books and Supplies for technology purchase</i>
Medi-Cal Administrative Activities (MAA)	\$ (2,500)	<i>Moving budget to Books and Supplies for technology purchase</i>
	<u><u>\$ 115,278</u></u>	
<b>J <u>Capital Outlay (6000-6999)</u></b>		
	<u><u>\$ -</u></u>	
<b>K <u>Other Outgo (7100 - 7299)</u></b>		
	<u><u>\$ -</u></u>	
<b>L <u>Direct Support / Indirect (7300-7399)</u></b>		
County Office	\$ 19,082	<i>Establishing budgets for Workforce Innovation and Opportunity Act Veteran Grant, Disability Employment Accelerator Grant, and Covid-19 Grant and revising budget to correctly record indirect from Enterprise fund</i>
One Stop	\$ 23,306	<i>Establishing budgets for Workforce Innovation and Opportunity Act Veteran Grant, Disability Employment Accelerator Grant, and Covid-19 Grant</i>
Curriculum, Instruction, and Accountability (CIA)	\$ (1,793)	<i>Revising budget to match actuals</i>
Shady Creek Outdoor School	\$ 1,662	<i>Revising budget to match actuals</i>
Feather River Academy (FRA)	\$ (1,097)	<i>Revising budget to match actuals</i>
Various departments	\$ 940	<i>Miscellaneous Adjustments</i>
	<u><u>\$ 42,100</u></u>	

**Explanation of Differences**  
**Net Change in Current Year Budget May Board Report**  
**04/16/2020-05/15/2020**

	<u>Amount</u>	<u>Explanation of Differences</u>
<b>M</b> <u>Debt Services (7400 - 7499)</u>		
Various departments	-	
	<u>\$ -</u>	
<b>N</b> <u>Transfers In (8910-8979)</u>		
Shady Creek Outdoor School	\$ (83,571)	<i>Reduce transfers in from Enterprise fund due to lost revenue caused by Covid-19</i>
Various departments	\$ 1,000	<i>Miscellaneous Adjustments</i>
	<u>\$ (82,571)</u>	
<b>O</b> <u>Transfers Out (7610-7629)</u>		
Shady Creek Outdoor School	\$ (44,978)	<i>Reduce transfers out to Cafeteria fund due to fewer meals caused by Covid-19</i>
	<u>\$ (44,978)</u>	
<b>P</b> <u>Contributions (8980-8999)</u>		
	<u>\$ -</u>	
 <b>Net Change in Current Year Budget</b>	 <b>\$ (409,828)</b>	

BOARD AGENDA ITEM: Investment Statements

BOARD MEETING DATE: June 24, 2020

AGENDA ITEM SUBMITTED FOR:

Action

Reports/Presentation

Information

Public Hearing

Other (specify)

PREPARED BY:

Ron Sherrod

SUBMITTED BY:

Ron Sherrod

PRESENTING TO BOARD:

Ron Sherrod

BACKGROUND AND SUMMARY INFORMATION:

The Investment Statement as of May 31, 2020 from the County Treasurer will be presented.

Steven L. Harrah, CPA

Treasurer-Tax Collector



Christina N. Hernandez

Assistant Treasurer-Tax Collector

June 8, 2020

To: Sutter County Board of Supervisors  
Sutter County Pooled Money Investment Board

Re: Sutter County Investment Portfolio Report for May 31, 2020

Following is the Sutter County Investment Portfolio report as of May 31, 2020. The schedule includes all short-term, mid-term and long-term investments held at the conclusion of business on the final day of the month. The Sutter County Treasurer and Tax Collector is given authority over the pooled investment portfolio through Board delegation pursuant to Government Code §27000.1. Investment activities of the pooled treasury are governed by Government Code §53601 as incorporated in the Sutter County Investment Policy. Investment of the county's, school districts' and special district's surplus funds start with the objective of safety of the principle to minimize possibility losses. Following safety is the liquidity objective to provide coverage of day to day operations and to meet contingency as they arise. The final objective is earning a reasonable return or yield on the funds invested. The Sutter County Investment Policy may be found on the Treasurer's webpage at: [https://www.suttercounty.org/assets/pdf/ttc/Investment\\_Policy\\_2020.pdf](https://www.suttercounty.org/assets/pdf/ttc/Investment_Policy_2020.pdf)

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

The combined cash and investments in the county treasury total \$260,359,047 and will provide sufficient cash flow liquidity to meet estimated pooled treasury expenditures for the next six months.

Invested treasury funds total \$247,423,864 with \$87,960,679 under the management of the Local Agency Investment Fund and California Asset Management Program. The Bank of New York, which provides third-party safekeeping services to Sutter County, provides market value data. The dollar-weighted average maturity of invested funds is 821 days.

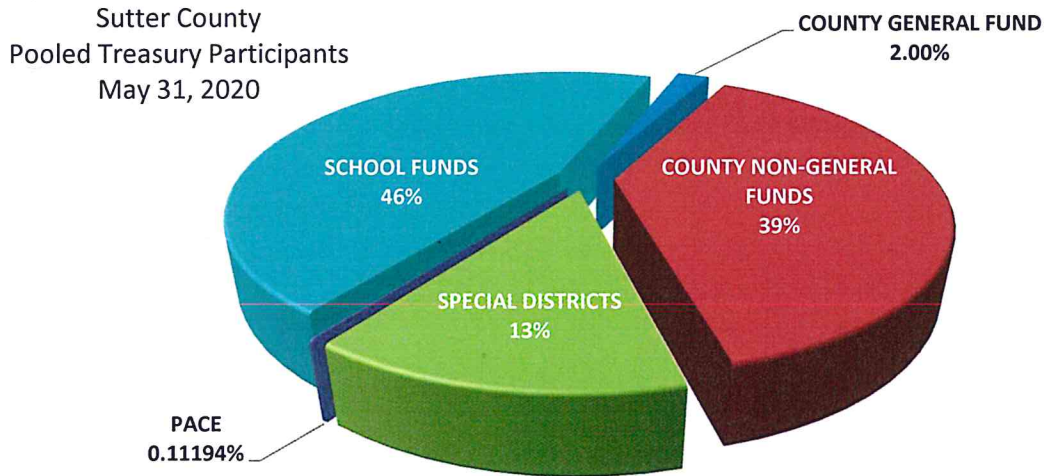
Investments are selected based on criteria contained in the Sutter County Investment Policy, which emphasizes safety, liquidity, yield and diversification. Therefore, the interest rates will fluctuate, and the types of investments will vary depending upon county needs and market availability on a particular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

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Steven L. Harrah".

Steven L. Harrah, CPA  
Treasurer and Tax Collector





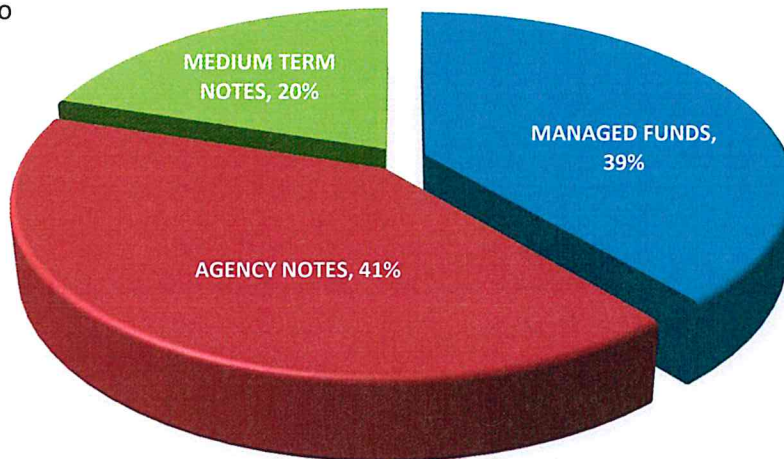
The Pooled Treasury is comprised of 350 separate funds representing the County's General Fund, County Non-General funds, special districts, school districts and funds collected and held for the various PACE programs that are authorized by the City of Yuba City.

At the close of business May 31, 2020 pool participants' cash and investment balances consisted of the following:

COUNTY GENERAL FUND	2%
COUNTY NON-GENERAL FUNDS	39%
SPECIAL DISTRICTS	13%
SCHOOL FUNDS	46%

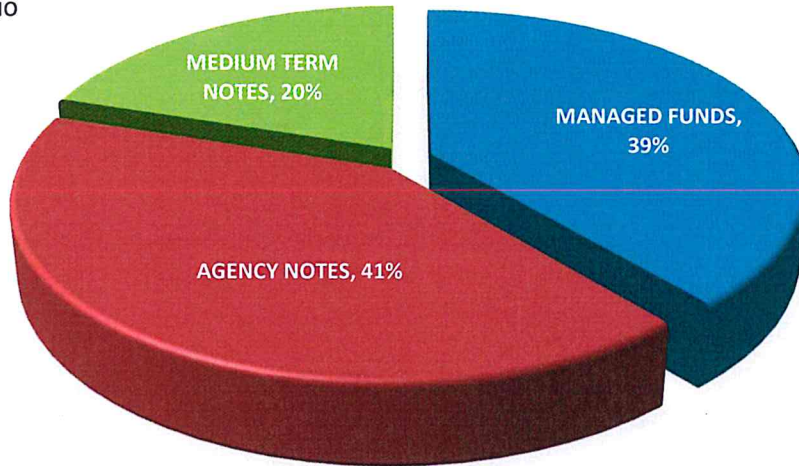
The pooled portfolio is comprised of three major classes of assets. At May 31, 2020 agency notes made up 41%, medium term notes represented 20% and funds under management within the Local Area Investment Fund (LAIF) and the California Asset Management Program (CAMP) completing the portfolio at 39%.

Sutter County  
Investment Portfolio  
Categories  
May 31, 2020

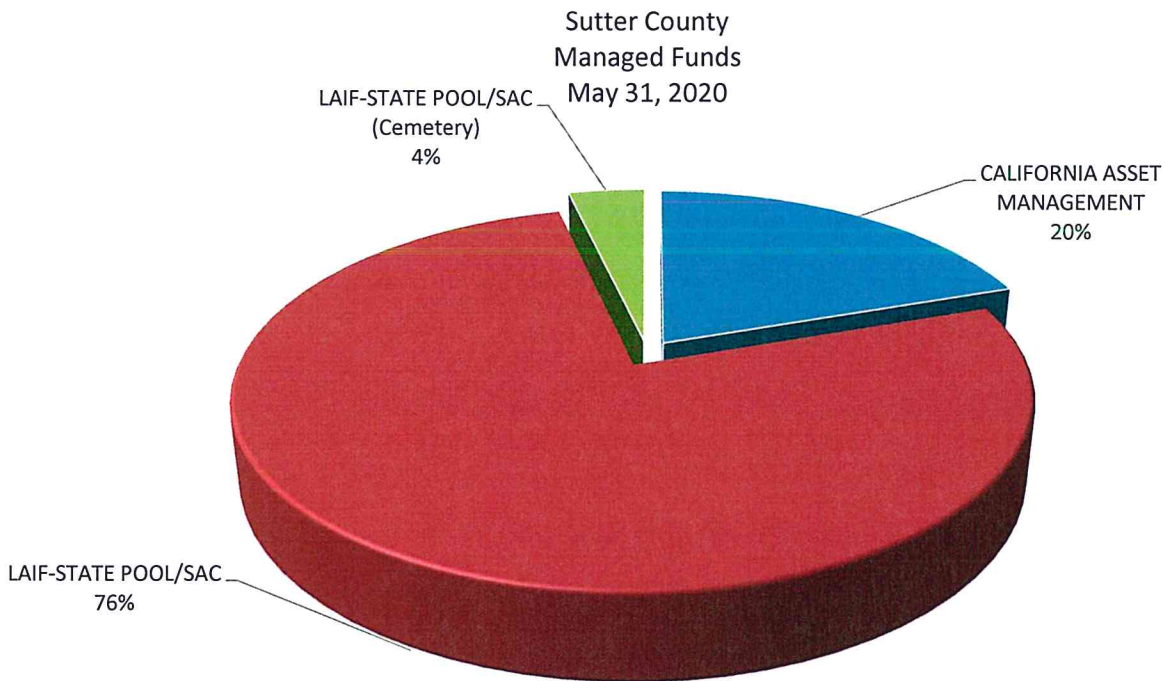


All assets are in compliance with the Sutter County Investment Policy and adhere to the requirements of California Government Code §53601-§53645 and §16429.1-§16429.3, which relate to the investing in the Local Area Investment Fund (LAIF)

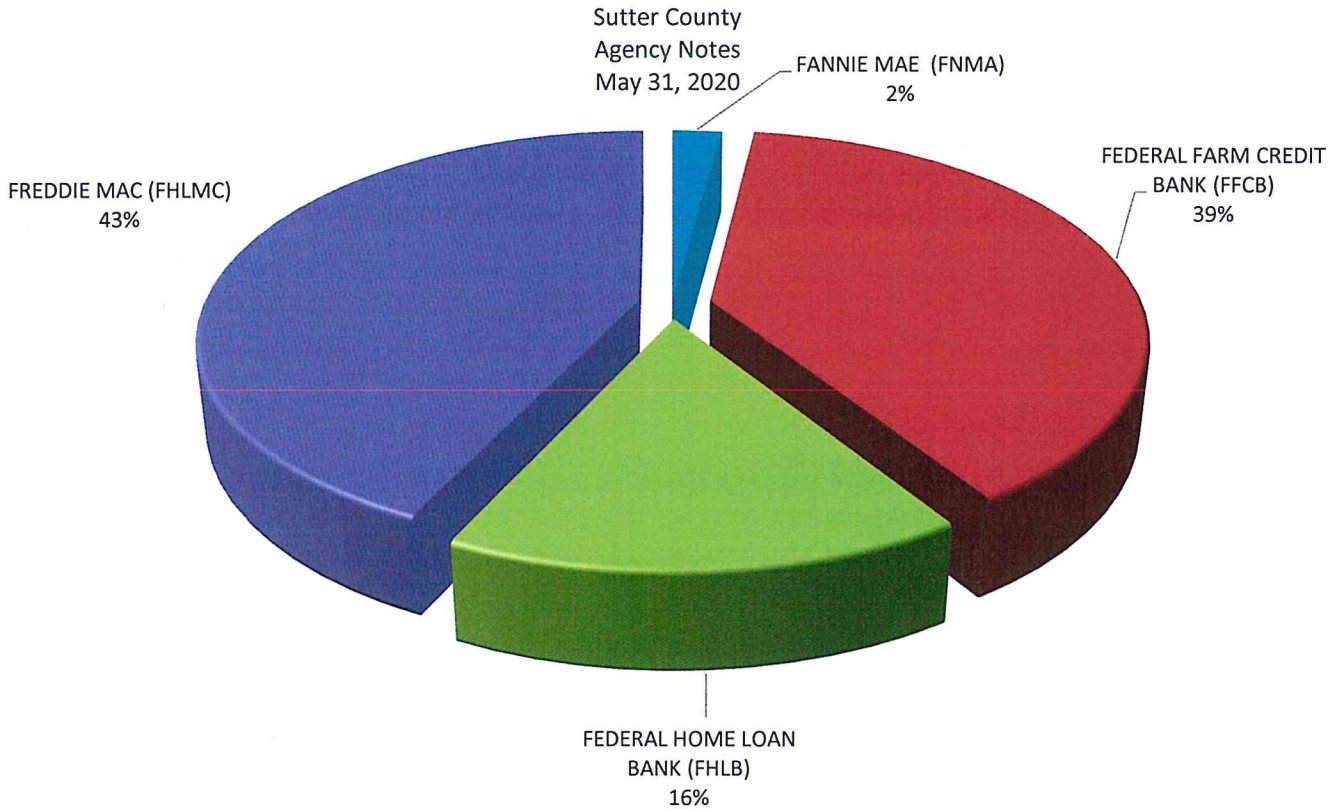
Sutter County  
Investment Portfolio  
Categories  
May 31, 2020



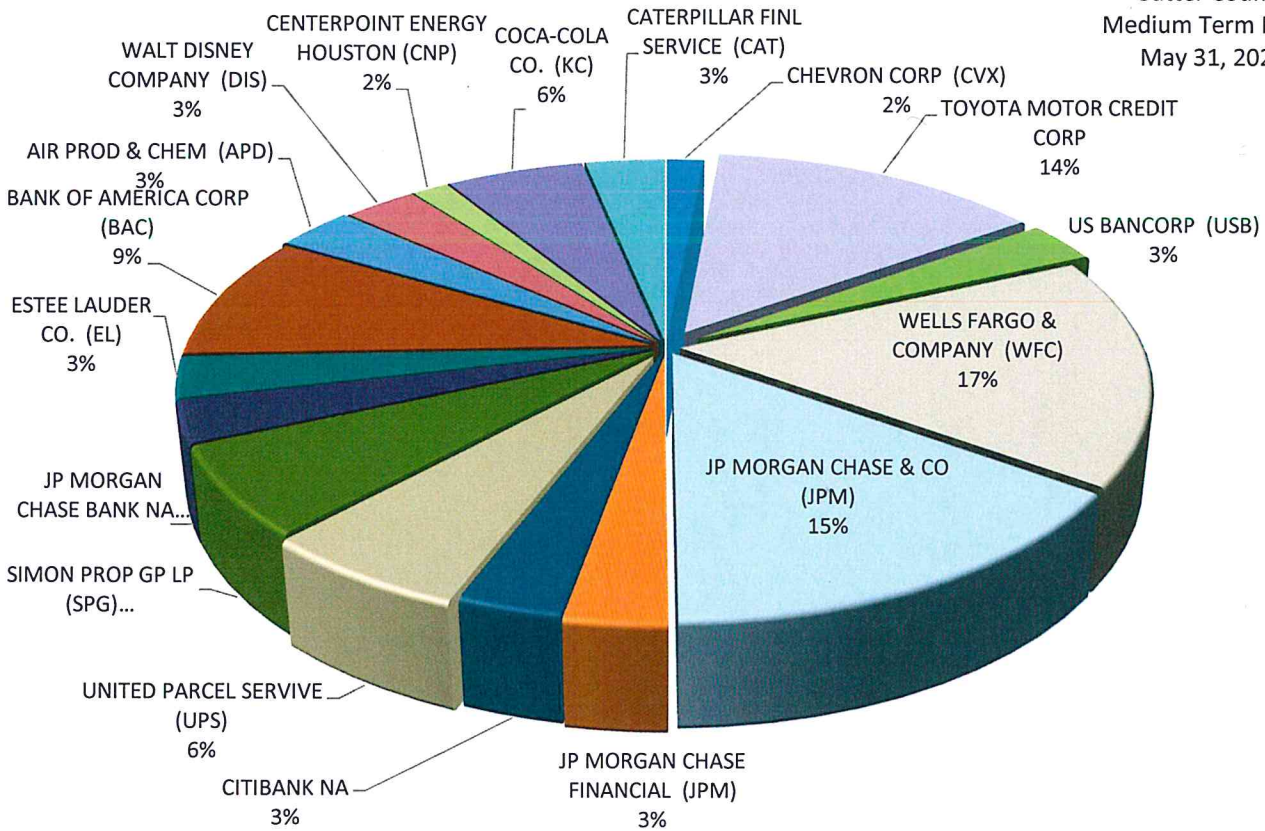
Within the three major classes of assets the portfolio is further diversified, again, operating within the constraints of California Government Code and the Sutter County Investment Policy. The following charts provide a quick glance of the make-up of each category.



Sutter County  
Agency Notes  
May 31, 2020

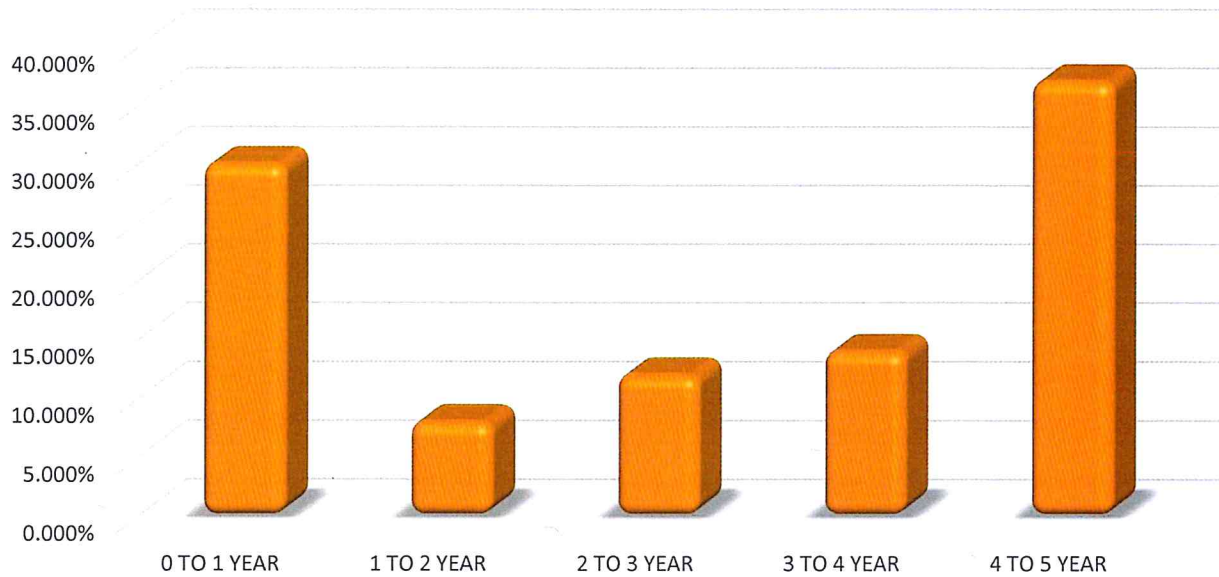


Sutter County  
Medium Term Notes  
May 31, 2020



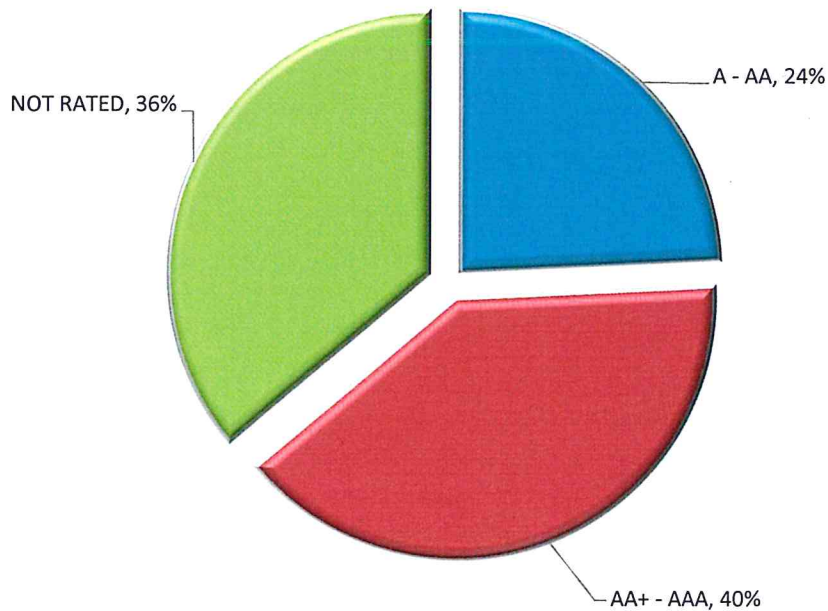
All investments conform to California Government Code §56301 with maturities of no more than five years.

### Sutter County Pooled Portfolio Aging May 31, 2020



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

### Sutter County Pooled Portfolio Asset Ratings May 31, 2020



**SUTTER COUNTY**  
**INVESTMENT PORTFOLIO**  
 May 31, 2020



TREASURY NUMBER	INSTITUTION/BRANCH	CUSIP	BOOK VALUE	MARKET VALUE	PAR VALUE	DATE INVESTED	DATE MATURES	TOTAL DAYS INVESTED	YIELD	RATE
2020-00A	CALIFORNIA ASSET MANAGEMENT	0	17,383,578.45	17,383,578.45	17,383,578.45	N/A	N/A	N/A	0.67000%	0.67000%
2020-00B	LAIF-STATE POOL/SAC	0	67,310,600.00	67,310,600.00	67,310,600.00	N/A	N/A	N/A	1.66000%	1.66000%
2020-00C	LAIF-STATE POOL/SAC (Cemetery)	0	3,266,500.84	3,266,500.84	3,266,500.84	N/A	N/A	N/A	1.66000%	1.66000%
	TOTAL MANAGED FUNDS		87,960,679.29	87,960,679.29	87,960,679.29					
<b>AGENCIES NOTES</b>										
2016-169/172	FEDERAL FARM CREDIT BANK (FFCB)	3133EGL60	3,995,671.41	4,092,920.00	4,000,000.00	11/29/16	11/29/21	1,826	1.7858%	1.76000%
2017-022	FANNIE MAE (FNMA)	3136G4MQ3	2,000,000.00	2,072,040.00	2,000,000.00	03/29/17	03/29/22	1,826	2.1876%	2.17000%
2018-129	FREDDIE MAC (FHLMC)	3134GUQT0	2,000,000.00	2,006,220.00	2,000,000.00	11/18/19	11/18/24	1,827	2.0000%	2.00000%
2019-145	FEDERAL FARM CREDIT BANK (FFCB)	3130AHPM9	2,000,000.00	2,001,280.00	2,000,000.00	12/16/19	12/16/24	1,827	2.0500%	2.05000%
2019-149	FREDDIE MAC (FHLMC)	3134GUYX2	1,000,000.00	1,000,760.00	1,000,000.00	12/19/19	06/19/24	1,644	2.0000%	2.00000%
2019-153	FREDDIE MAC (FHLMC)	3134GUB74	2,000,000.00	2,001,400.00	2,000,000.00	12/18/19	12/18/24	1,461	1.9300%	1.96000%
2019-154	FREDDIE MAC (FHLMC)	3134GUA34	2,000,000.00	2,001,780.00	2,000,000.00	12/23/19	12/23/24	1,827	2.0500%	2.05000%
2019-155	FEDERAL FARM CREDIT BANK (FFCB)	3133ELDH4	3,999,096.72	4,017,960.00	4,000,000.00	12/16/19	12/16/22	1,096	1.7186%	1.71000%
2019-156	FEDERAL HOME LOAN BANK (FHLB)	3130AHPB3	4,000,000.00	4,002,520.00	4,000,000.00	12/19/19	12/19/22	1,096	1.8000%	1.80000%
2019-157	FREDDIE MAC (FHLMC)	3134GUB41	4,000,000.00	4,003,480.00	4,000,000.00	12/23/19	12/23/24	1,827	1.9000%	1.90000%
2019-158	FREDDIE MAC (FHLMC)	3134GUD23	3,000,000.00	3,043,140.00	3,000,000.00	12/23/19	12/23/24	1,827	1.8000%	1.80000%
2019-161	FEDERAL HOME LOAN BANK (FHLB)	3130AHLR9	4,000,000.00	4,028,880.00	4,000,000.00	12/18/19	12/18/23	1,461	1.8500%	1.85000%
2019-164	FREDDIE MAC (FHLMC)	3134GUC32	4,000,000.00	4,002,760.00	4,000,000.00	12/19/19	06/19/24	1,644	2.0000%	2.00000%
2019-165	FEDERAL FARM CREDIT BANK (FFCB)	3133ELEV6	2,000,000.00	2,001,700.00	2,000,000.00	12/23/19	12/23/20	366	1.6500%	1.65000%
2019-173	FEDERAL HOME LOAN BANK (FHLB)	3130AHU92	4,000,000.00	4,005,480.00	4,000,000.00	01/06/20	01/06/25	1,827	2.0500%	2.05000%
2020-001	FREDDIE MAC (FHLMC)	3134GUQ60	4,000,000.00	4,007,200.00	4,000,000.00	01/17/20	01/17/25	1,827	2.0500%	2.05000%
2020-002	FREDDIE MAC (FHLMC)	3134GUQ84	4,000,000.00	4,062,080.00	4,000,000.00	01/10/20	01/10/25	1,827	1.8000%	1.80000%
2020-029	FEDERAL FARM CREDIT BANK (FFCB)	3133ELQW7	1,000,000.00	1,000,040.00	1,000,000.00	02/25/20	03/03/23	1,102	1.5500%	1.55000%
2020-030	FEDERAL FARM CREDIT BANK (FFCB)	3133ELQF4	1,000,000.00	1,000,100.00	1,000,000.00	02/25/20	03/03/25	1,833	1.7500%	1.75000%
2020-041	FEDERAL HOME LOAN BANK (FHLB)	3130AJEN5	2,000,000.00	2,000,080.00	2,000,000.00	03/26/20	03/26/24	1,461	1.1000%	1.10000%
2020-044	FEDERAL HOME LOAN BANK (FHLB)	3130AJFB0	1,000,000.00	1,003,010.00	1,000,000.00	03/25/20	03/25/24	1,461	1.2000%	1.20000%
2020-045	FEDERAL FARM CREDIT BANK (FFCB)	3133ELUT9	3,125,000.00	3,127,812.50	3,125,000.00	03/26/20	03/26/25	1,826	1.3000%	1.30000%
2020-048	FEDERAL FARM CREDIT BANK (FFCB)	3133ELVC5	3,000,000.00	3,000,480.00	3,000,000.00	03/30/20	03/30/23	1,095	1.2000%	1.20000%
2020-047	FEDERAL FARM CREDIT BANK (FFCB)	3133ELVA9	2,000,000.00	2,002,100.00	2,000,000.00	04/01/20	04/01/24	1,461	1.2000%	1.20000%
2020-052	FEDERAL FARM CREDIT BANK (FFCB)	3133ELWC4	2,000,000.00	1,997,960.00	2,000,000.00	04/09/20	04/09/25	1,826	1.1500%	1.15000%
2020-057	FREDDIE MAC (FHLMC)	3134GVJY5	2,000,000.00	2,000,100.00	2,000,000.00	04/17/20	04/16/25	1,825	1.0000%	1.00000%
2020-058	FREDDIE MAC (FHLMC)	3134GVKA5	2,000,000.00	2,000,580.00	2,000,000.00	04/17/20	04/16/25	1,825	1.2000%	1.20000%
2020-059	FREDDIE MAC (FHLMC)	3134GVKJ6	4,000,000.00	4,000,440.00	4,000,000.00	04/17/20	10/16/24	1,643	1.1500%	1.15000%
2020-061	FEDERAL FARM CREDIT BANK (FFCB)	3133ELWJ9	8,000,000.00	8,006,720.00	8,000,000.00	04/16/20	10/16/23	1,278	1.0500%	1.05000%
2020-062	FREDDIE MAC (FHLMC)	3134GVKG2	4,000,000.00	4,009,520.00	4,000,000.00	04/17/20	04/16/25	1,825	1.0000%	1.00000%
2020-069	FEDERAL FARM CREDIT BANK (FFCB)	3133ELWT7	4,000,000.00	4,000,040.00	4,000,000.00	04/21/20	10/21/24	1,644	1.1500%	1.15000%

**SUTTER COUNTY**  
**INVESTMENT PORTFOLIO**  
 May 31, 2020



TREASURY NUMBER	INSTITUTION/BRANCH	CUSIP	BOOK VALUE	MARKET VALUE	PAR VALUE	DATE INVESTED	DATE MATURES	TOTAL DAYS INVESTED	YIELD	RATE	
2020-070	FREDDIE MAC (FHLMC)	3134GVLM8	2,000,000.00	2,000,040.00	2,000,000.00	04/17/20	04/17/25	1,826	1.500%	1.15000%	
TOTAL AGENCY NOTES			93,119,768.13	93,500,622.50	93,125,000.00						
<b>MEDIUM TERM NOTES</b>											
2016-078	WELLS FARGO & COMPANY (WFC)	94988RN31	2,000,000.00	1,993,980.00	2,000,000.00	06/07/16	06/07/21	1,826	1.9993%	2.88500%	
2016-187	US BANCORP (USB)	91159HHL7	2,000,787.77	2,022,800.00	2,000,000.00	12/16/16	01/29/21	1,505	2.3552%	2.35000%	
2017-002	CHEVRON CORP (CVX)	166764BG4	998,087.35	1,015,030.00	1,000,000.00	01/09/17	05/16/21	1,588	2.1186%	2.10000%	
2017-071	WELLS FARGO & COMPANY (WFC)	95000N2L2	2,000,000.00	1,985,120.00	2,000,000.00	06/27/17	06/27/22	1,826	2.7996%	2.79963%	
2017-086	TOYOTA MOTOR CREDIT CORP	89236TEA9	2,000,000.00	1,862,940.00	2,000,000.00	08/03/17	06/26/22	1,788	2.1458%	2.12500%	
2017-149	TOYOTA MOTOR CREDIT CORP	89236TEH4	2,000,000.00	2,009,500.00	2,000,000.00	12/07/17	06/07/21	1,278	2.2958%	2.25000%	
2018-068	TOYOTA MOTOR CREDIT CORP	89236TEX9	1,000,000.00	996,670.00	1,000,000.00	05/22/18	04/26/21	1,070	2.8003%	1.99413%	
2018-151	JP MORGAN CHASE & CO (JPM)	46647PAT3	3,997,516.50	3,991,960.00	4,000,000.00	11/23/18	06/18/22	1,303	2.5085%	2.50850%	
2019-012	TOYOTA MOTOR CREDIT CORP	89236TFL4	1,999,479.17	1,998,340.00	2,000,000.00	01/30/19	08/28/20	576	1.8133%	1.81325%	
2019-022	CITIBANK NA	17325FAR9	2,005,172.55	1,997,460.00	2,000,000.00	02/15/19	07/23/21	889	2.8294%	2.40265%	
2019-025	WELLS FARGO & COMPANY (WFC)	949746SPT7	4,021,265.71	4,000,480.00	4,000,000.00	03/04/19	02/11/22	1,075	2.8306%	2.83063%	
2019-122	UNITED PARCEL SERVICE (UPS)	911312BT2	4,021,545.53	4,223,120.00	4,000,000.00	11/01/19	09/01/24	1,766	2.0689%	2.20000%	
2019-123	SIMON PROP GP LP (SPG)	828807CR6	4,239,053.19	4,111,400.00	4,000,000.00	11/01/19	02/01/24	1,553	2.0189%	3.75000%	
2019-132	JP MORGAN CHASE & CO (JPM)	46632FQP3	2,000,000.00	1,974,400.00	2,000,000.00	11/18/19	11/18/22	1,096	2.1000%	2.10000%	
2019-136	JP MORGAN CHASE & CO (JPM)	48128GM49	4,000,000.00	3,973,040.00	4,000,000.00	11/19/19	11/27/24	1,835	2.3000%	2.30000%	
2019-143	ESTEE LAUDER CO. (EL)	29738RAN0	2,005,142.40	2,104,840.00	2,000,000.00	12/10/19	12/01/24	1,818	1.9410%	2.00000%	
2019-144	AIR PROD & CHEM (APD)	009158AV8	2,102,470.06	2,173,840.00	2,000,000.00	12/10/19	07/31/24	1,695	2.0370%	3.35000%	
2019-148	CENTERPOINT ENERGY HOUSTON (CNP)	15189XAP3	1,000,000.00	1,013,570.00	1,000,000.00	12/10/19	06/01/21	539	1.8499%	1.85000%	
2019-150	WALT DISNEY COMPANY (DIS)	254687FK7	1,982,372.01	2,059,160.00	2,000,000.00	12/10/19	08/30/24	1,725	1.9600%	1.75000%	
2019-151	JP MORGAN CHASE BANK NA (JPM)	46632FQV0	2,000,000.00	1,988,000.00	2,000,000.00	12/19/19	06/19/23	1,278	2.0500%	2.05000%	
2019-160	BANK OF AMERICA CORP (BAC)	06048WVG20	2,000,000.00	1,995,940.00	2,000,000.00	12/16/19	06/16/23	1,278	2.2500%	2.25000%	
2019-162	JP MORGAN CHASE FINANCIAL (JPM)	48130USX4	2,000,000.00	2,001,420.00	2,000,000.00	12/23/19	12/23/22	1,096	2.1000%	2.10000%	
2019-172	BANK OF AMERICA CORP (BAC)	06048WVF62	3,994,292.36	3,984,040.00	4,000,000.00	01/03/20	12/13/24	1,806	2.3028%	2.25000%	
2020-074	WELLS FARGO & COMPANY (WFC)	95001D6U9	1,000,000.00	1,001,020.00	1,000,000.00	04/30/20	04/30/23	1,095	2.1500%	2.15000%	
2020-075	WELLS FARGO & COMPANY (WFC)	95001D6W5	2,000,000.00	2,011,120.00	2,000,000.00	04/30/20	04/30/25	1,826	2.5000%	2.50000%	
2020-078	COCA-COLA CO. (KC)	191216CN8	3,745,931.49	3,784,839.03	3,431,000.00	05/01/20	03/25/25	1,789	1.0244%	2.95000%	
2020-079	TOYOTA MOTOR CREDIT CORP	89236TDK8	2,059,700.00	2,073,620.00	2,000,000.00	05/01/20	10/18/23	1,265	1.3647%	2.25000%	
2020-080	CATERPILLAR FINL SERVICE (CAT)	14912L6C0	2,170,600.00	2,186,680.00	2,000,000.00	05/01/20	06/09/24	1,500	1.1660%	3.30000%	
TOTAL MEDIUM TERM NOTES			66,343,416.09	66,534,329.03	65,431,000.00				AVERAGE	1.81654%	1.93490%
TOTAL PORTFOLIO			247,423,863.51	247,995,630.82	246,516,679.29						

Sutter County Pool Treasury Portfolio

Transactions

For the Month ended

May 31, 2020

Treasury Number	CUSIP CONF#	Settlement Date	Broker	Asset	Rate / Coupon	Purchase at Cost	Sale / Call	Maturities	Coupon Received
<b>MANAGED FUNDS</b>									
2020-082	1601097	5/1/2020	LAIF	LAIF (2020-00B)	1.6600%		4,000,000.00		
2020-083	STMT	5/1/2020	CAMP	CAMP	0.9800%	12,685.69			
2020-084	3076578	5/5/2020	CAMP	CAMP	0.9800%		3,000,000.00		
2020-085	3078854	5/11/2020	CAMP	CAMP	0.9800%		2,000,000.00		
2020-086	1601793	5/14/2020	LAIF	LAIF (2020-00B)	1.3900%		6,000,000.00		
2020-087	STMT	4/23/2020	LAIF	LAIF (2020-00B) QRT RND ADJ	1.3900%		0.58		
2020-088	1602135	5/20/2020	LAIF	LAIF (2020-00B)	1.3900%	3,000,000.00			
2020-089	1602239	5/21/2020	LAIF	LAIF (2020-00B)	1.3900%		1,000,000.00		
2020-090	1602422	5/26/2020	LAIF	LAIF (2020-00B)	1.3900%	4,000,000.00			
2020-091	1602516	5/27/2020	LAIF	LAIF (2020-00B)	1.3900%	4,000,000.00			
2020-092	3087809	5/27/2020	CAMP	CAMP	0.9800%	4,000,000.00			
2020-097	STMT	4/23/2020	LAIF	LAIF CEMETERY (2020-00C) QRT RND ADJ	1.3900%		0.05		
						<u>15,012,685.69</u>	<u>16,000,000.63</u>		<u>0.00</u>

**PURCHASES/SALES/CALLS/MATURITIES**

2020-078	191216CN8	5/1/2020	PIPER SANDLER	COCA-COLA CO. (KO)	2.9500%	3,745,931.49			
2020-079	89236TDK8	5/1/2020	PIPER SANDLER	TOYOTA MOTOR CREDIT	2.2500%	2,059,700.00			
2020-080	14912L6C0	5/1/2020	PIPER SANDLER	CATERPILLAR FINL SERVICE (CAT)	3.3000%	2,170,600.00			
2019-130	3134GUQL7	5/14/2020	CALL	FREDDIE MAC (FHLMC)	2.0500%		2,000,000.00		20,500.00
2019-128	3134GUPS3	5/20/2020	CALL	FREDDIE MAC (FHLMC)	2.0000%		4,000,000.00		20,000.00
2016-152	3130A9W80	5/23/2020	CALL	FEDERAL HOME LOAN BANK (FHLB)	1.5000%		2,965,000.00		22,237.50
2016-161	3130A9ZU8	5/26/2020	CALL	FEDERAL HOME LOAN BANK (FHLB)	1.6500%		1,999,833.97		16,500.00
2016-116	3134G95X1	5/27/2020	CALL	FREDDIE MAC (FHLMC)	1.6250%		2,000,000.00		8,125.00
						<u>7,976,231.49</u>	<u>12,964,833.97</u>	<u>0.00</u>	<u>87,362.50</u>

**COUPONS**

2019-025	949746SP7	5/11/2020		WELLS FARGO & CO. (wfc)	2.6609%				26,608.80
2017-002	166764BG4	5/18/2020		CHEVRON CORP	2.1000%				10,500.00
2019-132	46632FQP3	5/18/2020		JP MORGAN CHASE BANK (JPMp)	2.1000%				21,000.00
2019-129	3134GUQT0	5/18/2020		FREDDIE MAC (FHLMC)	2.0000%				10,000.00
2019-136	48128GM49	5/27/2020		JP MORGAN CHASE BANK (JPMp)	2.3000%				46,000.00
2019-012	89236TFL4	5/28/2020		TOYOTA MOTOR CREDIT	1.8132%				9,066.25
2016-169	3133EGL60	5/29/2020		FEDERAL FARM CREDIT BANK (FFCB)	1.7600%				35,200.00
									<u>158,375.05</u>
Total coupons from bonds									
Total coupons received this period									<u>245,737.55</u>

Total portfolio activity 22,988,917.18 28,964,834.60 0.00

**Reconciliation**

Total Change due to activity		(5,975,917.42)
Portfolio balance	April 30, 2020	253,399,780.93
Total Pool Portfolio	May 31, 2020	247,423,863.51

BOARD AGENDA ITEM: Donations

BOARD MEETING DATE: June 24, 2020

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

BACKGROUND AND SUMMARY INFORMATION:

<u>Donor</u>	<u>Value</u>	<u>Purpose</u>
Carl's Jr	\$75	Foster Youth Gift Bags
Dutch Bothers	\$150	Foster Youth Gift Bags
Round Table Pizza	\$200	Foster Youth Gift Bags
Costa Vida	\$90	Foster Youth Gift Bags
Total	\$515.00	

	<u>19-20 Year</u>	<u>Current Period</u>	<u>To Date</u>
Total Donations-Cash	\$1620.00	\$515.00	\$2,135.00
Total Donations-Value	\$3,203.00	\$	\$3,203.00
<b>Total Donations</b>	<b>\$4,823.00</b>	<b>\$515.00</b>	<b>\$5,338.00</b>



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

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

Donor Name: Cole Jn Phone: (530) 671-0985  
Address: 1300 Bridge Street City/State: Yuba City Zip: 95991  
*Business only:* Position: \_\_\_\_\_  
Phone: \_\_\_\_\_ Type of Business: \_\_\_\_\_

Gift or Donation:	<input type="checkbox"/> Cash	<input type="checkbox"/> Check	Dollar Amount: \$ _____
	<input checked="" type="checkbox"/> Other	(List item below) <u>Gift card</u>	
Date of Donation:	_____ <u>five meal</u>		

Intent of Gift or Donation: Sutter Youth Gift Box  
Working Condition: \_\_\_\_\_  
Estimated Dollar Value \$ 75  
Donated To (Site/Program): Student Support & Outreach  
Site/Program Administrator: Virginia Burns  
Asst. Superintendent/Director for Dept.: Brian Gault [Signature]  
Typed Name Signature  
Delivered By: \_\_\_\_\_  
Received By: Sandi Hill

<b>For Business Office Use Only</b>
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Assistant Superintendent Business Services [Signature]  
Signature

Revenue Code: \_\_\_\_\_

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

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

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

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

Donor Name: Dutch Brothers Phone: \_\_\_\_\_  
Address: 411 Colusa Ave City/State Yuba City Zip: 95991  
*Business only:* Position: \_\_\_\_\_  
Phone: \_\_\_\_\_ Type of Business: Coffee

Gift or Donation:	<input type="checkbox"/> Cash	<input type="checkbox"/> Check	Dollar Amount: \$ <u>150</u>
	<input checked="" type="checkbox"/> Other (List item below) <u>List card</u>		
Date of Donation:	<u>5/20/2020</u>		

Intent of Gift or Donation: Foster youth soft base  
Working Condition: \_\_\_\_\_  
Estimated Dollar Value \$ \_\_\_\_\_  
Donated To (Site/Program): Student Support + Outreach  
Site/Program Administrator: Virginia Burns  
Typed Name  
Asst. Superintendent/Director for Dept.: Brian Gault B. Gault  
Typed Name Signature

Delivery Date: 5/20/2020 Delivered By: Adam MacKenzie  
Received By: Angela Freshman

For Business Office Use Only
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Assistant Superintendent Business Services [Signature]  
Signature

Revenue Code: \_\_\_\_\_

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

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

**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: Round Table Phone: (530) 755-4090  
Address: 1278 Stable Lane City/State: Yuba City Zip: 95991  
Business only: Position: \_\_\_\_\_  
Phone: \_\_\_\_\_ Type of Business: \_\_\_\_\_

Gift or Donation:	<input type="checkbox"/> Cash	<input type="checkbox"/> Check	Dollar Amount: \$ _____
	<input checked="" type="checkbox"/> Other	(List item below) <u>gift cards</u>	
Date of Donation:	<u>6/2/2020</u>	<u>for free meal</u>	

Intent of Gift or Donation: oster voucher gift box  
Working Condition: \_\_\_\_\_  
Estimated Dollar Value \$ 200  
Donated To (Site/Program): Student Support & Outreach  
Site/Program Administrator: Virginia Bennis  
Asst. Superintendent/Director for Dept.: Brian Gault B. Gault  
Typed Name Signature  
Signature  
Delivery Date: 6/2/2020 Delivered By: \_\_\_\_\_  
Received By: Sandra Hill

For Business Office Use Only
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Assistant Superintendent Business Services: [Signature]  
Signature

Revenue Code: \_\_\_\_\_

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

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

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

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

Donor Name: Costa Vida Phone: (530) 673-9283  
Address: 1074 Hunter Hwy City/State: Yuba City Zip: 757993  
*Business only:* Position: \_\_\_\_\_  
Phone: \_\_\_\_\_ Type of Business: \_\_\_\_\_

Gift or Donation:	<input type="checkbox"/> Cash	<input type="checkbox"/> Check	Dollar Amount: \$ _____
	<input checked="" type="checkbox"/> Other (List item below) <u>Gift card for meal</u>		
Date of Donation:	_____		

Intent of Gift or Donation: Costa Vida Gift Card  
Working Condition: \_\_\_\_\_  
Estimated Dollar Value \$ 90  
Donated To (Site/Program): Student Support & Outreach  
Site/Program Administrator: Virginia Bevers  
Typed Name Asst. Superintendent/Director for Dept.: Brian Gault Signature Brian Gault  
Typed Name Signature

Delivery Date: 6/2/2020 Delivered By: \_\_\_\_\_  
Received By: [Signature]

For Business Office Use Only
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Assistant Superintendent Business Services [Signature]  
Signature

Revenue Code: \_\_\_\_\_

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

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

Agenda Item No. 13.0

BOARD AGENDA ITEM: Public Hearing to Sunshine 2019-2020 Bargaining Proposals  
CSEA Chapter 634 (classified employees) and Sutter County  
Superintendent of Schools (for CSEA)

BOARD MEETING DATE: June 24, 2020

AGENDA ITEM SUBMITTED FOR:

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

PREPARED BY:

CSEA, Chapter 634  
Sutter County Supt. Of Schools

SUBMITTED BY:

CSEA, Chapter 634  
Sutter County Supt. Of Schools

PRESENTING TO BOARD:

Mona Brokenbrough, CSEA President  
Ron Sherrod, Asst. Superintendent,  
Business Services

BACKGROUND AND SUMMARY INFORMATION:

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

CSEA, Local Chapter 634 and Sutter County Superintendent of Schools are Presenting proposals for the 2019/2020 school year for sunshining.

# SUTTER COUNTY BOARD OF EDUCATION

## NOTICE OF PUBLIC HEARING

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

### TOPIC OF HEARING:

Sunshine 2019/2020 Initial Bargaining Proposals – Sutter County Superintendent of Schools for CSEA Chapter 634 (classified)

HEARING DATE: June 24, 2020

TIME: 5:30 p.m.

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

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

For additional information, contact Superintendent Tom Reusser, Sutter County Superintendent of Schools, 970 Klamath Lane, Yuba City, California. (530) 822-2900

Posted: 6/15/20

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

**AND**

**CALIFORNIA SCHOOLS EMPLOYEE ASSOCIATION,  
LOCAL CHAPTER 634 ("CSEA")**

**2019/2020 PROPOSAL**

**SALARY**

**ARTICLE 10 - SALARY AND EXPENSES**

Settled during 2018/19 negotiations.

**BENEFITS**

**ARTICLE 11 - HEALTH BENEFITS**

The Superintendent proposes a fair and equitable salary and benefit "total compensation" package that aligns with current funding levels.

**RE-OPENERS (up to 3):**

**#1 ARTICLE 6 – PROCEDURES FOR EVALUATION**

The Superintendent proposes revisions necessary to incorporate changes proposed in Article 22 in accordance with statute.

**#2 ARTICLE 9 - HOURS AND OVERTIME**

The Superintendent proposes refine the summer work schedule.

**#3 ARTICLE 22 – PROBATIONARY/PERMANENT STATUS**

The Superintendent proposes to decrease the probationary term from 9 months to 6 months in accordance with statute and to propose alternative evaluation time frames resulting from the shorter period.



SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
"Superintendent"

5-6-20

DATE

# Initial Proposal

From  
California School Employees Association  
Sutter County Superintendent of Schools (SCSOS) Chapter #634  
to the  
Sutter County Superintendent of Schools for the  
2019 / 2020 Reopener

The California School Employees Association (CSEA) and its Sutter County Superintendent of Schools (SCSOS) Chapter #634 intends to negotiate the following articles of the current contract for the 2019 – 2020 Reopener agreement. Specific Articles we intend to change will be as follows:

1. Article 3: Organizational Security- CSEA intends to make changes to reflect current laws specific to the Janus Decision.
2. Article 9: Hours and Overtime - CSEA intends to add additional language which provides employees an option to choose between comp time or pay for overtime compensation.
3. Article 10: Salary and Expenses – CSEA intends to negotiate changes to this article regarding Extra pay while Classroom Teacher is absent. CSEA intends to change how employees receive stipends. We are requesting it to be in the form of additional regular pay.
4. Article 11: Health Benefits – CSEA intends to request an increase in employer contribution.
5. Article 13: Vacation – CSEA intends to negotiate changes to this article by requesting an additional years of service from 20 or more at 2 days per month.



Agenda Item No. 14.0

BOARD AGENDA ITEM: Pathways Charter Academy School Calendar 2020-2021

BOARD MEETING DATE: June 24, 2020

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

Action

Brian Gault

Reports/Presentation

SUBMITTED BY:

Information

Brian Gault

Public Hearing

PRESENTING TO BOARD:

Other (specify)

Joe Hendrix

BACKGROUND AND SUMMARY INFORMATION:

Approve the 2020-2021 School Calendar for Pathways Charter Academy

**Pathways Charter Academy  
Tentative STUDENT ATTENDANCE CALENDAR  
2020-2021**

Easter April 4, 2021

	Beginning & End of School
	Student Non Attendance Day
	Legal Holiday
	End of Quarter

First day of school August 5, 2020  
Last day of school June 4, 2021

○ All County Day August 10, 2020

**August 2020**

M	T	W	TH	F
3	4	5	6	7
10	11	12	13	14
17	18	19	20	21
24	25	26	27	28
31				

18

**September 2020**

M	T	W	TH	F
	1	2	3	4
7	8	9	10	11
14	15	16	17	18
21	22	23	24	25
28	29	30		

21

**October 2020**

M	T	W	TH	F
		1	2	3
5	6	7	8	9
12	13	14	15	16
19	20	21	22	23
26	27	28	29	30

18

**Legal /Observed Holidays**

September 7, 2020 Labor Day  
November 11, 2020 Veteran's Day  
November 26, 2020 Thanksgiving Day  
December 25, 2020 Christmas Day  
January 1, 2021 New Year's Day  
January 18, 2021 Martin Luther King Day  
February 12, 2021 Lincoln's Birthday (observed)  
February 15, 2021 President's Day (observed)  
May 31, 2021 Memorial Day

**November 2020**

M	T	W	TH	F
2	3	4	5	6
9	10	11	12	13
16	17	18	19	20
23	24	25	26	27
30				

15

**December 2020**

M	T	W	TH	F
	1	2	3	4
7	8	9	10	11
14	15	16	17	18
21	22	23	24	25
28	29	30	31	

14

**January 2021**

M	T	W	TH	F
				1
4	5	6	7	8
11	12	13	14	15
18	19	20	21	22
25	26	27	28	29

19

**Student Non-Attendance Days**

August 10, 2020  
November 23-27, 2020  
December 21, 2020 - January 1, 2021  
March 29, 2021-April 2, 2021  
May 28, 2021

**February 2021**

M	T	W	TH	F
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26

18

**March 2021**

M	T	W	TH	F
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26
29	30	31		

15

**April 2021**

M	T	W	TH	F
			1	2
5	6	7	8	9
12	13	14	15	16
19	20	21	22	23
26	27	28	29	30

19

**May 2021**

M	T	W	TH	F
3	4	5	6	7
10	11	12	13	14
17	18	19	20	21
24	25	26	27	28
31				

19

**June 2021**

M	T	W	TH	F
	1	2	3	4
7	8	9	10	11
14	15	16	17	18
21	22	23	24	25

4

First Semester = 86  
Second Semester = 94  
  
1st Quarter = 51  
2nd Quarter = 35  
3rd Quarter = 47  
4th Quarter = 47

BOARD AGENDA ITEM: Approve Legal Services Agreement between the Board and Lozano Smith, Attorneys at Law

BOARD MEETING DATE: June 24, 2020

AGENDA ITEM SUBMITTED FOR:

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

PREPARED BY:

Maggie Nicoletti

SUBMITTED BY:

Superintendent Tom Reusser

PRESENTING TO BOARD:

Superintendent Tom Reusser

BACKGROUND AND SUMMARY INFORMATION:

Legal Service Agreement between the SCSOS Board and Lozano Smith, Attorneys at Law, is submitted for Board review and approval.



## AGREEMENT FOR LEGAL SERVICES

THIS AGREEMENT is effective June 1, 2020, between the SUTTER COUNTY BOARD OF EDUCATION (“Client”) and the law firm of LOZANO SMITH, LLP (“Attorney”) (each a “Party” and collectively the “Parties”). Attorney shall provide legal services as requested by Client on the following terms and conditions:

1. **ENGAGEMENT.** Client hires Attorney on an as-requested basis as its legal counsel with respect to matters the Client refers to Attorney. When Client refers a matter to Attorney, Attorney shall confirm availability and ability to perform legal services regarding the matter. After Attorney has completed services for the specific matter referred by Client, then no continuing attorney-client relationship exists until Client requests further services and Attorney accepts a new engagement. If Attorney undertakes to provide legal services to represent Client in such matters, Attorney shall keep Client informed of significant developments and respond to Client’s inquiries regarding those matters. Client understands that Attorney cannot guarantee any particular results, including the costs and expenses of representation. Client agrees to be forthcoming with Attorney, to cooperate with Attorney in protecting Client’s interests, to keep Attorney fully informed of developments material to Attorney’s representation of client, and to abide by this Agreement. Client is hereby advised of the right to seek independent legal advice regarding this Agreement.

2. **RATES TO BE CHARGED.** Client agrees to pay Attorney for services rendered based on the attached rate schedule. Agreements for legal fees on other-than-an-hourly basis may be made by mutual agreement for special projects (including as set forth in future addenda to this Agreement).

3. **REIMBURSEMENT.** Client agrees to reimburse Attorney for actual and necessary expenses and costs incurred in the course of providing legal services to Client, including but not limited to expert, consultant, mediation and arbitration fees. Attorney shall not be required to advance costs on behalf of Client over the amount of \$1,000 unless otherwise agreed to in writing by Attorney. Typical expenses advanced for Client, without prior authorization, include messenger fees, witness fees, expedited delivery charges, travel expenses, court reporter fees and transcript fees. Client authorizes Attorney to retain experts or consultants to perform services for Client in relation to litigation or Specialized Services.

4. **MONTHLY INVOICES.** Attorney shall send Client a statement for fees and costs incurred every calendar month (the “Statement”). Statements shall set forth the amount, rate and description of services provided. Client shall pay Attorney’s Statements within thirty (30) calendar days after receipt. An interest charge of one percent (1%) per month shall be assessed on balances that are more than thirty (30) calendar days past due, not to exceed 10% per annum.

5. COMMUNICATIONS BETWEEN ATTORNEY AND CLIENT. The Parties recognize that all legal advice provided by Attorney is protected by the Attorney-Client and Work Product Privileges. In addition to regular telephone, mail and other common business communication methods, Client hereby authorizes Attorney to use facsimile transmissions, cellular telephone calls and text, unencrypted email, and other electronic transmissions in communicating with Client. Unless otherwise instructed by Client, any such communications may include confidential information.

6. POTENTIAL AND ACTUAL CONFLICTS OF INTEREST. If Attorney becomes aware of any potential or actual conflict of interest between Client and one or more other clients represented by Attorney, Attorney will comply with applicable laws and rules of professional conduct.

7. INDEPENDENT CONTRACTOR. Attorney is an independent contractor and not an employee of Client.

8. TERMINATION.

a. Termination by Client. Client may discharge Attorney at any time, with or without cause, by written notice to Attorney.

b. Termination by Mutual Consent or by Attorney. Attorney may terminate its services at any time with Client's consent or for good cause. Good cause exists if (a) Client fails to pay Attorney's Statement within sixty (60) calendar days of its date, (b) Client fails to comply with other terms of this Agreement, including Client's duty to cooperate with Attorney in protecting Client's interests, (c) Client has failed to disclose material facts to Attorney or (d) any other circumstance exists that requires termination of this engagement under the ethical rules applicable to Attorney. Additionally, to the extent allowed by law, Attorney may decline to provide services on new matters or may terminate the Agreement without cause upon written notice to Client if Attorney is not then providing any legal services to Client. Even if this Agreement is not terminated, under paragraph 1 an attorney-client relationship exists only when Attorney is providing legal services to Client.

c. Following Termination. Upon termination by either Party: (i) Client shall promptly pay all unpaid fees and costs for services provided or costs incurred pursuant to this Agreement up to the date of termination; (ii) unless otherwise required by law or agreed to by the Parties, Attorney will provide no legal services following notice of termination; (iii) Client will cooperate with Attorney in facilitating the orderly transfer of any outstanding matters to new counsel, including promptly signing a substitution of counsel form at Attorney's request; and (iv) Client shall, upon request, be provided the Client's file maintained for the Client by Attorney and shall sign acknowledgment of receipt upon delivery of that file. For all Statements received by Client from Attorney prior to the date of termination, Client's failure to notify Attorney in writing of any disagreement with either the services performed or the charges for those services as shown in the Statement within thirty (30) calendar days of the date of termination shall be

deemed Client's acceptance of and agreement with the Statement. For any billing appearing for the first time on a Statement received by Client from Attorney after the date of termination, failure to notify Attorney in writing of any disagreement with either the services performed or the charges for those services within thirty (30) calendar days from receipt of the Statement shall be deemed to signify Client's acceptance of and agreement with the Statement.

9. MAINTENANCE OF INSURANCE. Attorney agrees that, during the term of this Agreement, Attorney shall maintain liability and errors and omissions insurance.

10. CONSULTANT SERVICES. Attorney works with professional consultants that provide services, including but not limited to investigations, public relations, educational consulting, leadership mentoring and development, financial, budgeting, management auditing, board/superintendent relations, administrator evaluation and best practices, and intergovernmental relations. Attorney does not share its legal fees with such consultants. Attorney may offer these services to Client upon request.

11. DISPUTE RESOLUTION.

a. Mediation. Except as otherwise set forth in this section, Client and Attorney agree to make a good faith effort to settle any dispute or claim that arises under this Agreement through discussions and negotiations and in compliance with applicable law. In the event of a claim or dispute, either Party may request, in writing to the other Party, to refer the dispute to mediation. This request shall be made within thirty (30) calendar days of the action giving rise to the dispute. Upon receipt of a request for mediation, both Parties shall make a good faith effort to select a mediator and complete the mediation process within sixty (60) calendar days. The mediator's fee shall be shared equally between Client and Attorney. Each Party shall bear its own attorney fees and costs. Whenever possible, any mediator selected shall have expertise in the area of the dispute and any selected mediator must be knowledgeable regarding the mediation process. No person shall serve as mediator in any dispute in which that person has any financial or personal interest in the outcome of the mediation. The mediator's recommendation for settlement, if any, is non-binding on the Parties. Mediation pursuant to this provision shall be private and confidential. Only the Parties and their representatives may attend any mediation session. Other persons may attend only with the written permission of both Parties. All persons who attend any mediation session shall be bound by the confidentiality requirements of California Evidence Code section 1115, et seq., and shall sign an agreement to that effect. Completion of mediation shall be a condition precedent to arbitration, unless the other Party refuses to cooperate in the setting of mediation.

b. Dispute Regarding Fees. Any dispute as to attorney fees and/or costs charged under this Agreement shall to the extent required by law be resolved under the California Mandatory Fee Arbitration Act (Bus. & Prof. Code §§ 6200, et seq.).

c. Binding Arbitration. Except as otherwise set forth in section (b) above, Client and Attorney agree to submit all disputes to final and binding arbitration, either following mediation which fails to resolve all disputes or in lieu of mediation as may be agreed by the Parties in writing. Either Party may make a written request to the other for arbitration. If made in lieu of mediation, the request must be made within sixty (60) calendar days of the action giving rise to the dispute. If the request for arbitration is made following an unsuccessful attempt to mediate the Parties' disputes, the request must be made within ten (10) calendar days of termination of the mediation. The Parties shall make a good faith attempt to select an arbitrator and complete the arbitration within ninety (90) calendar days. If there is no agreement on an arbitrator, the Parties shall use the Judicial Arbitration and Mediation Service (JAMS). The arbitrator's qualifications must meet the criteria set forth above for a mediator, except, in addition, the arbitrator shall be an attorney unless otherwise agreed by the Parties. The arbitrator's fee shall be shared equally by both Parties. Each Party shall bear its own attorney fees and other costs. The arbitrator shall render a written decision and provide it to both Parties. The arbitrator may award any remedy or relief otherwise available in court and the decision shall set forth the reasons for the award. The arbitrator shall not have any authority to amend or modify this agreement. Any arbitration conducted pursuant to this paragraph shall be governed by California Code of Civil Procedure sections 1281, et seq. By signing this Agreement, Client acknowledges that this agreement to arbitrate results in a waiver of Client's right to a court or jury trial for any fee dispute or malpractice claim. This also means that Client is giving up Client's right to discovery and appeal. If Client later refuses to submit to arbitration after agreeing to do so, Client maybe ordered to arbitrate pursuant to the provisions of California law. Client acknowledges that before signing this Agreement and agreeing to binding arbitration, Client is entitled, and has been given a reasonable opportunity, to seek the advice of independent counsel.

d. Effect of Termination. The terms of this section shall survive the termination of the Agreement.

12. **ENTIRE AGREEMENT.** This Agreement with its exhibit supersedes any and all other prior or contemporaneous oral or written agreements between the Parties. Each Party acknowledges that no representations, inducements, promises or agreements have been made by any person which are not incorporated herein, and that any other agreements shall be void. Furthermore, any modification of this Agreement shall only be effective if in writing signed by all Parties hereto.


13. **SEVERABILITY.** Should any provision of this Agreement be held by a court of competent jurisdiction to be invalid, void or unenforceable, but the remainder of the Agreement can be enforced without failure of material consideration to any Party, then this Agreement shall not be affected and it shall remain in full force and effect, unless amended or modified by mutual consent of the Parties; provided, however, that if the invalidity or unenforceability of any provision of this Agreement results in a material failure of consideration, then, to the extent allowed by law, the Party adversely affected thereby shall have the right in its sole discretion to terminate this Agreement upon providing written notice of such termination to the other Party.

14. NON-WAIVER. None of the provisions of this Agreement shall be considered waived by either Party unless such waiver is specified in writing.

15. NO THIRD PARTY RIGHTS. This Agreement shall not create any rights in, or inure to the benefit of, any third party.

16. ASSIGNMENT. The terms of this Agreement may not be assigned to any third party. Neither Party may assign any right of recovery under or related to the Agreement to any third party.

SO AGREED:

<b>CLIENT SIGNATURE</b>	<b>ATTORNEY SIGNATURE</b>
<b>Sutter County Board of Education</b>	<b>Lozano Smith, LLP</b>
BY <i>(Authorized Signature)</i>	BY <i>(Authorized Signature)</i> 
PRINTED NAME AND TITLE OF PERSON SIGNING	PRINTED NAME AND TITLE OF PERSON SIGNING Karen M. Rezendes, Managing Partner
DATE EXECUTED	DATE EXECUTED 06/09/2020





PROFESSIONAL RATE SCHEDULE  
FOR SUTTER COUNTY BOARD OF EDUCATION

1. HOURLY PROFESSIONAL RATES

Client agrees to pay Attorney by the following standard hourly rate\*:

Partner** / Senior Counsel / Of Counsel	\$ 275 - \$ 350 per hour
Associate	\$ 215 - \$ 285 per hour
Paralegal / Law Clerk	\$ 135 - \$ 195 per hour
Consultant	\$ 135 - \$ 195 per hour

\* Rates for individual attorneys within each category above vary based upon years of experience. Specific rates for each attorney are available upon request.

\*\* Rates for work performed by Senior Partners with 20 years of experience or more may range from \$350 - \$385 per hour.

2. BILLING PRACTICE

Lozano Smith will provide a monthly, itemized Statement for services rendered. Time billed is broken into 1/10 (.10) hour increments, allowing for maximum efficiency in the use of attorney time. Invoices will clearly indicate the department or individuals for whom services were rendered.

Written responses to audit letter inquiries will be charged to Client on an hourly basis, with the minimum charge for such responses equaling .5 hours. Travel time shall be prorated if the assigned attorney travels for two or more clients on the same trip.

3. COSTS AND EXPENSES

In-office copying/electronic communication printing	\$ 0.25 per page
Facsimile	\$ 0.25 per page
Postage	Actual Usage
Mileage	IRS Standard Rate

Other costs, such as messenger, meals, and lodging shall be charged on an actual and necessary basis.

Agenda Item No. 16.0

BOARD AGENDA ITEM: Closed Session – Conference with Legal Counsel – Anticipated  
Litigation

BOARD MEETING DATE: June 24, 2020

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

Action

Maggie Nicoletti

Reports/Presentation

SUBMITTED BY:

Information

Superintendent Tom Reusser

Public Hearing

PRESENTING TO BOARD:

Other (specify)

Superintendent Tom Reusser

BACKGROUND AND SUMMARY INFORMATION:

Government Code Section 54956.9  
Significant Exposure to Litigation Pursuant to Paragraph (2) or (3) of  
Subdivision (d) of Section 54956.9  
One Potential Case