

Agenda

SUTTER COUNTY BOARD OF EDUCATION

Regular Meeting

Wednesday, June 19, 2019 - 5:30 p.m.
Sutter County Superintendent of Schools Office
970 Klamath Lane – Board Room
Yuba City, CA 95993

NOTICE TO THE PUBLIC

Public Hearings

- *2019-2020 Local Control Accountability Plan (LCAP)*
- *2019-2020 Sutter County Superintendent of Schools' Budget*
- *2019-2020 Education Protection Account*

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.

5:30 p.m. 1.0 Call to Order

2.0 Pledge of Allegiance

3.0 Roll Call of Members:

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

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

Members of the public are given an opportunity to address the Board regarding any item of interest to the public. *The California Government Code, Section 54954.3(a) states, ".....no action shall be taken on any item not appearing on the agenda unless the action is otherwise authorized by subdivision (b) of Section 54954.2.*

5.0 Approve Minutes of the May 8, 2019, Regular Meeting
[Action Item]

5.1 The minutes of the May 8, 2019, Regular Meeting of the Sutter County Board of Education are presented for approval.

5.2 The minutes of the May 8, 2019, Special Meeting of the Sutter County Board of Education are presented for approval.

6.0 Set Date, Time and Place for Board Retreat
Superintendent Tom Reusser **[Action Item]**

Set August 20, 2019, 1:00 p.m. – 5:00 p.m. in the N/S Board Room as the date, time and place for the Board to meet to review their goals and strategic plan.

7.0 Adopt Resolution No. 18-19-IX State of California, Department of General Services and Sutter County Board of Education
Superintendent Tom Reusser **[Action Item]**

DGS requires Board authorization to designate Superintendent Tom Reusser as the authorized county office representative and Assistant Superintendent of Business Services, Ron Sherrod, as the alternate county office representative.

8.0 Public Hearing on the Sutter County Superintendent of Schools' 2019-2020 Local Control Accountability Plan (LCAP) and Annual Update Template – Superintendent Tom Reusser

Members of the public may address the Board relative to the proposed 2019-2020 LCAP.

9.0 2018-2019 Consolidated Application – Spring Release
Superintendent Tom Reusser **[Action Item]**

The Consolidated Application (ConApp) is used by the California Department of Education (CDE) to distribute categorical funds from various state and federal programs to county offices, school districts, and direct-funded charter schools throughout California.

Annually, in June, each local educational agency (LEA) submits the spring release of the application to document participation in these programs and provide assurances that the district will comply with the legal requirements of each program. Program entitlements are determined by formulas contained in the laws that created the programs. The Sutter County Board of Education is asked to adopt the Consolidated Application: Spring Release 2018-19.

10.0 Public Hearing on Proposed 2019-2020 Sutter County Superintendent of Schools' Budget – Aaron Heinz

Members of the public may address the Board relative to the proposed 2019-2020 Sutter County Superintendent of Schools' Budget.

11.0 Public Hearing on Sutter County Superintendent of Schools' Education Protection Account (EPA) – Aaron Heinz

Members of the public may address the Board relative to the 2019-2020 Education Protection Account (EPA) expenditure report.

12.0 Adoption of Resolution No. 18-19-VIII – Education Protection Account (EPA) – Aaron Heinz **[Action Item]**

The proposed 2019-2020 Sutter County Superintendent of Schools' Education Protection Account (EPA) is being presented for adoption

13.0 Business Services Report

13.1 Monthly Financial Report – May 2019 – Aaron Heinz

13.2 Quarterly Surplus Report – Ron Sherrod

13.3 Investment Statement – May 2019 – Ron Sherrod

15.0 Items from the Superintendent/Board

16.0 Adjournment

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

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

BOARD AGENDA ITEM: Approve Minutes May 8, 2019 Regular Board Meeting

BOARD MEETING DATE: June 19, 2019

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 May 8, 2019, Regular Meeting are presented for approval.

7.0 Business Services Report

7.1 Monthly Financial Report – April 2019

Aaron reviewed the Summary Report of Revenues, Expenditures and Changes in Fund Balance. The report covers the period from March 15 - April 16, 2019. Special Education purchased chrome books, they needed new technology, and there was a \$40,000 increase in ROP – transfer for purchase of necessary equipment for the new ROP programs.

7.2 Sutter County Investment Statement – March 2019

Ron reviewed the March 2019 Investment Statement; he reported the average yield rate is 2.0763%.

7.3 Donations

Ron reported that Recology Yuba Sutter donated 20 yards of compost, with an estimated value of \$630.00, for the Shady Creek Garden.

8.0 Quarterly Report on Williams/Valenzuela Uniform Complaints (January 1, 2019 – March 31, 2019)

Superintendent Reusser stated no reports were filed during this time frame.

9.0 Approve the 2019-2020 School Calendar for Feather River Academy

Motion made to approve the 2019-2020 School Calendar for Feather River Academy.

Motion: Karm Bains

Seconded: Jim Richmond

Action: Motion Carried

Ayes: 5 (Bains, McJunkin, Lachance, Turner and Richmond)

Noes: 0

Absent: 0

Abstain: 0

10.0 AeroSTEM Academy Annual Update and AeroSTEM Academy Charter Material Revision

This item was stricken from the agenda.

11.0 AeroSTEM Academy Daily Schedule for 2019-2020

This item was stricken from the agenda.

12.0 Medi-cal Administrative Activities (MAA) Department Presentation

This item was moved up on the agenda for presentation purposes.

13.0 Items from the Superintendent/Board

Superintendent Reusser reported on the following:

- Tom will be sending out a list of office moves and locations of staff; hopefully tomorrow. Quite a few staff members are being moved to

BOARD AGENDA ITEM: Approve Minutes May 8, 2019 Special Board Meeting

BOARD MEETING DATE: June 19, 2019

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 May 8, 2019, Special Board Meeting are presented for approval.

Unapproved
SUTTER COUNTY BOARD OF EDUCATION MINUTES
Special Board Meeting
May 8, 2019

1.0 Call to Order

A special board meeting of the Sutter County Board of Education was called to order by President Richmond, 6:25 p.m., May 8, 2019, 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 Richmond.

3.0 Roll call of Members

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

Tom Reusser, Ex-officio Secretary – Present

Staff Members Present: Ron Sherrod, Aaron Heinz, Kathy Tamez and Maggie Nicoletti

4.0 Public Comments (*individuals may address the Board regarding items 5 and 6*)

Aaron Heinz stated that the AeroSTEM Academy is a top-notch school. Aaron also acknowledged that AeroSTEM is above and beyond transparency with their bookkeeping; they update numbers with the county office on a regular basis and have a good relationship with the public at large.

5.0 Public Hearing Regarding the AeroSTEM Academy Charter Material Revision

President Richmond declared the Public Hearing open at 6:28 p.m. Chris Mahurin, Executive Director of AeroSTEM Academy, stated AeroSTEM is defined by the state as independent study and they want to be classroom based studies. AeroSTEM also wants to move location from the Yuba Sutter Fairgrounds to the Sutter County Airport, located at 100 Airport Boulevard, Yuba City, CA 95991. Chris and Kathy Smith, Principal of AeroSTEM Academy, presented a PowerPoint presentation on the AeroSTEM Academy and Annual Board Update on the 2018-2019 school year. President Richmond

asked Chris to introduce the AeroSTEM staff. There being no further public comments, President Richmond declared the Public hearing closed at 6:59 p.m.

6.0 AeroSTEM Academy Charter Material Revision

A motion was made to approve the AeroSTEM Academy Charter Material Revision converting from independent studies to classroom based studies and moving the location of AeroSTEM Academy to 100 Airport Boulevard, Yuba City, CA 95991.

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

7.0 Adjournment

A motion was made to adjourn the meeting at 7:00 p.m.

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

BOARD AGENDA ITEM: Set Date, Time and Place for Board Retreat

BOARD MEETING DATE: June 19, 2019

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

Action

Maggie Nicoletti

Reports/Presentation

SUBMITTED BY:

Information

Maggie Nicoletti

Public Hearing

PRESENTING TO BOARD:

Other (specify)

Tom Reusser

BACKGROUND AND SUMMARY INFORMATION:

Set August 20, 2019, 1:00 p.m. – 5:00 p.m. in the N/S Board Room as the date, time and place for the Board to meet to review their goals and strategic plan.

Agenda Item No. 7.0

BOARD AGENDA ITEM: Adopt Resolution No. 18-19-IX State of California, Department of General Services and Sutter County Board of Education

BOARD MEETING DATE: June 19, 2019

AGENDA ITEM SUBMITTED FOR:

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

PREPARED BY:

Maggie Nicoletti

SUBMITTED BY:

Maggie Nicoletti

PRESENTING TO BOARD:

Tom Reusser

BACKGROUND AND SUMMARY INFORMATION:

DGS requires Board authorization to designate Superintendent Tom Reusser as the authorized county office representative and Assistant Superintendent of Business Services Ron Sherrod as the alternate county office representative.

**SUTTER COUNTY BOARD OF EDUCATION
SUTTER COUNTY SUPERINTENDENT OF SCHOOLS**

RESOLUTION NUMBER 18-19-IX

**AGREEMENT BETWEEN
STATE OF CALIFORNIA, DEPARTMENT OF GENERAL SERVICES
AND
SUTTER COUNTY BOARD OF EDUCATION**

WHEREAS, the Sutter County Board of Education hereby designates Superintendent Tom Reusser as the authorized county office representative and Assistant Superintendent Ron Sherrod as the alternate county office representative, to act on behalf of the county office; and

NOW, THEREFORE BE IT RESOLVED that the Sutter County Board of Education hereby designates Superintendent Tom Reusser as the authorized county office representative and Assistant Superintendent of Business Services Ron Sherrod as the alternate county office representative, to act on behalf of the county office; and

PASSED AND ADOPTED by the Board of Education of Sutter County Superintendent of Schools this 19th day of June, 2019 by the following vote:

McJunkin _____; Bains _____; Lachance _____; Richmond _____; and Turner _____

Ayes: _____

Noes: _____

Absent: _____

Abstain: _____

Jim Richmond, President
Sutter County Board of Education

Tom Reusser, Ex-Officio Secretary
Sutter County Board of Education

BOARD AGENDA ITEM: Public Hearing 2019-20 LCAP

BOARD MEETING DATE: June 19, 2019

AGENDA ITEM SUBMITTED FOR:

Action

Reports/Presentation

Information

Public Hearing

Other (specify)

PREPARED BY:

Kristi Johnson

SUBMITTED BY:

Kristi Johnson

PRESENTING TO BOARD:

Tom Reusser

BACKGROUND AND SUMMARY INFORMATION:

Public Hearing on the Sutter County Superintendent of School's 2019-20 Local Control
Accountability Plan (LCAP)



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

NOTICE OF PUBLIC HEARINGS

Notice is hereby given, in accordance with the California Education Code,
that Public Hearings will be held as follows:

Date: Wednesday, June 19, 2019

Time: 5:30 p.m.

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

PUBLIC HEARING: Local Control Accountability Plan (LCAP)

The Purpose of the Public Hearing is to inform the public regarding the Local Control and Accountability Plan (LCAP) for the fiscal year 2019-20. Any taxpayer directly affected by the County School LCAP may appear before the Sutter County Board of Education and speak to the proposed plan or any item therein.

PUBLIC HEARING: SCSOS Budget

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

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

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

Posted on: June 7, 2019

Locations:

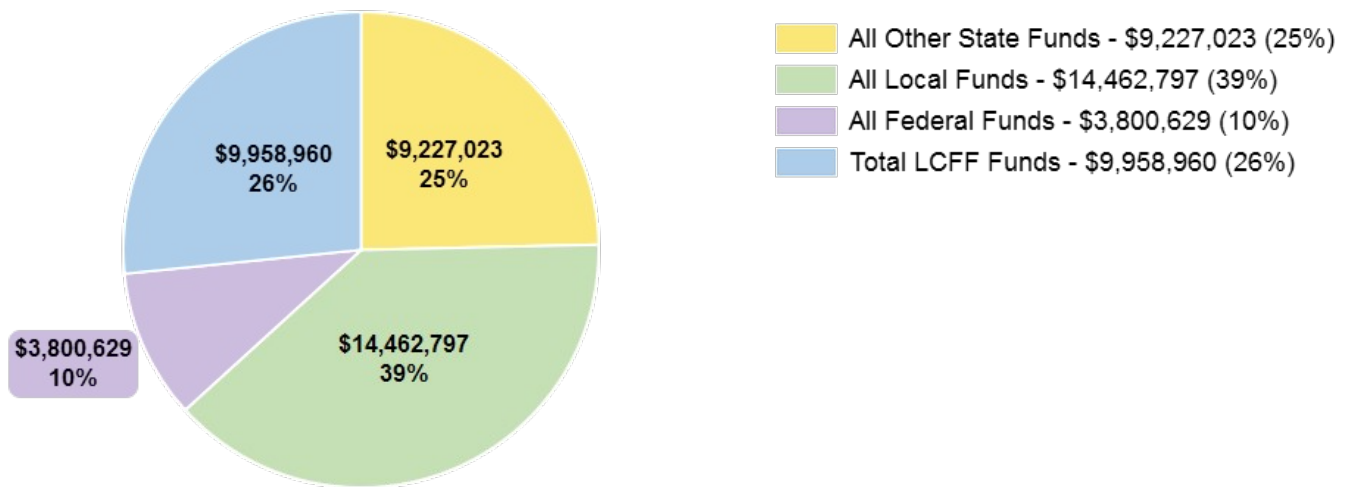
Sutter County Superintendent of Schools Office Website
Sutter County Superintendent of Schools Office
Sutter County One Stop

LCFF Budget Overview for Parents

School districts receive funding from different sources: state funds under the Local Control Funding Formula (LCFF), other state funds, local funds, and federal funds. LCFF funds include a base level of funding for all LEAs and extra funding - called "supplemental and concentration" grants - to LEAs based on the enrollment of high needs students (foster youth, English learners, and low-income students).

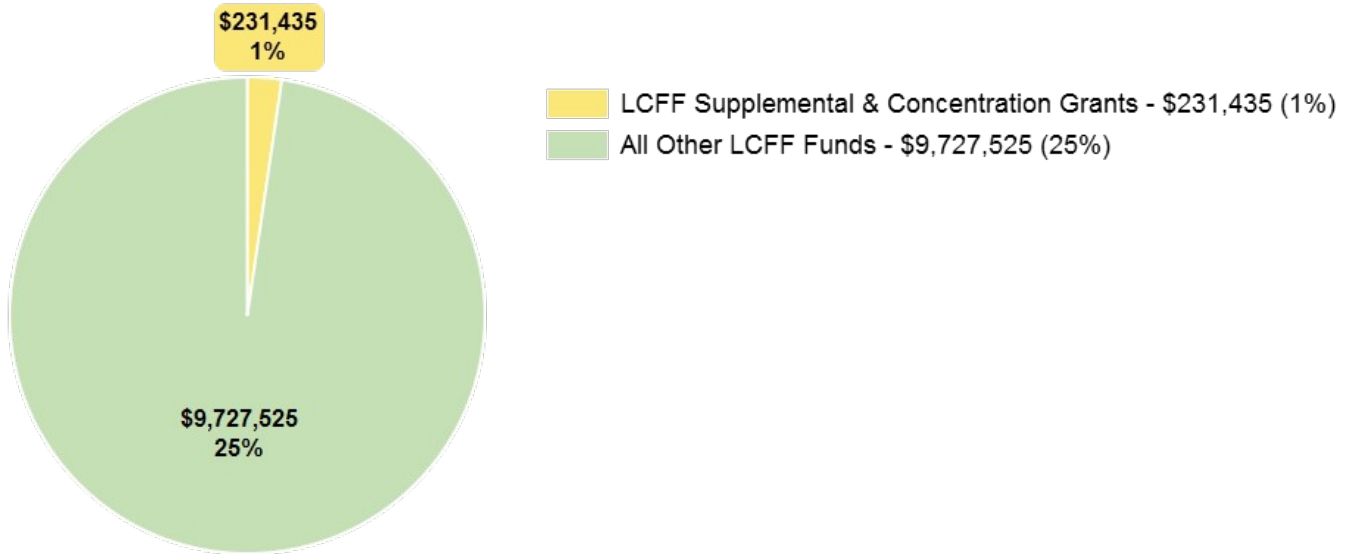
Budget Overview for the 2019-20 LCAP Year

Projected Revenue by Fund Source



Source	Funds	Percentage
All Other State Funds	\$9,227,023	25%
All Local Funds	\$14,462,797	39%
All Federal Funds	\$3,800,629	10%
Total LCFF Funds	\$9,958,960	26%

Breakdown of Total LCFF Funds



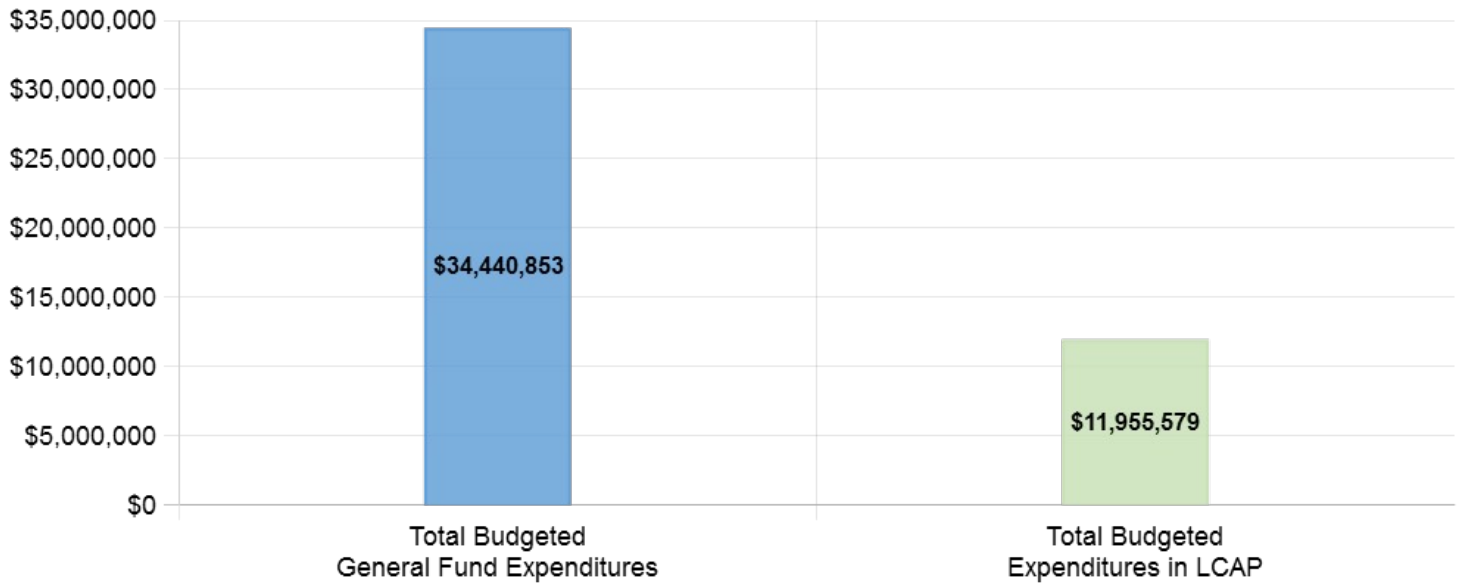
Source	Funds	Percentage
LCFF Supplemental & Concentration Grants	\$231,435	1%
All Other LCFF Funds	\$9,727,525	25%

These charts show the total general purpose revenue Sutter County Office of Education expects to receive in the coming year from all sources.

The total revenue projected for Sutter County Office of Education is \$37,449,409, of which \$9,958,960 is Local Control Funding Formula (LCFF), \$9,227,023 is other state funds, \$14,462,797 is local funds, and \$3,800,629 is federal funds. Of the \$9,958,960 in LCFF Funds, \$231,435 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

The LCFF gives school districts more flexibility in deciding how to use state funds. In exchange, school districts must work with parents, educators, students, and the community to develop a Local Control and Accountability Plan (LCAP) that shows how they will use these funds to serve students.

Budgeted Expenditures



Source	Funds
Total Budgeted General Fund Expenditures	\$34,440,853
Total Budgeted Expenditures in LCAP	\$11,955,579

This chart provides a quick summary of how much Sutter County Office of Education plans to spend for 2019-20. It shows how much of the total is tied to planned actions and services in the LCAP.

Sutter County Office of Education plans to spend \$34,440,853 for the 2019-20 school year. Of that amount, \$11,955,579 is tied to actions/services in the LCAP and \$22,485,274 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

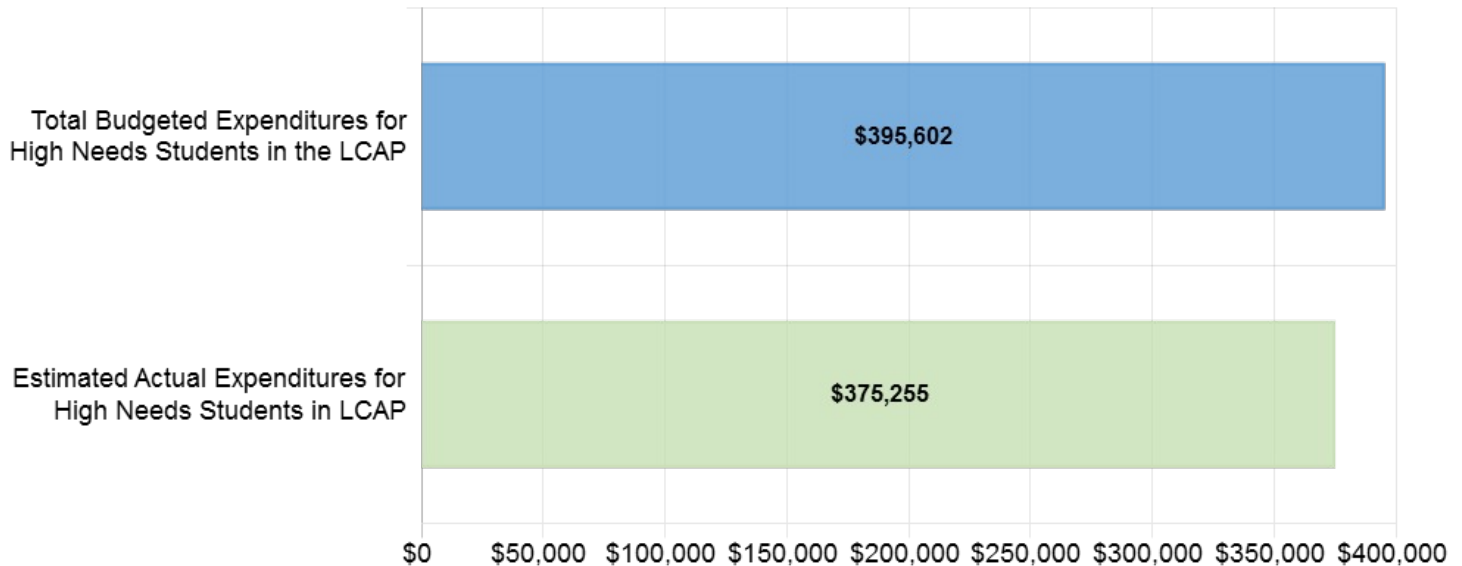
The general fund operating expenses of the Sutter County Office of Education support services beyond schools and students such as fiscal services and administration of non student related programs, contracted services such as maintenance, business, special education, technology, routine maintenance on equipment, buildings, and vehicles.

Increase or Improved Services for High Needs Students in 2019-20

In 2019-20, Sutter County Office of Education is projecting it will receive \$231,435 based on the enrollment of foster youth, English learner, and low-income students. Sutter County Office of Education must demonstrate the planned actions and services will increase or improve services for high needs students compared to the services all students receive in proportion to the increased funding it receives for high needs students. In the LCAP Sutter County Office of Education plans to spend \$304,871 on actions to meet this requirement.

Update on Increased or Improved Services for High Needs Students in 2018-19

Current Year Expenditures: Increased or Improved Services for High Needs Students



Source	Funds
Total Budgeted Expenditures for High Needs Students in the LCAP	\$395,602
Estimated Actual Expenditures for High Needs Students in LCAP	\$375,255

This chart compares what Sutter County Office of Education budgeted last year in the LCAP for actions and services that contribute to increasing or improving services for high needs students with what Sutter County Office of Education estimates it has spent on actions and services that contribute to increasing or improving services for high needs students in the current year.

In 2018-19, Sutter County Office of Education's LCAP budgeted \$395,602 for planned actions to increase or improve services for high needs students. Sutter County Office of Education estimates that it will actually spend \$375,255 for actions to increase or improve services for high needs students in 2018-19. The difference between the budgeted and actual expenditures of \$20,347 had the following impact on Sutter County Office of Education's ability to increase or improve services for high needs students:

Due to declining enrollment, estimated actuals were less than the budget expenditures.

Local Control Accountability Plan and Annual Update (LCAP) Template

LCAP Year: 2019-20

Addendum: General Instructions & regulatory requirements.

Appendix A: Priorities 5 and 6 Rate Calculations

Appendix B: Guiding Questions: Use as prompts (not limits)

LCFF Evaluation Rubrics: Essential data to support completion of this LCAP. Please analyze the LEA's full data set; specific links to the rubrics are also provided within the template.

LEA Name

Sutter County Office of
Education

Contact Name and Title

Tom Reusser

Superintendent

Email and Phone

TomR@sutter.k12.ca.us

530-822-2931

2017-20 Plan Summary

The Story

Describe the students and community and how the LEA serves them.

Feather River Academy (FRA), Fully Accredited by the Schools Commission of the Western Association of Schools and Colleges, is an alternative school established by the Sutter County Superintendent of Schools to provide specialized education services for students who require an alternative education program. Feather River Academy consists of a county community school including an Independent Study Program (ISP). Feather River Academy and the Independent Study Program are housed on a campus next door to the Sutter County Superintendent of Schools Office. FRA is an innovative alternative education program offering individualized educational options in a safe, challenging, and need-fulfilling environment. Students are encouraged to acknowledge responsibility in both the local and global community. Students prepare for a successful quality life according to their individual needs. Students in grades 7 – 12 who are at risk of being expelled, have been expelled, or are referred by courts or probation are served by Feather River Academy. The Independent Study Program is an option for FRA students who demonstrate a high degree of self motivation and prefer a self-guided program under the guidance of a credentialed teacher. Independent study is an alternative to classroom instruction for at risk youth and is consistent with the county office's course of study and not an alternative curriculum. It provides individual students with a choice of ways to acquire the values, skills and knowledge all students should gain as verified in a written agreement. Independent study can be a part of, be separate from, or be in addition to a regular classroom program. All programs work closely with students and parents to provide a focused instructional program that leads to graduation or eventual return to their home school. The enrollment at FRA fluctuates during the school year between 30-75 students. Data collected is not always truly reflective due to the small

sample size of participants, especially in subgroups. Additionally, students who enroll in FRA are typically not prepared for the rigor of AP courses however, if needed AP course work can be accessed for students who demonstrate need but it is not a direct action or service. FRA doesn't expel pupils so there are not actions or services to address pupil expulsion rate nor do students drop out of FRA but instead are returned to their district of residence for not meeting the obligations of their expulsion plan. Therefore, you will not see reference to dropout rates for middle or high school students..

2018-19 update: The enrollment at FRA is declining. As a result, several meetings were held with a variety of stakeholders to develop a new model to serve expelled youth. That resulted in a staff reduction at FRA for the 2018-19 school year and the implementation of a bill back model to those districts who send students to FRA.

2019-20 update: Although enrollment declined significantly, students referred require much more support. To provide this support and meet the increasing needs of our students, FRA added an additional .5 FTE (2.5 FTE increased to 3 FTE) teacher half way through the 18-19 school year and continuing into the 19-20 school year. A full time counselor to provide more academic and social emotional support for students was also added for the 19-20 school year.

LCAP Highlights

Identify and briefly summarize the key features of this year's LCAP.

A new goal will be added in 2019-20 to improve career readiness for middle and high school students.

Review of Performance

Based on a review of performance on the state indicators and local performance indicators included in the California School Dashboard, progress toward LCAP goals, local self-assessment tools, stakeholder input, or other information, what progress is the LEA most proud of and how does the LEA plan to maintain or build upon that success? This may include identifying any specific examples of how past increases or improvements in services for low-income students, English learners, and foster youth have led to improved performance for these students.

Greatest Progress

Graduation Rate Indicator - although the number of students does not allow for a performance color to be identified, 70.8% of students graduated which represents an increase of 26.4%. The 72.7% of "Hispanic" students graduated which represents an increase of 43.3%. 71.4% of "socioeconomically disadvantaged" students graduated which represents an increase of 29.8%.

Referring to the California School Dashboard, identify any state indicator or local performance indicator for which overall performance was in the "Red" or "Orange" performance category or where the LEA received a "Not Met" or "Not Met for Two or More Years" rating. Additionally, identify any areas that the LEA has determined need significant improvement based on review of local performance indicators or other local indicators. What steps is the LEA planning to take to address these areas with the greatest need for

improvement?

Greatest Needs

The students at Feather River Academy (FRA) come to school with needs beyond academic concerns. We have noticed an increase in the need for mental health services, homeless services and services to support families beyond educational needs. The need for increased services has led to discussions about how to serve students whose needs are great within the school day. In addition to the environmental challenges, students are often severely credit deficient, missing basic skills and are often on probation or

have other legal mandates. FRA has identified, with the input of stakeholders, the need to develop a comprehensive system of support for all students. FRA obtained a MTSS grant for \$50,000 and is using the Multi-tiered Systems of Support (MTSS) framework to align behavior and academic supports to ensure that all students are served based on an aligned data collection system. Curricular materials and instruction along with behavioral supports will be aligned to the MTSS framework as well as data collection.

According to the Fall 2018 CA Schools Dashboard

Chronic Absenteeism Indicator - "All Students" (238 students) are in the "red" Performance category with 37.8% of students are identified as being chronically absent. This represents a change of 0.3% from 2017-18.

College/Career Indicator - "All Students" (52 students) are in the "Red" performance category with 0% of students identified as being prepared. The represents a chance of 1.5% fro 2017-18.

Suspension Rate Indicator - "All Students" (525 students) are in the Orange" performance category with 15.6% of students being suspended at least once. This represents a "decline" of .4% from 2017-18.

EL Progress Indicator - 80.3% of the 71 identified English learners who took the ELPAC Summative Assessment in the spring of 2018 scored at Level 1 - Beginning Stage. 5.6% scored at Level 2, 9.9% scored at Level 3, and 4.2% scored at Level 4.

Referring to the California School Dashboard, identify any state indicator for which performance for any student group was two or more performance levels below the "all student" performance. What steps is the LEA planning to take to address these performance gaps?

Performance Gaps

None Identified

Comprehensive Support and Improvement

An LEA with a school or schools identified for comprehensive support and improvement (CSI) under the Every Student Succeeds Act must respond to the following prompts.

Schools Identified

Identify the schools within the LEA that have been identified for CSI.

None

Support for Identified Schools

Describe how the LEA supported the identified schools in developing CSI plans that included a school-level needs assessment, evidence-based interventions, and the identification of any resource inequities to be addressed through the implementation of the CSI plan.

n/a

Monitoring and Evaluating Effectiveness

Describe how the LEA will monitor and evaluate the implementation and effectiveness of the CSI plan to support student and school improvement.

n/a

Annual Update

LCAP Year Reviewed:

Complete a copy of the following table for each of the LEA's goals from the prior year LCAP. Duplicate the table as needed.

Goal 1

Provide interventions in areas of academic, social, emotional, behavior and attendance.

State and/or Local Priorities addressed by this goal:

State Priorities: 1, 2, 4, 5, 7, 8

Local Priorities:

Annual Measurable Outcomes

Expected

Metric/Indicators:

Graduation rates of expelled youth will increase

2018-19:

Increase 2%

Actual

Graduation Rate

2016-17 - 17%

2017-18 - 50%

2018-19 - 67%

Expected

Metric/Indicators:

Students will be instructed in standards based materials by supporting teachers with Instructional Coaching

2018-19:
5 teachers

Metric/Indicators:

CAASPP scores will increase

2018-19:
Continue review of materials presented to SBE for recommendation.
Consider piloting materials
ELA –13.4 %
Math - 8.1%
Science – baseline + 1 %
ELA – 14.4%
Math – 9.1 %
Science – baseline + 1 %

Actual

Number of teachers using standards based materials

2016-17 - 1 teacher
2017-18 - 6 teachers
2018-19 - 3.5 teachers

Teachers reviewed Science materials

No materials were piloted

2016-17
ELA – 3.7%
Math – 0%

2017-18
ELA – 6.25%
Math -6.67%
Science – baseline

2018-19 - DATA PENDING - RESULTS NOT AVAILABLE
ELA –
Math -
Science –

Expected

Metric/Indicators:

Overall chronic absenteeism rates will decrease

2018-19:

43.2%

Metric/Indicators:

Decrease truancy rates as self-reported in the California Healthy Kids Survey

2018-19:

25%

Metric/Indicators:

Decrease chronic absenteeism for all subgroups

2018-19:

Black (non Hispanic) – 100% (1 student)

Foster- 0% (0 students)

Hispanic – 52.9% (18 students)

Homeless – 0% (0 students)

LEP – 66.7% (2 students)

Redesignated - 45.5% (5 students)

Socio-Economical – 40.7% (22 students)

Special Education – 66.7% (8 students)

Actual

Chronic Absenteeism Rates

2016-17 - 43.2%

2017-18 - 48.7%

2018-19 - 42.1%

Truancy Rates per CHKS

2016-17 - 29%

2017-18 - Not Administered

2018-19 - Results not available

Chronic Absenteeism Rates for Subgroups per Fall 2018 Dashboard

Expected

Metric/Indicators:

Increase access to technology in all classrooms

2018-19:

120 Chromebooks

Metric/Indicators:

Decrease the number of Long Term English Learners

2018-19:

31.3%

Metric/Indicators:

Maintain WASC Accreditation

2018-19:

Implement and refine Schoolwide Action Plan

Actual

Number of Chromebooks in classrooms

2016-17 - 60 Chromebooks

2017-18 - 70 Chromebooks

2018-19 - 70 Chromebooks

Number of Long Term English Learners

2016-17 - 33%

2017-18 - 7%

2018-19 - 0%

Implemented and refine the Schoolwide Action Plan

Expected

Metric/Indicators:

Increase the number of English learners moving towards proficiency as measured by the CELDT/ELPAC

2018-19:

1 student

Actual

According to the Fall 2018 CA School Dashboard, there is not a statistically reliable number to display day, however, local data suggests for the 3 students, 2017-18 Summative ELPAC data reflects the following:

Level 1 -

Level 2 - 1 student

Level 3 - 2 students

Level 4 -

Preliminary 2018-19 Summative ELPAC data for the 2 students has not been made available yet

Metric/Indicators:

English Learner Reclassification Rate

2018-19:

1 student

English learner Reclassification Rate

2016-17 - 0 students

2017-18 - 1 student

2018-19 - 1 student

Metric/Indicators:

Student Attendance Rates

2018-19:

50%

Student Attendance Rates

2016-17 - 46%

2017-18 - 78.5%

2018-19 - 74.3%

Actions/Services

Duplicate the Actions/Services from the prior year LCAP and complete a copy of the following table for each. Duplicate the table as needed.

Action 1

Planned Actions/Services

Provide quality, ongoing professional development and collaboration via release time for staff needs to be focused on student achievement, school culture and good instruction. Including a focus on ensuring that WASC accreditation is maintained by following and implementing the practices outlined in the Focus on Learning Schoolwide action plan.

Actual Actions/Services

All teachers were provided professional development and coaching by the Educational Services Department at Sutter County Superintendent of Schools. Approximately 70 hours were spent on lesson development and planning. Teachers were provided ongoing feedback in order to improve lesson delivery. 2 teachers attended the California Consortium for Independent Study Conference in January 2019. 1 teacher attended WASC training in January/February 2019. WASC practices were a regular standing agenda item on all staff meeting agendas.

Budgeted Expenditures

\$16,142

Estimated Actual Expenditures

\$25,971

Action 2

Planned Actions/Services

Review current curriculum and make purchases as needed. Align instruction to state standards for ELA (including ELD), Math, NGSS and History/Social Science. Review content frameworks and use the frameworks as guides to implement standards aligned and rigorous instruction.

Actual Actions/Services

Current curriculum was reviewed and purchases included: ALEKS, TCI (HSS), Character Development (ELA), Renaissance Learning, and Odyssyware. The Character Counts curriculum was aligned to grade level standards and modified to increase rigor.

Budgeted Expenditures

\$30,829

Estimated Actual Expenditures

\$11,803

Action 3

Planned Actions/Services

Actual Actions/Services

Budgeted Expenditures

Estimated Actual Expenditures

Improve and increase use of technology for instruction, student engagement and assessment via the purchase of improved equipment and software.

There is a 1:1 ratio of Chromebooks to students. Students and teachers use technology on a daily basis in order to improve instruction and increase student engagement. Teachers received regular professional development on integrating technology into lesson design as well as using Google Classroom to improve lesson delivery.

68,101

\$80,261

Action 4

Planned Actions/Services

Provide credit recovery opportunities via extended school year offerings for a week after each grading period and in June

Actual Actions/Services

Although credit recovery opportunities were offered 1 week in October and 1 week in March, no students attended. 15 students did attend the 4 week Summer ESY program.

Budgeted Expenditures

\$14,833

Estimated Actual Expenditures

\$13,239

Action 5

Planned Actions/Services

Actual Actions/Services

Budgeted Expenditures

Estimated Actual Expenditures

Master schedule course offerings will align with student needs to meet graduation requirements and designed to support the basic skills needs and interventions that support student achievement. Staff will be assigned to courses based on credentials held. If appropriately credentialed staff is not available efforts will be made to purchase services (i.e. online learning) to meet student credit needs.

The master schedule reflects and is driven by student Individual Learning Plans (ILP). Staff are appropriately assigned to courses based on the credentials held. There was no need to purchase services in order to meet student needs.

\$298,628

\$311,915

Action 6

Planned Actions/Services

Actual Actions/Services

Budgeted Expenditures

Estimated Actual Expenditures

Professional development and instructional coaching will be provided to staff to support the use of strategies to support English Learners, especially long-term English Learners, support the needs of RFEP students, foster youth, homeless, students with exceptional needs and students who are victims of crime.

The English Language Development teacher attended multiple trainings offered by Sutter County Superintendent of Schools in order to effectively administer the Initial and Summative ELPAC. Staff meeting agenda items regularly reflect Trauma Informed Practices and strategies for foster youth, homeless, students with exceptional needs, and students who are victims of crime. 2 staff members attended the Multi-tiered Systems of Support Conference in July 2018.

Duplicated (Goal 1 Action 1)

Duplicated (Goal 1 Action 1 and Action 2)

Action 7

Planned Actions/Services

Actual Actions/Services

Budgeted Expenditures

Estimated Actual Expenditures

Instructional coaching for staff to support implementation of standards and common assessments.

Staff received coaching from the Educational Services department at Sutter County Superintendent of Schools on design and implementation of Summative and Formative Assessments. The Renaissance programs provide data which is used to drive instruction and improve outcomes for students.

Duplicated (Goal 1, Action 1)

Duplicated (Goal 1, Action 1)

Action 8

Planned Actions/Services

Utilize personalized learning plans which will be developed with students within the first week of attendance. These parent/student meetings provide an opportunity for additional parent involvement.

Actual Actions/Services

Individualized Learning Plans are created for each students within the 1st week and/or the orientation process. Ongoing support is provided to students as needed.

Budgeted Expenditures

\$13,710

Estimated Actual Expenditures

\$13,985

Action 9

Planned Actions/Services

Actual Actions/Services

Budgeted Expenditures

Estimated Actual Expenditures

Provide additional support for case management of students by increasing adult to student ratio to support activities that engage students, provide intervention and prevention activities and improve stakeholder engagement.

Staff was increased by a .5 FTE in January 2019 in order to provide additional support for students.

\$213,231

\$188,283

Action 10

Planned Actions/Services

Provide resources to reduce barriers to accessing education; transportation options, school supplies and ensure facilities meet the expectations of the Williams Act Review.

Actual Actions/Services

Resources provided to students in order to reduce barriers include: The purchasing of bus passes for each student on a monthly basis, door to door transportation and home visits are provided as needed, and basic school supplies are provided for all students.

Budgeted Expenditures

\$7,500

Estimated Actual Expenditures

\$11,203

Action 11

Planned Actions/Services

Actual Actions/Services

Budgeted Expenditures

Estimated Actual Expenditures

Increase ELD intervention materials as needed

Due to decreased numbers of English learners, there were no additional ELD intervention materials needed.

\$1,000

\$0

Action 12

Planned Actions/Services

Actual Actions/Services

Budgeted Expenditures

Estimated Actual Expenditures

Improve relationships with EL students and parents by assigning staff to monitor and support progress and connect with parents on a regular basis.

Two staff members speak the most common primary languages on campus which allows for increased and improved communication with parents.

Duplicated (Goal 1, Action 9)

Duplicated (Goal 1, Action 9)

Analysis

Complete a copy of the following table for each of the LEA's goals from the prior year LCAP. Duplicate the table as needed. Use actual annual measurable outcome data, including performance data from the LCFF Evaluation Rubrics, as applicable.

Describe the overall implementation of the actions/services to achieve the articulated goal.

Eleven of the twelve actions of this goal were implemented. Professional learning and development were continued to ensure teachers provided high levels of academic instruction. Chromebooks were used in every classroom, and web-based curriculum was purchased. A total of 5.5 weeks of additional credit recovery opportunities were offered to students to better implement this goal.

Describe the overall effectiveness of the actions/services to achieve the articulated goal as measured by the LEA.

Alternative Master Scheduling and frequent review of Individual Learning Plans allowed students to be offered courses that better met their individual needs. The purchase and use of new web-based curriculum ensured students made standards-aligned academic progress. Phone calls to parents in the home language were made by bilingual staff members to promote effective communication regarding student progress with parents. The actions and services were better aligned with the revised WASC Schoolwide action plan.

Explain material differences between Budgeted Expenditures and Estimated Actual Expenditures.

Goal 1 Action 1 - estimated actual expenditures were greater than the budgeted expenditures due to an increased amount spent on professional development and additional costs for subs/admin coverage when teachers and admin attended off site conferences. Rather than using a sub, teachers that had been laid off in the previous year were used due to their familiarity with the challenging needs of this particular student group. Daily raters were paid instead of typical sub rates.

Goal 1 Action 2 - estimated actual expenditures were less than the budgeted expenditures due to the decline in enrollment.

Goal 1 Action 3 - estimated actual expenditures were less than the budgeted expenditures due to the decline in enrollment.

Goal 1 Action 10 - estimated actual expenditures were less than the budgeted expenditures due to the decline in enrollment and the decrease in costs to provide bus passes.

Goal 1 Action 11 - estimated actual expenditures were less than the budgeted expenditures due to the decline in enrollment.

Describe any changes made to this goal, expected outcomes, metrics, or actions and services to achieve this goal as a result of this analysis and analysis of the LCFF Evaluation Rubrics, as applicable. Identify where those changes can be found in the LCAP.

In 2019-20 it was estimated that the total number of Chromebooks available to students would be 150. However, due to the decline in enrollment the purchasing of additional devices was not necessary, and will therefor be removed.

Goal 2

Identify barriers and strategies to overcome those barriers to improve school environmental scales as reported in the California Healthy Kids Survey (CHKS) and support all students by creating a school climate that is safe.

State and/or Local Priorities addressed by this goal:

State Priorities: 2, 3, 5

Local Priorities:

Annual Measurable Outcomes

Expected

Metric/Indicators:

Selected CHKS School Environmental Scales will increase

2018-19:

Caring Adults – 30%

School connectedness – 35%

Academic Motivation – 20%

Actual

2018-19 - DATA IS NOT YET AVAILABLE

Caring Adults – ___%

School connectedness – ___%

Academic Motivation – ___%

Expected

Metric/Indicators:

Decrease Suspension Rates

2018-19:

38%

Actual

Suspension Rates

2016-17 - 42%

2017-18 - 14.8%

2018-19 - 32%

According to the FA 2018 CA Schools Dashboard:

"All Students" are in the "Yellow" performance category with 14.8% of students being suspended at least once. This represents a "Decline" of 3.3% from the previous year.

"Hispanic Students" are in the "Red" performance category with 19.5% of students being suspended at least once. This represents an "Increase" of 3% from the previous year.

"Socioeconomically Disadvantaged Students" are in the "Orange" performance category with 16.4% of students being suspended at least once. This represents a "Decline" of 4.6% from the previous year.

"White" Students" are in the "Yellow" performance category with 8.8% of students being suspended at least once. This represents a "Decline" of 10.1% from the previous year.

Metric/Indicators:

Coordinate with County Probation to have dedicated services by a probation officer a minimum of 20 hours per week

2018-19:

20 hours per week

Probation was utilized but not consistently by a dedicated officer.

2016-17 - Full time (20 hours)

2017-18 - Full time (20 hours)

2018-19 - 0 hours

Expected

Metric/Indicators:
 Ensure implementation of The Nurtured Heart Approach in classrooms

2018-19:
 6 classrooms

Metric/Indicators:
 Williams Compliance

2018-19:
 Good

Actual

Implementation of the Nurtured Heart Approach in classrooms
 2016-17 - 2 classrooms
 2017-18 - 5 classrooms
 2018-19 - 4 classrooms

Maintained facilities in good repair as per the Facilities Inspection Tool

Actions/Services

Duplicate the Actions/Services from the prior year LCAP and complete a copy of the following table for each. Duplicate the table as needed.

Action 1

Planned Actions/Services

Actual Actions/Services

Budgeted Expenditures

Estimated Actual Expenditures

No contribution will be made in 2018-19

No contribution was made to probation services in 2018-19.

0

\$0

Action 2

Planned Actions/Services

Actual Actions/Services

Budgeted Expenditures

Estimated Actual Expenditures

Attendance incentives will be used to increase ADA; motivational activities and incentives will be used to encourage students to come to school regularly.

Attendance incentives include:
 Field Trips/Job Ready Excursions
 End of month breakfast and/or lunch
 Meals offered at Back to School Night/Open House

\$3,750

\$1,493

Action 3

Planned Actions/Services

Actual Actions/Services

Budgeted Expenditures

Estimated Actual Expenditures

Staff training and instructional coaching to support implementation of Nurtured Heart Approach. Any new staff trained.

Nurtured Heart training was a standing item on weekly staff meeting agendas.
 "Tune Ups" were offered by a teacher on staff once a week for staff community, and parents.

\$27,458

\$0

Planned Actions/Services**Actual Actions/Services****Budgeted Expenditures****Estimated Actual Expenditures**

Analysis

Complete a copy of the following table for each of the LEA's goals from the prior year LCAP. Duplicate the table as needed. Use actual annual measurable outcome data, including performance data from the LCFF Evaluation Rubrics, as applicable.

Describe the overall implementation of the actions/services to achieve the articulated goal.

Attendance incentives were used to increase student attendance. Career readiness field trips were taken to expose students to a variety of job opportunities in the community. Motivational activities in the form of monthly breakfasts, lunches, and activities were held to encourage students to come to school regularly.

Describe the overall effectiveness of the actions/services to achieve the articulated goal as measured by the LEA.

Relationships are important at Feather River Academy. The staff continues to use the Nurtured Heart Approach to build positive relationships with all students. There are many factors that play into both relationships and attendance with students. This goal is very important and continues to be an area of focus for improvement at Feather River Academy.

Explain material differences between Budgeted Expenditures and Estimated Actual Expenditures.

Goal 2 Action 2 - estimated actual expenditures were less than the budgeted expenditures due to the decline in enrollment.
 Goal 2 Action 3 - estimated actual expenditures were less than the budgeted expenditures due to the opportunity to take part in free follow up courses.
 No staff attended the Nurtured Heart training originally budgeted for.

Describe any changes made to this goal, expected outcomes, metrics, or actions and services to achieve this goal as a result of this analysis and analysis of the LCFF Evaluation Rubrics, as applicable. Identify where those changes can be found in the LCAP.

There are no significant changes to Goal 2 in 2019-20.

Goal 3

All foster youth will receive improved academic and social-emotional support through the improved cross-systems communication and services with agencies and schools to increase identification and support for providing case management services to help close the achievement gap.

State and/or Local Priorities addressed by this goal:

State Priorities: 10

Local Priorities:

Annual Measurable Outcomes

Expected

Metric/Indicators:

Improve services to indicate improvement in county office support to districts for Foster Youth

2018-19:

5 % of those surveyed agree that the information provided by IPP staff will increase the quality of services to students.

Actual

There is no evidence that a survey was administered

Expected

Metric/Indicators:

The number of foster youth matched with mentors to promote college/career transition will increase

2018-19

0 metric eliminated

Metric/Indicators:

The IPP staff will meet with the Foster Youth Executive Advisory Council quarterly and provide quarterly updates to districts

2018-19:

4 meetings

Metric/Indicators:

Foster Youth Liaison Training

2018-19:

Create annual meeting calendar and conduct three formal training sessions in the Fall and three in the Spring.

Actual

Metric was eliminated for 18-19

An Executive Advisory Council meeting was held on September 4, 2018

An annual calendar was created that included 2 formal training sessions

Actions/Services

Duplicate the Actions/Services from the prior year LCAP and complete a copy of the following table for each. Duplicate the table as needed.

Action 1

Planned Actions/Services

Ensure that all FY are identified and served by continuing with research-based programs to identify, engage and track all FY countywide and ensure appropriate placement by the Intervention and Prevention Programs staff.

Actual Actions/Services

IPP Staff uses the weekly Calpads list to monitor and identify foster youth placed in Sutter County. Enrollment is verified with each school site and placement is verified with Sutter County Child Welfare. IPP staff are invited and attend Children Family Team (CFT) meetings to address and coordinate school supports.

Budgeted Expenditures

\$173,871

Estimated Actual Expenditures

\$175,769

Action 2

Planned Actions/Services

Actual Actions/Services

Budgeted Expenditures

Estimated Actual Expenditures

Ensure staff who work with foster youth are aware of special needs and laws that pertain to them specifically utilizing professional development and training.

IPP staff work collaboratively with SELPA and Special Ed. when a foster student with an IEP has been identified. IPP staff attend IEP and SST meetings as needed. IPP staff attend conferences/trainings and participate in webinars regularly to keep current with laws, and maintain an updated California Foster Care Education Law Fact Sheets provided by California Foster Youth Education Task Force.

Duplicated (Goal 3, Action 1)

Duplicated (Goal 3, Action 1)

Action 3

Planned Actions/Services

Actual Actions/Services

Budgeted Expenditures

Estimated Actual Expenditures

Ensure that foster youth who qualify for Transitioning Age Youth services are supported by the Intervention and Prevention Programs staff in the coordination of services from transitioning to college and career programs through our Educate*Advocate*Create program. This program provides assistance with planning development and accessing services with our partnering agencies, employment services, training and colleges for our foster youth to success after high school graduation.

IPP staff meet with high school seniors at the beginning of the school year to continue the process of assessment needs in identifying student goals as they explore college and career opportunities. IPP works closely with high school counselors in tracking students' progress for graduation. There is a partnership with Yuba College Equal Opportunity Programs and Services (EOP&S) to hold workshops for foster students in groups or individual to support in Financial Aid, Yuba College Orientation, Registration and EOP&S application. Foster students interested in employments services are referred to the Sutter County One Stop Youth Services.

Duplicate (see goal 3, action 1)

Duplicate (see goal 3, action 1)

Action 4

Planned Actions/Services

Update FY services by gathering data from child welfare, probation,

Actual Actions/Services

IPP staff monitor and update Foster Youth student data

Budgeted Expenditures

Duplicated (Goal 3, Action 1)

Estimated Actual Expenditures

Duplicate (see goal 3, action 1)

Planned Actions/Services

mental health, and school districts to identify and track the number of FY within our school systems. Continue to implement a checklist that can be used by all stakeholders, including; education related information needed to assist the child welfare agency in the delivery of services, assists the juvenile court in the delivery and coordination of necessary educational services, and aids in the efficient, expeditious transfer of health and education records, and is updated on a regular basis to assure foster youths' needs are being met. Ongoing discussions will include establishing a collaborative work between the Intervention and Prevention Programs staff and foster youth agencies/organizations, which will potentially lead into formal agreements. These agreements may include all mandates and entitlements afforded to foster youth, as well as best practices for implementation.

Actual Actions/Services

weekly. The process begins with the weekly Calpads list and a monthly social services foster youth list. In addition, School districts are asked to send in quarterly foster youth lists. The lists are cross-referenced with IPP data and information is updated weekly. IPP consistently communicates with school site staff, child welfare, and probation to ensure services and supports are in place for foster students.

Budgeted Expenditures**Estimated Actual Expenditures**

Planned Actions/Services

Actual Actions/Services

Budgeted Expenditures

Estimated Actual Expenditures

Action 5

Planned Actions/Services

Actual Actions/Services

Budgeted Expenditures

Estimated Actual Expenditures

Continue to hold FYSCP Executive Advisory Council meetings, which the main responsibility is to provide guidance, work in partnerships and to improve system coordination efforts to support the IPP FYSCP program to comply with EC 42920-42926.

An Executive Advisory Council was held September 4, 2018. Information on the number of foster youth identified is shared and the partnering agencies share information on resources available and how to access services. There continues to be discussion on the development of inter agency agreements.

Duplicated (Goal 3, Action 1)

Duplicate (see goal 3, action 1)

Action 6

Planned Actions/Services

Actual Actions/Services

Budgeted Expenditures

Estimated Actual Expenditures

Ensure that each school district and school site has foster youth liaison identified and trained.

IPP has compiled a list of Foster Youth liaisons in the districts. Trainings were offered in the Fall 2018 semester. Staff that were unable to attend the training, had an individual training with the IPP staff.

Duplicate (Goal 3, action 1)

Duplicate (see goal 3, action 1)

Planned Actions/Services**Actual Actions/Services****Budgeted Expenditures****Estimated Actual Expenditures**

Analysis

Complete a copy of the following table for each of the LEA's goals from the prior year LCAP. Duplicate the table as needed. Use actual annual measurable outcome data, including performance data from the LCFF Evaluation Rubrics, as applicable.

Describe the overall implementation of the actions/services to achieve the articulated goal.

1. Identify/Verify foster youth student placement
2. Identify/verify current services and support
3. Attend IEP, SST and CFT meetings
4. Case Management-student is referred, identify needs, case will remain open until all concerns have been addressed or resolved.
5. Technical Assistance with school districts liaisons
6. Professional Development

Describe the overall effectiveness of the actions/services to achieve the articulated goal as measured by the LEA.

The overall effectiveness of the actions/services and implementation ensures that foster youth students are not being missed. All services identified are tracked and ensure that services are accounted for and services provided are uncomplicated.

Explain material differences between Budgeted Expenditures and Estimated Actual Expenditures.

There are no significant differences between Budgeted Expenditures and Estimated Actual Expenditures.

Describe any changes made to this goal, expected outcomes, metrics, or actions and services to achieve this goal as a result of this analysis and analysis of the LCFF Evaluation Rubrics, as applicable. Identify where those changes can be found in the LCAP.

There will be no changes to Goal #3 in 2019-20.

Goal 4

Expelled youth will satisfy the terms of the expulsion agreements and return to their home school or fulfill requirements for graduation at FRA.

State and/or Local Priorities addressed by this goal:

State Priorities: 9

Local Priorities:

Annual Measurable Outcomes

Expected

Metric/Indicators:
10% of expelled youth will return to their home schools or graduate from FRA

2018-19:
Greater than 10%

Actual

Expelled youth that returned to home school or graduated from FRA
2016-17 - 12%
2017-18 - 27% (24/90; 8 graduated, 16 back to home district)
2018-19 - 29.5% (21/71; 6 graduated, 9 back to home district, 6 currently clearing)

Expected

Metric/Indicators:

A pupil whose behavior has resulted in expulsion shall be given a rehabilitation plan that is designed by the district of residence. Any recommended placement shall be monitored, and appropriate documentation maintained. This plan may involve: placement in FRA day program or independent study

2018-19:

Plans completed for all eligible students

Actual

A plan is created for every students, reviewed quarterly with parents and students, and readmission considered.

Actions/Services

Duplicate the Actions/Services from the prior year LCAP and complete a copy of the following table for each. Duplicate the table as needed.

Action 1

Planned Actions/Services

Monitor for effectiveness of countywide expulsion plan. Maintain data regarding changes, updates and revisions of the plan for the upcoming three-year cycle.

Actual Actions/Services

Countywide expulsion plan is monitored regularly for effectiveness.

Budgeted Expenditures

\$7,944

Estimated Actual Expenditures

\$6,430

Action 2

Planned Actions/Services

Quarterly meetings will be held with all expelled youth to review their progress toward meeting the terms of their readmission as determined by their district of residence.

Actual Actions/Services

Quarterly meetings are held with all expelled youth and readmission is considered based on the outcome.

Budgeted Expenditures

\$15,081

Estimated Actual Expenditures

\$15,383

Action 3

Planned Actions/Services

Each student who enrolls at Feather River Academy must attend an orientation with their parent(s)/guardian. One task in the orientation is to review the rehabilitation plan for expelled students written by the expelling school district. Each condition is reviewed, and the expectation for clearing the expulsion is set in place. Placement in an FRA program is based on these conditions.

Actual Actions/Services

Each enrolled students completes an orientation with the Principal and/or School Counselor. The rehabilitation plan is reviewed and clear expectations set.

Budgeted Expenditures

Duplicated (Goal 1, Action 9)

Estimated Actual Expenditures

Duplicated (Goal 1, Action 9)

Action 4

Planned Actions/Services

Meet with Child Welfare and Attendance Director to identify gaps in services in the current expulsion plan. Obtain local school districts' input and approval of the updated expulsion plan.

Actual Actions/Services

There is regular communication with the Child Welfare and Attendance Director. Gaps in services are discussed, solutions identified, and input and approval of the updated expulsion plan is agreed upon.

Budgeted Expenditures

\$7,827

Estimated Actual Expenditures

\$6,322

Planned Actions/Services**Actual Actions/Services****Budgeted Expenditures****Estimated Actual Expenditures**

Analysis

Complete a copy of the following table for each of the LEA's goals from the prior year LCAP. Duplicate the table as needed. Use actual annual measurable outcome data, including performance data from the LCFF Evaluation Rubrics, as applicable.

Describe the overall implementation of the actions/services to achieve the articulated goal.

All of the four actions/services for this goal were met. Feather River Academy's principal has regular contact with the Child Welfare and Attendance Director to monitor the effectiveness and implementation of the Expelled Youth Plan. The orientation and rehabilitation plan review processes have been improved to ensure every new and continuing student knows the conditions of their expulsion and requirements for returning to the school district.

Describe the overall effectiveness of the actions/services to achieve the articulated goal as measured by the LEA.

Many of Feather River Academy's expelled youth met the conditions of the expulsion rehabilitation plans and were able to return to their home school. Frequent rehabilitation plan reviews allowed more students to meet their requirements

Explain material differences between Budgeted Expenditures and Estimated Actual Expenditures.

There are no material differences between Budgeted Expenditures and Estimated Actual Expenditures.

Describe any changes made to this goal, expected outcomes, metrics, or actions and services to achieve this goal as a result of this analysis and analysis of the LCFF Evaluation Rubrics, as applicable. Identify where those changes can be found in the LCAP.

There are no significant changes to Goal #4 in 2019-20.

Stakeholder Engagement

LCAP Year: 2019-20

Involvement Process for LCAP and Annual Update

How, when, and with whom did the LEA consult as part of the planning process for this LCAP/Annual Review and Analysis?

Introduction

The intent of the Sutter County Superintendent of Schools is to gather input from all stakeholder groups including parents, teachers, administrators, bargaining units, local school district personnel, FRA School Site Council/parent advisory/DELAC, foster youth advocates and liaisons, communitybased agencies, law enforcement, county government agencies and other partners that serve and support students served by the Sutter County Superintendent of Schools. The County Office LCAP was created with input from stakeholder groups obtained in a variety of settings, meetings and discussions throughout the school year.

How Data was Collected

Data was collected from stakeholders at Feather River Academy and from foster youth advocates. Stakeholder input was sought regarding programs and services during regular meetings with parents, COE staff, community based agencies, law enforcement, county government agencies and other partners. The county board of education (CBE) was provided monthly reports on the progress of actions and services of the LCAP during monthly meetings.

With Whom did the COE Consult and When:

FRA Parents

Parent input provided at Back to School Night (August 29, 2018)and the annual community dinner open house (May 21, 2019)

School Site Council Meetings - September 6, 2018 and November 6, 2018

Parent discussion during all school meetings including but not limited to, parent conferences, IEP meetings, new student orientations and student planning meetings. August 2018 - May 2019

Community-Based Agencies and Other Partners

Foster Youth Liaison Meetings with district personnel at school sites. As needed September 2018- May 2019

Foster and Homeless Youth District Liaison training. September 26, 2018

FIT Community Partner Meetings Second and Fourth Tuesday August 2018 – June 2019

Superintendents Coordinating Council. monthly September 2018-June 2019

COE Board of Education

January 8, 2019

Public Hearing. June 19, 2019

Board Approval: June 26, 2019

COE Staff

Superintendents Cabinet. Two times per month July 2018 – June 2019

Consultation meetings with bargaining unit leadership. June 2018-May 2019

Monthly meeting with Foster Youth Coordinator. July 2018 – June 2019

Monthly meeting with FRA administrator. August 2018- June 2019

Special Education Staffing at Feather River Academy. Twice monthly August 2018– June 2019

FRA Staff meetings. Twice monthly August 2018 – June 2019

FRA Students

Personal interviews with students during orientation meetings, class schedule development and other times throughout the year to allow students to provide suggestions from students for serving students.

Timeline for Stakeholder Engagement

Data collection as detailed above. July 2018 - June 2019

Impact on LCAP and Annual Update

How did these consultations impact the LCAP for the upcoming year?

Data was gathered and analyzed from all the stakeholders detailed above. The aggregated data was then used to prioritize the COE areas of focus that were then used to drive the development of LCAP goals, actions and services. The data collected from the annual update was used to adjust and refine these goals, actions and services to best meet the needs of the students served at Feather River Academy and supports to districts for Foster Youth. Feedback collected regarding school climate and culture and community need that was not measurable, but which, nevertheless was persuasive enough to drive some of the actions and services.

Stakeholder engagement related to the process for the annual review of the 2018-19 school year was incorporated as identified needs for revisions and adjustments. In addition, goals and aligned actions and services included in the 2018-19 LCAP were adjusted and amended accordingly. The annual update was positively impacted through stakeholder engagement insofar as progress reports were regular and ongoing throughout the school year as described above. Stakeholder input based on regular reviews of the data was integral to identifying areas where progress was deemed sufficient. In addition, a public hearing was held in which COE staff provided a detailed account of progress to the County Board of Education. This account specifically identified areas of strength and weakness. Areas of weakness were the target of direct discussion including how the LCAP goals, actions and services were adjusted to better meet the needs identified.

The 2019-20 LCAP has been written to be the best representation of the consistent goals of all the plans to honor the request of stakeholders. Due to the enrollment declines for FRA adjustments to staffing and services were made to attempt to balance the services students need and the funding received.

The addition of Goal 5 "Improve career readiness for middle and high school students" was a direct reflection of stakeholder feedback and needs identified throughout various stakeholder engagement sessions.

Goals, Actions, & Services

Strategic Planning Details and Accountability

Complete a copy of the following table for each of the LEA's goals. Duplicate the table as needed.

(Select from New Goal, Modified Goal, or Unchanged Goal)

Modified

Goal 1

Provide interventions in areas of academic, social, emotional, behavior and attendance.

State and/or Local Priorities addressed by this goal:

State Priorities: 1, 2, 4, 5, 7, 8

Local Priorities:

Identified Need:

Increase in services to support at risk youth in credit completion, social/emotional and behavioral skills, school engagement, attendance (chronic absenteeism and truancy), English Learners, improve graduation rates, and decrease suspension. Improved instructional practices, implementation of WASC action plan, master schedule alignment, social emotional training and strategies supported by coaching for school engagement. Additionally, FRA will focus on continuing to implement practices and policies the support students who are homeless, foster youth and/or victims of crime and students with exceptional needs.

Expected Annual Measureable Outcomes

Metrics/Indicators	Baseline	2017-18	2018-19	2019-20
Graduation Rates of expelled youth will increase	17%	Increase 1 %	Increase 2%	Increase 3%
Students will be instructed in standards based materials by supporting teachers with instructional coaching	1 teacher	3 teachers	5 teachers	all teachers
CAASPP Scores will increase	<p>ELA – 11.4%</p> <p>Math – 6.1 %</p> <p>Science – pilot baseline to be established in 2017-18 school year</p>	<p>ELA – 12.4%</p> <p>Math – 7.1%</p> <p>Science – baseline year</p>	<p>Continue review of materials presented to SBE for recommendation. Consider piloting materials</p> <p>ELA –13.4 %</p> <p>Math - 8.1%</p> <p>Science – baseline + 1 %</p> <p>ELA – 14.4%</p> <p>Math – 9.1 %</p> <p>Science – baseline + 1 %</p>	<p>ELA – 14.4%</p> <p>Math – 9.1 %</p> <p>Science – baseline + 1 %</p>

Metrics/Indicators	Baseline	2017-18	2018-19	2019-20
Overall Chronic Absenteeism will decrease	45.2%	44.2%	43.2%	42.2%
Decrease Truancy rates as self-reported in the California Healthy Kids Survey	29%	27%	25%	23%
Decrease Chronic Absenteeism for all subgroups	Black (non Hispanic) – 100% Foster- 100% Hispanic – 54.9% Homeless – 83.3% LEP – 33.3 % Redesignated - 50 % Socio-Economical – 50.6% Special Education – 56.3%	Black (non Hispanic) – 99% Foster- 99% Hispanic – 53.9% Homeless – 82.3% LEP – 32.3 % Redesignated - 49 % Socio-Economical – 49.6% Special Education – 55.3%	Black (non Hispanic) – 98% Foster- 98% Hispanic – 52.9% Homeless – 81.3% LEP – 31.3 % Redesignated - 48 % Socio-Economical – 48.6% Special Education – 54.3%	Black (non Hispanic) – 97% Foster- 97% Hispanic – 51.9% Homeless – 80.3% LEP – 30.3 % Redesignated - 47 % Socio-Economical – 47.6% Special Education – 53.3%

Metrics/Indicators	Baseline	2017-18	2018-19	2019-20
Increase access to technology in all classrooms	60 Chromebooks	90 Chromebooks	120 Chromebooks	0 Chromebooks
Decrease the number of Long Term English Learners	33.3%	32.3%	31.3%	30.3%
Maintain WASC Accreditation	Schoolwide Action Plan	Implement and refine Schoolwide Action Plan One-day team revisit	Implement and refine Schoolwide Action Plan	Implement and refine Schoolwide Action Plan and begin Focus on Learning Self-Study Process in preparation for team visit
Increase the number of English Learners moving towards proficiency as measured by the /CELDT/ELPAC	CELDT being discontinued ELPAC baseline year 2017-18	baseline year	1 student	1 student

Metrics/Indicators	Baseline	2017-18	2018-19	2019-20
English Learner Reclassification rate	0	0	1 student	1 student
Student Attendance Rates	46%	48%	50%	51%

Planned Actions/Services

Complete a copy of the following table for each of the LEA's Actions/Services. Duplicate the table, including Budgeted Expenditures, as needed.

Action #1

For Actions/Services not included as contributing to meeting the Increased or Improved Services Requirement:

Students to be Served

All Students

Location(s)

All Schools

OR

For Actions/Services included as contributing to meeting the Increased or Improved Services Requirement:

Students to be Served

N/A

Scope of Services:

N/A

Location(s)

N/A

Actions/Services

Select from New, Modified, or Unchanged for 2017-18

New

2017-18 Actions/Services

Provide quality, ongoing professional development and collaboration via release time for staff needs to be focused on student achievement, school culture and good instruction. Including a focus on ensuring that WASC accreditation is maintained by following and implementing the practices outlined in the Focus on Learning Schoolwide action plan.

Select from New, Modified, or Unchanged for 2018-19

Modified

2018-19 Actions/Services

Provide quality, ongoing professional development and collaboration via release time for staff needs to be focused on student achievement, school culture and good instruction. Including a focus on ensuring that WASC accreditation is maintained by following and implementing the practices outlined in the Focus on Learning Schoolwide action plan.

Select from New, Modified, or Unchanged for 2019-20

Modified

2019-20 Actions/Services

Provide quality, ongoing professional development and collaboration via release time for staff needs to be focused on student achievement, school culture and good instruction. Including a focus on ensuring that WASC accreditation is maintained by following and implementing the practices outlined in the Focus on Learning Schoolwide action plan.

Budgeted Expenditures

Year	2017-18	2018-19	2019-20
Amount	\$32,318	16,142	\$7,500
Source	Unrestricted General Fund	Unrestricted General Fund	Unrestricted General Fund

Year	2017-18	2018-19	2019-20
Budget Reference	1000,3000	1000,3000	1000, 3000

Action #2

For Actions/Services not included as contributing to meeting the Increased or Improved Services Requirement:

Students to be Served	Location(s)
All Students	All Schools

OR

For Actions/Services included as contributing to meeting the Increased or Improved Services Requirement:

Students to be Served	Scope of Services:	Location(s)
N/A	N/A	N/A

Actions/Services

Select from New, Modified, or Unchanged for 2017-18	Select from New, Modified, or Unchanged for 2018-19	Select from New, Modified, or Unchanged for 2019-20
New	Modified	Modified
2017-18 Actions/Services	2018-19 Actions/Services	2019-20 Actions/Services

Review current curriculum and make purchases as needed. Align instruction to state standards for ELA (including ELD), Math and NGSS. Review content frameworks and use the frameworks as guides to implement standards aligned and rigorous instruction. Ensure textbooks and other curricular items meet Williams Sufficiency requirements.

Review current curriculum and make purchases as needed. Align instruction to state standards for ELA (including ELD), Math, NGSS and History/Social Science. Review content frameworks and use the frameworks as guides to implement standards aligned and rigorous instruction.

Review current curriculum and make purchases as needed. Align instruction to state standards for ELA (including ELD), Math, NGSS and History/Social Science. Review content frameworks and use the frameworks as guides to implement standards aligned and rigorous instruction. Ensure textbooks and other curricular items meet Williams Sufficiency requirements.

Budgeted Expenditures

Year	2017-18	2018-19	2019-20
Amount	\$14,898	\$30,829	\$15,000
Source	Unrestricted General Fund	Unrestricted General Fund	Unrestricted General Fund
Budget Reference	1000, 3000, 4000	1000, 3000, 4000,5000	1000, 3000, 4000,5000

Action #3

For Actions/Services not included as contributing to meeting the Increased or Improved Services Requirement:

Students to be Served

All Students

Location(s)

All Schools

OR

For Actions/Services included as contributing to meeting the Increased or Improved Services Requirement:

Students to be Served

Scope of Services:

Location(s)

N/A

N/A

N/A

Actions/Services

Select from New, Modified, or Unchanged for 2017-18

Select from New, Modified, or Unchanged for 2018-19

Select from New, Modified, or Unchanged for 2019-20

New

Modified

Modified

2017-18 Actions/Services

2018-19 Actions/Services

2019-20 Actions/Services

Improve and increase use of technology for instruction, student engagement and assessment via the purchase of improved equipment and software.

Improve and increase use of technology for instruction, student engagement and assessment via the purchase of improved equipment and software.

Improve and increase use of technology for instruction, student engagement and assessment via the purchase of improved equipment and software.

Budgeted Expenditures

Year **2017-18**

2018-19

2019-20

Amount

\$74,484

68,101

\$60,000

Year	2017-18	2018-19	2019-20
Source	Unrestricted General Fund (\$64,484) Lottery (\$6,000)	Unrestricted General Fund(\$64,960.13) Lottery (\$3,140.87)	Unrestricted General Fund Lottery
Budget Reference	5700,5800,4300	4000, 5000	4000, 5000

Action #4

For Actions/Services not included as contributing to meeting the Increased or Improved Services Requirement:

Students to be Served

All Students

Location(s)

All Schools

OR

For Actions/Services included as contributing to meeting the Increased or Improved Services Requirement:

Students to be Served

N/A

Scope of Services:

N/A

Location(s)

N/A

Actions/Services

Select from New, Modified, or Unchanged for 2017-18

Select from New, Modified, or Unchanged for 2018-19

Select from New, Modified, or Unchanged for 2019-20

Unchanged

Modified

Unchanged

2017-18 Actions/Services

2018-19 Actions/Services

2019-20 Actions/Services

Provide credit recovery opportunities via extended school year offerings for a week after each grading period and in June.

Provide credit recovery opportunities via extended school year offerings for a week after each grading period and in June

Provide credit recovery opportunities via extended school year offerings for a week after each grading period and in June

Budgeted Expenditures

Year	2017-18	2018-19	2019-20
Amount	\$23,833	\$14,833	\$14,833
Source	Title 1 Part A	Title I, Part A	Title I, Part A
Budget Reference	1000, 3000	1000,3000	1000,3000

Action #5

For Actions/Services not included as contributing to meeting the Increased or Improved Services Requirement:

Students to be Served

All Students

Location(s)

All Schools

OR

For Actions/Services included as contributing to meeting the Increased or Improved Services Requirement:

Students to be Served**Scope of Services:****Location(s)**

N/A

N/A

N/A

Actions/Services**Select from New, Modified, or Unchanged for 2017-18****Select from New, Modified, or Unchanged for 2018-19****Select from New, Modified, or Unchanged for 2019-20**

New

Modified

Modified

2017-18 Actions/Services**2018-19 Actions/Services****2019-20 Actions/Services**

Master schedule course offerings will align with student needs to meet graduation requirements and designed to support the basic skills needs and interventions that support student achievement. Staff will be assigned to courses based on credentials held. If appropriately credentialed staff is not available efforts will be made to purchase services (i.e. online learning) to meet student credit needs.

Master schedule course offerings will align with student needs to meet graduation requirements and designed to support the basic skills needs and interventions that support student achievement. Staff will be assigned to courses based on credentials held. If appropriately credentialed staff is not available efforts will be made to purchase services (i.e. online learning) to meet student credit needs.

Master schedule course offerings will align with student needs to meet graduation requirements and designed to support the basic skills needs and interventions that support student achievement. Staff will be assigned to courses based on credentials held. If appropriately credentialed staff is not available efforts will be made to purchase services (i.e. online learning) to meet student credit needs.

Budgeted Expenditures

Year	2017-18	2018-19	2019-20
Amount	\$607,892	\$298,628	\$315,000
Source	Unrestricted General Fund (\$599,392) Title 1 Part A (\$8,500)	Unrestricted General Fund (\$ 292,128) Title I Part A (\$6,500)	Unrestricted General Fund Title I Part A
Budget Reference	1000,3000,5000	1000,3000,5000	1000,3000,5000

Action #6

For Actions/Services not included as contributing to meeting the Increased or Improved Services Requirement:

Students to be Served

All Students

Location(s)

All Schools

OR

For Actions/Services included as contributing to meeting the Increased or Improved Services Requirement:

Students to be Served

N/A

Scope of Services:

N/A

Location(s)

N/A

Actions/Services

Select from New, Modified, or Unchanged for 2017-18

New

2017-18 Actions/Services

Professional development and instructional coaching will be provided to staff to support the use of strategies to support English Learners, especially long-term English Learners, support the needs of RFEP students, foster youth, homeless, and students who are victims of crime.

Select from New, Modified, or Unchanged for 2018-19

Modified

2018-19 Actions/Services

Professional development and instructional coaching will be provided to staff to support the use of strategies to support English Learners, especially long-term English Learners, support the needs of RFEP students, foster youth, homeless, students with exceptional needs and students who are victims of crime.

Select from New, Modified, or Unchanged for 2019-20

Unchanged

2019-20 Actions/Services

Professional development and instructional coaching will be provided to staff to support the use of strategies to support English Learners, especially long-term English Learners, support the needs of RFEP students, foster youth, homeless, students with exceptional needs and students who are victims of crime.

Budgeted Expenditures

Year	2017-18	2018-19	2019-20
Amount	Duplicated (Goal 1 Action 1)	Duplicated (Goal 1 Action 1)	Duplicated (Goal 1 Action 1)
Source	Duplicated (Goal 1 Action 1)	Duplicated (Goal 1 Action 1)	Duplicated (Goal 1 Action 1)
Budget Reference	Duplicated (Goal 1 Action 1)	Duplicated (Goal 1 Action 1)	Duplicated (Goal 1 Action 1)

Action #7

For Actions/Services not included as contributing to meeting the Increased or Improved Services Requirement:

Students to be Served

All Students

Location(s)

All Schools

OR

For Actions/Services included as contributing to meeting the Increased or Improved Services Requirement:

Students to be Served

N/A

Scope of Services:

N/A

Location(s)

N/A

Actions/Services

Select from New, Modified, or Unchanged for 2017-18

New

Select from New, Modified, or Unchanged for 2018-19

Unchanged

Select from New, Modified, or Unchanged for 2019-20

Unchanged

2017-18 Actions/Services

Instructional coaching for staff to support implementation of standards and common assessments.

2018-19 Actions/Services

Instructional coaching for staff to support implementation of standards and common assessments.

2019-20 Actions/Services

Instructional coaching for staff to support implementation of standards and common assessments.

Budgeted Expenditures

Year	2017-18	2018-19	2019-20
Amount	Duplicated (Goal 1, Action 1)	Duplicated (Goal 1, Action 1)	Duplicated (Goal 1, Action 1)
Source	Duplicated (Goal 1, Action 1)	Duplicated (Goal 1, Action 1)	Duplicated (Goal 1, Action 1)
Budget Reference	Duplicated (Goal 1, Action 1)	Duplicated (Goal 1, Action 1)	Duplicated (Goal 1, Action 1)

Action #8

For Actions/Services not included as contributing to meeting the Increased or Improved Services Requirement:

Students to be Served

Location(s)

All Students

All Schools

OR

For Actions/Services included as contributing to meeting the Increased or Improved Services Requirement:

Students to be Served

Scope of Services:

Location(s)

N/A

N/A

N/A

Actions/Services

Select from New, Modified, or Unchanged

Select from New, Modified, or Unchanged

Select from New, Modified, or Unchanged

for 2017-18

for 2018-19

for 2019-20

New

Modified

Modified

2017-18 Actions/Services

2018-19 Actions/Services

2019-20 Actions/Services

Utilize personalized learning plans which will be developed with students within the first week of attendance. These parent/ student meetings provide an opportunity for additional parent involvement.

Utilize personalized learning plans which will be developed with students within the first week of attendance. These parent/ student meetings provide an opportunity for additional parent involvement.

Utilize personalized learning plans which will be developed with students within the first week of attendance. These parent/ student meetings provide an opportunity for additional parent involvement.

Budgeted Expenditures

Year	2017-18	2018-19	2019-20
Amount	\$14,263	\$13,710	\$10,000
Source	Unrestricted General Fund	Unrestricted General Fund	Unrestricted General Fund
Budget Reference	1000,3000	1000,3000	1000, 3000

Action #9

For Actions/Services not included as contributing to meeting the Increased or Improved Services Requirement:

Students to be Served

Location(s)

N/A

N/A

OR

For Actions/Services included as contributing to meeting the Increased or Improved Services Requirement:

Students to be Served

Scope of Services:

Location(s)

English Learners, Foster Youth, Low Income

LEA-Wide

All Schools

Actions/Services

Select from New, Modified, or Unchanged for 2017-18

Select from New, Modified, or Unchanged for 2018-19

Select from New, Modified, or Unchanged for 2019-20

Unchanged

Modified

Modified

2017-18 Actions/Services

2018-19 Actions/Services

2019-20 Actions/Services

Provide additional support for case management of students by increasing adult to student ratio to support activities that engage students, provide intervention and prevention activities and improve stakeholder engagement.

Provide additional support for case management of students by increasing adult to student ratio to support activities that engage students, provide intervention and prevention activities and improve stakeholder engagement.

Provide additional support for case management of students by increasing adult to student ratio to support activities that engage students, provide intervention and prevention activities and improve stakeholder engagement.

Budgeted Expenditures

Year	2017-18	2018-19	2019-20
Amount	\$211,378	\$213,231	\$115,000
Source	Unrestricted General Fund (\$115,999) Title 1 Part A (\$26,707) College Readiness Block Grant (\$68,673)	Unrestricted General Fund (\$145,374) Title 1 Part A (\$35,131) MTSS Grant (\$32,726)	Unrestricted General Fund (\$79,869) Title 1 Part A (\$35,131)
Budget Reference	1000,2000,3000	1000,2000,3000	1000,2000,3000

Action #10

For Actions/Services not included as contributing to meeting the Increased or Improved Services Requirement:

Students to be Served

N/A

Location(s)

N/A

OR

For Actions/Services included as contributing to meeting the Increased or Improved Services Requirement:

Students to be Served

Foster Youth, Low Income

Scope of Services:

LEA-Wide

Location(s)

All Schools

Actions/Services

Select from New, Modified, or Unchanged for 2017-18

New

2017-18 Actions/Services

Provide resources to reduce barriers to accessing education; transportation options, school supplies and ensure facilities meet the expectations of the Williams Act Review.

Select from New, Modified, or Unchanged for 2018-19

Modified

2018-19 Actions/Services

Provide resources to reduce barriers to accessing education; transportation options, school supplies and ensure facilities meet the expectations of the Williams Act Review.

Select from New, Modified, or Unchanged for 2019-20

Modified

2019-20 Actions/Services

Provide resources to reduce barriers to accessing education; transportation options, school supplies and ensure facilities meet the expectations of the Williams Act Review.

Budgeted Expenditures

Year	2017-18	2018-19	2019-20
Amount	\$8,000	\$7,500	\$15,000
Source	Unrestricted General Fund (\$3,000) Title 1 Part A (\$5000)	Unrestricted General Fund (\$3,500) Title 1 Part A (\$4000)	Unrestricted General Fund (\$13,500) Title 1 Part A (\$1,500)
Budget Reference	4300, 5800	4300,5800	4300,5800

Action #11

For Actions/Services not included as contributing to meeting the Increased or Improved Services Requirement:

Students to be Served

N/A

Location(s)

N/A

OR

For Actions/Services included as contributing to meeting the Increased or Improved Services Requirement:

Students to be Served

English Learners

Scope of Services:

LEA-Wide

Location(s)

All Schools

Actions/Services

Select from New, Modified, or Unchanged for 2017-18

New

Select from New, Modified, or Unchanged for 2018-19

Unchanged

Select from New, Modified, or Unchanged for 2019-20

Unchanged

2017-18 Actions/Services

Increase ELD intervention materials as needed

2018-19 Actions/Services

Increase ELD intervention materials as needed

2019-20 Actions/Services

Increase ELD intervention materials as needed

Budgeted Expenditures

Year

2017-18

2018-19

2019-20

Year	2017-18	2018-19	2019-20
Amount	\$1,000	\$1,000	\$1,000
Source	Unrestricted General Fund	Unrestricted General Fund	Unrestricted General Fund
Budget Reference	4300	4300	4300

Action #12

For Actions/Services not included as contributing to meeting the Increased or Improved Services Requirement:

Students to be Served

Location(s)

N/A

N/A

OR

For Actions/Services included as contributing to meeting the Increased or Improved Services Requirement:

Students to be Served

Scope of Services:

Location(s)

English Learners

LEA-Wide

All Schools

Actions/Services

Select from New, Modified, or Unchanged for 2017-18

Select from New, Modified, or Unchanged for 2018-19

Select from New, Modified, or Unchanged for 2019-20

New

Unchanged

Unchanged

2017-18 Actions/Services

Improve relationships with EL students and parents by assigning staff to monitor and support progress and connect with parents on a regular basis.

2018-19 Actions/Services

Improve relationships with EL students and parents by assigning staff to monitor and support progress and connect with parents on a regular basis.

2019-20 Actions/Services

Improve relationships with EL students and parents by assigning staff to monitor and support progress and connect with parents on a regular basis.

Budgeted Expenditures

Year	2017-18	2018-19	2019-20
Amount	Duplicated (Goal 1, Action 9)	Duplicated (Goal 1, Action 9)	Duplicated (Goal 1, Action 9)
Source	Duplicated (Goal 1, Action 9)	Duplicated (Goal 1, Action 9)	Duplicated (Goal 1, Action 9)
Budget Reference	Duplicated (Goal 1, Action 9)	Duplicated (Goal 1, Action 9)	Duplicated (Goal 1, Action 9)

(Select from New Goal, Modified Goal, or Unchanged Goal)

New

Goal 2

Identify barriers and strategies to overcome those barriers to improve school environmental scales as reported in the California Healthy Kids Survey (CHKS) and support all students by creating a school climate that is safe.

State and/or Local Priorities addressed by this goal:

State Priorities: 2, 3, 5

Local Priorities:

Identified Need:

Suspension Rates:

The staff at FRA has participated in training on Trauma Informed Care, Capturing Kids Hearts and A Nurtured Heart Approach. However, there is still a concern that the overall disciplinary practices are still punitive and are not restorative. Suspension results calculate to a suspension rate of 42 % (42 students suspended for 99 days)

School Climate:

The staff at FRA is working hard to build relational capacity with all students. This is an area of need as most students that come to FRA have not had a positive school experience and often have environmental factors such as drug and alcohol use as well as mental health concerns such as chronic sadness and suicide. The most recent California Healthy Kids Survey Data (CHKS) reports gaps in environmental scales.

Expected Annual Measureable Outcomes

Metrics/Indicators	Baseline	2017-18	2018-19	2019-20
Selected CHKS School Environmental Scales will increase	Caring Adults – 26% School connectedness – 31% Academic Motivation – 16%	Caring Adults – 28% School connectedness – 33% Academic Motivation – 18%	Caring Adults – 30% School connectedness – 35% Academic Motivation – 20%	Caring Adults – 32% School connectedness – 37% Academic Motivation – 23%
Decrease Suspension Rates	42%	40%	38%	36%
Coordinate with County Probation to have dedicated services by a probation officer a minimum of 20 hours per week	20 hours per week	20 hours per week	20 hours per week	20 hours per week
Ensure implementation of The Nurtured Heart Approach in classrooms	2 classrooms	4 classrooms	6 classrooms	all classrooms

Williams
Compliance

All facilities and materials
will be maintained as
“good” per Williams report

Good

Good

Good

Planned Actions/Services

Complete a copy of the following table for each of the LEA’s Actions/Services. Duplicate the table, including Budgeted Expenditures, as needed.

Action #1

For Actions/Services not included as contributing to meeting the Increased or Improved Services Requirement:

Students to be Served

Location(s)

All Students

All Schools

OR

For Actions/Services included as contributing to meeting the Increased or Improved Services Requirement:

Students to be Served

Scope of Services:

Location(s)

N/A

N/A

N/A

Actions/Services

Select from New, Modified, or Unchanged for 2017-18

New

Select from New, Modified, or Unchanged for 2018-19

Modified

Select from New, Modified, or Unchanged for 2019-20

Modified

2017-18 Actions/Services

Contribute to probation officer salary as needed.

2018-19 Actions/Services

No contribution will be made in 2018-19

2019-20 Actions/Services

No contribution will be made in 2019-20

Budgeted Expenditures

Year	2017-18	2018-19	2019-20
Amount	\$40,000	0	\$0
Source	Unrestricted General Fund	0	None
Budget Reference	5800	0	None

Action #2

For Actions/Services not included as contributing to meeting the Increased or Improved Services Requirement:

Students to be Served

All Students

Location(s)

All Schools

OR

For Actions/Services included as contributing to meeting the Increased or Improved Services Requirement:

Students to be Served

Scope of Services:

Location(s)

N/A

N/A

N/A

Actions/Services

Select from New, Modified, or Unchanged for 2017-18

Select from New, Modified, or Unchanged for 2018-19

Select from New, Modified, or Unchanged for 2019-20

Unchanged

Modified

Modified

2017-18 Actions/Services

2018-19 Actions/Services

2019-20 Actions/Services

Attendance incentives will be used to increase ADA; motivational activities and incentives will be used to encourage students to come to school regularly.

Attendance incentives will be used to increase ADA; motivational activities and incentives will be used to encourage students to come to school regularly.

Attendance incentives will be used to increase ADA; motivational activities and incentives will be used to encourage students to come to school regularly.

Budgeted Expenditures

Year	2017-18	2018-19	2019-20
-------------	----------------	----------------	----------------

Amount

\$15,000

\$3,750

\$7,500

Source	Unrestricted General Fund	Unrestricted General Fund	Unrestricted General Fund
Budget Reference	4300,5800	4300,5800	4300,5800

Action #3

For Actions/Services not included as contributing to meeting the Increased or Improved Services Requirement:

Students to be Served

Location(s)

All Students

All Schools

OR

For Actions/Services included as contributing to meeting the Increased or Improved Services Requirement:

Students to be Served

Scope of Services:

Location(s)

N/A

N/A

N/A

Actions/Services

Select from New, Modified, or Unchanged for 2017-18

Select from New, Modified, or Unchanged for 2018-19

Select from New, Modified, or Unchanged for 2019-20

New

Modified

Modified

2017-18 Actions/Services

2018-19 Actions/Services

2019-20 Actions/Services

Staff training and instructional coaching to support implementation of Nurtured Heart Approach. All staff trained.

Staff training and instructional coaching to support implementation of Nurtured Heart Approach. Any new staff trained.

Staff training and instructional coaching to support implementation of Nurtured Heart Approach. Any new staff trained.

Budgeted Expenditures

Year	2017-18	2018-19	2019-20
Amount	\$20,000	\$27,458	\$5,000
Source	Title 1 Part A (\$8,796) Unrestricted General Fund (\$11,204)	MTSS Grant (\$4,367) Title 1 Part A (\$10,187) Unrestricted General Fund (\$10,404) Title II (\$2,500)	Unrestricted General Fund (\$2,500) Title II (\$2,500)
Budget Reference	1000,2000,3000,5800	1000,2000,3000,5800	1000,2000,3000,5800

(Select from New Goal, Modified Goal, or Unchanged Goal)

Modified

Goal 3

All foster youth will receive improved academic and social-emotional support through the improved cross-systems communication and services with agencies and schools to increase identification and support for providing case management services to help close the achievement gap.

State and/or Local Priorities addressed by this goal:

State Priorities: 10

Local Priorities:

Identified Need:

2017-18 Sutter County has twelve districts that depend on the COE for support with services to identified foster youth. The Intervention and Prevention Programs (IPP staff) assist districts by providing training, and case management services by serving as “technical” experts in the service needs for foster youth with changes in laws this need is ongoing. The IPP staff also identified that foster youth would benefit from a mentoring program to help assist with college and career transition and connection with adults of common interest.

2018-19
Sutter County has twelve districts that depend on the COE for support with services to identified foster youth. The Intervention and Prevention Programs (IPP staff) assist districts by providing training, and case management services by serving as “technical” experts in the service needs for foster youth with changes in laws this need is ongoing.

Expected Annual Measureable Outcomes

Metrics/Indicators	Baseline	2017-18	2018-19	2019-20
<p>Improve services to indicate improvement in county office support to districts for Foster Youth</p>	<p>4.55% (out of 5) report that the information they are receiving from the Intervention and Prevention staff will increase the quality of services to students and families. 26 respondents out of 28 surveyed</p>	<p>5 % of those surveyed agree that the information provided by IPP staff will increase the quality of services to students.</p>	<p>5 % of those surveyed agree that the information provided by IPP staff will increase the quality of services to students.</p>	<p>5 % of those surveyed agree that the information provided by IPP staff will increase the quality of services to students.</p>

The number of foster youth matched with mentors to promote college/career transition will increase

2018-19 - this outcome is no longer relevant based on the changes to the Foster Youth Services Coordinating Program and direct services certification.

10 mentees/mentors

11 mentees/mentors

0 metric eliminated

0 metric eliminated

<p>The IPP staff will meet with the Foster Youth Executive Advisory Council quarterly and provide quarterly updates to districts</p>	<p>1 meeting</p>	<p>4 meetings</p>	<p>4 meetings</p>	<p>4 meetings</p>
<p>Foster Youth Liaison Training</p>	<p>No formal meeting structure</p>	<p>n/a</p>	<p>Create annual meeting calendar and conduct three formal training sessions in the Fall and three in the Spring.</p>	<p>Create annual meeting calendar and conduct three formal training sessions in the Fall and three in the Spring.</p>

Planned Actions/Services

Complete a copy of the following table for each of the LEA's Actions/Services. Duplicate the table, including Budgeted Expenditures, as needed.

Action #1

For Actions/Services not included as contributing to meeting the Increased or Improved Services Requirement:

Students to be Served

N/A

Location(s)

N/A

OR

For Actions/Services included as contributing to meeting the Increased or Improved Services Requirement:

Students to be Served

Scope of Services:

Location(s)

Foster Youth

LEA-Wide

All Schools

Actions/Services

Select from New, Modified, or Unchanged for 2017-18

Select from New, Modified, or Unchanged for 2018-19

Select from New, Modified, or Unchanged for 2019-20

Unchanged

Modified

Unchanged

2017-18 Actions/Services

2018-19 Actions/Services

2019-20 Actions/Services

Ensure that all foster youth are identified and served by continuing with research-based programs to identify, engage and track all foster youth countywide and ensure appropriate placement.

Ensure that all FY are identified and served by continuing with research-based programs to identify, engage and track all FY countywide and ensure appropriate placement by the Intervention and Prevention Programs staff.

Ensure that all FY are identified and served by continuing with research-based programs to identify, engage and track all FY countywide and ensure appropriate placement by the Intervention and Prevention Programs staff.

Budgeted Expenditures

Year	2017-18	2018-19	2019-20
-------------	----------------	----------------	----------------

Amount	\$41,568	\$173,871	\$173,871
Source	Foster Youth State Grant	Foster Youth State Grant	Foster Youth State Grant
Budget Reference	2000,3000	2000,3000	2000,3000

Action #2

For Actions/Services not included as contributing to meeting the Increased or Improved Services Requirement:

Students to be Served

Location(s)

N/A

N/A

OR

For Actions/Services included as contributing to meeting the Increased or Improved Services Requirement:

Students to be Served

Scope of Services:

Location(s)

Foster Youth

LEA-Wide

All Schools

Actions/Services

Select from New, Modified, or Unchanged for 2017-18

Select from New, Modified, or Unchanged for 2018-19

Select from New, Modified, or Unchanged for 2019-20

Unchanged

Unchanged

Unchanged

2017-18 Actions/Services

Ensure staff who work with foster youth are aware of special needs and laws that pertain to them specifically utilizing professional development and training.

2018-19 Actions/Services

Ensure staff who work with foster youth are aware of special needs and laws that pertain to them specifically utilizing professional development and training.

2019-20 Actions/Services

Ensure staff who work with foster youth are aware of special needs and laws that pertain to them specifically utilizing professional development and training.

Budgeted Expenditures

Year	2017-18	2018-19	2019-20
Amount	Duplicated (Goal 3, Action 1)	Duplicated (Goal 3, Action 1)	Duplicated (Goal 3, Action 1)
Source	Duplicated (Goal 3, Action 1)	Duplicated (Goal 3, Action 1)	Duplicated (Goal 3, Action 1)
Budget Reference	Duplicated (Goal 3, Action 1)	Duplicated (Goal 3, Action 1)	Duplicated (Goal 3, Action 1)

Action #3

For Actions/Services not included as contributing to meeting the Increased or Improved Services Requirement:

Students to be Served

N/A

Location(s)

N/A

OR

For Actions/Services included as contributing to meeting the Increased or Improved Services Requirement:

Students to be Served

Foster Youth

Scope of Services:

LEA-Wide

Location(s)

All Schools

Actions/Services**Select from New, Modified, or Unchanged for 2017-18**

Unchanged

Select from New, Modified, or Unchanged for 2018-19

Modified

Select from New, Modified, or Unchanged for 2019-20

Unchanged

2017-18 Actions/Services

Make sure a connection exists for foster youth with a coach, tutor, and mentor directly. Mentors will be recruited and matched with foster youth as available.

2018-19 Actions/Services

Ensure that foster youth who qualify for Transitioning Age Youth services are supported by the Intervention and Prevention Programs staff in the coordination of services from transitioning to college and career programs through our Educate*Advocate*Create program. This program provides assistance with planning development and accessing services with our partnering agencies, employment services, training and colleges for our foster youth to success after high school

2019-20 Actions/Services

Ensure that foster youth who qualify for Transitioning Age Youth services are supported by the Intervention and Prevention Programs staff in the coordination of services from transitioning to college and career programs through our Educate*Advocate*Create program. This program provides assistance with planning development and accessing services with our partnering agencies, employment services, training and colleges for our foster youth to success after high school

graduation.

graduation.

Budgeted Expenditures

Year	2017-18	2018-19	2019-20
Amount	\$88,660	Duplicate (see goal 3, action 1)	Duplicate (see goal 3, action 1)
Source	Foster Youth State Grant	Duplicated (Goal 3, Action 1)	Duplicated (Goal 3, Action 1)
Budget Reference	2000,3000	Duplicated (Goal 3, Action 1)	Duplicated (Goal 3, Action 1)

Action #4

For Actions/Services not included as contributing to meeting the Increased or Improved Services Requirement:

Students to be Served

Location(s)

N/A

N/A

OR

For Actions/Services included as contributing to meeting the Increased or Improved Services Requirement:

Students to be Served

Scope of Services:

Location(s)

Foster Youth

LEA-Wide

All Schools

Actions/Services

Select from New, Modified, or Unchanged for 2017-18

Unchanged

2017-18 Actions/Services

Update foster youth services by gathering data from child welfare, probation, mental health, and school districts to outline needed services. Continue to implement a checklist that can be used by all stakeholders, including; education related information needed to assist the child welfare agency in the delivery of services, assists the juvenile court in the delivery and coordination of necessary educational services, and aids in the efficient, expeditious transfer of health and education records, and is updated on a regular basis to assure foster youths' needs are being met.

Select from New, Modified, or Unchanged for 2018-19

Modified

2018-19 Actions/Services

Update FY services by gathering data from child welfare, probation, mental health, and school districts to identify and track the number of FY within our school systems. Continue to implement a checklist that can be used by all stakeholders, including; education related information needed to assist the child welfare agency in the delivery of services, assists the juvenile court in the delivery and coordination of necessary educational services, and aids in the efficient, expeditious transfer of health and education records, and is updated on a regular basis to assure foster youths' needs are being met. Ongoing discussions will include establishing a collaborative work between the Intervention and Prevention Programs staff and foster youth agencies/organizations, which will potentially lead into formal agreements. These agreements may include all mandates and

Select from New, Modified, or Unchanged for 2019-20

Unchanged

2019-20 Actions/Services

Update FY services by gathering data from child welfare, probation, mental health, and school districts to identify and track the number of FY within our school systems. Continue to implement a checklist that can be used by all stakeholders, including; education related information needed to assist the child welfare agency in the delivery of services, assists the juvenile court in the delivery and coordination of necessary educational services, and aids in the efficient, expeditious transfer of health and education records, and is updated on a regular basis to assure foster youths' needs are being met. Ongoing discussions will include establishing a collaborative work between the Intervention and Prevention Programs staff and foster youth agencies/organizations, which will potentially lead into formal agreements. These agreements may include all mandates and

entitlements afforded to foster youth, as well as best practices for implementation.

entitlements afforded to foster youth, as well as best practices for implementation.

Budgeted Expenditures

Year	2017-18	2018-19	2019-20
Amount	Duplicated (Goal 3, Action 1 and 3)	Duplicated (Goal 3, Action 1)	Duplicated (Goal 3, Action 1)
Source	Duplicated (Goal 3, Action 1 and 3)	Duplicated (Goal 3, Action 1)	Duplicated (Goal 3, Action 1)
Budget Reference	Duplicated (Goal 3, Action 1 and 3)	Duplicated (Goal 3, Action 1)	Duplicated (Goal 3, Action 1)

Action #5

For Actions/Services not included as contributing to meeting the Increased or Improved Services Requirement:

Students to be Served

Location(s)

N/A

N/A

OR

For Actions/Services included as contributing to meeting the Increased or Improved Services Requirement:

Students to be Served

Scope of Services:

Location(s)

Foster Youth

LEA-Wide

All Schools

Actions/Services

Select from New, Modified, or Unchanged for 2017-18

Unchanged

2017-18 Actions/Services

Connect to key stakeholders including social workers, attorneys, and mental health providers promoting communication and collaboration through the Foster Youth Local Advisory Group.

Select from New, Modified, or Unchanged for 2018-19

Modified

2018-19 Actions/Services

Continue to hold FYSCP Executive Advisory Council meetings, which the main responsibility is to provide guidance, work in partnerships and to improve system coordination efforts to support the IPP FYSCP program to comply with EC 42920-42926.

Select from New, Modified, or Unchanged for 2019-20

Unchanged

2019-20 Actions/Services

Continue to hold FYSCP Executive Advisory Council meetings, which the main responsibility is to provide guidance, work in partnerships and to improve system coordination efforts to support the IPP FYSCP program to comply with EC 42920-42926.

Budgeted Expenditures

Year	2017-18	2018-19	2019-20
Amount	Duplicated (Goal 3, Action 1 and 3)	Duplicated (Goal 3, Action 1)	Duplicated (Goal 3, Action 1)
Source	Duplicated (Goal 3, Action 1 and 3)	Duplicated (Goal 3, Action 1)	Duplicated (Goal 3, Action 1)

Budget Reference

Duplicated (Goal 3, Action 1 and 3)

Duplicated (Goal 3, Action 1)

Duplicated (Goal 3, Action 1)

Action #6

For Actions/Services not included as contributing to meeting the Increased or Improved Services Requirement:

Students to be Served

Location(s)

N/A

N/A

OR

For Actions/Services included as contributing to meeting the Increased or Improved Services Requirement:

Students to be Served

Scope of Services:

Location(s)

Foster Youth

LEA-Wide

All Schools

Actions/Services

Select from New, Modified, or Unchanged for 2017-18

Select from New, Modified, or Unchanged for 2018-19

Select from New, Modified, or Unchanged for 2019-20

Unchanged

New

Unchanged

2017-18 Actions/Services

2018-19 Actions/Services

2019-20 Actions/Services

Provide extra academic support with a mental health focus as agreed upon by the County Office and Districts in Sutter County, for additional support in improving academic achievement and establishing a one-on-one relationship with each foster youth.

Ensure that each school district and school site has foster youth liaison identified and trained.

Ensure that each school district and school site has foster youth liaison identified and trained.

Budgeted Expenditures

Year	2017-18	2018-19	2019-20
Amount	\$54,758	Duplicate (Goal 3, action 1)	Duplicate (Goal 3, action 1)
Source	Foster Youth State Grant	Duplicate (Goal 3, action 1)	Duplicate (Goal 3, action 1)
Budget Reference	2000, 3000	Duplicate (Goal 3, action 1)	Duplicate (Goal 3, action 1)

(Select from New Goal, Modified Goal, or Unchanged Goal)

Unchanged

Goal 4

Expelled youth will satisfy the terms of the expulsion agreements and return to their home school or fulfill requirements for graduation at FRA.

State and/or Local Priorities addressed by this goal:

State Priorities: 9

Local Priorities:

Identified Need:

FRA serves the students that are expelled in grades 7-12 for the districts in Sutter County. The current expulsion plan that outlines the coordinated services for expelled youth is updated every three years and revisited annually. Reentry plans are developed in conjunction with students, parents, teachers and appropriate school personnel. Currently four students returned to their district by completing a reentry plan and four graduated from FRA.

Expected Annual Measureable Outcomes

Metrics/Indicators	Baseline	2017-18	2018-19	2019-20
--------------------	----------	---------	---------	---------

10% of expelled youth will return to their home schools or graduate from FRA.

12 %
Sixty-eight enrolled
Four returned
Four graduated

Greater than 10%

Greater than 10%

Greater than 10%

A pupil whose behavior has resulted in expulsion shall be given a rehabilitation plan that is designed by the district of residence. Any recommended placement shall be monitored, and appropriate documentation maintained. This plan may involve: placement in FRA day program or independent study

Plans completed for all eligible students

Plans completed for all eligible students

Plans completed for all eligible students

Plans completed for all eligible students

Planned Actions/Services

Complete a copy of the following table for each of the LEA's Actions/Services. Duplicate the table, including Budgeted Expenditures, as needed.

Action #1

For Actions/Services not included as contributing to meeting the Increased or Improved Services Requirement:

Students to be Served

Location(s)

All Students

All Schools

OR

For Actions/Services included as contributing to meeting the Increased or Improved Services Requirement:

Students to be Served

Scope of Services:

Location(s)

N/A

N/A

N/A

Actions/Services

Select from New, Modified, or Unchanged for 2017-18

Select from New, Modified, or Unchanged for 2018-19

Select from New, Modified, or Unchanged for 2019-20

Unchanged

Modified

Unchanged

2017-18 Actions/Services

2018-19 Actions/Services

2019-20 Actions/Services

Update countywide expulsion plan and

Monitor for effectiveness of countywide

Monitor for effectiveness of countywide

continue to monitor for effectiveness with all districts. Begin discussion regarding updates and revisions of the plan in the upcoming three-year cycle.

expulsion plan. Maintain data regarding changes, updates and revisions of the plan for the upcoming three-year cycle.

expulsion plan. Maintain data regarding changes, updates and revisions of the plan for the upcoming three-year cycle.

Budgeted Expenditures

Year	2017-18	2018-19	2019-20
Amount	\$7,845	\$7,944	\$7,944
Source	Unrestricted General Fund	Unrestricted General Fund	Unrestricted General Fund
Budget Reference	1000, 2000, 3000	1000,2000, 3000	1000,2000, 3000

Action #2

For Actions/Services not included as contributing to meeting the Increased or Improved Services Requirement:

Students to be Served

Location(s)

All Students

All Schools

OR

For Actions/Services included as contributing to meeting the Increased or Improved Services Requirement:

Students to be Served

Scope of Services:

Location(s)

N/A

N/A

N/A

Actions/Services

Select from New, Modified, or Unchanged for 2017-18

Select from New, Modified, or Unchanged for 2018-19

Select from New, Modified, or Unchanged for 2019-20

Unchanged

Modified

Unchanged

2017-18 Actions/Services

2018-19 Actions/Services

2019-20 Actions/Services

Quarterly meetings will be held with all expelled youth to review their progress toward meeting the terms of their readmission as determined by their district of residence.

Quarterly meetings will be held with all expelled youth to review their progress toward meeting the terms of their readmission as determined by their district of residence.

Quarterly meetings will be held with all expelled youth to review their progress toward meeting the terms of their readmission as determined by their district of residence.

Budgeted Expenditures

Year	2017-18	2018-19	2019-20
Amount	\$15,689	\$15,081	\$15,081
Source	Unrestricted General Fund	Unrestricted General Fund	Unrestricted General Fund

Budget Reference

1000, 3000

1000,3000

1000,3000

Action #3

For Actions/Services not included as contributing to meeting the Increased or Improved Services Requirement:

Students to be Served

Location(s)

All Students

All Schools

OR

For Actions/Services included as contributing to meeting the Increased or Improved Services Requirement:

Students to be Served

Scope of Services:

Location(s)

N/A

N/A

N/A

Actions/Services

Select from New, Modified, or Unchanged for 2017-18

Select from New, Modified, or Unchanged for 2018-19

Select from New, Modified, or Unchanged for 2019-20

Unchanged

Unchanged

Unchanged

2017-18 Actions/Services

2018-19 Actions/Services

2019-20 Actions/Services

Each student who enrolls at Feather River Academy must attend an orientation with their parent(s)/guardian. One task in the orientation is to review the rehabilitation plan for expelled students written by the expelling school district. Each condition is reviewed, and the expectation for clearing the expulsion is set in place. Placement in an FRA program is based on these conditions.

Each student who enrolls at Feather River Academy must attend an orientation with their parent(s)/guardian. One task in the orientation is to review the rehabilitation plan for expelled students written by the expelling school district. Each condition is reviewed, and the expectation for clearing the expulsion is set in place. Placement in an FRA program is based on these conditions.

Each student who enrolls at Feather River Academy must attend an orientation with their parent(s)/guardian. One task in the orientation is to review the rehabilitation plan for expelled students written by the expelling school district. Each condition is reviewed, and the expectation for clearing the expulsion is set in place. Placement in an FRA program is based on these conditions.

Budgeted Expenditures

Year	2017-18	2018-19	2019-20
Amount	Duplicated (Goal 1, Action 9)	Duplicated (Goal 1, Action 9)	Duplicated (Goal 1, Action 9)
Source	Duplicated (Goal 1, Action 9)	Duplicated (Goal 1, Action 9)	Duplicated (Goal 1, Action 9)
Budget Reference	Duplicated (Goal 1, Action 9)	Duplicated (Goal 1, Action 9)	Duplicated (Goal 1, Action 9)

Action #4

For Actions/Services not included as contributing to meeting the Increased or Improved Services Requirement:

Students to be Served

All Students

Location(s)

All Schools

OR

For Actions/Services included as contributing to meeting the Increased or Improved Services Requirement:

Students to be Served

Scope of Services:

Location(s)

N/A

N/A

N/A

Actions/Services

Select from New, Modified, or Unchanged for 2017-18

Select from New, Modified, or Unchanged for 2018-19

Select from New, Modified, or Unchanged for 2019-20

Unchanged

Modified

Modified

2017-18 Actions/Services

2018-19 Actions/Services

2019-20 Actions/Services

Meet with Child Welfare and Attendance Director to identify gaps in services in the current expulsion plan. Obtain local school districts' input and approval of the updated expulsion plan.

Meet with Child Welfare and Attendance Director to identify gaps in services in the current expulsion plan. Obtain local school districts' input and approval of the updated expulsion plan.

Meet with Child Welfare and Attendance Director to identify gaps in services in the current expulsion plan. Obtain local school districts' input and approval of the updated expulsion plan.

Budgeted Expenditures

Year

2017-18

2018-19

2019-20

Amount

\$7,731

\$7,827

\$5,000

Source	Unrestricted General Fund	Unrestricted General Fund	Unrestricted General Fund
Budget Reference	1000, 3000	1000,3000	1000,3000

(Select from New Goal, Modified Goal, or Unchanged Goal)

New

Goal 5

Improve career readiness for middle and high school students.

State and/or Local Priorities addressed by this goal:

State Priorities: 4

Local Priorities:

Identified Need:

Limited high school capstone courses exist in health careers, hospitality, and manufacturing. As a result, students enrolled in these are seldom able to complete pathways and earn the completer category designation on the dashboard. Many students in the region do not take a career assessment which results in a reduced number of career ready students and pathway completers.

Expected Annual Measureable Outcomes

Metrics/Indicators	Baseline	2017-18	2018-19	2019-20
--------------------	----------	---------	---------	---------

Career assessment completion rates	No baseline exists	N/A	N/A	All middle/high school students will take a career assessment
Career ready certificate rates	No baseline exists	N/A	N/A	90% of high school students will earn a level 1 career ready certificate
Capstone course completion rates	No baseline exists	N/A	N/A	90% of students enrolled in a ROP capstone course will complete the program

Planned Actions/Services

Complete a copy of the following table for each of the LEA's Actions/Services. Duplicate the table, including Budgeted Expenditures, as needed.

Action #1

For Actions/Services not included as contributing to meeting the Increased or Improved Services Requirement:

Students to be Served

All Students

Location(s)

All Schools

OR

For Actions/Services included as contributing to meeting the Increased or Improved Services Requirement:

Students to be Served

Scope of Services:

Location(s)

N/A

N/A

N/A

Actions/Services

Select from New, Modified, or Unchanged for 2017-18

Select from New, Modified, or Unchanged for 2018-19

Select from New, Modified, or Unchanged for 2019-20

New

2017-18 Actions/Services

2018-19 Actions/Services

2019-20 Actions/Services

N/A

N/A

Provide professional development and oversight on the implementation of career ready certificates

Budgeted Expenditures

Year **2017-18**

2018-19

2019-20

Amount

N/A

N/A

\$78,600

Source

N/A

N/A

K12 Strong Workforce Program

Budget Reference	N/A	N/A	1000, 2000, 3000, 4000
-------------------------	-----	-----	------------------------

Action #2

For Actions/Services not included as contributing to meeting the Increased or Improved Services Requirement:

Students to be Served

Location(s)

All Students

All Schools

OR

For Actions/Services included as contributing to meeting the Increased or Improved Services Requirement:

Students to be Served

Scope of Services:

Location(s)

N/A

N/A

N/A

Actions/Services

Select from New, Modified, or Unchanged for 2017-18

Select from New, Modified, or Unchanged for 2018-19

Select from New, Modified, or Unchanged for 2019-20

New

2017-18 Actions/Services

2018-19 Actions/Services

2019-20 Actions/Services

N/A	N/A	Provide and proctor career ready assessments
-----	-----	--

Budgeted Expenditures

Year	2017-18	2018-19	2019-20
Amount	N/A	N/A	\$107,500
Source	N/A	N/A	K12 Strong Workforce Program
Budget Reference	N/A	N/A	1000, 2000, 3000, 4000

Action #3

For Actions/Services not included as contributing to meeting the Increased or Improved Services Requirement:

Students to be Served	Location(s)
All Students	All Schools

OR

For Actions/Services included as contributing to meeting the Increased or Improved Services Requirement:

Students to be Served	Scope of Services:	Location(s)
N/A	N/A	N/A

Actions/Services

Select from New, Modified, or Unchanged for 2017-18

2017-18 Actions/Services

N/A

Select from New, Modified, or Unchanged for 2018-19

2018-19 Actions/Services

N/A

Select from New, Modified, or Unchanged for 2019-20

New

2019-20 Actions/Services

Implement ROP culinary, manufacturing, and medical capstone courses

Budgeted Expenditures

Year	2017-18	2018-19	2019-20
Amount	N/A	N/A	\$185,750
Source	N/A	N/A	Career Tech Education Incentive Program
Budget Reference	N/A	N/A	1000, 2000, 3000, 4000

Action #4

For Actions/Services not included as contributing to meeting the Increased or Improved Services Requirement:

Students to be Served

Location(s)

All Students

All Schools

OR

For Actions/Services included as contributing to meeting the Increased or Improved Services Requirement:

Students to be Served

Scope of Services:

Location(s)

N/A

N/A

N/A

Actions/Services

Select from New, Modified, or Unchanged for 2017-18

Select from New, Modified, or Unchanged for 2018-19

Select from New, Modified, or Unchanged for 2019-20

New

2017-18 Actions/Services

2018-19 Actions/Services

2019-20 Actions/Services

N/A

N/A

Expand job shadowing opportunities and student internships

Budgeted Expenditures

Year

2017-18

2018-19

2019-20

Amount	N/A	N/A	\$56,000
Source	N/A	N/A	K12 Strong Workforce Program
Budget Reference	N/A	N/A	1000, 2000, 3000, 4000

Demonstration of Increased or Improved Services for Unduplicated Pupils

LCAP Year: 2017-18

Estimated Supplemental and Concentration Grant Funds

383,656

Percentage to Increase or Improve Services

4.4%

Describe how services provided for unduplicated pupils are increased or improved by at least the percentage identified above, either qualitatively or quantitatively, as compared to services provided for all students in the LCAP year.

Identify each action/service being funded and provided on a schoolwide or LEA-wide basis. Include the required descriptions supporting each schoolwide or LEA-wide use of funds.

The Minimum Proportionality Percentage for increased or improved services for low-income pupils, foster youth, and English Learners is 4.4%. We are meeting the calculated MPP with a blend of quantitative and qualitative measures. Professional development and instructional coaching will be provided to staff to support the use of strategies to support English Learners, especially long-term English Learners, support the needs of RFEP students, foster youth, homeless and students who are victims of crime. We will provide additional support for case management of students by increasing adult to student ratio to support activities that engage students and provide intervention and prevention activities and provide resources to reduce barriers to accessing education such as transportation options and school supplies. We will focus on relationships with EL students and parents by assigning staff to monitor and support progress and connect with parents on a regular basis and purchase additional education materials, specific to the needs of English Learners if needed. On an LEA wide basis we specifically address unduplicated pupils in goal 1, Actions 10 by providing resources to reduce barriers to accessing education; transportation options, school supplies and ensure facilities meet the expectations of the Williams Act Review and in goal 1 Action 12.

LCAP Year: 2018-19

Estimated Supplemental and Concentration Grant Funds

220, 266

Percentage to Increase or Improve Services

2.62

Describe how services provided for unduplicated pupils are increased or improved by at least the percentage identified above, either qualitatively or quantitatively, as compared to services provided for all students in the LCAP year.

Identify each action/service being funded and provided on a schoolwide or LEA-wide basis. Include the required descriptions supporting each schoolwide or LEA-wide use of funds.

The Minimum Proportionality Percentage for increased or improved services for low-income pupils, foster youth, and English Learners is 2.62 %. We are meeting the calculated MPP with a blend of quantitative and qualitative measures. Professional development and instructional coaching will be provided to staff to support the use of strategies to support English Learners, especially long-term English Learners, support the needs of RFEP students, foster youth, homeless and students who are victims of crime. We will provide additional support for case management of students by increasing adult to student ratio to support activities that engage students and provide intervention and prevention activities and provide resources to reduce barriers to accessing education such as transportation options and school supplies. We will focus on relationships with students and parents by assigning staff to monitor and support progress and connect with parents on a regular basis and purchase additional education materials, specific to the needs of students if needed. On an LEA wide basis we specifically address unduplicated pupils in goal 1, Actions 10 by providing resources to reduce barriers to accessing education; transportation options, school supplies and ensure facilities meet the expectations of the Williams Act Review and in goal 1 Action 12 with additional staff support.

LCAP Year: 2019-20

Estimated Supplemental and Concentration Grant Funds

\$231,435

Percentage to Increase or Improve Services

2.96%

Describe how services provided for unduplicated pupils are increased or improved by at least the percentage identified above, either qualitatively or quantitatively, as compared to services provided for all students in the LCAP year.

Identify each action/service being funded and provided on a schoolwide or LEA-wide basis. Include the required descriptions supporting each schoolwide or LEA-wide use of funds (see instructions).

The Minimum Proportionality Percentage for increased or improved services for low-income pupils, foster youth, and English Learners is 2.96 %. We are meeting the calculated MPP with a blend of quantitative and qualitative measures. Professional development and instructional coaching will be provided to staff to support the use of strategies to support English Learners, especially long-term English Learners, support the needs of RFEP students, foster youth, homeless and students who are victims of crime. We will provide additional support for case management of students by increasing adult to student ratio to support activities that engage students and provide intervention and prevention activities and provide resources to reduce barriers to accessing education such as transportation options and school supplies. We will focus on relationships with students and parents by assigning staff to monitor and support progress and connect with parents on a regular basis and purchase additional education materials, specific to the needs of students if needed. On an LEA wide basis we specifically address unduplicated pupils in goal 1, Actions 10 by providing resources to reduce barriers to accessing education; transportation options, school supplies and ensure facilities meet the expectations of the Williams Act Review and in goal 1 Action 12 with additional staff support.

BOARD AGENDA ITEM: Consolidated Application – Spring Release 2018-19

BOARD MEETING DATE: June 20, 2019

AGENDA ITEM SUBMITTED FOR:

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

PREPARED BY:

Kristi Johnson

SUBMITTED BY:

Tom Reusser

PRESENTING TO BOARD:

Tom Reusser

BACKGROUND AND SUMMARY INFORMATION:

The Consolidated Application (ConApp) is used by the California Department of Education (CDE) to distribute categorical funds from various state and federal programs to county offices, school districts, and direct-funded charter schools throughout California.

Annually, in June, each local educational agency (LEA) submits the spring release of the application to document participation in these programs and provide assurances that the district will comply with the legal requirements of each program. Program entitlements are determined by formulas contained in the laws that created the programs. The Sutter County Board of Education is asked to adopt the Consolidated Application – Spring Release 2018-19.

2019-20 Certification of Assurances


Submission of Certification of Assurances is required every fiscal year. A complete list of legal and program assurances for the fiscal year can be found at <https://www.cde.ca.gov/fg/aa/co/ca19assurancestoc.asp>.

CDE Program Contact:

Consolidated Application Support Desk, Education Data Office, conappsupport@cde.ca.gov, 916-319-0297

Consolidated Application Certification Statement

I hereby certify that all of the applicable state and federal rules and regulations will be observed by this applicant; that to the best of my knowledge the information contained in this application is correct and complete; and I agree to participate in the monitoring process regarding the use of these funds according to the standards and criteria set forth by the California Department of Education Federal Program Monitoring (FPM) Office. Legal assurances for all programs are accepted as the basic legal condition for the operation of selected projects and programs and copies of assurances are retained on site. I certify that we accept all assurances except for those for which a waiver has been obtained or requested. A copy of all waivers or requests is on file. I certify that actual ink signatures for this form are on file.

Authorized Representative's Full Name	Tom Reusser
Authorized Representative's Signature	
Authorized Representative's Title	Superintendent
Authorized Representative's Signature Date	06/10/2019

*****Warning*****

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2019-20 Protected Prayer Certification

ESSA Section 8524 specifies federal requirements regarding constitutionally protected prayer in public elementary and secondary schools. This form meets the annual requirement and provides written certification.

CDE Program Contact:

Franco Rozic, Title I Monitoring and Support Office, frozic@cde.ca.gov, 916-319-0269

Protected Prayer Certification Statement

The LEA hereby assures and certifies to the California State Board of Education that the LEA has no policy that prevents, or otherwise denies participation in, constitutionally protected prayer in public schools as set forth in the "Guidance on Constitutionally Protected Prayer in Public Elementary and Secondary Schools."

The LEA hereby assures that this page has been printed and contains an ink signature. The ink signature copy shall be made available to the California Department of Education upon request or as part of an audit, a compliance review, or a complaint investigation.

The authorized representative agrees to the above statement	Yes
Authorized Representative's Full Name	Tom Reusser
Authorized Representative's Title	Superintendent
Authorized Representative's Signature Date	05/31/2019
Comment If the LEA is not able to certify at this time, then an explanation must be provided in the Comment field. (Maximum 500 characters)	

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2019-20 LCAP Federal Addendum Certification

CDE Program Contact:

Local Agency Systems Support Office, LCFF@cde.ca.gov, 916-323-5233

To receive funding under the Every Student Succeeds Act (ESSA), a local educational agency (LEA) must have a plan approved by the State Educational Agency on file with the State. Within California, LEAs that apply for ESSA funds are required to complete the Local Control and Accountability Plan (LCAP), the LCAP Federal Addendum Template (Addendum), and the Consolidated Application (ConApp). The LCAP, in conjunction with the Addendum and the ConApp, serve to meet the requirements of the ESSA LEA Plan.

In order to apply for funds, the LEA must certify that the 2017/18–2019/20 LCAP has been approved by the local governing board or governing body of the LEA. As part of this certification the LEA is agreeing to submit the LCAP Federal Addendum that has been approved by the local governing board or governing body of the LEA to the California Department of Education (CDE), and acknowledging that the LEA agrees to work with the CDE to ensure that the Addendum addresses all required provisions of the ESSA programs for which they are applying for federal education funds.

<p>County Offices of Education and School Districts Enter the original approval date of the county office of education or school district 2017/18–2019/20 LCAP</p> <p>Note: For districts, the date should be the day your county office of education (COE) approved your 2017/18–2019/20 LCAP. For COEs, it should be the date the CDE approved your 2017/18–2019/20 LCAP.</p>	<p>07/01/2017</p>
<p>Charter Schools Enter the adoption date of the charter school LCAP</p>	
<p>Authorized Representative's Full Name</p>	<p>Tom Reusser</p>
<p>Authorized Representative's Title</p>	<p>Superintendent</p>

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2019-20 Application for Funding

CDE Program Contact:

Consolidated Application Support Desk, Education Data Office, conappsupport@cde.ca.gov, 916-319-0297

Local Governing Board Approval

The local educational agency (LEA) is required to review and receive approval of their Application for Funding selections with their local governing board.

Date of approval by local governing board	06/19/2019
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District English Learner Advisory Committee Review

Per Title 5 of the California Code of Regulations Section 11308, if your LEA has more than 50 English learners, then the LEA must establish a District English Learner Advisory Committee (DELAC) which shall review and advise on the development of the application for funding programs that serve English learners.

DELAC representative's full name (non-LEA employee)	
DELAC review date	
Meeting minutes web address Please enter the web address of DELAC review meeting minutes (format http://SomeWebsiteName.xxx). If a web address is not available, then the LEA must keep the minutes on file which indicate that the application was reviewed by the committee.	
DELAC comment If an advisory committee refused to review the application, or if DELAC review is not applicable, enter a comment. (Maximum 500 characters)	Not applicable as the number of English learners is less than 50

Application for Categorical Programs

To receive specific categorical funds for a school year the LEA must apply for the fund by selecting Yes. Only the categorical funds the LEA is eligible to receive are displayed.

Title I, Part A (Basic Grant) ESSA Sec. 1111et seq. SACS 3010	Yes
Title II, Part A (Supporting Effective Instruction) ESEA Sec. 2104 SACS 4035	Yes
Title III English Learner ESEA Sec. 3102 SACS 4203	Yes
Title III Immigrant ESEA Sec. 3102 SACS 4201	No

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2019-20 Application for Funding

CDE Program Contact:

Consolidated Application Support Desk, Education Data Office, conappsupport@cde.ca.gov, 916-319-0297

Title IV, Part A (Student Support) ESSA Sec. 1112(b) SACS 4127	Yes
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2019-20 Substitute System for Time Accounting

This certification may be used by auditors and by California Department of Education oversight personnel when conducting audits and sub-recipient monitoring of the substitute time-and-effort system. Approval is automatically granted when the local educational agency (LEA) submits and certifies this data collection.

CDE Program Contact:

John Miles, Financial Accountability and Info Srv Office, jmiles@cde.ca.gov, 916-445-7289

The LEA certifies that only eligible employees will participate in the substitute system and that the system used to document employee work schedules includes sufficient controls to ensure that the schedules are accurate. Detailed information on documenting salaries and wages, including both substitute systems of time accounting, are described in Procedure 905 of the California School Accounting Manual posted on the web at <https://www.cde.ca.gov/fg/ac/sa/>.

2019-20 Request for authorization	No
LEA certifies that the following is a full disclosure of any known deficiencies with the substitute system or known challenges with implementing the system (Maximum 500 characters)	

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2018-19 Title III English Learner YTD Expenditure Report, 12 Months

A report of year-to-date expenditures by activity. Activity period covered is July 1, 2018 through June 30, 2019.

CDE Program Contact:

Geoffrey Ndirangu, Language Policy and Leadership Office, gndirang@cde.ca.gov, 916-323-5831

Kevin Webb, Language Policy and Leadership Office, kwebb@cde.ca.gov, 916-323-5838

Required and Authorized English Learners Sub-grantee Activities

Required

Section 3115 (c)(1) To increase the English proficiency by providing high-quality language instruction educational programs that are based on scientifically based research demonstrating the effectiveness of the programs.

Section 3115 (c)(2) To provide high quality professional development to classroom teachers (including teachers in classroom settings that are not the settings of language instruction educational programs), principals, administrators, and other school or community-based organizational personnel.

Authorized

(1) Upgrading program objectives and effective instruction strategies.

(2) Improving the instruction program for English learners by identifying acquiring and upgrading curricula, instruction materials, educational software, and assessment procedures.

(3) Providing tutorials and academic or vocational education for English learners and intensified instruction.

(4) Developing and implementing elementary school or secondary school language instruction educational programs that are coordinated with other relevant programs and services.

(5) Improving the English language proficiency and academic achievement of English learners.

(6) Providing community participation programs, family literacy services and parent outreach and training activities to English learners and their families.

(7) Improving the instruction of English learners, which may include English learners with disabilities. Offering early college high school or dual or concurrent enrollment programs or courses designed to help English learners achieve success in postsecondary education.

2018-19 Title III English learner entitlement	\$54,586
Transferred-in amount	\$0
2018-19 Total allocation	\$54,586
Object Code - Activity	
1000-1999 Certificated personnel salaries	\$19,112
2000-2999 Classified personnel salaries	\$0
3000-3999 Employee benefits	\$4,077
4000-4999 Books and supplies	\$2,722
5000-5999 Services and other operating expenditures	\$12,889
Direct administrative costs	\$0
(Amount cannot exceed 2% of the entitlement)	
Indirect costs	\$776
(LEA can apply its approved indirect rate to the portion of the subgrant that is not reserved for direct administrative costs)	
Total year-to-date expenditures	\$39,576

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2018-19 Title III English Learner YTD Expenditure Report, 12 Months

A report of year-to-date expenditures by activity. Activity period covered is July 1, 2018 through June 30, 2019.

CDE Program Contact:

Geoffrey Ndirangu, Language Policy and Leadership Office, gndirang@cde.ca.gov, 916-323-5831

Kevin Webb, Language Policy and Leadership Office, kwebb@cde.ca.gov, 916-323-5838

2018-19 Unspent funds	\$15,010
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2018-19 Homeless Education Policy, Requirements, and Implementation

The purpose of this data collection is to meet federal requirements specified in 42 U.S.C. 11431 et seq. (Education for Homeless Children and Youths Act) and some federal requirements in Title I, Part A of the ESEA. This collection includes monitoring LEAs and their compliance with key provisions of the Education for Homeless Children and Youths Act including the collection of contact information for each required designated LEA's homeless liaison.

CDE Program Contact:

Leanne Wheeler, Regional Support and Awards Office, lwheeler@cde.ca.gov, 916-319-0383

Homeless Education Certification

The LEA hereby assures that the LEA has met the following requirements:

1. Designated a staff person as the liaison for homeless children and youths

2. Developed a written policy that supports the enrollment and retention of homeless children and youths in schools of the LEA which:
 - a) Includes policies and practices to ensure that homeless children and youths are not stigmatized or segregated on the basis of their status as homeless;
 - b) Includes a dispute resolution process;
 - c) Ensures that transportation is provided for a homeless child or youth to and from the school of origin if requested by the parent, guardian or homeless liaison;

3. Disseminated public notice of the educational rights of homeless children and youths where such children and youths receive services under the provisions of the Education for Homeless Children and Youths Act.

Homeless Liaison Contact Information

Homeless liaison first name	Tom
Homeless liaison last name	Reusser
Homeless liaison title	Superintendent
Homeless liaison email address (Format: abc@xyz.zyx)	TomR@sutter.k12.ca.us
Homeless liaison telephone number (Format: 999-999-9999)	530-822-2930
Homeless liaison telephone extension	
Enter the full-time equivalent (FTE) for all personnel directly responsible for the implementation of homeless education (Format: 0.00)	1.00

Homeless Liaison Training Information

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2018-19 Homeless Education Policy, Requirements, and Implementation

The purpose of this data collection is to meet federal requirements specified in 42 U.S.C. 11431 et seq. (Education for Homeless Children and Youths Act) and some federal requirements in Title I, Part A of the ESEA. This collection includes monitoring LEAs and their compliance with key provisions of the Education for Homeless Children and Youths Act including the collection of contact information for each required designated LEA's homeless liaison.

CDE Program Contact:

Leanne Wheeler, Regional Support and Awards Office, lwheeler@cde.ca.gov, 916-319-0383

Has the homeless liaison attended and/or participated in a homeless education liaison training within the last two years	Yes
Has the homeless liaison provided training to the following personnel:	
Principals and other school leaders	Yes
Attendance officers and registrars	Yes
Teachers and instructional assistants	Yes
School counselors	Yes

Homeless Education Policy and Requirements

Does the LEA have a written homeless education policy	Yes
No policy comment	
Provide an explanation why the LEA does not have a homeless education policy. (Maximum 500 characters)	
Date LEA's board approved the homeless education policy	09/01/2015
Does the LEA meet the above federal requirements	Yes
Compliance comment	
Provide an explanation why the LEA does not comply with federal requirements. (Maximum 500 characters)	

Title I, Part A Homeless Expenditures

2018-19 Title I, Part A allocation	\$103,556
2018-19 Title I, Part A direct or indirect services to homeless children reservation	\$100
Amount of 2018-19 Title I, Part A funds expended or encumbered for direct or indirect services to homeless children	\$102,499
Homeless services provided (Maximum 500 characters)	Bus passes, backpacks and other school supplies
No expenditures or encumbrances comment	
Provide an explanation why there are no Title I, Part A expenditures or encumbrances for homeless services. (Maximum 500 characters)	

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2019-20 Title III English Learner Student Program Subgrant Budget

The purpose of this form is to provide a proposed budget for 2019-20 English learner (EL) Student Program Subgrant funds only per the Title III English Learner Students Program requirements (ESSA, Sections 3114, 3115, & 3116).

CDE Program Contact:

Geoffrey Ndirangu, Language Policy and Leadership Office, gndirang@cde.ca.gov, 916-323-5831
 Kevin Webb, Language Policy and Leadership Office, kwebb@cde.ca.gov, 916-323-5838

Estimated Entitlement Calculation

Estimated English learner per student allocation	\$107.75
Estimated English learner student count	86
Estimated English learner entitlement amount	\$9,267

Note: \$10,000 minimum program eligibility criteria

If the LEA's estimated entitlement amount is less than \$10,000, then it does not meet the minimum program eligibility criteria for direct funding status and requires further action. To receive instructions regarding the consortium application process, please go to the CDE Title III EL Consortium Details web page at <https://www.cde.ca.gov/sp/el/t3/elconsortium.asp>.

Budget

Professional development activities	\$9,082
Program and other authorized activities	\$0
English Proficiency and Academic Achievement	\$0
Parent, family, and community engagement	\$0
Direct administrative costs (Amount cannot exceed 2% of the estimated entitlement)	\$185
Indirect costs (LEA can apply its approved indirect rate to the portion of the subgrant that is not reserved for direct administrative costs)	\$0
Total budget	\$9,267

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BOARD AGENDA ITEM: Public Hearing for the 2019-2020 Budget

BOARD MEETING DATE: June 19, 2019

AGENDA ITEM SUBMITTED FOR:

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

PREPARED BY:

Aaron Heinz

SUBMITTED BY:

Aaron Heinz

PRESENTING TO BOARD:

Aaron Heinz

BACKGROUND AND SUMMARY INFORMATION:

A Public Hearing regarding the 2019-2020 Budget will begin at 5:30 p.m.

Comments will be received from the public at this time.

Sutter County Superintendent of Schools

2019/2020
Budget

Presented to the Board
For Approval: Wednesday, June 19, 2019
For Adoption: Wednesday, June 26, 2019



Mission Statement

“Service for Success”

Students~Staff~Community



SUTTER COUNTY BOARD OF EDUCATION

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

Cabinet Team

Tom Reusser	Superintendent
Ron Sherrod	Assistant Superintendent of Business Services
Bill Embleton	Assistant Superintendent of Special Education
Eric Pomeroy	Regional Occupational Program Director
Kathy Tamez	Human Resources Director
Angela Huerta	Communications Director
Maggie Nicoletti	Executive Assistant

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SECTION A: Introduction



June 4, 2019

TO: Sutter County Board of Education

FROM: Tom Reusser *TR*

SUBJECT: 2019-20 Budget

Attached you will find a copy of the budget for the 2019-20 year beginning July 1, 2019, for your review and approval. We have taken a fiscally conservative position in developing this budget based on the Governor's January 2019-20 Proposed Budget.

Governor Newsom's May Revision reflected an increase in overall state revenues in 2019-20 due to increased tax revenue and growth in Proposition 98 funding. Despite entering another year of the longest period of economic growth on record, the Governor's budget anticipates a slowdown in growth will occur over the next few years.


While the May Revision increases education funding over the January proposal, the Governor has taken a cautious approach in his proposals which is highlighted by an increase in investment into the State's Rainy Day Fund and towards rising pension obligations. In consideration of the volatility of state revenues, economic risks on the horizon, and ongoing increases in employer pension contributions, the need to maintain reserves and fiscal flexibility will be critical.

Recognizing the need for additional special education funding, the Governor proposed a significant increase targeted in a manner that only a small percentage of schools might benefit. Fortunately, the legislature is currently proposing alternate methods to increase special education resources that benefit schools throughout the State. Because the outcome of these proposals is still uncertain, Sutter County Superintendent of Schools has chosen to not budget these funds until they materialize.

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

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

June 4, 2019

TO: Sutter County Board of Education
FROM: Ron Sherrod, Assistant Superintendent of Business Services 
SUBJECT: 2019-20 Budget

Over the years, we have brought to you for approval conservative budgets with contingencies built in to compensate for those unforeseen proposals that could arise as we wait for an Enacted State Budget. The 2019-20 budget anticipates a net surplus of \$2.3 million on \$33.6 million of total expenditures. As with any plan, however, there may be a need in the future to set aside additional funds for expenditure.

The addition of LCFF in 2013-14 requires us to change the budgeting discussion to one focused on how to prioritize the use of new resources on expenditures most needed to meet the needs of all students, and especially the needs of students who are foster youth, low-income, or English language learners. The related goals and activities are described in our Local Control Accountability Plan (LCAP) and this budget includes all of the expenditures outlined in the LCAP.

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

As the state budget is negotiated between the Governor and legislative leaders, there may be other changes that will affect the 2019-20 budget. These changes will be reflected in the interim reports, or within 45 days of adoption of the Enacted State Budget.

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

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

General Fund Financial Assumptions

2019-20



The budget projections used in this document were based on the current law known during the budget development stage. Often, the timelines to propose our budget occur before the California State Budget Act has been signed into law. Once signed, we will update this budget with the material changes. Until then, our general assumptions are that the County Office will continue to receive relatively flat Local Control Funding Formula (LCFF) funding, a decrease in Federal and State funding for grants that have either been reduced or have ended, and an increase in local revenue for students served in county operated programs. In accordance with Education Code Section 1622, any material changes to the assumptions or financial data will result in a budget revision within 45 days after the state budget is enacted. The budget is also formally revised and updated at First Interim (December) and at Second Interim (March) to reflect changes in income and expenditures.

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

The amounts included in the 2018-19 Estimated Actuals column of the budget are estimates based on the current year budgets, adjusted only for known fluctuations in amounts expected to be spent by year-end. The Unaudited Actuals Report that is presented to the board in October will be a final accounting of actual expenditures for 2018-19.

Multi-year projections assume flat funding for LCFF and reflect any known changes to funding expenditures for the future two years. Since the economy has steadily improved and funding for education appears to have stabilized with increasing program requirements, salary increases for step and column are included in projections.

Looking ahead to 2019-20 and beyond, the County Office recognizes that increased employee costs, including step and column, and STRS and PERS employer rate increases outpace any gains made through LCFF funding. This will be an ongoing issue across the state as employer paid retirement rates are scheduled to reach record levels over the next few years.

Additionally, the U.S. (and California) has enjoyed 10 straight years of economic growth, tying the longest economic expansion in U.S. history. Leading economists all agree on one thing, that an economic recession will happen in our future. The question is when.

To that end, the County Office has made a concerted effort to reduce organizational costs to better prepare for lean economic times, all revolving around the belief that the students we help educate today are our future tomorrow.

The County Office has identified a threefold vision for our service:

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

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

General Fund Revenue

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

Lottery revenue is budgeted at \$204 per average daily attendance (ADA) This amount represents \$151 of unrestricted and \$53 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 County Community Schools based on the prorated share to enhance the programs that generated the attendance.

Enrollment projections are based on historical trends adjusted for any known information on current population. The projections for 2019-20 have decreased slightly countywide. The County Office has also seen a slight increase in projected enrollment at Feather River Academy (FRA).

Local Control Funding Formula (LCFF) is refined at each reporting period with the most current attendance data and the latest projections from CDE.

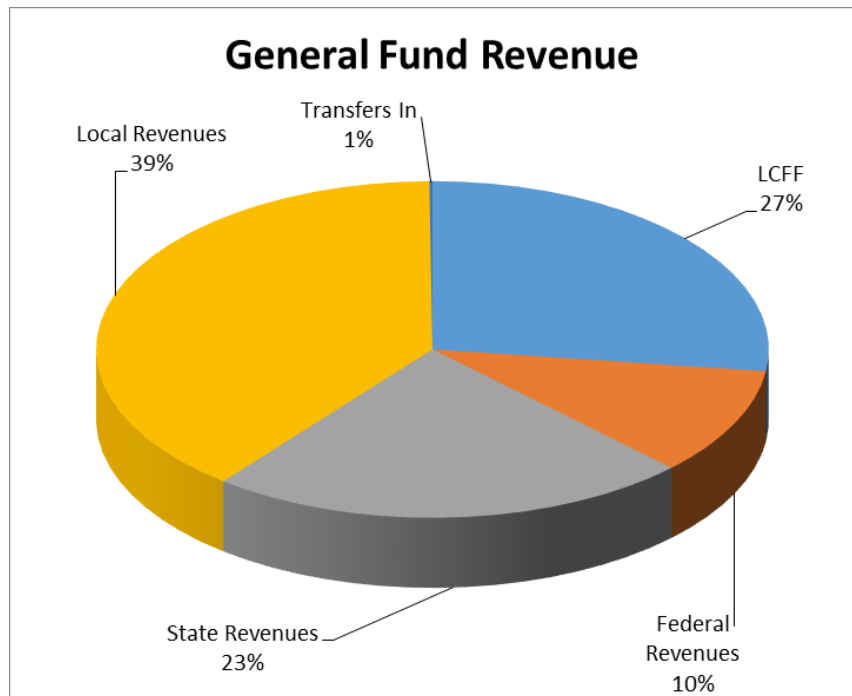
The LCFF funds consist of local property taxes, Education Protection Act (Prop 30/Prop 55) Funds, and State Aid. Many programs

previously funded through categorical dollars have been included with the funding formula to hold the County Office “harmless” and ensure that the new formula does not fund less revenue through LCFF than was apportioned through the previous methodology, which included Revenue Limit and categorical funds in the base year (2012-13).

Federal revenue is projected to decrease overall by \$630,044 (-14.2%) from the current year budget. This significant decrease is substantially the result of the One Stop Workforce Innovation and Opportunity Act (WIOA) grants that ended in 2018-19, as well as the end of the Comprehensive Support and Improvement (CSI) grant in Educational Services.

State revenue is projected to decrease overall by \$2,001,945 (-19.0%). The majority of this decrease comes from removal of ROP STREAM grant funding, which ended in 2018-19.

Local revenues are projected to increase by \$819,330 (6.0%). This increase is comprised of multiple items, including new revenue from the One Stop's LVN class, a projected increase in tuition fees at Shady Creek, and a projected revenue increase in Medi-Cal Administrative Activities (MAA).



Other Financing Sources – Interfund Transfers In are projected to decrease by \$367,029 (-87.1%). These transfers are used to move money between general and other funds, and Transfers In are expected to decrease because Adult Education is expected to be funded in a timely manner by the state, and not require transfers to cover expenditures.

General Fund Expenditures

As projected revenues are decreasing for 2019-20, expenditures in the general fund are also projected to decrease. As previously planned, spending down reserves and one-time funds have allowed us to continue supporting programs through transition to the LCFF funding model. Since most programs have nearly exhausted those balances, the County Office is reviewing its programs and services for sustainability.

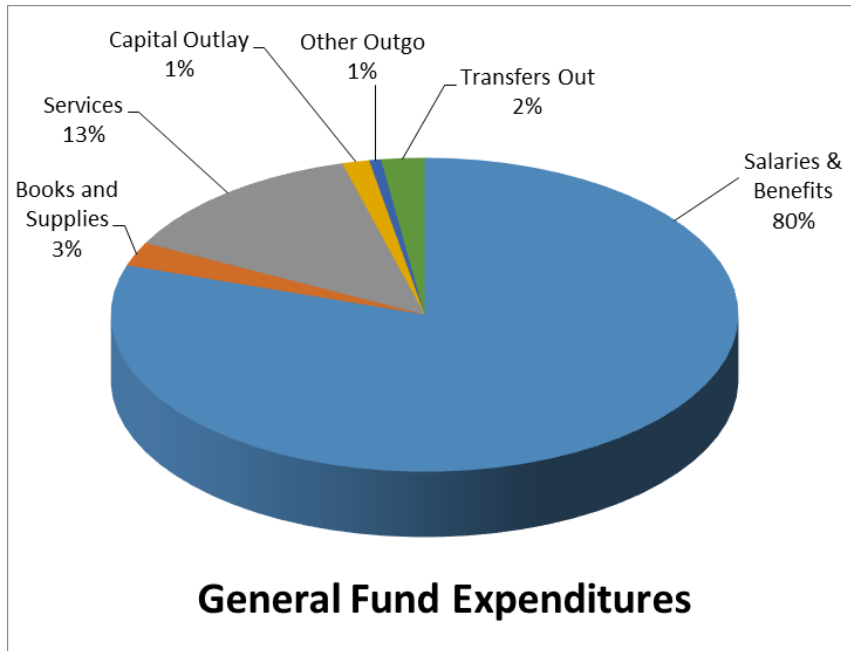
As we implement our Local Control Accountability Plan (LCAP), the County Office needs to provide even greater levels of service and support in many areas including fiscal oversight, accountability, information technology, staff development, curriculum & instruction, student programs and human resources.

By managing the County Office resources, the agency has built reasonable reserves and a shared understanding of the challenges ahead. Programs have been asked to be prudent and conservative with resources in order to manage reserves.

Salaries and Benefits

Certificated salaries have increased by \$362,796 (4.5%) from 2018-19 Estimated Actuals. Step and column salary increases drive this increase across the

organization, including in Special Education, Feather River Academy, and the One Stop.



Classified salaries have increased by \$320,030 (2.8%). Special Education continues to see increases in classified staff costs. Additionally, increased staff costs for the One Stop are offset by staffing reductions in the County Office.

Employer paid benefits cost increased by \$573,228 (8.2%) as

adjustments were made to reflect actual staffing and employee benefit options. Continuing increases in STRS and PERS employer paid rates, and statutory benefit rate increases are the main drivers of these rising costs.

Supplies

The overall decrease in program budgets for supplies is \$436,349 (-34.1%). The decrease represents a concerted effort by multiple programs to reduce costs, including the One Stop, Special Education, ROP, and the County Office.

Services and Other Operating Expenditures

Budgets for services and other operating expenditures are projected to decrease by \$3,539,770 (-43.7%). The largest decrease is the removal of expenditures associated with the end of the ROP Pathways grant. Additional reductions are the result of One Stop's WIOA grant ending, a decrease in contracted Special Education services for various classroom needs, and the reduction of one-time contracted services for the Escape implementation by the County Office.

Capital Outlay

The \$622,122 (-56.4%) decrease is substantially the result of removing expenditures related to the ROP Pathways grant that ended in 2018-19, as well as one-time remodel costs at the County Office and Special Education classrooms.

Other Outgo

The total decrease of \$343,899 (-54.5%) is a result of removing prior year distributions of ending fund balance which were completed in 2018-19, as well as a decrease in SELPA AB602 funding due to South Sutter Charter leaving the SELPA.

Other Financing Sources – Interfund Transfers Out

Transfers Out have decreased by \$526,147 (-40.7%) due to the expectation that Adult Education will be funded in a timely manner by the state, and not require transfers to cover expenditures.

The Indirect Cost Rate

ICR for the budget year is 13.42%.

Programs will be charged the full state-approved rate unless program guidelines prohibit the full rate or special arrangements for a cap have been arranged with the Superintendent. The negotiated or capped ICR for 2018-19 are as follows:

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

Fund Balance

The Sutter County Superintendent of Schools is in sound financial standing as this budget is presented, and the County Office will continue to work diligently to maintain this standing.

The County Office is planning to receive \$2,330,219 more than it will spend in the current fiscal year 2019-20. However, the most recent multi-year budget projection illustrates the danger looming ahead as early as the second year out.

Over the next two years, the projected growth in fund balance slows dramatically, to the point that a slight decrease is expected in 2021-22.

Probably the most significant fiscal concern the County Office has is the cap on LCFF growth competing with fixed costs such as step and column, and PERS and STRS costs, which are growing at a minimum pace estimated at 4% per year. This increase outpaces our office's LCFF growth by the entire 4% since the County Office will not be receiving increases to LCFF revenue in the near future. Educational agencies across the state are struggling with managing this imbalance.

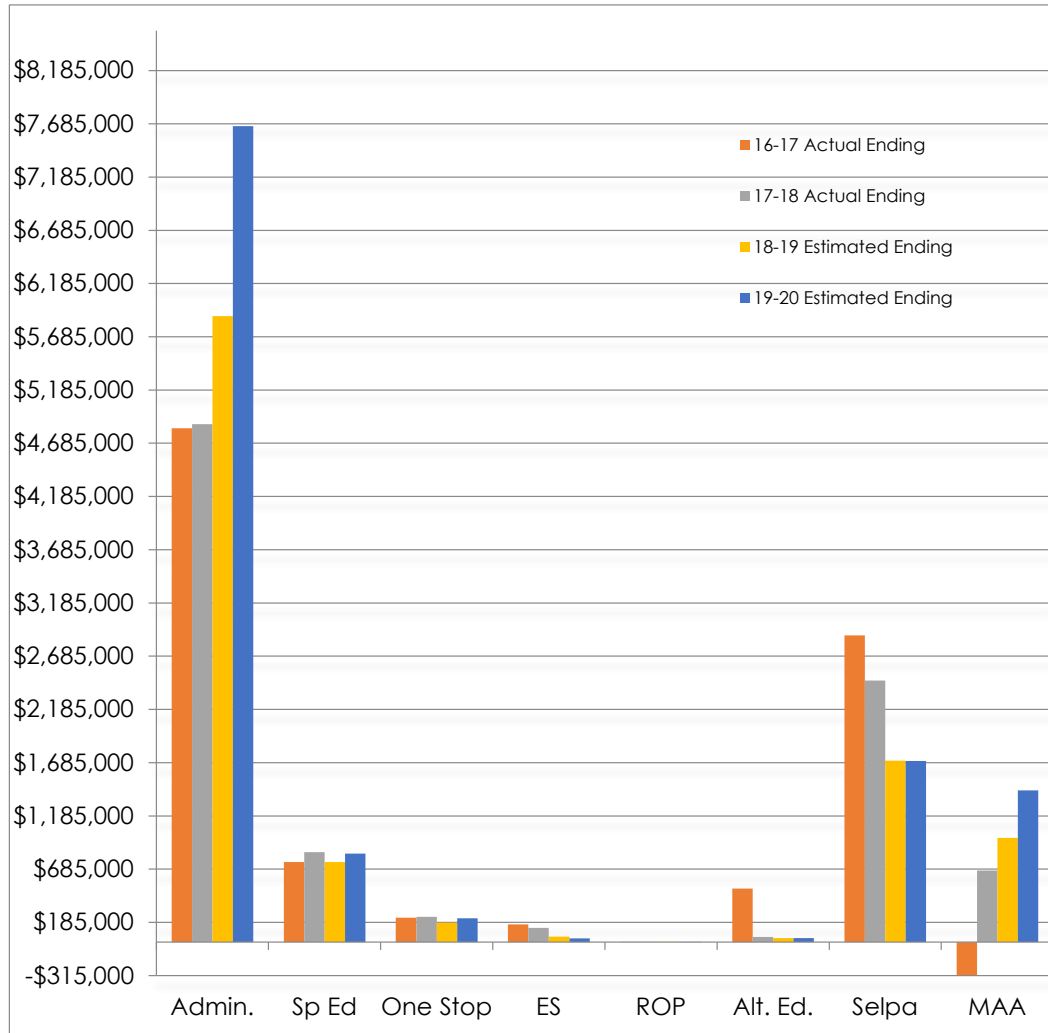
The County Office will continue to provide the very best educational opportunities possible for the students of Sutter County. As such, the Sutter County Superintendent of Schools is committed to finding ways to control costs without impairing services, and further enrich the lives of our students.

2019-20 Budget Development General Fund Projections by Department

	County Admin.	Special Education	Sutter Co. One Stop	ES	ROP	Alternative Education	SELPA	MAA	Total in Fund 01
Beginning Balance									
Prior Year Ending Bal.	5,879,139	750,340	183,158	50,514	624	38,578	1,704,921	979,452	9,586,726
Income									
LCFF / Property Taxes	8,612,362	-	-	-	-	779,819	566,779	-	9,958,960
Federal Revenues	-	11,827	2,205,356	72,848	-	100,114	1,015,484	395,000	3,800,629
State Revenues	548,906	62,653	146,955	431,493	-	8,160	7,350,519	-	8,548,686
Local Revenues	504,819	1,426,150	1,894,376	1,799,054	-	439,540	7,878,624	466,000	14,408,563
Total Income	9,666,087	1,500,630	4,246,687	2,303,395	-	1,327,633	16,811,406	861,000	36,716,838
Expenditures									
Salaries & Benefits	5,376,293	14,362,626	3,065,802	2,522,110	319,537	823,470	891,849	222,481	27,584,168
Books and Supplies	194,235	323,830	152,810	120,364	15,508	18,270	16,180	400	841,597
Services	1,596,537	889,832	735,987	554,577	110,241	255,833	267,480	145,072	4,555,559
Capital Outlay	421,710	20,000	-	40,000	-	-	-	-	481,710
Other Outgo	(2,419,224)	1,177,051	411,861	417,734	56,490	148,131	369,164	48,947	210,154
Total Expenditures	5,169,551	16,773,339	4,366,460	3,654,785	501,776	1,245,704	1,544,673	416,900	33,673,188
Interfund Transfers									
Transfers In	-	-	-	54,234	-	-	-	-	54,234
Transfers Out	(386,060)	-	-	(381,605)	-	-	-	-	(767,665)
Other: Sources	-	-	-	-	-	-	-	-	-
Other: Uses	-	-	-	-	-	-	-	-	-
Contributions	(2,324,925)	15,352,254	158,997	1,664,152	501,776	(81,929)	(15,270,325)	-	-
Total Transfers	(2,710,985)	15,352,254	158,997	1,336,781	501,776	(81,929)	(15,270,325)	-	(713,431)
Net Inc./Dec. in Fund Balance	1,785,551	79,545	39,224	(14,609)	-	-	(3,592)	444,100	2,330,219
Ending Fund Balance	7,664,690	829,885	222,382	35,905	624	38,578	1,701,329	1,423,552	11,916,946
Components of End. Fund Bal.									
Revolving Cash & Nonspendable	8,500	1,000	300	200	-	-	-	-	10,000
Legally Restricted Balances	478,344	829,884	147,378	42,740	624	14,099	1,611,276	-	3,124,346
Other Designations	5,407,338	1	116,764	-	-	24,598	88,305	1,423,552	7,060,558
Designated for Uncert. 5%	1,770,508	(1,000)	(42,060)	(7,035)	-	(119)	1,748	-	1,722,042
Unappropriated Fund Bal.	-	-	-	-	-	-	-	-	-

A-10

Estimated General Fund Ending Balance Comparison



Actual/Estimated Ending Balance

	16-17 Actual Ending	17-18 Actual Ending	18-19 Estimated Ending	19-20 Estimated Ending
Admin.	4,826,518	4,863,495	5,879,139	7,664,690
Sp Ed	750,506	843,319	750,340	829,885
One Stop	229,090	236,291	183,158	222,382
ES	167,145	133,749	50,514	35,905
ROP	624	624	624	624
Alt. Ed.	501,788	47,724	38,578	38,578
Selpa	2,881,728	2,455,959	1,704,921	1,701,329
MAA	(309,392)	671,155	979,452	1,423,552
Totals	9,048,007	9,252,317	9,586,727	11,916,946

2019-20 Budget Development Other Funds Projections

		SELPA Pass-thru to Districts	Adult Education	Child Development	Child Nutrition	Special Reserve Non Cap.	Special Reserve for Capital Outlay	Enterprise Fund	Self Insurance	Total in Funds
Beginning Balance										
Prior Year Ending Bal.	9791/9795	-	300,000	-	-	1,206,136	2,111,298	7,500	4,691,644	8,316,577.94
Income										
LCFF	8010-8099	-	-	-	-	-	-	-	-	-
Federal Revenues	8100-8299	3,462,435	234,221	80,679	54,000	-	-	-	-	3,831,335.00
State Revenues	8300-8599	4,071,654	627,096	6,064	4,200	-	-	-	-	4,709,014.00
Local Revenues	8600-8799	-	199,000	305	-	14,826	15,000	399,340	463,892	1,092,363.00
Total Income		7,534,089	1,060,317	87,048	58,200	14,826	15,000	399,340	463,892	9,632,712.00
Expenditures										
Salaries & Benefits	1000-3999	-	959,310	-	212,567	-	-	190,873	-	1,362,750.00
Books and Supplies	4000-4999	-	34,134	-	200,000	-	-	110,500	-	344,634.00
Services	5000-5999	-	271,401	83,048	5,300	-	-	43,733	354,364	757,846.00
Capital Outlay	6000-6599	-	-	-	-	-	-	-	-	-
Other Outgo	7100-7499	7,534,089	51,532	4,000	21,938	-	-	-	-	7,611,559.00
Total Expenditures		7,534,089	1,316,377	87,048	439,805	-	-	345,106	354,364	10,076,789.00
Interfund Transfers										
Transfers In	8910-8929	-	256,060	-	381,605	30,000	100,000	-	-	767,665.00
Transfers Out	7610-7629	-	-	-	-	-	-	54,234	-	54,234.00
	8930-8999	-	-	-	-	-	-	-	-	-
All Other Contrib. to Rest.	7630-7699	-	-	-	-	-	-	-	-	-
Total Transfers		-	256,060	-	381,605	30,000	100,000	(54,234)	-	713,431.00
Net Inc./Dec. in Fund Balance		-	-	-	-	44,826	115,000	-	109,528	269,354.00
Ending Fund Balance		-	300,000	-	-	1,250,962	2,226,298	7,500	4,801,172	8,585,931.94

Sutter County Superintendent of Schools
Education Protection Account
Budget for 2019-20

Description		Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
	Object Codes	
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	714,344.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Unearned Revenue	9650	0.00
TOTAL AVAILABLE		714,344.00
EXPENDITURES AND OTHER FINANCING USES		
	Function Codes	
(Objects 1000-7999)		
Instruction	1000-1999	0.00
Instruction-Related Services	2000-2999	714,344.00
Pupil Services	3000-3999	0.00
Ancillary Services	4000-4999	0.00
Community Services	5000-5999	0.00
Enterprise	6000-6999	0.00
General Administration	7000-7999	0.00
Plant Services	8000-8999	0.00
Other Outgo	9000-9999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		714,344.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00
INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES		
Eligible Expenditures (Objects 1000-5999 except objects 5100-5199)		714,344.00
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%

Proposition 30 included two temporary tax increases:

A .25% increase in the sales and use tax for four years: 2013 through 2016,

An increase in the income tax rate for taxable incomes of over \$250,000 for seven years: 2012 through 2018

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

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

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

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

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

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

SECTION B: Certifications



ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the Superintendent of Public Instruction:

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

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

() This county office of education is self-insured for workers' compensation claims through a JPA, and offers the following information:

The County office is a member of Tri Counties Schools Insurance Group (TCSIG), a JPA that manages some or all of the risk of a self-insured program.

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

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

Date of Meeting: _____

For additional information on this certification, please contact:

Name: Aaron Heinz

Title: Director, Internal Business Services

Telephone: 530-822-2915

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

ANNUAL BUDGET REPORT:
July 1, 2019 Budget Adoption

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

Public Hearing: _____ Adoption Date: June 26, 2019

Place: Sutter County Supt. of Schools Signed: _____
Date: June 19, 2019 Clerk/Secretary of the County Board
Time: 5:30 PM (Original signature required)

Contact person for additional information on the budget reports:

Name: Aaron Heinz
Title: Director Internal Business
Telephone: 530-822-2915
E-mail: aaronh@sutter.k12.ca.us

To update our mailing database, please complete the following:

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

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements?	X	
		<ul style="list-style-type: none"> If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2018-19) annual payment? 	n/a	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?		X
		<ul style="list-style-type: none"> If yes, are they lifetime benefits? 	X	
		<ul style="list-style-type: none"> If yes, do benefits continue beyond age 65? 	X	
		<ul style="list-style-type: none"> If yes, are benefits funded by pay-as-you-go? 	X	
S7b	Other Self-insurance Benefits	Does the county office provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		X
		<ul style="list-style-type: none"> Certificated? (Section S8A, Line 1) Classified? (Section S8B, Line 1) Management/supervisor/confidential? (Section S8C, Line 1) 		X
			n/a	
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> Did or will the county office of education's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year? 		X
		<ul style="list-style-type: none"> Approval date for adoption of the LCAP or approval of an update to the LCAP: 	Jun 26, 2019	
S10	LCAP Expenditures	Does the county office of education's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

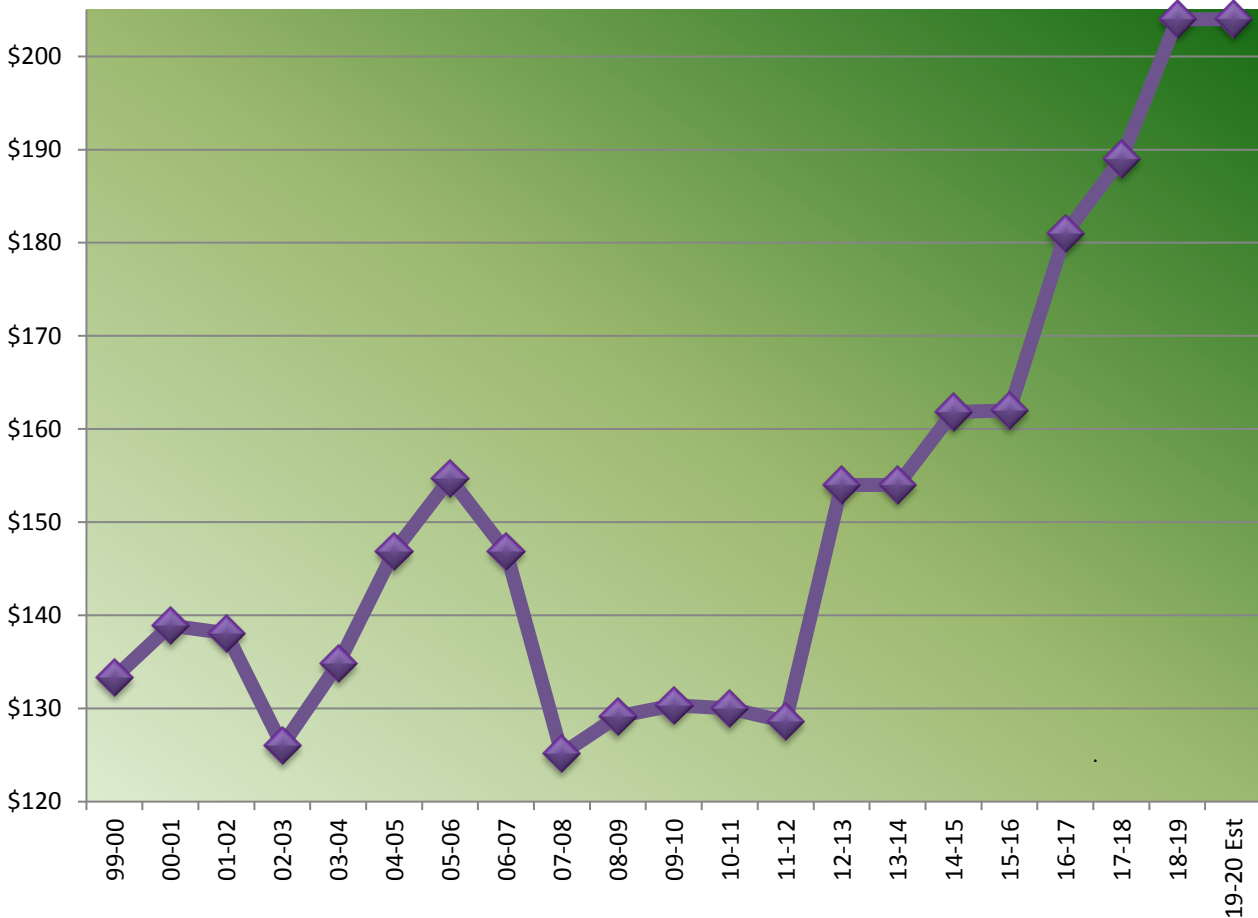
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the county office will end the budget year with a negative cash balance in the county school service fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?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

ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
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

SECTION C: Lottery



Lottery Educational Apportionment per ADA



State Lottery Income is used as one-time income to supplement the educational program. Since 1997-98, school districts have been required to use 50% of the growth in Lottery allocations for the purchase of instructional materials. In 2019-20, it is projected that California school districts will receive \$151.00 per ADA in unrestricted funds and \$53.00 per ADA restricted instructional materials.

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

The 2019-20 budget includes an estimate of \$71,663.00 in Lottery revenue. This revenue represents approximately 0.18583108% of the total budgeted revenue in the general fund, yet it provides an additional source of unrestricted revenue to support the educational programs.

2018-19 ESTIMATED ACTUAL - LOTTERY

	17-18 Ending	18-19 Revenue	18-19 Expense	Net change	Est. End.18-19
Sp Ed Un.	-	42,560.00	42,560.00	-	-
Sp Ed Res.	-	16,442.00	16,442.00	-	-
One Stop Un.	41,876.76	-	-	-	41,876.76
One Stop Res.	4,912.61	-	-	-	4,912.61
ROP Un.	-	-	-	-	-
ROP Res.	624.16	-	-	-	624.16
Alt Ed Un.	118.59	6,862.00	6,862.00	-	118.59
Alt Ed Res.	7,620.34	2,256.00	2,256.00	-	7,620.34
SELPA Un.	1,844.00	-	-	-	1,844.00
SELPA Res.	-	850.00	850.00	-	-
Total Unrestricted	43,839.35	49,422.00	49,422.00	-	43,839.35
Total Restricted	13,157.11	19,548.00	19,548.00	-	13,157.11
Total Lottery	56,996.46	68,970.00	68,970.00	-	56,996.46

2019-20 ESTIMATED BUDGET - LOTTERY

	18-19 Ending	19-20 Revenue	19-20 Expense	Net change	Est. End. 19-20
Sp Ed Un.	-	45,799.00	45,799.00	-	0.00
Sp Ed Res.	-	16,854.00	16,854.00	-	0.00
One Stop Un.	41,876.76	-	-	-	41,876.76
One Stop Res.	4,912.61	-	-	-	4,912.61
ROP Un.	-	-	-	-	0.00
ROP Res.	624.16	-	-	-	624.16
Alt Ed Un.	118.59	6,040.00	6,040.00	-	118.59
Alt Ed Res.	7,620.34	2,120.00	2,120.00	-	7,620.34
SELPA Un.	1,844.00	850.00	850.00	-	1,844.00
SELPA Res.	-	-	-	-	-
Total Unrestricted	43,839.35	52,689.00	52,689.00	-	43,839.35
Total Restricted	13,157.11	18,974.00	18,974.00	-	13,157.11
Total Lottery	56,996.46	71,663.00	71,663.00	-	56,996.46

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	43,839.35		13,157.11	56,996.46
2. State Lottery Revenue	8560	50,272.00		18,698.00	68,970.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		94,111.35	0.00	31,855.11	125,966.46
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	44,167.00		18,698.00	62,865.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	6,105.00			6,105.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		50,272.00	0.00	18,698.00	68,970.00
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	43,839.35	0.00	13,157.11	56,996.46
D. COMMENTS:					

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

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

SECTION D: Attendance



2019-20 Budget Development Average Daily Attendance

	14-15	15-16	16-17	17-18	18-19	19-20
<u>Districts</u>						
Brittan	430	437	439	430	436	434
Browns	143	141	149	145	133	131
East Nicolaus	283	272	294	297	289	291
Franklin	460	462	463	455	466	468
Live Oak Unified	1,683	1,720	1,722	1,782	1,765	1,780
Marcum Illinois	162	148	157	149	165	165
So. Sutter Charter	2,086	2,106	2,230	2,107	2,026	2,023
Meridian	73	72	78	65	44	44
CA Virtual Academy	848	755	738	790	850	850
California Prep Sutter K-7	-	96	113	472	920	920
California Prep Sutter 8-12	-	93	161	205	558	558
Nuestro	135	140	143	146	163	163
CA Virtual Academy						
Sutter Peak Charter Academy	-	156	357	445	568	575
Pleasant Grove	190	198	193	178	172	173
Sutter Union High	675	707	739	737	729	742
Winship-Robbins	185	170	136	134	113	111
Inspire North Charter	-	-	807	1,657	2,706	1,425
Winship Community Charter	-	-	43	98	118	200
Yuba City Unified	12,130	12,049	11,684	11,786	11,591	11,742
AEROSTEM Charter	-	-	-	-	65	116
Twin River Charter	398	431	437	434	419	427
Yuba City Charter	190	221	243	246	248	247

County Operated

Special Education	301	311	311	307	302	302
	20,372	20,686	21,636	23,065	24,849	23,889

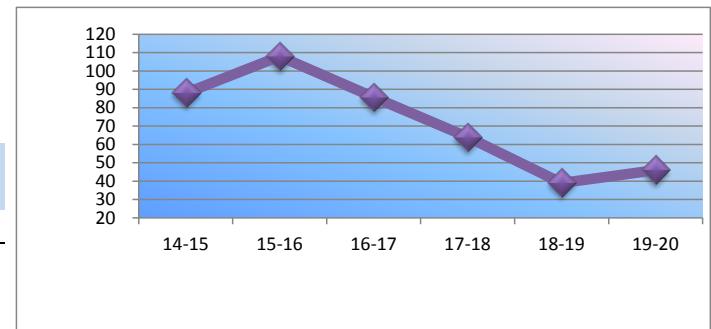
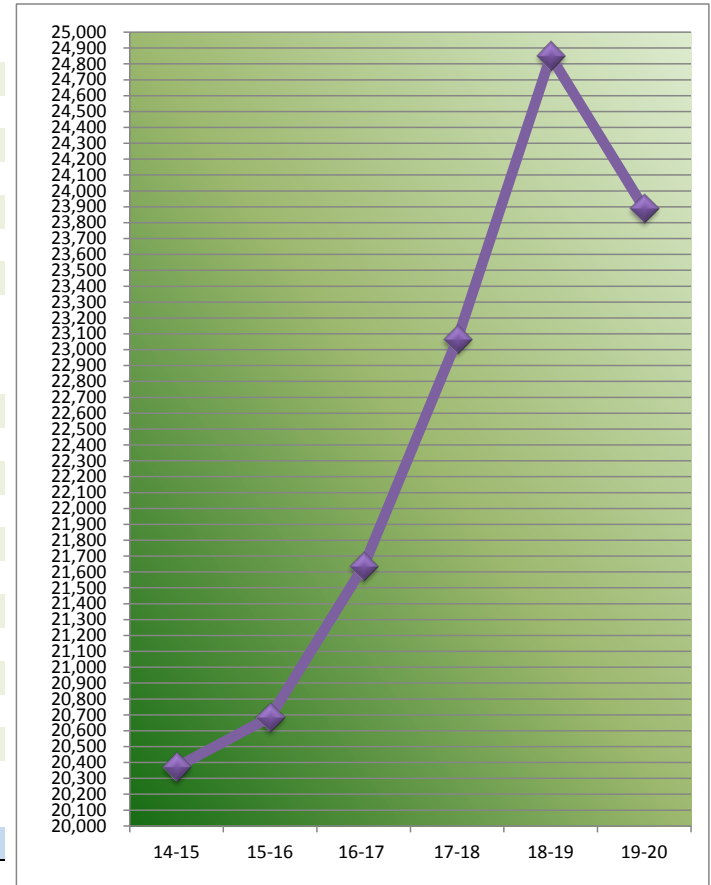
Estimated

County Office

Comm.School Probation	88	108	86	64	39	46
Comm.School TF	-	-	-	-	-	-
Opportunity School	-	-	-	-	-	-

88 108 86 64 39 46

Estimated



Description	2018-19 Estimated Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	38.71	45.00	45.00	46.00	46.00	46.00
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	38.71	45.00	45.00	46.00	46.00	46.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	302.47	309.00	309.00	302.47	302.47	302.47
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	302.47	309.00	309.00	302.47	302.47	302.47
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	341.18	354.00	354.00	348.47	348.47	348.47
4. Adults in Correctional Facilities						
5. County Operations Grant ADA	24,848.73	24,950.63	24,950.63	23,889.15	23,889.15	23,889.15
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

SECTION E: General Fund (01)



**Summary Report of Revenues, Expenditures and Changes in Fund Balance
(Unrestricted and Restricted Combined)
2019-20 Budget Development**

Description	Account Codes	Estimated	Budget	Difference (Col B - D)	% Increase or Decrease
		Actuals	Development		
		2018-19 (A)	2019-20 (B)		
A. Revenues					
1) LCFF	8010-8099	9,999,872	\$ 9,958,960	(40,912)	-0.4%
2) Federal Revenues	8100-8299	4,430,673	\$ 3,800,629	(630,044)	-14.2%
3) Other State Revenues	8300-8599	10,550,631	\$ 8,548,686	(2,001,945)	-19.0%
4) Other local Revenues	8600-8799	13,589,233	\$ 14,408,563	819,330	6.0%
				-	
TOTAL REVENUES		\$ 38,570,409	\$ 36,716,838	(1,853,571)	-4.8%
B. Expenditures					
1. Certificated Salaries	1000-1999	8,018,232	8,381,028	362,796	4.5%
2. Classified Salaries	2000-2999	11,351,790	11,671,820	320,030	2.8%
3. Employee Benefits	3000-3999	6,958,092	7,531,320	573,228	8.2%
4. Books and Supplies	4000-4999	1,277,946	841,597	(436,349)	-34.1%
5. Services, Other Operation	5000-5999	8,095,329	4,555,559	(3,539,770)	-43.7%
6. Capital Outlay	6000-6999	1,103,832	481,710	(622,122)	-56.4%
7. Other Outgo	7100-7299	631,523	287,624	(343,899)	-54.5%
	7400-7499	-	-	-	
8. Direct Support/Indirect	7300-7399	(73,294)	(77,470)	(4,176)	5.7%
TOTAL EXPENDITURES		\$ 37,363,450	\$ 33,673,188	\$ (3,690,262)	-9.9%
Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses (A5-B9)					
		\$ 1,206,959	\$ 3,043,650	\$ 1,836,691	152.2%
D. Other Financing Sources/Uses					
1. Transfers In	8910-8979	421,263	\$ 54,234	(367,029)	-87.1%
2. Transfer Out	7610-7629	1,293,812	767,665	(526,147)	-40.7%
3. Contributions	8980-8999	-	-	-	
Total, Other Fin Sources/Uses		\$ (872,549)	\$ (713,431)	159,118	-18.2%
E. Net Change to Fund Balance					
		\$ 334,410	\$ 2,330,219		
F. Fund Balance (Fund 01 only)					
1. Beginning Balance		\$ 9,252,317	\$ 9,586,727		
2. Adjustments/Restatements		\$ -	\$ -		
Ending Balance		\$ 9,586,727	\$ 11,916,946		
G. Components of Ending Fund Balance					
Designated Amounts	9711-9730	\$ 12,060	\$ 10,000		
Legally Restricted	9740-9760	\$ 3,006,268	\$ 3,124,346		
Assigned	9780	\$ 4,635,536	\$ 7,060,557		
Res Economic Uncertainties	9789	\$ 1,932,863	\$ 1,722,043		
Unassigned/Unappropriated	9790	\$ -	\$ -		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	9,405,404.00	594,468.00	9,999,872.00	9,392,181.00	566,779.00	9,958,960.00	-0.4%
2) Federal Revenue		8100-8299	395,652.00	4,035,021.00	4,430,673.00	395,000.00	3,405,629.00	3,800,629.00	-14.2%
3) Other State Revenue		8300-8599	169,082.00	10,381,549.00	10,550,631.00	101,678.00	8,447,008.00	8,548,686.00	-19.0%
4) Other Local Revenue		8600-8799	2,810,794.00	10,778,439.00	13,589,233.00	3,142,810.00	11,265,753.00	14,408,563.00	6.0%
5) TOTAL, REVENUES			12,780,932.00	25,789,477.00	38,570,409.00	13,031,669.00	23,685,169.00	36,716,838.00	-4.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	1,492,415.00	6,525,817.00	8,018,232.00	1,683,491.00	6,697,537.00	8,381,028.00	4.5%
2) Classified Salaries		2000-2999	4,249,543.00	7,102,247.00	11,351,790.00	4,243,104.00	7,428,716.00	11,671,820.00	2.8%
3) Employee Benefits		3000-3999	1,847,233.00	5,110,859.00	6,958,092.00	1,992,868.00	5,538,452.00	7,531,320.00	8.2%
4) Books and Supplies		4000-4999	479,608.00	798,338.00	1,277,946.00	405,704.00	435,893.00	841,597.00	-34.1%
5) Services and Other Operating Expenditures		5000-5999	3,187,654.00	4,907,675.00	8,095,329.00	2,499,336.00	2,056,223.00	4,555,559.00	-43.7%
6) Capital Outlay		6000-6999	635,213.00	468,619.00	1,103,832.00	481,710.00	0.00	481,710.00	-56.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	631,523.00	631,523.00	0.00	287,624.00	287,624.00	-54.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,838,225.00)	1,764,931.00	(73,294.00)	(1,826,197.00)	1,748,727.00	(77,470.00)	5.7%
9) TOTAL, EXPENDITURES			10,053,441.00	27,310,009.00	37,363,450.00	9,480,016.00	24,193,172.00	33,673,188.00	-9.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,727,491.00	(1,520,532.00)	1,206,959.00	3,551,653.00	(508,003.00)	3,043,650.00	152.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	421,263.00	0.00	421,263.00	54,234.00	0.00	54,234.00	-87.1%
b) Transfers Out		7600-7629	1,293,812.00	0.00	1,293,812.00	767,665.00	0.00	767,665.00	-40.7%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(596,170.00)	596,170.00	0.00	(625,716.00)	625,716.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,468,719.00)	596,170.00	(872,549.00)	(1,339,147.00)	625,716.00	(713,431.00)	-18.2%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,258,772.00	(924,362.00)	334,410.00	2,212,506.00	117,713.00	2,330,219.00	596.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	5,321,321.69	3,930,994.81	9,252,316.50	6,580,093.69	3,006,632.81	9,586,726.50	3.6%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,321,321.69	3,930,994.81	9,252,316.50	6,580,093.69	3,006,632.81	9,586,726.50	3.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,321,321.69	3,930,994.81	9,252,316.50	6,580,093.69	3,006,632.81	9,586,726.50	3.6%
2) Ending Balance, June 30 (E + F1e)			6,580,093.69	3,006,632.81	9,586,726.50	8,792,599.69	3,124,345.81	11,916,945.50	24.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	1,695.00	364.50	2,059.50	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	3,006,268.31	3,006,268.31	0.00	3,124,345.81	3,124,345.81	3.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	4,635,535.59	0.00	4,635,535.59	7,060,557.04	0.00	7,060,557.04	52.3%
COE	0000	9780				5,407,337.60		5,407,337.60	
Special Education	0000	9780				1.24		1.24	
One Stop	0000	9780				74,887.32		74,887.32	
SELPA	0000	9780				86,460.60		86,460.60	
MAA	0000	9780				1,423,552.31		1,423,552.31	
Alternative Education	0000	9780				24,478.62		24,478.62	
IPP	0000	9780				0.00			
One Stop	1100	9780				41,876.76		41,876.76	
Alternative Education	1100	9780				118.59		118.59	
SELPA	1100	9780				1,844.00		1,844.00	
COE	0000	9780	3,352,468.90		3,352,468.90				
Special Education	0000	9780	141,772.41		141,772.41				
One Stop	0000	9780	7,772.90		7,772.90				
IPP	0000	9780	7,772.90		7,772.90				
SELPA	0000	9780	104,151.82		104,151.82				
MAA	0000	9780	979,452.31		979,452.31				
One Stop	1100	9780	40,181.76		40,181.76				
Alternative Education	1100	9780	118.59		118.59				
SELPA	1100	9780	1,844.00		1,844.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,932,863.10	0.00	1,932,863.10	1,722,042.65	0.00	1,722,042.65	-10.9%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	7,362,408.19	4,906,851.22	12,269,259.41				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	10,000.00	0.00	10,000.00				
d) with Fiscal Agent/Trustee		9135	5,000.00	0.00	5,000.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	484.18	57,065.49	57,549.67				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	1,695.00	364.50	2,059.50				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			7,379,587.37	4,964,281.21	12,343,868.58				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	(386,846.19)	4,114.26	(382,731.93)				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			(386,846.19)	4,114.26	(382,731.93)				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			7,766,433.56	4,960,166.95	12,726,600.51				

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	7,750,045.00	0.00	7,750,045.00	7,754,229.00	0.00	7,754,229.00	0.1%
Education Protection Account State Aid - Current Year		8012	714,344.00	0.00	714,344.00	714,344.00	0.00	714,344.00	0.0%
State Aid - Prior Years		8019	17,406.00	0.00	17,406.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	15,483.00	0.00	15,483.00	15,483.00	0.00	15,483.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	944.00	0.00	944.00	944.00	0.00	944.00	0.0%
County & District Taxes Secured Roll Taxes		8041	1,402,245.00	0.00	1,402,245.00	1,374,556.00	0.00	1,374,556.00	-2.0%
Unsecured Roll Taxes		8042	74,275.00	0.00	74,275.00	74,275.00	0.00	74,275.00	0.0%
Prior Years' Taxes		8043	1.00	0.00	1.00	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	25,129.00	0.00	25,129.00	25,129.00	0.00	25,129.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			9,999,872.00	0.00	9,999,872.00	9,958,960.00	0.00	9,958,960.00	-0.4%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(594,468.00)	594,468.00	0.00	(566,779.00)	566,779.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			9,405,404.00	594,468.00	9,999,872.00	9,392,181.00	566,779.00	9,958,960.00	-0.4%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	369,219.00	369,219.00	0.00	400,085.00	400,085.00	8.4%
Special Education Discretionary Grants		8182	0.00	149,020.00	149,020.00	0.00	130,205.00	130,205.00	-12.6%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	56,194.00	56,194.00	0.00	56,194.00	56,194.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		103,556.00	103,556.00		97,221.00	97,221.00	-6.1%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		13,970.00	13,970.00		13,720.00	13,720.00	-1.8%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		54,146.00	54,146.00		47,848.00	47,848.00	-11.6%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3183, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 4204, 5510, 5630	8290		91,657.00	91,657.00		25,000.00	25,000.00	-72.7%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	395,652.00	3,197,259.00	3,592,911.00	395,000.00	2,635,356.00	3,030,356.00	-15.7%
TOTAL, FEDERAL REVENUE			395,652.00	4,035,021.00	4,430,673.00	395,000.00	3,405,629.00	3,800,629.00	-14.2%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		6,185,585.00	6,185,585.00		6,880,204.00	6,880,204.00	11.2%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	261,745.00	261,745.00	0.00	269,105.00	269,105.00	2.8%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	109,852.00	0.00	109,852.00	40,931.00	0.00	40,931.00	-62.7%
Lottery - Unrestricted and Instructional Materials		8560	50,272.00	18,698.00	68,970.00	52,689.00	18,974.00	71,663.00	3.9%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590		427,916.00	427,916.00		230,915.00	230,915.00	-46.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		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	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	8,958.00	3,487,605.00	3,496,563.00	8,058.00	1,047,810.00	1,055,868.00	-69.8%
TOTAL, OTHER STATE REVENUE			169,082.00	10,381,549.00	10,550,631.00	101,678.00	8,447,008.00	8,548,686.00	-19.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	2,420.00	0.00	2,420.00	0.00	0.00	0.00	-100.0%
Sale of Publications		8632	0.00	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	0.00	0.0%
All Other Sales		8639	46,744.00	0.00	46,744.00	46,744.00	0.00	46,744.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	200,000.00	0.00	200,000.00	200,000.00	0.00	200,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,488,354.00	2,725,706.00	4,214,060.00	1,564,986.00	2,924,671.00	4,489,657.00	6.5%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	5,000.00	208,995.00	213,995.00	4,300.00	477,814.00	482,114.00	125.3%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	696,415.00	51,067.00	747,482.00	887,895.00	43,800.00	931,695.00	24.6%
Tuition		8710	371,861.00	7,792,671.00	8,164,532.00	438,885.00	7,819,468.00	8,258,353.00	1.1%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,810,794.00	10,778,439.00	13,589,233.00	3,142,810.00	11,265,753.00	14,408,563.00	6.0%
TOTAL, REVENUES			12,780,932.00	25,789,477.00	38,570,409.00	13,031,669.00	23,685,169.00	36,716,838.00	-4.8%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	176,983.00	4,360,298.00	4,537,281.00	248,628.00	4,412,458.00	4,661,086.00	2.7%
Certificated Pupil Support Salaries		1200	0.00	890,295.00	890,295.00	16,322.00	989,183.00	1,005,505.00	12.9%
Certificated Supervisors' and Administrators' Salaries		1300	1,309,432.00	1,214,286.00	2,523,718.00	1,400,165.00	1,234,958.00	2,635,123.00	4.4%
Other Certificated Salaries		1900	6,000.00	60,938.00	66,938.00	18,376.00	60,938.00	79,314.00	18.5%
TOTAL, CERTIFICATED SALARIES			1,492,415.00	6,525,817.00	8,018,232.00	1,683,491.00	6,697,537.00	8,381,028.00	4.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,050.00	3,583,558.00	3,584,608.00	2,000.00	3,856,744.00	3,858,744.00	7.6%
Classified Support Salaries		2200	279,684.00	1,492,792.00	1,772,476.00	300,107.00	1,537,720.00	1,837,827.00	3.7%
Classified Supervisors' and Administrators' Salaries		2300	1,515,786.00	472,402.00	1,988,188.00	1,550,154.00	434,779.00	1,984,933.00	-0.2%
Clerical, Technical and Office Salaries		2400	2,199,478.00	774,004.00	2,973,482.00	2,093,843.00	828,879.00	2,922,722.00	-1.7%
Other Classified Salaries		2900	253,545.00	779,491.00	1,033,036.00	297,000.00	770,594.00	1,067,594.00	3.3%
TOTAL, CLASSIFIED SALARIES			4,249,543.00	7,102,247.00	11,351,790.00	4,243,104.00	7,428,716.00	11,671,820.00	2.8%
EMPLOYEE BENEFITS									
STRS		3101-3102	246,612.00	1,487,678.00	1,734,290.00	314,971.00	1,579,759.00	1,894,730.00	9.3%
PERS		3201-3202	667,964.00	1,086,661.00	1,754,625.00	785,820.00	1,304,476.00	2,090,296.00	19.1%
OASDI/Medicare/Alternative		3301-3302	337,211.00	661,792.00	999,003.00	311,303.00	642,943.00	954,246.00	-4.5%
Health and Welfare Benefits		3401-3402	381,230.00	1,363,120.00	1,744,350.00	333,729.00	1,499,509.00	1,833,238.00	5.1%
Unemployment Insurance		3501-3502	5,151.00	11,786.00	16,937.00	2,914.00	11,667.00	14,581.00	-13.9%
Workers' Compensation		3601-3602	150,300.00	354,968.00	505,268.00	151,786.00	367,737.00	519,523.00	2.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	57,802.00	136,405.00	194,207.00	55,816.00	132,361.00	188,177.00	-3.1%
Other Employee Benefits		3901-3902	963.00	8,449.00	9,412.00	36,529.00	0.00	36,529.00	288.1%
TOTAL, EMPLOYEE BENEFITS			1,847,233.00	5,110,859.00	6,958,092.00	1,992,868.00	5,538,452.00	7,531,320.00	8.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	46,055.00	46,055.00	0.00	38,531.00	38,531.00	-16.3%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	380,623.00	531,136.00	911,759.00	354,112.00	318,197.00	672,309.00	-26.3%
Noncapitalized Equipment		4400	98,985.00	221,147.00	320,132.00	51,592.00	79,165.00	130,757.00	-59.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			479,608.00	798,338.00	1,277,946.00	405,704.00	435,893.00	841,597.00	-34.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	1,752,776.00	1,752,776.00	0.00	135,271.00	135,271.00	-92.3%
Travel and Conferences		5200	131,491.00	331,821.00	463,312.00	102,038.00	269,732.00	371,770.00	-19.8%
Dues and Memberships		5300	68,978.00	17,489.00	86,467.00	92,401.00	19,577.00	111,978.00	29.5%
Insurance		5400 - 5450	110,762.00	3,292.00	114,054.00	113,984.00	3,118.00	117,102.00	2.7%
Operations and Housekeeping Services		5500	376,366.00	0.00	376,366.00	383,951.00	0.00	383,951.00	2.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	161,470.00	353,411.00	514,881.00	148,122.00	275,889.00	424,011.00	-17.6%
Transfers of Direct Costs		5710	(608,963.00)	608,963.00	0.00	(653,227.00)	653,227.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(158,158.00)	0.00	(158,158.00)	(207,134.00)	0.00	(207,134.00)	31.0%
Professional/Consulting Services and Operating Expenditures		5800	3,021,158.00	1,794,907.00	4,816,065.00	2,426,477.00	657,227.00	3,083,704.00	-36.0%
Communications		5900	84,550.00	45,016.00	129,566.00	92,724.00	42,182.00	134,906.00	4.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,187,654.00	4,907,675.00	8,095,329.00	2,499,336.00	2,056,223.00	4,555,559.00	-43.7%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	36,000.00	0.00	36,000.00	36,000.00	0.00	36,000.00	0.0%
Buildings and Improvements of Buildings		6200	366,603.00	43,068.00	409,671.00	247,050.00	0.00	247,050.00	-39.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	166,655.00	425,551.00	592,206.00	132,500.00	0.00	132,500.00	-77.6%
Equipment Replacement		6500	65,955.00	0.00	65,955.00	66,160.00	0.00	66,160.00	0.3%
TOTAL, CAPITAL OUTLAY			635,213.00	468,619.00	1,103,832.00	481,710.00	0.00	481,710.00	-56.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	356,571.00	356,571.00	0.00	59,156.00	59,156.00	-83.4%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	274,952.00	274,952.00	0.00	228,468.00	228,468.00	-16.9%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	631,523.00	631,523.00	0.00	287,624.00	287,624.00	-54.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,764,931.00)	1,764,931.00	0.00	(1,748,727.00)	1,748,727.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(73,294.00)	0.00	(73,294.00)	(77,470.00)	0.00	(77,470.00)	5.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,838,225.00)	1,764,931.00	(73,294.00)	(1,826,197.00)	1,748,727.00	(77,470.00)	5.7%
TOTAL, EXPENDITURES			10,053,441.00	27,310,009.00	37,363,450.00	9,480,016.00	24,193,172.00	33,673,188.00	-9.9%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	421,263.00	0.00	421,263.00	54,234.00	0.00	54,234.00	-87.1%
(a) TOTAL, INTERFUND TRANSFERS IN			421,263.00	0.00	421,263.00	54,234.00	0.00	54,234.00	-87.1%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	33,000.00	0.00	33,000.00	30,000.00	0.00	30,000.00	-9.1%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	366,098.00	0.00	366,098.00	381,605.00	0.00	381,605.00	4.2%
Other Authorized Interfund Transfers Out		7619	894,714.00	0.00	894,714.00	356,060.00	0.00	356,060.00	-60.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,293,812.00	0.00	1,293,812.00	767,665.00	0.00	767,665.00	-40.7%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(596,170.00)	596,170.00	0.00	(625,716.00)	625,716.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(596,170.00)	596,170.00	0.00	(625,716.00)	625,716.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,468,719.00)	596,170.00	(872,549.00)	(1,339,147.00)	625,716.00	(713,431.00)	-18.2%

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF JUNE										
A. BEGINNING CASH			11,756,849.00	10,699,267.00	9,381,520.00	9,018,688.00	10,202,321.00	9,333,708.00	8,612,528.00	8,584,430.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment			387,711.00	387,711.00	876,467.00	697,881.00	697,881.00	876,467.00	697,881.00	697,881.00
Property Taxes			0.00	0.00	0.00	0.00	0.00	27,089.00	590,337.00	271,791.00
Miscellaneous Funds										
Federal Revenue			202,091.00	32,893.00	169,456.00	355,507.00	220,080.00	103,496.00	407,449.00	277,727.00
Other State Revenue			96,645.00	1,728,504.00	1,407,013.00	2,407,575.00	579,090.00	523,467.00	586,668.00	689,645.00
Other Local Revenue			77,954.00	161,943.00	209,317.00	439,870.00	282,481.00	248,058.00	699,610.00	1,710,159.00
Interfund Transfers In			0.00	65.00	0.00	584.00	141.00	2,183.00	16,335.00	60.00
All Other Financing Sources										
TOTAL RECEIPTS			764,401.00	2,311,116.00	2,662,253.00	3,901,417.00	1,779,673.00	1,780,760.00	2,998,280.00	3,647,263.00
C. DISBURSEMENTS										
Certificated Salaries			256,652.00	665,201.00	656,327.00	661,472.00	663,435.00	737,956.00	632,401.00	633,663.00
Classified Salaries			547,851.00	914,563.00	915,656.00	956,574.00	945,828.00	933,186.00	941,476.00	905,958.00
Employee Benefits			363,262.00	531,373.00	534,096.00	549,403.00	537,859.00	536,577.00	531,370.00	625,950.00
Books and Supplies			27,714.00	108,563.00	109,272.00	78,301.00	47,266.00	66,019.00	71,322.00	53,800.00
Services			241,597.00	214,994.00	176,104.00	232,113.00	262,736.00	111,293.00	437,936.00	386,326.00
Capital Outlay			551.00	8,410.00	59,877.00	13,015.00	58,802.00	21,468.00	142,719.00	21,482.00
Other Outgo			(574.00)	(1,366.00)	37,031.00	12,277.00	(2,050.00)	(1,572.00)	8,860.00	(6,630.00)
Interfund Transfers Out			115,691.00	0.00	6,798.00	0.00	0.00	174,648.00	224,254.00	0.00
All Other Financing Uses										
TOTAL DISBURSEMENTS			1,552,744.00	2,441,738.00	2,495,161.00	2,503,155.00	2,513,876.00	2,579,575.00	2,990,338.00	2,620,549.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury			1,675,943.00							
Accounts Receivable				264,760.00	890,732.00	237,485.00	76,716.00	15,041.00	22,913.00	8,320.00
Due From Other Funds										
Stores										
Prepaid Expenditures										
Other Current Assets										
Deferred Outflows of Resources										
SUBTOTAL			1,675,943.00	264,760.00	890,732.00	237,485.00	76,716.00	15,041.00	22,913.00	8,320.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable			(3,846,068.00)	533,999.00	2,077,857.00	767,409.00	291,345.00	149,451.00	(54,722.00)	44,360.00
Due To Other Funds										
Current Loans										
Unearned Revenues										
Deferred Inflows of Resources										
SUBTOTAL			(3,846,068.00)	533,999.00	2,077,857.00	767,409.00	291,345.00	149,451.00	(54,722.00)	44,360.00
<u>Nonoperating</u>										
Suspense Clearing				0.00						
TOTAL BALANCE SHEET ITEMS			5,522,011.00	(269,239.00)	(1,187,125.00)	(529,924.00)	(214,629.00)	(134,410.00)	77,635.00	(36,040.00)
E. NET INCREASE/DECREASE (B - C + D)			(1,057,582.00)	(1,317,747.00)	(362,832.00)	1,183,633.00	(868,613.00)	(721,180.00)	(28,098.00)	958,816.00
F. ENDING CASH (A + E)			10,699,267.00	9,381,520.00	9,018,688.00	10,202,321.00	9,333,708.00	8,612,528.00	8,584,430.00	9,543,246.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

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	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		9,543,246.00	9,032,990.00	8,413,496.00	9,363,233.00				
B. RECEIPTS									
LCCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	876,467.00	697,881.00	697,881.00	876,467.00		(3.00)	8,468,573.00	8,468,573.00
Property Taxes	8020-8079	9,687.00	1,266.00	357,056.00	233,161.00			1,490,387.00	1,490,387.00
Miscellaneous Funds	8080-8099							0.00	0.00
Federal Revenue	8100-8299	266,577.00	283,310.00	300,983.00	1,181,062.00		(2.00)	3,800,629.00	3,800,629.00
Other State Revenue	8300-8599	603,347.00	631,778.00	561,989.00	(1,267,035.00)		(1.00)	8,548,685.00	8,548,686.00
Other Local Revenue	8600-8799	607,793.00	2,242,329.00	1,772,738.00	5,956,312.00		(1.00)	14,408,563.00	14,408,563.00
Interfund Transfers In	8910-8929	2,086.00	0.00	0.00	32,779.00			54,233.00	54,234.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		2,365,957.00	3,856,564.00	3,690,647.00	7,012,746.00	0.00	(7.00)	36,771,070.00	36,771,072.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	655,225.00	695,627.00	747,417.00	1,375,651.00		1.00	8,381,028.00	8,381,028.00
Classified Salaries	2000-2999	946,821.00	991,842.00	984,461.00	1,687,604.00			11,671,820.00	11,671,820.00
Employee Benefits	3000-3999	537,215.00	554,804.00	561,692.00	1,667,718.00		1.00	7,531,320.00	7,531,320.00
Books and Supplies	4000-4999	57,181.00	44,211.00	52,803.00	125,143.00		2.00	841,597.00	841,597.00
Services	5000-5999	543,793.00	275,034.00	194,782.00	1,478,851.00			4,555,559.00	4,555,559.00
Capital Outlay	6000-6599	33,399.00	13,987.00	6,509.00	101,490.00		1.00	481,710.00	481,710.00
Other Outgo	7000-7499	47,057.00	4,128.00	(917.00)	113,910.00			210,154.00	210,154.00
Interfund Transfers Out	7600-7629	0.00	0.00	196,857.00	49,418.00			767,666.00	767,665.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		2,820,691.00	2,579,633.00	2,743,604.00	6,599,785.00	0.00	5.00	34,440,854.00	34,440,853.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	2,848.00	6,687.00	(425.00)	(811,659.00)		961,472.00	1,675,943.00	
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	
SUBTOTAL		2,848.00	6,687.00	(425.00)	(811,659.00)	0.00	961,472.00	1,675,943.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	58,370.00	1,903,112.00	(3,119.00)	(4,872,238.00)		2,881,291.00	3,846,066.00	
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		58,370.00	1,903,112.00	(3,119.00)	(4,872,238.00)	0.00	2,881,291.00	3,846,066.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(55,522.00)	(1,896,425.00)	2,694.00	4,060,579.00	0.00	(1,919,819.00)	(2,170,123.00)	
E. NET INCREASE/DECREASE (B - C + D)		(510,256.00)	(619,494.00)	949,737.00	4,473,540.00	0.00	(1,919,831.00)	160,093.00	2,330,219.00
F. ENDING CASH (A + E)		9,032,990.00	8,413,496.00	9,363,233.00	13,836,773.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								11,916,942.00	

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Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)						
		23,889.15	0.00%	23,889.15	0.00%	23,889.15
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFE/Revenue Limit Sources	8010-8099	9,958,960.00	0.00%	9,958,960.00	0.00%	9,958,960.00
2. Federal Revenues	8100-8299	3,800,629.00	0.00%	3,800,629.00	0.00%	3,800,629.00
3. Other State Revenues	8300-8599	8,548,686.00	0.00%	8,548,686.00	0.00%	8,548,686.00
4. Other Local Revenues	8600-8799	14,408,563.00	0.09%	14,421,363.00	0.09%	14,434,363.00
5. Other Financing Sources						
a. Transfers In	8900-8929	54,234.00	0.00%	54,234.00	0.00%	54,234.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		36,771,072.00	0.03%	36,783,872.00	0.04%	36,796,872.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				8,381,028.00		8,674,364.00
b. Step & Column Adjustment				125,715.00		130,115.00
c. Cost-of-Living Adjustment				167,621.00		173,487.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	8,381,028.00	3.50%	8,674,364.00	3.50%	8,977,966.00
2. Classified Salaries						
a. Base Salaries				11,671,820.00		12,080,334.00
b. Step & Column Adjustment				175,078.00		181,205.00
c. Cost-of-Living Adjustment				233,436.00		241,606.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	11,671,820.00	3.50%	12,080,334.00	3.50%	12,503,145.00
3. Employee Benefits	3000-3999	7,531,320.00	8.86%	8,198,537.00	4.37%	8,556,930.00
4. Books and Supplies	4000-4999	841,597.00	0.00%	841,597.00	0.00%	841,597.00
5. Services and Other Operating Expenditures	5000-5999	4,555,559.00	0.28%	4,568,359.00	0.28%	4,581,359.00
6. Capital Outlay	6000-6999	481,710.00	0.00%	481,710.00	0.00%	481,710.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	287,624.00	0.00%	287,624.00	0.00%	287,624.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(77,470.00)	-95.32%	(3,625.00)	-1593.16%	54,127.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	767,665.00	0.00%	767,665.00	0.00%	767,665.00
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)		34,440,853.00	4.23%	35,896,565.00	3.22%	37,052,123.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		2,330,219.00		887,307.00		(255,251.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		9,586,726.50		11,916,945.50		12,804,252.50
2. Ending Fund Balance (Sum lines C and D1)		11,916,945.50		12,804,252.50		12,549,001.50
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	10,000.00		10,000.00		10,000.00
b. Restricted	9740	3,124,345.81		2,159,147.81		340,336.81
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	7,060,557.04		8,840,276.69		10,346,058.69
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,722,042.65		1,794,828.00		1,852,606.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		11,916,945.50		12,804,252.50		12,549,001.50

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,722,042.65		1,794,828.00		1,852,606.00
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 E1a thru E2c)		1,722,042.65		1,794,828.00		1,852,606.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.00%		5.00%		5.00%
F. RECOMMENDED RESERVES						
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)						
		7,534,089.00		7,534,089.00		7,534,089.00
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)						
		34,440,853.00		35,896,565.00		37,052,123.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)						
		34,440,853.00		35,896,565.00		37,052,123.00
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)						
		34,440,853.00		35,896,565.00		37,052,123.00
d. Reserve Standard Percentage Level						
(Refer to Form 01CS, Criterion 8 for calculation details)						
		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)						
		1,033,225.59		1,076,896.95		1,111,563.69
f. Reserve Standard - By Amount						
(Refer to Form 01CS, Criterion 8 for calculation details)						
		612,000.00		612,000.00		612,000.00
g. Reserve Standard (Greater of Line F3e or F3f)						
		1,033,225.59		1,076,896.95		1,111,563.69
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		YES		YES		YES

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)						
		23,889.15	0.00%	23,889.15	0.00%	23,889.15
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	9,392,181.00	0.00%	9,392,181.00	0.00%	9,392,181.00
2. Federal Revenues	8100-8299	395,000.00	0.00%	395,000.00	0.00%	395,000.00
3. Other State Revenues	8300-8599	101,678.00	0.00%	101,678.00	0.00%	101,678.00
4. Other Local Revenues	8600-8799	3,142,810.00	0.00%	3,142,810.00	0.00%	3,142,810.00
5. Other Financing Sources						
a. Transfers In	8900-8929	54,234.00	0.00%	54,234.00	0.00%	54,234.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(625,716.00)	0.00%	(625,716.00)	0.00%	(625,716.00)
6. Total (Sum lines A1 thru A5c)		12,460,187.00	0.00%	12,460,187.00	0.00%	12,460,187.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,683,491.00		1,742,413.00
b. Step & Column Adjustment				25,252.00		26,136.00
c. Cost-of-Living Adjustment				33,670.00		34,848.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,683,491.00	3.50%	1,742,413.00	3.50%	1,803,397.00
2. Classified Salaries						
a. Base Salaries				4,243,104.00		4,391,613.00
b. Step & Column Adjustment				63,647.00		65,874.00
c. Cost-of-Living Adjustment				84,862.00		87,832.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,243,104.00	3.50%	4,391,613.00	3.50%	4,545,319.00
3. Employee Benefits	3000-3999	1,992,868.00	10.46%	2,201,239.00	5.41%	2,320,281.00
4. Books and Supplies	4000-4999	405,704.00	0.00%	405,704.00	0.00%	405,704.00
5. Services and Other Operating Expenditures	5000-5999	2,499,336.00	0.00%	2,499,336.00	0.00%	2,499,336.00
6. Capital Outlay	6000-6999	481,710.00	0.00%	481,710.00	0.00%	481,710.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,826,197.00)	3.06%	(1,881,998.00)	2.38%	(1,926,785.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	767,665.00	0.00%	767,665.00	0.00%	767,665.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		10,247,681.00	3.51%	10,607,682.00	2.72%	10,896,627.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		2,212,506.00		1,852,505.00		1,563,560.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		6,580,093.69		8,792,599.69		10,645,104.69
2. Ending Fund Balance (Sum lines C and D1)		8,792,599.69		10,645,104.69		12,208,664.69
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	10,000.00		10,000.00		10,000.00
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	7,060,557.04		8,840,276.69		10,346,058.69
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,722,042.65		1,794,828.00		1,852,606.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		8,792,599.69		10,645,104.69		12,208,664.69

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,722,042.65		1,794,828.00		1,852,606.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)						
		1,722,042.65		1,794,828.00		1,852,606.00
F. ASSUMPTIONS						
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.						

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	566,779.00	0.00%	566,779.00	0.00%	566,779.00
2. Federal Revenues	8100-8299	3,405,629.00	0.00%	3,405,629.00	0.00%	3,405,629.00
3. Other State Revenues	8300-8599	8,447,008.00	0.00%	8,447,008.00	0.00%	8,447,008.00
4. Other Local Revenues	8600-8799	11,265,753.00	0.11%	11,278,553.00	0.12%	11,291,553.00
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	625,716.00	0.00%	625,716.00	0.00%	625,716.00
6. Total (Sum lines A1 thru A5c)		24,310,885.00	0.05%	24,323,685.00	0.05%	24,336,685.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				6,697,537.00		6,931,951.00
b. Step & Column Adjustment				100,463.00		103,979.00
c. Cost-of-Living Adjustment				133,951.00		138,639.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	6,697,537.00	3.50%	6,931,951.00	3.50%	7,174,569.00
2. Classified Salaries						
a. Base Salaries				7,428,716.00		7,688,721.00
b. Step & Column Adjustment				111,431.00		115,331.00
c. Cost-of-Living Adjustment				148,574.00		153,774.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,428,716.00	3.50%	7,688,721.00	3.50%	7,957,826.00
3. Employee Benefits	3000-3999	5,538,452.00	8.28%	5,997,298.00	3.99%	6,236,649.00
4. Books and Supplies	4000-4999	435,893.00	0.00%	435,893.00	0.00%	435,893.00
5. Services and Other Operating Expenditures	5000-5999	2,056,223.00	0.62%	2,069,023.00	0.63%	2,082,023.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	287,624.00	0.00%	287,624.00	0.00%	287,624.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,748,727.00	7.41%	1,878,373.00	5.46%	1,980,912.00
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)		24,193,172.00	4.53%	25,288,883.00	3.43%	26,155,496.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		117,713.00		(965,198.00)		(1,818,811.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,006,632.81		3,124,345.81		2,159,147.81
2. Ending Fund Balance (Sum lines C and D1)		3,124,345.81		2,159,147.81		340,336.81
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	3,124,345.81		2,159,147.81		340,336.81
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)		3,124,345.81		2,159,147.81		340,336.81

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
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.						

SECTION F: SELPA Pass-Through Revenues Fund

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

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



Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,617,361.00	3,462,435.00	-4.3%
3) Other State Revenue		8300-8599	4,791,032.00	4,071,654.00	-15.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			8,408,393.00	7,534,089.00	-10.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	8,408,393.00	7,534,089.00	-10.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,408,393.00	7,534,089.00	-10.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	73,911.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			73,911.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	73,911.23		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			73,911.23		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)					(0.23)

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Pass-Through Revenues from Federal Sources					
		8287	3,617,361.00	3,462,435.00	-4.3%
TOTAL, FEDERAL REVENUE			3,617,361.00	3,462,435.00	-4.3%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	3,534,625.00	2,940,532.00	-16.8%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	1,256,407.00	1,131,122.00	-10.0%
TOTAL, OTHER STATE REVENUE			4,791,032.00	4,071,654.00	-15.0%
OTHER LOCAL REVENUE					
Interest					
		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			8,408,393.00	7,534,089.00	-10.4%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	4,873,768.00	4,593,557.00	-5.7%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	3,534,625.00	2,940,532.00	-16.8%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			8,408,393.00	7,534,089.00	-10.4%
TOTAL, EXPENDITURES			8,408,393.00	7,534,089.00	-10.4%

Section G: Adult Education Fund

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

The principal revenues in this fund are the following:

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

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

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

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



Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	234,221.00	234,221.00	0.0%
3) Other State Revenue		8300-8599	1,772,517.00	627,096.00	-64.6%
4) Other Local Revenue		8600-8799	199,000.00	199,000.00	0.0%
5) TOTAL, REVENUES			2,205,738.00	1,060,317.00	-51.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	285,875.00	291,953.00	2.1%
2) Classified Salaries		2000-2999	397,698.00	422,429.00	6.2%
3) Employee Benefits		3000-3999	243,559.00	244,928.00	0.6%
4) Books and Supplies		4000-4999	29,036.00	34,134.00	17.6%
5) Services and Other Operating Expenditures		5000-5999	240,654.00	271,401.00	12.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,155,500.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	48,130.00	51,532.00	7.1%
9) TOTAL, EXPENDITURES			2,400,452.00	1,316,377.00	-45.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(194,714.00)	(256,060.00)	31.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	794,714.00	256,060.00	-67.8%
b) Transfers Out		7600-7629	300,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			494,714.00	256,060.00	-48.2%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			300,000.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	300,000.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	300,000.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	300,000.00	New
2) Ending Balance, June 30 (E + F1e)			300,000.00	300,000.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			300,000.00	300,000.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	447,328.25		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			447,328.25		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.85		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.85		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			447,327.40		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs					
		8285	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	234,221.00	234,221.00	0.0%
TOTAL, FEDERAL REVENUE			234,221.00	234,221.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year					
		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years					
		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources					
		8587	1,155,500.00	0.00	-100.0%
Adult Education Program	6391	8590	617,017.00	627,096.00	1.6%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,772,517.00	627,096.00	-64.6%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	199,000.00	199,000.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			199,000.00	199,000.00	0.0%
TOTAL, REVENUES			2,205,738.00	1,060,317.00	-51.9%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	285,875.00	291,953.00	2.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			285,875.00	291,953.00	2.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	52,234.00	55,302.00	5.9%
Classified Support Salaries		2200	80,634.00	88,943.00	10.3%
Classified Supervisors' and Administrators' Salaries		2300	110,638.00	147,599.00	33.4%
Clerical, Technical and Office Salaries		2400	154,192.00	130,585.00	-15.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			397,698.00	422,429.00	6.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	63,370.00	71,349.00	12.6%
PERS		3201-3202	43,747.00	60,672.00	38.7%
OASDI/Medicare/Alternative		3301-3302	22,376.00	26,596.00	18.9%
Health and Welfare Benefits		3401-3402	88,650.00	60,235.00	-32.1%
Unemployment Insurance		3501-3502	336.00	357.00	6.3%
Workers' Compensation		3601-3602	17,032.00	18,575.00	9.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	6,698.00	7,144.00	6.7%
Other Employee Benefits		3901-3902	1,350.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			243,559.00	244,928.00	0.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	500.00	New
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	27,406.00	32,819.00	19.8%
Noncapitalized Equipment		4400	1,630.00	815.00	-50.0%
TOTAL, BOOKS AND SUPPLIES			29,036.00	34,134.00	17.6%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	8,684.00	0.00	-100.0%
Travel and Conferences		5200	13,386.00	13,730.00	2.6%
Dues and Memberships		5300	1,385.00	1,385.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	18,866.00	18,861.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	127,896.00	166,301.00	30.0%
Professional/Consulting Services and Operating Expenditures		5800	66,583.00	66,874.00	0.4%
Communications		5900	3,854.00	4,250.00	10.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			240,654.00	271,401.00	12.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	863,776.00	0.00	-100.0%
To County Offices		7212	291,724.00	0.00	-100.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,155,500.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	48,130.00	51,532.00	7.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			48,130.00	51,532.00	7.1%
TOTAL, EXPENDITURES			2,400,452.00	1,316,377.00	-45.2%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	794,714.00	256,060.00	-67.8%
(a) TOTAL, INTERFUND TRANSFERS IN			794,714.00	256,060.00	-67.8%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	300,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			300,000.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			494,714.00	256,060.00	-48.2%

Section H: Child Development Fund

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

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

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

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

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

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



Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	80,680.00	80,679.00	0.0%
3) Other State Revenue		8300-8599	41,100.00	6,064.00	-85.2%
4) Other Local Revenue		8600-8799	1,217.00	305.00	-74.9%
5) TOTAL, REVENUES			122,997.00	87,048.00	-29.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	118,997.00	83,048.00	-30.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	4,000.00	4,000.00	0.0%
9) TOTAL, EXPENDITURES			122,997.00	87,048.00	-29.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	0.00	0.00	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			0.00	0.00	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	42,733.69		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			42,733.69		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	673.77		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			673.77		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			42,059.92		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	80,680.00	80,679.00	0.0%
TOTAL, FEDERAL REVENUE			80,680.00	80,679.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	41,100.00	6,064.00	-85.2%
TOTAL, OTHER STATE REVENUE			41,100.00	6,064.00	-85.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	1,217.00	305.00	-74.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,217.00	305.00	-74.9%
TOTAL, REVENUES			122,997.00	87,048.00	-29.2%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	43,997.00	33,048.00	-24.9%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	75,000.00	50,000.00	-33.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			118,997.00	83,048.00	-30.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	4,000.00	4,000.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			4,000.00	4,000.00	0.0%
TOTAL, EXPENDITURES			122,997.00	87,048.00	-29.2%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Section I - Cafeteria Special Revenue Fund

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

The principal revenue sources in this fund are the following:

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

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



Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	54,000.00	54,000.00	0.0%
3) Other State Revenue		8300-8599	4,200.00	4,200.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			58,200.00	58,200.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	159,245.00	160,750.00	0.9%
3) Employee Benefits		3000-3999	39,683.00	51,817.00	30.6%
4) Books and Supplies		4000-4999	200,291.00	200,000.00	-0.1%
5) Services and Other Operating Expenditures		5000-5999	3,915.00	5,300.00	35.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	21,164.00	21,938.00	3.7%
9) TOTAL, EXPENDITURES			424,298.00	439,805.00	3.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(366,098.00)	(381,605.00)	4.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	366,098.00	381,605.00	4.2%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			366,098.00	381,605.00	4.2%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	0.00	0.00	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			0.00	0.00	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(285,829.11)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			(285,829.11)		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	2.83		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			2.83		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			(285,831.94)		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	54,000.00	54,000.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			54,000.00	54,000.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	4,200.00	4,200.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,200.00	4,200.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			58,200.00	58,200.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	152,028.00	153,081.00	0.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	7,217.00	7,669.00	6.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			159,245.00	160,750.00	0.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	18,514.00	28,975.00	56.5%
OASDI/Medicare/Alternative		3301-3302	9,582.00	10,958.00	14.4%
Health and Welfare Benefits		3401-3402	5,772.00	6,017.00	4.2%
Unemployment Insurance		3501-3502	81.00	80.00	-1.2%
Workers' Compensation		3601-3602	4,141.00	4,180.00	0.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	1,593.00	1,607.00	0.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			39,683.00	51,817.00	30.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	25,260.00	20,000.00	-20.8%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	175,031.00	180,000.00	2.8%
TOTAL, BOOKS AND SUPPLIES			200,291.00	200,000.00	-0.1%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	250.00	New
Dues and Memberships		5300	150.00	250.00	66.7%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	300.00	300.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,665.00	2,500.00	-6.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	800.00	2,000.00	150.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,915.00	5,300.00	35.4%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	21,164.00	21,938.00	3.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			21,164.00	21,938.00	3.7%
TOTAL, EXPENDITURES			424,298.00	439,805.00	3.7%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	366,098.00	381,605.00	4.2%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			366,098.00	381,605.00	4.2%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			366,098.00	381,605.00	4.2%

Section J – Special Reserve Non-Capital Outlay Fund

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

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



FUND

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Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14,814.00	14,826.00	0.1%
5) TOTAL, REVENUES			14,814.00	14,826.00	0.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			14,814.00	14,826.00	0.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	33,000.00	30,000.00	-9.1%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			33,000.00	30,000.00	-9.1%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			47,814.00	44,826.00	-6.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,158,322.27	1,206,136.27	4.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,158,322.27	1,206,136.27	4.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,158,322.27	1,206,136.27	4.1%
2) Ending Balance, June 30 (E + F1e)			1,206,136.27	1,250,962.27	3.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,206,136.27	1,250,962.27	3.7%
Equipment Replacement/Purchases	0000	9780		1,250,962.27	
Equipment Replacement/Purchases	0000	9780	1,206,136.27		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,171,553.57		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,171,553.57		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,171,553.57		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	14,814.00	14,826.00	0.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,814.00	14,826.00	0.1%
TOTAL, REVENUES			14,814.00	14,826.00	0.1%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	33,000.00	30,000.00	-9.1%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			33,000.00	30,000.00	-9.1%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b+e)			33,000.00	30,000.00	-9.1%

Section K - Special Reserve Fund For Capital Outlay Projects

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



Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,000.00	15,000.00	36.4%
5) TOTAL, REVENUES			11,000.00	15,000.00	36.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			11,000.00	15,000.00	36.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	100,000.00	100,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			100,000.00	100,000.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			111,000.00	115,000.00	3.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,000,297.66	2,111,297.66	5.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,000,297.66	2,111,297.66	5.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,000,297.66	2,111,297.66	5.5%
2) Ending Balance, June 30 (E + F1e)			2,111,297.66	2,226,297.66	5.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,111,297.66	2,226,297.66	5.4%
Building Construction and Improvements	0000	9780		2,226,297.66	
Building Construction and Improvement	0000	9780	2,111,297.66		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,022,805.76		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,022,805.76		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			2,022,805.76		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	11,000.00	15,000.00	36.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,000.00	15,000.00	36.4%
TOTAL, REVENUES			11,000.00	15,000.00	36.4%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	100,000.00	100,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			100,000.00	100,000.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			100,000.00	100,000.00	0.0%

Section L - Other Enterprise Fund

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

The principal revenue sources in this fund are the following:

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

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



Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	413,095.00	399,340.00	-3.3%
5) TOTAL, REVENUES			413,095.00	399,340.00	-3.3%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	107,990.00	140,600.00	30.2%
3) Employee Benefits		3000-3999	25,658.00	50,273.00	95.9%
4) Books and Supplies		4000-4999	116,145.00	110,500.00	-4.9%
5) Services and Other Operating Expenses		5000-5999	34,539.00	43,733.00	26.6%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			284,332.00	345,106.00	21.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			128,763.00	54,234.00	-57.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	121,263.00	54,234.00	-55.3%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(121,263.00)	(54,234.00)	-55.3%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			7,500.00	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	0.00	7,500.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	7,500.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			0.00	7,500.00	New
2) Ending Net Position, June 30 (E + F1e)			7,500.00	7,500.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	7,500.00	7,500.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	88,112.22		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			88,112.22		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.18		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.18		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			88,112.04		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8639	3,344.00	1,374.00	-58.9%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	750.00	750.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	409,001.00	397,216.00	-2.9%
TOTAL, OTHER LOCAL REVENUE			413,095.00	399,340.00	-3.3%
TOTAL, REVENUES			413,095.00	399,340.00	-3.3%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	79,701.00	106,331.00	33.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	7,217.00	7,669.00	6.3%
Other Classified Salaries		2900	21,072.00	26,600.00	26.2%
TOTAL, CLASSIFIED SALARIES			107,990.00	140,600.00	30.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	8,971.00	28,941.00	222.6%
OASDI/Medicare/Alternative		3301-3302	7,017.00	10,552.00	50.4%
Health and Welfare Benefits		3401-3402	5,724.00	5,953.00	4.0%
Unemployment Insurance		3501-3502	55.00	69.00	25.5%
Workers' Compensation		3601-3602	2,809.00	3,655.00	30.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	1,082.00	1,103.00	1.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			25,658.00	50,273.00	95.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	116,145.00	110,500.00	-4.9%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			116,145.00	110,500.00	-4.9%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	520.00	500.00	-3.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	30,262.00	40,833.00	34.9%
Professional/Consulting Services and Operating Expenditures		5800	3,757.00	2,400.00	-36.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			34,539.00	43,733.00	26.6%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			284,332.00	345,106.00	21.4%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	121,263.00	54,234.00	-55.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			121,263.00	54,234.00	-55.3%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b+e)			(121,263.00)	(54,234.00)	-55.3%

Section M - Self-Insurance Fund

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

The principal revenues in this fund are the following:

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

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

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



Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	434,610.00	463,892.00	6.7%
5) TOTAL, REVENUES			434,610.00	463,892.00	6.7%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	354,364.00	354,364.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			354,364.00	354,364.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			80,246.00	109,528.00	36.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			80,246.00	109,528.00	36.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	4,611,398.01	4,691,644.01	1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,611,398.01	4,691,644.01	1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,611,398.01	4,691,644.01	1.7%
2) Ending Net Position, June 30 (E + F1e)			4,691,644.01	4,801,172.01	2.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	4,691,644.01	4,801,172.01	2.3%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,678,421.53		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			4,678,421.53		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			4,678,421.53		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	30,000.00	60,000.00	100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	203,580.00	202,862.00	-0.4%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	201,030.00	201,030.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			434,610.00	463,892.00	6.7%
TOTAL, REVENUES			434,610.00	463,892.00	6.7%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	354,364.00	354,364.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			354,364.00	354,364.00	0.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			354,364.00	354,364.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b+e)			0.00	0.00	0.0%

Section N – SACS Supplemental



Section I - Expenditures	Funds 01, 09, and 62			2018-19 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	38,657,262.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	4,036,962.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	950,544.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	1,043,294.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	40,448.00
5. Interfund Transfers Out	All	9300	7600-7629	1,293,812.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	1,605,405.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	8,164,532.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				13,098,035.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	366,098.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				21,888,363.00

Section II - Expenditures Per ADA		2018-19 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)		45.00
B. Expenditures per ADA (Line I.E divided by Line II.A)		486,408.07
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	20,110,314.65	315,109.91
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	20,110,314.65	315,109.91
B. Required effort (Line A.2 times 90%)	18,099,283.19	283,598.92
C. Current year expenditures (Line I.E and Line II.B)	21,888,363.00	486,408.07
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2020-21 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(158,158.00)	0.00	(73,294.00)				
Other Sources/Uses Detail					421,263.00	1,293,812.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	127,896.00	0.00	48,130.00	0.00				
Other Sources/Uses Detail					794,714.00	300,000.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	4,000.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	21,164.00	0.00				
Other Sources/Uses Detail					366,098.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					33,000.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					100,000.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	30,262.00	0.00						
Other Sources/Uses Detail					0.00	121,263.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	158,158.00	(158,158.00)	73,294.00	(73,294.00)	1,715,075.00	1,715,075.00	0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(207,134.00)	0.00	(77,470.00)				
Other Sources/Uses Detail					54,234.00	767,665.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	166,301.00	0.00	51,532.00	0.00				
Other Sources/Uses Detail					256,060.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	4,000.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	21,938.00	0.00				
Other Sources/Uses Detail					381,605.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					30,000.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					100,000.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	40,833.00	0.00						
Other Sources/Uses Detail					0.00	54,234.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	207,134.00	(207,134.00)	77,470.00	(77,470.00)	821,899.00	821,899.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

County Office County Operations Grant ADA Standard Percentage Level:

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

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

Fiscal Year	County Operations Grant Funded ADA			ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Form A, Line B5)	Estimated/Unaudited Actuals			
Third Prior Year (2016-17)	20,699.85	21,505.89		N/A	Met
Second Prior Year (2017-18)	22,430.28	23,353.56		N/A	Met
First Prior Year (2018-19)	23,446.88	24,950.63		N/A	Met

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

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

1a. STANDARD MET - Projected County Operations Grant ADA has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

1. CRITERION: Average Daily Attendance (continued)

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

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

DATA ENTRY: All data are extracted or calculated.

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

Fiscal Year	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Third Prior Year (2016-17)	85.71	310.37	21,505.89	0.00
Second Prior Year (2017-18)	63.82	309.00	23,353.56	0.00
First Prior Year (2018-19)	45.00	309.00	24,950.63	0.00
Historical Average:	64.84	309.46	23,270.03	0.00

County Office's County Operated Programs ADA Standard:

Budget Year (2019-20) (historical average plus 2%):	66.14	315.65	23,735.43	0.00
1st Subsequent Year (2020-21) (historical average plus 4%):	67.43	321.84	24,200.83	0.00
2nd Subsequent year (2021-22) (historical average plus 6%):	68.73	328.03	24,666.23	0.00

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

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

Average Daily Attendance (Form A, Estimated Funded ADA)

Fiscal Year	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Budget Year (2019-20)	46.00	302.47	23,889.15	0.00
1st Subsequent Year (2020-21)	46.00	302.47	23,889.15	0.00
2nd Subsequent Year (2021-22)	46.00	302.47	23,889.15	0.00
Status:	Met	Met	Not Met	Met

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

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

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

Explanation:
(required if NOT met)

County operations grant ADA are expected to remain relatively flat. The COE is in the lowest tier for funding and the next jump is at 30,000 ADA. The COE is far from reaching that next tier.

2. CRITERION: LCFF Revenue

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

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

2A. County Office's LCFF Revenue Standard

Indicate which standard applies:

- LCFF Revenue
- Excess Property Tax/Minimum State Aid

The County office must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

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

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

NOTE: Enter data in Section I, Line c1 and Section IV only if the county office has charter school funded county program ADA corresponding to financial data reported in Fund 01. Regardless of the standard selected, criterion 2A-1 must be completed to obtain the total change in population and funding level.

Projected LCFF Revenue

Select County Office's LCFF revenue funding status:

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

I. LCFF Funding

	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
a. COE funded at Target LCFF				
a1. COE Operations Grant	N/A	N/A	N/A	N/A
a2. COE Alternative Education Grant	N/A	N/A	N/A	N/A
b. COE funded at Hold Harmless LCFF	9,999,872.00	9,958,960.00	9,958,960.00	9,958,960.00
c. Charter Funded County Program				
c1. LCFF Entitlement				
d. Total LCFF (Sum of a or b, and c)	9,999,872.00	9,958,960.00	9,958,960.00	9,958,960.00

II. County Operations Grant

Step 1 - Change in Population

a. ADA (Funded) (Form A, line B5 and Criterion 1B-2)	24,950.63	23,889.15	23,889.15	23,889.15
b. Prior Year ADA (Funded)		24,950.63	23,889.15	23,889.15
c. Difference (Step 1a minus Step 1b (At Target) or 0 (Hold Harmless))		0.00	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.00%	0.00%

Step 2 - Change in Funding Level

a. Prior Year LCFF Funding (Section I-a1 (At Target) or Section I-b (Hold Harmless), prior year column)	9,999,872.00	9,958,960.00	9,958,960.00	
b1. COLA percentage (if COE is at target)				
b2. COLA amount (proxy for purposes of this criterion)	0.00	0.00	0.00	0.00
c. Total Change (Step 2b2 (At Target) or 0 (Hold Harmless))	0.00	0.00	0.00	0.00
d. Percent Change Due to Funding Level (Step 2c divided by Step 2a)	0.00%	0.00%	0.00%	

Step 3 - Weighted Change in Population and Funding Level

a. Percent change in population and funding level (Step 1d plus Step 2d)	0.00%	0.00%	0.00%
b. LCFF Percent allocation (Section I-a1 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless))	100.00%	100.00%	100.00%
c. Weighted Percent change (Step 3a x Step 3b)	0.00%	0.00%	0.00%

III. Alternative Education Grant

	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines B1d, C2d, and Criterion 1B-2)	45.00	46.00	46.00	46.00
b. Prior Year ADA (Funded)		45.00	46.00	46.00
c. Difference (Step 1a minus Step 1b)		1.00	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		2.22%	0.00%	0.00%

Step 2 - Change in Funding Level

a. Prior Year LCFF Funding (Section I-a2 (At Target) or Section I-b (Hold Harmless), prior year column)	9,999,872.00	9,958,960.00	9,958,960.00
b1. COLA percentage (if COE is at target) (Section II-Step 2b1)	0.00%	0.00%	0.00%
b2. COLA amount (proxy for purposes of this criterion)	0.00	0.00	0.00
c. Total Change (Step 2b2 (At Target) or 0 (Hold Harmless))	0.00	0.00	0.00
d. Percent Change Due to Funding Level (Step 2c divided by Step 2a)	0.00%	0.00%	0.00%

Step 3 - Weighted Change in Population and Funding Level

a. Percent change in population and funding level (Step 1d plus Step 2d)	2.22%	0.00%	0.00%
b. LCFF Percent allocation (Section I-a2 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless))	100.00%	100.00%	100.00%
c. Weighted Percent change (Step 3a x Step 3b)	2.22%	0.00%	0.00%

IV. Charter Funded County Program

	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, line C3f)	0.00	0.00	0.00	0.00
b. Prior Year ADA (Funded)		0.00	0.00	0.00
c. Difference (Step 1a minus Step 1b)		0.00	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.00%	0.00%

Step 2 - Change in Funding Level

a. Prior Year LCFF Funding (Section I-c1, prior year column)	0.00	0.00	0.00
b1. COLA percentage			
b2. COLA amount (proxy for purposes of this criterion)	0.00	0.00	0.00
b3. Economic Recovery Target Funding (current year increment)		N/A	N/A
c. Total (Step 2b2 plus Step 2b3)	0.00	0.00	0.00
d. Percent Change Due to Funding Level (Step 2c divided by Step 2a)	0.00%	0.00%	0.00%

Step 3 - Weighted Change in Population and Funding Level

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

V. Weighted Change

a. Total weighted percent change (Step 3c in sections II, III and IV)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
	2.22%	0.00%	0.00%

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

1.22% to 3.22%	-1.00% to 1.00%	-1.00% to 1.00%
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2B. Alternate LCFF Revenue Standard - Excess Property Tax / Minimum State Aid

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

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

	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Projected local property taxes (Form 01, Objects 8021 - 8089)	1,518,077.00	1,490,387.00	1,490,387.00	1,490,387.00
Excess Property Tax/Minimum State Aid Standard (Percent change over previous year, plus/minus 1%):		N/A	N/A	N/A

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

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

	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	9,982,466.00	9,958,960.00	9,958,960.00	9,958,960.00
County Office's Projected Change in LCFF Revenue:		-0.24%	0.00%	0.00%
Standard:		1.22% to 3.22%	-1.00% to 1.00%	-1.00% to 1.00%
Status:		Not Met	Met	Met

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

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

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

Explanation:
(required if NOT met)

Increases to 2019-20 LCFF Revenue from projected increased ADA at Feather River Academy are being offset by reductions in EPA, removal of prior year state aid from the 2019-20 budget, and decrease in SELPA revenues based on P-2 projections.

3. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. County Office's Change in Funding Level (Criterion 2C):	-0.24%	0.00%	0.00%
2. County Office's Salaries and Benefits Standard (Line 1, plus/minus 5%):	-5.24% to 4.76%	-5.00% to 5.00%	-5.00% to 5.00%

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

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

Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Percent Change Over Previous Year	Status
First Prior Year (2018-19)	26,328,114.00		
Budget Year (2019-20)	27,584,168.00	4.77%	Not Met
1st Subsequent Year (2020-21)	28,953,235.00	4.96%	Met
2nd Subsequent Year (2021-22)	30,038,041.00	3.75%	Met

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

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

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

Explanation:
(required if NOT met)

The impacts of the PERS/STRS rates are showing in the steady increase in costs. Step and column and small salary increases are included in the estimate as well.

4. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. County Office's Change in Funding Level (Criterion 2C):	-0.24%	0.00%	0.00%
2. County Office's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-10.24% to 9.76%	-10.00% to 10.00%	-10.00% to 10.00%
3. County Office's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.24% to 4.76%	-5.00% to 5.00%	-5.00% to 5.00%

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

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

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

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

First Prior Year (2018-19)	4,430,673.00		
Budget Year (2019-20)	3,800,629.00	-14.22%	Yes
1st Subsequent Year (2020-21)	3,800,629.00	0.00%	No
2nd Subsequent Year (2021-22)	3,800,629.00	0.00%	No

Explanation:
(required if Yes)

Workforce Innovation and Opportunity Act (WIOA) grant ended in 2018-19, and the Comprehensive Support and Improvement (CSI) grant was not budgeted in 2019-20.

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

First Prior Year (2018-19)	10,550,631.00		
Budget Year (2019-20)	8,548,686.00	-18.97%	Yes
1st Subsequent Year (2020-21)	8,548,686.00	0.00%	No
2nd Subsequent Year (2021-22)	8,548,686.00	0.00%	No

Explanation:
(required if Yes)

STREAM grant ended in 2018-19; TUPE grant ended in 2018-19; removed one-time discretionary fund and deferred revenue for California Transitional Kindergarten Stipend (CTKS).

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

First Prior Year (2018-19)	13,589,233.00		
Budget Year (2019-20)	14,408,563.00	6.03%	Yes
1st Subsequent Year (2020-21)	14,421,363.00	0.09%	No
2nd Subsequent Year (2021-22)	14,434,363.00	0.09%	No

Explanation:
(required if Yes)

Budgeted new One Stop LVN class revenue in 2019-20; increase in Special Education billback for salary and benefits; increase in school program tuition fees at Shady Creek Outdoor School.

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

First Prior Year (2018-19)	1,277,946.00		
Budget Year (2019-20)	841,597.00	-34.14%	Yes
1st Subsequent Year (2020-21)	841,597.00	0.00%	No
2nd Subsequent Year (2021-22)	841,597.00	0.00%	No

Explanation:
(required if Yes)

Removed Pathways grant expenditures (grant ended) and Temporary Job Creation grant expenses (grant ended); WIOA grant ended.

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

First Prior Year (2018-19)	8,095,329.00		
Budget Year (2019-20)	4,555,559.00	-43.73%	Yes
1st Subsequent Year (2020-21)	4,568,359.00	0.28%	No
2nd Subsequent Year (2021-22)	4,581,359.00	0.28%	No

Explanation:
(required if Yes)

Removed Pathways grant expenditures (grant ended) and Temporary Job Creation grant expenses (grant ended); reduced Special Education costs for contracted employee services budgeted to salaries and benefits; removed budget for negotiations, QSS, Escape implementation, and County election costs.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
----------------------------	--------	--------------------------------------	--------

Total Federal, Other State, and Other Local Revenue (Section 4B)

First Prior Year (2018-19)	28,570,537.00		
Budget Year (2019-20)	26,757,878.00	-6.34%	Met
1st Subsequent Year (2020-21)	26,770,678.00	0.05%	Met
2nd Subsequent Year (2021-22)	26,783,678.00	0.05%	Met

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

First Prior Year (2018-19)	9,373,275.00		
Budget Year (2019-20)	5,397,156.00	-42.42%	Not Met
1st Subsequent Year (2020-21)	5,409,956.00	0.24%	Met
2nd Subsequent Year (2021-22)	5,422,956.00	0.24%	Met

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

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

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

Explanation:

Federal Revenue
(linked from 4B
if NOT met)

Explanation:

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

Explanation:

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

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

Explanation:

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

Removed Pathways grant expenditures (grant ended) and Temporary Job Creation grant expenses (grant ended); WIOA grant ended.

Explanation:

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

Removed Pathways grant expenditures (grant ended) and Temporary Job Creation grant expenses (grant ended); reduced Special Education costs for contracted employee services budgeted to salaries and benefits; removed budget for negotiations, QSS, Escape implementation, and County election costs.

5. CRITERION: Facilities Maintenance

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

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

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

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

	Budgeted Unrestricted Expenditures and Other Financing Uses (Form 01, Resources 0000-1999, Objects 1000-7999)	3% Required Minimum Contribution (Unrestricted Budget times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
Ongoing and Major Maintenance/Restricted Maintenance Account	10,247,681.00	307,430.43	322,405.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

6. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources), as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the county office's available reserves¹ as a percentage of total expenditures and other financing uses², in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2016-17)	Second Prior Year (2017-18)	First Prior Year (2018-19)
1. County Office's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	1,956,826.77	1,750,311.97	1,932,863.10
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
d. Negative County School Service Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	1,956,826.77	1,750,311.97	1,932,863.10
2. Expenditures and Other Financing Uses			
a. County Office's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	39,136,535.36	35,638,729.36	38,657,262.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	7,169,750.71	7,423,643.00	8,408,393.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	46,306,286.07	43,062,372.36	47,065,655.00
3. County Office's Available Reserve Percentage (Line 1e divided by Line 2c)	4.2%	4.1%	4.1%
County Office's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.4%	1.4%	1.4%

¹Available 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.

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2016-17)	(630,745.58)	15,553,322.95	4.1%	Not Met
Second Prior Year (2017-18)	730,138.85	11,015,559.22	N/A	Met
First Prior Year (2018-19)	1,258,772.00	11,347,253.00	N/A	Met
Budget Year (2019-20) (Information only)	2,212,506.00	10,247,681.00		

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

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

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

Explanation:
(required if NOT met)

Since the 2016-17 FY the COE has continuously looked for ways to cut costs without impairing services. Also, discussions continue regarding the static nature of COE LCFF funding and solutions necessary for long-term sustainability.

7. CRITERION: Fund Balance

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

Percentage Level ¹	County Office Total Expenditures and Other Financing Uses ²	
1.7%	0	to \$6,118,999
1.3%	\$6,119,000	to \$15,295,999
1.0%	\$15,296,000	to \$68,834,000
0.7%	\$68,834,001	and over

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

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

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

County Office's Fund Balance Standard Percentage Level:

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

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

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

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223):	7,534,089.00	7,534,089.00	7,534,089.00

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

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

Fiscal Year	Unrestricted County School Service Fund Beginning Balance ³ (Form 01, Line F1e, Unrestricted Column)	Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals	
Third Prior Year (2016-17)	3,497,160.00	5,221,928.42	Met
Second Prior Year (2017-18)	4,443,012.00	4,591,182.84	Met
First Prior Year (2018-19)	3,902,829.79	5,321,321.69	Met
Budget Year (2019-20) (Information only)	6,580,093.69		

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

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

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

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

Explanation:
(required if NOT met)

8. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts as applied to total expenditures and other financing uses²:

Percentage Level ³	County Office Total Expenditures and Other Financing Uses ³	
5% or \$69,000 (greater of)	0	to \$6,118,999
4% or \$306,000 (greater of)	\$6,119,000	to \$15,295,999
3% or \$612,000 (greater of)	\$15,296,000	to \$68,834,000
2% or \$2,065,000 (greater of)	\$68,834,001	and over

¹Available 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.

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

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No:	34,440,853	35,896,565	37,052,123
County Office's Reserve Standard Percentage Level:	3%	3%	3%

8A. Calculating the County Office's Reserve Standard

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	34,440,853.00	35,896,565.00	37,052,123.00
2. Plus: Special Education Pass-through (Criterion 7A, Line 2b if Criterion 7A, Line 1 is No)	7,534,089.00	7,534,089.00	7,534,089.00
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	34,440,853.00	35,896,565.00	37,052,123.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line A3 times Line A4)	1,033,225.59	1,076,896.95	1,111,563.69
6. Reserve Standard - by Amount (From percentage level chart above)	612,000.00	612,000.00	612,000.00
7. County Office's Reserve Standard (Greater of Line A5 or Line A6)	1,033,225.59	1,076,896.95	1,111,563.69

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

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

Reserve Amounts

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	1,722,042.65	1,794,828.00	1,852,606.00
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8. County Office's Budgeted Reserve Amount (Lines B1 thru B7)	1,722,042.65	1,794,828.00	1,852,606.00
9. County Office's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	5.00%	5.00%	5.00%
County Office's Reserve Standard (Section 8A, Line 7):	1,033,225.59	1,076,896.95	1,111,563.69
Status:	Met	Met	Met

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

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year will be extracted. For Transfers In and Transfers Out, enter data in the First Prior Year. If Form MYP exists, the data will be extracted for the Budget Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Budget Year, 1st and 2nd subsequent Years. Click the appropriate button for item 1d; all other data will be calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2018-19)	(596,170.00)			
Budget Year (2019-20)	(625,716.00)	29,546.00	5.0%	Met
1st Subsequent Year (2020-21)	(625,716.00)	0.00	0.0%	Met
2nd Subsequent Year (2021-22)	(625,716.00)	0.00	0.0%	Met
1b. Transfers In, County School Service Fund *				
First Prior Year (2018-19)	421,263.00			
Budget Year (2019-20)	54,234.00	(367,029.00)	-87.1%	Not Met
1st Subsequent Year (2020-21)	54,234.00	0.00	0.0%	Met
2nd Subsequent Year (2021-22)	54,234.00	0.00	0.0%	Met
1c. Transfers Out, County School Service Fund *				
First Prior Year (2018-19)	1,293,812.00			
Budget Year (2019-20)	767,665.00	(526,147.00)	-40.7%	Not Met
1st Subsequent Year (2020-21)	767,665.00	0.00	0.0%	Met
2nd Subsequent Year (2021-22)	767,665.00	0.00	0.0%	Met

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

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2018-19 included a transfer in from Fund 11 (Adult Education) to return funds used to cover expenditures until reimbursements came in near the end of the fiscal year. This transfer is not expected to occur in future years.

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

Explanation:
(required if NOT met)

2018-19 included an additional transfer out to Fund 11 (Adult Education) to cover expenditures until reimbursements came in near the end of the fiscal year. This transfer is not expected to occur in future years.

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded.

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2019
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (do not include OPEB):

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2019
TOTAL:				0

Type of Commitment (continued)	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Total Annual Payments:	0	0	0	0
Has total annual payment increased over prior year (2018-19)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

n/a

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

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

b. Do benefits continue past age 65?

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

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

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

	Self-Insurance Fund	Government Fund
	4,691,644	0

4. OPEB Liabilities

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

5. OPEB Contributions

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	0.00	0.00	0.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	198,031.00	198,031.00	198,031.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	190,783.00	190,783.00	190,783.00
d. Number of retirees receiving OPEB benefits	17	20	20

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

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

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

No

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

--

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of certificated (non-management) full-time-equivalent (FTE) positions	61.7	61.7	61.7	61.7

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

2018-19 negotiations are currently taking place. When a settlement occurs, the disclosure notice will be taken to the COE board and forwarded to CDE.

Negotiations Settled

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Budget Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--	--	--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

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

53,677

Budget Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

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 budget and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
832,275	832,275	832,275
Capped at \$13,500/FTE	Capped at \$13,500/FTE	Capped at \$13,500/FTE

Certificated (Non-management) Prior Year Settlements

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

No		
----	--	--

Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
120,273	125,715	130,115
1.5%	1.5%	1.5%

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

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
No	No	No
No	No	No

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of classified (non-management) FTE positions	179.3	179.3	179.3	179.3

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

--

Negotiations Settled

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

--

3. Period covered by the agreement:

Begin Date:

--

End Date:

--

4. Salary settlement:

Budget Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

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

84,753

Budget Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

6. Amount included for any tentative salary schedule increases

0	0	0
---	---	---

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

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
1,884,696	1,884,696	1,884,696
Capped at \$10,512/FTE	Capped at \$10,512/FTE	Capped at \$10,512/FTE
0.0%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements

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

No		
----	--	--

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
170,277	175,078	181,205
1.5%	1.5%	1.5%

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

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
No	No	No
No	No	No

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of management, supervisor, and confidential FTE positions	37.0	37.0	37.0	37.0

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

n/a

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Amount included for any tentative salary schedule increases			

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

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Are costs of H&W benefit changes included in the budget and MYPs?			
Total cost of H&W benefits			
Percent of H&W cost paid by employer			
Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential Step and Column Adjustments

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Are step & column adjustments included in the budget and MYPs?			
Cost of step & column adjustments			
Percent change in step & column over prior year			

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

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Are costs of other benefits included in the budget and MYPs?			
Total cost of other benefits			
Percent change in cost of other benefits over prior year			

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

2. Approval date for adoption of the LCAP or approval of an update to the LCAP.

Jun 26, 2019

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

Does the county office of education's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services and Expenditures?

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

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

Comments:
(optional)

A2 - Position control does not drive payroll in FY 2018-19 in the current financial system (QSS). Many checks and balances are in place to ensure that the two are in agreement. However, the COE is implementing a new financial system (Escape Technologies) beginning July 1, 2019. In Escape, position control will drive payroll for FY 2019-20. A4 - The COE authorized a new charter school in FY 2018-19, which increased ADA. A8 - A new Superintendent of Schools started in January 2019, and a new CBO was appointed in February 2019.

End of County Office Budget Criteria and Standards Review



BOARD AGENDA ITEM: Public Hearing for the 2019-20 EPA

BOARD MEETING DATE: June 19, 2019

AGENDA ITEM SUBMITTED FOR:

Action

Reports/Presentation

Information

Public Hearing

Other (specify)

PREPARED BY:

Aaron Heinz

SUBMITTED BY:

Aaron Heinz

PRESENTING TO BOARD:

Aaron Heinz

BACKGROUND AND SUMMARY INFORMATION:

A Public Hearing regarding the 2019-20 EPA will begin at 5:30 p.m.

Comments will be received from the public at this time.

NOTICE OF PUBLIC HEARING

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

TOPIC OF HEARING:

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

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

DATE: WEDNESDAY, JUNE 19, 2019

TIME: 5:30 P.M.

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

FOR ADDITIONAL INFORMATION CONTACT:

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

Posted: June 7, 2019

Agenda Item No. 12.0

BOARD AGENDA ITEM: Adopt Resolution No. 18-19-VIII Education Protection Account

BOARD MEETING DATE: June 19, 2019

AGENDA ITEM SUBMITTED FOR:

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

PREPARED BY:

Aaron Heinz

SUBMITTED BY:

Aaron Heinz

PRESENTING TO BOARD:

Aaron Heinz

BACKGROUND AND SUMMARY INFORMATION:

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

**SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
REGARDING THE EDUCATION PROTECTION ACCOUNT
RESOLUTION NO. 18-19-VIII**

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

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

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

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

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

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

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

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

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

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

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

WHEREAS, the annual independent financial and compliance audit required of community college districts, county offices of education, school districts and charter schools shall ascertain and verify whether the funds provided from the Education Protection Account

have been properly disbursed and expended as required by Article XIII, Section 36 of the California Constitution; and

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

NOW, THEREFORE, IT IS HEREBY RESOLVED:

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

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

PASSED AND ADOPTED by the Governing Board of the Sutter County Superintendent of Schools Office, Yuba City, California, on the 19th day of June 2019, at a regular meeting by the following vote:

McJunkin ____; Bains ____; Lachance ____; Richmond ____; Turner ____

Ayes:

Noes:

Abstentions:

Absent:

STATE OF CALIFORNIA

COUNTY OF SUTTER

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

Jim Richmond, President
Sutter County Board of Education

Tom Reusser, Ex-Officio
Sutter County Board of Education

Sutter County Superintendent of Schools
Education Protection Account
Budget for 2019-20

Description		Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
	Object Codes	
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	714,344.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Unearned Revenue	9650	0.00
TOTAL AVAILABLE		714,344.00
EXPENDITURES AND OTHER FINANCING USES		
	Function Codes	
(Objects 1000-7999)		
Instruction	1000-1999	0.00
Instruction-Related Services	2000-2999	714,344.00
Pupil Services	3000-3999	0.00
Ancillary Services	4000-4999	0.00
Community Services	5000-5999	0.00
Enterprise	6000-6999	0.00
General Administration	7000-7999	0.00
Plant Services	8000-8999	0.00
Other Outgo	9000-9999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		714,344.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00
INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES		
Eligible Expenditures (Objects 1000-5999 except objects 5100-5199)		714,344.00
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%

Proposition 30 included two temporary tax increases:

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

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

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

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

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

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

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

BOARD AGENDA ITEM: Business Services Report

BOARD MEETING DATE: June 19, 2019

AGENDA ITEM SUBMITTED FOR:

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

PREPARED BY:

Aaron Heinz

SUBMITTED BY:

Aaron Heinz

PRESENTING TO BOARD:

Aaron Heinz

BACKGROUND AND SUMMARY INFORMATION:

The monthly financial report for May will be reviewed.

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

MAY REPORT

04/16/2019-05/15/2019

Description	Account Codes	Original Budget	Operating Budget	Actuals to Date	Projected Yr Totals	Difference (Col D - B)	2018-19 % Actuals as a % of Budget
		7/1/18 (A)	4/15/19 (B)	5/15/19 (C)	5/15/19 (D)	(E)	
A. Revenues							
1) Local Control Funding Formula	8010-8099	\$ 9,200,409	\$ 9,979,201	\$ 7,826,831	\$ 9,999,872	20,671	A 78.4%
2) Federal Revenues	8100-8299	\$ 3,601,163	\$ 4,350,411	\$ 1,996,688	\$ 4,422,107	71,696	B 45.9%
3) Other State Revenues	8300-8599	\$ 8,661,819	\$ 10,522,416	\$ 9,328,006	\$ 10,550,631	28,215	C 88.6%
4) Other Local Revenues	8600-8799	\$ 14,087,690	\$ 13,562,528	\$ 10,850,422	\$ 13,589,233	26,705	D 80.0%
TOTAL REVENUES		\$ 35,551,081	\$ 38,414,556	\$ 30,001,947	\$ 38,561,843	\$ 147,287	77.8%
B. Expenditures							
1. Certificated Salaries	1000-1999	\$ 8,294,766	\$ 7,976,768	\$ 6,205,140	\$ 8,018,232	41,464	E 77.8%
2. Classified Salaries	2000-2999	\$ 11,366,056	\$ 11,338,975	\$ 8,680,647	\$ 11,351,790	12,815	F 76.6%
3. Employee Benefits	3000-3999	\$ 7,372,073	\$ 6,946,880	\$ 5,049,424	\$ 6,958,092	11,212	G 72.7%
4. Books and Supplies	4000-4999	\$ 915,635	\$ 1,200,373	\$ 772,366	\$ 1,267,466	67,093	H 64.3%
5. Services, Other Operation	5000-5999	\$ 4,883,344	\$ 8,327,960	\$ 4,362,323	\$ 8,103,294	(224,666)	I 52.4%
6. Capital Outlay	6000-6999	\$ 532,930	\$ 908,776	\$ 614,234	\$ 1,098,279	189,503	J 67.6%
7. Other Outgo	7100-7299	\$ 224,896	\$ 635,114	\$ 542,592	\$ 631,523	(3,591)	K 85.4%
8. Direct Support/Indirect	7300-7399	\$ (103,258)	\$ (73,294)	\$ (52,140)	\$ (73,294)	-	L 71.1%
9. Debt Service	7400-7499	\$ -	\$ -	\$ -	\$ -	-	M 0.0%
TOTAL EXPENDITURES		\$ 33,486,442	\$ 37,261,552	\$ 26,174,586	\$ 37,355,382	93,830	70.2%
Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses (A5-B9)							
		\$ 2,064,639	\$ 1,153,004	\$ 3,827,361	\$ 1,206,461	\$ 53,457	317.2%
D. Other Financing Sources/Uses							
1. Transfers In	8910-8979	\$ 163,071	\$ 421,263	\$ 300,000	\$ 421,263	-	N 71.2%
2. Transfer Out	7610-7629	\$ 499,598	\$ 1,292,812	\$ 600,000	\$ 1,293,812	1,000	O 46.4%
3. Contributions	8980-8999	\$ -	\$ -	\$ -	\$ -	-	P 0.0%
Total, Other Fin Sources/Uses		\$ (336,527)	\$ (871,549)	\$ (300,000)	\$ (872,549)	\$ (1,000)	34.4%
E. Net Change to Fund Balance							
		\$ 1,728,112	\$ 281,455	\$ 3,527,361	\$ 333,912	\$ 52,457	
F. Fund Balance (Fund 01 only)							
1. Beginning Balance		\$ 7,416,162	\$ 7,416,162	\$ 7,416,162	\$ 7,416,162	-	
2. Adjustments/Restatements		\$ -	\$ -	\$ -	\$ -	-	
Ending Balance		\$ 9,144,274	\$ 7,697,617	\$ 10,943,523	\$ 7,750,074	\$ 52,457	
G. Components of Ending Fund Balance							
Designated Amounts	9711-9730	\$ 10,000	\$ 10,000		\$ 10,000	\$ -	
Legally Restricted	9740-9760	\$ 3,292,200	\$ 2,888,611		\$ 2,936,216	\$ -	
Assigned	9780	\$ 4,142,772	\$ 2,903,298		\$ 2,903,377	\$ -	
Restricted Economic Uncertainty	9789	\$ 1,699,302	\$ 1,895,708		\$ 1,900,481	\$ -	
Unassigned/Unappropriated	9790	\$ -	\$ -		\$ -	\$ -	

Explanation of Differences
Net Change in Current Year Budget May Board Report
04/16/2019 - 05/15/19

	<u>Amount</u>	<u>Explanation of Differences</u>
A <u>Local Control Funding Formula (8010-8099)</u>		
County Office	\$ 12,577	<i>Increase budget to match actuals based on P-2 taxes</i>
Special Education Local Plan Area (SELPA)	\$ 8,094	<i>Increase budget to match actuals based on P-2 taxes</i>
	<u><u>\$ 20,671</u></u>	
B <u>Federal Revenues (8100-8299)</u>		
One Stop	\$ 15,039	<i>Increase budget to match actuals</i>
Educational Services (ES)	\$ 56,657	<i>Increase budget to match Comprehensive Support and Improvement grant award</i>
	<u><u>\$ 71,696</u></u>	
C <u>Other State Revenues (8300-8599)</u>		
Intervention & Prevention Programs (IPP)	\$ 28,215	<i>Increase budget to match actuals (Tobacco-Use Prevention Education Funding)</i>
	<u><u>\$ 28,215</u></u>	
D <u>Other Local Revenues (8600-8799)</u>		
County Office	\$ 19,024	<i>Increase budget to match actuals</i>
Educational Services (ES)	\$ 6,049	<i>Increase budget to match actuals</i>
Program Support	\$ 1,499	<i>Increase budget to match actuals</i>
Various departments	\$ 133	<i>Miscellaneous adjustments</i>
	<u><u>\$ 26,705</u></u>	
E <u>Certificated Salaries (1000-1999)</u>		
Educational Services (ES)	\$ 41,464	<i>Net increase to establish budget from Comprehensive Support and Improvement grant award</i>
	<u><u>\$ 41,464</u></u>	
F <u>Classified Salaries (2000-2999)</u>		
County Office	\$ (2,074)	<i>Decrease budget to match actuals</i>
One Stop	\$ 5,149	<i>Increase budget to match actuals</i>
Regional Occupation Program (ROP)	\$ 10,575	<i>Establish budget for temporary position</i>
Various departments	\$ (835)	<i>Miscellaneous adjustments</i>
	<u><u>\$ 12,815</u></u>	
G <u>Employee Benefits (3000-3999)</u>		
One Stop	\$ (1,384)	<i>Decrease budget to match actuals</i>
Educational Services (ES)	\$ 8,939	<i>Net increase to establish budget from Comprehensive Support and Improvement grant award</i>
Regional Occupation Program (ROP)	\$ 1,038	<i>Increase budget to match actuals</i>
Feather River Academy (FRA)	\$ 1,194	<i>Increase budget to match actuals</i>
Various departments	\$ 1,425	<i>Miscellaneous Adjustment</i>
	<u><u>\$ 11,212</u></u>	
H <u>Books and Supplies (4000-4999)</u>		
County Office	\$ 8,626	<i>Increase budget to match actuals</i>
Special Education	\$ (5,007)	<i>Decrease budget to match actuals</i>

Explanation of Differences
Net Change in Current Year Budget May Board Report
04/16/2019 - 05/15/19

	<u>Amount</u>	<u>Explanation of Differences</u>
One Stop	\$ 1,343	<i>Increase budget to match actuals</i>
Educational Services (ES)	\$ 12,700	<i>Increase budget for Academic Vocabulary Toolkits</i>
Intervention & Prevention Programs (IPP)	\$ (1,328)	<i>Decrease budget to match actuals</i>
Regional Occupation Program (ROP)	\$ 50,972	<i>Increase budget for technology purchase, manufacturing program equipment (Mill & Lathe), and veterinary technician program equipment</i>
Various departments	\$ (213)	<i>Miscellaneous adjustments</i>
	<u><u>\$ 67,093</u></u>	
I		<u>Services, Other Operations (5000-5999)</u>
County Office	\$ 36,774	<i>Adjust budget for 1:1 match for the Transition Partnership Program and to match actuals</i>
Special Education	\$ 3,342	<i>Increase budget to match actuals</i>
One Stop	\$ (29,517)	<i>Adjust budget for 1:1 match for the Transition Partnership Program</i>
Educational Services (ES)	\$ (6,300)	<i>Decrease budget to match actuals</i>
Intervention & Prevention Programs (IPP)	\$ 28,117	<i>Increase budget to match actuals</i>
Program Support	\$ 1,358	<i>Increase budget to match actuals</i>
Regional Occupation Program (ROP)	\$ (253,187)	<i>Transfer budget to capital outlays to purchase technology equipment, Mill & Lathe, manufacturing trailer, Veterinary Technician equipment, and Culinary Trailer</i>
Feather River Academy (FRA)	\$ (1,214)	<i>Decrease budget to match actuals</i>
Medi-Cal Administrative Activities (MAA)	\$ (4,297)	<i>Decrease budget to match actuals</i>
Various departments	\$ 258	<i>Miscellaneous Adjustment</i>
	<u><u>\$ (224,666)</u></u>	
J		<u>Capital Outlay (6000-6999)</u>
Regional Occupation Program (ROP)	\$ 189,503	<i>Increase budget to purchase Mill & Lathe, manufacturing trailer, Veterinary Technician equipment, and Culinary Trailer</i>
	<u><u>\$ 189,503</u></u>	
K		<u>Other Outgo (7100 - 7299)</u>
Special Education Local Plan Area (SELPA)	\$ (3,591)	<i>Increase budget to match actuals</i>
	<u><u>\$ (3,591)</u></u>	
L		<u>Direct Support / Indirect (7300-7399)</u>
	<u><u>\$ -</u></u>	
M		<u>Debt Services (7400 - 7499)</u>
	<u><u>\$ -</u></u>	
N		<u>Transfers In (8910-8979)</u>
	<u><u>\$ -</u></u>	
O		<u>Transfers Out (7610-7629)</u>
County Office	\$ 1,000	<i>Increase budget to match actuals</i>
	<u><u>\$ 1,000</u></u>	

Explanation of Differences
Net Change in Current Year Budget May Board Report
04/16/2019 - 05/15/19

	<u>Amount</u>	<u>Explanation of Differences</u>
P Contributions (8980-8999)	<u>\$ -</u>	
Net Change in Current Year Budget	\$ 52,457	

BOARD AGENDA ITEM: Quarterly Report of Surplus Property

BOARD MEETING DATE: June 19, 2019

AGENDA ITEM SUBMITTED FOR:

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

PREPARED BY:

Mona Brokenbrough

SUBMITTED BY:

Ron Sherrod

PRESENTING TO BOARD:

Ron Sherrod

BACKGROUND AND SUMMARY INFORMATION:

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

**SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
SURPLUS REQUEST FORM**



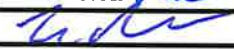
DATE: 04/22/2019

PREPARED BY: Mona Brokenbrough

TURNED IN TO AARON: 04/22/2019

E-WASTE PICK UP DATE:

Reviewed by Asst Superintendent: 

Reviewed by Cabinet:  5.15.2019

Reviewed by Board:

Deliver to Director FMOF:

ASSET TAG	DEPT	DESCRIPTON	* SERIAL #	* MFR	* MODEL	** CONDITION	Purchase Date or Age	EST.VALUE	NOTES
002188	One Stop	Desktop Computer - Dell	6LTJ511	Dell	Optiplex GX150	Obsolete	07/01/2002		
002190	One Stop	Desktop Computer - Dell	CLTJ511	Dell	Optiplex GX150	Obsolete	07/01/2002		
002192	One Stop	Desktop Computer - Dell	1LTJ511	Dell	Optiplex GX150	Obsolete	07/01/2002		
002193	One Stop	Desktop Computer - Dell	FLTJ511	Dell	Optiplex GX150	Obsolete	07/01/2002		
002424	Special Ed.	Desktop Computer - Gateway	GTW0036287094	Dell	Profile 5	Obsolete	12/14/2005		
002440	Technology	Desktop Computer - Gateway	0036837365	Dell	Profile 6	Obsolete	08/15/2006		
002442	Special Ed.	Desktop Computer - Gateway	0036936528	Dell	Profile 6	Obsolete	08/22/2006		
002445	Special Ed.	Desktop Computer - Gateway	36706121	Dell	Profile 6	Obsolete	02/28/2007		
002451	Admin	Laptop - Gateway	0038960786	Dell	M255-E	Obsolete	03/27/2007		
002483	Special Ed.	Laptop - Gateway	0040562793	Dell	E-265M (YCHS RM:903)	Obsolete	01/15/2008		
002526	Special Ed.	Laptop - HP	CNU93226LCV	HP	Compaq 6730b	Obsolete	09/22/2009		
002544	FRA	Laptop - HP	CNU006526N	HP	Compaq 6730b	Obsolete	03/23/2010		
002547	MAA	Desktop Computer - HP	MXL0121RWB	HP	6000 Pro	Obsolete	04/22/2010		
002553	Outdoor Ed	Laptop - HP	SCNU0073VH1	HP	HP Probook 4415s	Obsolete	06/17/2010		
002608	Special Ed.	Desktop Computer - HP	2023818	HP	E6300	Obsolete	05/10/2011		
002733	FRA	Laptop - HP	4CZ1470S2Y	HP	Elitebook 8560p	Obsolete	02/02/2012		
002736	MAA	Desktop Computer - HP	MXL2033YSX	HP	Compaq 8200 Elite (MAA)	Obsolete	02/28/2012		
002743	Special Ed.	Laptop - HP	MXL211MWL	HP	HP Laptop	Obsolete	0/28/2015		
002868	One Stop	Desktop Computer - Dell	4CPJFX1	Dell	Optiplex 7010	Obsolete	06/04/2013		
003206	Admin	Desktop Computer - Gateway	0036917068	Dell	Profile 6	Obsolete	09/07/2006		
003216	ROP	Server	CVN416001M	HP	HP Citrix Box CPQT5700	Obsolete	unknown		
003229	Admin	Desktop Computer - Gateway	0039337486	Dell	Profile 6	Obsolete	10/02/2007		
003800	MAA	Tablet - Apple	DMPNVBSHG5VW	Apple	iPad	Obsolete	12/16/2014		
003837	Special Ed.	Tablet - Apple	DMPNVBK0G5VW	Apple	iPad Air 2	Obsolete	12/16/2014		
003868	Technology	Network Switch	SG208IRH6R	HP	HP Procurve J9147A	Obsolete	03/27/2015		
004051	One Stop	Network Switch	FHK0635YOWM	Cisco	Cisco 2950 Ethernet	Obsolete	10/01/2002		
004159	Technology	Server	unknown	APC	APC Smart Rack	Obsolete	unknown		
004183	Adult Ed	Projector	806t2781	Proxima	Proxima Projection Link	Obsolete	05/01/2003		
004184	Technology	Network Switch	CAT0706Y039	Cisco	Cisco 48 Port Switch	Obsolete	05/01/2003		
004264	One Stop	Projector	ANEV703R0008	Infocus	InFocus LP70+ LCD	Obsolete	06/07/2007		
004306	One Stop	Desktop Computer - Dell	52ZFTG1	Dell	OptiPlex 755	Obsolete	07/24/2008		
004332	One Stop	Maintenance Equipment	57-02971	EA	EA Pro Team Pro Force 1500XP	Obsolete	10/23/2008		
004428	One Stop	Desktop Computer - Dell	370901009682	Dell	Optiplex 780	Obsolete	03/15/2011		

**SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
SURPLUS REQUEST FORM**

Handwritten signature

DATE: 04/22/2019
 PREPARED BY: Mona Brokenbrough
 TURNED IN TO AARON: 04/22/2019
 E-WASTE PICK UP DATE:

Reviewed by Asst Superintendent: *Handwritten signature*
 Reviewed by Cabinet: *Handwritten signature* 5-15-2019
 Reviewed by Board:
 Deliver to Director FMOF:



ASSET TAG	DEPT	DESCRIPTON	* SERIAL #	* MFR	* MODEL	** CONDITION	Purchase Date or Age	EST.VALUE	NOTES
000017	Technology	Channel Service Unit/DSU	714B5521	unknown	AdTran TSU LT	Obsolete	01/01/1997		
000020	Technology	Channel Service Unit/DSU	804A2120	unknown	AdTran TSU LT	Obsolete	01/01/1997		
000022	Technology	Channel Service Unit/DSU	824A7871	unknown	Ad Tran TSU LT	Obsolete	01/01/1997		
000185	Business Int	Electronics - Misc	13569000S94347	IBM	IBM WW5 Typewriter - Electric	Obsolete	01/01/1985		
000920	Special Ed.	Laminator	N/A	CBG	Laminator	Broken	1/1/1990		
001077	Business Int	Electronics - Misc	13569000S94347	IBM	IBM WW5 Typewriter - Electric	Obsolete	01/01/1985		
002001	Technology	Channel Service Unit/DSU	804A2165	unknown	Ad Tran TSU LT	Obsolete	01/01/1997		
002537	IPP	Laptop Computer - HP	CNU0012J47	HP	Elitebook 8730w	Obsolete	2/9/2010		
002565	MAA	Laptop - HP	CNF0261J9W	HP	ProBook 4425s	Obsolete	9/7/2010		
002732	Special Ed.	Laptop - HP	CNU20253BN	HP	ProBook 4530s	Obsolete	2/9/2012		
002804	Special Ed.	Laptop - HP	5CB24609PT	HP	Probook 6570b	Obsolete	12/11/2012		
002873	Special Ed.	Laptop - HP	5CB3180SLZ	HP	HP6570B Laptop	Obsolete	Unknown		
002876	Special Ed.	Laptop - HP	5CB3180SKX	HP	HP6570B Laptop	Obsolete	Unknown		
002882	Special Ed.	Laptop - HP	5CB3280GDL	HP	HP6570B Laptop	Obsolete	Unknown		
002891	Special Ed.	Tablet	unknow	Samsung	Tablet GT-PS113TS	Obsolete	Unknown		
002892	Special Ed.	Tablet	unknown	Samsung	Tablet GT-PS113TS	Obsolete	Unknown		
002909	Special Ed.	Laptop - HP	5CB34301CZ	HP	ProBook D8C10UT Notebook	Obsolete	11/27/2013		
002957	Business	Tablet - Apple	F4KKC2XCF194	Apple	Mini IPAD A1432	Obsolete	03/29/2013		
003158	Special Ed.	Copier	KJC00438	Canon	Canon IR2230	None Op	4/7/2005		
003217	MAA	Projector	10719	Mitsubishi	Mitsubishi SL4U-HT LCD	Obsolete	12/2/2004		
003286	FRA	Copier	TJE29437	Canon	Canon Image Runner 1023N	None Op	11/20/2008		
003354	Adult Ed	Tablet - Apple	DLXFQ40BDFHY	Apple	IPAD 32GB A1395	Obsolete	6/23/2011		
003379	Ed Services	Tablet - Apple	DLXF13R5DFHY	Apple	IPAD 32GB A1395	Obsolete	6/23/2011		
003415	Special Ed.	Tablet - Apple	DQTFLA6YDFHY	Apple	IPAD 32GB A1395	Obsolete	6/9/2011		
003490	Adult Ed	Desktop Computer - Dell	7XQRDP1	Dell	Optiplex 580	Obsolete	Unknown		
003693	Special Ed.	Laptop - Dell	FQK0H12	Dell	Latitude E5540	Obsolete	07/012014		
003755	Special Ed.	Laptop - Dell	2QK5N12	Dell	Latitude E5541	Obsolete	12/18/2014		
003810	Special Ed.	Desktop Computer - Dell	5BBT1R1	Dell	OptiPlex 990	Obsolete	1/21/2015		
003942	Special Ed.	Laptop - Dell	BGM4Z52	Dell	Latitude E5550	Obsolete	8/5/2015		

** Indicate if: excellent, good, fair, poor, broken, or obsolete
 *** Vehicle value is Kelley Bluebook value

**SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
SURPLUS REQUEST FORM**



DATE: 04/19/2019
PREPARED BY: Mona Brokenbrough
TURNED IN TO AARON: 04/19/2019
E-WASTE PICK UP DATE:

Reviewed by Asst Superintendent: 
Reviewed by Cabinet:  5-15-2019
Reviewed by Board:
Deliver to Director FMOF:

ASSET TAG	DEPT	DESCRIPTON	* SERIAL #	* MFR	* MODEL	Purchase Date or AGE	** CONDITION	EST.VALUE	NOTES
003350	Special Ed.	Misc	N/A	Unknown	Angeles N6400 Buggy, 6 Seat	08/10/2010	Broken		
003728	Technology	Electronics - Misc	K012FW26E0227	Unknown	Smart Table 442I	07/09/2014	Broken		
004370	One Stop	Desktop Computer - Dell	D8WWRL1	Dell	Optiplex 580	05/25/2010	Obsolete		
004371	One Stop	Desktop Computer - Dell	D8XWRL1	Dell	Optiplex 580	06/25/2010	Obsolete		
004373	One Stop	Desktop Computer - Dell	D8XRRL1	Dell	Optiplex 580	05/18/2010	Obsolete		
004375	One Stop	Desktop Computer - Dell	D8XSRL1	Dell	Optiplex 580	05/25/2010	Obsolete		
004376	One Stop	Desktop Computer - Dell	D8WRRL1	Dell	Optiplex 580	05/25/2010	Obsolete		
004377	One Stop	Desktop Computer - Dell	D8YRRL1	Dell	Optiplex 580	05/25/2010	Obsolete		
004378	One Stop	Desktop Computer - Dell	D8XTRL1	Dell	Optiplex 580	05/25/2010	Obsolete		
004379	One Stop	Desktop Computer - Dell	D8XVRL1	Dell	Optiplex 580	05/25/2010	Obsolete		
004402	One Stop	Desktop Computer - Dell	B8JCMM1	Dell	Optiplex 380	07/21/2010	Obsolete		
004403	One Stop	Desktop Computer - Dell	B8HGMM1	Dell	Optiplex 380	07/21/2010	Obsolete		
004417	One Stop	Desktop Computer - Dell	8CZ0CP1	Dell	Optiplex 580	03/10/2011	Obsolete		
004418	One Stop	Desktop Computer - Dell	8CYBFP1	Dell	Optiplex 580	03/10/2011	Obsolete		
004420	One Stop	Desktop Computer - Dell	8CYFCP1	Dell	Optiplex 580	03/10/2011	Obsolete		
004421	One Stop	Desktop Computer - Dell	8CY2CP1	Dell	Optiplex 580	03/10/2011	Obsolete		
004422	One Stop	Desktop Computer - Dell	8CZ2CP1	Dell	Optiplex 580	03/10/2011	Obsolete		

** Indicate if: excellent, good, fair, poor, broken, or obsolete
 *** Vehicle value is Kelley Bluebook value

BOARD AGENDA ITEM: Investment Statements

BOARD MEETING DATE: June 19, 2019

AGENDA ITEM SUBMITTED FOR:

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

PREPARED BY:

Ron Sherrod

SUBMITTED BY:

Ron Sherrod

PRESENTING TO BOARD:

Ron Sherrod

BACKGROUND AND SUMMARY INFORMATION:

The Investment Statement as of May 31, 2019 from the County Treasurer will be presented.

Steven L. Harrah, CPA

Treasurer-Tax Collector



Christina N. Hernandez

Assistant Treasurer-Tax Collector

June 5, 2019

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

Re: Sutter County Investment Portfolio Report for May 31, 2019

Following is the Sutter County Investment Portfolio report as of May 31, 2019. 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_2019.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 \$278,033,2148 and will provide sufficient cash flow liquidity to meet estimated pooled treasury expenditures for the next six months.

Invested treasury funds total \$254,867,559 with \$40,811,794 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 721 days.

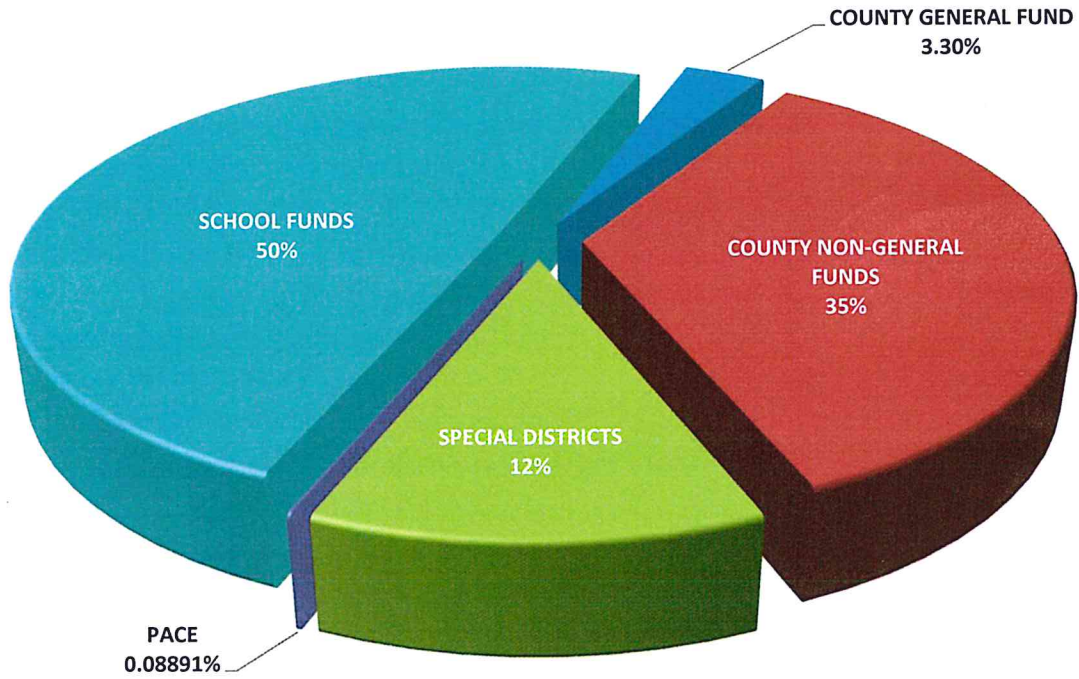
Investments are selected based on criteria contained in the Sutter County Investment Policy, which emphasizes safety, liquidity, yield and diversification. Therefore, the interest rates will fluctuate, and the types of investments will vary depending upon county needs and market availability on a particular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

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Steven L. Harrah", is written over a white background.

Steven L. Harrah, CPA
Treasurer and Tax Collector

Sutter County
Pooled Treasury Participants
May 31, 2019

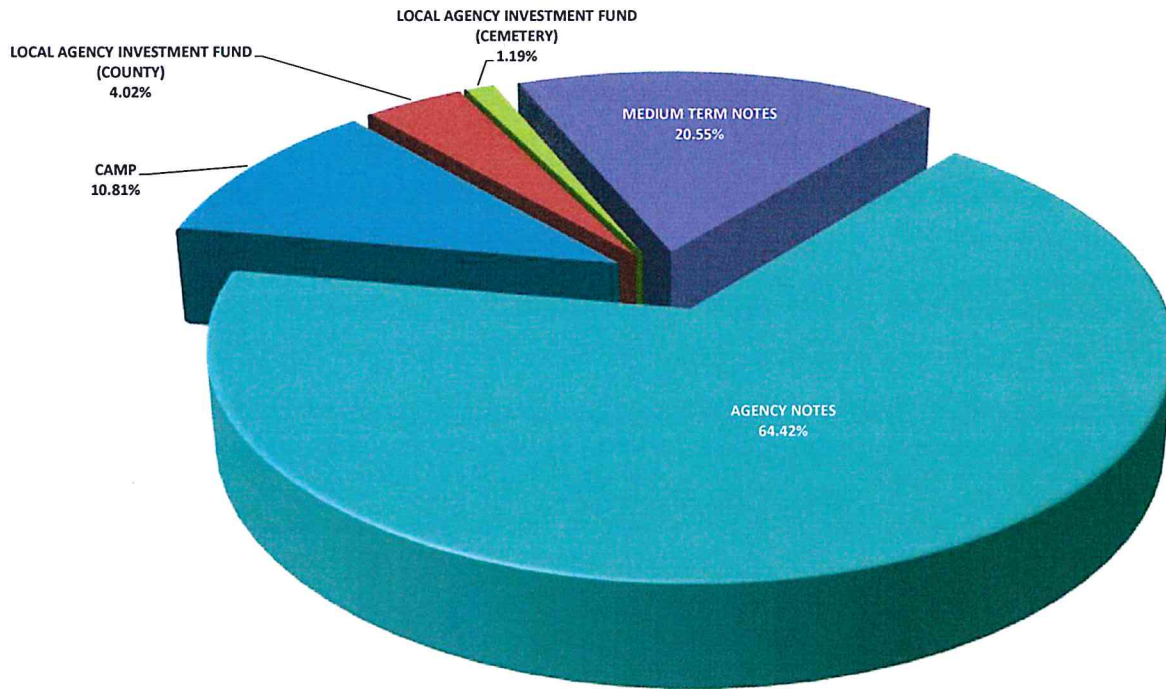


The Pooled Treasury is comprised of 351 separate funds representing the County's General Fund, County Non-General funds, special districts, school districts and funds collected and held for the various PACE programs that are authorized by the City of Yuba City.

At the close of business May 31, 2019 pool participants' cash and investment balances consisted of the following:

COUNTY GENERAL FUND	3.3%
COUNTY NON-GENERAL FUNDS	35%
SPECIAL DISTRICTS	12.%
PACE	0.089%
SCHOOL FUNDS	50%

**Sutter County Pooled Investment Portfolio
May 31, 2019**

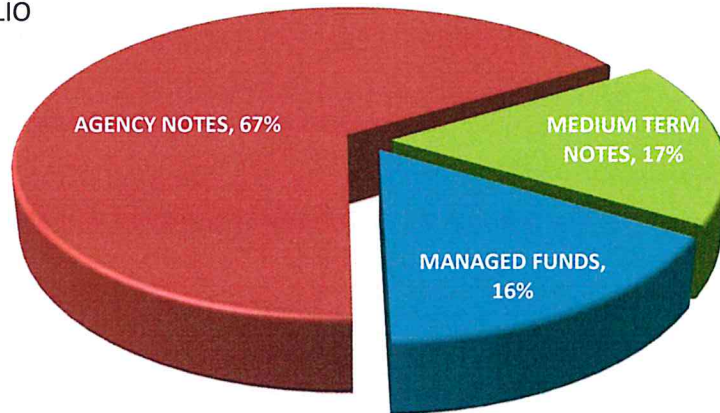


	<u>BOOK VALUE</u>	<u>PERCENTAGE OF MANAGED PORTFOLIO</u>	<u>INVESTED % OF POOLED PORTFOLIO</u>	<u>AVERAGE DAYS TO MATURITY</u>	<u>AVERAGE YIELD</u>
CAMP	\$27,540,085.84	10.81%	10.94%	1	2.52%
LOCAL AGENCY INVESTMENT FUND (COUNTY)	10,238,158.25	4.02%	4.07%	1	2.45%
LOCAL AGENCY INVESTMENT FUND (CEMETERY)	3,033,549.55	1.19%	-	1	2.45%
MEDIUM TERM NOTES	43,703,711.67	17.15%	17.35%	786	2.63%
AGENCY NOTES	<u>170,352,053.69</u>	<u>66.84%</u>	<u>67.64%</u>	<u>907</u>	<u>1.95%</u>
TOTAL MANAGED INVESTMENTS	\$254,867,559.00	100.00%		<u>852</u>	<u>2.11%</u>
LESS: LAIF FUNDS NOT POOLED	<u>3,033,549.55</u>	<u>1.19%</u>			
TOTAL POOLED INVESTMENTS	<u>\$251,834,009.45</u>	<u>98.81%</u>	<u>100.00%</u>	<u>851</u>	<u>2.10%</u>

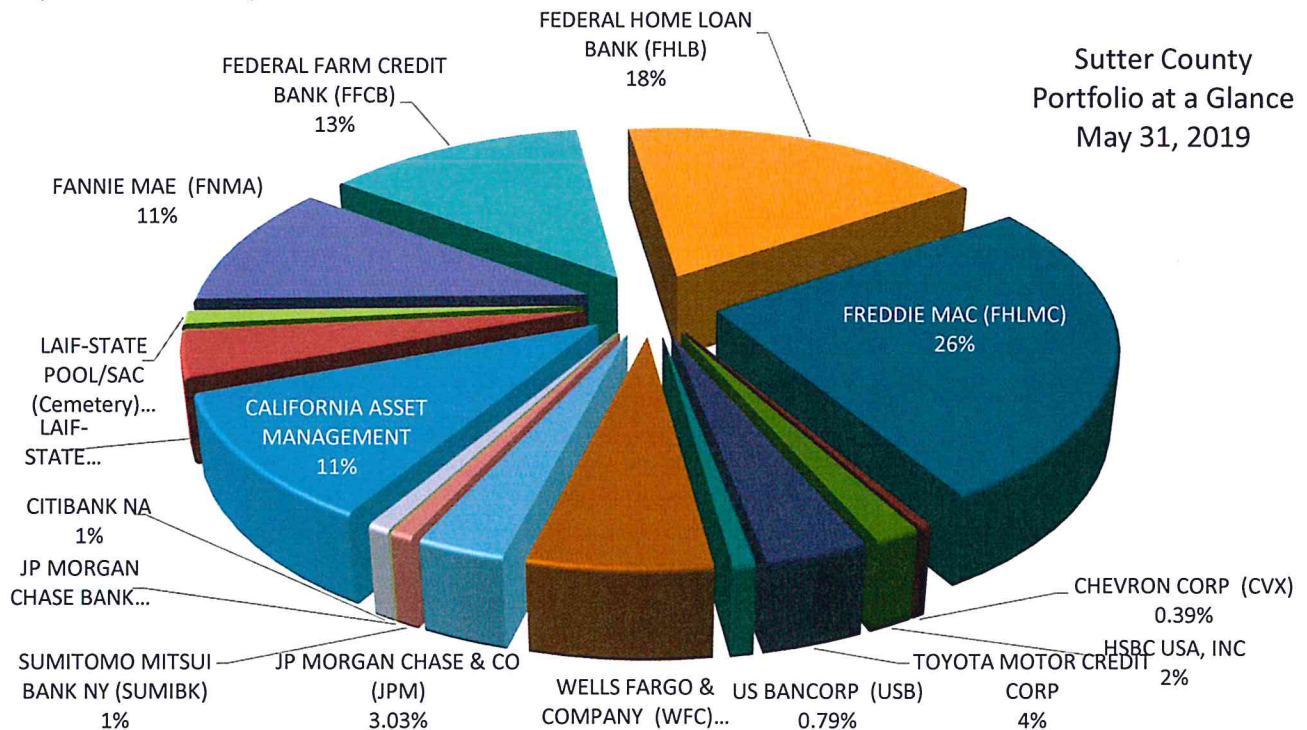
The pooled portfolio is comprised of three major classes of assets. At May 31, 2019 agency notes made up 67%, medium term notes represented 17% and funds under management within the Local Area Investment Fund (LAIF) and the California Asset Management Program (CAMP) completing the portfolio at 16%.

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

SUTTER COUNTY
INVESTMENT PORTFOLIO
CATAGORIES
MAY 31, 2019

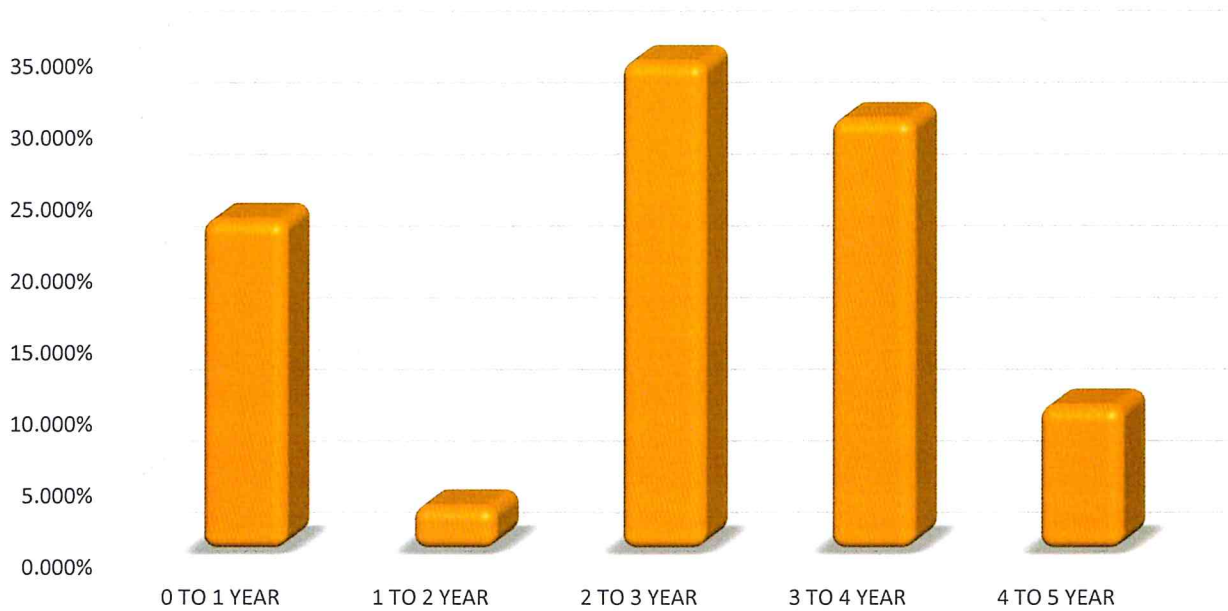


Within the three major classes of assets the portfolio is further diversified, again, operating within the constraints of California Government Code and the Sutter County Investment Policy. The chart below provides a quick glance of the portfolios' make up.



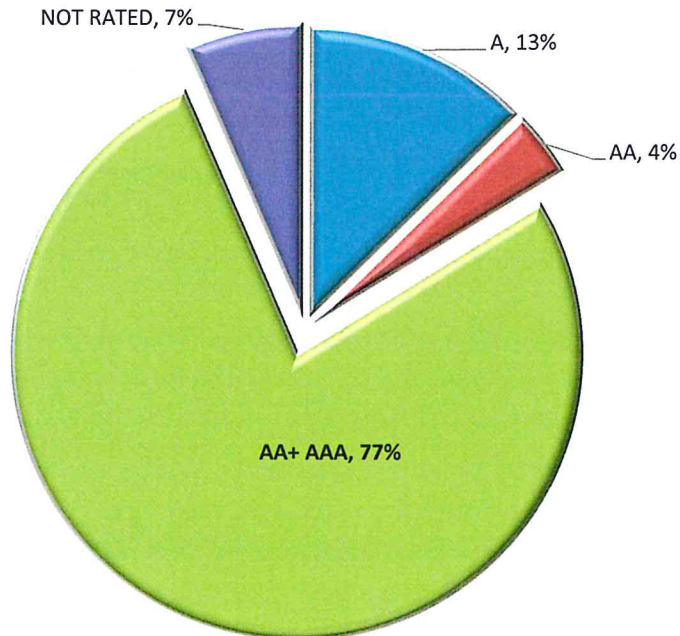
All investments conform to California Government Code §56301 with maturities of no more than five years.

May 31, 2019



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

Sutter County
Pooled Portfolio Asset Ratings
May 31, 2019



**SUTTER COUNTY
INVESTMENT PORTFOLIO
May 31, 2019**



TREASURY							DATE	DATE	TOTAL		
NUMBER	INSTITUTION/BRANCH	CUSIP	BOOK VALUE	MARKET VALUE	PAR VALUE	INVESTED	MATURES	INVESTED	DAYS	YIELD	RATE
MANAGED FUNDS											
2017-00A	CALIFORNIA ASSET MANAGEMENT		\$27,540,085.84	\$27,540,085.84	\$27,540,085.84	N/A	N/A	N/A		2.5200%	2.5200%
2017-00B	LAIF-STATE POOL/SAC		\$10,238,158.25	\$10,238,158.25	\$10,238,158.25	N/A	N/A	N/A		2.4450%	2.4450%
2017-00C	LAIF-STATE POOL/SAC (Cemetery)		\$3,033,549.55	\$3,033,549.55	\$3,033,549.55	N/A	N/A	N/A		2.4450%	2.4450%
	TOTAL MANAGED FUNDS		\$40,811,793.64	\$40,811,793.64	\$40,811,793.64						
AGENCY NOTES											
2015-119	FEDERAL HOME LOAN BANK (FHLB)	3130A6KG1	2,284,903.84	2,284,297.15	2,285,714.28	10/29/15	10/29/20	1,827		2.0041%	2.00000%
2016-017/024	FANNIE MAE (FNMA)	3136G3CT0	5,999,608.43	6,000,120.00	6,000,000.00	03/15/16	03/15/21	1,826		2.0044%	1.75000%
2016-035	FREDDIE MAC (FHLMC)	3134G8NV7	2,000,000.00	1,997,180.00	2,000,000.00	03/30/16	03/30/21	1,826		1.7577%	1.75000%
2016-043	FREDDIE MAC (FHLMC)	3134G8VZ9	4,000,000.00	3,986,960.00	4,000,000.00	04/28/16	04/28/21	1,826		1.5104%	1.50000%
2016-046	FEDERAL HOME LOAN BANK (FHLB)	3130A7QK4	4,000,000.00	3,974,920.00	4,000,000.00	04/26/16	04/26/21	1,826		1.7232%	1.70000%
2016-048	FREDDIE MAC (FHLMC)	3134G8Y29	4,000,000.00	3,990,440.00	4,000,000.00	04/28/16	04/28/21	1,826		1.5090%	1.50000%
2016-049	FEDERAL FARM CREDIT BANK (FFCB)	3133EF2P1	4,000,000.00	3,976,760.00	4,000,000.00	04/12/16	04/12/21	1,826		1.7009%	1.68000%
2016-052	FEDERAL HOME LOAN BANK (FHLB)	3130A7S48	4,000,000.00	3,970,520.00	4,000,000.00	04/20/16	04/20/21	1,826		1.6477%	1.62500%
2016-054	FEDERAL FARM CREDIT BANK (FFCB)	3133EF2L0	2,000,000.00	1,983,520.00	2,000,000.00	04/14/16	04/13/20	1,460		1.4147%	1.40000%
2016-064	FEDERAL FARM CREDIT BANK (FFCB)	3133EF5T0	2,000,000.00	1,988,840.00	2,000,000.00	05/03/16	05/03/21	1,826		1.7210%	1.70000%
2016-072	FEDERAL FARM CREDIT BANK (FFCB)	3133EF6X0	2,000,000.00	1,986,460.00	2,000,000.00	05/12/16	05/12/21	1,826		1.6625%	1.64000%
2016-088	FREDDIE MAC (FHLMC)	3134G9WL7	1,000,000.00	1,000,040.00	1,000,000.00	06/30/16	06/30/21	1,826		2.0008%	2.00000%
2016-090	FEDERAL FARM CREDIT BANK (FFCB)	3133EGHP3	2,000,000.00	1,987,160.00	2,000,000.00	06/29/16	06/29/20	1,461		1.4353%	1.42000%
2016-092	FANNIE MAE (FNMA)	3136G3VY8	5,003,601.31	4,969,350.00	5,000,000.00	06/30/16	06/30/21	1,826		1.6477%	1.62500%
2016-097	FEDERAL HOME LOAN BANK (FHLB)	3130A8MP5	2,000,000.00	1,981,260.00	2,000,000.00	07/13/16	10/13/20	1,553		1.3948%	1.37500%
2016-101	FREDDIE MAC (FHLMC)	3134G9K22	4,000,000.00	3,980,200.00	4,000,000.00	07/27/16	07/27/21	1,826		1.5141%	1.50000%
2016-102	FEDERAL FARM CREDIT BANK (FFCB)	3133EGLU7	2,000,000.00	1,979,240.00	2,000,000.00	07/14/16	07/14/21	1,826		1.5074%	1.48000%
2016-103	FANNIE MAE (FNMA)	3136G3XY6	4,000,000.00	3,992,240.00	4,000,000.00	07/28/16	07/28/21	1,826		2.0130%	2.00000%
2016-104	FANNIE MAE (FNMA)	3136G3ZK4	4,000,000.00	3,987,640.00	4,000,000.00	07/20/16	07/20/21	1,826		2.0221%	2.00000%
2016-111/117	FREDDIE MAC (FHLMC)	3134G94B0	7,001,180.24	7,000,630.00	7,000,000.00	08/16/16	08/16/21	1,826		2.2635%	2.25000%
2016-115	FEDERAL FARM CREDIT BANK (FFCB)	3133EGQP3	2,000,000.00	1,976,280.00	2,000,000.00	08/16/16	08/16/21	1,826		1.4691%	1.44000%
2016-116	FREDDIE MAC (FHLMC)	3134G95X1	2,000,000.00	1,980,820.00	2,000,000.00	08/30/16	08/27/21	1,823		1.3716%	1.35000%
2016-122	FREDDIE MAC (FHLMC)	3134GAGC2	4,000,000.00	3,986,160.00	4,000,000.00	09/13/16	09/13/21	1,826		1.5125%	1.50000%
2016-125/132	FREDDIE MAC (FHLMC)	3134GAKL7	4,000,000.00	3,992,280.00	4,000,000.00	09/29/16	09/29/21	1,826		1.5077%	1.50000%
2016-126	FANNIE MAE (FNMA)	3136G36C4	2,000,000.00	1,983,120.00	2,000,000.00	09/29/16	09/29/21	1,826		1.6275%	1.60000%
2016-133	FREDDIE MAC (FHLMC)	3134GAEF7	2,000,000.00	1,982,540.00	2,000,000.00	09/29/16	09/29/21	1,826		1.6780%	1.65000%
2016-134	FANNIE MAE (FNMA)	3136G4AH6	2,000,000.00	1,984,260.00	2,000,000.00	09/30/16	09/30/21	1,826		1.6519%	1.62500%
2016-140	FREDDIE MAC (FHLMC)	3134GASY1	1,000,000.00	991,090.00	1,000,000.00	10/28/16	10/28/21	1,826		1.6787%	1.65000%
2016-142	FANNIE MAE (FNMA)	3136G4EE9	2,000,000.00	1,989,900.00	1,978,840.00	10/28/16	10/30/19	1,097		1.1323%	1.12500%
2016-148	FREDDIE MAC (FHLMC)	3134GATY0	2,000,000.00	1,995,560.00	2,000,000.00	10/28/16	10/28/21	1,826		1.5085%	1.50000%
2016-149	FREDDIE MAC (FHLMC)	3134GAVP6	4,000,000.00	3,993,120.00	4,000,000.00	11/04/16	11/04/21	1,826		1.5085%	1.50000%
2016-151	FEDERAL HOME LOAN BANK (FHLB)	3130A9V V0	4,000,000.00	3,995,880.00	4,000,000.00	11/04/16	11/04/21	1,826		1.5050%	1.50000%
2016-152	FEDERAL HOME LOAN BANK (FHLB)	3130A9W80	2,965,000.00	2,942,940.40	2,965,000.00	11/23/16	11/23/21	1,826		1.3171%	1.30000%

**SUTTER COUNTY
INVESTMENT PORTFOLIO
May 31, 2019**



TREASURY						DATE	DATE	TOTAL		
NUMBER	INSTITUTION/BRANCH	CUSIP	BOOK VALUE	MARKET VALUE	PAR VALUE	INVESTED	MATURES	INVESTED	YIELD	RATE
2016-153	FEDERAL HOME LOAN BANK (FHLB)	3130A9VY4	2,000,000.00	1,981,980.00	2,000,000.00	11/23/16	11/23/21	1,826	1.6794%	1.65000%
2016-161	FEDERAL HOME LOAN BANK (FHLB)	3130A9ZU8	1,999,733.53	1,974,300.00	2,000,000.00	11/30/16	11/26/21	1,822	1.6860%	1.65000%
2016-163	FREDDIE MAC (FHLMC)	3134GAYG3	1,995,732.75	1,993,240.00	2,000,000.00	12/09/16	12/09/21	1,826	1.7655%	1.75000%
2016-166	FEDERAL HOME LOAN BANK (FHLB)	3130A9TP6	2,000,000.00	1,997,320.00	2,000,000.00	11/16/16	05/15/20	1,276	1.5040%	1.50000%
2016-169/172	FEDERAL FARM CREDIT BANK (FFCB)	3133EGL60	3,995,078.27	3,976,920.00	4,000,000.00	11/29/16	11/29/21	1,826	1.7858%	1.76000%
2016-174	FEDERAL FARM CREDIT BANK (FFCB)	3133EGQ65	1,000,000.00	1,000,000.00	1,000,000.00	12/01/16	06/01/21	1,643	2.0134%	2.00000%
2016-178	FEDERAL HOME LOAN BANK (FHLB)	3130AACM8	2,000,000.00	2,000,000.00	2,000,000.00	12/06/16	12/06/21	1,826	2.0658%	2.05000%
2016-180	FEDERAL HOME LOAN BANK (FHLB)	3130AABG2	1,992,680.31	1,995,160.00	2,000,000.00	12/02/16	11/29/21	1,823	1.8955%	1.87500%
2017-022	FANNIE MAE (FNMA)	3136G4MQ3	2,000,000.00	2,002,160.00	2,000,000.00	03/29/17	03/29/22	1,826	2.1876%	2.17000%
2017-053	FREDDIE MAC (FHLMC)	3134GBJG8	2,000,000.00	2,000,400.00	2,000,000.00	05/17/17	05/17/22	1,826	2.2501%	2.50000%
2017-091	FEDERAL HOME LOAN BANK (FHLB)	3130ABVQ6	2,998,986.31	2,996,160.00	3,000,000.00	08/16/17	08/16/22	1,826	1.7618%	1.75000%
2017-105	FEDERAL FARM CREDIT BANK (FFCB)	3133EHYQ0	4,000,000.00	3,996,600.00	4,000,000.00	09/14/17	03/14/22	1,642	1.9717%	1.95000%
2017-119	FREDDIE MAC (FHLMC)	3134GBJ94	2,115,548.70	2,119,046.00	2,120,000.00	09/29/17	09/29/22	1,826	1.7571%	1.75000%
2017-120	FEDERAL HOME LOAN BANK (FHLB)	3130ACJU9	1,000,000.00	1,000,050.00	1,000,000.00	10/26/17	10/26/22	1,826	2.2718%	2.25000%
2017-125	FEDERAL HOME LOAN BANK (FHLB)	3130ACPD0	1,000,000.00	1,000,170.00	1,000,000.00	10/30/17	10/26/22	1,822	2.2659%	2.25000%
2017-126	FREDDIE MAC (FHLMC)	3134GBV33	1,000,000.00	1,000,480.00	1,000,000.00	10/27/17	10/27/22	1,826	2.0001%	2.00000%
2017-130	FEDERAL HOME LOAN BANK (FHLB)	3130ACNN0	1,000,000.00	1,000,100.00	1,000,000.00	11/14/17	11/14/22	1,826	2.0083%	2.00000%
2017-135	FEDERAL HOME LOAN BANK (FHLB)	3130ACRJ5	3,000,000.00	2,988,810.00	3,000,000.00	11/28/17	05/28/21	1,277	2.0209%	2.00000%
2017-136	FREDDIE MAC (FHLMC)	3134GB2E1	3,000,000.00	3,000,780.00	3,000,000.00	11/28/17	11/28/22	1,826	2.0068%	2.00000%
2017-139	FREDDIE MAC (FHLMC)	3134GB3R1	2,000,000.00	2,001,240.00	2,000,000.00	11/28/17	11/28/22	1,826	2.1260%	2.25000%
2017-143	FEDERAL FARM CREDIT BANK (FFCB)	3133EHX32	1,000,000.00	1,000,010.00	1,000,000.00	11/28/17	11/28/22	1,826	2.3358%	2.32000%
2017-146	FREDDIE MAC (FHLMC)	3134GB5Y4	4,000,000.00	4,001,760.00	4,000,000.00	12/27/17	12/27/22	1,826	2.4988%	2.50000%
2017-151	FREDDIE MAC (FHLMC)	3134GB7G1	1,000,000.00	999,940.00	1,000,000.00	12/21/17	12/21/22	1,826	2.2577%	2.25000%
2017-154	FREDDIE MAC (FHLMC)	3134GSAB1	2,000,000.00	2,000,240.00	2,000,000.00	12/28/17	12/28/21	1,461	2.2566%	2.25000%
2017-160	FEDERAL FARM CREDIT BANK (FFCB)	3133EH4S9	2,000,000.00	2,000,020.00	2,000,000.00	12/28/17	06/28/21	1,278	2.2392%	2.23000%
2018-002	FEDERAL HOME LOAN BANK (FHLB)	3130ADCP5	1,000,000.00	1,000,530.00	1,000,000.00	01/25/18	01/25/22	1,461	2.3498%	2.35000%
2018-003	FREDDIE MAC (FHLMC)	3134GSBY0	1,000,000.00	1,000,490.00	1,000,000.00	01/30/18	01/30/23	1,826	2.5508%	3.05000%
2018-157	FEDERAL FARM CREDIT BANK (FFCB)	3133EJ2H1	2,000,000.00	2,009,100.00	2,000,000.00	12/10/18	12/10/21	1,096	3.0997%	3.11000%
2018-158	FEDERAL FARM CREDIT BANK (FFCB)	3133EJ2J7	2,000,000.00	2,008,160.00	2,000,000.00	12/11/18	12/11/23	1,826	3.3909%	3.40000%
2018-164	FREDDIE MAC (FHLMC)	3134GSJ48	1,000,000.00	1,005,110.00	1,000,000.00	12/27/18	06/27/22	1,278	3.0898%	3.10000%
2019-002	FEDERAL HOME LOAN BANK (FHLB)	3130AFNZ6	2,000,000.00	2,006,280.00	2,000,000.00	01/29/19	01/29/24	1,826	3.2694%	3.00000%
2019-026	FEDERAL HOME LOAN BANK (FHLB)	3130AFYU5	2,000,000.00	2,000,100.00	2,000,000.00	03/07/19	03/07/24	1,827	2.9960%	3.00000%
2019-050	FREDDIE MAC (FHLMC)	3134GTJD6	4,000,000.00	4,012,920.00	4,000,000.00	04/29/19	04/29/21	731	2.4985%	2.50000%
2019-062	FEDERAL HOME LOAN BANK (FHLB)	3130AGEM3	<u>2,000,000.00</u>	<u>2,001,240.00</u>	<u>2,000,000.00</u>	05/23/19	08/23/21	823	2.9997%	2.57000%
TOTAL AGENCY NOTES			170,352,053.69	169,882,543.55	170,349,554.28					

SUTTER COUNTY
INVESTMENT PORTFOLIO
May 31, 2019



TREASURY NUMBER	INSTITUTION/BRANCH	CUSIP	BOOK VALUE	MARKET VALUE	PAR VALUE	DATE INVESTED	DATE MATURES	TOTAL DAYS INVESTED	YIELD	RATE
MEDIUM TERM NOTES										
2015-115	WELLS FARGO & COMPANY (WFC)	94986RZH7	2,000,000.00	1,998,060.00	2,000,000.00	10/16/15	10/16/20	1,827	2.5064%	2.50000%
2016-078	WELLS FARGO & COMPANY (WFC)	94986RN31	2,000,000.00	2,000,020.00	2,000,000.00	06/07/16	06/07/21	1,826	1.9993%	2.00000%
2016-110 / 17-009	WELLS FARGO & COMPANY (WFC)	949746SA0	3,977,993.22	3,957,600.00	4,000,000.00	07/25/16	07/26/21	1,827	2.1323%	2.10000%
2016-184	HSBC USA, INC	40433UE28	4,000,000.00	3,930,040.00	4,000,000.00	12/16/16	12/16/21	1,826	2.3113%	2.25000%
2016-187	US BANCORP (USB)	91159HHL7	2,001,736.21	1,999,520.00	2,000,000.00	12/16/16	01/29/21	1,505	2.3552%	2.35000%
2017-002	CHEVRON CORP (CVX)	166764BG4	996,384.11	997,380.00	1,000,000.00	01/09/17	05/16/21	1,588	2.1186%	2.10000%
2017-071	WELLS FARGO & COMPANY (WFC)	95000N2L2	2,000,000.00	1,989,860.00	2,000,000.00	06/27/17	06/27/22	1,826	3.3044%	3.52163%
2017-086	TOYOTA MOTOR CREDIT CORP	89236TEA9	2,000,000.00	1,976,880.00	2,000,000.00	08/03/17	06/26/22	1,788	2.1458%	2.12500%
2017-149	TOYOTA MOTOR CREDIT CORP	89236TEH4	2,000,000.00	1,973,580.00	2,000,000.00	12/07/17	06/07/21	1,278	2.2958%	2.25000%
2017-161	TOYOTA MOTOR CREDIT CORP	89236TEG6	1,995,546.56	2,062,560.00	2,000,000.00	12/21/17	11/29/22	1,804	2.0795%	2.12500%
2018-068	TOYOTA MOTOR CREDIT CORP	89236TEX9	1,000,000.00	993,870.00	1,000,000.00	05/22/18	04/26/21	1,070	2.8003%	2.96475%
2018-151	JP MORGAN CHASE & CO (JPM)	46647PAT3	3,996,392.94	4,003,240.00	4,000,000.00	11/23/18	06/18/22	1,303	3.2205%	3.41363%
2018-159	WELLS FARGO & COMPANY (WFC)	94974BGM6	1,980,323.91	2,001,840.00	2,000,000.00	12/06/18	07/22/20	594	2.6055%	2.60000%
2018-161/19-007	JP MORGAN CHASE & CO (JPM)	48125LRP9	3,714,495.18	3,732,536.40	3,730,000.00	12/11/18	04/26/21	867	2.9232%	3.10475%
2018-163	SUMITOMO MITSUI BANK NY (SUMIBK)	86565BLX72	2,000,828.25	2,012,897.10	2,000,000.00	12/14/18	08/28/20	623	3.0946%	3.08275%
2019-012	TOYOTA MOTOR CREDIT CORP	89236TFL4	1,998,208.33	1,999,140.00	2,000,000.00	01/30/19	08/28/20	576	2.7530%	2.75000%
2019-022	CITIBANK NA	17325FAR9	2,009,124.86	2,008,080.00	2,000,000.00	02/15/19	07/23/21	889	3.1473%	3.34238%
2019-025	WELLS FARGO & COMPANY (WFC)	949746SP7	4,032,678.10	4,023,360.00	4,000,000.00	03/04/19	02/11/22	1,075	3.5975%	3.62700%
TOTAL MEDIUM TERM NOTES			<u>43,703,711.67</u>	<u>43,660,463.50</u>	<u>43,730,000.00</u>				2.1089%	2.1078%
TOTAL POOL PORTFOLIO			<u>254,867,559.00</u>	<u>254,354,800.69</u>	<u>254,891,347.92</u>					

Sutter County Pool Treasury Portfolio
 Transactions
 For the Month ended May 31, 2018

Treasury Number	Settlement Date	Broker	Asset	Rate	Purchase at Cost	Sale / Call	Maturities	Coupon Received
MANAGED FUNDS								
2019-058	5/1/2019	CAMP	CAMP (2019-00A)	2.6100%		2,000,000.00		
2019-059	5/1/2019	CAMP	CAMP (2019-00A)	2.5500%	76,215.61			76,215.61
2019-060	5/2/2019	CAMP	CAMP (2019-00A)	2.5500%		3,000,000.00		
2019-091	5/7/2019	CAMP	CAMP (2019-00A)	2.5500%		8,000,000.00		
2019-063	5/9/2019	CAMP	CAMP (2019-00A)	2.5500%		5,000,000.00		
2019-064	5/13/2019	LAIF	LAIF (2019-00B)	2.3720%		5,000,000.00		
2019-065	5/17/2019	CAMP	CAMP (2019-00A)	2.5500%	3,000,000.00			
2019-066	5/21/2019	CAMP	CAMP (2019-00A)	2.5500%		2,000,000.00		
2019-067	5/24/2019	CAMP	CAMP (2019-00A)	2.5500%		6,000,000.00		
2019-068	5/29/2019	CAMP	CAMP (2019-00A)	2.5500%	10,000,000.00			
2019-069	5/31/2019	CAMP	CAMP (2019-00A)	2.5500%		6,000,000.00		
					13,076,215.61	37,000,000.00		76,215.61

PURCHASES/SALES/CALLS/MATURITIES								
2019-062	5/23/2019	VINING SPARKS	FEDERAL HOME LOAN BANK (FHLB)	2.5700%	2,000,000.00			
2018-139	5/14/2019		FEDERAL HOME LOAN BANK (FHLB)	3.2700%		2,000,000.00		
					2,000,000.00	2,000,000.00	0.00	0.00

COUPONS								
2016-064	5/3/2019		FEDERAL FARM CREDIT BANK (FFCB)	1.7000%				17,000.00
2016-149	5/6/2019		FREDDIE MAC (FHLBMC)	1.5000%				30,000.00
2016-151	5/6/2019		FEDERAL HOME LOAN BANK (FHLB)	1.5000%				30,000.00
2019-025	5/13/2019		WELLS FARGO & CO (WFC)	3.6673%				36,673.00
2016-072	5/13/2019		FEDERAL FARM CREDIT BANK (FFCB)	1.6400%				16,400.00
2017-130	5/14/2019		FEDERAL HOME LOAN BANK (FHLB)	2.0000%				10,000.00
2018-139	5/14/2019		FEDERAL HOME LOAN BANK (FHLB)	3.2700%				16,350.00
2016-166	5/15/2019		FEDERAL HOME LOAN BANK (FHLB)	1.5000%				15,000.00
2017-002	5/16/2019		CHEVRON CORP (CVX)	2.1000%				10,500.00
2017-053	5/17/2019		FREDDIE MAC (FHLBMC)	2.2500%				22,500.00
2017-143	5/28/2019		FEDERAL FARM CREDIT BANK (FFCB)	2.3200%				11,600.00
2016-161	5/28/2019		FEDERAL HOME LOAN BANK (FHLB)	1.6500%				16,500.00
2017-136	5/28/2019		FEDERAL HOME LOAN BANK (FHLB)	2.0000%				30,000.00
2017-139	5/28/2019		FEDERAL HOME LOAN BANK (FHLB)	2.1250%				21,250.00
2017-135	5/28/2019		FEDERAL HOME LOAN BANK (FHLB)	2.0000%				30,000.00
2019-012	5/30/2019		TOYOTA MOTOR CREDIT CORP	2.7500%				13,750.00
2016-169/172	5/29/2019		FEDERAL HOME LOAN BANK (FHLB)	1.7600%				35,200.00
2017-161	5/29/2019		TOYOTA MOTOR CREDIT CORP	2.1250%				10,743.06
2016-180	5/29/2019		FEDERAL HOME LOAN BANK (FHLB)	1.8750%				18,750.00
2018-163	5/30/2019		SUMITOMO MITSUI BANK NY (SUMIBK)	3.0828%				15,413.78
			Total coupons from bonds					407,629.84
			Total coupons received this period					483,845.45

Total portfolio activity **15,076,215.61** **39,000,000.00** **0.00**

Reconciliation		
Total Change due to activity		(23,923,784.39)
Portfolio balance	April 30, 2018	278,791,343.39
Total Pool Portfolio	May 31, 2018	254,867,559.00