

# Agenda

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## **SUTTER COUNTY BOARD OF EDUCATION**

### **Regular Meeting**

Wednesday, March 10, 2021 - 5:30 p.m.  
Sutter County Superintendent of Schools Office  
970 Klamath Lane – Board Room  
Yuba City, CA 95993

### **NOTICE TO THE PUBLIC**

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

<https://us02web.zoom.us/j/81427290948>

#### **iPhone one-tap :**

**US: +1 6699006833,,81427290948# or +12532158782,,81427290948#**

#### **Telephone:**

**Dial (for higher quality, dial a number based on your current location):**

**US: +1 669 900 6833 or +1 253 215 8782**

**Webinar ID: 814 2729 0948**

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  
Victoria Lachance, Member  
Jim Richmond, Member  
Harjit Singh, Member

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

Members of the public are given an opportunity to address the Board regarding items not listed on the agenda. *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 Public Hearing – Charter Renewal Petition of AeroSTEM Academy, Including Material Revision, Finding of Facts and Recommendations – Joe Hendrix

AeroSTEM Academy submitted a petition for charter renewal on December 23, 2020 and would like to renew its charter for a five-year period of time from July 1, 2021, through June 30, 2026. AeroSTEM Academy is also requesting to expand operations to include Grade 5 students as included within the renewal petition.

- 6.0 AeroSTEM Academy Material Revision  
Joe Hendrix **[Action Item]**

Per Education Code Section 47607(a)(3), a charter school that, concurrently with its renewal, proposes to expand operations to one or more grade levels must request a material revision to its charter, and the material revision may be made only with the approval of the chartering authority. For this reason, AeroSTEM Academy has requested the Board to approve the Material Revision to its charter as included in the renewal petition.

- 7.0 AeroSTEM Academy – Charter Renewal Petition  
Joe Hendrix – **[Action Item]**

AeroSTEM Academy submitted a petition for charter renewal on December 23, 2020, and would like to renew its charter for a five-year period of time from July 1, 2021 through June 30, 2026.

- 8.0 Approve Minutes of the February 10, 2021, Regular Meeting  
**[Action Item]**

The minutes of the February 10, 2021, Regular Meeting of the Sutter County Board of Education are presented for approval.

- 9.0 Accept 2019-2020 Sutter County Superintendent of Schools Audit Report – Jen Aras **[Action Item]**

The 2019-2020 Audit Report prepared by Crowe LLP will be presented.

- 10.0 Approve the 2020-2021 Second Interim Report  
Nic Hoogeveen **[Action Item]**

The Second Interim Report will be presented to the Board for approval.

- 11.0 Business Services Report  
11.1 Investment Statement – January 2021 – Ron Sherrod  
11.2 Facilities Update – Ron Sherrod

12.0 Approval of Lease Amendment with Arch Investments, LLC  
Ron Sherrod **[Action Item]**

Approval of the lease amendment with Arch Investments to house the  
Adult Education Program located at:

990-A Klamath Lane  
Yuba City, CA 95993

The property management company has requested a clerical revision be  
made to section 3. BASE RENT items (1) and (5) in order to clarify annual  
rent increases.

13.0 Items from the Superintendent/Board

14.0 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 Superintendent Reusser 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: Public Hearing – Charter Renewal Petition of AeroSTEM Academy, Including Material Revision, Finding of Facts, and Recommendations

BOARD MEETING DATE: March 10, 2021

AGENDA ITEM SUBMITTED FOR:

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

PREPARED BY:

Joe Hendrix

SUBMITTED BY:

Joe Hendrix

PRESENTING TO BOARD:

Joe Hendrix

BACKGROUND AND SUMMARY INFORMATION:

AeroSTEM Academy submitted a petition for charter renewal on December 23, 2020 and would like to renew its charter for a five-year period of time from July 1, 2021, through June 30, 2026. AeroSTEM Academy is also requesting to expand operations to include Grade 5 students as included within the renewal petition.

A public hearing was held regarding the petition, which included the expansion of operations to include Grade 5 students, on February 10, 2021.

Staff evaluated the petition, including the expansion of operations, and published its Findings of Fact with staff recommendation on February 23, 2021.

Another public hearing regarding the Renewal Petition and Material Revision will be held during the Sutter County Board of Education Meeting to allow all interested parties the opportunity to provide input on AeroSTEM Academy's Renewal Petition, including expanding operations to Grade 5, and to afford all interested parties, including the petitioners, an opportunity to respond to the Finding of Facts and staff recommendation regarding the Renewal Petition, including the Material Revision.

Following the public hearing, the Board will take action regarding AeroSTEM Academy's petition for charter renewal.

Copies of the Finding of Facts, Request for Material Revision and the AeroSTEM Academy's Renewal Petition are also available online at: <https://www.sutter.k12.ca.us/School-Districts-and-Charter-Schools/Sutter-County-LEAs-and-Charter-Schools/Aerostem-Academy/index.html>

## SUTTER COUNTY SUPERINTENDENT OF SCHOOLS OFFICE

970 Klamath Lane  
Yuba City, CA 95993  
(530) 822-2900

# NOTICE OF PUBLIC HEARING

**TOPIC:** AeroSTEM Academy Charter Renewal Petition; Finding of Facts;  
And Recommendation

**DATE:** Wednesday, March 10, 2021

**TIME:** 5:30 p.m.

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

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

<https://us02web.zoom.us/j/81427290948>

IPhone one-tap: 1 6699006833,,81427290948# or 12532158782,,81427290948#

Telephone: 1 669 900 6833 or 1 253 215 8782      Webinar ID: 814 2729 0948

A public hearing will be held on the provisions of the charter petition during the Sutter County Board of Education Meeting on March 10, 2020 to allow all interested parties the opportunity to provide input on AeroSTEM Academy's Renewal Petition, including expanding operations to Grade 5, and to afford all interested parties, including the petitioners, an opportunity to respond to the Finding of Facts and staff recommendation regarding the Renewal Petition and Material Revision.

A copy of the Finding of Facts (posted on February 23, 2021) and a copy of the Charter Renewal Petition are available for review during regular business hours at the Sutter County Superintendent of Schools Office, 970 Klamath Lane, Yuba City, CA 95993.

Copies of the Finding of Facts and Charter Renewal Petition are also available online at: <https://www.sutter.k12.ca.us/School-Districts-and-Charter-Schools/Sutter-County-LEAs-and-Charter-Schools/Aerostem-Academy/index.html>

FOR ADDITIONAL INFORMATION CONTACT:  
Sutter County Deputy Superintendent of Schools  
(530)822-2932

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS

FINDINGS OF FACT

AEROSTEM ACADEMY

CHARTER RENEWAL PETITION

FEBRUARY 23, 2021

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**I. Background:**

The Sutter County Board of Education ("Governing Board") is a public agency authorized by the State of California. The Governing Board approved the initial petition for AeroSTEM Academy ("AeroSTEM" or "Charter School") on appeal in 2018 after Yuba City Unified School District (YUCUSD) denied the Charter School's initial petition.

On December 23, 2020, AeroSTEM submitted its charter renewal petition ("Petition") to the County Office seeking approval to operate the Charter School for a five year term, from July 1, 2021 to June 30, 2026.

On February 10, 2021, the Sutter County Board of Education held a public hearing on the provisions of the charter to consider the level of support for the Petition. There were no comments opposing the Petition, showing a lack of support for the Charter School, or expressing concerns about the Charter School. There were comments from the Charter School's staff, parents, students, and community supporting the Charter School's Petition.

On March 10, 2021, the Sutter County Board Of Education will be holding its second public hearing regarding the Petition. Following the public hearing, the governing board will either approve or deny the Petition. The Sutter County Superintendent of Schools Office has reviewed the Petition for compliance with the requirements of the Charter Schools Act of 1992 (the "Act"), including new requirements since AeroSTEM's initial petition was granted. This document contains an analysis and findings of fact for the Sutter County Board of Education's consideration and was published at least 15 days prior to that hearing and anticipated action.

While other staff and individuals were consulted during the review and analysis of AeroSTEM's Petition, key members of the Charter Review Committee were: Joe Hendrix, Deputy Superintendent; Brian Gault, Assistant Superintendent of Educational Services; Kristi Johnson, Director of Curriculum, Instruction and Accountability; Nicolaas Hoogeveen,

Director of Internal Business Services; Kathy Mercier, Director of Human Resources; Janine Hughes, Director of Special Education; Ron Sherrod, Assistant Superintendent of Business Services; and Whitney Hardison, Coordinator of External Business.

## **II. Overview of Applicable Law and Standard of Review:**

The Act governs the creation of charter schools in the State of California. The Act states that a school district governing board considering whether to grant a charter petition "shall be guided by the intent of the Legislature that charter schools are and should become an integral part of the California educational system and that establishment of charter schools should be encouraged."<sup>1</sup>

Renewal petitions are governed by the standards and criteria described in Education Code section 47605 applicable to new petitions.<sup>2</sup> Education Code sections 47607 and 47607.2 outline further criteria applicable to renewal petitions pursuant to Assembly Bill ("AB") 1505, effective July 1, 2020.

### **A. Education Code Section 47605 Petition Review Criteria**

The Board may not deny a petition unless it makes written factual findings, specific to the particular petition, setting forth specific facts to support one or more of the following:

The charter school presents an unsound educational program for the students to be enrolled in the charter school.

1. The charter school presents an unsound educational program for the students to be enrolled in the charter school.
2. The petitioners are demonstrably unlikely to successfully implement the program set forth in the petition.
3. The petition does not contain the number of signatures. (Note, the signature requirement does not apply to a renewal petition.)
4. The petition does not contain an affirmation of certain specific conditions set forth in Education Code section 47605, subdivision (e).
5. The petition does not contain reasonably comprehensive descriptions of certain elements in its program and operations as set forth in Education Code section 47605, subdivision (c)(5)(A-O).

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<sup>1</sup> Ed. Code, § 47605, subd. (c)

<sup>2</sup> Ed. Code, § 47607, subd. (b)

6. The petition does not contain a declaration of whether or not the charter school shall be deemed the exclusive public school employer of the employees of the charter school for the purposes of the Educational Employment Relations Act ("EERA").
7. The charter school is demonstrably unlikely to serve the interests of the entire community in which the school is proposing to locate.
8. The school district is not positioned to absorb the fiscal impact of the proposed charter school.<sup>3</sup>

Charter school petitions are also required to include discussion of the impact on the chartering district, including the facilities to be utilized by the school, the manner in which administrative services will be provided, potential civil liabilities for the chartering school district, and a three year projected operational budget.<sup>4</sup>

#### **B. Education Code Sections 47607 and 47607.2 Renewal Criteria - Middle Performing Charter Schools**

Under AB 1505, charter schools are now designated as "high," "middle," or "low" performing depending on the charter school's performance on the California Dashboard.<sup>5</sup> The California Department of Education ("CDE") makes this determination for each California charter school.

For the current renewal cycle data file, the CDE has identified AeroSTEM as a middle-performing charter school. As a middle-performing school, the Board may grant a 5-year renewal term.

For middle-performing schools, a chartering authority must consider the following in its renewal petition review process:

1. The school wide performance and performance of all subgroups on the Dashboard, providing "greater weight to performance on measurements of academic performance in determining whether to grant a charter renewal"; and
2. Clear and convincing evidence, demonstrated by verified data, showing either:
  - (a) the school achieved measurable increases in academic achievement, as defined by at least one year's progress for each year in school, or

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<sup>3</sup> A school district satisfies this paragraph if it (1) has a qualified interim certification and the county superintendent of schools, in consultation with the County Office Fiscal Crisis and Management Assistance Team, certifies that approving the charter school would result in the school district having a negative interim certification, (2) has a negative interim certification, or (3) is under state receivership.

<sup>4</sup> Ed. Code § 47605, subd. (h)

<sup>5</sup> Ed. Code, §§ 47607, 47607.2



- (b) strong postsecondary outcomes equal to similar peers, as defined by college enrollment, persistence, and completion rates.<sup>6</sup>

In addition, for middle performing schools, a chartering authority may deny a charter renewal only upon making written findings, setting forth specific facts to support the finding, that the charter school:

1. Has failed to meet or make sufficient progress toward meeting standards that provide a benefit to the pupils of the school; and
2. That closure of the charter school is in the best interest of pupils; and
3. That its nonrenewal decision provided greater weight to performance on measurements of academic performance.

### **III. Analysis and Findings:**

#### **Requirement 1: Whether the charter school presents an unsound educational program for the pupils to be enrolled in the charter school.**

AeroSTEM has demonstrated success in its overall program during the course of its existence and this Petition contains a sound and robust educational program for students. (Petition, p. 14-45)

AeroSTEM's Mission, Vision, and Educational Philosophy include serving students who are seeking a different educational option and want to be prepared for next steps in their education. In addition to a state standards-based core course of study, the Charter School's program includes a strong emphasis on parental involvement, student interaction, student interest, technology acquisition, computer-based learning, laboratory work, and real-world learning environments. AeroSTEM Academy offers a unique classroom-based program (Appendix A: Daily Schedule) and the program is enriched with regular field trips, field experts as guest speakers, and job-shadow opportunities. Technology is integrated throughout the curriculum. By exploring Science, Technology, Engineering, and Mathematics ("STEM") through the lens of aerospace, students gain the knowledge and skills necessary to contribute to a dynamic, technology-intensive economy. (Summarized from Petition p. 14-19)

The Petition meets this requirement.

#### **Requirement 2: Whether petitioners are demonstrably unlikely to successfully implement the program set forth in the petition.**

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<sup>6</sup> Ed. Code, § 47607.2, subd. (b)

In order to successfully implement the program described in the Petition, Petitioners must demonstrate that they are familiar with the content of the Petition and the requirements of laws applicable to the proposed school; present a realistic financial and operational plan; have the necessary background in areas critical to the charter school's success, or have a plan for securing the services of individuals with the necessary background, including curriculum, instruction, assessment, finance and business management.

During the review of this Petition, AeroSTEM's leadership has been able to demonstrate sufficient familiarity with the content of the Petition and requirements of laws applicable to the school. The Charter School's leadership was able to answer questions regarding program specifics, including how AeroSTEM's program is geared toward the success of their population of students. While State legislation regarding funding has changed and may continue changing due to COVID-19, AeroSTEM's financial and operational plans are realistic. Its current and anticipated enrollment is relatively stable and its multi-year budget is consistent with program offerings. Petitioners have the necessary background in areas critical to the Charter School's success as evidenced by: AeroSTEM's Governing Board has a broad range of education and experience, such as governing board experience, teaching experience, aeronautics experience, and university administration experience; AeroSTEM's school administrator has a Masters in Curriculum and Instruction and Masters in Educational Leadership, and is appropriately credentialed with prior charter school administration experience in curriculum, instruction, assessment, and special education; AeroSTEM contracted with an outside agency to secure finance and business management support services and has been assigned an accountant with California Association of School Business Officials (CASBO) Chief Business Officer (CBO) certification as well as public school CBO experience; and AeroSTEM has a demonstrated history of successfully implementing its program since 2018.

Based on a review of budget documents provided by AeroSTEM (Appendix: Budget Projection) and their first interim budget, it appears the Charter School is in a viable financial position. Per the five-year budget summary, AeroSTEM is projected to meet its financial obligations in the current year and all subsequent years. The rates used are based on the most recent Local Control Funding Formula ("LCFF") calculator and the assumptions used appear reasonable based on historical trends. It is noted, due to State cash deferrals during the 2020-21 fiscal year, the charter anticipates needing a Tax Revenue Anticipation Note (TRAN) to ensure solvency. All projections appear accurate and generally accepted during the current financial climate.

The Petition meets this requirement.

**Requirement 3: Whether the petition contains the required number of signatures.**

Renewal petitions are not required to meet this requirement.

**Requirement 4: Whether the petition contains an affirmation of each of the conditions described in Education Code section 47605(e).**

The petition contained an *Affirmations and Declaration* document (pages 4-6) and a *Charter School Assurances* document (Appendix: Form C) containing affirmations of the conditions described in Education Code section 47605(e). While these two documents did not explicitly mention Education Code 47605(e)(4) and Education Code 47605(e)(5), the petition addresses both of those conditions as follows:

- Affirmation regarding Education Code 47605(e)(4) is found in Element Eight: Admission Policies and Procedures (pages 65 & 66).
- The Charter School confirmed it does not operate in partnership with the California National Guard as discussed in Education Code 47605(e)(5) and it has provided assurance within the petition that it will “follow any and all other federal, state, and local laws and regulations” that applied to the petitioner or operation of the Charter School (Appendix Form C), thereby addressing the condition in EC 47605(e)(5) if it engages in a partnership with the California National Guard.

The Petition meets this requirement.

**Requirement 5: Whether the petition contains a reasonably comprehensive description of the specific elements described in Education Code section 47605, subdivision (c)(5)(A-O).**

The Petition, overall, contains a reasonably comprehensive description of the specified elements.

In addition to the description of elements, the Petition provides the required discussion of the impact on the chartering district, including the facilities to be utilized by the school, the manner in which administrative services will be provided, and potential civil liability effects (pages 97 & 98), as well as the required multi-year projected operational budget (Appendix: Budget Projection).

The Petition meets this requirement.

**Requirement 6: Declaration of whether the charter school is deemed exclusive public school employer for purposes of EERA.**

The petition states that, “AeroSTEM Academy shall be deemed the exclusive public school employer of the employees of the Charter School for purposes of the Educational Employment Relations Act.” [Ref. Education Code Section 47605(c)(6)] (Page 4 and Appendix: Form C).

The Petition meets this requirement.

**Requirement 7: Whether the charter school is demonstrably unlikely to serve the interests of the entire community in which the school is proposing to locate.**

The Review Committee did not find sufficient evidence that AeroSTEM is demonstrably unlikely to serve the interests of the entire community in which the school is located.

The Petition meets this requirement.

**Requirement 8: Whether the county office is not positioned to absorb the fiscal impact of the proposed charter school.**

The County Office does not currently meet any of the fiscal criteria articulated in Education Code section 47605 (c)(8) to indicate it is not positioned to absorb the fiscal impact of the Charter School, within the meaning of that section. (See footnote) There is no express requirement for petitioners to include information regarding these criteria within the Petition.

The Petition meets this requirement.

**Requirement 9: Review of charter school's school wide performance and performance of all subgroups of pupils served by the charter school on the state and local indicators on the Dashboard.**

A charter authority evaluating a middle-performing school must first consider the schoolwide performance and performance of all subgroups on the Dashboard, and shall provide "greater weight to performance on measurements of academic performance in determining whether to grant a charter renewal." The Dashboard data is based on a scale of colors with Blue being the best/highest rating and Red as the worst/lowest rating. The spectrum in highest to lowest is as follows: Blue, Green, Yellow, Orange, and Red. Due to the limited size of AeroSTEM’s grade level testing groups, a color

was not assigned to any of the indicators. (Academic, Suspension, or Chronic Absenteeism). Instead, Academic Indicators include the distance from standard and percent meeting or exceeding standards. When the next Dashboard is published, change data can be determined.

### A. Overall Dashboard Performance

The Charter School's Dashboard performance in 2019<sup>7</sup> as compared to the statewide data is summarized as follows:

Indicator	2019 Dashboard		
	AeroSTEM	Statewide	Yuba City Unified
<b>English Language Arts (“ELA”)</b>	48.39% meeting/exceeding standards <b>1.5 points below standard</b>	51.10% meeting/exceeding standards <b>2.5 points below standard</b>	47.68% meeting/exceeding standards <b>9.3 points below standard</b>
<b>Mathematics</b>	27.41% meeting/exceeding standards <b>46.5 points below standard</b>	39.73% meeting/exceeding standards <b>33.5 points below standard</b>	29.59% meeting/exceeding standards <b>51 points below standard</b>
<b>Suspension Rate</b>	1.1% suspended at least once	3.4% suspended at least once	6.2% suspended at least once
<b>Chronic Absenteeism Rate</b>	17.4% chronically absent	10.1% chronically absent	11.4% chronically absent

### B. ELA Dashboard Performance

Based on the Dashboard ratings shown in Part A (distance from standard), above, there is evidence that AeroSTEM is performing satisfactorily in comparison to statewide data. In comparison to Yuba City Unified School District, overall, AeroSTEM is performing slightly above All Students.

<sup>7</sup> Note, the most recent Dashboard data is from the 2018-2019 school year. Dashboard data for the 2019-2020 school year was not assessed statewide given the school closures due to COVID-19

Statistically significant student groups in this category include Two or More Races, White, and Socioeconomically Disadvantaged. While students who are identified as Two or More Races and White are scoring above All Students and the State average, students identified as Socioeconomically Disadvantaged are scoring below. Since there was no Dashboard in 2020, change comparisons can not be determined until a new Dashboard is produced that includes academic data.

### **C. Mathematics Dashboard Performance**

Based on the Dashboard ratings shown in Part A (distance from standard), above, there is evidence that AeroSTEM is performing significantly lower in comparison to statewide data. However, in comparison to Yuba City Unified School District, overall, AeroSTEM is performing slightly above All Students. Statistically significant student groups in this category include Two or More Races, White, and Socioeconomically Disadvantaged. While students that are identified as Two or More Races and White are scoring above All Students and the State average, students identified as Socioeconomically Disadvantaged are scoring below. Since there was no Dashboard in 2020, change comparisons can not be determined until a new Dashboard is produced that includes academic data.

### **D. Suspension Rate Dashboard Performance**

Based on the Dashboard ratings shown in Part A, above, there is evidence that AeroSTEM students are suspended less in comparison to statewide data and Yuba City Unified School District. Statistically significant student groups in this category include Two or More Races, White, Hispanic, and Socioeconomically Disadvantaged. While students that are identified as Two or More Races and White are suspended less than All Students statewide, students identified as Hispanic and Socioeconomically Disadvantaged are suspended slightly more.

### **E. Chronic Absenteeism Dashboard Performance**

Based on the Dashboard ratings shown in Part A, above, there is evidence that the Chronic Absenteeism rate of AeroSTEM students is higher in comparison to statewide data and Yuba City Unified School District. Statistically significant student groups in this category include Two or More Races, White, Hispanic, and Socioeconomically Disadvantaged. Chronic Absenteeism rates of all statistically significant student groups are comparable to All Students statewide. Since there was no Dashboard in 2020, change comparisons can not

be determined until a new Dashboard is produced that includes chronic absenteeism data. The charter school acknowledges that this is an area of growth and believes that in addition to tiered re-engagement strategies, the addition of a counselor one day per week will support student engagement.

The Petition meets this requirement.

**Requirement 10: Clear and convincing evidence, demonstrated by verified data, showing measurable increases in the charter school's academic achievement, as defined by at least one year's progress for each year in school. (Ed. Code, § 47607.1(b)(3).)**

For a middle-performing school, the chartering authority must consider clear and convincing evidence, demonstrated by verified data, showing the school achieved measurable increases in academic achievement, as defined by at least one year's progress for each year in school. In essence, the chartering authority must consider whether the charter school academically progressed from the previous school year. Since AeroSTEM does not have two consecutive years of comparison data for the Dashboard or the California Assessment of Student Performance (“CAASPP”) due to the absence of testing in Spring 2020 because of COVID-19, student progress on Edmentum Exact Path, a national normed assessment, is used to demonstrate progress.

**A. Verified Data: Edmentum Exact Path**

**Reading Assessments**

	<b>August 2019</b>	<b>January 2020</b>	<b>August 2020</b>	<b>Progress-August 2019-August 2020</b>	<b>Cohort Progress</b>
<b>6<sup>th</sup> Grade</b>	37%	60%	54%	+17%	N/A
<b>7<sup>th</sup> Grade</b>	67%	70%	69%	+2%	+32%
<b>8<sup>th</sup> Grade</b>	27%	36%	64%	+37%	-3%
<b>9<sup>th</sup> Grade</b>	27%	31%	52%	+25%	+25%
<b>10<sup>th</sup> Grade</b>	75%	88%	42%	-33%	+15%

**Language Arts Assessments**

	<b>August 2019</b>	<b>January 2020</b>	<b>August 2020</b>	<b>Progress-August 2019-August 2020</b>	<b>Cohort Progress</b>
<b>6<sup>th</sup> Grade</b>	64%	70%	75%	+11%	N/A
<b>7<sup>th</sup> Grade</b>	80%	88%	87%	+7%	+23%
<b>8<sup>th</sup> Grade</b>	74%	65%	80%	+6%	+0%

<b>9<sup>th</sup> Grade</b>	36%	61%	68%	+32%	-6%
<b>10<sup>th</sup> Grade</b>	100%	88%	53%	-47%	+17%

### Math Assessments

	August 2019	January 2020	August 2020	Progress-August 2019-August 2020	Cohort Progress
<b>6<sup>th</sup> Grade</b>	32%	55%	45%	+13%	N/A
<b>7<sup>th</sup> Grade</b>	60%	64%	53%	-7%	+21%
<b>8<sup>th</sup> Grade</b>	36%	32%	52%	+16%	-8%
<b>9<sup>th</sup> Grade</b>	18%	25%	52%	+34%	+16%
<b>10<sup>th</sup> Grade</b>	86%	100%	33%	-53%	+15%

### Cohort Progress - August 2019 to August 2020

Cohort	Reading	Language Arts	Math
<b>7<sup>th</sup> Grade Cohort</b> 6th grade 2019 7th grade 2020	+32%	+23%	+21%
<b>8<sup>th</sup> Grade Cohort</b> 7th grade 2019 8th grade 2020	-3%	+0%	-8%
<b>9<sup>th</sup> Grade Cohort</b> 8th grade 2019 9th grade 2020	+25%	-6%	+16%
<b>10<sup>th</sup> Grade Cohort</b> 9th grade 2019 10th grade 2020	+15%	+17%	+15%

The Charter School provided its Edmentum Exact Path results for August 2019, January 2020, and August 2020 for analysis. The data is categorized by Reading, Language Arts and Mathematics results. The assessments taken in August 2020 were done virtually as opposed to August 2019 and January 2020, which were administered in person prior to COVID-19 school closures. AeroSTEM acknowledges that the data from August 2020 may not be an accurate representation of student levels of achievement due to uncontrolled factors related to virtual administration. Our analysis is based on the available data above.

**Reading** - All grade levels showed positive increases from August 2019 to August 2020 with the exception of 10th grade, which declined by 33%. All cohorts showed positive increases with the exception of the 8th grade cohort which declined by 3%.

**Language Arts** - All grade levels showed positive increases from August 2019 to August 2020 with the exception of 10th grade, which declined by 47%. The 7th and



10th grade cohorts showed positive increases, while 8th grade grew by 0% and 9th grade declined by 6%.

**Math** - All grade levels showed positive increases from August 2019 to August 2020 with the exception of 7th grade, which declined by 7%, and 10th grade, which declined by 53%. All cohorts showed positive increases with the exception of the 8th grade cohort which declined by 8%.

**Overall** - Evidence, demonstrated by verified data, showed measurable increases in the charter school's overall academic achievement. A general cohort analysis identified possible focus areas for improvement, such as Seventh Grade Reading, Math, and Language Arts as well as Eighth Grade Language Arts.

This demonstrated student achievement is sufficient to meet this requirement.

**IV. Recommended Findings of Fact:**

It is recommended that the Sutter County Board of Education approve the Charter School's Renewal Petition. Holistically, the Petition meets the requirements for renewal and closing AeroSTEM Academy would not be in the best interest of the pupils.

BOARD AGENDA ITEM: AeroSTEM Academy-Material Revision

BOARD MEETING DATE: March 10, 2021

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

Action

Joe Hendrix

Reports/Presentation

SUBMITTED BY:

Information

Joe Hendrix

Public Hearing

PRESENTING TO BOARD:

Other (specify)

Joe Hendrix

BACKGROUND AND SUMMARY INFORMATION:

Per Education Code Section 47607(a)(3), a charter school that, concurrently with its renewal, proposes to expand operations to one or more grade levels must request a material revision to its charter, and the material revision may be made only with the approval of the chartering authority. For this reason, AeroSTEM Academy has requested the Board to approve the Material Revision to its charter as included in the renewal petition.

A public hearing on the provisions of the renewal petition containing the material revision was held on February 10, 2021. Staff evaluated the petition and published its Findings of Fact with staff recommendation on February 23, 2021. A public hearing will be held during the Sutter County Board of Education Meeting to allow all interested parties the opportunity to provide input on AeroSTEM Academy's Renewal Petition, including expanding operations to Grade 5, and to afford all interested parties, including the petitioners, an opportunity to respond to the Finding of Facts and staff recommendation regarding the Renewal Petition, including the Material Revision. Following the public hearing, the Board will take action regarding AeroSTEM Academy's request for a Material Revision.

Reference: Education Code Sections 47605 & 47607

Copies of the Finding of Facts, Request for Material Revision and the AeroSTEM Academy's Renewal Petition are also available online at: <https://www.sutter.k12.ca.us/School-Districts-and-Charter-Schools/Sutter-County-LEAs-and-Charter-Schools/Aerostem-Academy/index.html>

# Charter School Request for Material Revision to Charter

School Date submitted: \_\_\_\_\_ December 22, 2020

## Education Code 47607(a)(2)

Renewals and material revisions of charters are governed by the standards and criteria in Section 47605, and shall include, but not be limited to a reasonably comprehensive description of any new requirement of charter schools enacted into law after the charter was originally granted or last renewed.

*This document is a template for your revision request. Please use as many pages as needed in order to ensure that your request is thoroughly described.*

### Please complete all parts of each of the following sections:

1. Address any new requirements of charter schools enacted into law after the charter was originally granted or last renewed that are relevant to your school. If none are relevant to your school please indicate with 'NA'.

NA- All updates and revisions current with law were included in the renewal petition submitted December 23, 2020 and scheduled for vote on March 10, 2021.

2. Provide the following information:
  - a. a description of proposed material revision that includes:
    - i. sufficient detail and background information as to why the material revision is necessary
    - ii. how it will impact charter and authorizing entity

AeroSTEM Academy is seeking to add grade 5 to the grade levels it teaches to serve as an introductory year to institute beginning STEM conceptual training for students so that they are better prepared to enter middle and high school Project Lead the Way, C-STEM, and aeronautical pathways. In addition, the community has expressed a desire for their students to enter a STEM education in grade 5 as a transitional year rather than wait for middle school or high school grade levels. Grade 5 has been an academically challenging year for many students historically, as the increased rigor of the standards causes some students to have difficulty keeping on pace. By choosing this year as a transitional year, AeroSTEM teachers can establish a rapport with students, provide a solid base of STEM procedures and concepts to start their STEM explorations, and bring families into the process of school-home relationship building and parent training in technology to ease the processes of learning in the adolescent developmental years.

There is an expected fiscal impact to AeroSTEM Academy in adding additional facility space, teachers and staff, curriculum, and supplies for students. This fiscal expense will be balanced by the increased enrollment of students and will be planned for in a fiscally responsible manner compliant with all state and local laws.

The Charter does not foresee any impact of the revision to add grade 5 to the school to the authorizing entity, as the AeroSTEM Academy currently operates independently and provides all of its own employees, fiscal management, and special education services.

- b. estimated fiscal impact of the material revision

There is no estimated fiscal impact of the material revision to the chartering authority.

- c. charter school governing board action related to this material revision

The AeroSTEM Academy Board approved the submission of the Charter Revision outlined within the Charter Renewal Petition to add grade 5 at their regular board meeting on December 14, 2020.

3. Requested Revision(s) to Existing Charter Document: Include
  - a. original language of the approved petition
  - b. the page number of the current approved petition for each change that you are requesting
    - i. This can be provided as a redline Word attachment to this template. Use track changes to strike out language to be deleted (~~language to be deleted~~) and underline language to be added (language to be added)
    - ii. Minor editing changes, formatting should not be included

Changes specific to the addition of grade 5 are found in the AeroSTEM Academy Charter Renewal Petition in the the pdf saved final redline version on the following pages, also attached:

Page 9- Introduction  
Page 15- Philosophy  
Page 17- Students to be Served  
Pages 22-26- Middle School Proposed Course List  
Page 36- Instructional Minutes

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Page 9- Introduction  
Page 15- Philosophy  
Page 17- Students to be Served  
Pages 22-25- Middle School Proposed Course List  
Page 33- Instructional Minutes

Material Revision requested by:

Katheryn Smith-McQuerry, Director of AeroSTEM Academy

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Print name Title

Redline Version (saved as pdf)

## Introduction

The Yuba-Sutter region is situated within the Sacramento Valley, lending itself to diverse STEM opportunities. First, it is not far from the Silicon Valley, home to the world's high-tech corporations. Second, it is less than an hour from Sacramento International Airport, and third, it is part of an agriculture community with field and water management programs, and it is adjacent to several community airports, all of which are expanding UAV applications as solutions to management and economic concerns. It is an area ripe for a new generation of technological performing civic citizens.

In the fall of 2018, the Charter School ~~will~~ opened its doors to 6<sup>th</sup> through 9<sup>th</sup> grades, adding the subsequent grade level with each successive year. In the fall of 2021, the final high school grade level will be incorporated so that students may graduate with a fully WASC Accredited high school education. AeroSTEM will be adding grade 5 also in the 2021-22 school year.

AeroSTEM Academy's founding team recognizes the career opportunities and is eager to raise up the future of our Yuba-Sutter homeland. We seek to strengthen the sense of pride young minds gain when they set goals for their dreams, discover possibilities and pathways, and design a satisfying and enriching course of action. Setting goals, establishing commitment, and persevering will be the primary "muscles" we exercise through academic rigor and hands-on experiences. We hope to further convey the need for such disciplines by involving families in the learning process. Families tend to have the most influence over children, and together we can strengthen community expectations.

Through this charter petition, the AeroSTEM Academy founders represent their mission and vision for providing an educational program conducive to the 21<sup>st</sup> Century technology-based society within the context of the Yuba-Sutter region and the surrounding Sacramento Valley. We invite Sutter County Board of Education to join us in this adventure by authorizing this charter.

## School Leadership Biographies

Utilizing the expertise of our leadership group and the input of our excellent teaching staff, we have laid out our unique educational approach that will be available to students attending.

### Leadership in School Organization and Administration

~~Chris Mahurin, Executive Director, has worked in education for over 17 years as a group home tutor, classroom teacher, alternative program developer, personalized learning teacher and administrator for CORE. Chris graduated with Highest Honors from the University of California, Santa Barbara with a double major in Philosophy and Religious Studies. He holds a Single Subject Teaching Credential in Social Science and an Administrative Services Credential. Chris continues to advocate for alternative education with every opportunity.~~

**Kathy Smith-McQuerry, School Director and Special Education Director for AeroSTEM Academy**, has worked in education for over 20 years as a Foster Parent and Group Home Manager, Special Education and General Education Teacher, and Science Based Charter School Director and Program Developer. Kathy graduated from the California State University, Chico with a double Master's degree in Educational Leadership and Curriculum and Instruction. She holds

# Philosophy

AeroSTEM Academy provides an educational model for 6<sup>th</sup>-8<sup>th</sup>5<sup>th</sup>-12<sup>th</sup> grade students who value learning and want to prepare for their future career now. By setting goals, mapping learning pathways, and committing to academic rigor, students will create advanced multiple career opportunities for themselves. Consistent with charter school law, the Charter School utilizes a hybrid learning approach that integrates both classroom instruction and independent learning. All students are expected to become proficient in the following:

- California State Content Standards: All students will demonstrate course-work knowledge and performance that is consistent with the Common Core State Standards (“CCSS”), Next Generation Science Standards (“NGSS”), English Language Development Standards (“ELD” and remaining State Content Standards (collectively referred to herein as “State Standards”).
- Performance-based skills: All students will be effective readers, communicators, and critical thinkers, and will be able to work collaboratively with others and develop relevant STEM skill sets toward accomplishing goals.
- Character Development: All students will respect themselves and others. They will develop a Growth Mindset—showing a desire to learn, embracing challenges and overcoming obstacles.

Our educational philosophy will well serve those who are seeking a different educational option and want to be prepared for next steps in their education. It includes a strong emphasis on parental involvement, student interaction, student interest, technology acquisition, computer-based learning, laboratory work, and real-world learning environments.

## **What It Means to be an “Educated Person” in the 21<sup>st</sup> Century**

AeroSTEM Academy believes that an educated person in the 21st century is someone who is a self-motivated, competent, and a lifelong learner. The learner has achieved proficiency with the State Standards in all core academic areas, and is able to read, write, speak, and problem solve with clarity and precision. The learner is able to use digital technology and communication tools to access, manage, integrate, and evaluate information; to construct new knowledge; and to communicate effectively. The learner is able to think critically as well as to challenge and to question. Such a person understands the interrelationship of history, science, literature, and the arts. The learner has determined goals and direction for the future. It is the goal of the Charter School to help instill in students a desire to use their acquired knowledge and skills to benefit their local community as well as the world in which they live.

AeroSTEM Academy subscribes to Stanford psychologist Carol Dweck’s “Growth Mindset” philosophy for learners. Counter to the self-esteem movement in which students are praised for their effort, which may inadvertently cover achievement gaps, Growth Mindset intends to expose and close those gaps by *praising learning*. When students realize that, like a muscle, they can grow their brains, improve their intelligence, and learn a skill that once seemed impossible, their refocused perception “plays a key role in their motivation and achievement.” Response to mistakes is the gym where a growth mindset exercises. When seen as a springboard to learn, overcome, and bolster abilities, students actually welcome mistakes. Dr. Dweck adds: “This *growth mindset* is based on the belief that your basic qualities are things you can cultivate through your efforts. Although people may differ in every which way — in their initial talents and aptitudes,

- AeroSTEM Academy will offer a distinctly different choice in public education for families in Yuba City Unified School District, Sutter County, and its contiguous counties.
- AeroSTEM Academy will enable students to understand the importance of their work and how it connects to their future plans.
- AeroSTEM Academy will empower each student to become college and career ready.

## Students to be Served

The AeroSTEM Academy independent study program is available to all students in grades 5-12 who reside in Yuba City Unified School District, Sutter County, and its contiguous counties (Yuba, Yolo, Colusa, Sacramento, Butte, and Placer), as required by Education Code Section 51747.3. The AeroSTEM Academy site-based program is open to all students in California. We offer our parent and student constituents alternatives to traditional schools. The Charter School will serve families who desire a standards-based approach to education, with STEM emphasis.

Beginning in 2018-19 school year, a full range of educational services will be available to students in grades 6 – 9. An additional high school grade will be offered each subsequent year: 10<sup>th</sup> grade in 2019-20, and 11<sup>th</sup> grade in 2020-21. Finally, in school year 2021-22, AeroSTEM Academy will add grades 5 and 12 to complete the build-out, serving grades 5 – 12. Enrollment projections by grade level are as follows:

Enrollment Projections					
Grade level	2018-19	2019-20	2020-21	2021-22	2022-23
6 <sup>th</sup>	25	25	25	25	25
7 <sup>th</sup>	25	25	25	25	25
8 <sup>th</sup>	25	25	25	25	25
9 <sup>th</sup>	20	25	25	25	25
10 <sup>th</sup>		20	25	25	25
11 <sup>th</sup>			20	25	25
12 <sup>th</sup>				20	25
Total Enrollment:	95	120	145	170	175

### Enrollment Projections:

Grade Level	2020-21 (current)	2021-22	2022-23	2023-24	2024-25	2025-26
5		25	30	40	50	50
6	29	40	50	50	50	50
7	32	35	45	50	50	50
8	26	40	35	45	50	50
9	24	26	30	30	30	30
10	16	24	26	30	30	30
11	9	16	24	26	30	30
12		9	16	24	26	30
Independent study (20% max. ad.)	2	Up to 42	Up to 50	Up to 58	Up to 62	Up to 64



Middle School Proposed Course List			
	Course	Grades Offered	Grading
	<a href="#"><u>US History and Geography</u></a>	<a href="#"><u>5</u></a>	<a href="#"><u>A-F</u></a>
History / Social Science	World History (Ancient Civilizations)	6	A-F
	World History (Medieval and Modern Times)	7	A-F
	U.S. History	8	A-F
English Language Arts	ELA <a href="#"><u>5, 6,7,8</u></a>	<a href="#"><u>5, 6,7,8</u></a>	A-F
Mathematics	Math <a href="#"><u>5, 6,7,8</u></a>	<a href="#"><u>5, 6,7,8</u></a>	A-F
Science	Science <a href="#"><u>5, 6,7,8</u></a>	<a href="#"><u>5, 6,7,8</u></a>	A-F
STEM	Design and Modeling	6	A-F
	Flight and Space	7	A-F
	Automation and Robotics	8	A-F

### **History / Social Science**

**US History and Geography** – This fifth-grade course covers American history from the first migrations into the Americas through the 20th century. Intense interaction with the personalities, places, and events that structured our nation leads students to be both keen observers of and informed participants in U.S. history.

Curriculum: *History Alive! - America's Past!*, TCI

[Discovering Our Past - A History of the United States, Glencoe](#)

**World History (Ancient Civilizations)** – This sixth-grade course develops student knowledge of ancient civilizations throughout the world and world geography. Students study the development of human civilizations, exploring: (1) human movement; (2) political and legal institutions; (3) trade networks; (4) human technology; and (5) religious and philosophical systems. Students will have the opportunity to explore primary and secondary resources in this course.

Curriculum: *History Alive! – The Ancient World*, TCI

*Discovering Our Past - Ancient Civilization*, Glencoe

**World History (Medieval and Modern Times)** – In the seventh grade, students will examine the development and influence of major world cultures in history from the end of the Roman Empire through the Middle Ages including the Renaissance, the Reformation, and the Enlightenment. Particular emphasis will be placed on the synthesis of the history of humanity during the timeframe.

Curriculum: *History Alive! – The Medieval World and Beyond*, TCI

*Discovering Our Past - Medieval and Early Modern Times*, Glencoe

**U.S. History** – In the eighth grade, students will examine the development and influences surrounding the birth and early history of the United States of America. The course begins with the Declaration of Independence and its assertions, presumptions, and claims; then, students look back to the Enlightenment and Age of Exploration to trace the development of the document and its effect on later events in U.S. history.

Curriculum: *History Alive! – The United States Through Industrialism*, TCI  
*Discovering Our Past - The American Journey*, Glencoe

### **English Language Arts (“ELA”)**

ELA 5- Our complete 5th grade English Language Arts curriculum is made up of three main components: Literature units, Science and Social Studies units, and independent reading. Together, these three components build students' knowledge and understanding of the world, and support student mastery of all literature, informational, writing, speaking and listening, language, and foundational skills standards.  
Curriculum: *Journeys*, Houghton Mifflin Harcourt

**ELA 6** – Grade six ELA focuses on four main areas: (1) citing textual evidence to support analysis and interpretation of texts; (2) determining the themes, main ideas, and purposes of texts; (3) understanding and describing the development of textual elements; and (4) analyzing and evaluating arguments based on strength of evidence and logical reasoning. Students will be transitioning from elementary to middle school and the level of academic expectation and rigor is likely to be a significant departure from what they have previously experienced. ELA 6 is structured so that students develop gradual comfort with the increased academic expectations of middle school ELA. This course introduces student to AeroSTEM Academy’s college preparatory expectations for reading and writing.

Curriculum: *My Perspective*, Pearson

**ELA 7** – Students will focus on comprehending, analyzing, and evaluating complex texts, both fiction and nonfiction. Students practice writing, speaking, listening and utilizing skills needed for success in college and career. Moreover, the course will integrate grammar, sentence structure, and vocabulary lessons.

Curriculum: *My Perspective*, Pearson

**ELA 8** – In the culminating middle school ELA course, students will focus on reading and writing fluency in preparation for high school, college, and career readiness. Special emphasis is placed on historical fiction and primary sources. Additionally, the course will integrate grammar, sentence structure, and vocabulary lessons.

Curriculum: *My Perspective*, Pearson

### **Mathematics**

Math 5- This course develops student understanding of fractions, decimals, patterns, and measurement. It is broken into three focus areas: (1) solving addition, subtraction, multiplication, and division of fractions and decimals; (2) graph and analyze data while recognizing relationships and patterns; and (3) understand, identify, and compare area and volume of shapes and figures, and begin using conversions to solve problems. Students will explore mathematical concepts through practical applications with hands-on computing, engineering, and robotics activities. The hands-on computing, engineering, and robotics activities help students make meaningful connections between abstract math concepts and real-life applications.

Curriculum: *GO MATH!*, Houghton Mifflin Harcourt  
*C-STEM Math*, UC Davis

**Math 6** – This course develops student understanding of ratios, proportions, and basic equations and functions. It is broken into four focus areas: (1) connecting ratio and rate to whole number multiplication and division and using concepts of ratio and rate to solve problems; (2) completing understanding of division of fractions and extending the notion of number to the system of rational numbers, which includes negative numbers; (3) writing, interpreting, and using expressions and equations; and (4) developing understanding of statistical thinking.

Curriculum: *GO MATH!*, Houghton Mifflin Harcourt  
*C-STEM Math*, UC Davis

**Math 7** – This course develops student understanding of ratios and proportional reasoning and arithmetic with rational numbers. It is broken into four focus areas: (1) developing understanding of and applying proportional relationships; (2) developing understanding of operations with rational numbers and working with expressions and linear equations; (3) solving problems involving scale drawings and informal geometric constructions, and working with two- and three-dimensional shapes to solve problems involving area, surface area, and volume; and (4) drawing inferences about populations based on samples.

Curriculum: *GO MATH!*, Houghton Mifflin Harcourt  
*C-STEM Math*, UC Davis

**Math 8** – This course develops student understanding of linear algebra. It is broken into three focus areas: (1) formulating and reasoning about expressions and equations, including modeling an association in bivariate data with a linear equation, and solving linear equations and systems of linear equations; (2) grasping the concept of a function and using functions to describe quantitative relationships; (3) analyzing two- and three-dimensional space and figures using distance, angle, similarity, and congruence, and understanding and applying the Pythagorean theorem.

Curriculum: *GO MATH!*, Houghton Mifflin Harcourt  
*C-STEM Math*, UC Davis

## **Science**

**Science 5** - In this integrated Science course, aligned with the Next Generation Science Standards, students will begin exploring the cross-cutting concepts of energy and matter, including cause and effect principles, and how empirical evidence is important to the scientific method. Next, through inquiry students will begin to explore Earth's organisms and their place within Earth's ecosystem. Students will then start to understand Earth's place in the universe including stars and the solar system, and they will finish with an introduction to how human activity plays a role within the Earth systems.

Curriculum: *Inspire Science*, McGraw-Hill  
*Science Techbook*, Discovery Education

**Science 6** - In this Integrated Science course, aligned with the Next Generation Science Standards, students explore the cross-cutting concepts of structure and function, patterns, systems, and system models while learning about weather and climate, energy, and the organization of living things. The year begins with an introduction to

structure of living things from cell to organism. Students discover the ways in which behavior, environment, and genetic factors impact the survival and growth of organisms. The second half of the year focuses on learning about the weather and climate, including the underlying causes of Earth's weather patterns. Finally, students embark on an inquiry of global climate change and engage in engineering activities to explore ways in which to minimize human impact on the environment.

Curriculum: *Inspire Science*, McGraw-Hill

*Science Techbook*, Discovery Education

**Science 7** - In this Integrated Science course, aligned with the Next Generation Science Standards, students explore the crosscutting concepts of energy and matter, including cause and effect and flows, cycles, and conservation. Students will engage these crosscutting concepts while learning about matter and energy travels through an ecosystem. Next students will explore the history of the earth in relationship to natural resources. The second half of the year, students will be able to explain structures and properties of matter using major principles of chemistry. Finally, students will consider human impact on these systems and explore engineering approaches to these concepts.

Curriculum: *Inspire Science*, McGraw-Hill

*Science Techbook*, Discovery Education

**Science 8** - In this Integrated Science course, aligned with the Next Generation Science Standards, students explore the cross-cutting concepts of stability and change along with scale, proportion, and quantity. These concepts inform their study of the history of the earth, space systems, waves and electro-magnetic radiation, energy, forces and interactions, and natural selection/ inheritance. Students consider human impact on these systems and explore engineering approaches to these concepts.

Curriculum: *Inspire Science*, McGraw-Hill

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Curriculum: *Inspire Science*, McGraw-Hill

————— *Science Techbook*, Discovery Education

## **STEM**

### **5th grade STEM:**

Students will start with building projects/challenges that promote teamwork while structuring the foundations of design. They will then move on to basics in circuitry, where they will build projects with circuit components and will learn block coding for some of these projects. Using code.org, LEGO Mindstorms and CSTEM, students will combine their knowledge and build robots to aid them in survivalist theme challenges.

### **6th Grade STEM:**

Students start the year learning the basics of team work by working through timed challenges and learning entrepreneurial skills. They then learn to work together to design projects that follow the history of innovation and contribution to engineering. Students apply their knowledge to build and code robots and prepare for competition level challenges.

### **7th grade STEM:**

Flight and Space, Venture Lab, Code.org and C-STEM

### **8th grade STEM:**

Automation and Robotics, Code.org, App Creators, CSTEM

**Design and Modeling** — Sixth grade students will discover the design process and develop an understanding of the influence of creativity and innovation in their lives. They are then challenged and empowered to use and apply what they've learned throughout the unit to design a therapeutic toy for a child who has cerebral palsy.

Curriculum: *Project Lead the Way*

**Flight and Space** — The exciting world of aerospace comes alive through flight and space. Seventh grade students will explore the science behind aeronautics and use their knowledge to design, build, and test an airfoil.

Curriculum: *Project Lead the Way*

**Automation and Robotics** — Students will learn about the history and impact of automation and robotics as they explore mechanical systems, energy transfer, machine automation, and computer control systems. Using the VEX Robotics platform, eighth grade students will apply what they know to design and program traffic lights, robotics arms, and more.

Curriculum: *Project Lead the Way*

# Instructional Minutes

AeroSTEM Academy offers, at a minimum, the number of minutes of instruction required by Education Code Section 47612.5(a) and its implementing regulations. AeroSTEM Academy reserves the right to refine its master calendar at any time. (Appendix G: 2018-2019 Master Calendar)

## Instructional Minutes

Unless otherwise required by law, sStudents in AeroSTEM Academy must meet the same required number of minimum annual instructional minutes as their peers in any public school. The following minimum minutes of instruction are offered annually:

- Grades 56-8: 54,000 Minutes
- Grades 9-12: 64,800 Minutes

In addition, AeroSTEM Academy will maintain an annual school calendar with no fewer than 175 of instructional days.

# Independent Study

AeroSTEM Academy's Personalized Learning structure uses independent study to meet the educational needs of pupils enrolled in the Charter School. Independent study is an alternative education program designed to supplement the knowledge and skills of the core curriculum. AeroSTEM Academy shall provide appropriate services and resources to enable pupils to complete their independent study successfully. The following written policies have been adopted by the Board for implementation at the Charter School:

1. For pupils in all grade levels and programs offered by the Charter School, the maximum length of time that may elapse between the time an assignment is made and the date by which the pupil must complete the assigned work shall be twenty (20) school days.
2. A pupil may miss two (2) assignments during any period of twenty (20) school days before an evaluation is conducted to determine whether it is in the best interests of the pupil to remain in independent study. Therefore, when any pupil fails to complete three (3) assignments during any period of twenty (20) school days, the Executive Director or his or her designee shall conduct an evaluation to determine whether it is in the best interests of the pupil to remain in independent study. A written record of the findings of any evaluation conducted pursuant to this policy shall be treated as a mandatory interim pupil record. This record shall be maintained for a period of three years from the date of the evaluation and if the pupil transfers to another California public school, the record shall be forwarded to that school.
3. A current written agreement shall be maintained on file for each independent study pupil, including but not limited to, all of the following:
  - The manner, time, frequency, and place for submitting a pupil's assignments and for reporting his or her progress.

Clean Version (saved as pdf)

## Introduction

The Yuba-Sutter region is situated within the Sacramento Valley, lending itself to diverse STEM opportunities. First, it is not far from the Silicon Valley, home to the world's high-tech corporations. Second, it is less than an hour from Sacramento International Airport, and third, it is part of an agriculture community with field and water management programs, and it is adjacent to several community airports, all of which are expanding UAV applications as solutions to management and economic concerns. It is an area ripe for a new generation of technological performing civic citizens.

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Utilizing the expertise of our leadership group and the input of our excellent teaching staff, we have laid out our unique educational approach that will be available to students attending.

### Leadership in School Organization and Administration

**Kathy Smith-McQuerry, Director and Special Education Director for AeroSTEM Academy**, has worked in education for over 20 years as a Foster Parent and Group Home Manager, Special Education and General Education Teacher, and Science Based Charter School Director and Program Developer. Kathy graduated from the California State University, Chico with a double Master's degree in Educational Leadership and Curriculum and Instruction. She holds credentials in Administration, Special Education, and Multiple Subjects. Kathy has a passion for learning through science and hands on projects and believes charter schools offer student a unique setting in which to excel.



# Philosophy

AeroSTEM Academy provides an educational model for 5th-12<sup>th</sup> grade students who value learning and want to prepare for their future career now. By setting goals, mapping learning pathways, and committing to academic rigor, students will create advanced multiple career opportunities for themselves. Consistent with charter school law, the Charter School utilizes a hybrid learning approach that integrates both classroom instruction and independent learning. All students are expected to become proficient in the following:

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Our educational philosophy will well serve those who are seeking a different educational option and want to be prepared for next steps in their education. It includes a strong emphasis on parental involvement, student interaction, student interest, technology acquisition, computer-based learning, laboratory work, and real-world learning environments.

## **What It Means to be an “Educated Person” in the 21<sup>st</sup> Century**

AeroSTEM Academy believes that an educated person in the 21st century is someone who is a self-motivated, competent, and a lifelong learner. The learner has achieved proficiency with the State Standards in all core academic areas, and is able to read, write, speak, and problem solve with clarity and precision. The learner is able to use digital technology and communication tools to access, manage, integrate, and evaluate information; to construct new knowledge; and to communicate effectively. The learner is able to think critically as well as to challenge and to question. Such a person understands the interrelationship of history, science, literature, and the arts. The learner has determined goals and direction for the future. It is the goal of the Charter School to help instill in students a desire to use their acquired knowledge and skills to benefit their local community as well as the world in which they live.

AeroSTEM Academy subscribes to Stanford psychologist Carol Dweck’s “Growth Mindset” philosophy for learners. Counter to the self-esteem movement in which students are praised for their effort, which may inadvertently cover achievement gaps, Growth Mindset intends to expose and close those gaps by *praising learning*. When students realize that, like a muscle, they can grow their brains, improve their intelligence, and learn a skill that once seemed impossible, their refocused perception “plays a key role in their motivation and achievement.” Response to mistakes is the gym where a growth mindset exercises. When seen as a springboard to learn, overcome, and bolster abilities, students actually welcome mistakes. Dr. Dweck adds: “This *growth mindset* is based on the belief that your basic qualities are things you can cultivate through your efforts. Although people may differ in every which way — in their initial talents and aptitudes,

Middle School Proposed Course List			
	Course	Grades Offered	Grading
	US History and Geography	5	A-F
History / Social Science	World History (Ancient Civilizations)	6	A-F
	World History (Medieval and Modern Times)	7	A-F
	U.S. History	8	A-F
English Language Arts	ELA 5, 6,7,8	5, 6,7,8	A-F
Mathematics	Math 5, 6,7,8	5, 6,7,8	A-F
Science	Science 5, 6,7,8	5, 6,7,8	A-F
STEM	Design and Modeling	6	A-F
	Flight and Space	7	A-F
	Automation and Robotics	8	A-F

**History / Social Science**

**US History and Geography** – This fifth-grade course covers American history from the first migrations into the Americas through the 20th century. Intense interaction with the personalities, places, and events that structured our nation leads students to be both keen observers of and informed participants in U.S. history.

Curriculum: *History Alive! - America's Past!*, TCI  
*Discovering Our Past - A History of the United States*, Glencoe

**World History (Ancient Civilizations)** – This sixth-grade course develops student knowledge of ancient civilizations throughout the world and world geography. Students study the development of human civilizations, exploring: (1) human movement; (2) political and legal institutions; (3) trade networks; (4) human technology; and (5) religious and philosophical systems. Students will have the opportunity to explore primary and secondary resources in this course.

Curriculum: *History Alive! – The Ancient World*, TCI  
*Discovering Our Past - Ancient Civilization*, Glencoe

**World History (Medieval and Modern Times)** – In the seventh grade, students will examine the development and influence of major world cultures in history from the end of the Roman Empire through the Middle Ages including the Renaissance, the Reformation, and the Enlightenment. Particular emphasis will be placed on the synthesis of the history of humanity during the timeframe.

Curriculum: *History Alive! – The Medieval World and Beyond*, TCI  
*Discovering Our Past - Medieval and Early Modern Times*, Glencoe

**U.S. History** – In the eighth grade, students will examine the development and influences surrounding the birth and early history of the United States of America. The course begins with the Declaration of Independence and its assertions, presumptions, and claims; then, students look back to the Enlightenment and Age of Exploration to trace the development of the document and its effect on later events in U.S. history.

Curriculum: *History Alive! – The United States Through Industrialism*, TCI  
*Discovering Our Past - The American Journey*, Glencoe

### **English Language Arts (“ELA”)**

**ELA 5-** Our complete 5th grade English Language Arts curriculum is made up of three main components: Literature units, Science and Social Studies units, and independent reading. Together, these three components build students' knowledge and understanding of the world, and support student mastery of all literature, informational, writing, speaking and listening, language, and foundational skills standards.

Curriculum: *Journeys*, Houghton Mifflin Harcourt

**ELA 6 –** Grade six ELA focuses on four main areas: (1) citing textual evidence to support analysis and interpretation of texts; (2) determining the themes, main ideas, and purposes of texts; (3) understanding and describing the development of textual elements; and (4) analyzing and evaluating arguments based on strength of evidence and logical reasoning. Students will be transitioning from elementary to middle school and the level of academic expectation and rigor is likely to be a significant departure from what they have previously experienced. ELA 6 is structured so that students develop gradual comfort with the increased academic expectations of middle school ELA. This course introduces student to AeroSTEM Academy's college preparatory expectations for reading and writing.

Curriculum: *My Perspective*, Pearson

**ELA 7 –** Students will focus on comprehending, analyzing, and evaluating complex texts, both fiction and nonfiction. Students practice writing, speaking, listening and utilizing skills needed for success in college and career. Moreover, the course will integrate grammar, sentence structure, and vocabulary lessons.

Curriculum: *My Perspective*, Pearson

**ELA 8 –** In the culminating middle school ELA course, students will focus on reading and writing fluency in preparation for high school, college, and career readiness. Special emphasis is placed on historical fiction and primary sources. Additionally, the course will integrate grammar, sentence structure, and vocabulary lessons.

Curriculum: *My Perspective*, Pearson

### **Mathematics**

**Math 5-** This course develops student understanding of fractions, decimals, patterns, and measurement. It is broken into three focus areas: (1) solving addition, subtraction, multiplication, and division of fractions and decimals; (2) graph and analyze data while recognizing relationships and patterns; and (3) understand, identify, and compare area and volume of shapes and figures, and begin using conversions to solve problems. Students will explore mathematical concepts through practical applications with hands-on computing, engineering, and robotics activities. The hands-on computing, engineering, and robotics activities help students make meaningful connections between abstract math concepts and real-life applications.

Curriculum: *GO MATH!*, Houghton Mifflin Harcourt  
*C-STEM Math*, UC Davis

**Math 6** – This course develops student understanding of ratios, proportions, and basic equations and functions. It is broken into four focus areas: (1) connecting ratio and rate to whole number multiplication and division and using concepts of ratio and rate to solve problems; (2) completing understanding of division of fractions and extending the notion of number to the system of rational numbers, which includes negative numbers; (3) writing, interpreting, and using expressions and equations; and (4) developing understanding of statistical thinking.

Curriculum: *GO MATH!*, Houghton Mifflin Harcourt  
*C-STEM Math*, UC Davis

**Math 7** – This course develops student understanding of ratios and proportional reasoning and arithmetic with rational numbers. It is broken into four focus areas: (1) developing understanding of and applying proportional relationships; (2) developing understanding of operations with rational numbers and working with expressions and linear equations; (3) solving problems involving scale drawings and informal geometric constructions, and working with two- and three-dimensional shapes to solve problems involving area, surface area, and volume; and (4) drawing inferences about populations based on samples.

Curriculum: *GO MATH!*, Houghton Mifflin Harcourt  
*C-STEM Math*, UC Davis

**Math 8** – This course develops student understanding of linear algebra. It is broken into three focus areas: (1) formulating and reasoning about expressions and equations, including modeling an association in bivariate data with a linear equation, and solving linear equations and systems of linear equations; (2) grasping the concept of a function and using functions to describe quantitative relationships; (3) analyzing two- and three-dimensional space and figures using distance, angle, similarity, and congruence, and understanding and applying the Pythagorean theorem.

Curriculum: *GO MATH!*, Houghton Mifflin Harcourt  
*C-STEM Math*, UC Davis

## **Science**

**Science 5** - In this integrated Science course, aligned with the Next Generation Science Standards, students will begin exploring the cross-cutting concepts of energy and matter, including cause and effect principles, and how empirical evidence is important to the scientific method. Next, through inquiry students will begin to explore Earth's organisms and their place within Earth's ecosystem. Students will then start to understand Earth's place in the universe including stars and the solar system, and they will finish with an introduction to how human activity plays a role within the Earth systems.

Curriculum: *Inspire Science*, McGraw-Hill  
*Science Techbook*, Discovery Education

**Science 6** - In this Integrated Science course, aligned with the Next Generation Science Standards, students explore the cross-cutting concepts of structure and function, patterns, systems, and system models while learning about weather and climate, energy, and the organization of living things. The year begins with an introduction to

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structure of living things from cell to organism. Students discover the ways in which behavior, environment, and genetic factors impact the survival and growth of organisms. The second half of the year focuses on learning about the weather and climate, including the underlying causes of Earth's weather patterns. Finally, students embark on an inquiry of global climate change and engage in engineering activities to explore ways in which to minimize human impact on the environment.

Curriculum: *Inspire Science*, McGraw-Hill  
*Science Techbook*, Discovery Education

**Science 7** - In this Integrated Science course, aligned with the Next Generation Science Standards, students explore the crosscutting concepts of energy and matter, including cause and effect and flows, cycles, and conservation. Students will engage these crosscutting concepts while learning about matter and energy travels through an ecosystem. Next students will explore the history of the earth in relationship to natural resources. The second half of the year, students will be able to explain structures and properties of matter using major principles of chemistry. Finally, students will consider human impact on these systems and explore engineering approaches to these concepts.

Curriculum: *Inspire Science*, McGraw-Hill  
*Science Techbook*, Discovery Education

**Science 8** - In this Integrated Science course, aligned with the Next Generation Science Standards, students explore the cross-cutting concepts of stability and change along with scale, proportion, and quantity. These concepts inform their study of the history of the earth, space systems, waves and electro-magnetic radiation, energy, forces and interactions, and natural selection/ inheritance. Students consider human impact on these systems and explore engineering approaches to these concepts.

Curriculum: *Inspire Science*, McGraw-Hill  
*Science Techbook*, Discovery Education

## **STEM**

### **5th grade STEM:**

Students will start with building projects/challenges that promote teamwork while structuring the foundations of design. They will then move on to basics in circuitry, where they will build projects with circuit components and will learn block coding for some of these projects. Using [code.org](https://code.org), LEGO Mindstorms and CSTEM, students will combine their knowledge and build robots to aid them in survivalist theme challenges.

### **6th Grade STEM:**

Students start the year learning the basics of team work by working through timed challenges and learning entrepreneurial skills. They then learn to work together to design projects that follow the history of innovation and contribution to engineering. Students apply their knowledge to build and code robots and prepare for competition level challenges.

### **7th grade STEM:**

Flight and Space, Venture Lab, Code.org and C-STEM

### **8th grade STEM:**

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## Instructional Minutes

AeroSTEM Academy offers, at a minimum, the number of minutes of instruction required by Education Code Section 47612.5(a) and its implementing regulations. AeroSTEM Academy reserves the right to refine its master calendar at any time. (Appendix G: 2018-2019 Master Calendar)

### Instructional Minutes

Unless otherwise required by law, students in AeroSTEM Academy must meet the same required number of minimum annual instructional minutes as their peers in any public school. The following minimum minutes of instruction are offered annually:

- Grades 5-8: 54,000 Minutes
- Grades 9-12: 64,800 Minutes

In addition, AeroSTEM Academy will maintain an annual school calendar with no fewer than 175 of instructional days.

## Independent Study

AeroSTEM Academy's Personalized Learning structure uses independent study to meet the educational needs of pupils enrolled in the Charter School. Independent study is an alternative education program designed to supplement the knowledge and skills of the core curriculum. AeroSTEM Academy shall provide appropriate services and resources to enable pupils to complete their independent study successfully. The following written policies have been adopted by the Board for implementation at the Charter School:

1. For pupils in all grade levels and programs offered by the Charter School, the maximum length of time that may elapse between the time an assignment is made and the date by which the pupil must complete the assigned work shall be twenty (20) school days.
2. A pupil may miss two (2) assignments during any period of twenty (20) school days before an evaluation is conducted to determine whether it is in the best interests of the pupil to remain in independent study. Therefore, when any pupil fails to complete three (3) assignments during any period of twenty (20) school days, the Executive Director or his or her designee shall conduct an evaluation to determine whether it is in the best interests of the pupil to remain in independent study. A written record of the findings of any evaluation conducted pursuant to this policy shall be treated as a mandatory interim pupil record. This record shall be maintained for a period of three years from the date of the evaluation and if the pupil transfers to another California public school, the record shall be forwarded to that school.
3. A current written agreement shall be maintained on file for each independent study pupil, including but not limited to, all of the following:
  - The manner, time, frequency, and place for submitting a pupil's assignments and for reporting his or her progress.

BOARD AGENDA ITEM: AeroSTEM Academy – Charter Renewal Petition

BOARD MEETING DATE: March 10, 2021

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

Action

Joe Hendrix

Reports/Presentation

SUBMITTED BY:

Information

Joe Hendrix

Public Hearing

PRESENTING TO BOARD:

Other (specify)

Joe Hendrix

BACKGROUND AND SUMMARY INFORMATION:

AeroSTEM Academy submitted a petition for charter renewal on December 23, 2020, and would like to renew its charter for a five-year period of time from July 1, 2021, through June 30, 2026.

A public hearing was held regarding the petition on February 10, 2021.

Staff evaluated the petition and published its Findings of Fact with staff recommendation on February 23, 2021.

A public hearing will be held during the Sutter County Board of Education Meeting to allow all interested parties the opportunity to provide input on AeroSTEM Academy's Renewal Petition, including expanding operations to Grade 5, and to afford all interested parties, including the petitioners, an opportunity to respond to the Finding of Facts and staff recommendation regarding the Renewal Petition, including the Material Revision. Following the public hearing, the Board will take action regarding AeroSTEM Academy's petition for charter renewal.

Reference: Education Code Section 47605

Copies of the Finding of Facts, Request for Material Revision and the AeroSTEM Academy's Renewal Petition are also available online at: <https://www.sutter.k12.ca.us/School-Districts-and-Charter-Schools/Sutter-County-LEAs-and-Charter-Schools/Aerostem-Academy/index.html>

BOARD AGENDA ITEM: Approve Minutes of the February 10, 2021, Regular Board Meeting

BOARD MEETING DATE: March 10, 2021

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

Action

Maggie Nicoletti

Reports/Presentation

SUBMITTED BY:

Information

Tom Reusser

Public Hearing

PRESENTING TO BOARD:

Other (specify)

Tom Reusser

BACKGROUND AND SUMMARY INFORMATION:

The minutes of the regular meeting of the Sutter County Board of Education held February 10, 2021, are presented for approval.



**Unapproved**  
**SUTTER COUNTY BOARD OF EDUCATION MINUTES**  
**Regular Meeting**  
**February 10, 2021**

1.0 Call to Order

A regular meeting of the Sutter County Board of Education was called to order by President Turner, 5:31 p.m., February 10, 2021, at the Sutter County Superintendent of Schools Office, 970 Klamath Lane, Yuba City, California.

2.0 Pledge of Allegiance

The Pledge of Allegiance was led by President Turner.

3.0 Ron Turner, President – Present

June McJunkin, Vice President - Present

Harjit Singh, Newly Appointed Member – Present

Victoria Lachance, Member – Joined the meeting via zoom at 5:35 p.m.

Jim Richmond, Member – Present

Tom Reusser, Ex-officio Secretary – Present

Staff Members Present: Ron Sherrod, Nic Hoogeveen, Joe Hendrix, Brian Gault, Kathy Mercier and Maggie Nicoletti

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

The public that wanted to speak regarding the AeroSTEM Academy Charter Renewal Petition were asked to hold their comments until the Public Hearing was declared open.

5.0 Public Hearing – AeroSTEM Academy – Charter Renewal Petition

President Turner declared the Public Hearing open at 5:36 p.m. Kathy Smith-McQuerry, Director of AeroSTEM, stated that Chris Mahurin, Executive Director of CORE Charter School, will also be participating in the AeroSTEM PowerPoint Presentation. Chris gave a history of the academy and stated this is the first charter school to be chartered by SCSOS. Kathy spoke starting with Key Developments included in the PowerPoint.

The following people addressed the Board in support of the AeroSTEM Academy Charter Renewal Petition:

- Cory Bonner
- Ann Bonner
- Dave McCreary
- Christine Gibbs
- Nicole Burke
- Tiffany Chao
- Jeremy Saltman
- Tony Lenci
- Lori Goana
- Nancy Adrian
- Christina Munoz
- Dellan Reese
- Robert Gibbs
- Scott Zumbrum
- George Engleheart
- Curtis Flint
- Catlyn Stephens

President Turner thanked the public for their input. There being no further public comments, President Turner declared the Public Hearing closed at 6:39 p.m. and reopened the regular meeting.

6.0 Approve Minutes of the January 20, 2021 Regular Meeting

A motion was made to approve the minutes of the January 20, 2021, regular meeting of the Sutter County Board of Education.

*Motion:* Richmond *Seconded:* McJunkin  
*Action:* Motion Carried  
*Ayes:* 4 (McJunkin, Lachance, Richmond and Turner)  
*Noes:* 0  
*Absent:* 0 *Abstain:* 0

7.0 Interview Candidates – Sutter County Board of Education – Trustee Area 3

Two applications were received for the vacancy in Trustee Area 3, representing Yuba City Unified School District, by the end of the filing date, January 26, 2021. The applicants were introduced to the Board and spoke about their interests in serving on the Board and their knowledge of Board duties. The Board Members rotated asking questions to each applicant, separately. Each applicant was asked the same set of questions. Superintendent Reusser, along with the Board Members, thanked Mr. Pasquale and Mr. Singh for showing interest in serving on the Sutter County Board of Education.

8.0 Approve Provisional Appointment to the Sutter County Board of Education, Trustee Area 3

On a vote of three to one, Harjinder Singh was appointed to the Sutter County Board of Education, Trustee Area 3. His term will end in 2022 (short term).

*Richardson: Pasquale; Turner: Singh; McJunkin: Singh; Lachance: Singh.*

9.0 Administer Oath of Office

Superintendent Reusser administered the Oath of Office to Harjinder Singh.

10.0 Public Hearing – General Waiver for Educational Interpreter Required Skill Level

President Turner closed the regular meeting and opened the public hearing at 7:25 p.m. Kathy stated this is the same General Waiver from last year and it is also the same employee. There being no comments from the public, President Turner closed the Public Hearing at 7:28 p.m. and reopened the regular meeting.

11.0 Approve General Waiver Request for Educational Interpreter Required Skill Level

Motion was made to approve General Waiver Request for Educational Interpreter Required Skill Level.

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

12.0 Quarterly Report on Williams/Valenzuela Uniform Complaints (October 1, 2020 – December 31, 2020)

This is a quarterly report; Brian stated there were no complaints during this time frame.

13.0 Business Services Report

13.1 Monthly Financial Report – January 2021

Nic Hoogeveen reviewed the Summary Report of Revenues, Expenditures and Changes in Fund Balances for the month of January 2021 with Board Members. Last year's report was originally included in the Board packet; a corrected copy was sent to the Board prior to the Board Meeting.

13.2 Investment Statement – December 2020

Ron reviewed the Investment Statement with the Board and stated the average yield is close to a flat 1%, last month it was 1.2%.

13.3 Facilities Update

Ron stated not much change since last meeting, 300 Tharp Road property closed yesterday, and the parking lot also closed. Governmental Financial Strategies will give a Board presentation in April regarding financing for the new SCSOS building. We have an offer on the Sierra Building that is close to the appraisal value and we will be looking at that.

14.0 Approval of Lease with Arch Investments, LLC

Ron stated the Lease is for the Adult Education building, formerly Cambridge College. The lease was revised since it last came to the Board and we were able to get some things in the lease that we wanted. Due to COVID and an illness, the lease has not yet been signed by Arch Investments, LLC. The lease will be brought back to the Board in March 2021.

15.0 Superintendent's Salary Committee Report: Review and Adopt Placing Superintendent Reusser on Level 3 of the Current 2020-2021 Salary Schedule

The Superintendent's Salary Committee met with Ron Sherrod to review placing Superintendent Reusser on Level 3 of the current 2020-2021 salary schedule and the committee recommended moving Superintendent Reusser up to Level 3 on the current salary schedule with no increases to the salary schedule.

Motion made to place Superintendent Reusser on Level 3 of the current 2020-2021 salary schedule.

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

16.0 Items from the Superintendent/Board

Tom thanked the Board for approving placing him on Level 3 of the current 2020-2021 Salary Schedule.

All staff is back to work, in small cohorts, with the exception of junior high and high school. We are phasing this back in; we must be in the red category (referencing COVID).

We are applying for a safety grant of \$150,000 and we received \$35,000 for a communication system grant and we will be picking up the additional cost in the future with no cost to the districts. Everbridge is the program; it is used by a lot of county offices.

A new counselor was hired for mental health for the small school districts that could not afford them; recently we hired two more counselors. Student Support and Outreach (SSO) is aggressively going after grants.

LCAP three year renewal – Kristi is working on this and will report at the next Board Meeting.

June stated that all departments participated when we initially approved the charter petition for AeroSTEM; she is requesting this information be provided for the renewal of the petition. Joe stated he is working on this and the information will be available 15 days prior to the next Board Meeting.

Jim asked about a monthly update on PCA; Tom will include this in his monthly Superintendent's Report.

17.0 Adjournment

A motion was made to adjourn the meeting at 7:55 p.m.

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

BOARD AGENDA ITEM: Crowe LLP - Audit of Financial Statements

BOARD MEETING DATE: March 10, 2021

AGENDA ITEM SUBMITTED FOR:

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

PREPARED BY:

Crowe LLP

SUBMITTED BY:

Nicolaas Hoogeveen

PRESENTING TO BOARD:

Jen Aras

BACKGROUND AND SUMMARY INFORMATION:

Audit of the financial statements of Sutter County Superintendent of Schools as of June 30, 2020 and for the year then ended for the purpose of expressing an opinion as to whether the financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Sutter County Superintendent of Schools and the respective changes in financial position and cash flows, where applicable, in conformity with accounting principles generally accepted in the United States of America.

**SUTTER COUNTY SUPERINTENDENT OF SCHOOLS**

**FINANCIAL STATEMENTS**

June 30, 2020

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS

FINANCIAL STATEMENTS  
June 30, 2020

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SUTTER COUNTY SUPERINTENDENT OF SCHOOLS

FINANCIAL STATEMENTS  
June 30, 2020

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## INDEPENDENT AUDITOR'S REPORT

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

**Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Sutter County Superintendent of Schools, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise Sutter County Superintendent of Schools' basic financial statements as listed in the table of contents.

***Management's Responsibility for the Financial Statements***

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

***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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(Continued)

## **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Sutter County Superintendent of Schools, as of June 30, 2020, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the *Management's Discussion and Analysis* on pages 4 to 8 and the County School Service Fund Budgetary Comparison Schedule, the Adult Education Fund Budgetary Comparison Schedule, the Schedule of Changes in the County Office's Total Other Postemployment Benefits (OPEB) Liability, the Schedule of the County Office's Proportionate Share of the Net Pension Liability, and the Schedule of the County Office's Contributions on pages 45 through 51 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Supplementary Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Sutter County Superintendent of Schools' basic financial statements. The accompanying schedule of expenditure of federal awards as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and the other supplementary information listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The Schedule of Expenditure of Federal Awards and other supplementary information as listed in the table of contents are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information, except for the Schedule of Financial Trends and Analysis, has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditure of Federal Awards and other supplementary information as listed in the table of contents, except for the Schedule of Financial Trends and Analysis, are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The Schedule of Financial Trends and Analysis has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated February 11, 2021 on our consideration of Sutter County Superintendent of Schools' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Sutter County Superintendent of Schools' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Sutter County Superintendent of Schools' internal control over financial reporting and compliance.

*Crowe LLP*

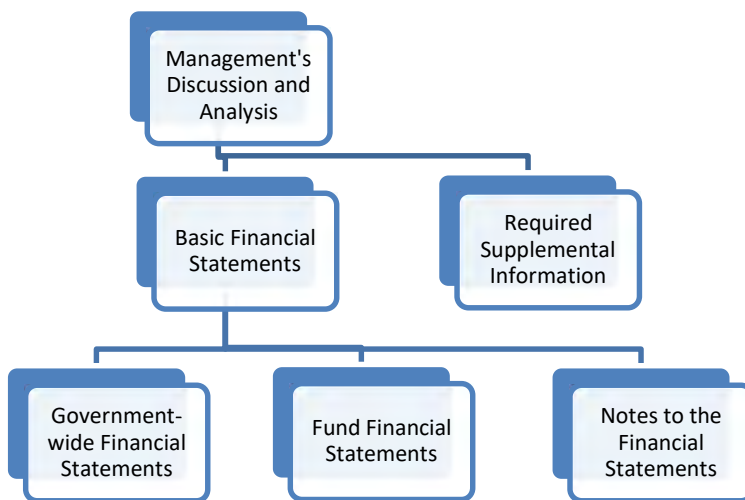
Crowe LLP

Sacramento, California  
February 11, 2021

This section of Sutter County Superintendent of Schools (County Office) annual financial report represents our discussion and analysis of the County Office’s financial performance during the fiscal year ending on June 30, 2020. We encourage readers to consider the information presented in conjunction with information which is furnished in the financial statements that follow this section.

### Overview of the Financial Statements

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



### Government-wide Financial Statements

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

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

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

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

## Fund Financial Statements

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

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

## Financial Analysis of the County Office

### Net Position

On June 30, 2020, total net position from governmental activities is \$11.69 million, a decrease of \$220 thousand compared to the prior year. This 1.9% decrease, although there are several changes that offset each other, is primarily due to the impact of pensions costs on the financial statements.

Investment in capital assets, net of related debt, represents \$19.4 million of the Sutter County Superintendent of School's total net position. This includes investment in items such as land, buildings, and capital equipment. Another \$9.9 million of the Sutter County Superintendent of Schools' net position represents resources that are subject to external restrictions on how they may be used. Any final positive remaining net position represents unrestricted assets, which may be used to meet ongoing obligations, though certain laws and internally imposed designations on resources may further limit the purpose for which those assets may be used.

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

As shown on the Statement of Net Position, the County Office’s total activities at the end of the fiscal year reflected assets of \$44.3 million and liabilities of \$38.3 million. The largest assets are \$14.6 million in cash, \$16.2 million in depreciable capital assets, \$11 million in receivables, and \$3.2 million in non-depreciable assets. The largest liabilities are long-term liabilities of \$35.9 million of which \$32.2 million represent the net pension liability.

### Fund Level Highlights

As of June 30, 2020, the Sutter County Superintendent of Schools’ governmental funds reported a combined ending fund balance of \$17.6 million, an increase of \$2.3 million compared to the prior fiscal year.

### Fund Financial Analysis

The Balance Sheet of the governmental funds reported \$21.1 million in assets, \$3.5 million in liabilities, and \$17.6 million in fund balances as of June 30, 2020. Total assets primarily consist of cash balances of \$9.7 million and accounts receivable of \$10.9 million, while total liabilities primarily consist of \$1.9 million in accounts payable and \$459 thousand in unearned revenue.

Governmental Funds					
Condensed Balance Sheet as of June 30, 2020					
	County School Service Fund	Adult Education Fund	Special Reserve for Capital Outlay Projects Fund	All Non-Major Funds	Governmental Funds Total
<b>Assets</b>					
Cash	\$ 7,370,469	\$ 38,411	\$ 2,260,328	\$ 27,155	\$ 9,696,363
Receivables	10,474,961	428,709	7,572	29,739	10,940,981
Prepaid Expenses	47,515	250	-	-	47,765
Due from Other Funds	274,794	87,438	-	97,012	459,244
<b>Total Assets</b>	<b>\$ 18,167,739</b>	<b>\$ 554,808</b>	<b>\$ 2,267,900</b>	<b>\$ 153,906</b>	<b>\$ 21,144,353</b>
<b>Liabilities</b>					
Accounts Payable	\$ 1,304,852	\$ 416,831	\$ -	\$ 153,521	\$ 1,875,204
Due to Other Funds	1,110,938	56,769	-	385	1,168,092
Unearned Revenue	458,746	-	-	-	458,745
<b>Total Liabilities</b>	<b>\$ 2,874,536</b>	<b>\$ 473,600</b>	<b>\$ -</b>	<b>\$ 153,906</b>	<b>\$ 3,502,041</b>
<b>Fund Balances</b>	<b>\$ 15,293,203</b>	<b>\$ 81,208</b>	<b>\$ 2,267,900</b>	<b>\$ -</b>	<b>\$ 17,642,312</b>

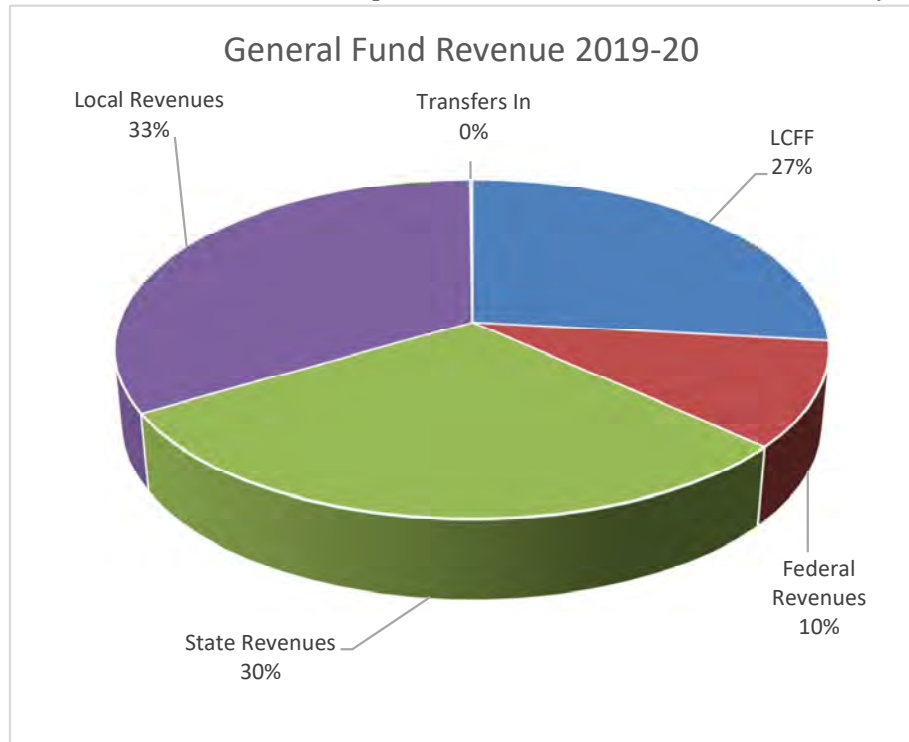
Within the total \$17.6 million in fund balance, \$5 million is reserved for specific programs by federal or state law, external constraints, or by contractual obligations, as well as internally imposed restrictions. A total of \$1.7 million is designated for economic uncertainties, \$10.8 million is assigned for specific purposes, and the remaining \$63 thousand represents amounts that are generally unrestricted reserves, which have been designated as “non-spendable” to cover amounts for prepaid expenditures and revolving cash.

The Statement of Revenues, Expenditures, and Change in Fund Balances of the governmental funds shows \$40.3 million in revenues and \$38 million in expenditures. The largest source of revenue is Other State Sources representing \$14 million (34.7%), followed by Other Local Sources for specific programs of \$12.5 million (31%). The ending fund balance of the governmental funds for the year ending June 30, 2020 is \$17.6 million, which represents an increase of \$2.3 million (15.3%) from the prior year.

**Governmental Funds**

The Sutter County Superintendent of Schools’ major governmental funds include the County School Service Fund, commonly called the General Fund, and the Special Reserve Fund (Fund 17). The County School Service Fund is the Sutter County

Superintendent of Schools’ main operating fund. The Special Reserve Fund is used to earmark funds for long-term planning and non-capital projects. All other governmental funds are considered non-major funds for financial reporting purposes. The County School Service Fund ended the most recent fiscal year with a fund balance of \$15.3 million, while the remaining governmental funds reported a combined ending balance of \$2.3 million.



On the Statement of Revenues, Expenditures, and Change in Fund Balances for the governmental funds, the County School Service Fund had revenues of \$36.6 million and \$33.8 million in expenditures for the year ending June 30, 2020. The largest source of revenues for the County School Service Fund was \$12.2 million from Other Local Sources followed by \$10.9 million from Other State Sources for specific programs. The County School Service Fund’s ending balance as of June 30, 2020 was \$15.3 million, which represents an increase of \$2.1 million compared to the prior year.

**Fiduciary Funds**

The Sutter County Superintendent of Schools has two fiduciary funds, which are both agency funds. These agency funds – Student Body Fund and the Payroll Trust Fund – act as clearing accounts and therefore do not have net assets.

## **Proprietary Funds**

The Sutter County Superintendent of Schools has two proprietary funds: an internal service fund, the “Self-Insurance Fund,” and an enterprise fund, the “Other Enterprise Fund.” The Self-Insurance Fund, established in 2006-07, is used to pay post-employment health care benefits for eligible employees. The net position of the Self-Insurance Fund is \$4.9 million as of June 30, 2020, which is an increase of \$129 thousand. The Other Enterprise Fund is used to account for the revenue and expenses for use of the Shady Creek facility by outside agencies during student non-attendance days. Typically, the fund has minimal assets since excess cash is transferred to the General Fund to help offset the educational program cost for Shady Creek. The enterprise fund has a negative net position of \$102 thousand, which is largely attributed to the net pension liability.

## **Capital Asset and Long-Term Liabilities**

### **Capital Assets**

The Sutter County Superintendent of Schools investment in capital assets as of June 30, 2020 totaled \$19.4 million (net of accumulated depreciation), which was a decrease of 2.8% from the prior year.

### **Long-Term Liabilities**

The Sutter County Superintendent of Schools did not make any purchases in 2019-20 that would require long-term debt.

### **Economic Outlook and Future Budgets**

In December 2019, a novel strain of coronavirus surfaced in Wuhan, China, and has spread around the world, with resulting business and social disruption. The coronavirus was declared a Public Health Emergency of International Concern by the World Health Organization on January 30, 2020. The operations and financial results of the County Office could be adversely affected, including a reduction in the level of funding and impact to the timing of cash flows. While there was no material impact through the year ended June 30, 2020, the extent to which the coronavirus may impact financial activity will depend on future developments, which are highly uncertain and cannot be predicted, including new information which may emerge concerning the severity of the coronavirus and the actions required to contain the coronavirus or treat its impact, among others.

Although the federal and state economies have shown growth, the Sutter County Superintendent of Schools continues to maintain its conservative approach to fiscal matters. The budget for the State of California shows continued improvement but the full repercussions of COVID-19 are still uncertain. Furthermore, we look forward cautiously as the continuous transition between distance and in-person learning can cause uncertainty. With these economic factors in mind, Sutter County Superintendent of Schools will continue to monitor reserves and adjust services as needed in the best interest of students in the community while maintaining its current positive position.

### **Requests for Information**

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



## **BASIC FINANCIAL STATEMENTS**

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
STATEMENT OF NET POSITION  
June 30, 2020

	Governmental Activities	Business-Type Activities	Total
<b>ASSETS</b>			
Cash and investments (Note 2)	\$ 14,559,507	\$ 18,158	\$ 14,577,665
Receivables	10,959,740	131	10,959,871
Internal balances	(708,848)	(13,819)	(722,667)
Prepaid expenses	47,765	-	47,765
Non-depreciable capital assets (Note 4)	3,225,107	-	3,225,107
Depreciable capital assets, net of accumulated depreciation (Note 4)	<u>16,176,784</u>	<u>-</u>	<u>16,176,784</u>
Total assets	<u>44,260,055</u>	<u>4,470</u>	<u>44,264,525</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred outflows of resources - pensions (Notes 7 and 8)	8,307,990	28,369	8,336,359
Deferred outflows of resources - OPEB (Note 9)	<u>425,640</u>	<u>-</u>	<u>425,640</u>
Total Deferred Outflows of Resources	<u>8,733,630</u>	<u>28,369</u>	<u>8,761,999</u>
<b>LIABILITIES</b>			
Accounts payable	1,698,936	187	1,699,123
Unearned revenue	458,746	4,282	463,028
Due to grantor governments	201,916	-	201,916
Long-term liabilities (Note 5):			
Due within one year	30,530	-	30,530
Due after one year	<u>35,760,567</u>	<u>127,554</u>	<u>35,888,121</u>
Total liabilities	<u>38,150,695</u>	<u>132,023</u>	<u>38,282,718</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred inflows of resources - pensions (Notes 7 and 8)	<u>3,148,121</u>	<u>2,879</u>	<u>3,151,000</u>
Total Deferred Inflows of Resources	<u>3,148,121</u>	<u>2,879</u>	<u>3,151,000</u>
<b>NET POSITION</b>			
Net investment in capital assets	19,401,891	-	19,401,891
Restricted:			
Legally restricted programs	2,788,327	-	2,788,327
Capital projects	2,267,900	-	2,267,900
Internal service	4,856,255	-	4,856,255
Unrestricted	<u>(17,619,504)</u>	<u>(102,063)</u>	<u>(17,721,567)</u>
Total net position	<u>\$ 11,694,869</u>	<u>\$ (102,063)</u>	<u>\$ 11,592,806</u>

See accompanying notes to financial statements.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
STATEMENT OF ACTIVITIES  
For the Year Ended June 30, 2020

	Program Revenues			Net (Expense) Revenue and Changes in Net Position			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Governmental activities:							
Instruction	\$15,789,727	\$ 4,819,055	\$ 8,451,180	\$ -	\$ (2,519,492)	\$ -	\$ (2,519,492)
Instruction-related services:							
Supervision of instruction	4,037,557	520,704	1,897,923	-	(1,618,930)	-	(1,618,930)
School site administration	3,308,394	361,501	981,379	-	(1,965,514)	-	(1,965,514)
Pupil services:							
Food services	396,284	-	40,052	-	(356,232)	-	(356,232)
All other pupil services	3,756,882	1,080,632	2,289,109	-	(387,141)	-	(387,141)
General administration:							
Data processing	1,337,228	-	-	-	(1,337,228)	-	(1,337,228)
All other general administration	4,230,075	671,167	1,228,139	-	(2,330,769)	-	(2,330,769)
Plant services	1,821,838	224,164	314,649	-	(1,283,025)	-	(1,283,025)
Community Services	2,226,667	478,495	1,459,233	-	(288,939)	-	(288,939)
Enterprise activities	515,674	22,303	2,513	-	(490,858)	-	(490,858)
Other outgo	10,874,950	1,309,847	8,981,076	-	(584,027)	-	(584,027)
Business-type activities:							
Enterprise activities	181,264	-	-	-	-	(181,264)	(181,264)
Total governmental and business-type activities	<u>\$48,476,540</u>	<u>\$ 9,487,868</u>	<u>\$25,645,253</u>	<u>\$ -</u>	<u>(13,162,155)</u>	<u>(181,264)</u>	<u>(13,343,419)</u>
General revenues:							
Taxes and subventions:							
Taxes levied for general purposes					1,601,680	-	1,601,680
Federal and state aid not restricted to specific purposes					8,776,349	-	8,776,349
Interest and investment earnings					382,228	1,228	383,456
Interagency revenues					1,061,534	-	1,061,534
Miscellaneous					1,107,828	174,693	
Internal transfers					13,004	(13,004)	-
Total general revenues					<u>12,942,623</u>	<u>162,917</u>	<u>13,105,540</u>
Change in net position					<u>(219,532)</u>	<u>(18,347)</u>	<u>(237,879)</u>
Net position, July 1, 2019					<u>11,914,401</u>	<u>(83,716)</u>	<u>11,830,685</u>
Net position, June 30, 2020					<u>\$ 11,694,869</u>	<u>\$ (102,063)</u>	<u>\$ 11,592,806</u>

See accompanying notes to financial statements.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
June 30, 2020

	County School Service Fund	Adult Education Fund	Special Reserve For Capital Outlay Projects Fund	All Non-Major Funds	Total Governmental Funds
<b>ASSETS</b>					
Cash and investments:					
Cash in County Treasury	\$ 7,354,969	\$ 38,411	\$ 2,260,328	\$ 27,155	\$ 9,680,863
Cash in revolving fund	10,500	-	-	-	10,500
Cash with Fiscal Agent	5,000	-	-	-	5,000
Receivables	10,474,961	428,709	7,572	29,739	10,940,981
Due from other funds	274,794	87,438	-	97,012	459,244
Prepaid expenditures	<u>47,515</u>	<u>250</u>	<u>-</u>	<u>-</u>	<u>47,765</u>
 Total assets	 <u>\$18,167,739</u>	 <u>\$ 554,808</u>	 <u>\$ 2,267,900</u>	 <u>\$ 153,906</u>	 <u>\$21,144,353</u>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Accounts payable	\$ 1,102,936	\$ 416,831	\$ -	\$ 153,521	\$ 1,673,288
Due to grantor governments	201,916	-	-	-	201,916
Due to other funds	1,110,938	56,769	-	385	1,168,092
Unearned revenue	<u>458,746</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>458,746</u>
 Total liabilities	 <u>2,874,536</u>	 <u>473,600</u>	 <u>-</u>	 <u>153,906</u>	 <u>3,502,042</u>
Fund balances:					
Nonspendable	63,015	250	-	-	63,265
Restricted	2,707,369	80,958	2,267,900	-	5,056,227
Assigned	10,836,562	-	-	-	10,836,562
Unassigned	<u>1,686,257</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,686,257</u>
 Total fund balances	 <u>15,293,203</u>	 <u>81,208</u>	 <u>2,267,900</u>	 <u>-</u>	 <u>17,642,311</u>
 Total liabilities and fund balances	 <u>\$18,167,739</u>	 <u>\$ 554,808</u>	 <u>\$ 2,267,900</u>	 <u>\$ 153,906</u>	 <u>\$21,144,353</u>

See accompanying notes to financial statements.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET POSITION  
June 30, 2020

Total fund balances - Governmental Funds \$ 17,642,311

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used for governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds. The cost of the assets is \$27,592,864 and the accumulated depreciation is \$8,190,973 (Note 4). 19,401,891

Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the funds. Long-term liabilities at June 30, 2020 consisted of (Note 5):

Net pension liability (Notes 7 and 8)	\$ (32,094,446)	
Total OPEB liability (Note 9)	(3,666,121)	
Compensated absences	<u>(30,530)</u>	
		(35,791,097)

In the governmental funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the Statement of Net Position, deferred outflows and inflows of resources relating to pensions are reported (Notes 7 and 8):

Deferred outflows of resources relating to pensions	\$ 8,307,990	
Deferred inflows of resources relating to pensions	<u>(3,148,121)</u>	
		5,159,869

Internal service funds are used to conduct certain activities for which costs are charged to other funds. Assets and liabilities are reported with governmental activities in the Statement of Net Position. 4,856,255

In government funds, deferred outflows and inflows of resources relating to other postemployment benefits (OPEB) are not reported because they are applicable to future periods. In the Statement of Net Position, deferred outflows and inflows of resources relating to OPEB are reported (Note 9)

Deferred outflows of resources relating to OPEB	<u>\$ 425,640</u>	
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Total net position - governmental activities	<u>\$ 11,694,869</u>	
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See accompanying notes to financial statements.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGE IN FUND BALANCES  
GOVERNMENTAL FUNDS  
For the Year Ended June 30, 2020

	County School Service Fund	Adult Education Fund	Special Reserve For Capital Outlay Projects Fund	All Non-Major Funds	Total Governmental Funds
Revenues:					
Local Control Funding Formula (LCFF):					
State apportionment	\$ 8,199,016	\$ -	\$ -	\$ -	\$ 8,199,016
Local sources	<u>1,601,680</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,601,680</u>
Total LCFF	<u>9,800,696</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,800,696</u>
Federal sources	3,657,570	257,775	-	121,382	4,036,727
Other state sources	10,876,317	3,091,913	-	10,991	13,979,221
Other local sources	<u>12,245,767</u>	<u>199,001</u>	<u>35,371</u>	<u>-</u>	<u>12,480,139</u>
Total revenues	<u>36,580,350</u>	<u>3,548,689</u>	<u>35,371</u>	<u>132,373</u>	<u>40,296,783</u>
Expenditures:					
Current:					
Certificated salaries	9,038,011	352,925	-	-	9,390,936
Classified salaries	11,049,766	365,890	-	182,075	11,597,731
Employee benefits	7,493,402	283,842	-	50,645	7,827,889
Books and supplies	714,011	3,959	-	128,647	846,617
Contract services and operating expenditures	4,406,410	264,027	-	86,909	4,757,346
Other outgo	900,435	2,403,558	-	-	3,303,993
Capital outlay	<u>244,411</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>244,411</u>
Total expenditures	<u>33,846,446</u>	<u>3,674,201</u>	<u>-</u>	<u>448,276</u>	<u>37,968,923</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,733,904</u>	<u>(125,512)</u>	<u>35,371</u>	<u>(315,903)</u>	<u>2,327,860</u>
Other financing (uses) sources:					
Transfers in	83,794	217,438	100,000	338,498	739,730
Transfers out	<u>(655,936)</u>	<u>(48,195)</u>	<u>-</u>	<u>(22,595)</u>	<u>(726,726)</u>
Total other financing (uses) sources	<u>(572,142)</u>	<u>169,243</u>	<u>100,000</u>	<u>315,903</u>	<u>13,004</u>
Net change in fund balances	2,161,762	43,731	135,371	-	2,340,864
Fund balances, July 1, 2019	<u>13,131,441</u>	<u>37,477</u>	<u>2,132,529</u>	<u>-</u>	<u>15,301,447</u>
Fund balances, June 30, 2020	<u>\$15,293,203</u>	<u>\$ 81,208</u>	<u>\$ 2,267,900</u>	<u>\$ -</u>	<u>\$17,642,311</u>

See accompanying notes to financial statements.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGE IN FUND BALANCES - GOVERNMENTAL FUNDS --  
TO THE STATEMENT OF ACTIVITIES  
For the Year Ended June 30, 2020

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Net change in fund balances - Total Governmental Funds	\$ 2,340,864
Amounts reported for governmental activities in the Statement of Activities are different because:	
Acquisition of capital assets is an expenditure in the governmental funds, but increases capital assets in the Statement of Net Position.	238,471
Depreciation of capital assets is an expense that is not recorded in the governmental funds.	(807,459)
In governmental funds, other postemployment benefits are recognized when employers contributions are made. In government-wide statements, other postemployment benefits are recognized on the accrual basis (Notes 5 and 9).	(296,146)
In the Statement of Activities, expenses related to compensated absences are measured by the amounts earned during the year. In the governmental funds, expenditures are measured by the amount of financial resources used (Note 5).	(2,839)
In governmental funds, pension costs are recognized when employer contributions are made. In the Statement of Activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and actual employer contributions was (Notes 7 and 8).	(1,821,498)
Net revenues of the Self-Insurance Fund are reported with governmental activities in the Statement of Activities.	<u>129,075</u>
Change in net position of governmental activities	<u>\$ (219,532)</u>

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See accompanying notes to financial statements.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
STATEMENT OF NET POSITION –  
PROPRIETARY FUNDS  
June 30, 2020

	<u>Enterprise Fund</u>	<u>Internal Service Fund</u>
<b>ASSETS</b>		
Cash in County Treasury (Note 2)	\$ 18,158	\$ 4,860,985
Cash Collections Awaiting Deposit	-	2,159
Receivables	<u>131</u>	<u>18,759</u>
Total assets	<u>18,289</u>	<u>4,881,903</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred outflows of resources - pensions (Notes 7 and 8)	<u>28,369</u>	<u>-</u>
<b>LIABILITIES</b>		
Current liabilities:		
Accounts payable	187	25,647
Unearned revenue	4,282	-
Due to other funds	<u>13,819</u>	<u>-</u>
Total current liabilities	<u>18,288</u>	<u>25,647</u>
Net pension liability - long-term (Notes 7 and 8)	<u>127,554</u>	<u>-</u>
Total liabilities	<u>145,842</u>	<u>25,647</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Deferred inflows of resources - pensions (Notes 7 and 8)	<u>2,879</u>	<u>-</u>
<b>NET POSITION</b>		
Unrestricted	<u>\$ (102,063)</u>	<u>\$ 4,856,256</u>

See accompanying notes to financial statements.



SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
STATEMENT OF CHANGE IN NET POSITION –  
PROPRIETARY FUNDS  
For the Year Ended June 30, 2020

	<u>Enterprise Fund</u>	<u>Internal Service Fund</u>
Operating revenues:		
Self-insurance premiums	\$ -	\$ 213,696
Other local revenue	<u>175,921</u>	<u>150,112</u>
Total operating revenues	<u>175,921</u>	<u>363,808</u>
Operating expenses:		
Classified salaries	85,509	-
Employee benefits	45,153	-
Books and supplies	29,587	-
Contract services and operating expenses	<u>21,015</u>	<u>314,869</u>
Total operating expenses	<u>181,264</u>	<u>314,869</u>
Operating (loss) income	<u>(5,343)</u>	<u>48,939</u>
Non-operating (expense) revenue:		
Interest income		80,136
Transfers out	<u>(13,004)</u>	<u>-</u>
Total non-operating (expense) revenue	<u>(13,004)</u>	<u>80,136</u>
Change in net position	(18,347)	129,075
Net position, July 1, 2019	<u>(83,716)</u>	<u>4,727,181</u>
Net position, June 30, 2020	<u>\$ (102,063)</u>	<u>\$ 4,856,256</u>

See accompanying notes to financial statements.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
STATEMENT OF CASH FLOWS –  
PROPRIETARY FUNDS  
For the Year Ended June 30, 2020

	<u>Enterprise Fund</u>	<u>Internal Service Fund</u>
Cash flows from operating activities:		
Cash received from self-insurance	\$ -	\$ 217,544
Cash received from local sources	151,297	150,112
Cash paid to employees	(112,314)	-
Cash paid for operating expenses	<u>(103,247)</u>	<u>(289,222)</u>
Net cash (used in) provided by operating activities	<u>(64,264)</u>	<u>78,434</u>
Cash flows provided by investing activities:		
Interest income received	-	80,136
Net cash provided by investing activities	<u>-</u>	<u>80,136</u>
Cash flows used in financing sources		
Transfer from other funds	<u>(128,551)</u>	<u>-</u>
Net cash used in financing sources	<u>(128,551)</u>	<u>-</u>
Increase in Cash in County Treasury	(192,815)	158,570
Cash in County Treasury, July 1, 2019	<u>210,973</u>	<u>4,704,574</u>
Cash in County Treasury, June 30, 2020	<u>\$ 18,158</u>	<u>\$ 4,860,985</u>
Reconciliation of operating (loss) income to net cash (used in) provided by operating activities:		
Operating (loss) income	\$ (5,343)	\$ 48,939
Adjustments to reconcile operating (loss) income to net cash (used in) provided by operating activities:		
Decrease in:		
Receivables	3,174	3,848
Deferred outflows of resources	5,132	-
Increase (decrease) in:		
Accounts payable	(52,645)	25,647
Deferred revenues	(27,798)	-
Net pension liability	10,337	-
Deferred inflows of resources	<u>2,879</u>	<u>-</u>
Total adjustments	<u>(58,921)</u>	<u>29,495</u>
Net cash (used in) provided by operating activities	<u>\$ (64,264)</u>	<u>\$ 78,434</u>

See accompanying notes to financial statements.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES  
AGENCY FUNDS  
June 30, 2020

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	<u>Special Education Pass-through Fund</u>	<u>Student Body Funds</u>
<b>ASSETS</b>		
Cash on hand and in banks (Note 2)	\$ -	\$ 2,258
Receivables	3,831,452	-
Due from other funds	<u>864,522</u>	<u>-</u>
Total assets	<u>\$ 4,695,974</u>	<u>-</u>
<b>LIABILITIES</b>		
Due to School Districts	\$ 4,554,119	\$ -
Due to other funds	141,855	-
Due to student groups	<u>-</u>	<u>2,258</u>
Total liabilities	<u>\$ 4,695,974</u>	<u>\$ 2,258</u>

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See accompanying notes to financial statements.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2020

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

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

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

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

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

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

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

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

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(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2020

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

**A - Major Funds**

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

The Adult Education Fund is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

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

The Proprietary Fund - Enterprise Fund is a business-type activity fund that is used to account for activities of the Shady Creek Outdoor School Program.

**B - Other Funds**

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

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

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

The Student Body Funds account for the receipt and disbursement of monies from the student body clubs and activities of schools within the County Office. Individual totals, by school and program, are maintained within the County Office's accounting system.

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

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

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(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2020

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

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

**Receivables:** Receivables consist of amounts due from the federal, state and local government, or private sources, in connection with reimbursement of allowable expenditures made pursuant to the County Office's grants and contracts. The County Office has determined that no allowance for doubtful accounts was needed as of June 30, 2020.

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

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

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

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

	<u>STRP</u>	<u>PERF B</u>	<u>Total</u>
Deferred outflows of resources	\$ 3,687,692	\$ 4,648,667	\$ 8,336,359
Deferred inflows of resources	\$ 2,795,000	\$ 356,000	\$ 3,151,000
Net pension liability	\$ 12,373,000	\$ 19,849,000	\$ 32,222,000
Pension expense	\$ 1,976,891	\$ 4,468,882	\$ 6,445,773

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2020

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

Compensated Absences: Compensated absences benefits totaling \$30,530 are recorded as a liability of the County Office. The liability is for the earned but unused benefits. The amount to be provided by future operations represents the total amount that would be required to be provided from the general operating revenues of the County Office if all the benefits were to be paid.

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

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

Net Position: Net position is displayed in three components:

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

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

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

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

A - Nonspendable Fund Balance:

The nonspendable fund balance classification reflects amounts that are not in spendable form, such as revolving fund cash and prepaid expenditures.

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(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2020

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**B - Restricted Fund Balance:**

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

**C - Committed Fund Balance:**

The committed fund balance classification reflects amounts subject to internal constraints self-imposed by formal action of the Board of Education. The constraints giving rise to committed fund balance must be imposed no later than the end of the reporting period. The actual amounts may be determined subsequent to that date but prior to the issuance of the financial statements. Formal action by the Board of Education is required to remove any commitment from any fund balance. At June 30, 2019, the County Office had no committed fund balances.

**D - Assigned Fund Balance:**

The assigned fund balance classification reflects amounts that the County Office's Board of Education has approved to be used for specific purposes, based on the County Office's intent related to those specific purposes. The Board of Education can designate personnel with the authority to assign fund balances. At June 30, 2020, the Sutter County Superintendent had been designated with authority to make fund balance assignments.

**E - Unassigned Fund Balance:**

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

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

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

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

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

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(Continued)



SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
 NOTES TO FINANCIAL STATEMENTS  
 June 30, 2020

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

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

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

**NOTE 2 - CASH AND INVESTMENTS**

Cash at June 30, 2020 consisted of the following:

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Fiduciary Activities</u>
Pooled Funds:			
Cash in County Treasury	\$ 14,541,848	\$ 18,158	-
Deposits:			
Revolving cash fund	10,500	-	-
Cash on hand and in banks	-	-	2,258
Cash awaiting deposit	2,159		
Cash with Fiscal Agent	<u>5,000</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 14,559,507</u>	<u>\$ 18,158</u>	<u>\$ 2,258</u>

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

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

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(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2020

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**NOTE 2 - CASH AND INVESTMENTS (Continued)**

In accordance with applicable state laws, the Sutter County Treasurer may invest in derivative securities. However, at June 30, 2020, the Sutter County Treasurer has indicated that the Treasurer's pooled investment fund contained no derivatives or other investments with similar risk profiles.

Deposits - Custodial Credit Risk: The County Office limits custodial credit risk by ensuring uninsured balances are collateralized by the respective financial institution. Cash balances held in banks are insured up to \$250,000 by the Federal Deposit Insurance Corporation (FDIC) and are collateralized by the respective financial institution. At June 30, 2020, the carrying amount of the County Office's accounts was \$14,917 and the bank balances were \$12,744, all of which was insured by the FDIC.

Cash with Fiscal Agent: Cash with Fiscal Agent totaling \$5,000 represents amounts held in the County Office's name by a third party custodian at June 30, 2020.

Interest Rate Risk: The County Office does not have a formal investment policy that limits cash and investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. At June 30, 2020, the County Office had no significant interest rate risk related to cash and investments held.

Concentration of Credit Risk: The County Office does not place limits on the amount it may invest in any one issuer. At June 30, 2020, the County Office had no concentration of credit risk.

**NOTE 3 - INTERFUND TRANSACTIONS**

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

Interfund Receivables/Payables: Individual fund interfund receivable and payable balances at June 30, 2020 were as follows:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
<u>Governmental Activities</u>		
Major Fund:		
County School Service	\$ 274,794	\$ 1,110,938
Adult Education	87,438	56,769
Non-Major Funds:		
Child Development	279	385
Cafeteria	96,733	-
<u>Business-Type Activities</u>		
Enterprise Fund:		
Other Enterprise	-	13,819
<u>Agency Fund:</u>		
Special Education Pass-Through	864,522	141,855
Totals	<u>\$ 1,323,766</u>	<u>\$ 1,323,766</u>

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2020

**NOTE 3 - INTERFUND TRANSACTIONS (Continued)**

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

Transfer from the County School Service Fund to the Adult Education Fund to cover fund balance.	\$ 217,438
Transfer from the County School Service Fund to the Cafeteria Fund to cover Shady Creek meals.	338,446
Transfer from the County School Service Fund to the Special Reserve for Capital Outlay Projects Reserve Fund for deferred maintenance.	100,000
Transfer from the County School Service Fund to the Child Development Fund for the end of year closing offset.	52
Transfer from the Adult Education Fund to the County School Service Fund for indirect costs.	48,195
Transfer from the Child Development Fund to the County School Service Fund for indirect costs.	4,060
Transfer from the Cafeteria Fund to the County School Service Fund for indirect costs.	18,535
Transfer from the Enterprise Fund to the Child Development Fund for end of year closing offset.	13,004
	\$ 739,730

**NOTE 4 - CAPITAL ASSETS**

A schedule of changes in capital assets for the year ended June 30, 2020 is shown below:

	<u>Balance July 1, 2019</u>	<u>Transfers and Additions</u>	<u>Transfers and Deductions</u>	<u>Balance June 30, 2020</u>
Non-depreciable:				
Land	\$ 2,956,870	\$ -	\$ -	\$ 2,956,870
Work-in-process	98,583	169,654	-	268,237
Depreciable:				
Land improvements	1,263,223	-	-	1,263,223
Buildings	20,805,898	-	-	20,805,898
Equipment	2,479,548	68,817	(249,729)	2,298,636
Totals, at cost	27,604,122	238,471	(249,729)	27,592,864
Less accumulated depreciation:				
Land improvements	255,943	64,045	-	319,988
Buildings	5,890,648	536,737	-	6,427,385
Equipment	1,486,652	206,677	(249,729)	1,443,600
Total accumulated depreciation	7,633,243	807,459	(249,729)	8,190,973
Capital assets, net	\$ 19,970,879	\$ (568,988)	\$ -	\$ 19,401,891

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2020

**NOTE 4 - CAPITAL ASSETS** (Continued)

Depreciation expense was charged to governmental activities as follows:

Instruction	\$	358,373
Instruction supervision and administration		46,698
School site administration		44,619
Food services		2,972
All other pupil services		17,551
Community services		28,830
Enterprise Activities		737
All other general administration		209,458
Plant services		5,790
Data processing		92,431
Total depreciation expense	\$	807,459

**NOTE 5 - LONG-TERM LIABILITIES**

Schedule of Changes In Long-Term Liabilities: A schedule of changes in long-term liabilities for the fiscal year ended June 30, 2020 is shown below:

	Balance		Balance		Amounts
	<u>July 1, 2019</u>	<u>Additions</u>	<u>Deductions</u>	<u>June 30, 2020</u>	<u>Due Within</u>
					<u>One Year</u>
<u>Governmental Activities</u>					
Net pension liability (Notes 7 and 8)	\$ 32,632,783	\$ -	\$ 538,337	\$ 32,094,446	\$ -
Total OPEB liability (Note 9)	3,067,038	599,083	-	3,666,121	-
Compensated absences	27,691	2,839	-	30,530	30,530
Totals	\$ 35,727,512	\$ 601,922	\$ 538,337	\$ 35,791,097	\$ 30,530
<u>Business-Type Activities</u>					
Net pension liability (Note 7 & 8)	\$ 117,217	\$ 10,337	\$ -	\$ 127,554	\$ -

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

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2020

**NOTE 6 - FUND BALANCES**

Fund balances, by category, at June 30, 2020 consisted of the following:

	County School Service <u>Fund</u>	Adult Education <u>Fund</u>	Special Reserve for Capital Outlay Projects <u>Fund</u>	All Non-Major Funds	<u>Total</u>
<b>Nonspendable:</b>					
Revolving cash fund	\$ 10,500	\$ -	\$ -	\$ -	\$ 10,500
Cash with Fiscal Agent	5,000	-	-	-	5,000
Prepaid expenses	<u>47,515</u>	<u>250</u>	<u>-</u>	<u>-</u>	<u>47,765</u>
Subtotal nonspendable	<u>63,015</u>	<u>250</u>	<u>-</u>	<u>-</u>	<u>63,265</u>
<b>Restricted:</b>					
Legally restricted programs	2,707,369	80,958	-	-	2,788,327
Capital projects	<u>-</u>	<u>-</u>	<u>2,267,900</u>	<u>-</u>	<u>2,267,900</u>
Subtotal restricted	<u>2,707,369</u>	<u>80,958</u>	<u>2,267,900</u>	<u>-</u>	<u>5,056,227</u>
<b>Assigned:</b>					
COE	6,764,323	-	-	-	6,764,323
One Stop	72,512	-	-	-	72,512
ES IPP and administration	843,653	-	-	-	843,653
Adult and alternative education programs	19,397	-	-	-	19,397
SELPA	88,345	-	-	-	88,345
MAA	1,687,638	-	-	-	1,687,638
Special Education	7,654	-	-	-	7,654
Equipment replacement and purchase	<u>1,353,040</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,353,040</u>
Subtotal assigned	<u>10,836,562</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,836,562</u>
<b>Unassigned:</b>					
Designated for economic uncertainty	<u>1,686,257</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,686,257</u>
Subtotal unassigned	<u>1,686,257</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,686,257</u>
Total fund balances	<u>\$ 15,293,203</u>	<u>\$ 81,208</u>	<u>\$ 2,267,900</u>	<u>\$ -</u>	<u>\$ 17,642,311</u>

(Continued)

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

*General Information about the State Teachers' Retirement Plan*

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

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

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

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

*CalSTRS 2% at 60*

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

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

*CalSTRS 2% at 62*

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

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

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(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2020

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

Contributions: Required member, employer and state contribution rates are set by the California Legislature and Governor and detailed in Teachers' Retirement Law. Contribution rates are expressed as a level percentage of payroll using the entry age normal actuarial cost method.

In June 2019, California Senate Bill 90 (SB 90) was signed into law and appropriated approximately \$2.2 billion in fiscal year 2018–19 from the state's General Fund as contributions to CalSTRS on behalf of employers. The bill requires portions of the contribution to supplant the amounts remitted by employers such that the amounts remitted will be 1.03 and 0.70 percentage points less than the statutorily required amounts due for fiscal years 2019–20 and 2020–21, respectively. The remaining portion of the contribution, approximately \$1.6 billion, was allocated to reduce the employers' share of the unfunded actuarial obligation of the Defined Benefit Program.

California Assembly Bill 84, Chapter 16, Statutes of 2020, (AB 84) was signed into law in June 2020 and revised certain provisions of Teachers' Retirement Law enacted by SB 90. Specifically, AB 84 repurposed the aforementioned \$1.6 billion contribution originally intended to reduce employers' long-term liabilities, to further supplant employer contributions through fiscal year 2021–22. Pursuant to AB 84, employers will remit contributions to CalSTRS based on a rate that is 2.95% less than the statutory rate for fiscal year 2020–21 and 2.18% less than the rate set by the board for fiscal year 2021–22. Any remaining amounts must be allocated to reduce the employers' share of the unfunded actuarial obligation of the DB Program. The rate reduction for fiscal year 2019-20 under SB 90 was not changed by AB 84. The employer contribution rates set in statute and the CalSTRS board's authority to adjust those rates starting in fiscal year 2021–22 under the CalSTRS Funding Plan were not changed by the passage of SB 90 or AB 84. A summary of statutory contribution rates and other sources of contributions to the DB Program are as follows:

*Members* - Under CalSTRS 2% at 60, the member contribution rate was 10.25 percent of applicable member earnings for fiscal year 2019-20. Under CalSTRS 2% at 62, members contribute 50 percent of the normal cost of their retirement plan, which resulted in a contribution rate of 10.205 percent of applicable member earnings for fiscal year 2019-20.

In general, member contributions cannot increase unless members are provided with some type of "comparable advantage" in exchange for such increases. Under previous law, the Legislature could reduce or eliminate the 2 percent annual increase to retirement benefits. As a result of AB 1469, effective July 1, 2014, the Legislature cannot reduce the 2 percent annual benefit adjustment for members who retire on or after January 1, 2014, and in exchange for this "comparable advantage," the member contribution rates have been increased by an amount that covers a portion of the cost of the 2 percent annual benefit adjustment.

*Employers* – 17.10 percent of applicable member earnings. This rate reflects the reduction of employer contributions to be paid by the employer by 1.03 percentage points pursuant to SB 90.

Pursuant to AB 1469, employer contributions will increase from a prior rate of 8.25 percent to a total of percent of applicable member earnings phased in over seven years starting in 2014. The legislation also gives the CalSTRS board limited authority to adjust employer contribution rates from July 1, 2021 through June 2046 in order to eliminate the remaining unfunded actuarial obligation related to service credited to members prior to July 1, 2014. The CalSTRS board cannot adjust the rate by more than 1 percent in a fiscal year, and the total contribution rate in addition to the 8.25 percent cannot exceed 12 percent.

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(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
 NOTES TO FINANCIAL STATEMENTS  
 June 30, 2020

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

The CalSTRS employer contribution rate increases effective for fiscal year 2019-2020 through fiscal year 2045-46 are summarized in the table below:

<u>Effective Date</u>	<u>Prior Rate</u>	<u>Increase</u>	<u>Total</u>
July 01, 2019	8.25%	9.88%	17.10% <sup>(1)</sup>
July 01, 2020	8.25%	0.85%	16.15% <sup>(1)</sup>
July 01, 2021	8.25%	(2)	(2)
July 01, 2022 to June 30, 2046	8.25%	(2)	(2)
July 01, 2046	8.25%	Increase from prior rate ceases in 2046-47	

- (1) Pursuant to SB 90 and AB 84, the fiscal year 2018-19 state contribution of approximately \$2.2 billion made in advance on behalf of employers will be used to pay the contributions required by employers for the 2019-20, 2020-21 and 2021-22 fiscal years, such that employers will remit 1.030%, 2.950% and 2.180% less, respectively, than is required by the CalSTRS Funding Plan. The rates above reflect this reduction.
- (2) The CalSTRS Funding Plan authorizes the board to adjust the employer contribution rate up or down 1% each year, but no higher than 20.25% total and no lower than 8.25%.

The County Office contributed \$1,471,692 to the plan for the fiscal year ended June 30, 2020.

*State* – 10.328 percent of the members' creditable earnings from the fiscal year ending in the prior calendar year.

Also as a result of AB 1469, the additional state appropriation required to fully fund the benefits in effect as of 1990 by 2046 is specific in subdivision (b) of Education Code Section 22955.1. The increased contributions end as of fiscal year 2045-2046.

The state's base contribution to the Defined Benefit Program is calculated based on creditable compensation from two fiscal years prior. The state rate increased to 5.811% on July 1, 2019, to continue paying down the unfunded liabilities associated with the benefits structure that was in place in 1990 prior to certain enhancements in benefits and reductions in contributions. Additionally, the enactment of SB 90 will result in future supplemental contributions to be made by the state to pay down its portion of the unfunded actuarial obligation of the Defined Benefit Program in fiscal years 2019–20 through 2022–23.

The CalSTRS state contribution rates effective for fiscal year 2019-20 and beyond are summarized in the table below.

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(Continued)



SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2020

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

<u>Effective Date</u>	<u>Base Rate</u>	<u>AB 1469 Increase For 1990 Benefit Structure</u>	<u>SBMA Funding<sup>(1)</sup></u>	<u>Total State Appropriation to DB Program</u>
July 01, 2019	2.017%	5.811%	2.50%	10.328% <sup>(2)</sup>
July 01, 2020	2.017%	5.811% <sup>(3)</sup>	2.50%	10.328% <sup>(2)</sup>
July 01, 2021 to June 30, 2046	2.017%	(4)	2.50%	(4)
July 01, 2046 and thereafter	2.017%	(5)	2.50%	(5)

- (1) This rate does not include the \$72 million reduction in accordance with Education Code Section 22954.  
(2) This rate does not include the \$2.2 billion supplemental state contribution on behalf of employers pursuant to SB 90.  
(3) In May 2020, the CalSTRS board exercised its limited authority to increase the state contribution rate by 0.5% of the creditable compensation effective July 1, 2020. However, pursuant to AB 84, the state suspended the board's rate-setting authority for state contributions for fiscal year 2020–21, thereby negating the board's rate increase of 0.5%.  
(4) The CalSTRS board has limited authority to adjust state contribution rates annually through June 30, 2046 in order to eliminate the remaining unfunded actuarial obligation associated with the 1990 benefit structure. The board cannot increase the rate by more than 0.50 percent in a fiscal year, and if there is no unfunded actuarial obligation, the contribution rate imposed to pay for the 1990 benefit structure would be reduced to 0 percent.  
(5) From July 1, 2046, and thereafter, the rates in effect prior to July 1, 2014, are reinstated, if necessary, to address any remaining 1990 unfunded actuarial obligation.

*Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions*

At June 30, 2020, the County Office reported a liability for its proportionate share of the net pension liability that reflected a reduction for State pension support provided to the County Office. The amount recognized by the County Office as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the County Office were as follows:

County Office's proportionate share of the net pension liability	\$ 12,373,000
State's proportionate share of the net pension liability associated with the County Office	<u>6,750,000</u>
Total	<u>\$ 19,123,000</u>

The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2018. The County Office's proportion of the net pension liability was based on the County Office's share of contributions to the pension plan relative to the contributions of all participating school districts and county offices and the State. At June 30, 2019, the County Office's proportion was 0.014 percent, which was a decrease of 0.002 percent from its proportion measured as of June 30, 2018.

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
 NOTES TO FINANCIAL STATEMENTS  
 June 30, 2020

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

For the year ended June 30, 2020, the County Office recognized pension expense of \$1,976,891 and revenue of \$1,136,567 for support provided by the State. At June 30, 2020, the County Office reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 31,000	\$ 349,000
Changes of assumptions	1,565,000	-
Net differences between projected and actual earnings on investments	-	477,000
Changes in proportion and differences between County Office contributions and proportionate share of contributions	620,000	1,969,000
Contributions made subsequent to measurement date	<u>1,471,692</u>	<u>-</u>
Total	<u>\$ 3,687,692</u>	<u>\$ 2,795,000</u>

\$1,471,692 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ending June 30,</u>	
2021	\$ 33,917
2022	\$ (298,083)
2023	\$ (75,583)
2024	\$ 193,083
2025	\$ (175,667)
2026	\$ (256,667)

Differences between expected and actual experience and changes in assumptions are amortized over a closed period equal to the average remaining service life of plan members, which is 7 years as of the June 30, 2019 measurement date. Deferred outflows and inflows related to differences between projected and actual earnings on plan investments are netted and amortized over a closed 5-year period.

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
 NOTES TO FINANCIAL STATEMENTS  
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**NOTE 7 - NET PENSION LIABILITY – STATE TEACHERS' RETIREMENT PLAN (Continued)**

Actuarial Methods and Assumptions: The total pension liability for the STRP was determined by applying update procedures to a financial reporting actuarial valuation as of June 30, 2018 and rolling forward the total pension liability to June 30, 2019. The financial reporting actuarial valuation as of June 30, 2018 used the following actuarial methods and assumptions, applied to all prior periods included in the measurement:

Valuation Date	June 30, 2018
Experience Study	July 1, 2010 through June 30, 2015
Actuarial Cost Method	Entry age normal
Investment Rate of Return	7.10%
Consumer Price Inflation	2.75%
Wage Growth	3.50%
Post-retirement Benefit Increases	2.00% simple for DB Not applicable for DBS/CBB

CalSTRS uses a generational mortality assumption, which involves the use of a base mortality table and projection scales to reflect expected annual reductions in mortality rates at each age, resulting in increases in life expectancies each year into the future. The base mortality tables are CalSTRS custom tables derived to best fit the patterns of mortality among its members. The projection scale was set equal to 110 percent of the ultimate improvement factor from the Mortality Improvement Scale (MP-2016) table, issued by the Society of Actuaries.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. The best estimate ranges were developed using capital market assumptions from CalSTRS general investment consultant as an input to the process. The actuarial investment rate of return assumption was adopted by the CalSTRS board in February 2017 in conjunction with the most recent experience study. For each future valuation, CalSTRS consulting actuary reviews the return assumption for reasonableness based on the most current capital market assumptions. Best estimates of 20-year geometric real rates of return and the assumed asset allocation for each major asset class used as input to develop the actuarial investment rate of return are summarized in the following table:

<u>Asset Class</u>	<u>Assumed Asset Allocation</u>	<u>Long Term* Expected Real Rate of Return</u>
Global Equity	47%	4.8%
Fixed Income	12	1.3
Real Estate	13	3.6
Private Equity	13	6.3
Absolute Return / Risk Mitigating Strategies	9	1.8
Inflation Sensitive	4	3.3
Cash / Liquidity	2	(0.4)

\*20-year geometric average

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
 NOTES TO FINANCIAL STATEMENTS  
 June 30, 2020

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

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

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

	1% Decrease <u>(6.10%)</u>	Current Discount <u>Rate (7.10%)</u>	1% Increase <u>(8.10%)</u>
County Office's proportionate share of the net pension liability	\$ <u>18,424,000</u>	\$ <u>12,373,000</u>	\$ <u>7,355,000</u>

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

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

*General Information about the Public Employer's Retirement Fund B*

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

The Plan was established to provide retirement, death and disability benefits to non-teaching and noncertified employees in schools. The benefit provisions for Plan employees are established by statute. CalPERS issues a publicly available financial report that can be obtained at:

<https://www.calpers.ca.gov/docs/forms-publications/cafr-2019.pdf>.

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

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(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2020

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

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

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

Required contribution rates for active plan members and employers as a percentage of payroll for the year ended June 30, 2020 were as follows:

*Members* - The member contribution rate was 7.00 percent of applicable member earnings for fiscal year 2019-20.

*Employers* - The employer contribution rate was 18.06 percent of applicable member earnings.

The County Office contributed \$1,997,667 to the plan for the fiscal year ended June 30, 2020.

*Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions*

At June 30, 2020, the County Office reported a liability of \$19,849,000 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2018. The County Office’s proportion of the net pension liability was based on the County Office’s share of contributions to the pension plan relative to the contributions of all participating school districts and county offices. At June 30, 2019, the County Office’s proportion was 0.068 percent, which was a decrease of 0.001 percent from its proportion measured as of June 30, 2019.

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(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2020

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

For the year ended June 30, 2020, the County Office recognized pension expense of \$4,468,882 and no revenue was provided by the State. At June 30, 2020, the County Office reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 1,442,000	\$ -
Changes of assumptions	945,000	-
Net differences between projected and actual earnings on investments	-	185,000
Changes in proportion and differences between County Office contributions and proportionate share of contributions	264,000	171,000
Contributions made subsequent to measurement date	<u>1,997,667</u>	<u>-</u>
Total	<u>\$ 4,648,667</u>	<u>\$ 356,000</u>

\$1,997,667 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Years Ended <u>June 30,</u>	
2021	\$ 1,784,250
2022	\$ 331,250
2023	\$ 127,250
2024	\$ 52,250

Differences between expected and actual experience and changes in assumptions are amortized over a closed period equal to the average remaining service life of plan members, which is 4 years as of the June 30, 2019 measurement date. Deferred outflows and inflows related to differences between projected and actual earnings on plan investments are netted and amortized over a closed 5-year period.

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(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2020

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

**Actuarial Methods and Assumptions:** The total pension liability for the Plan was determined by applying update procedures to a financial reporting actuarial valuation as of June 30, 2018, and rolling forward the total pension liability to June 30, 2019. The financial reporting actuarial valuation as of June 30, 2018, used the following actuarial methods and assumptions, applied to all prior periods included in the measurement:

Valuation Date	June 30, 2018
Experience Study	June 30, 1997 through June 30, 2015
Actuarial Cost Method	Entry age normal
Investment Rate of Return	7.15%
Consumer Price Inflation	2.50%
Wage Growth	Varies by entry age and service
Post-retirement Benefit Increase	2.00% until Purchasing Power Protection Allowance Floor on Purchasing Power applies 2.50% thereafter

The mortality table used was developed based on CalPERS specific data. The table includes 15 years of mortality improvements using Society of Actuaries Scale 90% of Scale MP 2016. For more details on this table, please refer to the 2017 experience study report.

All other actuarial assumptions used in the June 30, 2018 evaluation were based on the results of an actuarial experience study for the period from 1997 to 2015, including updates to salary increase, mortality and retirement rates. Further details of the Experience Study can be found at CalPERS’ website.

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

<u>Asset Class</u>	<u>Long-Term* Assumed Asset Allocation</u>	<u>Expected Real Rate of Return Years 1-10 <sup>(1)</sup></u>	<u>Expected Real Rate of Return Years 11+<sup>(2)</sup></u>
Global Equity	50%	4.80%	5.98%
Fixed Income	28	1.00	2.62
Inflation Assets	-	0.77	1.81
Private Equity	8	6.30	7.23
Real Estate Assets	13	3.75	4.93
Liquidity	1	-	(0.92)

\* 10-year geometric average

(1) An expected inflation rate of 2.00% used for this period

(2) An expected inflation rate of 2.92% used for this period

**Discount Rate:** The discount rate used to measure the total pension liability was 7.15 percent. A projection of the expected benefit payments and contributions was performed to determine if assets would run out. The test revealed the assets would not run out. Therefore the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability for the Plan. The results of the crossover testing for the Plan are presented in a detailed report that can be obtained at CalPERS’ website.

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(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
 NOTES TO FINANCIAL STATEMENTS  
 June 30, 2020

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

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

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected cash flows of the Plan. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. Using historical returns of all the Plan’s asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

Sensitivity of the County Office’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate: The following presents the County Office’s proportionate share of the net pension liability calculated using the discount rate of 7.15 percent, as well as what the County Office’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage- point lower (6.15 percent) or 1-percentage-point higher (8.15 percent) than the current rate:

	1% Decrease <u>(6.15%)</u>	Current Discount Rate <u>(7.15%)</u>	1% Increase <u>(8.15%)</u>
County Office's proportionate share of the net pension liability	<u>\$ 28,611,000</u>	<u>\$ 19,849,000</u>	<u>\$ 12,580,000</u>

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

**NOTE 9 - OTHER POSTEMPLOYMENT BENEFITS**

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

The Plan, which is administered by the County Office, allows employees who retire and meet retirement eligibility requirements to continue health insurance coverage as a participant in the County Office’s plan. The County Office’s Governing Board has the authority to establish or amend the benefit terms offered by the Plan. The County Office’s Governing Board also retains the authority to establish the requirements for paying the Plan benefits as they come due. As of June 30, 2020 the County Office has not accumulated assets in a qualified trust for the purpose of paying the benefits related to the County Office’s Total OPEB Liability.

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(Continued)



SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2020

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**NOTE 9 - OTHER POSTEMPLOYMENT BENEFITS (Continued)**

Employees Covered by Benefit Terms: The following is a table of plan participants at June 30, 2020:

	<u>Number of Participants</u>
Inactive plan members, covered spouses, or beneficiaries currently receiving benefits	14
Active employees	<u>244</u>
	<u>258</u>

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

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

Contributions to the Plan from the County Office were \$188,229 for the year ended June 30, 2020. Employees are not required to contribute to the OPEB plan.

*Total OPEB Liability*

The County Office's total OPEB liability was measured as of June 30, 2019, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2019.

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(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2020

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**NOTE 9 - OTHER POSTEMPLOYMENT BENEFITS (Continued)**

Actuarial Assumptions: The total OPEB liability in the June 30, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

<u>Valuation Date</u>	June 30, 2019
<u>Fiscal Year End</u>	June 30
<u>Mortality Rate</u>	2020 CalPERS Active Mortality for Miscellaneous Employees and 2020 CalSTRS Mortality Table
<u>Discount Rate</u>	3.5%. Based on the Bond Buyer 20-Bond Index
<u>Retirement Rate</u>	2017 CalPERS Retirement Rates for School employees.  2020 CalSTRS Retirement Rates
<u>Inflation Rate</u>	2.75% per year
<u>Payroll Increases</u>	2.75% per year
<u>Health Care Inflation</u>	4.00%
<u>Termination Rate</u>	CalPERS 2017 Rates  CalSTRS 2020 Rates
<u>Funding</u>	Method Entry Age Cost Method (Level Percentage of Pay)

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(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2020

**NOTE 9 - OTHER POSTEMPLOYMENT BENEFITS (Continued)**

Changes in total OPEB Liability:

	Total OPEB Liability
Balance at June 30, 2019	\$ 3,067,038
Changes for the year:	
Service cost	343,589
Interest	119,451
Changes of benefit terms	-
Differences between actual and expected experience	56,552
Changes in assumptions	267,720
Benefit payments	(188,229)
Net change	599,083
Balance, June 30, 2020	\$ 3,666,121

The changes in assumptions includes a change in the discount rate from 3.8% in the prior valuation to 3.5% in the current valuation due to the change in the bond rate. There were no changes between the measurement date and the year ended June 30, 2020 which had a significant effect on the County Office's total OPEB liability.

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

	1% Decrease (2.5%)	Current Discount Rate (3.5%)	1% Increase (4.5%)
Total OPEB liability	\$ 3,986,457	\$ 3,666,121	\$ 3,368,875

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

	1% Decrease (3.0%)	Healthcare Cost Trend Rates Rate (4.0%)	1% Increase (5.0%)
Total OPEB liability	\$ 3,198,630	\$ 3,666,121	\$ 4,228,191

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
 NOTES TO FINANCIAL STATEMENTS  
 June 30, 2020

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**NOTE 9 - OTHER POSTEMPLOYMENT BENEFITS (Continued)**

*OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB*

For the year ended June 30, 2020, the County Office recognized OPEB expense of \$479,591. At June 30, 2020, the County Office reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 52,831	\$ -
Changes of assumptions	184,580	-
Net differences between projected and actual earnings on investments	-	-
Changes in proportion and differences between County contributions and proportionate share of contributions	-	-
Benefits made subsequent to measurement date	<u>188,229</u>	<u>-</u>
Total	<u>\$ 425,640</u>	<u>\$ -</u>

\$188,229 reported as deferred outflows of resources related to benefits paid subsequent to the measurement date will be recognized as a reduction of the total OPEB liability in the year ended June 30, 2021. Other amounts reported as deferred outflows of resources related to OPEB liability will be recognized in OPEB expense in the amount of \$16,551 annually.

**NOTE 10 - JOINT POWERS AGREEMENTS**

The County Office is a member of North Valley Schools Insurance Group (NVSIG), which is a common risk management and insurance program providing workers' compensation insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years. The following is a summary of financial information for NVSIG as of June 30, 2018 (the latest information available):

Total assets	\$ 3,308,256
Total liabilities	\$ 1,738,535
Net position	\$ 1,569,721
Total revenues	\$ 13,843,468
Total expenses	\$ 13,840,086
Change in net position	\$ 3,382

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(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2020

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**NOTE 10 - JOINT POWERS AGREEMENTS (Continued)**

The County Office is also a member of Tri-County Schools Insurance Group (TCSIG), which is a common risk management and insurance program providing health and welfare insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years. The following is a summary of financial information for TCSIG as of June 30, 2019 (the latest information available):

Total assets	\$ 27,218,314
Deferred outflows of resources	\$ 195,350
Total liabilities	\$ 8,123,306
Deferred inflows of resources	\$ 70,938
Net position	\$ 19,219,420
Total revenues	\$ 44,200,830
Total expenses	\$ 38,071,785
Change in net position	\$ 6,129,045

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

**NOTE 11 - CONTINGENCIES**

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

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

**NOTE 12 – COVID-19 IMPACT**

In December 2019, a novel strain of coronavirus surfaced (COVID-19) and spread around the world, with resulting business and social disruption. In response to the pandemic and in compliance with various state and local ordinances, the County Office closed physical campuses and transitioned to a distance learning model. On March 13, 2020, the Governor of California issued Executive Order N-26 – 20, guaranteeing state funding to support the continued payment of salaries and benefits to all employees through June 30, 2020.

The operations and business results of the County Office could be adversely affected in the future including a reduction in the level of funding and impact to the timing of cash flows. In addition, significant estimates may be adversely impacted by national, state and local events designed to contain the coronavirus. For the 2021 school year, the County Office is offering instruction in formats consistent with local health guidelines. Throughout the pandemic the County Office has put into practice a number of safety measures to protect students and employees and will continue to revise them as needed.

**REQUIRED SUPPLEMENTARY INFORMATION**

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
COUNTY SCHOOL SERVICE FUND  
BUDGETARY COMPARISON SCHEDULE  
For the Year Ended June 30, 2020

	Budget		Actual	Variance Favorable (Unfavorable)
	Original	Final		
Revenues:				
Local Control Funding Formula:				
State apportionment	\$ 8,468,573	\$ 8,233,259	\$ 8,199,016	\$ (34,243)
Local sources	1,490,387	1,626,853	1,601,680	(25,173)
Total LCFF	<u>9,958,960</u>	<u>9,860,112</u>	<u>9,800,696</u>	<u>(59,416)</u>
Federal sources	3,800,629	4,587,841	3,657,570	(930,271)
Other state sources	8,548,686	11,690,836	10,876,317	(814,519)
Other local sources	14,423,389	14,020,055	12,245,767	(1,774,288)
Total revenues	<u>36,731,664</u>	<u>40,158,844</u>	<u>36,580,350</u>	<u>(3,578,494)</u>
Expenditures:				
Current:				
Certificated salaries	8,381,028	9,279,115	9,038,011	241,104
Classified salaries	11,671,820	11,875,132	11,049,766	825,366
Employee benefits	7,531,320	8,222,639	7,493,402	729,237
Books and supplies	841,597	1,135,809	714,011	421,798
Contract services and operating expenditures	4,555,559	6,687,798	4,406,410	2,281,388
Other outgo	210,154	716,624	900,435	(183,811)
Capital outlay	481,710	650,658	244,411	406,247
Total expenditures	<u>33,673,188</u>	<u>38,567,775</u>	<u>33,846,446</u>	<u>4,721,329</u>
Excess of revenues over expenditures	<u>3,058,476</u>	<u>1,591,069</u>	<u>2,733,904</u>	<u>1,142,835</u>
Other financing sources (uses):				
Transfers in	84,234	82,812	83,794	982
Transfers out	(767,665)	(777,009)	(655,936)	121,073
Total other financing sources (uses)	<u>(683,431)</u>	<u>(694,197)</u>	<u>(572,142)</u>	<u>122,055</u>
Net change in fund balance	2,375,045	896,872	2,161,762	1,264,890
Fund balance, July 1, 2019	<u>13,131,441</u>	<u>13,131,441</u>	<u>13,131,441</u>	<u>-</u>
Fund balance, June 30, 2020	<u>\$ 15,506,486</u>	<u>\$ 14,028,313</u>	<u>\$ 15,293,203</u>	<u>\$ 1,264,890</u>

See accompanying notes to required supplementary information.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
ADULT EDUCATION FUND  
BUDGETARY COMPARISON SCHEDULE  
For the Year Ended June 30, 2020

	Budget		Actual	Variance Favorable (Unfavorable)
	Original	Final		
<b>Revenues:</b>				
Federal sources	234,221	286,590	257,775	(28,815)
Other state sources	627,096	3,081,045	3,091,913	10,868
Other local sources	<u>199,000</u>	<u>199,000</u>	<u>199,001</u>	<u>1</u>
Total revenues	<u>1,060,317</u>	<u>3,566,635</u>	<u>3,548,689</u>	<u>(17,946)</u>
<b>Expenditures:</b>				
Current:				
Certificated salaries	291,953	370,295	352,925	17,370
Classified salaries	422,429	366,459	365,890	569
Employee benefits	244,928	299,404	283,842	15,562
Books and supplies	34,134	26,214	3,959	22,255
Contract services and operating expenditures	271,401	298,407	264,027	34,380
Other outgo	<u>51,532</u>	<u>2,454,713</u>	<u>2,403,558</u>	<u>51,155</u>
Total expenditures	<u>1,316,377</u>	<u>3,815,492</u>	<u>3,674,201</u>	<u>141,291</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(256,060)</u>	<u>(248,857)</u>	<u>(125,512)</u>	<u>123,345</u>
<b>Other financing sources (uses):</b>				
Transfers in	256,060	263,880	217,438	(46,442)
Transfers out	<u>-</u>	<u>-</u>	<u>(48,195)</u>	<u>(48,195)</u>
Total other financing sources (uses)	<u>256,060</u>	<u>263,880</u>	<u>169,243</u>	<u>(94,637)</u>
Net change in fund balance	-	15,023	43,731	28,708
Fund balance, July 1, 2019	<u>37,477</u>	<u>37,477</u>	<u>37,477</u>	<u>-</u>
Fund balance, June 30, 2020	<u>\$ 37,477</u>	<u>\$ 52,500</u>	<u>\$ 81,208</u>	<u>\$ 28,708</u>

See accompanying notes to required supplementary information.



SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
SCHEDULE OF CHANGES IN THE COUNTY OFFICE'S  
TOTAL OTHER POSTEMPLOYMENT BENEFITS (OPEB) LIABILITY  
For the Year Ended June 30, 2020

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	Last 10 Fiscal Years		
	<u>2018</u>	<u>2019</u>	<u>2020</u>
Total OPEB liability			
Service cost	\$ 340,420	\$ 349,782	\$ 343,589
Interest	96,348	112,886	119,451
Difference between actual and expected experience	-	-	56,552
Change in assumptions	-	(75,094)	267,720
Benefit payments	<u>(223,866)</u>	<u>(232,643)</u>	<u>(188,229)</u>
Net change in total OPEB liability	212,902	154,931	599,083
Total OPEB liability - beginning of year	<u>2,699,205</u>	<u>2,912,107</u>	<u>3,067,038</u>
Total OPEB liability - end of year	<u>\$ 2,912,107</u>	<u>\$ 3,067,038</u>	<u>\$ 3,666,121</u>
Covered employee payroll	\$ 19,974,992	\$ 20,524,304	\$ 21,088,722
Total OPEB liability as a percentage of covered-employee payroll	14.6%	14.9%	17.4%

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

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See accompanying notes to required supplementary information.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
 SCHEDULE OF THE COUNTY OFFICE'S PROPORTIONATE SHARE  
 OF THE NET PENSION LIABILITY  
 For the Year Ended June 30, 2020

State Teachers' Retirement Plan  
 Last 10 Fiscal Years

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
County Office's proportion of the net pension liability	0.016%	0.016%	0.016%	0.015%	0.016%	0.014%
County Office's proportionate share of the net pension liability	\$ 9,453,000	\$ 10,529,000	\$ 13,013,000	\$ 13,726,000	\$ 14,315,000	\$ 12,373,000
State's proportionate share of the net pension liability associated with the County Office	<u>5,708,000</u>	<u>5,568,000</u>	<u>7,408,000</u>	<u>8,120,000</u>	<u>8,196,000</u>	<u>6,750,000</u>
Total net pension liability	<u>\$ 15,161,000</u>	<u>\$ 16,097,000</u>	<u>\$ 20,421,000</u>	<u>\$ 21,846,000</u>	<u>\$ 22,511,000</u>	<u>\$ 19,123,000</u>
County Office's covered payroll	\$ 7,205,000	\$ 7,259,000	\$ 8,018,000	\$ 7,866,000	\$ 7,990,000	\$ 4,504,000
County Office's proportionate share of the net pension liability as a percentage of its covered payroll	131.20%	145.05%	162.30%	174.50%	179.16%	274.71%
Plan fiduciary net position as a percentage of the total pension liability	76.52%	74.02%	70.04%	69.46%	70.99%	72.56%

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

All years prior to 2015 are not available.

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
 SCHEDULE OF THE COUNTY OFFICE'S PROPORTIONATE  
 SHARE OF THE NET PENSION LIABILITY  
 For the Year Ended June 30, 2020

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

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

All years prior to 2015 are not available.

See accompanying notes to required supplementary information.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
 SCHEDULE OF THE COUNTY OFFICE'S CONTRIBUTIONS  
 For the Year Ended June 30, 2020

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State Teachers' Retirement Plan  
 Last 10 Fiscal Years

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

All years prior to 2015 are not available.

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

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(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
 SCHEDULE OF THE COUNTY OFFICE'S CONTRIBUTIONS  
 For the Year Ended June 30, 2020

Public Employer's Retirement Fund B  
 Last 10 Fiscal Years

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Contractually required contribution	\$ 850,864	\$ 938,001	\$ 1,173,463	\$ 1,425,344	\$ 1,713,883	\$ 1,997,667
Contributions in relation to the contractually required contribution	<u>\$ (850,864)</u>	<u>\$ (938,001)</u>	<u>\$ (1,173,463)</u>	<u>\$ (1,425,344)</u>	<u>\$ (1,713,883)</u>	<u>\$ (1,997,667)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County Office's covered payroll	\$ 7,228,000	\$ 7,918,000	\$ 8,496,000	\$ 9,177,000	\$ 9,489,000	\$ 10,130,000
Contributions as a percentage of covered payroll	11.77%	11.85%	13.89%	15.53%	18.06%	19.72%

All years prior to 2015 are not available.

See accompanying notes to required supplementary information.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION  
June 30, 2020

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**NOTE 1 - PURPOSE OF SCHEDULES**

A - Budgetary Comparison Schedule

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

B - Schedule of Changes in Total Other Postemployment Benefits (OPEB) Liability

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

C - Schedule of the County's Proportionate Share of the Net Pension Liability

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

D - Schedule of the County Office's Contributions

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

E - Changes of Benefit Terms

There are no changes in benefit terms reported in the Required Supplementary Information.

F - Changes of Assumptions

The change in assumptions for the total OPEB liability included a change in the discount rate from 3.8% in the June 30, 2017 actuarial report to 3.5% in the June 30, 2019 actuarial report.

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

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(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION  
June 30, 2020

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**NOTE 1 - PURPOSE OF SCHEDULES** (Continued)

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

<u>Assumption</u>	As of June 30, <u>2019</u>	As of June 30 <u>2018</u>	As of June 30 <u>2017</u>	As of June 30 <u>2016</u>	As of June 30 <u>2015</u>
Consumer price inflation	2.75%	2.75%	2.75%	3.00%	3.00%
Investment rate of return	7.10%	7.10%	7.10%	7.60%	7.60%
Wage growth	3.50%	3.50%	3.50%	3.75%	3.75%

**SUPPLEMENTARY INFORMATION**



SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
 COMBINING BALANCE SHEET  
 ALL NON-MAJOR FUNDS  
 June 30, 2020

	Child Development <u>Fund</u>	Cafeteria <u>Fund</u>	<u>Total</u>
<b>ASSETS</b>			
Cash in County Treasury	\$ 27,155	\$ -	\$ 27,155
Receivables	29,739	-	29,739
Due from other funds	<u>279</u>	<u>96,733</u>	<u>97,012</u>
Total assets	<u>\$ 57,173</u>	<u>\$ 96,733</u>	<u>\$ 153,906</u>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Accounts payable	\$ 56,788	\$ 96,733	\$ 153,521
Due to other funds	<u>385</u>	<u>-</u>	<u>385</u>
Total liabilities	<u>57,173</u>	<u>96,733</u>	<u>153,906</u>
Fund balances:			
Nonspendable	-	-	-
Restricted	-	-	-
Assigned	-	-	-
Unassigned	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balance	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 57,173</u>	<u>\$ 96,733</u>	<u>\$ 153,906</u>

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCES  
 ALL NON-MAJOR FUNDS  
 For the Year Ended June 30, 2020

	<u>Child Development Fund</u>	<u>Cafeteria Fund</u>	<u>Total</u>
Revenues:			
Federal sources	\$ 82,495	\$ 38,887	\$ 121,382
Other state sources	<u>7,775</u>	<u>3,216</u>	<u>10,991</u>
 Total revenues	 <u>90,270</u>	 <u>42,103</u>	 <u>132,373</u>
Expenditures:			
Current:			
Classified salaries	-	182,075	182,075
Employee benefits	-	50,645	50,645
Books and supplies	-	128,647	128,647
Contract services and operating expenditures	<u>86,262</u>	<u>647</u>	<u>86,909</u>
 Total expenditures	 <u>86,262</u>	 <u>362,014</u>	 <u>448,276</u>
 (Deficiency) excess of revenues over (under) expenditures	 <u>4,008</u>	 <u>(319,911)</u>	 <u>(315,903)</u>
Other financing sources (uses):			
Transfers in	52	338,446	338,498
Transfers out	<u>(4,060)</u>	<u>(18,535)</u>	<u>(22,595)</u>
 Total other financing (uses) sources	 <u>(4,008)</u>	 <u>319,911</u>	 <u>315,903</u>
 Net change in fund balances	 -	 -	 -
 Fund balance, July 1, 2019	 <u>-</u>	 <u>-</u>	 <u>-</u>
 Fund balance, June 30, 2020	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ -</u>

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
ORGANIZATION  
June 30, 2020

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

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

GOVERNING BOARD

<u>Name</u>	<u>Office</u>	<u>Term Expires</u>
Ron Turner	President	2020
June McJunkin	Vice President	2020
Karm Bains	Member	2022
Victoria Lachance	Member	2020
Jim Richmond	Member	2022

CABINET ADMINISTRATION

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

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SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
 SCHEDULE OF AVERAGE DAILY ATTENDANCE  
 For the Year Ended June 30, 2020

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	<u>Second Period Report</u>	<u>Revised P-2 Report *</u>	<u>Annual Report</u>
Certificate Numbers	A29FE36B	393693DC	123DE317
County Community School:			
Elementary	31	36	36
Secondary	<u>12</u>	<u>14</u>	<u>14</u>
Total County Office	<u><u>43</u></u>	<u><u>50</u></u>	<u><u>50</u></u>

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

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See accompanying notes to supplementary information.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS  
For the Year Ended June 30, 2020

Federal Catalog Number	Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Pass- Through Entity Identifying Number	Federal Expend- itures
<u>U.S. Department of Education - Passed through California</u>			
<u>Department of Education</u>			
	Special Education Cluster:		
84.027	Special Education: IDEA Basic Local Assistance Entitlement, Part B, Sec 611	13379	\$ 398,650
84.027A	Special Education: Alternate Dispute Resolution, Part B, Sec 611	13007	6,910
84.173A	Special Education: IDEA Preschool Staff Development, Part B, Section 619	13431	<u>930</u>
	Subtotal Special Education Cluster		<u>406,490</u>
	Adult Education Programs:		
84.002A	Adult Education: Adult Basic Education and ELA	14508	65,775
84.002A	Adult Education: English Literacy and Civics Education	14109	50
84.002A	Adult Education : Priority 5 GED Serv	13978	<u>191,950</u>
	Subtotal Adult Education Programs		<u>257,775</u>
84.010	ESEA: Title I, Part A, Basic Grants Low Income and Neglected	14329	148,657
84.181	Special Education: IDEA Early Intervention, Part C	23761	169,534
84.158	Department of Rehabilitation: Workability II, Transitions Partnership Program	10006	170,465
84.196	ESEA: Education for Homeless Children and Youth, Subtitle VII-B McKinney-Vento Act	14332	19,229
84.367	ESEA: Title II, Part A, Improving Teacher Quality	14341	15,837
84.365	ESEA: Title III, English Learner Student Program	14346	35,797
84.424	ESEA: Title IV, Part A, Student Support and Academic Enrichment Grants	15396	<u>10,000</u>
	Total U.S. Department of Education		<u>1,233,784</u>

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS  
For the Year Ended June 30, 2020

Federal Catalog Number	Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Pass- Through Entity Identifying Number	Federal Expend- itures
<u>U.S. Department of Health &amp; Human Services - Passed Through</u>			
<u>California Department of Education</u>			
	Child Development Program:		
93.596	Child Development: Quality Improvement - Child Care Staff Retention Program	14990	\$ 43,001
93.596	Child Development: Federal Local Planning Councils	13946	<u>39,495</u>
	Total Child Development Program		<u>82,496</u>
93.778	Medi-Cal Billing Option - Medicaid Cluster	10013	<u>342,629</u>
	Total U.S. Department of Health & Human Services		<u>425,125</u>
<u>U.S. Department of Agriculture - Passed through California</u>			
<u>Department of Education</u>			
10.555	Child Nutrition: School Programs - Child Nutrition Cluster	13391	<u>38,887</u>
<u>U.S. Department of Labor - Passed through California Department</u>			
<u>of Education</u>			
17.259	Workforce Innovation and Opportunity Act	10055	<u>1,872,658</u>
	Total Federal Programs		<u>\$ 3,570,454</u>

See accompanying notes to supplementary information.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
RECONCILIATION OF UNAUDITED ACTUAL FINANCIAL REPORT  
WITH AUDITED FINANCIAL STATEMENTS  
For the Year Ended June 30, 2020

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	Enterprise Fund
June 30, 2020 Unaudited Actual Financial Reporting Ending Fund Balance:	\$ -
Client requested adjustment for GASB 68	<u>(102,063)</u>
June 30, 2020 Audit Financial Statements Ending Fund Balance	<u>\$ (102,063)</u>

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

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See accompanying notes to supplementary information.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS  
For the Year Ended June 30, 2020  
(UNAUDITED)

	(Budgeted) <u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
<u>County School Service Fund</u>				
Revenues and other financing sources	\$ 36,601,438	\$ 36,664,144	\$ 39,166,343	\$ 35,809,077
Expenditures	<u>33,775,717</u>	<u>33,846,446</u>	<u>35,245,432</u>	<u>33,139,144</u>
Other uses and transfers out	<u>703,004</u>	<u>655,936</u>	<u>1,200,109</u>	<u>2,527,834</u>
Total outgo	<u>34,478,721</u>	<u>34,502,382</u>	<u>36,445,541</u>	<u>35,666,978</u>
Change in fund balance	<u>\$ 2,122,717</u>	<u>\$ 2,161,762</u>	<u>\$ 2,720,802</u>	<u>\$ 142,099</u>
Ending fund balance	<u>\$ 17,415,920</u>	<u>\$ 15,293,203</u>	<u>\$ 13,131,441</u>	<u>\$ 10,410,639</u>
Available reserves	<u>\$ 1,691,257</u>	<u>\$ 1,686,257</u>	<u>\$ 1,798,713</u>	<u>\$ 1,750,312</u>
Designated for economic uncertainties	<u>\$ 1,691,257</u>	<u>\$ 1,686,257</u>	<u>\$ 1,798,713</u>	<u>\$ 1,750,312</u>
Undesignated fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Available reserves as percentages of total outgo	<u>4.9%</u>	<u>4.9%</u>	<u>5.0%</u>	<u>4.9%</u>
<u>All Funds</u>				
Total long-term liabilities	<u>\$ 35,760,567</u>	<u>\$ 35,791,097</u>	<u>\$ 35,727,512</u>	<u>\$ 32,477,421</u>
Average daily attendance at annual	<u>51</u>	<u>50</u>	<u>52</u>	<u>93</u>

The County School Service Fund fund balance has increased by \$5,024,663 over the past three years. The fiscal year 2020-21 budget projects a surplus of \$2,122,717. For a County Office this size, the State of California recommends available reserves of at least 3 percent of total County School Service Fund expenditures, transfers out, and other uses (total outgo). The County Office met this requirement at June 30, 2020.

The County Office has incurred operating surplus in each of the past three years, and anticipates incurring an operating surplus during the 2020-21 fiscal year.

Total long-term liabilities have increased by \$3,313,676 over the past two years, primarily due to the net pension obligation and total OPEB liability.

Average daily attendance has decreased by 43 over the past two years and is anticipated to increase by 1 during the 2020-21 fiscal year.

See accompanying notes to supplementary information.



SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
SCHEDULE OF CHARTER SCHOOLS  
For the Year Ended June 30, 2020

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Charter Schools Chartered by County Office

2000 – AeroSTEM Academy

Included in County Office  
Financial Statements, or  
Separate Report

Separate Report

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See accompanying notes to supplementary information.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
 NOTES TO SUPPLEMENTARY INFORMATION  
 June 30, 2020

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**NOTE 1 - PURPOSE OF SCHEDULES**

A - Schedule of Average Daily Attendance

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

B - Schedule of Expenditure of Federal Awards

The Schedule of Expenditure of Federal Awards includes the federal award activity of the County Office, and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. Expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-21, Cost Principles for Educational Institutions or the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The County Office has elected not to use the 10-percent de minimus indirect cost rate allowed in the Uniform Guidance.

The following schedule provides a reconciliation between revenues reported on the Statement of Revenues, Expenditures and Change in Fund Balances and the related expenditures reported on the Schedule of Expenditure of Federal Awards. The reconciling amounts represent Federal funds that have been recorded as revenues that have not been expended by June 30, 2020.

<u>Description</u>	<u>CFDA Number</u>	<u>Amount</u>
Total Federal revenues, Statement of Revenues, Expenditures and Change in Fund Balances		\$ 4,036,727
Medi-Cal Administrative Activities (MAA)	93.778	(478,063)
Dept of Health Care Services (DHCS): Medi-Cal Billing Option	93.778	<u>11,790</u>
Total Schedule of Expenditure of Federal Awards		<u>\$ 3,570,454</u>

C - Reconciliation of Unaudited Actual Financial Report with Audited Financial Statements

This schedule provides the information necessary to reconcile the Unaudited Actual Financial Report to the audited financial statements.

D - Schedule of Financial Trends and Analysis – Unaudited

This schedule provides information on the County Office's financial condition over the past three years and its anticipated condition for the 2020 fiscal year, as required by the State Controller's Office.

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(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
NOTES TO SUPPLEMENTARY INFORMATION  
June 30, 2020

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**NOTE 1 - PURPOSE OF SCHEDULES** (Continued)

E - Schedule of Charter Schools

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

**NOTE 2 - EARLY RETIREMENT INCENTIVE PROGRAM**

Education Code Section 14502 requires certain disclosures in the financial statements of county offices of education which adopt Early Retirement Incentive Programs pursuant to Education Code Sections 22714 and 44929. For the fiscal year ended June 30, 2020, the County Office did not adopt such a program.

INDEPENDENT AUDITOR'S REPORT  
ON COMPLIANCE WITH STATE LAWS AND REGULATIONS

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

**Report on Compliance with State Laws and Regulations**

We have audited Sutter County Superintendent of Schools' compliance with the types of compliance requirements described in the State of California's *2019-20 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* (the "Audit Guide") applicable to the state laws and regulations listed below for the year ended June 30, 2020.

<u>Description</u>	<u>Procedures Performed</u>
Attendance Reporting	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	No, see below
Independent Study	Yes
Continuation Education	No, see below
Instructional Time	No, see below
Instructional Materials	Yes
Ratio of Administrative Employees to Teachers	No, see below
Classroom Teacher Salaries	No, see below
Early Retirement Incentive	No, see below
Gann Limit Calculation	Yes
School Accountability Report Card	Yes
Juvenile Court Schools	No, see below
Middle or Early College High Schools	No, see below
K-3 Grade Span Adjustment	No, see below
Transportation Maintenance of Effort	No, see below
Apprenticeship: Related and Supplemental Instruction	No, see below
Comprehensive School Safety Plan	Yes
District of Choice	No, see below
California Clean Energy Jobs Act	No, see below
After/Before School Education and Safety Program:	
General Requirements	No, see below
After School	No, see below
Before School	No, see below
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study - Course Based	No, see below
Charter Schools - Attendance	No, see below
Charter Schools - Mode of Instruction	No, see below
Charter Schools - Nonclassroom-Based Instruction/Independent Study	No, see below
Charter Schools - Determination of Funding for Nonclassroom-Based Instruction	No, see below
Charter Schools - Annual Instructional Minutes - Classroom-Based	No, see below
Charter Schools - Charter School Facility Grant Program	No, see below

(Continued)

We did not perform any procedures related to Kindergarten Continuance as the County Office does not operate any kindergarten programs.

We did not perform any procedures related to Continuation Education as the County Office does not offer Continuation Education.

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

We did not perform any procedures related to Ratio of Administrative Employees to Teachers as the ratio does not apply to County Offices.

We did not perform any procedures related to Classroom Teacher Salaries as this does not apply to County Offices.

The County Office did not offer an Early Retirement Incentive Program in the current year; therefore, we did not perform any procedures related to this program.

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

The County Office does not operate a Middle or Early College High School program; therefore, we did not perform any procedures related to this program.

We did not perform any procedures related to K-3 Grade Span Adjustment as the County Office does not operate any elementary schools.

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

The County Office does not offer any Apprenticeship - Related and Supplemental Instruction; therefore, we did not perform any procedures related to this program.

The County Office did not elect to operate as a District of Choice; therefore, we did not perform any procedures related to District of Choice.

The County Office did not expend any Clean Energy Job Act funds in the current fiscal year; therefore, we did not perform any procedures related to California Clean Energy Jobs Act.

The County Office does not operate an After / Before School Education and Safety Program; therefore, we did not perform any procedures related to the After / Before School Education and Safety Program.

The County Office does not offer an Independent Study-Course Based program; therefore, we did not perform any procedures related to this program.

The County Office does not have any dependent Charter Schools; therefore, we did not perform any of the testing required for charter schools.

### ***Management's Responsibility***

Management is responsible for compliance with the requirements of state laws and regulations, as listed above.

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(Continued)

## **Auditor's Responsibility**

Our responsibility is to express an opinion on Sutter County Superintendent of Schools' compliance with state laws and regulations as listed above based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the State of California's *2019-20 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* (Audit Guide). Those standards and the Audit Guide require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a material effect on Sutter County Superintendent of Schools' compliance with the state laws and regulations listed above occurred. An audit includes examining, on a test basis, evidence about Sutter County Superintendent of Schools' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance with state laws and regulations. However, our audit does not provide a legal determination of Sutter County Superintendent of Schools' compliance.

## ***Opinion with State Laws and Regulations***

In our opinion Sutter County Superintendent of Schools complied, in all material respects, with the compliance requirements referred to above that are applicable to the state laws and regulations referred to above for the year ended June 30, 2020.

## ***Purpose of this Report***

The purpose of this report on compliance is solely to describe the scope of our testing of compliance and the results of that testing based on the requirements of the State of California's *2019-20 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

*Crowe LLP*  
Crowe LLP

Sacramento, California  
February 11, 2021

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Sutter County Superintendent of Schools as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise Sutter County Superintendent of Schools' basic financial statements, and have issued our report thereon dated February 11, 2021.

### **Internal Control Over Financial Reporting**

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified.

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(Continued)

## Compliance and Other Matters

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

## Purpose of this Report

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

*Crowe LLP*  
Crowe LLP

Sacramento, California  
February 11, 2021



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR  
EACH MAJOR FEDERAL PROGRAM AND REPORT ON  
INTERNAL CONTROL OVER COMPLIANCE

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

### **Report on Compliance for Each Major Federal Program**

We have audited Sutter County Superintendent of Schools' compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Sutter County Superintendent of Schools' major federal programs for the year ended June 30, 2020. Sutter County Superintendent of Schools' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

#### ***Management's Responsibility***

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

#### ***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of Sutter County Superintendent of Schools' major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Sutter County Superintendent of Schools' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Sutter County Superintendent of Schools' compliance.

### **Opinion on Each Major Federal Program**

In our opinion, Sutter County Superintendent of Schools complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020.

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(Continued)

## Report on Internal Control Over Compliance

Management of Sutter County Superintendent of Schools is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Sutter County Superintendent of Schools' internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Sutter County Superintendent of Schools' internal control over compliance.

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

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

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

*Crowe LLP*  
Crowe LLP

Sacramento, California  
February 11, 2021

## **FINDINGS AND RECOMMENDATIONS**

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
 SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS  
 Year Ended June 30, 2020

---

SECTION I - SUMMARY OF AUDITOR'S RESULTS

**FINANCIAL STATEMENTS**

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

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

Noncompliance material to financial statements noted?

	_____ Yes	_____ X _____	No
--	-----------	---------------	----

**FEDERAL AWARDS**

Internal control over major programs:

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

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

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

	_____ Yes	_____ X _____	No
--	-----------	---------------	----

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
17.259	Workforce Innovation and Opportunity Act

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

Auditee qualified as low-risk auditee?

	_____ X _____	Yes	_____ No
--	---------------	-----	----------

**STATE AWARDS**

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

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(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS  
Year Ended June 30, 2020

---

SECTION II - FINANCIAL STATEMENT FINDINGS

None noted.

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(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS  
Year Ended June 30, 2020

---

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None noted.

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(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS  
Year Ended June 30, 2020

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SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS

None noted.

**STATUS OF PRIOR YEAR  
FINDINGS AND RECOMMENDATIONS**



SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
STATUS OF PRIOR YEAR FINDINGS AND RECOMMENDATIONS  
Year Ended June 30, 2020

---

No matters were reported.

BOARD AGENDA ITEM: Approval of Second Interim Report

BOARD MEETING DATE: March 10, 2021

AGENDA ITEM SUBMITTED FOR:

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

PREPARED BY:

Business Services

SUBMITTED BY:

Nicolaas Hoogeveen

PRESENTING TO BOARD:

Nicolaas Hoogeveen

BACKGROUND AND SUMMARY INFORMATION:

The 2020-2021 Second Interim Report will be presented to the Board for approval.

Sutter County Superintendent of Schools

2020/2021  
Second Interim Report

Presented to the Board  
March 10, 2021



SUTTER COUNTY  
SUPERINTENDENT OF SCHOOLS

2020-2021  
SECOND INTERIM FINANCIAL REPORT

MARCH 10, 2021





**SUTTER COUNTY BOARD OF EDUCATION**

Ronald Turner	Trustee Area 1	2024
Jim Richmond	Trustee Area 2	2022
June McJunkin	Trustee Area 3	2024
Harjit Singh	Trustee Area 3	2022
Victoria Lachance	Trustee Area 4	2024
Tom Reusser	Ex Officio Secretary	2022

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CERTIFICATION



NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards pursuant to Education Code sections 33129 and 42130.

Signed: \_\_\_\_\_

Date: \_\_\_\_\_

County Superintendent or Designee

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the County Board of Education.

To the State Superintendent of Public Instruction:

This interim report and certification of financial condition are hereby filed by the County Board of Education pursuant to Education Code sections 1240 and 33127.

Meeting Date: March 10, 2021

Signed: \_\_\_\_\_

County Superintendent of Schools

**CERTIFICATION OF FINANCIAL CONDITION**

X  POSITIVE CERTIFICATION

As County Superintendent of Schools, I certify that based upon current projections this county office will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

\_\_\_\_\_ QUALIFIED CERTIFICATION

As County Superintendent of Schools, I certify that based upon current projections this county office may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

\_\_\_\_\_ NEGATIVE CERTIFICATION

As County Superintendent of Schools, I certify that based upon current projections this county office will not meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Nicolaas Hoogeveen

Telephone: 530-822-2915

Title: Director of Internal Business Services

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

**Criteria and Standards Review Summary**

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Projected ADA for County Operations Grant or county operated programs has not changed for any of the current or two subsequent fiscal years by more than two percent since first interim.		X



<b>CRITERIA AND STANDARDS (continued)</b>			<b>Met</b>	<b>Not Met</b>
2	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	
3	Salaries and Benefits	Projected total salaries and benefits for any of the current or two subsequent fiscal years has not changed by more than five percent since first interim.	X	
4a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
4b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
5	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	X	
6	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.	X	
7a	Fund Balance	Projected county school service fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
7b	Cash Balance	Projected county school service fund cash balance will be positive at the end of the current fiscal year.	X	
8	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

<b>SUPPLEMENTAL INFORMATION</b>			<b>No</b>	<b>Yes</b>
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since first interim that may impact the budget?		X
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing county school service fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current 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 since first interim by more than \$20,000 and more than 5% for any of the current 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	
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2019-20) annual payment?	n/a	
		• If yes, 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	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the county office operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		X
		• Certificated? (Section S8A, Line 1b)		
		• Classified? (Section S8B, Line 1b)		
		• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
S9	Status of Other Funds	Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year?	X	

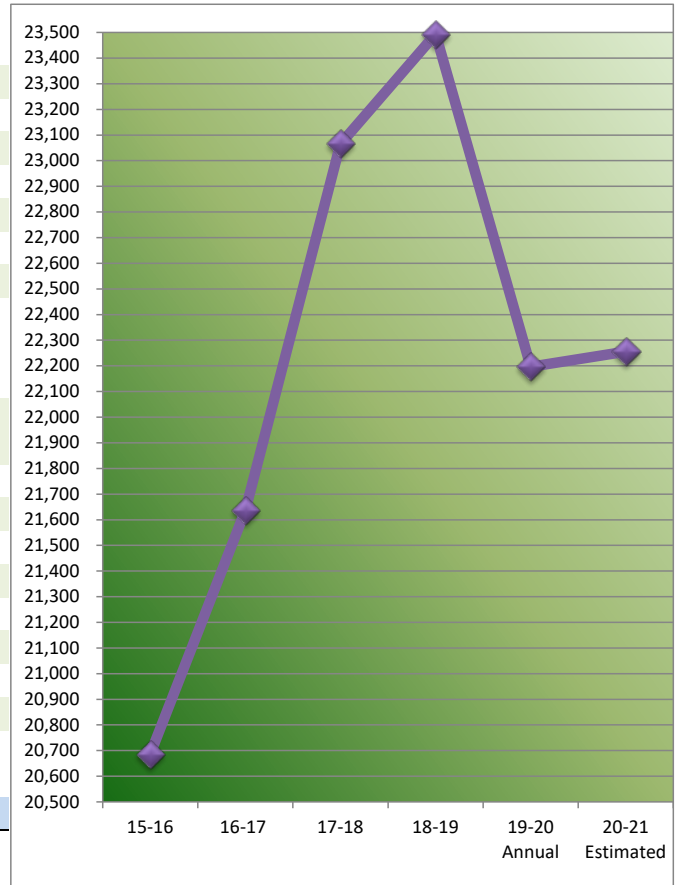
<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
A1	Negative Cash Flow	Do cash flow projections show that the county office will end the current fiscal year with a negative cash balance in the county school service fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	County Operations Grant ADA	Is County Operations Grant ADA decreasing in both the prior and current fiscal year?	X	
A4	New Charter Schools Impacting County Office ADA	Are any new charter schools operating in county office boundaries that are impacting the county office's ADA, either in the prior or current fiscal years?		X
A5	Salary Increases Exceed COLA	Has the county office entered into a bargaining agreement where any of the current 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	
A7	Fiscal Distress Reports	Does the county office have any reports that indicate fiscal distress? If yes, provide copies to the CDE.	X	
A8	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

AVERAGE DAILY ATTENDANCE

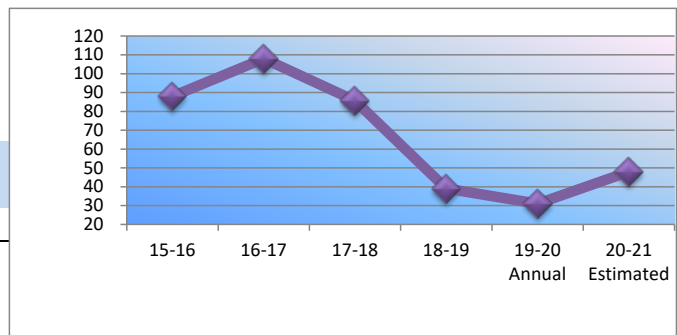


## 2020-21 Second Interim Average Daily Attendance

	15-16	16-17	17-18	18-19	19-20	20-21
<b><u>Districts</u></b>						
Brittan	437	439	430	435	429	429
Browns	141	149	145	133	135	136
East Nicolaus	272	294	297	287	295	296
Franklin	462	463	455	467	473	473
Live Oak Unified	1,720	1,722	1,782	1,766	1,803	1,849
Marcum Illinois	148	157	149	167	175	175
So. Sutter Charter	2,106	2,230	2,107	2,030	2,105	2,105
Meridian	72	78	65	44	54	60
CA Virtual Academy	755	738	790	833	985	985
California Prep Sutter K-7	96	113	472	-	-	-
California Prep Sutter 8-12	93	161	205	-	-	-
Nuestro	140	143	146	163	178	178
Sutter Peak Charter Academy	156	357	445	572	578	578
Pleasant Grove	198	193	178	171	161	161
Sutter Union High	707	739	737	723	774	774
Winship-Robbins	170	136	134	113	114	114
Feather River Charter School	-	807	1,657	2,710	1,092	1,092
Winship Community Charter	-	43	98	117	107	107
Yuba City Unified	12,049	11,684	11,786	11,723	11,633	11,633
AEROSTEM Charter	-	-	-	68	94	94
Twin River Charter	431	437	434	423	446	451
Yuba City Charter	221	243	246	248	274	274
<b><u>County Operated</u></b>						
Special Education	311	311	307	302	291	291
	20,686	21,636	23,065	23,494	22,196	22,255
					Annual	Estimated



<b><u>County Office</u></b>						
Comm.School Probation	88	108	86	39	31	31
Pathways Charter Academy						16
Comm.School TF	-	-	-	-	-	-
Opportunity School	-	-	-	-	-	-
	88	108	86	39	31	48
					Annual	Estimated



Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	51.00	35.00	31.49	31.49	(3.51)	-10%
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	51.00	35.00	31.49	31.49	(3.51)	-10%
<b>2. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	290.47	290.77	290.77	290.77	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	290.47	290.77	290.77	290.77	0.00	0%
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	341.47	325.77	322.26	322.26	(3.51)	-1%
<b>4. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>5. County Operations Grant ADA</b>	22,225.73	22,196.22	22,255.34	22,255.34	59.12	0%
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<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>	0.00	0.00	0.00	0.00	0.00	0%
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	3.80	3.80	3.80	0%
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	3.80	3.80	3.80	0%
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools	26.10	13.00	12.35	12.35	(0.65)	-5%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	26.10	13.00	12.35	12.35	(0.65)	-5%
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	26.10	13.00	16.15	16.15	3.15	24%
<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>	0.00	0.00	0.00	0.00	0.00	0%
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
<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%
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
<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%
<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%
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	26.10	13.00	16.15	16.15	3.15	24%

# FINANCIALS



# General Fund Financial Assumptions 2020-21



The assumptions used and listed in this document are the most current and accurate information we have available at the time of the preparation of the Second Interim Report for the year 2020-21.

Throughout the fiscal year, we continually strive to improve the budget information. Per Education Code 16222 no later than 45 days after the Governor signs the annual budget we will make available for public review any revisions made to the budget to reflect funding made available by the budget act. The monthly report brought to the board reflects the current budget projections. We also report to the board at First Interim (December), and Second Interim (March) report periods.

This interim report is presented by major object account classification, reflecting the original adopted budget in Column "A" of SACS Form 01. Column "B" is the current Board approved operating budget (First Interim). Column "C" represents the actual revenue and expenditures as of January 31, 2021. Column "D" is the projected year totals (Second Interim), and Column "E" is the difference between current adopted budget and the projected year totals. After the Board approves the interim report, the projected year totals become the adopted budget for the next reporting period.

Multi-year projections assume flat funding for LCFF and reflect any known changes to funding and 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. COVID-19 has brought a significant increase in one-time dollars to address learning loss; these funds have been removed in future years. Salary increases for step and column, updated PERS and STRS rates, and known changes are included in projections.

The final State budget for 2020-21 suspended the statutory COLA of 2.31% on the Local Control Funding Formula (LCFF) and removed the 10% proration factor proposed in the Governor's May Revision to hold all LEAs at 2019-20 ADA levels (with the exception of LEAs and newly operational charter schools eligible for SB 820 growth funding). This was possible by deferring portions of the February through June 2021 principal apportionment payments to be paid in the 2021-22 fiscal year. The deferrals equate to roughly 36% of apportionments being delayed to the 2021-22 fiscal year. While it is a relief that the 10% proration factor did not



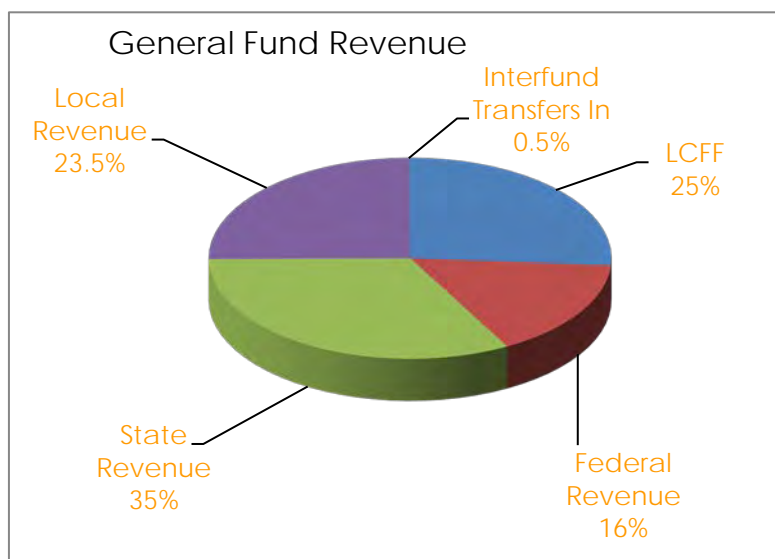
come to fruition, the deferrals create another hardship with cash requiring close monitoring.

Looking to the future, the County Office recognizes that COVID-19 will be a multiyear problem affecting all aspects of operations and finance. The strain of flat 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 best facilitate learning through multiple mediums. The one-time Learning Loss Mitigation funding has been a welcome windfall that has been used to best facilitate learning for our students through online platforms while also preparing to return to in-person instruction. This year there have been multiple budget meetings to address the best way to serve our students while maintaining a fiscally prudent vision. The budget presented within these pages is a reflection of this vision.

## General Fund Revenue

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

Lottery revenue is budgeted at \$199 per average daily attendance (ADA) This amount represents \$150 of unrestricted and \$49 restricted for educational materials. This is a conservative budget based on the School Services of California Financial Projection 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 will not receive lottery funds due to 2020-21 being their first year of operation 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. For 2020-21, local attendance collection is still required for absence tracking and reporting but ADA will not be used for funding calculations. The County Office will be funded on 31.49 ADA at Feather River Academy (FRA). Attendance at Pathways

Charter Academy has been included and is based on the 17 students enrolled on October 7, 2020.

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 \$10,859 (-0.1%). The minimal decrease is attributed to updated information related to the unduplicated pupil percentage at the County’s new charter school, Pathways Charter Academy.

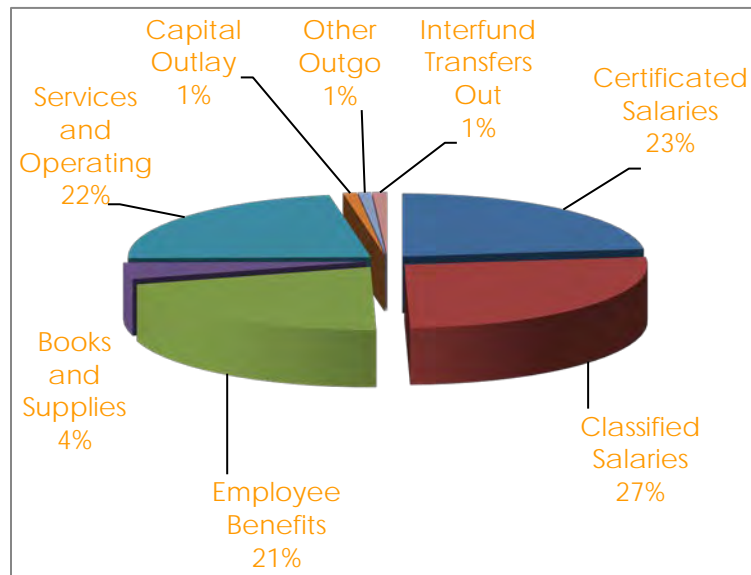
Federal revenue is projected to increase by \$414,145 (6.9%) from the First Interim budget. This change stems largely to budgeting the 2015-16 Medi-cal funds after passing an audit and budgeting the COVID Alternative Dispute Resolution (ADR) grant. The Governor’s Emergency Education Relief (GEER) funds were also budgeted.

Other State revenue is projected to increase by \$1,502,584 (12.0%). This is caused by an increase of \$1.69 million for the K12 Strong Workforce Program under the Regional Occupation Program (ROP) department.

Other Local revenues are projected to decrease by \$301,309 (-3.2%). The majority of this decrease results from reducing interest income to more closely align to actuals and account for February through June cash deferrals. SELPA is also projecting a reduction in excess costs of roughly \$111k.

Other Financing Sources – Interfund Transfers In are projected to maintain at First Interim levels of \$20,016. These transfers are used to move money into the General Fund. In this case, the projected transfer from the Shady Creek enterprise fund has been reduced to reflect reduced sales caused by the COVID-19 closure.

## General Fund Expenditures



As projected revenues are increasing for 2020-21, expenditures in the General Fund are also projected to increase. There has been a small amount of change since the First Interim budget was presented to the Board in December.

### Salaries and Benefits

Certificated salaries slightly increased by \$29,933 (0.3%) as a net effect of the addition of two counselors and

recalculating vacancies and staffing for the remainder of the year. Classified salaries decreased by \$330,287 (-3.2%) from the First Interim budget. The decrease is largely attributed to the removal of positions at Shady Creek Outdoor school with the realization that schools will not participate in outdoor learning for 2020-21 year. Special Education also is projecting a reduction in subs, extra duty and one-on-one paraprofessional billback positions.

Employer paid benefits decreased by \$83,292 (-1.0%) which align to the decrease of salary expenses. The Second Interim budget also reflects an increase in the employer paid benefit cap for our classified unit.

### Supplies

The overall increase in program budgets for books and supplies is \$93,947 (6.3%). The increase includes budgeting of Governor's Emergency Education Relief (GEER) funds.

### Services and Other Operating Expenditures

Budgets for services and other operating expenditures are projected to increase by \$1,490,701 (21.3%). The change is mainly attributed to the increase for K12 Strong Workforce Program (SWP) round 1 and round 2 funding. There are also reductions in CIA to better utilize and align Differentiated Assistance Funds to current need and reflect a three year budget plan.

### Capital Outlay

The \$33,641 (-8.9%) decrease is due to the removal of a tractor purchase through the K12 SWP manufacturing grant.

### Other Outgo

The total increase of \$39,849 (11.4%) is due to budgeting disbursements to Yuba City Unified School District and Live Oak Unified School District (LOUSD) of their portion of the 2015-16 Medi-Cal funds after passing the audit.

### Other Financing Sources – Interfund Transfers Out

Interfund transfers maintained at First Interim levels with a projection of \$371,031 with transfers going to Fund 11, 13, and 40.

### 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%.

## Fund Balance

The County Office is planning to receive \$1,955,734 more than it will expend in the budget year. The County Office is using one-time funds to provide technology for distance learning, improve infrastructure, and mitigate learning loss.

The multi-year budget projection illustrates the benefits of the proactive approach the County has taken to ensure fiscal prudence. The unrestricted portion of the multi-year projection shows a \$1.3M surplus in 2021-22 and \$939K in 2022-23. The restricted portion of the multi-year projection displays how quickly the cost of step and column, as well as increased benefit costs can cause deficit spending without increased funding or staffing level adjustments. The multi-year budget projection will continue to be monitored closely.

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. Although the most recent news from the Department of Finance (DOF) and the Legislative Analyst's Office indicate the repercussions of the pandemic peaked during the second quarter of 2020, increased deferrals or funding cuts continue to be a potential that must be considered.

The County Office continues to take a proactive approach by scrutinizing all expenditures while maintaining a high level of service for our students, districts, and the public. This year has been a strong reminder to the importance of high reserves to guide us through difficult times while balancing the needs of our students during these trying times.

## Significant Changes to Other Funds

### Fund 10

No significant changes.

### Fund 11

No significant changes.

### Fund 12

No significant changes.

### Fund 13

No significant changes.

### Fund 17

No significant changes.

### Fund 40

No significant changes.

### Fund 63

No significant changes.

**Summary Report of Revenues, Expenditures and Changes in Fund Balance  
(Unrestricted and Restricted Combined)  
Second Interim as of 01/31/2021**

Description	Account Codes	Budget Development	Board Approved Op Budget	Actuals to Date	Projected Year Totals	Difference (Col B - D)	2020-21 % Difference
		7/1/20 (A)	10/31/20 (B)	1/31/21 (C)	1/31/21 (D)	(E)	(E/B)
<b>A. Revenues</b>							
1) LCFF Revenues	8010-8099	\$ 9,458,827	9,944,144	5,546,031	9,933,285	(10,859)	-0.1%
2) Federal Revenues	8100-8299	\$ 3,827,177	6,030,504	2,387,359	6,444,649	414,145	6.9%
3) Other State Revenues	8300-8599	\$ 9,022,003	12,482,307	7,574,321	13,984,891	1,502,584	12.0%
4) Other local Revenues	8600-8799	\$ 13,810,295	9,539,633	2,030,137	9,238,324	(301,309)	-3.2%
<b>TOTAL REVENUES</b>		<b>\$ 36,118,302</b>	<b>\$ 37,996,588</b>	<b>\$ 17,537,848</b>	<b>\$ 39,601,149</b>	<b>1,604,561</b>	<b>4.2%</b>
<b>B. Expenditures</b>							
1. Certificated Salaries	1000-1999	9,056,793	8,667,067	4,699,083	8,697,000	29,933	0.3%
2. Classified Salaries	2000-2999	11,659,568	10,324,193	5,282,633	9,993,906	(330,287)	-3.2%
3. Employee Benefits	3000-3999	8,166,445	7,957,973	3,880,008	7,874,681	(83,292)	-1.0%
4. Books and Supplies	4000-4999	988,575	1,489,100	703,303	1,583,047	93,947	6.3%
5. Services, Other Operation	5000-5999	4,004,070	6,987,995	2,618,252	8,478,696	1,490,701	21.3%
6. Capital Outlay	6000-6999	373,091	379,203	63,749	345,562	(33,641)	-8.9%
7. Other Outgo	7100-7299	327,141	349,091	180,767	388,940	39,849	11.4%
	7400-7499						
8. Direct Support/Indirect	7300-7399	(81,100)	(67,376)	(29,554)	(67,432)	(56)	-0.1%
<b>TOTAL EXPENDITURES</b>		<b>\$ 34,494,583</b>	<b>\$ 36,087,246</b>	<b>\$ 17,398,240</b>	<b>\$ 37,294,400</b>	<b>1,207,154</b>	<b>3.3%</b>
Excess ( Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses (A5-B9)							
		\$ 1,623,719	\$ 1,909,342	\$ 139,607	\$ 2,306,749	\$ 397,407	20.8%
<b>D. Other Financing Sources/Uses</b>							
1. Transfers In	8910-8979	\$ 54,785	\$ 20,016	-	20,016	-	0.0%
2. Transfer Out	7610-7629	824,551	\$ 371,023	-	371,031	8	0.0%
3. Contributions	8980-8999	-	\$ -	-	-	-	0.0%
		-					
<b>Total, Other Fin Sources/Uses</b>		<b>\$ (769,766)</b>	<b>\$ (351,007)</b>	<b>\$ -</b>	<b>\$ (351,015)</b>	<b>(8)</b>	<b>0.0%</b>
<b>E. Net Change to Fund Balance</b>							
		<b>\$ 853,953</b>	<b>\$ 1,558,335</b>	<b>\$ 139,607</b>	<b>\$ 1,955,734</b>		
<b>F. Fund Balance (Fund 01 only)</b>							
1. Beginning Balance		\$ 12,722,779	\$ 13,940,165		\$ 13,940,165	\$ -	
2. Adjustments/Restatements		\$ -				\$ -	
<b>Ending Balance</b>		<b>13,576,732</b>	<b>15,498,500</b>		<b>15,895,899</b>	<b>\$ 397,399</b>	<b>2.6%</b>
<b>G. Components of Ending Fund Balance</b>							
Designated Amounts	9711-9730	\$ 10,500	\$ 10,500		\$ 10,500		
Legally Restricted	9740-9760	\$ 2,583,328	\$ 3,194,455		\$ 3,144,064		
Assigned	9780	\$ 9,216,947	\$ 10,470,632		\$ 10,858,063		
Res Economic Uncertainties	9789	\$ 1,765,957	\$ 1,822,913		\$ 1,883,272		
Unassigned/Unappropriated	9790	\$ -	\$ -		\$ -		

## Estimated Net Change in Fund Balance by Department 2020-2021 Second Interim

	2019-20	TF-9795	2020-21	2020-21	2020-21	2020-21
	Ending Balance		Revenue	Expenditures	Estimated Ending Balance	Net Change

**Unrestricted**

COE	8,544,817.00	-	5,193,353.00	4,226,973.00	9,511,197.00	966,380.00
Special Ed.	7,792.00	-	110,875.00	110,875.00	7,792.00	-
One Stop	73,359.00	-	22,381.00	27,027.00	68,713.00	(4,646.00)
ES CIA	843,652.00	-	893,323.00	599,079.00	1,137,896.00	294,244.00
ES SSO	-	-	114,185.00	114,185.00	-	-
ES Shady Creek	-	-	779,447.00	779,447.00	-	-
ES TCIP	-	-	722,190.00	722,190.00	-	-
ROP	12,022.00	-	693,167.00	695,189.00	10,000.00	(2,022.00)
Alt Ed.	7,375.00	-	804,778.00	804,778.00	7,375.00	-
PCA	-	-	173,838.00	172,603.00	1,235.00	1,235.00
SELPA	88,344.00	-	850.00	850.00	88,344.00	-
MAA	1,687,639.00	-	754,702.00	523,058.00	1,919,283.00	231,644.00
	<b>11,265,000.00</b>	<b>-</b>	<b>10,263,089.00</b>	<b>8,776,254.00</b>	<b>12,751,835.00</b>	<b>1,486,835.00</b>

**Restricted**

COE	166,629.00	-	1,654,644.00	1,633,410.00	187,863.00	21,234.00
Special Ed.	882,878.00	-	14,850,986.00	14,815,235.00	918,629.00	35,751.00
One Stop	103,163.00	-	6,049,699.00	6,042,914.00	109,948.00	6,785.00
ES CIA	74,662.00	-	153,288.00	186,351.00	41,599.00	(33,063.00)
ES SSO	(470.00)	-	1,316,535.00	1,315,325.00	740.00	1,210.00
ES Shady Creek	2,969.00	-	-	-	2,969.00	-
ES TCIP	-	-	-	-	-	-
ROP	(18,000.00)	-	2,816,709.00	2,798,709.00	-	18,000.00
Alt Ed.	3,006.00	-	481,061.00	412,076.00	71,991.00	68,985.00
PCA	-	-	17,003.00	17,003.00	-	-
SELPA	1,460,328.00	-	2,018,151.00	1,668,154.00	1,810,325.00	349,997.00
MAA	-	-	-	-	-	-
	<b>2,675,165.00</b>	<b>-</b>	<b>29,358,076.00</b>	<b>28,889,177.00</b>	<b>3,144,064.00</b>	<b>468,899.00</b>

<b>Totals</b>	13,940,165.00	-	39,621,165.00	37,665,431.00	15,895,899.00	1,955,734.00
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**2020-2021  
Second Interim  
General Fund Projections by Department**

		County Admin.	Special Education	Sutter Co. One Stop	ES	ROP	Alternative Education	PCA	SELPA	MAA	Total in Fund 01
<b>Beginning Balance</b>											
Prior Year Ending Bal.	9791	8,711,446	890,670	176,522	920,813	(5,978)	10,381	-	1,548,672	1,687,639	13,940,165
<b>Income</b>											
LCFF	8010-8099	8,281,315	-	-	600,000	-	236,787	179,214	635,969	-	9,933,285
Federal Revenues	8100-8299	223,875	444,103	3,253,293	241,984	122,058	477,018	17,003	1,262,703	402,612	6,444,649
State Revenues	8300-8599	782,220	59,447	148,312	789,219	2,694,651	6,266	-	9,504,776	-	13,984,891
Local Revenues	8600-8799	398,108	653,521	2,515,142	871,220	25,000	168,334	-	4,254,909	352,090	9,238,324
<b>Total Income</b>		<b>9,685,518</b>	<b>1,157,071</b>	<b>5,916,747</b>	<b>2,502,423</b>	<b>2,841,709</b>	<b>888,405</b>	<b>196,217</b>	<b>15,658,357</b>	<b>754,702</b>	<b>39,601,149</b>
<b>Expenditures</b>											
Salaries & Benefits	1000-3999	5,883,189	11,967,547	3,375,902	2,393,975	886,477	721,333	133,198	886,791	317,175	26,565,587
Books and Supplies	4000-4999	320,401	480,109	276,125	161,496	248,396	66,982	11,753	15,398	2,387	1,583,047
Services	5000-5999	1,254,184	1,515,357	2,013,129	690,665	2,191,962	308,660	39,655	318,004	147,080	8,478,696
Capital Outlay	6000-6599	287,679	6,578	-	40,000	11,305	-	-	-	-	345,562
Other Outgo	7100-7499	(2,186,473)	956,519	404,785	360,813	155,758	119,879	5,000	448,811	56,416	321,508
<b>Total Expenditures</b>		<b>5,558,980</b>	<b>14,926,110</b>	<b>6,069,941</b>	<b>3,646,949</b>	<b>3,493,898</b>	<b>1,216,854</b>	<b>189,606</b>	<b>1,669,004</b>	<b>523,058</b>	<b>37,294,400</b>
<b>Interfund Transfers</b>											
Transfers In	8910-8929	16,000	-	-	-	-	4,016	-	-	-	20,016
Transfers Out	7610-7629	301,403	-	-	69,628	-	-	-	-	-	371,031
Other: Sources	8930-8979	-	-	-	-	-	-	-	-	-	-
Other: Uses	7630-7699	-	-	-	-	-	-	-	-	-	-
Contributions	8980-8999	(2,853,521)	13,804,790	155,333	1,476,545	668,167	393,418	(5,376)	(13,639,356)	-	-
<b>Total Transfers</b>		<b>(3,138,924)</b>	<b>13,804,790</b>	<b>155,333</b>	<b>1,406,917</b>	<b>668,167</b>	<b>397,434</b>	<b>(5,376)</b>	<b>(13,639,356)</b>	<b>-</b>	<b>(351,015)</b>
<b>Net Inc./Dec. in Fund Balance</b>		<b>987,614</b>	<b>35,751</b>	<b>2,139</b>	<b>262,391</b>	<b>15,978</b>	<b>68,985</b>	<b>1,235</b>	<b>349,997</b>	<b>231,644</b>	<b>1,955,734</b>
<b>Ending Fund Balance</b>		<b>9,699,060</b>	<b>926,421</b>	<b>178,661</b>	<b>1,183,204</b>	<b>10,000</b>	<b>79,366</b>	<b>1,235</b>	<b>1,898,669</b>	<b>1,919,283</b>	<b>15,895,899</b>
<b>Components of End. Fund Bal.</b>											
Revolving Cash & Nonspendable EFB	9711	9,500	-	300	200	500	-	-	-	-	10,500
Legally Restricted Balances	9740	187,863	918,629	109,948	45,308	-	71,991	-	1,810,325	-	3,144,064
Other Designations	9780	7,618,425	7,792	68,413	1,137,696	9,500	7,375	1,235	88,344	1,919,283	10,858,063
Reserve for Economic Uncert.5%	9789	1,883,272	-	-	-	-	-	-	-	-	1,883,272
<b>Unappropriated Fund Bal.</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	9,458,827.00	9,944,144.00	5,546,031.02	9,933,285.00	(10,859.00)	-0.1%
2) Federal Revenue		8100-8299	3,827,177.00	6,030,504.00	2,387,359.10	6,444,649.00	414,145.00	6.9%
3) Other State Revenue		8300-8599	9,022,003.00	12,482,307.00	7,574,320.86	13,984,891.00	1,502,584.00	12.0%
4) Other Local Revenue		8600-8799	13,810,295.00	9,539,633.00	2,030,136.66	9,238,324.00	(301,309.00)	-3.2%
5) TOTAL, REVENUES			36,118,302.00	37,996,588.00	17,537,847.64	39,601,149.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	9,056,793.00	8,667,067.00	4,699,082.61	8,697,000.00	(29,933.00)	-0.3%
2) Classified Salaries		2000-2999	11,659,568.00	10,324,193.00	5,282,632.82	9,993,906.00	330,287.00	3.2%
3) Employee Benefits		3000-3999	8,166,445.00	7,957,973.00	3,880,008.00	7,874,681.00	83,292.00	1.0%
4) Books and Supplies		4000-4999	988,575.00	1,489,100.00	703,302.53	1,583,047.00	(93,947.00)	-6.3%
5) Services and Other Operating Expenditures		5000-5999	4,004,070.00	6,987,995.00	2,618,252.09	8,478,696.00	(1,490,701.00)	-21.3%
6) Capital Outlay		6000-6999	373,091.00	379,203.00	63,748.76	345,562.00	33,641.00	8.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	327,141.00	349,091.00	180,767.27	388,940.00	(39,849.00)	-11.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(81,100.00)	(67,376.00)	(29,553.70)	(67,432.00)	56.00	-0.1%
9) TOTAL, EXPENDITURES			34,494,583.00	36,087,246.00	17,398,240.38	37,294,400.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,623,719.00	1,909,342.00	139,607.26	2,306,749.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	54,785.00	20,016.00	0.00	20,016.00	0.00	0.0%
b) Transfers Out		7600-7629	824,551.00	371,023.00	0.00	371,031.00	(8.00)	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(769,766.00)	(351,007.00)	0.00	(351,015.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			853,953.00	1,558,335.00	139,607.26	1,955,734.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	12,722,779.00	13,940,165.00		13,940,165.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,722,779.00	13,940,165.00		13,940,165.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,722,779.00	13,940,165.00		13,940,165.00		
2) Ending Balance, June 30 (E + F1e)			13,576,732.00	15,498,500.00		15,895,899.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	10,500.00	10,500.00		10,500.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,583,328.00	3,194,455.00		3,144,064.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	9,216,947.30	10,470,631.55		10,858,063.45		
COE	0000	9780	4,068,344.30					
Special Education	0000	9780	721,839.00					
One Stop	0000	9780	230,944.00					
Educational Services	0000	9780	1,130,390.00					
Alternative Education	0000	9780	93,621.00					
SELPA	0000	9780	1,239,747.00					
MAA	0000	9780	1,674,973.00					
Special Education	1100	9780	7,792.00					
One Stop	1100	9780	37,487.00					
Alternative Education	1100	9780	11,810.00					
COE	0000	9780		5,329,181.55				
Special Education	0000	9780		721,839.00				
One Stop	0000	9780		230,944.00				
Educational services	0000	9780		1,130,390.00				
Alternative Education	0000	9780		93,621.00				
SELPA	0000	9780		1,239,747.00				
MAA	0000	9780		1,674,973.00				
Special Education	1100	9780		7,792.00				
One Stop	1100	9780		34,769.00				
Alternative Education	1100	9780		7,375.00				
COE	0000	9780				4,661,224.45		
Special Education	0000	9780				918,629.00		
One Stop	0000	9780				143,892.00		
Educational Services	0000	9780				1,183,204.00		
Alternative Education	0000	9780				73,226.00		
SELPA	0000	9780				1,898,669.00		
MAA	0000	9780				1,919,283.00		
ROP	0000	9780				10,000.00		
Special Ed	1100	9780				7,792.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
One Stop	1100	9780				34,769.00		
Alternative Education	1100	9780				7,375.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,765,956.70	1,822,913.45		1,883,271.55		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	7,061,209.00	7,443,847.00	4,135,167.00	7,432,987.00	(10,860.00)	-0.1%
Education Protection Account State Aid - Current Year		8012	789,440.00	876,242.00	438,129.00	876,242.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	901.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	15,559.00	15,523.00	7,701.01	15,523.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	1,000.00	855.00	0.00	855.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	1,466,437.00	1,497,573.00	885,256.68	1,497,573.00	0.00	0.0%
Unsecured Roll Taxes		8042	78,564.00	77,034.00	76,721.30	77,034.00	0.00	0.0%
Prior Years' Taxes		8043	2.00	1,061.00	0.00	1,061.00	0.00	0.0%
Supplemental Taxes		8044	33,642.00	32,010.00	0.00	32,010.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	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	2,155.03	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	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	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	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	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>			<b>9,458,827.00</b>	<b>9,944,145.00</b>	<b>5,546,031.02</b>	<b>9,933,285.00</b>	<b>(10,860.00)</b>	<b>-0.1%</b>
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	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	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	(1.00)	0.00	0.00	1.00	-100.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>9,458,827.00</b>	<b>9,944,144.00</b>	<b>5,546,031.02</b>	<b>9,933,285.00</b>	<b>(10,859.00)</b>	<b>-0.1%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	398,881.00	398,881.00	0.00	398,881.00	0.00	0.0%
Special Education Discretionary Grants		8182	128,941.00	138,260.00	19,463.96	230,206.00	91,946.00	66.5%
Child Nutrition Programs		8220	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	0.0%
Flood Control Funds		8270	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	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	56,194.00	56,194.00	0.00	56,194.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	104,667.00	102,920.00	51,593.00	102,339.00	(581.00)	-0.6%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	13,830.00	22,917.00	0.00	23,326.00	409.00	1.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	36,208.00	54,074.00	28,535.64	54,532.00	458.00	0.8%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3183, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 4204, 5510,							
Other NCLB / Every Student Succeeds Act	5630	8290	68,011.00	268,905.00	65,353.81	268,905.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	3,020,445.00	4,988,353.00	2,222,412.69	5,310,266.00	321,913.00	6.5%
<b>TOTAL, FEDERAL REVENUE</b>			<b>3,827,177.00</b>	<b>6,030,504.00</b>	<b>2,387,359.10</b>	<b>6,444,649.00</b>	<b>414,145.00</b>	<b>6.9%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	6,482,432.00	9,109,295.00	4,932,376.00	9,042,429.00	(66,866.00)	-0.7%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	278,204.00	278,204.00	153,010.00	278,204.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	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	0.0%
Mandated Costs Reimbursements		8550	40,000.00	38,489.00	38,489.00	38,489.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	72,818.00	66,563.00	0.00	66,563.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	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	0.0%
Pass-Through Revenues from State Sources		8587	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	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	370,458.00	328,298.00	301,886.09	328,298.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	134,000.00	210,082.00	89,232.00	210,082.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,644,091.00	2,451,376.00	2,059,327.77	4,020,826.00	1,569,450.00	64.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>9,022,003.00</b>	<b>12,482,307.00</b>	<b>7,574,320.86</b>	<b>13,984,891.00</b>	<b>1,502,584.00</b>	<b>12.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (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	0.0%
Unsecured Roll		8616	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	0.0%
Supplemental Taxes		8618	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	0.0%
Other		8622	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	0.0%
Penalties and Interest from Delinquent Non-LCFF								
Taxes		8629	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	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
All Other Sales		8639	50,500.00	13,000.00	1,518.00	5,000.00	(8,000.00)	-61.5%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	350,000.00	350,000.00	30,178.73	125,000.00	(225,000.00)	-64.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	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	0.0%
Non-Resident Students		8672	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	0.0%
Interagency Services		8677	3,907,526.00	1,287,880.00	140,279.31	1,347,715.00	59,835.00	4.6%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	607,391.00	2,546,645.00	1,271,816.27	2,496,511.00	(50,134.00)	-2.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	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	0.0%
All Other Local Revenue		8699	940,514.00	865,995.00	134,381.35	866,063.00	68.00	0.0%
Tuition		8710	7,929,364.00	4,451,113.00	451,963.00	4,373,035.00	(78,078.00)	-1.8%
All Other Transfers In		8781-8783	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	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	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	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	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	0.0%
From County Offices	All Other	8792	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	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>13,810,295.00</b>	<b>9,539,633.00</b>	<b>2,030,136.66</b>	<b>9,238,324.00</b>	<b>(301,309.00)</b>	<b>-3.2%</b>
<b>TOTAL, REVENUES</b>			<b>36,118,302.00</b>	<b>37,996,588.00</b>	<b>17,537,847.64</b>	<b>39,601,149.00</b>	<b>1,604,561.00</b>	<b>4.2%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	4,899,417.00	4,569,410.00	2,396,978.07	4,563,420.00	5,990.00	0.1%
Certificated Pupil Support Salaries		1200	1,335,317.00	1,124,704.00	616,581.70	1,168,447.00	(43,743.00)	-3.9%
Certificated Supervisors' and Administrators' Salaries		1300	2,810,059.00	2,964,953.00	1,682,122.84	2,957,133.00	7,820.00	0.3%
Other Certificated Salaries		1900	12,000.00	8,000.00	3,400.00	8,000.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>9,056,793.00</b>	<b>8,667,067.00</b>	<b>4,699,082.61</b>	<b>8,697,000.00</b>	<b>(29,933.00)</b>	<b>-0.3%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	3,615,121.00	2,559,588.00	1,298,695.01	2,475,496.00	84,092.00	3.3%
Classified Support Salaries		2200	1,998,433.00	1,779,302.00	984,590.87	1,759,394.00	19,908.00	1.1%
Classified Supervisors' and Administrators' Salaries		2300	2,196,519.00	2,121,603.00	1,258,909.43	2,193,995.00	(72,392.00)	-3.4%
Clerical, Technical and Office Salaries		2400	2,948,378.00	2,643,848.00	1,471,424.87	2,556,386.00	87,462.00	3.3%
Other Classified Salaries		2900	901,117.00	1,219,852.00	269,012.64	1,008,635.00	211,217.00	17.3%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>11,659,568.00</b>	<b>10,324,193.00</b>	<b>5,282,632.82</b>	<b>9,993,906.00</b>	<b>330,287.00</b>	<b>3.2%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	2,176,873.00	2,014,870.00	671,089.97	2,005,615.00	9,255.00	0.5%
PERS		3201-3202	2,427,364.00	1,972,628.00	1,046,805.82	1,895,811.00	76,817.00	3.9%
OASDI/Medicare/Alternative		3301-3302	998,892.00	952,625.00	495,064.32	930,909.00	21,716.00	2.3%
Health and Welfare Benefits		3401-3402	2,022,273.00	1,773,673.00	959,040.48	1,755,262.00	18,411.00	1.0%
Unemployment Insurance		3501-3502	14,934.00	9,269.00	5,007.62	9,160.00	109.00	1.2%
Workers' Compensation		3601-3602	327,715.00	310,147.00	164,613.00	306,199.00	3,948.00	1.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	198,394.00	184,482.00	101,583.68	184,704.00	(222.00)	-0.1%
Other Employee Benefits		3901-3902	0.00	740,279.00	436,803.11	787,021.00	(46,742.00)	-6.3%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>8,166,445.00</b>	<b>7,957,973.00</b>	<b>3,880,008.00</b>	<b>7,874,681.00</b>	<b>83,292.00</b>	<b>1.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	41,524.00	126,678.00	99,400.74	133,347.00	(6,669.00)	-5.3%
Books and Other Reference Materials		4200	0.00	445.00	441.04	445.00	0.00	0.0%
Materials and Supplies		4300	775,819.00	1,000,978.00	407,448.42	1,076,208.00	(75,230.00)	-7.5%
Noncapitalized Equipment		4400	171,232.00	360,999.00	196,012.33	373,047.00	(12,048.00)	-3.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>988,575.00</b>	<b>1,489,100.00</b>	<b>703,302.53</b>	<b>1,583,047.00</b>	<b>(93,947.00)</b>	<b>-6.3%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	266,408.00	1,161,405.00	295,793.22	3,001,815.00	(1,840,410.00)	-158.5%
Travel and Conferences		5200	340,682.00	271,816.00	53,042.73	204,834.00	66,982.00	24.6%
Dues and Memberships		5300	76,592.00	70,198.00	53,015.74	64,260.00	5,938.00	8.5%
Insurance		5400-5450	132,318.00	197,539.00	158,358.87	169,328.00	28,211.00	14.3%
Operations and Housekeeping Services		5500	372,596.00	328,946.00	145,937.77	329,946.00	(1,000.00)	-0.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	565,329.00	507,305.00	268,482.35	507,635.00	(330.00)	-0.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(203,332.00)	(162,088.00)	(62,582.86)	(161,119.00)	(969.00)	0.6%
Professional/Consulting Services and Operating Expenditures		5800	2,334,091.00	4,510,381.00	1,641,509.59	4,276,882.00	233,499.00	5.2%
Communications		5900	119,386.00	102,493.00	64,694.68	85,115.00	17,378.00	17.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>4,004,070.00</b>	<b>6,987,995.00</b>	<b>2,618,252.09</b>	<b>8,478,696.00</b>	<b>(1,490,701.00)</b>	<b>-21.3%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	18,197.00	21,931.00	3,733.39	21,931.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	132,411.00	169,827.00	36,835.71	199,527.00	(29,700.00)	-17.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	216,350.00	181,312.00	23,179.66	117,971.00	63,341.00	34.9%
Equipment Replacement		6500	6,133.00	6,133.00	0.00	6,133.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>373,091.00</b>	<b>379,203.00</b>	<b>63,748.76</b>	<b>345,562.00</b>	<b>33,641.00</b>	<b>8.9%</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	0.0%
State Special Schools		7130	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	49,208.00	49,208.00	0.00	49,208.00	0.00	0.0%
Payments to County Offices		7142	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	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	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	0.0%
To JPAs		7213	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	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	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	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	21,000.00	21,000.00	0.00	5,000.00	16,000.00	76.2%
All Other Transfers		7281-7283	256,933.00	278,883.00	180,767.27	334,732.00	(55,849.00)	-20.0%
All Other Transfers Out to All Others		7299	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	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>327,141.00</b>	<b>349,091.00</b>	<b>180,767.27</b>	<b>388,940.00</b>	<b>(39,849.00)</b>	<b>-11.4%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(81,100.00)	(67,376.00)	(29,553.70)	(67,432.00)	56.00	-0.1%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(81,100.00)</b>	<b>(67,376.00)</b>	<b>(29,553.70)</b>	<b>(67,432.00)</b>	<b>56.00</b>	<b>-0.1%</b>
<b>TOTAL, EXPENDITURES</b>			<b>34,494,583.00</b>	<b>36,087,246.00</b>	<b>17,398,240.38</b>	<b>37,294,400.00</b>	<b>(1,207,154.00)</b>	<b>-3.3%</b>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	16,000.00	20,016.00	0.00	20,016.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	38,785.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			54,785.00	20,016.00	0.00	20,016.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	2,500.00	2,500.00	0.00	2,500.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	407,966.00	69,620.00	0.00	69,628.00	(8.00)	0.0%
Other Authorized Interfund Transfers Out		7619	414,085.00	298,903.00	0.00	298,903.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			824,551.00	371,023.00	0.00	371,031.00	(8.00)	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	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	0.0%
Other Sources								
County School Bldg Aid		8961	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	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	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	0.0%
Proceeds from Lease Revenue Bonds		8973	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	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(769,766.00)	(351,007.00)	0.00	(351,015.00)	8.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	8,829,075.00	9,308,176.00	5,546,031.02	9,297,316.00	(10,860.00)	-0.1%
2) Federal Revenue		8100-8299	351,000.00	394,612.00	208,563.07	402,612.00	8,000.00	2.0%
3) Other State Revenue		8300-8599	102,044.00	93,682.00	38,489.00	96,862.00	3,180.00	3.4%
4) Other Local Revenue		8600-8799	2,554,546.00	1,589,961.00	283,583.01	1,383,913.00	(206,048.00)	-13.0%
5) TOTAL, REVENUES			11,836,665.00	11,386,431.00	6,076,666.10	11,180,703.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	2,109,902.00	2,008,976.00	1,056,883.37	1,961,182.00	47,794.00	2.4%
2) Classified Salaries		2000-2999	4,526,387.00	3,960,020.00	2,148,883.44	3,768,913.00	191,107.00	4.8%
3) Employee Benefits		3000-3999	2,293,792.00	2,109,891.00	1,103,103.99	2,003,349.00	106,542.00	5.0%
4) Books and Supplies		4000-4999	422,865.00	409,111.00	118,701.00	380,158.00	28,953.00	7.1%
5) Services and Other Operating Expenditures		5000-5999	1,858,347.00	2,231,971.00	1,091,580.49	1,846,764.00	385,207.00	17.3%
6) Capital Outlay		6000-6999	133,983.00	166,900.00	56,847.71	200,688.00	(33,788.00)	-20.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	21,000.00	21,000.00	0.00	5,000.00	16,000.00	76.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,867,000.00)	(1,856,358.00)	(773,282.57)	(1,827,106.00)	(29,252.00)	1.6%
9) TOTAL, EXPENDITURES			9,499,276.00	9,051,511.00	4,802,717.43	8,338,948.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,337,389.00	2,334,920.00	1,273,948.67	2,841,755.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	54,785.00	20,016.00	0.00	20,016.00	0.00	0.0%
b) Transfers Out		7600-7629	824,551.00	371,023.00	0.00	371,031.00	(8.00)	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	(849,822.00)	(944,868.00)	0.00	(1,003,905.00)	(59,037.00)	6.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,619,588.00)	(1,295,875.00)	0.00	(1,354,920.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			717,801.00	1,039,045.00	1,273,948.67	1,486,835.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,275,603.00	11,265,000.00		11,265,000.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,275,603.00	11,265,000.00		11,265,000.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,275,603.00	11,265,000.00		11,265,000.00		
2) Ending Balance, June 30 (E + F1e)			10,993,404.00	12,304,045.00		12,751,835.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	10,500.00	10,500.00		10,500.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	9,216,947.30	10,470,631.55		10,858,063.45		
COE	0000	9780	4,068,344.30					
Special Education	0000	9780	721,839.00					
One Stop	0000	9780	230,944.00					
Educational Services	0000	9780	1,130,390.00					
Alternative Education	0000	9780	93,621.00					
SELPA	0000	9780	1,239,747.00					
MAA	0000	9780	1,674,973.00					
Special Education	1100	9780	7,792.00					
One Stop	1100	9780	37,487.00					
Alternative Education	1100	9780	11,810.00					
COE	0000	9780		5,329,181.55				
Special Education	0000	9780		721,839.00				
One Stop	0000	9780		230,944.00				
Educational services	0000	9780		1,130,390.00				
Alternative Education	0000	9780		93,621.00				
SELPA	0000	9780		1,239,747.00				
MAA	0000	9780		1,674,973.00				
Special Education	1100	9780		7,792.00				
One Stop	1100	9780		34,769.00				
Alternative Education	1100	9780		7,375.00				
COE	0000	9780				4,661,224.45		
Special Education	0000	9780				918,629.00		
One Stop	0000	9780				143,892.00		
Educational Services	0000	9780				1,183,204.00		
Alternative Education	0000	9780				73,226.00		
SELPA	0000	9780				1,898,669.00		
MAA	0000	9780				1,919,283.00		
ROP	0000	9780				10,000.00		
Special Ed	1100	9780				7,792.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
One Stop	1100	9780				34,769.00		
Alternative Education	1100	9780				7,375.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,765,956.70	1,822,913.45		1,883,271.55		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	7,061,209.00	7,443,847.00	4,135,167.00	7,432,987.00	(10,860.00)	-0.1%
Education Protection Account State Aid - Current Year		8012	789,440.00	876,242.00	438,129.00	876,242.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	901.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	15,559.00	15,523.00	7,701.01	15,523.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	1,000.00	855.00	0.00	855.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	1,466,437.00	1,497,573.00	885,256.68	1,497,573.00	0.00	0.0%
Unsecured Roll Taxes		8042	78,564.00	77,034.00	76,721.30	77,034.00	0.00	0.0%
Prior Years' Taxes		8043	2.00	1,061.00	0.00	1,061.00	0.00	0.0%
Supplemental Taxes		8044	33,642.00	32,010.00	0.00	32,010.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	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	2,155.03	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	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	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	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	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			9,458,827.00	9,944,145.00	5,546,031.02	9,933,285.00	(10,860.00)	-0.1%
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	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	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(629,752.00)	(635,969.00)	0.00	(635,969.00)	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			8,829,075.00	9,308,176.00	5,546,031.02	9,297,316.00	(10,860.00)	-0.1%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	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	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	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						
Other NCLB / Every Student Succeeds Act	5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	351,000.00	394,612.00	208,563.07	402,612.00	8,000.00	2.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>351,000.00</b>	<b>394,612.00</b>	<b>208,563.07</b>	<b>402,612.00</b>	<b>8,000.00</b>	<b>2.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	40,000.00	38,489.00	38,489.00	38,489.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	53,844.00	46,993.00	0.00	50,173.00	3,180.00	6.8%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	8,200.00	8,200.00	0.00	8,200.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>102,044.00</b>	<b>93,682.00</b>	<b>38,489.00</b>	<b>96,862.00</b>	<b>3,180.00</b>	<b>3.4%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (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		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	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	0.0%
Food Service Sales		8634	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
All Other Sales		8639	50,500.00	13,000.00	1,518.00	5,000.00	(8,000.00)	-61.5%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	350,000.00	350,000.00	30,178.73	125,000.00	(225,000.00)	-64.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	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	0.0%
Non-Resident Students		8672	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	0.0%
Interagency Services		8677	1,398,483.00	555,415.00	125,713.88	548,325.00	(7,090.00)	-1.3%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	3,750.00	3,750.00	426.71	3,750.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	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		
All Other Local Revenue		8699	597,014.00	507,436.00	121,233.69	508,504.00	1,068.00	0.2%
Tuition		8710	129,799.00	135,360.00	4,512.00	168,334.00	32,974.00	24.4%
All Other Transfers In		8781-8783	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						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	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	0.0%
From JPAs	All Other	8793	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	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,554,546.00</b>	<b>1,589,961.00</b>	<b>283,583.01</b>	<b>1,383,913.00</b>	<b>(206,048.00)</b>	<b>-13.0%</b>
<b>TOTAL, REVENUES</b>			<b>11,836,665.00</b>	<b>11,386,431.00</b>	<b>6,076,666.10</b>	<b>11,180,703.00</b>	<b>(205,728.00)</b>	<b>-1.8%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	287,721.00	233,091.00	102,575.05	221,256.00	11,835.00	5.1%
Certificated Pupil Support Salaries		1200	59,228.00	24,525.00	4,931.36	4,932.00	19,593.00	79.9%
Certificated Supervisors' and Administrators' Salaries		1300	1,750,953.00	1,743,360.00	945,976.96	1,726,994.00	16,366.00	0.9%
Other Certificated Salaries		1900	12,000.00	8,000.00	3,400.00	8,000.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>2,109,902.00</b>	<b>2,008,976.00</b>	<b>1,056,883.37</b>	<b>1,961,182.00</b>	<b>47,794.00</b>	<b>2.4%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	385,222.00	281,598.00	161,881.69	290,512.00	(8,914.00)	-3.2%
Classified Supervisors' and Administrators' Salaries		2300	1,764,847.00	1,603,398.00	945,720.55	1,649,752.00	(46,354.00)	-2.9%
Clerical, Technical and Office Salaries		2400	2,131,152.00	1,889,871.00	1,040,706.20	1,821,312.00	68,559.00	3.6%
Other Classified Salaries		2900	245,166.00	185,153.00	575.00	7,337.00	177,816.00	96.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>4,526,387.00</b>	<b>3,960,020.00</b>	<b>2,148,883.44</b>	<b>3,768,913.00</b>	<b>191,107.00</b>	<b>4.8%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	404,490.00	341,161.00	167,107.94	335,601.00	5,560.00	1.6%
PERS		3201-3202	959,874.00	779,051.00	416,929.05	735,241.00	43,810.00	5.6%
OASDI/Medicare/Alternative		3301-3302	355,125.00	318,941.00	171,289.19	303,273.00	15,668.00	4.9%
Health and Welfare Benefits		3401-3402	401,435.00	400,799.00	190,749.50	356,497.00	44,302.00	11.1%
Unemployment Insurance		3501-3502	3,227.00	2,926.00	1,576.56	2,814.00	112.00	3.8%
Workers' Compensation		3601-3602	105,239.00	95,715.00	51,772.03	92,209.00	3,506.00	3.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	64,402.00	57,257.00	32,739.99	57,312.00	(55.00)	-0.1%
Other Employee Benefits		3901-3902	0.00	114,041.00	70,939.73	120,402.00	(6,361.00)	-5.6%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>2,293,792.00</b>	<b>2,109,891.00</b>	<b>1,103,103.99</b>	<b>2,003,349.00</b>	<b>106,542.00</b>	<b>5.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	3,750.00	1,750.00	0.00	0.00	1,750.00	100.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	374,911.00	367,408.00	105,760.31	351,424.00	15,984.00	4.4%
Noncapitalized Equipment		4400	44,204.00	39,953.00	12,940.69	28,734.00	11,219.00	28.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>422,865.00</b>	<b>409,111.00</b>	<b>118,701.00</b>	<b>380,158.00</b>	<b>28,953.00</b>	<b>7.1%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	114,918.00	10,847.00	(19,683.87)	(26,595.00)	37,442.00	345.2%
Dues and Memberships		5300	59,126.00	56,730.00	47,515.74	54,593.00	2,137.00	3.8%
Insurance		5400-5450	129,168.00	192,314.00	153,973.21	164,906.00	27,408.00	14.3%
Operations and Housekeeping Services		5500	372,596.00	328,946.00	145,937.77	329,946.00	(1,000.00)	-0.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	223,346.00	212,620.00	102,121.11	207,620.00	5,000.00	2.4%
Transfers of Direct Costs		5710	(586,554.00)	(520,937.00)	(192,074.44)	(471,443.00)	(49,494.00)	9.5%
Transfers of Direct Costs - Interfund		5750	(203,332.00)	(162,088.00)	(62,582.86)	(161,119.00)	(969.00)	0.6%
Professional/Consulting Services and Operating Expenditures		5800	1,666,919.00	2,057,379.00	871,540.16	1,708,019.00	349,360.00	17.0%
Communications		5900	82,160.00	56,160.00	44,833.67	40,837.00	15,323.00	27.3%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,858,347.00</b>	<b>2,231,971.00</b>	<b>1,091,580.49</b>	<b>1,846,764.00</b>	<b>385,207.00</b>	<b>17.3%</b>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	3,734.00	3,733.39	3,734.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	11,500.00	49,650.00	35,608.00	79,350.00	(29,700.00)	-59.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	116,350.00	107,383.00	17,506.32	111,471.00	(4,088.00)	-3.8%
Equipment Replacement		6500	6,133.00	6,133.00	0.00	6,133.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>133,983.00</b>	<b>166,900.00</b>	<b>56,847.71</b>	<b>200,688.00</b>	<b>(33,788.00)</b>	<b>-20.2%</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	0.0%
State Special Schools		7130	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	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	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	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	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	0.0%
To JPAs		7213	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						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	21,000.00	21,000.00	0.00	5,000.00	16,000.00	76.2%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	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	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>21,000.00</b>	<b>21,000.00</b>	<b>0.00</b>	<b>5,000.00</b>	<b>16,000.00</b>	<b>76.2%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(1,785,900.00)	(1,788,982.00)	(743,728.87)	(1,759,674.00)	(29,308.00)	1.6%
Transfers of Indirect Costs - Interfund		7350	(81,100.00)	(67,376.00)	(29,553.70)	(67,432.00)	56.00	-0.1%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(1,867,000.00)</b>	<b>(1,856,358.00)</b>	<b>(773,282.57)</b>	<b>(1,827,106.00)</b>	<b>(29,252.00)</b>	<b>1.6%</b>
<b>TOTAL, EXPENDITURES</b>			<b>9,499,276.00</b>	<b>9,051,511.00</b>	<b>4,802,717.43</b>	<b>8,338,948.00</b>	<b>712,563.00</b>	<b>7.9%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	16,000.00	20,016.00	0.00	20,016.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	38,785.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			54,785.00	20,016.00	0.00	20,016.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	2,500.00	2,500.00	0.00	2,500.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	407,966.00	69,620.00	0.00	69,628.00	(8.00)	0.0%
Other Authorized Interfund Transfers Out		7619	414,085.00	298,903.00	0.00	298,903.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			824,551.00	371,023.00	0.00	371,031.00	(8.00)	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	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	0.0%
Other Sources								
County School Bldg Aid		8961	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	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	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	0.0%
Proceeds from Lease Revenue Bonds		8973	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	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(849,822.00)	(944,868.00)	0.00	(1,003,905.00)	(59,037.00)	6.2%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(849,822.00)	(944,868.00)	0.00	(1,003,905.00)	(59,037.00)	6.2%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(1,619,588.00)	(1,295,875.00)	0.00	(1,354,920.00)	(59,045.00)	4.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	629,752.00	635,968.00	0.00	635,969.00	1.00	0.0%
2) Federal Revenue		8100-8299	3,476,177.00	5,635,892.00	2,178,796.03	6,042,037.00	406,145.00	7.2%
3) Other State Revenue		8300-8599	8,919,959.00	12,388,625.00	7,535,831.86	13,888,029.00	1,499,404.00	12.1%
4) Other Local Revenue		8600-8799	11,255,749.00	7,949,672.00	1,746,553.65	7,854,411.00	(95,261.00)	-1.2%
5) TOTAL, REVENUES			24,281,637.00	26,610,157.00	11,461,181.54	28,420,446.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	6,946,891.00	6,658,091.00	3,642,199.24	6,735,818.00	(77,727.00)	-1.2%
2) Classified Salaries		2000-2999	7,133,181.00	6,364,173.00	3,133,749.38	6,224,993.00	139,180.00	2.2%
3) Employee Benefits		3000-3999	5,872,653.00	5,848,082.00	2,776,904.01	5,871,332.00	(23,250.00)	-0.4%
4) Books and Supplies		4000-4999	565,710.00	1,079,989.00	584,601.53	1,202,889.00	(122,900.00)	-11.4%
5) Services and Other Operating Expenditures		5000-5999	2,145,723.00	4,756,024.00	1,526,671.60	6,631,932.00	(1,875,908.00)	-39.4%
6) Capital Outlay		6000-6999	239,108.00	212,303.00	6,901.05	144,874.00	67,429.00	31.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	306,141.00	328,091.00	180,767.27	383,940.00	(55,849.00)	-17.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,785,900.00	1,788,982.00	743,728.87	1,759,674.00	29,308.00	1.6%
9) TOTAL, EXPENDITURES			24,995,307.00	27,035,735.00	12,595,522.95	28,955,452.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(713,670.00)	(425,578.00)	(1,134,341.41)	(535,006.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	849,822.00	944,868.00	0.00	1,003,905.00	59,037.00	6.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			849,822.00	944,868.00	0.00	1,003,905.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			136,152.00	519,290.00	(1,134,341.41)	468,899.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,447,176.00	2,675,165.00		2,675,165.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,447,176.00	2,675,165.00		2,675,165.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,447,176.00	2,675,165.00		2,675,165.00		
2) Ending Balance, June 30 (E + F1e)			2,583,328.00	3,194,455.00		3,144,064.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			2,583,328.00	3,194,455.00		3,144,064.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	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		
Property Taxes Transfers		8097	629,752.00	635,968.00	0.00	635,969.00	1.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			629,752.00	635,968.00	0.00	635,969.00	1.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	398,881.00	398,881.00	0.00	398,881.00	0.00	0.0%
Special Education Discretionary Grants		8182	128,941.00	138,260.00	19,463.96	230,206.00	91,946.00	66.5%
Child Nutrition Programs		8220	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	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	56,194.00	56,194.00	0.00	56,194.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	104,667.00	102,920.00	51,593.00	102,339.00	(581.00)	-0.6%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	13,830.00	22,917.00	0.00	23,326.00	409.00	1.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	36,208.00	54,074.00	28,535.64	54,532.00	458.00	0.8%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3183, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 4204, 5510,							
Other NCLB / Every Student Succeeds Act	5630	8290	68,011.00	268,905.00	65,353.81	268,905.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	2,669,445.00	4,593,741.00	2,013,849.62	4,907,654.00	313,913.00	6.8%
<b>TOTAL, FEDERAL REVENUE</b>			<b>3,476,177.00</b>	<b>5,635,892.00</b>	<b>2,178,796.03</b>	<b>6,042,037.00</b>	<b>406,145.00</b>	<b>7.2%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	6,482,432.00	9,109,295.00	4,932,376.00	9,042,429.00	(66,866.00)	-0.7%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	278,204.00	278,204.00	153,010.00	278,204.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	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	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	18,974.00	19,570.00	0.00	16,390.00	(3,180.00)	-16.2%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	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	0.0%
Pass-Through Revenues from State Sources		8587	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	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	370,458.00	328,298.00	301,886.09	328,298.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	134,000.00	210,082.00	89,232.00	210,082.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,635,891.00	2,443,176.00	2,059,327.77	4,012,626.00	1,569,450.00	64.2%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>8,919,959.00</b>	<b>12,388,625.00</b>	<b>7,535,831.86</b>	<b>13,888,029.00</b>	<b>1,499,404.00</b>	<b>12.1%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (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	0.0%
Unsecured Roll		8616	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	0.0%
Supplemental Taxes		8618	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	0.0%
Other		8622	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	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	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	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	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		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	2,509,043.00	732,465.00	14,565.43	799,390.00	66,925.00	9.1%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	603,641.00	2,542,895.00	1,271,389.56	2,492,761.00	(50,134.00)	-2.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	343,500.00	358,559.00	13,147.66	357,559.00	(1,000.00)	-0.3%
Tuition		8710	7,799,565.00	4,315,753.00	447,451.00	4,204,701.00	(111,052.00)	-2.6%
All Other Transfers In		8781-8783	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	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	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	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	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	0.0%
From County Offices	All Other	8792	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	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>11,255,749.00</b>	<b>7,949,672.00</b>	<b>1,746,553.65</b>	<b>7,854,411.00</b>	<b>(95,261.00)</b>	<b>-1.2%</b>
<b>TOTAL, REVENUES</b>			<b>24,281,637.00</b>	<b>26,610,157.00</b>	<b>11,461,181.54</b>	<b>28,420,446.00</b>	<b>1,810,289.00</b>	<b>6.8%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	4,611,696.00	4,336,319.00	2,294,403.02	4,342,164.00	(5,845.00)	-0.1%
Certificated Pupil Support Salaries		1200	1,276,089.00	1,100,179.00	611,650.34	1,163,515.00	(63,336.00)	-5.8%
Certificated Supervisors' and Administrators' Salaries		1300	1,059,106.00	1,221,593.00	736,145.88	1,230,139.00	(8,546.00)	-0.7%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>6,946,891.00</b>	<b>6,658,091.00</b>	<b>3,642,199.24</b>	<b>6,735,818.00</b>	<b>(77,727.00)</b>	<b>-1.2%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	3,615,121.00	2,559,588.00	1,298,695.01	2,475,496.00	84,092.00	3.3%
Classified Support Salaries		2200	1,613,211.00	1,497,704.00	822,709.18	1,468,882.00	28,822.00	1.9%
Classified Supervisors' and Administrators' Salaries		2300	431,672.00	518,205.00	313,188.88	544,243.00	(26,038.00)	-5.0%
Clerical, Technical and Office Salaries		2400	817,226.00	753,977.00	430,718.67	735,074.00	18,903.00	2.5%
Other Classified Salaries		2900	655,951.00	1,034,699.00	268,437.64	1,001,298.00	33,401.00	3.2%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>7,133,181.00</b>	<b>6,364,173.00</b>	<b>3,133,749.38</b>	<b>6,224,993.00</b>	<b>139,180.00</b>	<b>2.2%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	1,772,383.00	1,673,709.00	503,982.03	1,670,014.00	3,695.00	0.2%
PERS		3201-3202	1,467,490.00	1,193,577.00	629,876.77	1,160,570.00	33,007.00	2.8%
OASDI/Medicare/Alternative		3301-3302	643,767.00	633,684.00	323,775.13	627,636.00	6,048.00	1.0%
Health and Welfare Benefits		3401-3402	1,620,838.00	1,372,874.00	768,290.98	1,398,765.00	(25,891.00)	-1.9%
Unemployment Insurance		3501-3502	11,707.00	6,343.00	3,431.06	6,346.00	(3.00)	0.0%
Workers' Compensation		3601-3602	222,476.00	214,432.00	112,840.97	213,990.00	442.00	0.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	133,992.00	127,225.00	68,843.69	127,392.00	(167.00)	-0.1%
Other Employee Benefits		3901-3902	0.00	626,238.00	365,863.38	666,619.00	(40,381.00)	-6.4%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>5,872,653.00</b>	<b>5,848,082.00</b>	<b>2,776,904.01</b>	<b>5,871,332.00</b>	<b>(23,250.00)</b>	<b>-0.4%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	37,774.00	124,928.00	99,400.74	133,347.00	(8,419.00)	-6.7%
Books and Other Reference Materials		4200	0.00	445.00	441.04	445.00	0.00	0.0%
Materials and Supplies		4300	400,908.00	633,570.00	301,688.11	724,784.00	(91,214.00)	-14.4%
Noncapitalized Equipment		4400	127,028.00	321,046.00	183,071.64	344,313.00	(23,267.00)	-7.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>565,710.00</b>	<b>1,079,989.00</b>	<b>584,601.53</b>	<b>1,202,889.00</b>	<b>(122,900.00)</b>	<b>-11.4%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	266,408.00	1,161,405.00	295,793.22	3,001,815.00	(1,840,410.00)	-158.5%
Travel and Conferences		5200	225,764.00	260,969.00	72,726.60	231,429.00	29,540.00	11.3%
Dues and Memberships		5300	17,466.00	13,468.00	5,500.00	9,667.00	3,801.00	28.2%
Insurance		5400-5450	3,150.00	5,225.00	4,385.66	4,422.00	803.00	15.4%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	341,983.00	294,685.00	166,361.24	300,015.00	(5,330.00)	-1.8%
Transfers of Direct Costs		5710	586,554.00	520,937.00	192,074.44	471,443.00	49,494.00	9.5%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	667,172.00	2,453,002.00	769,969.43	2,568,863.00	(115,861.00)	-4.7%
Communications		5900	37,226.00	46,333.00	19,861.01	44,278.00	2,055.00	4.4%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>2,145,723.00</b>	<b>4,756,024.00</b>	<b>1,526,671.60</b>	<b>6,631,932.00</b>	<b>(1,875,908.00)</b>	<b>-39.4%</b>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	18,197.00	18,197.00	0.00	18,197.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	120,911.00	120,177.00	1,227.71	120,177.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	100,000.00	73,929.00	5,673.34	6,500.00	67,429.00	91.2%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>239,108.00</b>	<b>212,303.00</b>	<b>6,901.05</b>	<b>144,874.00</b>	<b>67,429.00</b>	<b>31.8%</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	0.0%
State Special Schools		7130	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	49,208.00	49,208.00	0.00	49,208.00	0.00	0.0%
Payments to County Offices		7142	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	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	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	0.0%
To JPAs		7213	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	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	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	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	256,933.00	278,883.00	180,767.27	334,732.00	(55,849.00)	-20.0%
All Other Transfers Out to All Others		7299	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	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>306,141.00</b>	<b>328,091.00</b>	<b>180,767.27</b>	<b>383,940.00</b>	<b>(55,849.00)</b>	<b>-17.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	1,785,900.00	1,788,982.00	743,728.87	1,759,674.00	29,308.00	1.6%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>1,785,900.00</b>	<b>1,788,982.00</b>	<b>743,728.87</b>	<b>1,759,674.00</b>	<b>29,308.00</b>	<b>1.6%</b>
<b>TOTAL, EXPENDITURES</b>			<b>24,995,307.00</b>	<b>27,035,735.00</b>	<b>12,595,522.95</b>	<b>28,955,452.00</b>	<b>(1,919,717.00)</b>	<b>-7.1%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	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	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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	0.0%
Proceeds from Capital Leases		8972	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	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	849,822.00	944,868.00	0.00	1,003,905.00	59,037.00	6.2%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			849,822.00	944,868.00	0.00	1,003,905.00	59,037.00	6.2%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			849,822.00	944,868.00	0.00	1,003,905.00	(59,037.00)	6.2%

Description	Object Codes	Projected Year Totals (Form 011) (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 AI, Line B5)						
		22,255.34	0.00%	22,255.34	0.00%	22,255.34
(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	9,933,285.00	0.08%	9,941,535.00	0.00%	9,941,535.00
2. Federal Revenues	8100-8299	6,444,649.00	-14.69%	5,498,062.00	-4.54%	5,248,375.00
3. Other State Revenues	8300-8599	13,984,891.00	0.00%	13,984,891.00	-1.39%	13,790,094.00
4. Other Local Revenues	8600-8799	9,238,324.00	-8.04%	8,495,361.00	0.18%	8,510,812.00
5. Other Financing Sources						
a. Transfers In	8900-8929	20,016.00	0.00%	20,016.00	0.00%	20,016.00
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)		39,621,165.00	-4.24%	37,939,865.00	-1.13%	37,510,832.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				8,697,000.00		9,002,649.00
b. Step & Column Adjustment				304,395.00		315,093.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				1,254.00		64,240.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	8,697,000.00	3.51%	9,002,649.00	4.21%	9,381,982.00
2. Classified Salaries						
a. Base Salaries				9,993,906.00		10,277,231.00
b. Step & Column Adjustment				349,787.00		359,703.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(66,462.00)		26,704.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	9,993,906.00	2.83%	10,277,231.00	3.76%	10,663,638.00
3. Employee Benefits	3000-3999	7,874,681.00	5.78%	8,330,004.00	10.80%	9,230,038.00
4. Books and Supplies	4000-4999	1,583,047.00	-40.22%	946,371.00	-1.93%	928,152.00
5. Services and Other Operating Expenditures	5000-5999	8,478,696.00	-12.72%	7,400,575.00	-2.56%	7,211,444.00
6. Capital Outlay	6000-6999	345,562.00	-13.46%	299,062.00	0.00%	299,062.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	388,940.00	-17.16%	322,182.00	0.00%	322,182.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(67,432.00)	-100.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	371,031.00	0.00%	371,031.00	0.00%	371,031.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		37,665,431.00	-1.90%	36,949,105.00	3.95%	38,407,529.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		1,955,734.00		990,760.00		(896,697.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		13,940,165.00		15,895,899.00		16,886,659.00
2. Ending Fund Balance (Sum lines C and D1)		15,895,899.00		16,886,659.00		15,989,962.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	10,500.00		10,500.00		10,500.00
b. Restricted	9740	3,144,064.00		2,853,939.00		1,018,683.00
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	10,858,063.45		12,173,816.00		13,040,369.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,883,271.55		1,848,404.00		1,920,410.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		15,895,899.00		16,886,659.00		15,989,962.00

Description	Object Codes	Projected Year Totals (Form 011) (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 (Unrestricted except as noted)</b>						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,883,271.55		1,848,404.00		1,920,410.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		1,883,271.55		1,848,404.00		1,920,410.00
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)						
		7,173,379.00		7,173,379.00		7,173,379.00
2. County Office's Total Expenditures and Other Financing Uses Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No)						
		37,665,431.00		36,949,105.00		38,407,529.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		37,665,431.00		36,949,105.00		38,407,529.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		37,665,431.00		36,949,105.00		38,407,529.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 8 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,129,962.93		1,108,473.15		1,152,225.87
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details)		632,000.00		632,000.00		632,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,129,962.93		1,108,473.15		1,152,225.87
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	Projected Year Totals (Form 011) (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 AI, Line B5)						
		22,255.34	0.00%	22,255.34	0.00%	22,255.34
(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	9,297,316.00	0.09%	9,305,566.00	0.00%	9,305,566.00
2. Federal Revenues	8100-8299	402,612.00	0.00%	402,612.00	0.00%	402,612.00
3. Other State Revenues	8300-8599	96,862.00	0.00%	96,862.00	0.00%	96,862.00
4. Other Local Revenues	8600-8799	1,383,913.00	-0.28%	1,380,050.00	0.00%	1,380,050.00
5. Other Financing Sources						
a. Transfers In	8900-8929	20,016.00	0.00%	20,016.00	0.00%	20,016.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(1,003,905.00)	-3.04%	(973,381.00)	0.00%	(973,381.00)
6. Total (Sum lines A1 thru A5c)		10,196,814.00	0.34%	10,231,725.00	0.00%	10,231,725.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				1,961,182.00		2,034,452.00
b. Step & Column Adjustment				68,641.00		71,206.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				4,629.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,961,182.00	3.74%	2,034,452.00	3.50%	2,105,658.00
2. Classified Salaries						
a. Base Salaries				3,768,913.00		3,866,604.00
b. Step & Column Adjustment				131,912.00		135,331.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(34,221.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,768,913.00	2.59%	3,866,604.00	3.50%	4,001,935.00
3. Employee Benefits	3000-3999	2,003,349.00	7.23%	2,148,173.00	11.68%	2,399,183.00
4. Books and Supplies	4000-4999	380,158.00	-7.95%	349,934.00	0.00%	349,934.00
5. Services and Other Operating Expenditures	5000-5999	1,846,764.00	0.21%	1,850,611.00	0.00%	1,850,611.00
6. Capital Outlay	6000-6999	200,688.00	-19.93%	160,688.00	0.00%	160,688.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,000.00	0.00%	5,000.00	0.00%	5,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,827,106.00)	0.47%	(1,835,653.00)	6.28%	(1,950,874.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	371,031.00	0.00%	371,031.00	0.00%	371,031.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		8,709,979.00	2.77%	8,950,840.00	3.82%	9,293,166.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		1,486,835.00		1,280,885.00		938,559.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		11,265,000.00		12,751,835.00		14,032,720.00
2. Ending Fund Balance (Sum lines C and D1)		12,751,835.00		14,032,720.00		14,971,279.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	10,500.00		10,500.00		10,500.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	10,858,063.45		12,173,816.00		13,040,369.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,883,271.55		1,848,404.00		1,920,410.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		12,751,835.00		14,032,720.00		14,971,279.00

Description	Object Codes	Projected Year Totals (Form 011) (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	1,883,271.55		1,848,404.00		1,920,410.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
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 (Sum lines E1a thru E2c)		1,883,271.55		1,848,404.00		1,920,410.00
<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. Projected additional counselor time. B2d. Removal of 1 month of director position that was eliminated. Remove para educator partial year budget.						

Description	Object Codes	Projected Year Totals (Form 011) (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 A1, 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	635,969.00	0.00%	635,969.00	0.00%	635,969.00
2. Federal Revenues	8100-8299	6,042,037.00	-15.67%	5,095,450.00	-4.90%	4,845,763.00
3. Other State Revenues	8300-8599	13,888,029.00	0.00%	13,888,029.00	-1.40%	13,693,232.00
4. Other Local Revenues	8600-8799	7,854,411.00	-9.41%	7,115,311.00	0.22%	7,130,762.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	1,003,905.00	-3.04%	973,381.00	0.00%	973,381.00
6. Total (Sum lines A1 thru A5c)		29,424,351.00	-5.83%	27,708,140.00	-1.55%	27,279,107.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				6,735,818.00		6,968,197.00
b. Step & Column Adjustment				235,754.00		243,887.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(3,375.00)		64,240.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	6,735,818.00	3.45%	6,968,197.00	4.42%	7,276,324.00
2. Classified Salaries						
a. Base Salaries				6,224,993.00		6,410,627.00
b. Step & Column Adjustment				217,875.00		224,372.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(32,241.00)		26,704.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,224,993.00	2.98%	6,410,627.00	3.92%	6,661,703.00
3. Employee Benefits	3000-3999	5,871,332.00	5.29%	6,181,831.00	10.50%	6,830,855.00
4. Books and Supplies	4000-4999	1,202,889.00	-50.42%	596,437.00	-3.05%	578,218.00
5. Services and Other Operating Expenditures	5000-5999	6,631,932.00	-16.31%	5,549,964.00	-3.41%	5,360,833.00
6. Capital Outlay	6000-6999	144,874.00	-4.49%	138,374.00	0.00%	138,374.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	383,940.00	-17.39%	317,182.00	0.00%	317,182.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,759,674.00	4.32%	1,835,653.00	6.28%	1,950,874.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		28,955,452.00	-3.31%	27,998,265.00	3.99%	29,114,363.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		468,899.00		(290,125.00)		(1,835,256.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,675,165.00		3,144,064.00		2,853,939.00
2. Ending Fund Balance (Sum lines C and D1)		3,144,064.00		2,853,939.00		1,018,683.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	3,144,064.00		2,853,939.00		1,018,683.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,144,064.00		2,853,939.00		1,018,683.00

Description	Object Codes	Projected Year Totals (Form 011) (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 Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
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. 2021-22 Removal of staff time funded from Corona Relief Funds. Add certificated time for phlebotomy class. 22-23 Increase certificated due to projecting additional SD class. B2d. Remove partial year program support specialist. Remove classified staff time funded from Corona Relief Funds. Increase classified due to projecting additional SD class.						



		July	August	September	October	November	December	January	February
<b>ACTUALS THROUGH THE MONTH OF</b> (Enter Month Name):									
<b>A. BEGINNING CASH</b>		4,870,733.00	12,646,651.00	10,763,052.00	11,001,807.00	11,428,929.00	11,867,115.00	10,406,385.00	13,520,716.00
<b>B. RECEIPTS</b>									
LCFF/Revenue Limit Sources									
8010-8019	Principal Appointments	567,680.00	367,566.00	879,294.00	736,896.00	449,983.00	218,833.00	1,353,945.00	314,415.00
8020-8079	Property Taxes	0.00	0.00	0.00	0.00	0.00	0.00	971,834.00	0.00
8080-8099	Miscellaneous Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100-8299	Federal Revenue	62,271.00	160,448.00	996,535.00	205,423.00	245,374.00	311,246.00	406,063.00	449,946.00
8300-8599	Other State Revenue	654,739.00	1,240,789.00	1,085,418.00	485,779.00	2,138,881.00	(41,968.00)	2,010,683.00	1,054,001.00
8600-8799	Other Local Revenue	34,563.00	18,304.00	21,655.00	971,275.00	108,222.00	169,538.00	706,580.00	618,132.00
8910-8929	Interfund Transfers In	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22.00
8930-8979	All Other Financing Sources								
<b>TOTAL RECEIPTS</b>		1,319,253.00	1,787,107.00	2,982,902.00	2,399,373.00	2,942,480.00	657,649.00	5,449,105.00	2,436,516.00
<b>C. DISBURSEMENTS</b>									
Certificated Salaries									
1000-1999	Certificated Salaries	282,202.00	728,420.00	721,430.00	733,169.00	716,451.00	805,190.00	712,222.00	687,778.00
2000-2999	Classified Salaries	513,708.00	777,293.00	792,190.00	790,145.00	788,774.00	818,260.00	802,264.00	805,680.00
3000-3999	Employee Benefits	284,160.00	605,575.00	590,642.00	601,550.00	592,981.00	605,565.00	599,536.00	570,577.00
4000-4999	Books and Supplies	27,093.00	110,053.00	127,366.00	73,537.00	126,174.00	205,966.00	33,115.00	116,048.00
5000-5999	Services	328,305.00	505,252.00	240,586.00	463,862.00	338,454.00	499,633.00	242,161.00	364,372.00
6000-6599	Capital Outlay	0.00	131.00	736.00	13,528.00	32,743.00	5,682.00	10,929.00	34,081.00
7000-7499	Other Outgo	(3,828.00)	(3,269.00)	172,284.00	434.00	(9,728.00)	(987.00)	(3,693.00)	1,659.00
7600-7629	Interfund Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7630-7699	All Other Financing Uses								
<b>TOTAL DISBURSEMENTS</b>		1,431,640.00	2,723,455.00	2,645,234.00	2,676,225.00	2,585,849.00	2,939,309.00	2,396,534.00	2,580,195.00
<b>D. BALANCE SHEET ITEMS</b>									
Assets and Deferred Outflows									
9111-9199	Cash Not in Treasury								
9200-9299	Accounts Receivable	10,762,740.00	715,861.00	90,296.00	807,086.00	76,621.00	795,770.00	70,096.00	(3,524.00)
9310	Due From Other Funds								
9320	Stores								
9330	Prepaid Expenditures								
9340	Other Current Assets								
9490	Deferred Outflows of Resources		963,610.00	0.00	0.00	201,015.00	0.00	0.00	0.00
<b>SUBTOTAL</b>		11,927,364.00	8,594,061.00	715,861.00	807,086.00	277,636.00	795,770.00	70,096.00	(3,524.00)
Liabilities and Deferred Inflows									
9500-9599	Accounts Payable	(2,857,939.00)	1,663,112.00	189,209.00	103,112.00	196,061.00	(25,160.00)	8,336.00	120,408.00
9610	Due To Other Funds								
9640	Current Loans								
9650	Unearned Revenues								
9690	Deferred Inflows of Resources								
<b>SUBTOTAL</b>		(2,857,939.00)	1,663,112.00	189,209.00	103,112.00	196,061.00	(25,160.00)	8,336.00	120,408.00
Nonoperating									
Suspense Clearing									
<b>TOTAL BALANCE SHEET ITEMS</b>		14,785,303.00	7,888,305.00	(947,251.00)	703,974.00	81,575.00	820,930.00	61,760.00	(123,932.00)
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		7,775,918.00	(1,883,599.00)	238,755.00	427,122.00	438,186.00	(1,460,730.00)	3,114,331.00	(267,611.00)
<b>F. ENDING CASH (A + E)</b>		12,646,651.00	10,763,052.00	11,001,807.00	11,428,929.00	11,867,115.00	10,406,385.00	13,520,716.00	13,253,105.00
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>									

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	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		13,253,105.00	11,566,803.00	12,004,230.00	11,676,252.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment		8010-8019 339,475.00	120,414.00	120,414.00	171,128.00	2,669,186.00		8,309,229.00	8,309,229.00
Property Taxes		8020-8079 46,272.00	6,235.00	590,291.00	9,424.00			1,624,056.00	1,624,056.00
Miscellaneous Funds		8080-8099 0.00	0.00	0.00	0.00			0.00	0.00
Federal Revenue		8100-8299 554,426.00	523,737.00	598,543.00	1,930,638.00			6,444,650.00	6,444,649.00
Other State Revenue		8300-8599 748,022.00	1,257,448.00	1,011,502.00	2,339,596.00			13,984,890.00	13,984,891.00
Other Local Revenue		8600-8799 280,453.00	1,525,901.00	1,741,953.00	3,041,750.00			9,238,326.00	9,238,324.00
Interfund Transfers In		8910-8929 770.00	0.00	0.00	19,224.00			20,016.00	20,016.00
All Other Financing Sources		8930-8979						0.00	0.00
TOTAL RECEIPTS		1,969,418.00	3,433,735.00	4,062,703.00	7,511,760.00	2,669,186.00	0.00	39,621,167.00	39,621,165.00
C. DISBURSEMENTS									
Certificated Salaries		1000-1999 735,872.00	747,614.00	708,107.00	1,118,546.00			8,697,001.00	8,697,000.00
Classified Salaries		2000-2999 846,437.00	849,551.00	831,427.00	1,378,179.00			9,993,908.00	9,993,906.00
Employee Benefits		3000-3999 588,403.00	589,863.00	575,631.00	1,670,199.00			7,874,682.00	7,874,681.00
Books and Supplies		4000-4999 117,997.00	136,116.00	97,178.00	412,406.00			1,583,049.00	1,583,047.00
Services		5000-5999 1,125,321.00	591,262.00	586,177.00	880,907.00	2,312,404.00		8,478,696.00	8,478,696.00
Capital Outlay		6000-6599 6,496.00	46,534.00	33,458.00	161,245.00			345,563.00	345,562.00
Other Outgo		7000-7499 52,174.00	8,636.00	(826.00)	108,651.00			321,507.00	321,508.00
Interfund Transfers Out		7600-7629 0.00	51,019.00	0.00	320,012.00			371,031.00	371,031.00
All Other Financing Uses		7630-7699						0.00	0.00
TOTAL DISBURSEMENTS		3,472,700.00	3,020,595.00	2,831,152.00	6,050,145.00	2,312,404.00	0.00	37,665,437.00	37,665,431.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury		9111-9199						0.00	
Accounts Receivable		9200-9299 13,392.00	39,203.00	(50,394.00)	(11,056,631.00)	11,634,513.00		10,762,740.00	
Due From Other Funds		9310						0.00	
Stores		9320						0.00	
Prepaid Expenditures		9330						0.00	
Other Current Assets		9340						0.00	
Deferred Outflows of Resources		9490 0.00	0.00	0.00	0.00	0.00		1,164,625.00	
SUBTOTAL		13,392.00	39,203.00	(50,394.00)	(11,056,631.00)	11,634,513.00	0.00	11,927,365.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable		9500-9599 196,412.00	14,916.00	1,509,135.00	(4,770,922.00)	2,947,565.00		2,857,940.00	
Due To Other Funds		9610						0.00	
Current Loans		9640						0.00	
Unearned Revenues		9650						0.00	
Deferred Inflows of Resources		9690						0.00	
SUBTOTAL		196,412.00	14,916.00	1,509,135.00	(4,770,922.00)	2,947,565.00	0.00	2,857,940.00	
<u>Nonoperating</u>									
Suspense Clearing		9910						0.00	
TOTAL BALANCE SHEET ITEMS		(183,020.00)	24,287.00	(1,559,529.00)	(6,285,709.00)	8,686,948.00	0.00	9,069,425.00	
E. NET INCREASE/DECREASE (B - C + D)		(1,686,302.00)	437,427.00	(327,978.00)	(4,824,094.00)	9,043,730.00	0.00	11,025,155.00	1,955,734.00
F. ENDING CASH (A + E)		11,566,803.00	12,004,230.00	11,676,252.00	6,852,158.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								15,895,888.00	

	Object	Beginning Balances (Ref. Only)	Actuals Through the Month of (Enter Month Name):								
			July	August	September	October	November	December	January	February	
<b>A. BEGINNING CASH</b>			6,852,158.00	8,998,279.00	13,716,327.00	16,029,600.00	15,967,279.00	16,277,678.00	15,492,492.00	16,863,989.00	
<b>B. RECEIPTS</b>											
LCFF/Revenue Limit Sources											
	8010-8019		372,856.00	372,856.00	890,201.00	671,140.00	671,140.00	890,201.00	671,140.00	671,140.00	
	8020-8079		0.00	124.00	0.00	0.00	0.00	45,819.00	608,662.00	0.00	
	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	8100-8299		293,792.00	114,971.00	348,525.00	180,679.00	381,476.00	283,894.00	398,889.00	383,858.00	
	8300-8599		874,022.00	2,373,638.00	2,668,699.00	1,049,296.00	928,471.00	539,825.00	1,107,126.00	1,054,001.00	
	8600-8799		91,511.00	80,726.00	75,636.00	182,053.00	201,190.00	111,336.00	1,172,257.00	568,420.00	
	8910-8929		0.00	24.00	0.00	215.00	52.00	806.00	8,735.00	22.00	
	8930-8979										
<b>TOTAL RECEIPTS</b>			1,632,181.00	2,942,339.00	3,983,061.00	2,083,383.00	2,182,329.00	1,871,881.00	3,966,809.00	2,677,441.00	
<b>C. DISBURSEMENTS</b>											
	1000-1999		260,580.00	720,826.00	718,458.00	718,499.00	829,922.00	813,548.00	716,421.00	710,599.00	
	2000-2999		475,225.00	826,672.00	822,345.00	872,178.00	857,521.00	899,667.00	944,691.00	829,897.00	
	3000-3999		676,521.00	587,444.00	592,166.00	596,901.00	627,727.00	627,206.00	641,702.00	603,600.00	
	4000-4999		16,049.00	104,315.00	100,297.00	100,175.00	61,802.00	42,571.00	83,467.00	69,375.00	
	5000-5999		652,760.00	423,561.00	393,593.00	1,021,433.00	478,639.00	301,305.00	570,266.00	318,040.00	
	6000-6599		4.00	5,448.00	36,624.00	10,591.00	45,566.00	10,228.00	34,760.00	29,495.00	
	7000-7499		(1,358.00)	(1,365.00)	16,621.00	116,864.00	(2,924.00)	(632.00)	7,821.00	1,706.00	
	7600-7629		0.00	0.00	0.00	0.00	0.00	16,651.00	55,090.00	0.00	
	7630-7699										
<b>TOTAL DISBURSEMENTS</b>			2,079,781.00	2,666,901.00	2,680,104.00	3,436,641.00	2,898,253.00	2,710,544.00	3,054,218.00	2,562,712.00	
<b>D. BALANCE SHEET ITEMS</b>											
<u>Assets and Deferred Outflows</u>											
	9111-9199										
	9200-9299	11,634,513.00	2,840,676.00	5,401,485.00	1,034,186.00	836,598.00	734,957.00	99,029.00	379,096.00	(3,809.00)	
	9310										
	9320										
	9330										
	9340										
	9490	2,669,186.00	668,969.00	548,554.00	548,554.00	548,554.00	354,553.00	0.00	0.00	0.00	
<b>SUBTOTAL</b>			14,303,699.00	3,509,645.00	5,950,039.00	1,582,740.00	1,385,152.00	1,089,510.00	99,029.00	379,096.00	(3,809.00)
<u>Liabilities and Deferred Inflows</u>											
	9500-9599	2,947,565.00	915,924.00	1,507,429.00	572,424.00	94,215.00	63,187.00	45,552.00	(79,810.00)	124,184.00	
	9610										
	9640										
	9650										
	9690										
<b>SUBTOTAL</b>			2,947,565.00	915,924.00	1,507,429.00	572,424.00	94,215.00	63,187.00	45,552.00	(79,810.00)	124,184.00
<u>Nonoperating</u>											
	9910										
<b>TOTAL BALANCE SHEET ITEMS</b>			11,356,134.00	2,593,721.00	4,442,610.00	1,010,316.00	1,290,937.00	1,026,323.00	53,477.00	458,906.00	(127,993.00)
<b>E. NET INCREASE/DECREASE (B - C + D)</b>			2,146,121.00	4,718,048.00	2,313,273.00	(62,321.00)	310,399.00	(785,186.00)	1,371,497.00	(13,264.00)	
<b>F. ENDING CASH (A + E)</b>			8,998,279.00	13,716,327.00	16,029,600.00	15,967,279.00	16,277,678.00	15,492,492.00	16,863,989.00	16,850,725.00	
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>											

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	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
<b>A. BEGINNING CASH</b>									
		16,850,725.00	15,711,645.00	16,554,262.00	16,528,169.00				
<b>B. RECEIPTS</b>									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	890,201.00	671,140.00	671,140.00	219,061.00	671,140.00		8,333,356.00	8,320,089.00
Property Taxes	8020-8079	45,819.00	6,174.00	584,520.00	317,059.00			1,608,177.00	1,624,056.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00			0.00	
Federal Revenue	8100-8299	472,992.00	446,811.00	510,630.00	1,681,545.00			5,498,062.00	5,182,724.00
Other State Revenue	8300-8599	748,022.00	1,257,448.00	1,011,502.00	372,840.00			13,984,890.00	12,329,202.00
Other Local Revenue	8600-8799	257,898.00	1,403,185.00	1,601,861.00	2,749,285.00			8,495,358.00	10,036,818.00
Interfund Transfers In	8910-8929	770.00	0.00	0.00	9,392.00			20,016.00	20,016.00
All Other Financing Sources	8930-8979							0.00	
<b>TOTAL RECEIPTS</b>		<b>2,415,702.00</b>	<b>3,784,758.00</b>	<b>4,379,653.00</b>	<b>5,349,182.00</b>	<b>671,140.00</b>	<b>0.00</b>	<b>37,939,859.00</b>	<b>37,512,905.00</b>
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999	760,289.00	772,421.00	731,602.00	1,232,410.00			8,985,575.00	8,761,769.00
Classified Salaries	2000-2999	871,879.00	875,086.00	856,418.00	1,162,726.00			10,294,305.00	10,747,232.00
Employee Benefits	3000-3999	622,457.00	624,002.00	608,946.00	1,521,765.00			8,330,437.00	8,430,097.00
Books and Supplies	4000-4999	70,541.00	81,372.00	58,095.00	158,314.00			946,373.00	1,022,166.00
Services	5000-5999	982,229.00	516,079.00	511,641.00	1,231,029.00			7,400,575.00	6,025,416.00
Capital Outlay	6000-6599	5,622.00	40,272.00	28,956.00	51,498.00			299,064.00	332,703.00
Other Outgo	7000-7499	53,670.00	8,884.00	(850.00)	132,291.00			330,728.00	369,085.00
Interfund Transfers Out	7600-7629	0.00	51,019.00	0.00	248,271.00			371,031.00	530,388.00
All Other Financing Uses	7630-7699							0.00	
<b>TOTAL DISBURSEMENTS</b>		<b>3,366,687.00</b>	<b>2,969,135.00</b>	<b>2,794,808.00</b>	<b>5,738,304.00</b>	<b>0.00</b>	<b>0.00</b>	<b>36,958,088.00</b>	<b>36,218,856.00</b>
<b>D. BALANCE SHEET ITEMS</b>									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	14,476.00	42,378.00	(54,476.00)	(15,195,208.00)	13,192,726.00		9,322,114.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00		2,669,184.00	
<b>SUBTOTAL</b>		<b>14,476.00</b>	<b>42,378.00</b>	<b>(54,476.00)</b>	<b>(15,195,208.00)</b>	<b>13,192,726.00</b>	<b>0.00</b>	<b>11,991,298.00</b>	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	202,571.00	15,384.00	1,556,462.00	(4,920,539.00)	2,850,582.00		2,947,565.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
<b>SUBTOTAL</b>		<b>202,571.00</b>	<b>15,384.00</b>	<b>1,556,462.00</b>	<b>(4,920,539.00)</b>	<b>2,850,582.00</b>	<b>0.00</b>	<b>2,947,565.00</b>	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
<b>TOTAL BALANCE SHEET ITEMS</b>		<b>(188,095.00)</b>	<b>26,994.00</b>	<b>(1,610,938.00)</b>	<b>(10,274,669.00)</b>	<b>10,342,144.00</b>	<b>0.00</b>	<b>9,043,733.00</b>	
<b>E. NET INCREASE/DECREASE (B - C + D)</b>									
		<b>(1,139,080.00)</b>	<b>842,617.00</b>	<b>(26,093.00)</b>	<b>(10,663,791.00)</b>	<b>11,013,284.00</b>	<b>0.00</b>	<b>10,025,504.00</b>	<b>1,294,049.00</b>
<b>F. ENDING CASH (A + E)</b>									
		<b>15,711,645.00</b>	<b>16,554,262.00</b>	<b>16,528,169.00</b>	<b>5,864,378.00</b>				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>									
								<b>16,877,662.00</b>	

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Other Funds



## Second Interim 2020-2021 Other Funds Projections

		FUND 10 SELPA	FUND 11	FUND 12	FUND 13	FUND 17	FUND 40	FUND 63	FUND 67	
		Pass-thru to	Adult	Child	Child	Special	Special	Enterprise	Self Insurance	Total in Funds
		Districts	Education	Development	Nutrition	Reserve	Reserve	Fund		
						Non Cap.	Cap. Outlay			
<b>Beginning Balance</b>										
Prior Year Ending Bal.	9791	-	81,208	-	-	1,353,042	2,267,900	-	4,856,256	8,558,406
<b>Income</b>										
LCFF	8010-8099	-	-	-	-	-	-	-	-	-
Federal Revenues	8100-8299	3,461,021	343,737	53,117	-	-	-	-	-	3,857,875
State Revenues	8300-8599	4,799,367	3,159,750	4,542	-	-	-	-	-	7,963,659
Local Revenues	8600-8799	-	114,508	-	-	12,726	35,000	157,225	472,771	792,230
<b>Total Income</b>		<b>8,260,388</b>	<b>3,617,995</b>	<b>57,659</b>	<b>-</b>	<b>12,726</b>	<b>35,000</b>	<b>157,225</b>	<b>472,771</b>	<b>12,613,764</b>
<b>Expenditures</b>										
Salaries & Benefits	1000-3999	-	920,465	-	66,313	-	-	96,025	-	1,082,803
Books and Supplies	4000-4999	-	46,621	-	-	-	-	42,078	-	88,699
Services	5000-5999	-	425,638	55,659	-	-	-	19,122	412,771	913,190
Capital Outlay	6000-6599	-	16,266	-	-	-	78,000	-	-	94,266
Other Outgo	7100-7499	8,260,388	2,476,121	2,000	3,315	-	-	-	-	10,741,824
<b>Total Expenditures</b>		<b>8,260,388</b>	<b>3,885,111</b>	<b>57,659</b>	<b>69,628</b>	<b>-</b>	<b>78,000</b>	<b>157,225</b>	<b>412,771</b>	<b>12,920,782</b>
<b>Interfund Transfers</b>										
Transfers In	8910-8929	-	198,903	-	69,628	2,500	100,000	-	-	371,031
Transfers Out	7610-7629	-	-	-	-	20,016	-	-	-	20,016
	8930-8999	-	-	-	-	-	-	-	-	-
All Other Contrib. to Rest.	7630-7699	-	-	-	-	-	-	-	-	-
<b>Total Transfers</b>		<b>-</b>	<b>198,903</b>	<b>-</b>	<b>69,628</b>	<b>(17,516)</b>	<b>100,000</b>	<b>-</b>	<b>-</b>	<b>351,015</b>
<b>Net Inc./Dec. in Fund Balance</b>		<b>-</b>	<b>(68,213)</b>	<b>-</b>	<b>-</b>	<b>(4,790)</b>	<b>57,000</b>	<b>-</b>	<b>60,000</b>	<b>43,997</b>
<b>Ending Fund Balance</b>		<b>-</b>	<b>12,995</b>	<b>-</b>	<b>-</b>	<b>1,348,252</b>	<b>2,324,900</b>	<b>-</b>	<b>4,916,256</b>	<b>8,602,403</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,461,021.00	3,461,021.00	0.00	3,461,021.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,084,906.00	4,769,570.00	2,709,245.00	4,799,367.00	29,797.00	0.6%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			8,545,927.00	8,230,591.00	2,709,245.00	8,260,388.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	8,545,927.00	8,230,591.00	2,706,252.00	8,260,388.00	(29,797.00)	-0.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,545,927.00	8,230,591.00	2,706,252.00	8,260,388.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			0.00	0.00	2,993.00	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	2,993.00	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>LCFF SOURCES</b>								
LCFF Transfers								
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</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>FEDERAL REVENUE</b>								
Pass-Through Revenues From Federal Sources								
		8287	3,461,021.00	3,461,021.00	0.00	3,461,021.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>3,461,021.00</b>	<b>3,461,021.00</b>	<b>0.00</b>	<b>3,461,021.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Special Education Master Plan Current Year								
	6500	8311	3,843,507.00	3,803,509.00	2,116,737.00	3,712,358.00	(91,151.00)	-2.4%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	1,241,399.00	966,061.00	592,508.00	1,087,009.00	120,948.00	12.5%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>5,084,906.00</b>	<b>4,769,570.00</b>	<b>2,709,245.00</b>	<b>4,799,367.00</b>	<b>29,797.00</b>	<b>0.6%</b>
<b>OTHER LOCAL REVENUE</b>								
Interest								
		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments								
		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Pass-Through Revenues From Local Sources								
		8697	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
From Districts or Charter Schools								
		8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices								
		8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs								
		8793	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</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>TOTAL, REVENUES</b>			<b>8,545,927.00</b>	<b>8,230,591.00</b>	<b>2,709,245.00</b>	<b>8,260,388.00</b>		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools								
		7211	4,702,420.00	4,427,082.00	592,508.00	4,548,030.00	(120,948.00)	-2.7%
To County Offices								
		7212	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	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools								
	6500	7221	3,843,507.00	3,803,509.00	2,113,744.00	3,712,358.00	91,151.00	2.4%
To County Offices								
	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs								
	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers								
		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others								
		7299	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>8,545,927.00</b>	<b>8,230,591.00</b>	<b>2,706,252.00</b>	<b>8,260,388.00</b>	<b>(29,797.00)</b>	<b>-0.4%</b>
<b>TOTAL, EXPENDITURES</b>			<b>8,545,927.00</b>	<b>8,230,591.00</b>	<b>2,706,252.00</b>	<b>8,260,388.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	286,590.00	343,737.00	0.00	343,737.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,149,200.00	3,159,750.00	1,557,225.48	3,159,750.00	0.00	0.0%
4) Other Local Revenue		8600-8799	199,000.00	114,508.00	57,253.52	114,508.00	0.00	0.0%
5) TOTAL, REVENUES			3,634,790.00	3,617,995.00	1,614,479.00	3,617,995.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	366,665.00	356,225.00	157,632.93	326,737.00	29,488.00	8.3%
2) Classified Salaries		2000-2999	358,450.00	320,559.00	201,737.48	340,746.00	(20,187.00)	-6.3%
3) Employee Benefits		3000-3999	301,233.00	228,569.00	118,931.79	252,982.00	(24,413.00)	-10.7%
4) Books and Supplies		4000-4999	26,173.00	48,615.00	1,270.57	46,621.00	1,994.00	4.1%
5) Services and Other Operating Expenditures		5000-5999	424,667.00	438,812.00	217,134.00	425,638.00	13,174.00	3.0%
6) Capital Outlay		6000-6999	0.00	16,266.00	16,265.52	16,266.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,469,285.00	2,414,004.00	965,187.08	2,414,004.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	54,902.00	62,061.00	27,772.21	62,117.00	(56.00)	-0.1%
9) TOTAL, EXPENDITURES			4,001,375.00	3,885,111.00	1,705,931.58	3,885,111.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(366,585.00)	(267,116.00)	(91,452.58)	(267,116.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	314,085.00	198,903.00	0.00	198,903.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			314,085.00	198,903.00	0.00	198,903.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(52,500.00)	(68,213.00)	(91,452.58)	(68,213.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	52,500.00	81,208.00		81,208.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			52,500.00	81,208.00		81,208.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			52,500.00	81,208.00		81,208.00		
2) Ending Balance, June 30 (E + F1e)			0.00	12,995.00		12,995.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	12,995.00		12,995.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>LCFF SOURCES</b>								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</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>FEDERAL REVENUE</b>								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	286,590.00	343,737.00	0.00	343,737.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>286,590.00</b>	<b>343,737.00</b>	<b>0.00</b>	<b>343,737.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	2,469,285.00	2,414,004.00	1,207,002.00	2,414,004.00	0.00	0.0%
Adult Education Program	6391	8590	634,616.00	700,447.00	350,223.48	700,447.00	0.00	0.0%
All Other State Revenue	All Other	8590	45,299.00	45,299.00	0.00	45,299.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>3,149,200.00</b>	<b>3,159,750.00</b>	<b>1,557,225.48</b>	<b>3,159,750.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	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	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	199,000.00	114,508.00	57,253.52	114,508.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>199,000.00</b>	<b>114,508.00</b>	<b>57,253.52</b>	<b>114,508.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>3,634,790.00</b>	<b>3,617,995.00</b>	<b>1,614,479.00</b>	<b>3,617,995.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	298,079.00	283,639.00	115,623.94	254,151.00	29,488.00	10.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	68,586.00	72,586.00	42,008.99	72,586.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>366,665.00</b>	<b>356,225.00</b>	<b>157,632.93</b>	<b>326,737.00</b>	<b>29,488.00</b>	<b>8.3%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	59,154.00	32,555.00	31,896.12	43,906.00	(11,351.00)	-34.9%
Classified Support Salaries		2200	72,973.00	72,803.00	42,465.17	72,802.00	1.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	83,560.00	83,560.00	49,143.17	84,460.00	(900.00)	-1.1%
Clerical, Technical and Office Salaries		2400	142,763.00	61,323.00	78,233.02	106,626.00	(45,303.00)	-73.9%
Other Classified Salaries		2900	0.00	70,318.00	0.00	32,952.00	37,366.00	53.1%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>358,450.00</b>	<b>320,559.00</b>	<b>201,737.48</b>	<b>340,746.00</b>	<b>(20,187.00)</b>	<b>-6.3%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	140,610.00	127,269.00	29,985.76	118,613.00	8,656.00	6.8%
PERS		3201-3202	46,139.00	20,523.00	23,373.87	32,132.00	(11,609.00)	-56.6%
OASDI/Medicare/Alternative		3301-3302	22,154.00	14,343.00	11,843.29	18,336.00	(3,993.00)	-27.8%
Health and Welfare Benefits		3401-3402	73,261.00	47,454.00	41,386.43	62,449.00	(14,995.00)	-31.6%
Unemployment Insurance		3501-3502	362.00	309.00	181.18	319.00	(10.00)	-3.2%
Workers' Compensation		3601-3602	11,456.00	9,671.00	5,722.55	10,092.00	(421.00)	-4.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	7,251.00	6,121.00	3,621.74	6,368.00	(247.00)	-4.0%
Other Employee Benefits		3901-3902	0.00	2,879.00	2,816.97	4,673.00	(1,794.00)	-62.3%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>301,233.00</b>	<b>228,569.00</b>	<b>118,931.79</b>	<b>252,982.00</b>	<b>(24,413.00)</b>	<b>-10.7%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	500.00	500.00	0.00	500.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	25,673.00	48,115.00	1,270.57	46,121.00	1,994.00	4.1%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>26,173.00</b>	<b>48,615.00</b>	<b>1,270.57</b>	<b>46,621.00</b>	<b>1,994.00</b>	<b>4.1%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	56,114.00	30,384.00	0.00	29,211.00	1,173.00	3.9%
Travel and Conferences		5200	16,080.00	16,080.00	0.00	1,080.00	15,000.00	93.3%
Dues and Memberships		5300	1,400.00	1,400.00	1,070.00	1,400.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	74,009.00	75,000.00	44,222.13	75,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	164,026.00	144,162.00	57,886.72	144,162.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	109,288.00	168,036.00	110,940.20	168,035.00	1.00	0.0%
Communications		5900	3,750.00	3,750.00	3,014.95	6,750.00	(3,000.00)	-80.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>424,667.00</b>	<b>438,812.00</b>	<b>217,134.00</b>	<b>425,638.00</b>	<b>13,174.00</b>	<b>3.0%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	16,266.00	16,265.52	16,266.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>16,266.00</b>	<b>16,265.52</b>	<b>16,266.00</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	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	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	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	1,815,429.00	1,774,786.00	0.00	1,774,786.00	0.00	0.0%
To County Offices		7212	653,856.00	639,218.00	965,187.08	639,218.00	0.00	0.0%
To JPAs		7213	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	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>2,469,285.00</b>	<b>2,414,004.00</b>	<b>965,187.08</b>	<b>2,414,004.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	54,902.00	62,061.00	27,772.21	62,117.00	(56.00)	-0.1%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>54,902.00</b>	<b>62,061.00</b>	<b>27,772.21</b>	<b>62,117.00</b>	<b>(56.00)</b>	<b>-0.1%</b>
<b>TOTAL, EXPENDITURES</b>			<b>4,001,375.00</b>	<b>3,885,111.00</b>	<b>1,705,931.58</b>	<b>3,885,111.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	314,085.00	198,903.00	0.00	198,903.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			314,085.00	198,903.00	0.00	198,903.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	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	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	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	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			314,085.00	198,903.00	0.00	198,903.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	99,248.00	53,117.00	13,279.00	53,117.00	0.00	0.0%
3) Other State Revenue		8300-8599	7,827.00	4,542.00	1,136.00	4,542.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			107,075.00	57,659.00	14,415.00	57,659.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	103,075.00	55,659.00	0.00	55,659.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	4,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
9) TOTAL, EXPENDITURES			107,075.00	57,659.00	0.00	57,659.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	14,415.00	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	14,415.00	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	99,248.00	53,117.00	13,279.00	53,117.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>99,248.00</b>	<b>53,117.00</b>	<b>13,279.00</b>	<b>53,117.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	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	0.0%
State Preschool	6105	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	7,827.00	4,542.00	1,136.00	4,542.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>7,827.00</b>	<b>4,542.00</b>	<b>1,136.00</b>	<b>4,542.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	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	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</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>TOTAL, REVENUES</b>			<b>107,075.00</b>	<b>57,659.00</b>	<b>14,415.00</b>	<b>57,659.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	53,075.00	30,659.00	0.00	30,659.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	50,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>103,075.00</b>	<b>55,659.00</b>	<b>0.00</b>	<b>55,659.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</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>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	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	0.0%
Other Debt Service - Principal		7439	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>0.00</b>	<b>0.00</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	2,000.00	0.00	2,000.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>4,000.00</b>	<b>2,000.00</b>	<b>0.00</b>	<b>2,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>107,075.00</b>	<b>57,659.00</b>	<b>0.00</b>	<b>57,659.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	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	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	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	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	54,000.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,200.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			58,200.00	0.00	0.00	0.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	186,730.00	50,484.00	27,288.15	50,484.00	0.00	0.0%
3) Employee Benefits		3000-3999	56,938.00	15,821.00	8,341.69	15,829.00	(8.00)	-0.1%
4) Books and Supplies		4000-4999	196,000.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	4,300.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	22,198.00	3,315.00	1,781.49	3,315.00	0.00	0.0%
9) TOTAL, EXPENDITURES			466,166.00	69,620.00	37,411.33	69,628.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(407,966.00)	(69,620.00)	(37,411.33)	(69,628.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	407,966.00	69,620.00	0.00	69,628.00	8.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			407,966.00	69,620.00	0.00	69,628.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	(37,411.33)	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	54,000.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>54,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	4,200.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>4,200.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</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>TOTAL, REVENUES</b>			<b>58,200.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</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>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	178,278.00	50,484.00	27,288.15	50,484.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	8,452.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>186,730.00</b>	<b>50,484.00</b>	<b>27,288.15</b>	<b>50,484.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	33,025.00	5,099.00	2,253.94	5,006.00	93.00	1.8%
OASDI/Medicare/Alternative		3301-3302	13,001.00	3,862.00	2,091.69	3,869.00	(7.00)	-0.2%
Health and Welfare Benefits		3401-3402	6,001.00	5,444.00	3,223.49	5,532.00	(88.00)	-1.6%
Unemployment Insurance		3501-3502	94.00	25.00	13.69	25.00	0.00	0.0%
Workers' Compensation		3601-3602	2,950.00	799.00	432.01	799.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	1,867.00	506.00	273.39	506.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	86.00	53.48	92.00	(6.00)	-7.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>56,938.00</b>	<b>15,821.00</b>	<b>8,341.69</b>	<b>15,829.00</b>	<b>(8.00)</b>	<b>-0.1%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	16,000.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	5,000.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	175,000.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>196,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	250.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	250.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	300.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,500.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,000.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>4,300.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</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>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	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	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</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>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	22,198.00	3,315.00	1,781.49	3,315.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>22,198.00</b>	<b>3,315.00</b>	<b>1,781.49</b>	<b>3,315.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>466,166.00</b>	<b>69,620.00</b>	<b>37,411.33</b>	<b>69,628.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8916	407,966.00	69,620.00	0.00	69,628.00	8.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>407,966.00</b>	<b>69,620.00</b>	<b>0.00</b>	<b>69,628.00</b>	<b>8.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</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>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	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	0.0%
<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>0.0%</b>
<b>USES</b>								
All Other Financing Uses		7699	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>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</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>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>407,966.00</b>	<b>69,620.00</b>	<b>0.00</b>	<b>69,628.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13,626.00	13,626.00	3,171.74	12,726.00	(900.00)	-6.6%
5) TOTAL, REVENUES			13,626.00	13,626.00	3,171.74	12,726.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			13,626.00	13,626.00	3,171.74	12,726.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	2,500.00	2,500.00	0.00	2,500.00	0.00	0.0%
b) Transfers Out		7600-7629	16,000.00	20,016.00	0.00	20,016.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(13,500.00)	(17,516.00)	0.00	(17,516.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			126.00	(3,890.00)	3,171.74	(4,790.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,305,536.00	1,221,136.00		1,353,042.00	131,906.00	10.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,305,536.00	1,221,136.00		1,353,042.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,305,536.00	1,221,136.00		1,353,042.00		
2) Ending Balance, June 30 (E + F1e)			1,305,662.00	1,217,246.00		1,348,252.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,305,662.00	1,217,246.00		1,348,252.00		
Equipment Replacement/Purchases	0000	9780	1,305,662.00					
Equipment Replacement/Purchases	0000	9780		1,217,246.00				
Equipment Replacement/Purchases	0000	9780				1,348,252.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	13,626.00	13,626.00	3,171.74	12,726.00	(900.00)	-6.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>13,626.00</b>	<b>13,626.00</b>	<b>3,171.74</b>	<b>12,726.00</b>	<b>(900.00)</b>	<b>-6.6%</b>
<b>TOTAL, REVENUES</b>			<b>13,626.00</b>	<b>13,626.00</b>	<b>3,171.74</b>	<b>12,726.00</b>		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	2,500.00	2,500.00	0.00	2,500.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>2,500.00</b>	<b>2,500.00</b>	<b>0.00</b>	<b>2,500.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	16,000.00	20,016.00	0.00	20,016.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>16,000.00</b>	<b>20,016.00</b>	<b>0.00</b>	<b>20,016.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</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>TOTAL, OTHER FINANCING SOURCES/USES (a - b + e)</b>			<b>(13,500.00)</b>	<b>(17,516.00)</b>	<b>0.00</b>	<b>(17,516.00)</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	35,000.00	35,000.00	5,148.23	35,000.00	0.00	0.0%
5) TOTAL, REVENUES			35,000.00	35,000.00	5,148.23	35,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	78,000.00	(78,000.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	78,000.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			35,000.00	35,000.00	5,148.23	(43,000.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			100,000.00	100,000.00	0.00	100,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			135,000.00	135,000.00	5,148.23	57,000.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,267,529.00	2,267,900.00		2,267,900.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,267,529.00	2,267,900.00		2,267,900.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,267,529.00	2,267,900.00		2,267,900.00		
2) Ending Balance, June 30 (E + F1e)			2,402,529.00	2,402,900.00		2,324,900.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	2,402,529.00	2,402,900.00		2,324,900.00		
Building Construction and Improvement	0000	9780	2,402,529.00					
Building Construction and Improvement	0000	9780		2,402,900.00				
Building Construction and Improvement	0000	9780				2,324,900.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	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	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	35,000.00	35,000.00	5,148.23	35,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	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	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			35,000.00	35,000.00	5,148.23	35,000.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			35,000.00	35,000.00	5,148.23	35,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	78,000.00	(78,000.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>78,000.00</b>	<b>(78,000.00)</b>	<b>New</b>
<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	0.00	0.00	0.00	0.0%
To County Offices		7212	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	0.0%
All Other Transfers Out to All Others		7299	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	0.0%
Other Debt Service - Principal		7439	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>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>78,000.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	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	0.0%
Proceeds from Capital Leases		8972	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	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			100,000.00	100,000.00	0.00	100,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	403,210.00	157,225.00	6,251.74	157,225.00	0.00	0.0%
5) TOTAL, REVENUES			403,210.00	157,225.00	6,251.74	157,225.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	154,478.00	70,360.00	25,507.84	70,354.00	6.00	0.0%
3) Employee Benefits		3000-3999	57,241.00	24,713.00	13,624.99	25,671.00	(958.00)	-3.9%
4) Books and Supplies		4000-4999	110,500.00	41,161.00	(289.65)	42,078.00	(917.00)	-2.2%
5) Services and Other Operating Expenses		5000-5999	42,206.00	20,991.00	4,696.14	19,122.00	1,869.00	8.9%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			364,425.00	157,225.00	43,539.32	157,225.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			38,785.00	0.00	(37,287.58)	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	38,785.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(38,785.00)	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			0.00	0.00	(37,287.58)	0.00		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			0.00	0.00		0.00		
2) Ending Net Position, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER STATE REVENUE</b>								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
All Other Sales		8639	1,625.00	332.00	332.00	332.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,000.00	1,000.00	27.24	1,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	400,585.00	155,893.00	5,892.50	155,893.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			403,210.00	157,225.00	6,251.74	157,225.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			403,210.00	157,225.00	6,251.74	157,225.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</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>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	116,926.00	55,634.00	17,572.67	55,628.00	6.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	8,452.00	5,726.00	3,340.33	5,726.00	0.00	0.0%
Other Classified Salaries		2900	29,100.00	9,000.00	4,594.84	9,000.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>154,478.00</b>	<b>70,360.00</b>	<b>25,507.84</b>	<b>70,354.00</b>	<b>6.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	34,495.00	7,423.00	4,934.26	8,027.00	(604.00)	-8.1%
OASDI/Medicare/Alternative		3301-3302	11,618.00	5,607.00	2,096.30	5,631.00	(24.00)	-0.4%
Health and Welfare Benefits		3401-3402	7,064.00	6,585.00	3,889.01	6,673.00	(88.00)	-1.3%
Unemployment Insurance		3501-3502	78.00	37.00	13.64	38.00	(1.00)	-2.7%
Workers' Compensation		3601-3602	2,441.00	1,162.00	434.38	1,165.00	(3.00)	-0.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	1,545.00	735.00	274.90	738.00	(3.00)	-0.4%
Other Employee Benefits		3901-3902	0.00	3,164.00	1,982.50	3,399.00	(235.00)	-7.4%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>57,241.00</b>	<b>24,713.00</b>	<b>13,624.99</b>	<b>25,671.00</b>	<b>(958.00)</b>	<b>-3.9%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	110,500.00	41,161.00	(289.65)	42,078.00	(917.00)	-2.2%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>110,500.00</b>	<b>41,161.00</b>	<b>(289.65)</b>	<b>42,078.00</b>	<b>(917.00)</b>	<b>-2.2%</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	500.00	500.00	0.00	500.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	39,306.00	17,926.00	4,696.14	16,957.00	969.00	5.4%
Professional/Consulting Services and Operating Expenditures		5800	2,400.00	2,565.00	0.00	1,665.00	900.00	35.1%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>42,206.00</b>	<b>20,991.00</b>	<b>4,696.14</b>	<b>19,122.00</b>	<b>1,869.00</b>	<b>8.9%</b>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>DEPRECIATION</b>								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>			364,425.00	157,225.00	43,539.32	157,225.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	38,785.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			38,785.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a-b+e)</b>			(38,785.00)	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	463,892.00	472,771.00	220,957.35	472,771.00	0.00	0.0%
5) TOTAL, REVENUES			463,892.00	472,771.00	220,957.35	472,771.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	(729.26)	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	403,892.00	412,771.00	201,987.04	412,771.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			403,892.00	412,771.00	201,257.78	412,771.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			60,000.00	60,000.00	19,699.57	60,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			60,000.00	60,000.00	19,699.57	60,000.00		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	4,856,709.00	4,856,256.00		4,856,256.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,856,709.00	4,856,256.00		4,856,256.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,856,709.00	4,856,256.00		4,856,256.00		
2) Ending Net Position, June 30 (E + F1e)			4,916,709.00	4,916,256.00		4,916,256.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position			4,916,709.00	4,916,256.00		4,916,256.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER STATE REVENUE</b>								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	60,000.00	60,000.00	11,654.62	60,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	202,862.00	200,000.00	105,024.45	200,000.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	201,030.00	212,771.00	104,278.28	212,771.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			463,892.00	472,771.00	220,957.35	472,771.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			463,892.00	472,771.00	220,957.35	472,771.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</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>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</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>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	(729.26)	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>(729.26)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</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>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	403,892.00	412,771.00	201,987.04	412,771.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>403,892.00</b>	<b>412,771.00</b>	<b>201,987.04</b>	<b>412,771.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>DEPRECIATION</b>								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>			403,892.00	412,771.00	201,257.78	412,771.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b+e)			0.00	0.00	0.00	0.00		

## CRITERIA AND STANDARDS



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 interim certification.

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

STANDARD: Projected County Operations Grant average daily attendance (ADA) has not changed for any of the current fiscal year or two subsequent fiscal years by more than two percent since first interim projections. Projected ADA for county operated programs has not changed for any of the current fiscal year or two subsequent fiscal years by more than two percent since first interim projections.

County Office ADA Standard Percentage Range: -2.0% to +2.0%

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

DATA ENTRY: First Interim data that exist will be extracted; otherwise enter data into the first column for all fiscal years. If Form MYPI exists, County Operations Grant ADA will be extracted for the two subsequent years; otherwise enter this data. Second Interim Projected Year Totals data for Current Year are extracted; enter data for the remaining two subsequent years into the second column.

Program / Fiscal Year	Estimated Funded ADA		Percent Change	Status
	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI) (Form MYPI)		
<b>County and Charter School Alternative Education Grant ADA (Form AI, Lines B1d and C2d)</b>				
Current Year (2020-21)	35.00	35.29	0.8%	Met
1st Subsequent Year (2021-22)	35.00	39.00	11.4%	Not Met
2nd Subsequent Year (2022-23)	35.00	43.00	22.9%	Not Met
<b>District Funded County Program ADA (Form AI, Line B2g)</b>				
Current Year (2020-21)	290.77	290.77	0.0%	Met
1st Subsequent Year (2021-22)	290.77	290.77	0.0%	Met
2nd Subsequent Year (2022-23)	290.77	290.77	0.0%	Met
<b>County Operations Grant ADA (Form AI, Line B5)</b>				
Current Year (2020-21)	22,196.22	22,255.34	0.3%	Met
1st Subsequent Year (2021-22)	22,196.22	22,255.34	0.3%	Met
2nd Subsequent Year (2022-23)	22,196.22	22,255.34	0.3%	Met
<b>Charter School ADA and Charter School Funded County Program ADA (Form AI, Lines C1 and C3f)</b>				
Current Year (2020-21)	13.00	12.35	-5.0%	Not Met
1st Subsequent Year (2021-22)	13.00	25.00	92.3%	Not Met
2nd Subsequent Year (2022-23)	13.00	30.00	130.8%	Not Met

**1B. Comparison of County Office ADA to the Standard**

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

- 1a. STANDARD NOT MET - Projected ADA for County Operations Grant or county operated programs has changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, 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)

Projecting slight increase in County and Charter School due to the opening of a Charter School that serves probation referred students. Projecting significant increase in Charter School ADA due to it being a new charter and increased interest.



**2. CRITERION: LCFF Revenue**

STANDARD: Projected LCFF revenue, for any of the current fiscal year or two subsequent fiscal years, has not changed by more than two percent since first interim projections.

County Office LCFF Revenue Standard Percentage Range: -2.0% to +2.0%

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

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. In the Second Interim column, Current Year data are extracted; enter data for the two subsequent years.

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim Projected Year Totals		
	Current Year (2020-21)	9,944,145.00		
1st Subsequent Year (2021-22)	9,944,145.00	9,944,535.00	0.0%	Met
2nd Subsequent Year (2022-23)	9,944,145.00	9,941,535.00	0.0%	Met

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

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

1a. STANDARD MET - LCFF revenue has not changed since first interim projections by more than two percent for the current year and two subsequent fiscal years.

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

**3. CRITERION: Salaries and Benefits**

STANDARD: Projected total salaries and benefits for any of the current fiscal year or two subsequent fiscal years has not changed by more than five percent since first interim projections.

County Office Salaries and Benefits Standard Percentage Range: -5.0% to +5.0%

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

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. In the Second Interim column, Current Year data are extracted. If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; otherwise, enter this data.

Fiscal Year	Salaries and Benefits		Percent Change	Status
	First Interim	Second Interim		
	(Form 011, Objects 1000-3999) (Form 01CSI, Item 3A)	Projected Year Totals (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)		
Current Year (2020-21)	26,949,233.00	26,565,587.00	-1.4%	Met
1st Subsequent Year (2021-22)	27,939,097.00	27,609,884.00	-1.2%	Met
2nd Subsequent Year (2022-23)	29,450,051.00	29,275,658.00	-0.6%	Met

**3B. Comparison of County Office Salaries and Benefits to the Standard**

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

- 1a. STANDARD MET - Total salaries and benefits have not changed since first interim by more than the standard for the current fiscal year and two subsequent fiscal years.

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

**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 current fiscal year or two subsequent fiscal years have not changed by more than five percent since first interim projections.

Changes that exceed five percent in any major object category must be explained.

County Office's Other Revenues and Expenditures Standard Percentage Range:	-5.0% to +5.0%
County Office's Other Revenues and Expenditures Explanation Percentage Range:	-5.0% to +5.0%

**4A. Calculating the County Office's Change by Major Object Category and Comparison to the Explanation Percentage Range**

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. Second Interim data for Current Year are extracted. If Second Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column.

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	First Interim Projected Year Totals (Form 01CSI, Item 4A)	Second interim Projected Year Totals (Fund 01/Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (MYPI, Line A2)</b>				
Current Year (2020-21)	6,030,504.00	6,444,649.00	6.9%	Yes
1st Subsequent Year (2021-22)	5,182,724.00	5,498,062.00	6.1%	Yes
2nd Subsequent Year (2022-23)	5,182,724.00	5,248,375.00	1.3%	No

**Explanation:**  
(required if Yes)

Establish budget for GEER funds. Budget Medi-cal funds after cleared audit. Budget COVID Alternative Dispute Resolution (ADR) grant.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2020-21)	12,482,307.00	13,984,891.00	12.0%	Yes
1st Subsequent Year (2021-22)	12,329,202.00	13,984,891.00	13.4%	Yes
2nd Subsequent Year (2022-23)	12,250,645.00	13,790,094.00	12.6%	Yes

**Explanation:**  
(required if Yes)

Establish K-12 Strong Workforce grant (\$1.6M)

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2020-21)	9,539,633.00	9,238,324.00	-3.2%	No
1st Subsequent Year (2021-22)	10,036,818.00	8,495,361.00	-15.4%	Yes
2nd Subsequent Year (2022-23)	9,786,818.00	8,510,812.00	-13.0%	Yes

**Explanation:**  
(required if Yes)

Reduction in projected special education billback. Reduced interest to more closely align to actuals and deferrals. Remove one time Child Care Assistance sub grant.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2020-21)	1,489,100.00	1,583,047.00	6.3%	Yes
1st Subsequent Year (2021-22)	1,022,166.00	946,371.00	-7.4%	Yes
2nd Subsequent Year (2022-23)	987,900.00	928,152.00	-6.0%	Yes

**Explanation:**  
(required if Yes)

Remove CRF funds in out years. Establish expense budget for GEER funds.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2020-21)	6,987,995.00	8,478,696.00	21.3%	Yes
1st Subsequent Year (2021-22)	6,025,416.00	7,400,575.00	22.8%	Yes
2nd Subsequent Year (2022-23)	5,856,612.00	7,211,444.00	23.1%	Yes

**Explanation:**  
(required if Yes)

Fully budget K12 Strong Workforce Program Round 1 and 2 funding. Establish new COVID ADR grant.

**4B. Calculating the County Office's Change in Total Operating Revenues and Expenditures**

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenues (Section 4A)</b>				
Current Year (2020-21)	28,052,444.00	29,667,864.00	5.8%	Not Met
1st Subsequent Year (2021-22)	27,548,744.00	27,978,314.00	1.6%	Met
2nd Subsequent Year (2022-23)	27,220,187.00	27,549,281.00	1.2%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)</b>				
Current Year (2020-21)	8,477,095.00	10,061,743.00	18.7%	Not Met
1st Subsequent Year (2021-22)	7,047,582.00	8,346,946.00	18.4%	Not Met
2nd Subsequent Year (2022-23)	6,844,512.00	8,139,596.00	18.9%	Not Met

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

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

- 1a. STANDARD NOT MET - Projected total operating revenues have changed since first interim projections by more than the standard in one or more of the current 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 revenues within the standard must be entered in Section 4A above and will also display in the explanation box below.

**Explanation:**  
Federal Revenue  
(linked from 4A  
if NOT met)

Establish budget for GEER funds. Budget Medi-cal funds after cleared audit. Budget COVID Alternative Dispute Resolution (ADR) grant.

**Explanation:**  
Other State Revenue  
(linked from 4A  
if NOT met)

Establish K-12 Strong Workforce grant (\$1.6M)

**Explanation:**  
Other Local Revenue  
(linked from 4A  
if NOT met)

Reduction in projected special education billback. Reduced interest to more closely align to actuals and deferrals. Remove one time Child Care Assistance sub grant.

- 1b. STANDARD NOT MET - Projected total operating expenditures have changed since first interim projections by more than the standard in one or more of the current 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 4A above and will also display in the explanation box below.

**Explanation:**  
Books and Supplies  
(linked from 4A  
if NOT met)

Remove CRF funds in out years. Establish expense budget for GEER funds.

**Explanation:**  
Services and Other Exps  
(linked from 4A  
if NOT met)

Fully budget K12 Strong Workforce Program Round 1 and 2 funding. Establish new COVID ADR grant.

**5. CRITERION: Facilities Maintenance**

STANDARD: Identify changes that have occurred since first interim projections in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how 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:** Enter the Required Minimum Contribution if First Interim data does not exist. First Interim data that exist will be extracted; otherwise, enter First Interim data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	282,676.00	680,238.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 5, Line 1)		680,238.00	

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

- Not applicable (county office does not participate in the Leroy F. Greene School Facilities Act of 1998)
- 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 any of the current fiscal year or two subsequent fiscal years.

<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.

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
County Office's Available Reserves Percentage (Criterion 8B, Line 9)	5.0%	5.0%	5.0%
<b>County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):</b>	1.7%	1.7%	1.7%

**6B. 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 MYPI 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; Current Year data are extracted.

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

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

	Current Year Projected Year Totals (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)	7,173,379.00	7,173,379.00	7,173,379.00

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

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the first and second columns.

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2020-21)	1,486,835.00	8,709,979.00	N/A	Met
1st Subsequent Year (2021-22)	1,280,885.00	8,950,840.00	N/A	Met
2nd Subsequent Year (2022-23)	938,559.00	9,293,166.00	N/A	Met

**6D. 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 any of the current year or two subsequent fiscal years.

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

**7. CRITERION: Fund and Cash Balances**

A. FUND BALANCE STANDARD: Projected county school service fund balances will be positive at the end of the current fiscal year and two subsequent fiscal years.

**7A-1. Determining if the County Office's County School Service Fund Ending Balance is Positive**

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.

Fiscal Year	Ending Fund Balance County School Service Fund Projected Year Totals (Form 01I, Line F2)/(Form MYPI, Line D2)	Status
Current Year (2020-21)	15,895,899.00	Met
1st Subsequent Year (2021-22)	16,886,659.00	Met
2nd Subsequent Year (2022-23)	15,989,962.00	Met

**7A-2. Comparison of the County Office's Ending Fund Balance to the Standard**

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

1a. STANDARD MET - Projected county school service fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

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

B. CASH BALANCE STANDARD: Projected county school service fund cash balance will be positive at the end of the current fiscal year.

**7B-1. Determining if the County Office's Ending Cash Balance is Positive**

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Fiscal Year	Ending Cash Balance County School Service Fund (Form CASH, Line F, June Column)	Status
Current Year (2020-21)	6,852,158.00	Met

**7B-2. Comparison of the County Office's Ending Cash Balance to the Standard**

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

1a. STANDARD MET - Projected county school service fund cash balance will be positive at the end of the current fiscal year.

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

**8. CRITERION: Reserves**

STANDARD: Available reserves<sup>1</sup> for any of the current fiscal 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 (AU) of a Special Education Local Plan Area (SELPA) 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 (EC Section 2574), rounded to the nearest thousand.

	Current 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 6B2b) if Criterion 6B, Line 1 is No:	37,665,431	36,949,105	38,407,529
<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 MYPI exists, all data are extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	37,665,431.00	36,949,105.00	38,407,529.00
2. Plus: Special Education Pass-through (Criterion 6B, Line 2b if Criterion 6B, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	37,665,431.00	36,949,105.00	38,407,529.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line A3 times Line A4)	1,129,962.93	1,108,473.15	1,152,225.87
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>1,129,962.93</b>	<b>1,108,473.15</b>	<b>1,152,225.87</b>

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

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years.

Reserve Amounts (Unrestricted resources 0000-1999 except line 4)	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	1,883,271.55	1,848,404.00	1,920,410.00
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, 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 MYPI, Line E1d)		0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. County Office's Available Reserve Amount (Lines B1 thru B7)	1,883,271.55	1,848,404.00	1,920,410.00
9. County Office's Available 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>1,129,962.93</b>	<b>1,108,473.15</b>	<b>1,152,225.87</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 - Available reserves have met the standard for the current year 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 have occurred since first interim projections that may impact the budget?

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

Litigation - Petition for Writ of Mandate and Complaint for Injunctive and Declaratory Relief - Challenging the county Board's authority/jurisdiction to approve the petition for Pathways Charter Academy

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

1a. Does your county office have ongoing county school service fund expenditures funded with one-time revenues that have changed since first interim projections by more than five percent?

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. Temporary Interfund Borrowings**

1a. Does your county office have projected temporary borrowings between funds?  
(Refer to Education Code Section 42603)

1b. If Yes, identify the interfund borrowings:

**S4. Contingent Revenues**

1a. Does your county office have projected revenues for the current fiscal 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 current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since first interim projections.

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 current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than \$20,000 and more than five percent since first interim projections.

Identify capital project cost overruns that have occurred since first interim projections that may impact the county school service fund budget.

County Office's Contributions and Transfers Standard: -5.0% to +5.0%  
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: First Interim data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the Second Interim's Current Year data will be extracted. Enter Second Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the Second Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the Second Interim column for the 1st and 2nd Subsequent Years. If Form MYPI does not exist, enter data for 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2020-21)	(944,868.00)	(1,003,905.00)	6.2%	59,037.00	Not Met
1st Subsequent Year (2021-22)	(944,868.00)	(973,381.00)	3.0%	28,513.00	Met
2nd Subsequent Year (2022-23)	(944,868.00)	(973,381.00)	3.0%	28,513.00	Met
<b>1b. Transfers In, County School Service Fund *</b>					
Current Year (2020-21)	20,016.00	20,016.00	0.0%	0.00	Met
1st Subsequent Year (2021-22)	20,016.00	20,016.00	0.0%	0.00	Met
2nd Subsequent Year (2022-23)	20,016.00	20,016.00	0.0%	0.00	Met
<b>1c. Transfers Out, County School Service Fund *</b>					
Current Year (2020-21)	371,023.00	371,031.00	0.0%	8.00	Met
1st Subsequent Year (2021-22)	530,388.00	371,031.00	-30.0%	(159,357.00)	Not Met
2nd Subsequent Year (2022-23)	530,388.00	371,031.00	-30.0%	(159,357.00)	Not Met

**1d. Capital Project Cost Overruns**

Have capital project cost overruns occurred since first interim projections 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 since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount 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)

Increased contributions due to increased contribution to phlebotomy program and transfer between alternative ed and SELPA.

1b. MET - Projected transfers in have not changed since first interim projections by more than the standard for the current year 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 since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts 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)

Reduced revenue from Shady Creek (outdoor school) in out years so normal transfer to cover costs in other funds reduced.

- 1d. NO - There have been no capital project cost overruns occurring since first interim projections that may impact the county school service fund operational budget.

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

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**S6B. Comparison of the 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 current 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. Yes - Funding sources will decrease or expire prior to the end of the commitment period, or one-time funding sources are being used for long-term commitment annual payments. Provide an explanation for how those funds will be replaced to continue annual debt service commitments.

**Explanation:**  
(Required if Yes)

**S7. Unfunded Liabilities**

Identify any changes in estimates for unfunded liabilities since first interim projections, and indicate whether the changes are the result of a new actuarial valuation.

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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First Interim data that exist (Form 01CSI, Item S7A) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

- 1. a. Does your county office provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)
- b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities?
- c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?

	First Interim (Form 01CSI, Item S7A)	Second Interim
2. OPEB Liabilities		
a. Total OPEB liability	3,666,121.00	3,666,121.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	3,666,121.00	3,666,121.00
d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?	Actuarial	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	Jun 30, 2019	Jun 30, 2019

	First Interim (Form 01CSI, Item S7A)	Second Interim
3. OPEB Contributions		
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2020-21)	0.00	0.00
1st Subsequent Year (2021-22)	0.00	0.00
2nd Subsequent Year (2022-23)	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)		
Current Year (2020-21)	191,844.00	192,316.00
1st Subsequent Year (2021-22)	191,844.00	192,316.00
2nd Subsequent Year (2022-23)	191,844.00	192,316.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2020-21)	156,413.00	156,413.00
1st Subsequent Year (2021-22)	161,376.00	161,376.00
2nd Subsequent Year (2022-23)	114,895.00	114,895.00
d. Number of retirees receiving OPEB benefits		
Current Year (2020-21)	14	14
1st Subsequent Year (2021-22)	14	14
2nd Subsequent Year (2022-23)	14	14

4. Comments:

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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

- 1. a. 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 S7A) (If No, skip items 1b-4)
 

No
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- b. If Yes to item 1a, have there been changes since first interim in self-insurance liabilities?
 

n/a
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- c. If Yes to item 1a, have there been changes since first interim in self-insurance contributions?
 

n/a
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		First Interim (Form 01CSI, Item S7B)	Second Interim
2. Self-Insurance Liabilities	a. Accrued liability for self-insurance programs		
	b. Unfunded liability for self-insurance programs		

		First Interim (Form 01CSI, Item S7B)	Second Interim
3. Self-Insurance Contributions	a. Required contribution (funding) for self-insurance programs		
	Current Year (2020-21)		
	1st Subsequent Year (2021-22)		
	2nd Subsequent Year (2022-23)		
	b. Amount contributed (funded) for self-insurance programs		
	Current Year (2020-21)		
	1st Subsequent Year (2021-22)		
	2nd Subsequent Year (2022-23)		

4. Comments:



**S8. Status of Labor Agreements**

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since first interim projections, 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, 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: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

**Status of Certificated Labor Agreements as of the Previous Reporting Period**

Were all certificated labor negotiations settled as of first interim projections?   
 If Yes, complete number of FTEs, then skip to section S8B.  
 If No, continue with section S8A.

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

	Prior Year (2nd Interim) (2019-20)	Current 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	68.5	68.5	68.5

1a. Have any salary and benefit negotiations been settled since first interim projections?   
 If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete questions 2-4.  
 If No, complete questions 5 and 6.

1b. Are any salary and benefit negotiations still unsettled?   
 If Yes, complete questions 5 and 6.

Negotiations Settled Since First Interim Projections

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:

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
<b>One Year Agreement</b>			
Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year	<input type="text"/>	<input type="text"/>	<input type="text"/>
or			
<b>Multiyear Agreement</b>			
Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
6. Amount included for any tentative salary schedule increases	0	0	0

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

1. Are costs of H&W benefit changes included in the interim 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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
809,515	809,515	809,515
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 Negotiated Since First Interim Projections**

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

No		
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- If Yes, amount of new costs included in the interim and MYPs  
If Yes, explain the nature of the new costs:

**Certificated (Non-management) Step and Column Adjustments**

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
85,158	86,435	87,732
1.5%	1.5%	1.5%

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

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

Current 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 that have occurred since first interim projections 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: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

**Status of Classified Labor Agreements as of the Previous Reporting Period**

Were all classified labor negotiations settled as of first interim projections?  
If Yes, complete number of FTEs, then skip to section S8C.   
If No, continue with section S8B.

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

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of classified (non-management) FTE positions	201.4	185.7	185.7	185.7

1a. Have any salary and benefit negotiations been settled since first interim projections?  
If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete questions 2-4.   
If No, complete questions 5 and 6.

1b. Are any salary and benefit negotiations still unsettled?  
If Yes, complete questions 5 and 6.

Negotiations Settled Since First Interim Projections

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:

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Is the cost of salary settlement included in the interim 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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
6. Amount included for any tentative salary schedule increases	0	0	0

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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	665,571	665,571	665,571
3. Percent of H&W cost paid by employer	Capped at \$11,160/FTE	Capped at \$11,160/FTE	Capped at \$11,160/FTE
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

**Classified (Non-management) Prior Year Settlements Negotiated Since First Interim**

Are any new costs negotiated since first interim for prior year settlements included in the interim?

Yes		
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If Yes, amount of new costs included in the interim and MYPs  
If Yes, explain the nature of the new costs:

Increase in employer paid cap from \$10,800 to \$11,160 settled for 2019-20 but retro to 7/1/20.

**Classified (Non-management) Step and Column Adjustments**

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	112,230	113,914	115,622
3. Percent change in step & column over prior year	1.5%	1.5%	1.5%

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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are savings from attrition included in the interim and MYPs?	No	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	No	No	No

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

List other significant contract changes that have occurred since first interim and the cost impact of each (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: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

**Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period**

Were all managerial/confidential labor negotiations settled as of first interim projections?   
 If Yes or n/a, complete number of FTEs, then skip to S9.  
 If No, continue with section S8C.

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

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of management, supervisor, and confidential FTE positions	37.0	38.0	38.0	38.0

1a. Have any salary and benefit negotiations been settled since first interim projections?  
 If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete question 2.   
 If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled?  
 If Yes, complete questions 3 and 4.

**Negotiations Settled Since First Interim Projections**

2. Salary settlement:

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Is the cost of salary settlement included in the interim 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

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

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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are costs of H&W benefit changes included in the interim 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			

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

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

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

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

**S9. Status of Other Funds**

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

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**S9A. Identification of Other Funds with Negative Ending Fund Balances**

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DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1. Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year?

No
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If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

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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 A2 through A8; Item A1 is automatically completed based on data from Criterion 7.

- A1. Do cash flow projections show that the county office will end the current fiscal year with a negative cash balance in the county school service fund? (Data from Criterion 7B-1, Cash Balance, are used to determine Yes or No)
  
- 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 and current fiscal years?
  
- A4. Are new charter schools operating in county office boundaries that impact the county office's ADA, either in the prior or current fiscal year?
  
- A5. Has the county office entered into a bargaining agreement where any of the current 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?
  
- 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 the 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 Second Interim Criteria and Standards Review**

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BOARD AGENDA ITEM: Investment Statements

BOARD MEETING DATE: March 10, 2021

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 January 31, 2021 from the County Treasurer will be presented.

Steven L. Harrah, CPA

Treasurer-Tax Collector



Christina N. Hernandez

Assistant Treasurer-Tax Collector

February 8, 2021

To: Sutter County Board of Supervisors

Re: Sutter County Investment Portfolio Report for January 31, 2021

Following is the Sutter County Investment Portfolio report as of January 31, 2021. 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\\_2021.pdf](https://www.suttercounty.org/assets/pdf/ttc/Investment_Policy_2021.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 \$312,944,060 and will provide sufficient cash flow liquidity to meet estimated pooled treasury expenditures for the next six months.

Invested treasury funds total \$301,865,150 with \$71,979,372 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 1033 days.

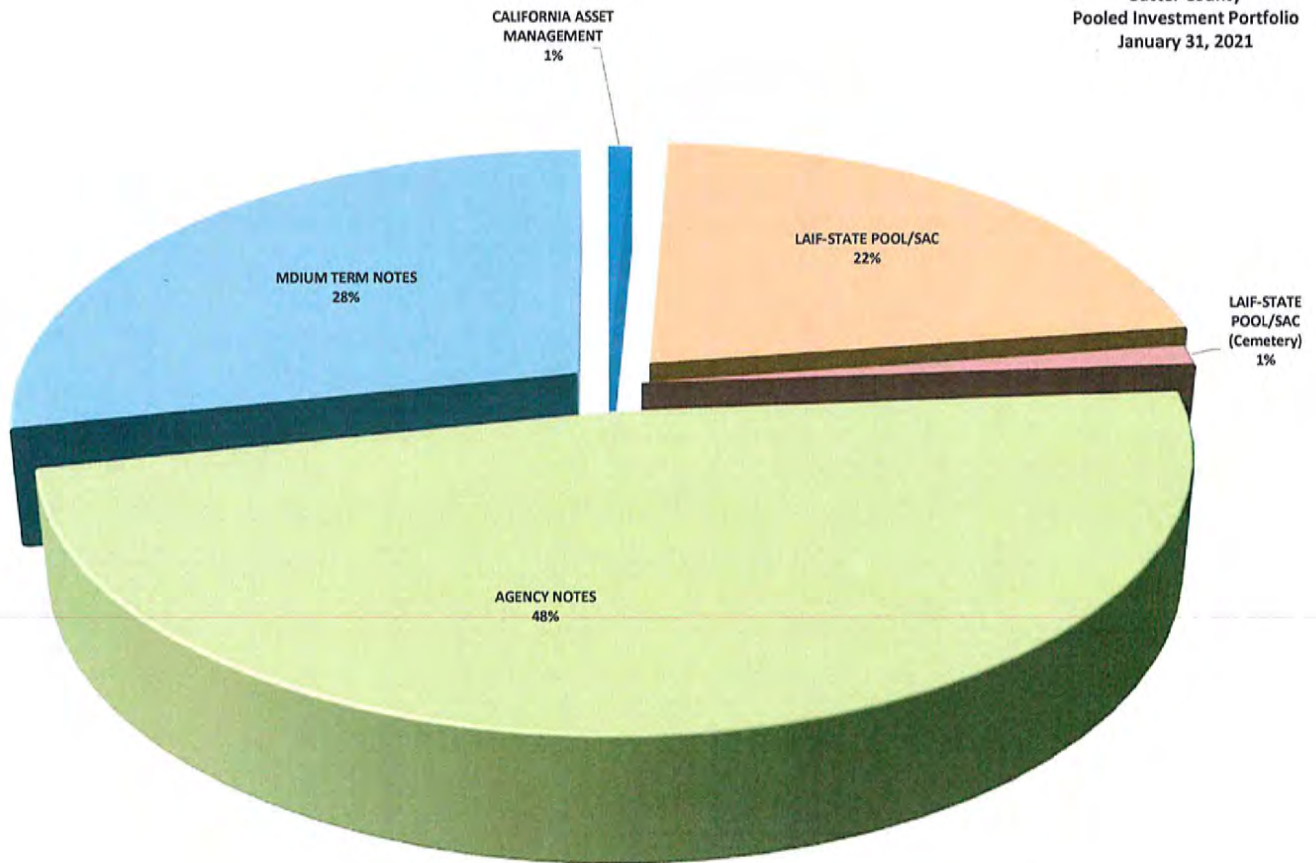
Investments are selected based on criteria contained in the Sutter County Investment Policy, which emphasizes safety, liquidity, yield and diversification. Therefore, the interest rates will fluctuate, and the types of investments will vary depending upon county needs and market availability on a particular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

Respectfully submitted,

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

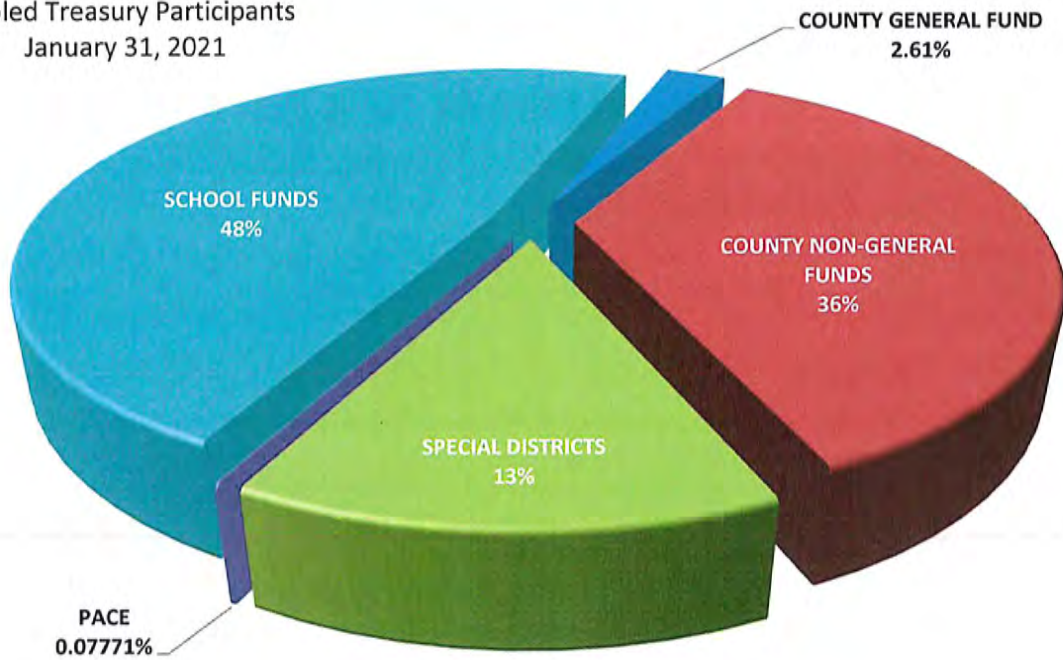
Steven L. Harrah, CPA  
Treasurer and Tax Collector

Sutter County  
Pooled Investment Portfolio  
January 31, 2021



	<u>BOOK VALUE</u>	<u>PERCENTAGE OF MANAGED PORTFOLIO</u>	<u>INVESTED % OF POOLED PORTFOLIO</u>	<u>AVERAGE DAYS TO MATURITY</u>	<u>AVERAGE YIELD</u>
CAMP	\$2,406,539.16	0.80%	0.81%	1	0.12%
LOCAL AGENCY INVESTMENT FUND (COUNTY)	66,202,189.71	22.00%	22.25%	1	0.54%
LOCAL AGENCY INVESTMENT FUND (CEMETERY)	3,370,643.45	1.12%	-	1	0.54%
MEDIUM TERM NOTES	84,763,381.19	28.17%	28.49%	1,071	1.60%
AGENCY NOTES	<u>144,122,396.35</u>	<u>47.90%</u>	<u>48.45%</u>	<u>1,447</u>	<u>0.68%</u>
<b>TOTAL MANAGED INVESTMENTS</b>	<b>\$300,865,149.86</b>	<b>100.00%</b>		<u>1,242</u>	<u>1.04%</u>
LESS: LAIF FUNDS NOT POOLED	<u>3,370,643.45</u>	<u>1.12%</u>			
<b>TOTAL POOLED INVESTMENTS</b>	<b><u>\$297,494,506.41</u></b>	<b><u>98.88%</u></b>	<b><u>100.00%</u></b>	<b><u>1,241</u></b>	<b><u>1.04%</u></b>

Sutter County  
Pooled Treasury Participants  
January 31, 2021



The Pooled Treasury is comprised of 345 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 January 31, 2021 pool participants' cash and investment balances consisted of the following:

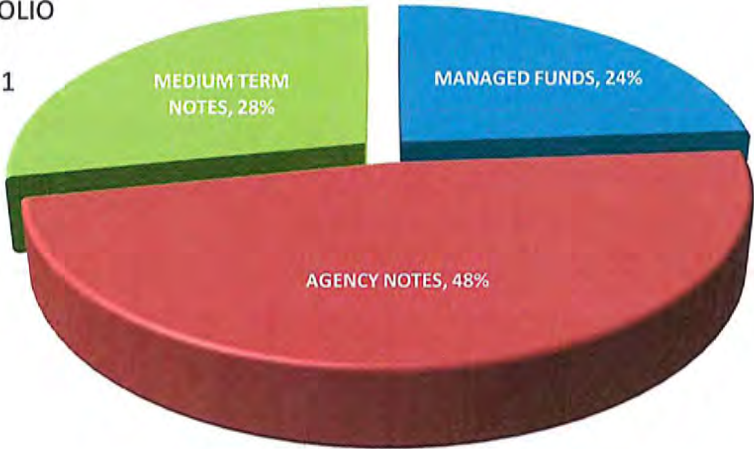
COUNTY GENERAL FUND	2.61%
COUNTY NON-GENERAL FUNDS	35.65.%
SPECIAL DISTRICTS	13.75%
SCHOOL FUNDS	48.09%

The pooled portfolio is comprised of three major classes of assets. At January 31, 2021 agency notes made up 48%, medium term notes represented 28% and funds under management within the Local Area Investment Fund (LAIF) and the California Asset Management Program (CAMP) completing the portfolio at 24%.

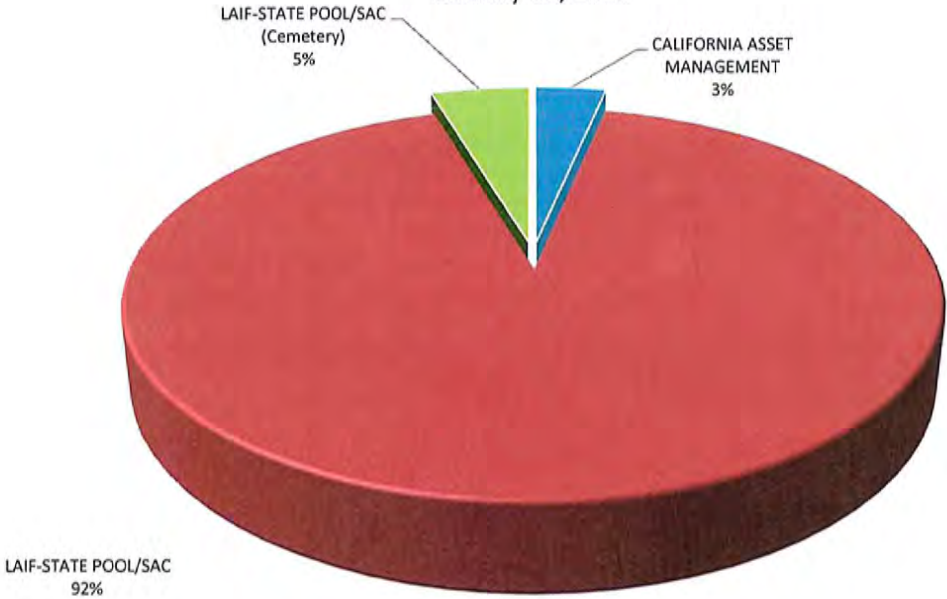
All assets are in compliance with the Sutter County Investment Policy and adhere to the requirements of California Government Code §53601-§53645 and §16429.1-§16429.3, which relate to the investing in the Local Area Investment Fund (LAIF)

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.

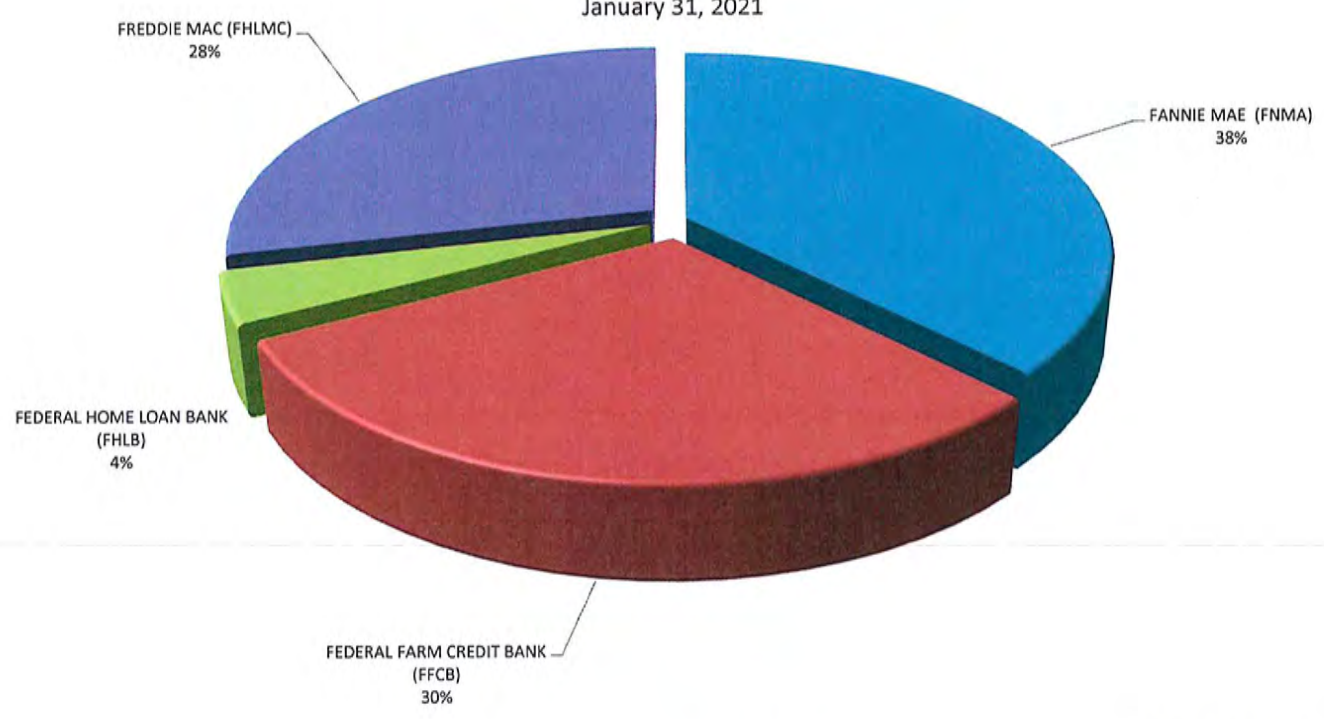
SUTTER COUNTY  
INVESTMENT PORTFOLIO  
CATAGORIES  
JANUARY 31, 2021



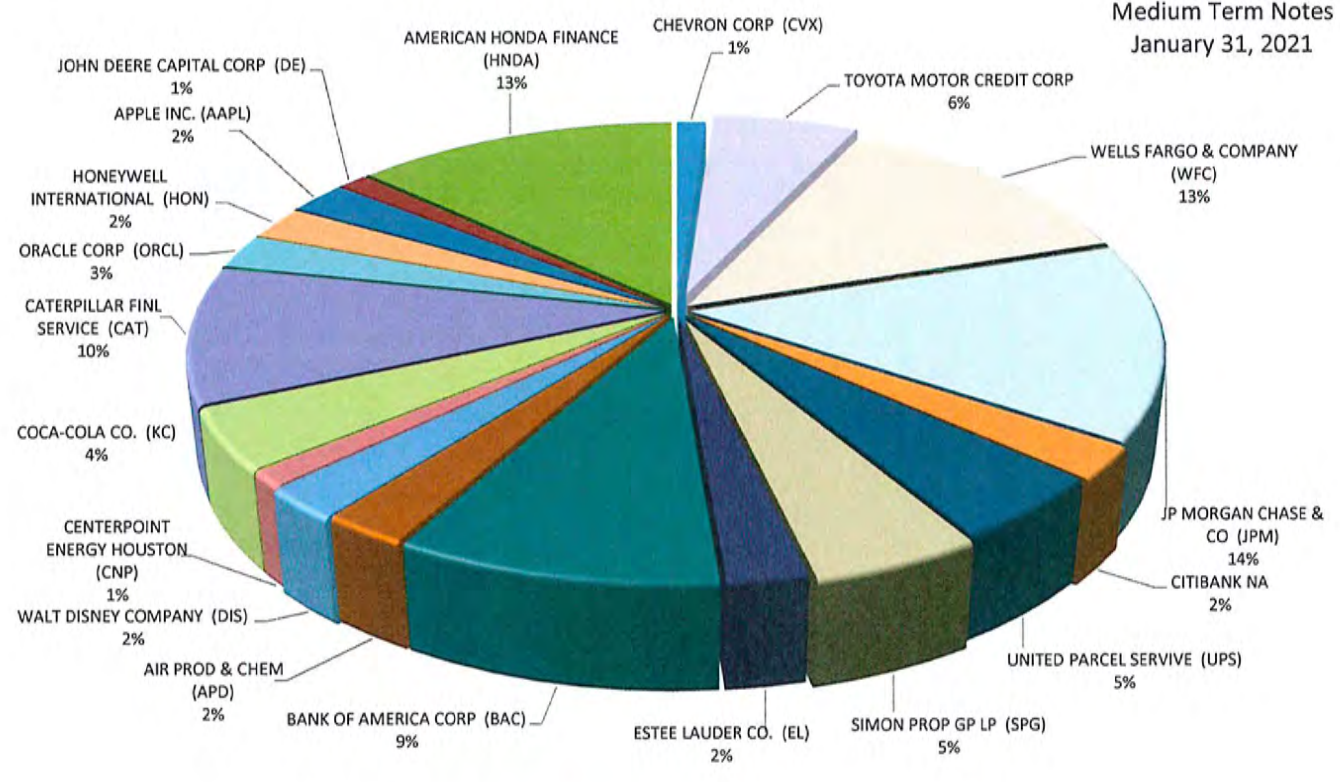
Sutter County  
Managed Funds  
January 31, 2020



Sutter County  
Agency Notes  
January 31, 2021



Sutter County  
Medium Term Notes  
January 31, 2021



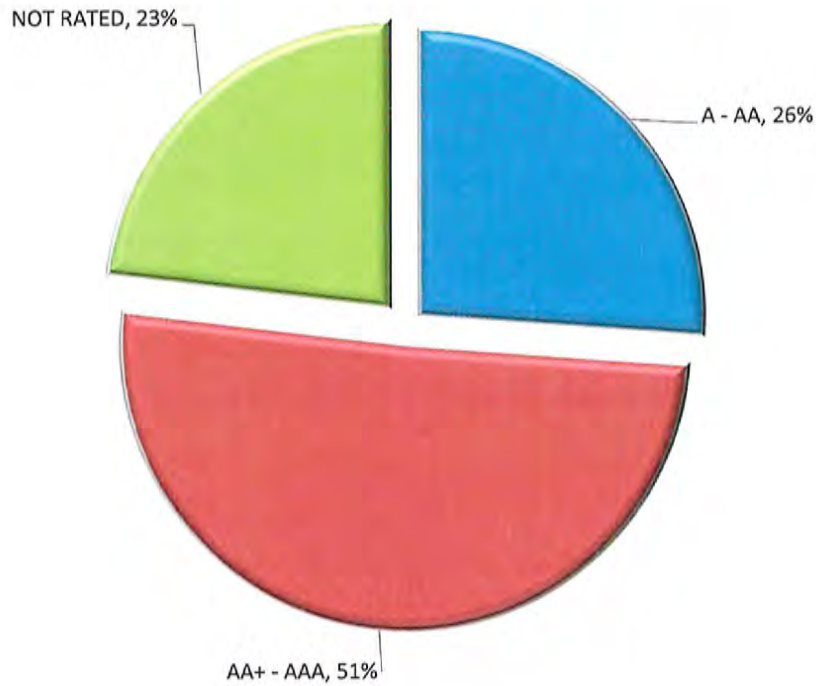
All investments conform to California Government Code §56301 with maturities of no more than five years.

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



Investments in the pool must have a category rating of A or better at the time of purchase, 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 January 31, 2020



**SUTTER COUNTY  
INVESTMENT PORTFOLIO  
January 31, 2021**



TREASURY						DATE	DATE	TOTAL		
NUMBER	INSTITUTION/BRANCH	CUSIP	BOOK VALUE	MARKET VALUE	PAR VALUE	INVESTED	MATURES	INVESTED	CURRENT	RATE
									YIELD	
<b>MANAGED FUNDS</b>										
2021-00A	CALIFORNIA ASSET MANAGEMENT	0	2,406,539.16	2,406,539.16	2,406,539.16	N/A	N/A	1	0.12000%	0.12000%
2021-00B	LAIF-STATE POOL/SAC	0	66,202,189.71	66,202,189.71	66,202,189.71	N/A	N/A	1	0.54000%	0.54000%
2021-00C	LAIF-STATE POOL/SAC (Cemetery)	0	3,370,643.45	3,370,643.45	3,370,643.45	N/A	N/A	1	0.54000%	0.54000%
TOTAL MANAGED FUNDS			71,979,372.32	71,979,372.32	71,979,372.32					
<b>AGENCIES NOTES</b>										
20190	FANNIE MAE (FNMA)	3136G46N8	4,000,000.00	3,999,800.00	4,000,000.00	11/02/20	10/29/25	1,822	0.60003%	0.60000%
20210	FANNIE MAE (FNMA)	3135GA6J5	2,000,000.00	2,000,140.00	2,000,000.00	12/07/20	12/07/23	1,095	0.31998%	0.32000%
20212	FANNIE MAE (FNMA)	3135G06K4	2,000,000.00	1,995,580.00	2,000,000.00	12/17/20	12/17/25	1,826	0.65144%	0.65000%
20224	FANNIE MAE (FNMA)	3135GAC25	4,000,000.00	4,000,040.00	4,000,000.00	12/24/20	09/24/24	1,370	0.31000%	0.31000%
20228	FANNIE MAE (FNMA)	3135G05X7	1,996,317.18	1,994,080.00	2,000,000.00	12/24/20	08/25/25	1,705	0.37611%	0.37500%
20231	FANNIE MAE (FNMA)	3135G06Q1	6,011,993.43	6,004,080.00	6,000,000.00	12/30/20	12/30/25	1,826	0.63957%	0.64000%
2017-022	FANNIE MAE (FNMA)	3136G4MQ3	2,000,000.00	2,048,720.00	2,000,000.00	03/29/17	03/29/22	1,826	2.11840%	2.17000%
2020-103	FANNIE MAE (FNMA)	3136G4XE8	2,000,000.00	2,000,460.00	2,000,000.00	06/22/20	12/22/23	1,278	0.51988%	0.52000%
2020-123	FANNIE MAE (FNMA)	3136G4ZR7	4,000,000.00	4,001,880.00	4,000,000.00	07/21/20	07/21/25	1,826	0.69967%	0.70000%
2020-134	FANNIE MAE (FNMA)	3136G4G31	4,000,000.00	3,989,560.00	4,000,000.00	07/30/20	07/20/25	1,816	0.65170%	0.65000%
2020-136	FANNIE MAE (FNMA)	3136G4D75	4,000,000.00	3,999,800.00	4,000,000.00	07/30/20	07/29/25	1,825	0.60003%	0.60000%
2020-137	FANNIE MAE (FNMA)	3136G4C43	4,000,000.00	3,989,480.00	4,000,000.00	08/14/20	08/14/25	1,826	0.65171%	0.65000%
2020-140	FANNIE MAE (FNMA)	3136G4G98	2,000,000.00	1,983,540.00	2,000,000.00	08/12/20	08/12/25	1,826	0.56465%	0.56000%
2020-149	FANNIE MAE (FNMA)	3136G4H71	1,999,629.57	1,990,220.00	2,000,000.00	08/18/20	08/18/25	1,826	0.50246%	0.50000%
2020-150	FANNIE MAE (FNMA)	3136G4N74	2,000,000.00	1,984,820.00	2,000,000.00	08/21/20	08/21/25	1,826	0.56428%	0.56000%
2020-155	FANNIE MAE (FNMA)	3136G4X32	2,000,000.00	1,999,900.00	2,000,000.00	08/26/20	08/26/25	1,826	0.60003%	0.60000%
2020-180	FANNIE MAE (FNMA)	3135G06B4	2,000,000.00	1,998,640.00	2,000,000.00	10/22/20	10/22/25	1,826	0.56038%	0.56000%
2020-185	FANNIE MAE (FNMA)	3136G46K4	4,000,000.00	3,989,000.00	4,000,000.00	10/28/20	07/28/25	1,734	0.50138%	0.50000%
20196	FEDERAL FARM CREDIT BANK (FFCB)	3133EMGF3	1,998,552.86	2,000,020.00	2,000,000.00	11/16/20	05/16/24	1,277	0.35000%	0.35000%
20204	FEDERAL FARM CREDIT BANK (FFCB)	3133EMJC7	4,000,000.00	3,991,840.00	4,000,000.00	12/01/20	12/01/25	1,826	0.56114%	0.56000%
20208	FEDERAL FARM CREDIT BANK (FFCB)	3133EMHL9	1,999,805.13	2,001,240.00	1,999,800.00	12/03/20	11/30/23	1,092	0.30981%	0.31000%
20217	FEDERAL FARM CREDIT BANK (FFCB)	3133EMKT8	4,000,000.00	3,996,920.00	4,000,000.00	12/17/20	12/17/25	1,826	0.54042%	0.54000%
20227	FEDERAL FARM CREDIT BANK (FFCB)	3133EMLR1	4,000,000.00	4,000,000.00	4,000,000.00	12/24/20	12/23/25	1,825	0.50185%	0.50000%
2016-169/172	FEDERAL FARM CREDIT BANK (FFCB)	3133EGL60	3,997,629.24	4,055,040.00	4,000,000.00	11/29/16	11/29/21	1,826	1.73611%	1.76000%
2020-045	FEDERAL FARM CREDIT BANK (FFCB)	3133ELUT9	3,125,000.00	3,127,968.75	3,125,000.00	03/26/20	03/26/25	1,826	1.29877%	1.30000%
2020-047	FEDERAL FARM CREDIT BANK (FFCB)	3133ELVA9	2,000,000.00	2,002,360.00	2,000,000.00	04/01/20	04/01/24	1,461	1.19859%	1.20000%
2020-108	FEDERAL FARM CREDIT BANK (FFCB)	3133ELN75	4,000,000.00	4,000,040.00	4,000,000.00	06/23/20	12/23/21	548	0.23000%	0.23000%
2020-125/135	FEDERAL FARM CREDIT BANK (FFCB)	3133ELX25	7,998,136.87	7,995,600.00	8,000,000.00	07/29/20	01/22/24	1,272	0.47026%	0.47000%
2020-159	FEDERAL FARM CREDIT BANK (FFCB)	3133EL4W1	3,996,259.91	3,987,120.00	4,000,000.00	09/04/20	08/25/25	1,816	0.61197%	0.61000%
2020-169	FEDERAL FARM CREDIT BANK (FFCB)	3133EMBE1	1,999,072.16	2,000,020.00	2,000,000.00	09/30/20	03/28/24	1,275	0.30000%	0.30000%
20219	FEDERAL HOME LOAN BANK (FHLB)	3130AKJR8	4,000,000.00	3,985,760.00	4,000,000.00	12/16/20	12/16/25	1,826	0.57204%	0.57000%



**SUTTER COUNTY  
INVESTMENT PORTFOLIO  
January 31, 2021**



TREASURY						DATE	DATE	TOTAL DAYS	CURRENT	
NUMBER	INSTITUTION/BRANCH	CUSIP	BOOK VALUE	MARKET VALUE	PAR VALUE	INVESTED	MATURES	INVESTED	YIELD	RATE
2020-044	FEDERAL HOME LOAN BANK (FHLB)	3130AJFB0	1,000,000.00	1,000,880.00	1,000,000.00	03/25/20	03/25/24	1,461	1.19894%	1.20000%
2020-110	FEDERAL HOME LOAN BANK (FHLB)	3130AJSF7	1,000,000.00	996,320.00	1,000,000.00	07/08/20	01/08/25	1,645	0.65240%	0.65000%
20197	FREDDIE MAC (FHLMC)	3134GXCH5	4,000,000.00	3,992,160.00	4,000,000.00	11/25/20	11/25/25	1,826	0.60118%	0.60000%
20198	FREDDIE MAC (FHLMC)	3134GXCS1	4,000,000.00	4,008,000.00	4,000,000.00	11/25/20	11/25/25	1,826	0.62375%	0.62500%
20201	FREDDIE MAC (FHLMC)	3134GXDM3	4,000,000.00	4,008,680.00	4,000,000.00	12/01/20	12/01/25	1,826	0.61866%	0.62500%
20218	FREDDIE MAC (FHLMC)	3134GXJH8	4,000,000.00	3,997,880.00	4,000,000.00	12/29/20	12/29/23	1,095	0.22012%	0.22000%
20221	FREDDIE MAC (FHLMC)	3134GXJJ4	4,000,000.00	3,999,640.00	4,000,000.00	12/28/20	06/28/24	1,278	0.32003%	0.32000%
20222	FREDDIE MAC (FHLMC)	3134GXJK1	4,000,000.00	3,998,920.00	4,000,000.00	12/30/20	09/30/24	1,370	0.36010%	0.36000%
2019-158	FREDDIE MAC (FHLMC)	3134GUD23	3,000,000.00	3,016,950.00	3,000,000.00	12/23/19	12/23/24	1,827	1.78989%	1.80000%
2020-002	FREDDIE MAC (FHLMC)	3134GUQ94	4,000,000.00	4,034,200.00	4,000,000.00	01/10/20	01/10/25	1,827	1.78474%	1.80000%
2020-141	FREDDIE MAC (FHLMC)	3134GWKL9	2,000,000.00	1,980,740.00	2,000,000.00	08/12/20	08/12/25	1,826	0.60583%	0.60000%
2020-161	FREDDIE MAC (FHLMC)	3134GWP75	2,000,000.00	1,994,060.00	2,000,000.00	09/23/20	09/23/25	1,826	0.62686%	0.62500%
2020-168	FREDDIE MAC (FHLMC)	3134GWWS1	2,000,000.00	1,989,760.00	2,000,000.00	09/30/20	09/30/25	1,826	0.50257%	0.50000%
2020-179	FREDDIE MAC (FHLMC)	3134GW4Z6	4,000,000.00	3,980,320.00	4,000,000.00	10/27/20	10/27/25	1,826	0.54267%	0.54000%
TOTAL AGENCY NOTES			144,122,396.35	144,112,178.75	144,124,800.00					
2019-144	AIR PROD & CHEM (APD)	009158AV8	2,084,668.88	2,185,200.00	2,000,000.00	12/10/19	07/31/24	1,695	3.06608%	3.35000%
20230	AMERICAN HONDA FINANCE (HNDA)	02665WDL2	4,088,798.55	4,069,200.00	4,000,000.00	12/28/20	07/08/25	1,653	1.17959%	1.20000%
2020-166/176	AMERICAN HONDA FINANCE (HNDA)	02665WDN8	7,028,503.66	7,044,100.00	7,000,000.00	09/24/20	09/10/25	1,812	0.99374%	1.00000%
20220	APPLE INC. (AAPL)	037833DT4	2,055,279.15	2,044,920.00	2,000,000.00	12/16/20	05/11/25	1,607	1.10029%	1.12500%
20211	BANK OF AMERICA CORP (BAC)	06048WK58	4,000,000.00	3,959,360.00	4,000,000.00	12/18/20	12/18/23	1,095	0.40411%	0.40000%
20215	BANK OF AMERICA CORP (BAC)	06048WK41	3,996,046.38	3,994,680.00	3,996,000.00	12/10/20	11/25/25	1,811	0.65087%	0.65000%
20223	CATERPILLAR FINL SERVICE (CAT)	14912L5X5	2,192,806.45	2,183,100.00	2,000,000.00	12/16/20	11/24/23	1,073	3.43548%	3.75000%
20229	CATERPILLAR FINL SERVICE (CAT)	14913R2H9	4,038,295.38	4,006,600.00	4,000,000.00	12/28/20	11/13/25	1,781	0.79868%	0.80000%
2020-080	CATERPILLAR FINL SERVICE (CAT)	14912L6C0	2,142,849.07	2,183,100.00	2,000,000.00	05/01/20	06/09/24	1,500	3.02322%	3.30000%
2019-148	CENTERPOINT ENERGY HOUSTON (CNP)	15189XAP3	1,000,000.00	1,003,950.00	1,000,000.00	12/10/19	06/01/21	539	1.84272%	1.85000%
2017-002	CHEVRON CORP (CVX)	166764BG4	999,367.10	1,003,810.00	1,000,000.00	01/09/17	05/16/21	1,588	2.09203%	2.10000%
2019-022	CITIBANK NA	17325FAR9	2,002,202.92	2,004,160.00	2,000,000.00	02/15/19	07/23/21	889	0.78611%	0.77913%
2020-078	COCA-COLA CO. (KC)	191216CN8	3,702,978.29	3,754,955.02	3,431,000.00	05/01/20	03/25/25	1,789	2.69549%	2.95000%
2019-143	ESTEE LAUDER CO. (EL)	29736RAN0	2,004,313.47	2,107,060.00	2,000,000.00	12/10/19	12/01/24	1,818	1.89838%	2.00000%
2020-096	HONEYWELL INTERNATIONAL (HON)	438516CB0	2,041,692.02	2,059,440.00	2,000,000.00	06/04/20	06/01/25	1,823	1.31104%	1.35000%
20209	JOHN DEERE CAPITAL CORP (DE)	24422EVH9	1,008,858.88	1,007,970.00	1,009,120.00	12/04/20	07/05/23	943	0.69447%	0.70000%
20225	JP MORGAN CHASE & CO (JPM)	48128GY53	2,000,000.00	1,997,240.00	2,000,000.00	12/22/20	12/22/25	1,826	0.82614%	0.82500%
2018-151	JP MORGAN CHASE & CO (JPM)	46647PAT3	3,998,360.71	4,008,880.00	4,000,000.00	11/23/18	06/18/22	1,303	0.84451%	1.53270%
2019-136	JP MORGAN CHASE & CO (JPM)	48128GM49	4,000,000.00	4,012,480.00	4,000,000.00	11/19/19	11/27/24	1,835	2.29285%	2.30000%
2020-153	JP MORGAN CHASE & CO (JPM)	48128GV98	2,000,000.00	1,988,820.00	2,000,000.00	08/28/20	08/28/25	1,826	0.75422%	0.75000%
2020-093	ORACLE CORP (ORCL)	68389XBT1	2,122,067.22	2,139,000.00	2,000,000.00	06/01/20	04/01/25	1,765	2.33754%	2.50000%

SUTTER COUNTY  
 INVESTMENT PORTFOLIO  
 January 31, 2021



TREASURY						DATE	DATE	TOTAL			
NUMBER	INSTITUTION/BRANCH	CUSIP	BOOK VALUE	MARKET VALUE	PAR VALUE	INVESTED	MATURES	DAYS	INVESTED	CURRENT YIELD	RATE
2019-123	SIMON PROP GP LP (SPG)	828807CR6	4,192,163.30	4,332,440.00	4,000,000.00	11/01/19	02/01/24	1,553	1,553	3.46225%	3.75000%
2017-086	TOYOTA MOTOR CREDIT CORP	89236TEA9	2,000,000.00	1,990,440.00	2,000,000.00	08/03/17	06/26/22	1,788	1,788	0.50341%	0.46788%
2018-068	TOYOTA MOTOR CREDIT CORP	89236TEX9	1,000,000.00	999,800.00	1,000,000.00	05/22/18	04/26/21	1,070	1,070	0.41533%	0.41475%
2020-079	TOYOTA MOTOR CREDIT CORP	89236TDK8	2,048,184.74	2,097,180.00	2,000,000.00	05/01/20	10/18/23	1,265	1,265	2.14574%	2.25000%
2019-122	UNITED PARCEL SERVICE (UPS)	911312BT2	4,017,876.78	4,231,080.00	4,000,000.00	11/01/19	09/01/24	1,766	1,766	2.07985%	2.20000%
2019-150	WALT DISNEY COMPANY (DIS)	254687FK7	1,985,377.41	2,081,440.00	2,000,000.00	12/10/19	08/30/24	1,725	1,725	1.68153%	1.75000%
2016-078	WELLS FARGO & COMPANY (WFC)	94986RN31	2,000,000.00	2,000,700.00	2,000,000.00	06/07/16	06/07/21	1,826	1,826	1.22495%	1.99888%
2017-071	WELLS FARGO & COMPANY (WFC)	95000N2L2	2,000,000.00	1,992,840.00	2,000,000.00	06/27/17	06/27/22	1,826	1,826	0.95442%	0.93325%
2019-025	WELLS FARGO & COMPANY (WFC)	949746SP7	4,012,690.83	4,000,840.00	4,000,000.00	03/04/19	02/11/22	1,075	1,075	1.14339%	1.18250%
2020-074	WELLS FARGO & COMPANY (WFC)	95001D6U9	1,000,000.00	1,005,990.00	1,000,000.00	04/30/20	04/30/23	1,095	1,095	2.13720%	2.15000%
2020-075	WELLS FARGO & COMPANY (WFC)	95001D6W5	2,000,000.00	2,018,880.00	2,000,000.00	04/30/20	04/30/25	1,826	1,826	2.47662%	2.50000%
TOTAL MEDIUM TERM NOTES			<u>84,763,381.19</u>	<u>85,509,655.02</u>	<u>83,436,120.00</u>		AVERAGE	<u>1,533</u>	<u>1,533</u>	<u>1.03766%</u>	<u>1.08299%</u>
TOTAL INVESTED POOL PORTFOLIO			<u>300,865,149.86</u>	<u>301,601,206.09</u>	<u>299,540,292.32</u>						

Transactions  
For the Month ended

January 31, 2021

Treasury Number	CUSIP CONF#	Settlement Date	Broker	Asset	Rate / COUPON	Purchase at Cost	Sale / Call	Maturities	Coupon Received
<b>MANAGED FUNDS</b>									
21001	1623063	1/4/2021	LAIF	LAIF	0.5760%		3,000,000.00		
21002	STMT	1/4/2021	CAMP	CAMP	0.1200%	247.38			
21003	1623562	1/13/2021	LAIF	LAIF	0.5400%	3,000,000.00			
21004	1626454	1/21/2021	LAIF	LAIF	0.5400%	5,000,000.00			
21005	STMT	1/15/2021	LAIF	LAIF	0.6300%	78,446.77			78,446.77
21006	CEM STMT	1/15/2021	LAIF	LAIF	0.6300%	5,262.00			5,262.00
21007	1626872	1/28/2021	LAIF	LAIF	0.5400%	12,000,000.00			
						<u>20,083,956.15</u>	<u>3,000,000.00</u>		<u>83,708.77</u>

**PURCHASES/SALES/CALLS/MATURITIES**

2020-130	3136G4ZA4	1/15/2021	CALL	FANNIE MAE (FNMA)	0.6000%		3,996,174.05		15,825.95
2020-126	3134GWAR7	1/21/2021	CALL	FEDERAL HOME LOAN BANK (FHLB)	0.7500%		4,000,000.00		29,000.00
2020-127	3134GWDK9	1/29/2021	CALL	FREDDIE MAC (FHLMC)	0.7200%		4,000,000.00		14,400.00
						<u>0.00</u>	<u>11,996,174.05</u>	<u>0.00</u>	<u>59,225.95</u>

**COUPONS**

20209	2442EVH9	1/5/2021		JOHN DEERE CAP CORP	0.7000%				4,102.78
20230	02665WDL2	1/8/2021		AMERICAN HONDA FINANCE CORP	1.2000%				24,000.00
2020-110	3130AJSF7	1/8/2021		FEDERAL HOME LOAN BANK (FHLB)	0.6500%				3,250.00
2020-001	3134GUQ94	1/11/2021		FEDERAL HOME LOAN BANK (FHLB)	1.8000%				36,000.00
2020-125	3133ELX25	1/22/2021		FEDERAL FARM CREDIT BANK (FFCB)	0.4700%				18,800.00
2019-022	17325FAR9	1/25/2021		CITBANK NA	0.8138%				4,068.79
2018-068	89236TEX9	1/26/2021		TOYOTA MOTOR CREDIT CORP	0.4148%				1,036.88
2020-185	3136G46K	1/28/2021		FANNIE MAE (FNMA)	0.5000%				5,000.00
2020-136	3136G4D75	1/29/2021		FREDDIE MAC (FHLMC)	0.6000%				12,000.00
				Total coupons from bonds					<u>108,258.45</u>
				Total coupons received this period					<u>251,193.17</u>

Total portfolio activity	<u>20,083,956.15</u>	<u>14,996,174.05</u>	<u>0.00</u>
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Reconciliation		
Total Change due to activity		5,087,782.10
Portfolio balance	December 31, 2020	<u>295,777,367.76</u>
Total Pool Portfolio	January 31, 2021	<u>300,865,149.86</u>

BOARD AGENDA ITEM: Facilities Update

BOARD MEETING DATE: March 10, 2021

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:

A monthly update on facilities will be presented to the Board.

BOARD AGENDA ITEM: Approval of Lease Amendment with Arch Investments, LLC

BOARD MEETING DATE: March 10, 2021

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

Action

Ron Sherrod

Reports/Presentation

SUBMITTED BY:

Information

Ron Sherrod

Public Hearing

PRESENTING TO BOARD:

Other (specify)

Ron Sherrod

BACKGROUND AND SUMMARY INFORMATION:

Approval of the lease amendment with Arch Investments to house the Adult Education Program located at:

990-A Klamath Lane  
Yuba City, CA 95993

The property management company has requested a clerical revision be made to section 3. BASE RENT items (1) and (5) in order to clarify annual rent increases.



**COMMERCIAL LEASE AGREEMENT**

(C.A.R. Form CL, Revised 12/15)

Date (For reference only): February 28, 2020

Arch Investments, LLC ("Landlord") and  
Sutter County Superintendent of Schools ("Tenant") agree as follows:

1. **PROPERTY:** Landlord rents to Tenant and Tenant rents from Landlord, the real property and improvements described as: 990-A Klamath Lane, Yuba City, CA 95993 (9795 sq ft) ("Premises"), which comprise approximately 100.000 % of the total square footage of rentable space in the entire property. See exhibit N/A for a further description of the Premises.

2. **TERM:** The term begins on (date) June 1, 2020 ("Commencement Date").  
(Check A or B):

A. **Lease:** and shall terminate on (date) May 31, 2025 at 11:59  AM  PM. Any holding over after the term of this agreement expires, with Landlord's consent, shall create a month-to-month tenancy that either party may terminate as specified in paragraph 2B. Rent shall be at a rate equal to the rent for the immediately preceding month, payable in advance. All other terms and conditions of this agreement shall remain in full force and effect.

B. **Month-to-month:** and continues as a month-to-month tenancy. Either party may terminate the tenancy by giving written notice to the other at least 30 days prior to the intended termination date, subject to any applicable laws. Such notice may be given on any date.

C. **RENEWAL OR EXTENSION TERMS:** See attached addendum 5 Years with \$200 increases each year.

3. **BASE RENT:**

A. Tenant agrees to pay Base Rent at the rate of (CHECK ONE ONLY):

(1) \$8,325.75 per month, for the term of the agreement.

(2) \$ \_\_\_\_\_ per month, for the first 12 months of the agreement. Commencing with the 13th month, and upon expiration of each 12 months thereafter, rent shall be adjusted according to any increase in the U.S. Consumer Price Index of the Bureau of Labor Statistics of the Department of Labor for All Urban Consumers ("CPI") for \_\_\_\_\_ (the city nearest the location of the Premises), based on the following formula: Base Rent will be multiplied by the most current CPI preceding the first calendar month during which the adjustment is to take effect, and divided by the most recent CPI preceding the Commencement Date. In no event shall any adjusted Base Rent be less than the Base Rent for the month immediately preceding the adjustment. If the CPI is no longer published, then the adjustment to Base Rent shall be based on an alternate index that most closely reflects the CPI.

(3) \$ \_\_\_\_\_ per month for the period commencing \_\_\_\_\_ and ending \_\_\_\_\_ and \$ \_\_\_\_\_ per month for the period commencing \_\_\_\_\_ and ending \_\_\_\_\_ and \$ \_\_\_\_\_ per month for the period commencing \_\_\_\_\_ and ending \_\_\_\_\_.

(4) In acc<sup>t</sup> \$8,325.75/month plus \$200.00 fixed annual increases starting in June 2022

(5) Other: \_\_\_\_\_

B. Base Rent is payable in advance on the 1st (or \_\_\_\_\_) day of each calendar month, and is delinquent on the next day.  
C. If the Commencement Date falls on any day other than the first day of the month, Base Rent for the first calendar month shall be prorated based on a 30-day period. If Tenant has paid one full month's Base Rent in advance of Commencement Date, Base Rent for the second calendar month shall be prorated based on a 30-day period.

4. **RENT:**

A. **Definition:** ("Rent") shall mean all monetary obligations of Tenant to Landlord under the terms of this agreement, except security deposit.

B. **Payment:** Rent shall be paid to (Name) Arch Investments, LLC at (address) 1628 El Camino Real # 104-463, Carlsbad, CA 92009, or at any other location specified by Landlord in writing to Tenant.

C. **Timing:** Base Rent shall be paid as specified in paragraph 3. All other Rent shall be paid within 30 days after Tenant is billed by Landlord.

5. **EARLY POSSESSION:** Tenant is entitled to possession of the Premises on April 1, 2020.

If Tenant is in possession prior to the Commencement Date, during this time (i) Tenant is not obligated to pay Base Rent, and (ii) Tenant  is  is not obligated to pay Rent other than Base Rent. Whether or not Tenant is obligated to pay Rent prior to Commencement Date, Tenant is obligated to comply with all other terms of this agreement.

6. **SECURITY DEPOSIT:**

A. Tenant agrees to pay Landlord \$8,000.00 as a security deposit. Tenant agrees not to hold Broker responsible for its return. (IF CHECKED:)  If Base Rent increases during the term of this agreement, Tenant agrees to increase security deposit by the same proportion as the increase in Base Rent.

B. All or any portion of the security deposit may be used, as reasonably necessary, to: (i) cure Tenant's default in payment of Rent, late charges, non-sufficient funds ("NSF") fees, or other sums due; (ii) repair damage, excluding ordinary wear and tear, caused by Tenant or by a guest or licensee of Tenant; (iii) broom clean the Premises, if necessary, upon termination of tenancy; and (iv) cover any other unfulfilled obligation of Tenant. **SECURITY DEPOSIT SHALL NOT BE USED BY TENANT IN LIEU OF PAYMENT OF LAST MONTH'S RENT.** If all or any portion of the security deposit is used during tenancy, Tenant agrees to reinstate the total security deposit within 5 days after written notice is delivered to Tenant. Within 30 days after Landlord receives possession of the Premises, Landlord shall: (i) furnish Tenant an itemized statement indicating the amount of any security deposit received and the basis for its disposition, and (ii) return any remaining portion of security deposit to Tenant. However, if the Landlord's only claim upon the security deposit is for unpaid Rent, then the remaining portion of the security deposit, after deduction of unpaid Rent, shall be returned within 14 days after the Landlord receives possession.

C. No interest will be paid on security deposit, unless required by local ordinance.

Landlord's Initials [Signature]

Tenant's Initials [Signature]



7. PAYMENTS:

	TOTAL DUE	PAYMENT RECEIVED	BALANCE DUE	DUE DATE
A. Rent: From <u>06/01/2020</u> To <u>05/31/2025</u> Date Date	\$ <u>8,325.75</u>	\$ _____	\$ <u>8,325.75</u>	_____
B. Security Deposit	\$ <u>8,000.00</u>	\$ _____	\$ <u>8,000.00</u>	_____
C. Other: _____ Category	\$ _____	\$ _____	\$ _____	_____
D. Other: _____ Category	\$ _____	\$ _____	\$ _____	_____
E. Total:	\$ <u>16,325.75</u>	\$ _____	\$ <u>16,325.75</u>	_____

8. PARKING: Tenant is entitled to \_\_\_\_\_ unreserved and \_\_\_\_\_ reserved vehicle parking spaces. The right to parking  is  is not included in the Base Rent charged pursuant to paragraph 3. If not included in the Base Rent, the parking rental fee shall be an additional \$ \_\_\_\_\_ per month. Parking space(s) are to be used for parking operable motor vehicles, except for trailers, boats, campers, buses or trucks (other than pick-up trucks). Tenant shall park in assigned space(s) only. Parking space(s) are to be kept clean. Vehicles leaking oil, gas or other motor vehicle fluids shall not be parked in parking spaces or on the Premises. Mechanical work or storage of inoperable vehicles is not allowed in parking space(s) or elsewhere on the Premises. No overnight parking is permitted.

9. ADDITIONAL STORAGE: Storage is permitted as follows: No additional storage provided. The right to additional storage space  is  is not included in the Base Rent charged pursuant to paragraph 3. If not included in Base Rent, storage space shall be an additional \$ \_\_\_\_\_ per month. Tenant shall store only personal property that Tenant owns, and shall not store property that is claimed by another, or in which another has any right, title, or interest. Tenant shall not store any improperly packaged food or perishable goods, flammable materials, explosives, or other dangerous or hazardous material. Tenant shall pay for, and be responsible for, the clean-up of any contamination caused by Tenant's use of the storage area.

10. LATE CHARGE; INTEREST; NSF CHECKS: Tenant acknowledges that either late payment of Rent or issuance of a NSF check may cause Landlord to incur costs and expenses, the exact amount of which are extremely difficult and impractical to determine. These costs may include, but are not limited to, processing, enforcement and accounting expenses, and late charges imposed on Landlord. If any installment of Rent due from Tenant is not received by Landlord within 5 calendar days after date due, or if a check is returned NSF, Tenant shall pay to Landlord, respectively, \$10% of rent as late charge, plus 10% interest per annum on the delinquent amount and \$25.00 as a NSF fee, any of which shall be deemed additional Rent. Landlord and Tenant agree that these charges represent a fair and reasonable estimate of the costs Landlord may incur by reason of Tenant's late or NSF payment. Any late charge, delinquent interest, or NSF fee due shall be paid with the current installment of Rent. Landlord's acceptance of any late charge or NSF fee shall not constitute a waiver as to any default of Tenant. Landlord's right to collect a Late Charge or NSF fee shall not be deemed an extension of the date Rent is due under paragraph 4, or prevent Landlord from exercising any other rights and remedies under this agreement, and as provided by law.

11. CONDITION OF PREMISES: Tenant has examined the Premises and acknowledges that Premise is clean and in operative condition, with the following exceptions: \_\_\_\_\_  
Items listed as exceptions shall be dealt with in the following manner: \_\_\_\_\_

12. ZONING AND LAND USE: Tenant accepts the Premises subject to all local, state and federal laws, regulations and ordinances ("Laws"). Landlord makes no representation or warranty that Premises are now or in the future will be suitable for Tenant's use. Tenant has made its own investigation regarding all applicable Laws.

13. TENANT OPERATING EXPENSES: Tenant agrees to pay for all utilities and services directly billed to Tenant. \_\_\_\_\_

14. PROPERTY OPERATING EXPENSES:  
A. Tenant agrees to pay its proportionate share of Landlord's estimated monthly property operating expenses, including but not limited to, common area maintenance, consolidated utility and service bills, insurance, and real property taxes, based on the ratio of the square footage of the Premises in the total square footage of the rentable space in the entire property. This is a single tenant property and tenants pays all cost directly and landlord does not charge any management fee  
OR B.  (If checked) Paragraph 14 does not apply.

15. USE: The Premises are for the sole use as Adult education center with administrative offices. No other use is permitted without Landlord's prior written consent. If any use by Tenant causes an increase in the premium on Landlord's existing property insurance, Tenant shall pay for the increased cost. Tenant will comply with all Laws affecting its use of the Premises.

16. RULES/REGULATIONS: Tenant agrees to comply with all rules and regulations of Landlord (and, if applicable, Owner's Association) that are at any time posted on the Premises or delivered to Tenant. Tenant shall not, and shall ensure that guests and licensees of Tenant do not, disturb, annoy, endanger, or interfere with other tenants of the building or neighbors, or use the Premises for any unlawful purposes, including, but not limited to, using, manufacturing, selling, storing, or transporting illicit drugs or other contraband, or violate any law or ordinance, or committing a waste or nuisance on or about the Premises.

17. MAINTENANCE:  
A. Tenant OR  (If checked, Landlord) shall professionally maintain the Premises including heating, air conditioning, electrical, plumbing and water systems, if any, and keep glass, windows and doors in operable and safe condition. Unless Landlord is checked, if Tenant fails to maintain the Premises, Landlord may contract for or perform such maintenance, and charge Tenant for Landlord's cost.  
B. Landlord OR  (If checked, Tenant) shall maintain the roof, foundation, exterior walls, common areas and Tenant shall maintain common areas. (Parking Lot, Walkways, Landscaping)

Landlord's Initials (Signature)

Tenant's Initials TR



- 18. **ALTERATIONS:** Tenant shall not make any alterations in or about the Premises, including installation of trade fixtures and signs, without Landlord's prior written consent, which shall not be unreasonably withheld. Any alterations to the Premises shall be done according to Law and with required permits. Tenant shall give Landlord advance notice of the commencement date of any planned alteration, so that Landlord, at its option, may post a Notice of Non-Responsibility to prevent potential liens against Landlord's interest in the Premises. Landlord may also require Tenant to provide Landlord with lien releases from any contractor performing work on the Premises.
- 19. **GOVERNMENT IMPOSED ALTERATIONS:** Any alterations required by Law as a result of Tenant's use shall be Tenant's responsibility. Landlord shall be responsible for any other alterations required by Law.
- 20. **ENTRY:** Tenant shall make Premises available to Landlord or Landlord's agent for the purpose of entering to make inspections, necessary or agreed repairs, alterations, or improvements, or to supply necessary or agreed services, or to show Premises to prospective or actual purchasers, tenants, mortgagees, lenders, appraisers, or contractors. Landlord and Tenant agree that 24 hours notice (oral or written) shall be reasonable and sufficient notice. In an emergency, Landlord or Landlord's representative may enter Premises at any time without prior notice.
- 21. **SIGNS:** Tenant authorizes Landlord to place a FOR SALE sign on the Premises at any time, and a FOR LEASE sign on the Premises within the 90 (or  \_\_\_\_\_) day period preceding the termination of the agreement.
- 22. **SUBLETTING/ASSIGNMENT:** Tenant shall not sublet or encumber all or any part of Premises, or assign or transfer this agreement or any interest in it, without the prior written consent of Landlord, which shall not be unreasonably withheld. Unless such consent is obtained, any subletting, assignment, transfer, or encumbrance of the Premises, agreement, or tenancy, by voluntary act of Tenant, operation of law, or otherwise, shall be null and void, and, at the option of Landlord, terminate this agreement. Any proposed sublessee, assignee, or transferee shall submit to Landlord an application and credit information for Landlord's approval, and, if approved, sign a separate written agreement with Landlord and Tenant. Landlord's consent to any one sublease, assignment, or transfer, shall not be construed as consent to any subsequent sublease, assignment, or transfer, and does not release Tenant of Tenant's obligation under this agreement.
- 23. **POSSESSION:** If Landlord is unable to deliver possession of Premises on Commencement Date, such date shall be extended to the date on which possession is made available to Tenant. However, the expiration date shall remain the same as specified in paragraph 2. If Landlord is unable to deliver possession within 60 (or  \_\_\_\_\_) calendar days after the agreed Commencement Date, Tenant may terminate this agreement by giving written notice to Landlord, and shall be refunded all Rent and security deposit paid.
- 24. **TENANT'S OBLIGATIONS UPON VACATING PREMISES:** Upon termination of agreement, Tenant shall: (i) give Landlord all copies of all keys or opening devices to Premises, including any common areas; (ii) vacate Premises and surrender it to Landlord empty of all persons and personal property; (iii) vacate all parking and storage spaces; (iv) deliver Premises to Landlord in the same condition as referenced in paragraph 11; (v) clean Premises; (vi) give written notice to Landlord of Tenant's forwarding address; and (vii) \_\_\_\_\_

All improvements installed by Tenant, with or without Landlord's consent, become the property of Landlord upon termination. Landlord may nevertheless require Tenant to remove any such improvement that did not exist at the time possession was made available to Tenant.

- 25. **BREACH OF CONTRACT/EARLY TERMINATION:** In event Tenant, prior to expiration of this agreement, breaches any obligation in this agreement, abandons the premises, or gives notice of tenant's intent to terminate this tenancy prior to its expiration, in addition to any obligations established by paragraph 24, Tenant shall also be responsible for lost rent, rental commissions, advertising expenses, and painting costs necessary to ready Premises for re-rental. Landlord may also recover from Tenant: (i) the worth, at the time of award, of the unpaid Rent that had been earned at the time of termination; (ii) the worth, at the time of award, of the amount by which the unpaid Rent that would have been earned after expiration until the time of award exceeds the amount of such rental loss the Tenant proves could have been reasonably avoided; and (iii) the worth, at the time of award, of the amount by which the unpaid Rent for the balance of the term after the time of award exceeds the amount of such rental loss that Tenant proves could be reasonably avoided. Landlord may elect to continue the tenancy in effect for so long as Landlord does not terminate Tenant's right to possession, by either written notice of termination of possession or by reletting the Premises to another who takes possession, and Landlord may enforce all Landlord's rights and remedies under this agreement, including the right to recover the Rent as it becomes due.
- 26. **DAMAGE TO PREMISES:** If, by no fault of Tenant, Premises are totally or partially damaged or destroyed by fire, earthquake, accident or other casualty, Landlord shall have the right to restore the Premises by repair or rebuilding. If Landlord elects to repair or rebuild, and is able to complete such restoration within 90 days from the date of damage, subject to the terms of this paragraph, this agreement shall remain in full force and effect. If Landlord is unable to restore the Premises within this time, or if Landlord elects not to restore, then either Landlord or Tenant may terminate this agreement by giving the other written notice. Rent shall be abated as of the date of damage. The abated amount shall be the current monthly Base Rent prorated on a 30-day basis. If this agreement is not terminated, and the damage is not repaired, then Rent shall be reduced based on the extent to which the damage interferes with Tenant's reasonable use of the Premises. If total or partial destruction or damage occurs as a result of an act of Tenant or Tenant's guests, (i) only Landlord shall have the right, at Landlord's sole discretion, within 30 days after such total or partial destruction or damage to treat the lease as terminated by Tenant, and (ii) Landlord shall have the right to recover damages from Tenant.
- 27. **HAZARDOUS MATERIALS:** Tenant shall not use, store, generate, release or dispose of any hazardous material on the Premises or the property of which the Premises are part. However, Tenant is permitted to make use of such materials that are required to be used in the normal course of Tenant's business provided that Tenant complies with all applicable Laws related to the hazardous materials. Tenant is responsible for the cost of removal and remediation, or any clean-up of any contamination caused by Tenant.
- 28. **CONDEMNATION:** If all or part of the Premises is condemned for public use, either party may terminate this agreement as of the date possession is given to the condemner. All condemnation proceeds, exclusive of those allocated by the condemner to Tenant's relocation costs and trade fixtures, belong to Landlord.
- 29. **INSURANCE:** Tenant's personal property, fixtures, equipment, inventory and vehicles are not insured by Landlord against loss or damage due to fire, theft, vandalism, rain, water, criminal or negligent acts of others, or any other cause. Tenant is to carry Tenant's own property insurance to protect Tenant from any such loss. In addition, Tenant shall carry (i) liability insurance in an amount of not less than \$2,000,000.00 and (ii) property insurance in an amount sufficient to cover the replacement cost of the property if Tenant is responsible for maintenance under paragraph 17B. Tenant's insurance shall name Landlord and Landlord's agent as additional insured. Tenant, upon Landlord's request, shall provide Landlord with a certificate of insurance establishing Tenant's compliance. Landlord shall maintain liability insurance insuring Landlord, but not Tenant, in an amount of at least \$3,000,000.00, plus property insurance in an amount sufficient to cover the replacement cost of the property unless Tenant is responsible for maintenance pursuant to paragraph 17B. Tenant is advised to carry business interruption insurance in an amount at least sufficient to cover Tenant's complete rental obligation to Landlord. Landlord is advised to obtain a policy of rental loss insurance. Both Landlord and Tenant release each other, and waive their respective rights to subrogation against each other, for loss or damage covered by insurance.

Landlord's Initials   77   (      )

Tenant's Initials   TR   (      )





- 30. **TENANCY STATEMENT (ESTOPPEL CERTIFICATE):** Tenant shall execute and return a tenancy statement (estoppel certificate), delivered to Tenant by Landlord or Landlord's agent, within 3 days after its receipt. The tenancy statement shall acknowledge that this agreement is unmodified and in full force, or in full force as modified, and state the modifications. Failure to comply with this requirement: (I) shall be deemed Tenant's acknowledgment that the tenancy statement is true and correct, and may be relied upon by a prospective lender or purchaser; and (II) may be treated by Landlord as a material breach of this agreement. Tenant shall also prepare, execute, and deliver to Landlord any financial statement (which will be held in confidence) reasonably requested by a prospective lender or buyer.
- 31. **LANDLORD'S TRANSFER:** Tenant agrees that the transferee of Landlord's interest shall be substituted as Landlord under this agreement. Landlord will be released of any further obligation to Tenant regarding the security deposit, only if the security deposit is returned to Tenant upon such transfer, or if the security deposit is actually transferred to the transferee. For all other obligations under this agreement, Landlord is released of any further liability to Tenant, upon Landlord's transfer.
- 32. **SUBORDINATION:** This agreement shall be subordinate to all existing liens and, at Landlord's option, the lien of any first deed of trust or first mortgage subsequently placed upon the real property of which the Premises are a part, and to any advances made on the security of the Premises, and to all renewals, modifications, consolidations, replacements, and extensions. However, as to the lien of any deed of trust or mortgage entered into after execution of this agreement, Tenant's right to quiet possession of the Premises shall not be disturbed if Tenant is not in default and so long as Tenant pays the Rent and observes and performs all of the provisions of this agreement, unless this agreement is otherwise terminated pursuant to its terms. If any mortgagee, trustee, or ground lessor elects to have this agreement placed in a security position prior to the lien of a mortgage, deed of trust, or ground lease, and gives written notice to Tenant, this agreement shall be deemed prior to that mortgage, deed of trust, or ground lease, or the date of recording.
- 33. **TENANT REPRESENTATIONS; CREDIT:** Tenant warrants that all statements in Tenant's financial documents and rental application are accurate. Tenant authorizes Landlord and Broker(s) to obtain Tenant's credit report at time of application and periodically during tenancy in connection with approval, modification, or enforcement of this agreement. Landlord may cancel this agreement: (I) before occupancy begins, upon disapproval of the credit report(s); or (II) at any time, upon discovering that information in Tenant's application is false. A negative credit report reflecting on Tenant's record may be submitted to a credit reporting agency, if Tenant fails to pay Rent or comply with any other obligation under this agreement.
- 34. **CONSTRUCTION-RELATED ACCESSIBILITY STANDARDS:** Landlord states that the Premises  has, or  has not been inspected by a Certified Access Specialist. If so, Landlord states that the Premises  has, or  has not been determined to meet all applicable construction-related accessibility standards pursuant to Civil Code Section 55.53.
- 35. **DISPUTE RESOLUTION:**
  - A. **MEDIATION:** Tenant and Landlord agree to mediate any dispute or claim arising between them out of this agreement, or any resulting transaction, before resorting to arbitration or court action, subject to paragraph 35B(2) below. Paragraphs 35B(2) and (3) apply whether or not the arbitration provision is initiated. Mediation fees, if any, shall be divided equally among the parties involved. If for any dispute or claim to which this paragraph applies, any party commences an action without first attempting to resolve the matter through mediation, or refuses to mediate after a request has been made, then that party shall not be entitled to recover attorney fees, even if they would otherwise be available to that party in any such action. THIS MEDIATION PROVISION APPLIES WHETHER OR NOT THE ARBITRATION PROVISION IS INITIALED.
  - B. **ARBITRATION OF DISPUTES:** (1) Tenant and Landlord agree that any dispute or claim in Law or equity arising between them out of this agreement or any resulting transaction, which is not settled through mediation, shall be decided by neutral, binding arbitration, including and subject to paragraphs 35B(2) and (3) below. The arbitrator shall be a retired judge or justice, or an attorney with at least 5 years of real estate transactional law experience, unless the parties mutually agree to a different arbitrator, who shall render an award in accordance with substantive California Law. In all other respects, the arbitration shall be conducted in accordance with Part III, Title 9 of the California Code of Civil Procedure. Judgment upon the award of the arbitrator(s) may be entered in any court having jurisdiction. The parties shall have the right to discovery in accordance with Code of Civil Procedure §1283.05. (2) **EXCLUSIONS FROM MEDIATION AND ARBITRATION:** The following matters are excluded from Mediation and Arbitration hereunder: (I) a judicial or non-judicial foreclosure or other action or proceeding to enforce a deed of trust, mortgage, or installment land sale contract as defined in Civil Code §2985; (II) an unlawful detainer action; (III) the filing or enforcement of a mechanic's lien; (IV) any matter that is within the jurisdiction of a probate, small claims, or bankruptcy court; and (V) an action for bodily injury or wrongful death, or for latent or patent defects to which Code of Civil Procedure §337.1 or §337.15 applies. The filing of a court action to enable the recording of a notice of pending action, for order of attachment, receivership, injunction, or other provisional remedies, shall not constitute a violation of the mediation and arbitration provisions. (3) **BROKERS:** Tenant and Landlord agree to mediate and arbitrate disputes or claims involving either or both Brokers, provided either or both Brokers shall have agreed to such mediation or arbitration, prior to, or within a reasonable time after the dispute or claim is presented to Brokers. Any election by either or both Brokers to participate in mediation or arbitration shall not result in Brokers being deemed parties to the agreement.
    - "NOTICE: BY INITIALING IN THE SPACE BELOW YOU ARE AGREEING TO HAVE ANY DISPUTE ARISING OUT OF THE MATTERS INCLUDED IN THE 'ARBITRATION OF DISPUTES' PROVISION DECIDED BY NEUTRAL ARBITRATION AS PROVIDED BY CALIFORNIA LAW AND YOU ARE GIVING UP ANY RIGHTS YOU MIGHT POSSESS TO HAVE THE DISPUTE LITIGATED IN A COURT OR JURY TRIAL. BY INITIALING IN THE SPACE BELOW YOU ARE GIVING UP YOUR JUDICIAL RIGHTS TO DISCOVERY AND APPEAL, UNLESS THOSE RIGHTS ARE SPECIFICALLY INCLUDED IN THE 'ARBITRATION OF DISPUTES' PROVISION. IF YOU REFUSE TO SUBMIT TO ARBITRATION AFTER AGREEING TO THIS PROVISION, YOU MAY BE COMPELLED TO ARBITRATE UNDER THE AUTHORITY OF THE CALIFORNIA CODE OF CIVIL PROCEDURE. YOUR AGREEMENT TO THIS ARBITRATION PROVISION IS VOLUNTARY."
    - "WE HAVE READ AND UNDERSTAND THE FOREGOING AND AGREE TO SUBMIT DISPUTES ARISING OUT OF THE MATTERS INCLUDED IN THE 'ARBITRATION OF DISPUTES' PROVISION TO NEUTRAL ARBITRATION."

Landlord's Initials \_\_\_\_\_ / \_\_\_\_\_ Tenant's Initials \_\_\_\_\_ / \_\_\_\_\_

Landlord's Initials (RJ) \_\_\_\_\_

Tenant's Initials (TR) \_\_\_\_\_



Premises: 990-A Klamath Lane, Yuba City, CA 95993 (9795 sq ft)

Date February 28, 2020

- 36. **JOINT AND INDIVIDUAL OBLIGATIONS:** If there is more than one Tenant, each one shall be individually and completely responsible for the performance of all obligations of Tenant under this agreement, jointly with every other Tenant, and individually, whether or not in possession.
- 37. **NOTICE:** Notices may be served by mail, facsimile, or courier at the following address or location, or at any other location subsequently designated:

Landlord: Arch Investments LLC  
7668 El Camino Real #104-463  
Carlsbad, CA 95993

Tenant: Sutter County Superintendent of Schools  
970 Klamath Ln  
Yuba City, CA 95993

Notice is deemed effective upon the earliest of the following: (i) personal receipt by either party or their agent; (ii) written acknowledgement of notice; or (iii) 5 days after mailing notice to such location by first class mail, postage pre-paid.

- 38. **WAIVER:** The waiver of any breach shall not be construed as a continuing waiver of the same breach or a waiver of any subsequent breach.
- 39. **INDEMNIFICATION:** Tenant shall indemnify, defend and hold Landlord harmless from all claims, disputes, litigation, judgments and attorney fees arising out of Tenant's use of the Premises.
- 40. **OTHER TERMS AND CONDITIONS/SUPPLEMENTS:** 1. Tenant to notify landlord by February 1, 2025 if extending lease

mn.

2. WorkForce Training Solutions dba Cambridge Junior College to guarantee the lease until May 31, 2021 3. Lessor acknowledges and agrees that the obligation of Lessee to pay rent under this lease agreement is contingent upon the availability of Lessee's funds which are appropriated by the State of California or Federal Government for payment of rent. Should the funding for the intended use of the premises cease, be not fully approved, or otherwise not available during the term of this lease agreement, Lessee may terminate this lease by furnishing at least a 60 day written notice of its intention to vacate. In no event shall the Lessor be entitled to a remedy of acceleration of total rent payments due over the remaining term of this lease. The parties acknowledge and agree that the power to terminate described in this section is required by Article 16, Section 18 of the California Constitution, and that said constitutional provision supersedes and law, rule, regulation or statute which conflicts with the provisions of this paragraph"

The following ATTACHED supplements/exhibits are incorporated in this agreement:  Option Agreement (C.A.R. Form OA)  
Option is to extend lease for 5 years as outlined in 2b above.

- 41. **ATTORNEY FEES:** In any action or proceeding arising out of this agreement, the prevailing party between Landlord and Tenant shall be entitled to reasonable attorney fees and costs from the non-prevailing Landlord or Tenant, except as provided in paragraph 35A.
- 42. **ENTIRE CONTRACT:** Time is of the essence. All prior agreements between Landlord and Tenant are incorporated in this agreement, which constitutes the entire contract. It is intended as a final expression of the parties' agreement, and may not be contradicted by evidence of any prior agreement or contemporaneous oral agreement. The parties further intend that this agreement constitutes the complete and exclusive statement of its terms, and that no extrinsic evidence whatsoever may be introduced in any judicial or other proceeding, if any, involving this agreement. Any provision of this agreement that is held to be invalid shall not affect the validity or enforceability of any other provision in this agreement. This agreement shall be binding upon, and inure to the benefit of, the heirs, assignees and successors to the parties.
- 43. **BROKERAGE:** Landlord and Tenant shall each pay to Broker(s) the fee agreed to, if any, in a separate written agreement. Neither Tenant nor Landlord has utilized the services of, or for any other reason owes compensation to, a licensed real estate broker (individual or corporate), agent, finder, or other entity, other than as named in this agreement, in connection with any act relating to the Premises, including, but not limited to, inquiries, introductions, consultations, and negotiations leading to this agreement. Tenant and Landlord each agree to indemnify, defend and hold harmless the other, and the Brokers specified herein, and their agents, from and against any costs, expenses, or liability for compensation claimed inconsistent with the warranty and representation in this paragraph 43.
- 44. **AGENCY CONFIRMATION:** The following agency relationships are hereby confirmed for this transaction:  
 Listing Agent: \_\_\_\_\_ (Print Firm Name) is the agent of (check one):  
 the Landlord exclusively; or  both the Tenant and Landlord.  
 Selling Agent: \_\_\_\_\_ (Print Firm Name) (if not same as Listing Agent) is the agent of (check one):  
 the Tenant exclusively; or  the Landlord exclusively; or  both the Tenant and Landlord.  
 Real Estate Brokers are not parties to the agreement between Tenant and Landlord.

Landlord's Initials mn ( )

Tenant's Initials JR ( )

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**COMMERCIAL LEASE AGREEMENT (CL PAGE 5 OF 6)**



Premises: 990-A Klamath Lane, Yuba City, CA 95993 (9795 sq ft)

Date February 28, 2020

Landlord and Tenant acknowledge and agree that Brokers: (i) do not guarantee the condition of the Premises; (ii) cannot verify representations made by others; (iii) will not verify zoning and land use restrictions; (iv) cannot provide legal or tax advice; (v) will not provide other advice or information that exceeds the knowledge, education or experience required to obtain a real estate license. Furthermore, if Brokers are not also acting as Landlord in this agreement, Brokers: (vi) do not decide what rental rate a Tenant should pay or Landlord should accept; and (vii) do not decide upon the length or other terms of tenancy. Landlord and Tenant agree that they will seek legal, tax, insurance, and other desired assistance from appropriate professionals.

Tenant [Signature] Date 2-11-21

Sutter County Superintendent of Schools  
(Print name)

Address 970 Klamath Ln City Yuba City State CA Zip 95993-8961

Tenant \_\_\_\_\_ Date \_\_\_\_\_

(Print name) \_\_\_\_\_

Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

**GUARANTEE:** In consideration of the execution of this Agreement by and between Landlord and Tenant and for valuable consideration, receipt of which is hereby acknowledged, the undersigned ("Guarantor") does hereby: (i) guarantee unconditionally to Landlord and Landlord's agents, successors and assigns, the prompt payment of Rent or other sums that become due pursuant to this Agreement, including any and all court costs and attorney fees included in enforcing the Agreement; (ii) consent to any changes, modifications or alterations of any term in this Agreement agreed to by Landlord and Tenant; and (iii) waive any right to require Landlord and/or Landlord's agents to proceed against Tenant for any default occurring under this Agreement before seeking to enforce this Guarantee.

Guarantor (Print Name) \_\_\_\_\_  
Guarantor \_\_\_\_\_ Date \_\_\_\_\_  
Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_  
Telephone \_\_\_\_\_ Fax \_\_\_\_\_ E-mail \_\_\_\_\_

Landlord agrees to rent the Premises on the above terms and conditions.

Landlord [Signature] Date 2-15-2021

(owner or agent with authority to enter into this agreement)

Address 7668 EL CAMINO REAL # 104-463 City CARLSBAD State CA Zip 92009

Landlord \_\_\_\_\_ Date \_\_\_\_\_

(owner or agent with authority to enter into this agreement)

Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Agency relationships are confirmed as above. Real estate brokers who are not also Landlord in this agreement are not a party to the agreement between Landlord and Tenant.

Real Estate Broker (Leasing Firm) \_\_\_\_\_ DRE Lic. # \_\_\_\_\_

By (Agent) \_\_\_\_\_ DRE Lic. # \_\_\_\_\_ Date \_\_\_\_\_

Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Telephone \_\_\_\_\_ Fax \_\_\_\_\_ E-mail \_\_\_\_\_

Real Estate Broker (Listing Firm) \_\_\_\_\_ DRE Lic. # \_\_\_\_\_

By (Agent) \_\_\_\_\_ DRE Lic. # \_\_\_\_\_ Date \_\_\_\_\_

Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Telephone \_\_\_\_\_ Fax \_\_\_\_\_ E-mail \_\_\_\_\_

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COMMERCIAL LEASE AGREEMENT (CL PAGE 6 OF 6)

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990 Klamath Ln





COMMERCIAL LEASE CONSTRUCTION ACCESSIBILITY ADDENDUM (C.A.R. Form CLCA, 11/16)

This is an addendum to the Commercial Lease Agreement (lease) dated \_\_\_\_\_ in which \_\_\_\_\_ is referred to as "Landlord" and Sutter County Superintendent of Schools is referred to as "Tenant". Paragraph 34 of the lease is deleted in its entirety and replaced by the following;

Paragraph 34. CONSTRUCTION-RELATED ACCESSIBILITY STANDARDS:

- A. Landlord states that the Premises [ ] have, or [X] have not been inspected by a Certified Access Specialist (CASp).
B. If the Premises have been inspected by a CASp, (1) Landlord states that the Premises [ ] have, or [X] have not been determined to meet all applicable construction-related accessibility standards pursuant to Civil Code Section 55.53. Landlord shall provide Tenant a copy of the report prepared by the CASp (and, if applicable a copy of the disability access inspection certificate) as specified below. (2) [ ] (i) Tenant has received a copy of the report at least 48 hours before executing this lease. Tenant has no right to rescind the lease based upon information contained in the report. OR [ ] (ii) Tenant has received a copy of the report prior to, but no more than, 48 hours before, executing this lease. Based upon information contained in the report, Tenant has 72 hours after execution of this lease to rescind it. OR [ ] (iii) Tenant has not received a copy of the report prepared by the CASp prior to execution of this lease. Landlord shall provide a copy of the report prepared by the CASp (and, if applicable a copy of the disability access inspection certificate) within 7 days after execution of this lease. Tenant shall have up to 3 days thereafter to rescind the lease based upon information in the report.
C. If the Premises have not been inspected by a CASp or a certificate was not issued by the CASp who conducted the inspection, "A Certified Access Specialist (CASp) can inspect the subject premises and determine whether the subject premises comply with all of the applicable construction-related accessibility standards under state law. Although state law does not require a CASp inspection of the subject premises, the commercial property owner or lessor may not prohibit the lessee or tenant from obtaining a CASp inspection of the subject premises for the occupancy or potential occupancy of the lessee or tenant, if requested by the lessee or tenant. The parties shall mutually agree on the arrangements for the time and manner of the CASp inspection, the payment of the fee for the CASp inspection, and the cost of making any repairs necessary to correct violations of construction-related accessibility standards within the premises."
D. Notwithstanding anything to the contrary in paragraph 17, 18, 19 or elsewhere in the lease, any repairs or modifications necessary to correct violations of construction related accessibility standards to the Premises are the responsibility of Tenant, [X] Landlord, [ ] Other \_\_\_\_\_.

Tenant (Signature) \_\_\_\_\_ Date 2-11-21

Tenant (Print name) Sutter County Superintendent of Schools

Tenant (Signature) \_\_\_\_\_ Date \_\_\_\_\_

Tenant (Print name) \_\_\_\_\_

Landlord (Signature) \_\_\_\_\_ Date 2-15-2021

Landlord (Print name) MELISSA MASSOUDNER, MANAGER.

Landlord (Signature) \_\_\_\_\_ Date \_\_\_\_\_

Landlord (Print name) \_\_\_\_\_

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Reviewed by \_\_\_\_\_



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COMMERCIAL LEASE CONSTRUCTION ACCESSIBILITY ADDENDUM (CLCA PAGE 1 OF 1)