

# Agenda

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## SUTTER COUNTY BOARD OF EDUCATION

### Regular Meeting

Wednesday, March 9, 2022 - 5:30 p.m.  
Sutter County Superintendent of Schools Office  
970 Klamath Lane – Board Room  
Yuba City, CA 95993

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

#### 5:30 p.m.

1.0 Call to Order

2.0 Pledge of Allegiance

3.0 Roll Call of Members:

June McJunkin, President  
Victoria Lachance, Vice President  
Jim Richmond, Member  
Harjit Singh, Member  
Ron Turner, Member

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

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

5.0 Approve Minutes of the February 9, 2022, Regular Meeting  
**[Action Item]**

The minutes of the February 9, 2022, Regular Meeting of the Sutter County Board of Education are presented for approval.

6.0 Sutter County Statement of Net Position Financial Audit Report  
Crowe LLP – Jen Aras **[Action Item]**

Audit of the statement of net position of Sutter County as of September 1, 2021, will be presented for Board approval.

7.0 AeroSTEM Academy Presentation – Kathy Smith-McQuerry

- 8.0 Adult Education Department Update – Eric Pomeroy
- 9.0 CSBA – Ballot for 2022 Delegate Assembly County Representative Election  
Maggie Nicoletti – **[Action Item]**
- Ballot enclosed for the election of Region 4 County Representative to CSBA’s Delegate Assembly and CCBE’s Board of Directors.
- 10.0 Approve the 2021-2022 Second Interim Report  
Nic Hoogeveen **[Action Item]**
- The Second Interim Report will be presented to the Board for approval.
- 11.0 Business Services Report
- 11.1 Investment Statement – December 2021 – Ron Sherrod
- 11.2 Donations – Ron Sherrod
- 11.3 Facilities Update – Ron Sherrod
- 12.0 The following Board Bylaws are presented for a first reading:  
Maggie Nicoletti
- Board Bylaw 9220 – Governing Board Elections
  - Board Bylaw 9270 – Conflict of Interest
- 13.0 Items from the Superintendent/Board
- 14.0 Adjournment

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

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

Agenda Item No. 5.0

BOARD AGENDA ITEM: Approve Minutes of the February 9, 2022, Regular Board Meeting

BOARD MEETING DATE: March 9, 2022

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

☒ Action

Maggie Nicoletti

☐ Reports/Presentation

SUBMITTED BY:

☐ Information

Tom Reusser

☐ Public Hearing

PRESENTING TO BOARD:

☐ Other (specify)

Tom Reusser

BACKGROUND AND SUMMARY INFORMATION:

The minutes of the regular meeting of the Sutter County Board of Education held February 9, 2022, are presented for approval.

**Unapproved**  
**SUTTER COUNTY BOARD OF EDUCATION MINUTES**  
**Regular Meeting**  
**February 9, 2022**

1.0 Call to Order

A regular meeting of the Sutter County Board of Education was called to order by President McJunkin, 5:30 p.m., February 9, 2022, 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 McJunkin.

3.0 June McJunkin, President - Present  
Victoria Lachance, Vice President - Present  
Jim Richmond, Member – Present  
Harjit Singh, Member – Present  
Ron Turner, Member – Present

Tom Reusser, Ex-officio Secretary – Present

Staff Members Present: Ron Sherrod, Nic Hoogeveen, Joe Hendrix, Brian Gault, John Kovach, Eric Pomeroy and Maggie Nicoletti

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

None.

5.0 Approve Minutes of the January 12, 2022 Regular Meeting

A motion was made to approve the minutes of the January 12, 2022, regular meeting of the Sutter County Board of Education.

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

14.0 Approval of Adult Ed Courses 2021-2022

This item was moved up on the agenda due to time constraints for the presenter. Eric stated the approval of Adult Education Courses is done annually and the courses are reviewed and approved by CDE.

A motion was made to approve Adult Education Courses for 2021-2022.

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

15.0 Approval of AB 104 for Adult Education

This item was moved up on the agenda due to time constraints for the presenter. Eric stated students are required to complete CTE prep to create a transition plan from education to the work place. Required credits remain the same.



A motion was made to approve AB 104 for Adult Education.

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

- 6.0 Accept Sutter County Superintendent of Schools Audit Report  
Jen Aras of Crowe LLP presented the Audit Report to the Board. Pertinent questions were asked and answered.

A motion was made to accept the Sutter County Superintendent of Schools Audit Report.

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

- 7.0 Public Hearing on Sutter County Board of Education's Request to County Committee on School District Organization to Adopt the Board of Supervisor's December 7, 2021, Supervisorial District as the New Boundaries for the Board of Education's Trustee Areas

President McJunkin opened the Public Hearing at 5:43 p.m. Discussion from Board Members regarding realigning the Sutter County Board of Education Trustee Areas to align with the newly adopted Supervisorial District Boundaries. There being no further comments from the public, President McJunkin declared the meeting closed at 5:47 p.m.

- 8.0 Approve Resolution No. 21-22-IX to Request that County Committee on School District Organization Adopt Board of Supervisor's New Supervisorial District Boundaries as the Boundaries of the Board of Education's Trustee Areas

A motion was made to approve Resolution No. 21-22-IX to Request that County Committee on School District Organization Adopt Board of Supervisor's New Supervisorial District Boundaries as the Boundaries of the Board of Education's Trustee Areas.

Roll call vote: Singh, aye; Lachance, aye; Turner, aye; Richmond, aye; McJunkin, aye.

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

- 9.0 Quarterly Report on Williams/Valenzuela Uniform Complaints (October 1, 2021 – December 31, 2021)

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

10.0 Supplement for the Annual Update for the 21-22 SCSOS LCAP and Mid-year Update on Metrics, Expenditures and Actions in the 21-22 SCSOS LCAP

Brian indicated that CDE formally stated that the Board is to be updated on LCAP on a regular basis. The budgetary impact was discussed. Brian presented the LCAP portion of the report with the Board and John reviewed the metrics and goals in the report with the Board.

11.0 Supplement for the Annual Update for the 21-22 Pathways Charter Academy (PCA) LCAP and Mid-year Update on Metrics, Expenditures and Actions in the 21-22 PCA LCAP

John reviewed the report with the Board. PCA is currently creating a school library; this was included as one of their goals. Some of the students are enrolled in CTE classes. PCA is not able to hire a part-time para educator; one of the paras from FRA is temporarily filling this position. PCA is creating an in-person learning lab; staff are trying to encourage student attendance. If students do not meet the goals of PCA, they are sent back to FRA.

12.0 Business Services Report

12.1 Monthly Financial Report – January 2022

Nic Hoogeveen reviewed the Summary Report of Revenues, Expenditures and Changes in Fund Balances for the month of January 2022 with Board Members.

12.2 Facilities Update

Ron stated we have some HVAC projects going on at Shady Creek and FRA. The units are aging out and we need them to be more efficient. Due to COVID, there is a problem getting engineering contractors to show up at Shady Creek.

Superintendent Reusser, Ron Sherrod and James Peters just had a presentation from the architect regarding the new Sutter County Superintendent of Schools Office and Conference Center. We are still in the planning stages.

13.0 Approval of Lease Extension with Coscarat Living Trust

Ron stated the lease is for the property that currently accommodates training and meetings. SCSOS does not plan on needing the location after June 30, 2022.

A motion was made to approve the lease extension with Coscarat Living Trust.

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

16.0 Items from the Superintendent/Board

Superintendent Reusser reported on the following:

- Shady Creek opened last week and there has been lots of positive talk about the reopening. There have been no reports of any problems. All students need to have rapid COVID tests prior to getting on the bus. Students can be tested immediately if they show any COVID symptoms. Students are not required to wear masks outdoors or while in the dining room.
- While attending the ACSA Superintendents' Symposium last week, he met several administrators whose students attended Shady Creek and their feedback was very positive.
- Shady Creek has signed up four or five 4-H groups that will be attending in the summer.
- A big tent is being put up at Shady Creek for outdoor teaching.
- The Shady Creek Foundation has changed leadership; Lisa Kirchner is the President and Marie Teria is the Executive Director.
- Dr. Luu, Sutter and Yuba Counties Public Health Doctor, has been working on a plan to modify COVID quarantine protocols that we currently use in the classroom. She took the plan to California Department of Public Health (CDPH) and quarantine protocols should be changing in the very near future. Mask requirements are also expected to change. Dr. Luu has a lot of support behind her.
- Mona Evans is attending the meeting tonight on behalf of CSEA. They are getting down to the nitty gritty on negotiations and will hopefully settle soon. Most of the districts have settled.
- In regards to the new building, he has met with the architect a couple of times. This will be a multi-level building. The new building will eliminate the need for all leases that we currently have. Preliminary pictures of the new building were shared with the Board; however, nothing has been decided yet.
- He needs to meet with the Mayor to discuss zoning requirements for the new building.
- Harjit stated he is on the planning committee for the CSBA Annual Conference. He said the meeting scheduled for December 2022 will be held in San Diego, exact dates have not been set at this time. CSBA is looking for guest speakers and Harjit encouraged SCSOS to showcase all the great things that we have going on at the conference. They will be taking applications for guest speakers in the very new future.
- Harjit stated he has served on the Board for one year and he has learned so much. He expressed his appreciation to the Board, to Superintendent Reusser and all staff.

17.0 Adjournment

A motion was made to adjourn the meeting at 6:53p.m.

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

Agenda Item No. 6.0

BOARD AGENDA ITEM: Sutter County Statement of Net Position Financial  
Audit Report

BOARD MEETING DATE: March 9, 2022

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

X Action

Nicolaas Hoogeveen

       Reports/Presentation

SUBMITTED BY:

       Information

Nicolaas Hoogeveen

       Public Hearing

PRESENTING TO BOARD:

       Other (specify)

Crowe LLP- Jen Aras

BACKGROUND AND SUMMARY INFORMATION:

Audit of the statement of net position of Sutter County as of September 1, 2021 for the purpose of expressing an opinion on this financial statement present fairly, in all material respects, the respective financial statement. The audit was conducted in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

**SUTTER COUNTY SUPERINTENDENT OF SCHOOLS**

**STATEMENT OF NET POSITION**

September 1, 2021

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS

STATEMENT OF NET POSITION  
September 1, 2021

CONTENTS

INDEPENDENT AUDITOR'S REPORT .....	1
FINANCIAL SECTION:	
STATEMENT OF NET POSITION .....	3
NOTES TO THE STATEMENT .....	4
REQUIRED SUPPLEMENTARY INFORMATION:	
SCHEDULE OF CHANGES IN THE COUNTY OFFICE'S TOTAL OTHER POSTEMPLOYMENT BENEFITS (OPEB) LIABILITY .....	25
SCHEDULE OF THE COUNTY OFFICE'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY .....	26
SCHEDULE OF THE COUNTY OFFICE'S CONTRIBUTIONS .....	28
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION .....	30
OTHER INDEPENDENT AUDITOR'S REPORTS:	
INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS .....	31
FINDINGS AND RECOMMENDATIONS:	
SCHEDULE OF AUDIT FINDINGS AND RECOMMENDATIONS .....	33
SCHEDULE OF PRIOR YEAR AUDIT FINDINGS .....	34

## INDEPENDENT AUDITOR'S REPORT

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

### **Report on the Financial Statement**

We have audited the accompanying statement of net position of the governmental activities and the business-type activities of Sutter County Superintendent of Schools, as of September 1, 2021, and the related notes to the statement.

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

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

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

Our responsibility is to express an opinion on the statement of net position based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the statement of net position is free from material misstatement.

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

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

### ***Opinion***

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position of the governmental activities and the business-type activities of Sutter County Superintendent of Schools as of September 1, 2021, in accordance with accounting principles generally accepted in the United States of America.

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(Continued)

## **Other Matters**

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the Schedule of Changes in the County Office's Total Other Postemployment Benefits (OPEB) Liability, the Schedule of the County Office's Proportionate Share of the Net Pension Liability, and the Schedule of the County Office's Contributions on pages 25 through 29 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinions on the statement of net position are not affected by this missing information.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated February 28, 2022 on our consideration of Sutter County Superintendent of Schools' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Sutter County Superintendent of Schools' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Sutter County Superintendent of Schools' internal control over financial reporting and compliance.

*Crowe LLP*  
Crowe LLP

Sacramento, California  
February 28, 2022



SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
STATEMENT OF NET POSITION  
September 1, 2021

	Governmental Activities	Business-Type Activities	Total
<b>ASSETS</b>			
Cash and investments (Note 2)	\$24,150,369	\$ 520,907	\$24,671,276
Receivables	7,656,471	123,278	7,779,749
Prepaid expenses	18,920	-	18,920
Non-depreciable capital assets (Note 3)	2,479,860	-	2,479,860
Depreciable capital assets, net of accumulated depreciation (Note 3)	<u>14,547,650</u>	<u>-</u>	<u>14,547,650</u>
Total assets	<u>48,853,270</u>	<u>644,185</u>	<u>49,497,455</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred outflow s of resources - pensions (Notes 5 and 6)	8,488,330	23,698	8,512,028
Deferred outflow s of resources - OPEB (Note 7)	<u>993,979</u>	<u>-</u>	<u>993,979</u>
Total Deferred Outflow s of Resources	<u>9,482,309</u>	<u>23,698</u>	<u>9,506,007</u>
<b>LIABILITIES</b>			
Accounts payable	5,191,719	-	5,191,719
Unearned revenue	613,652	-	613,652
Long-term liabilities (Note 4):			
Due w ithin one year	35,497	-	35,497
Due after one year	<u>40,239,447</u>	<u>133,684</u>	<u>40,373,131</u>
Total liabilities	<u>46,080,315</u>	<u>133,684</u>	<u>46,213,999</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred inflow s of resources - pensions (Notes 5 and 6)	2,084,311	1,689	2,086,000
Deferred inflow s of resources - OPEB (Note 7)	<u>60,742</u>	<u>-</u>	<u>60,742</u>
Total Deferred Inflow s of Resources	<u>2,145,053</u>	<u>1,689</u>	<u>2,146,742</u>
<b>NET POSITION</b>			
Net investment in capital assets	17,027,510	-	17,027,510
Restricted:			
Legally restricted programs	3,534,833	-	3,534,833
Capital projects	4,422,841	-	4,422,841
Internal service	4,890,399	-	4,890,399
Unrestricted	<u>(19,756,549)</u>	<u>532,510</u>	<u>(19,224,039)</u>
Total net position	<u>\$ 10,110,211</u>	<u>\$ 532,510</u>	<u>\$ 10,642,721</u>

See accompanying notes to financial statements.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
NOTES TO THE STATEMENT  
September 1, 2021

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

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

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

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

Basis of Presentation - Government-Wide Financial Statements: The Statement of Net Position displays information about the reporting government as a whole.

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

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

Accrual: Governmental activities in the government-wide financial statements are presented on the accrual basis of accounting.

Receivables: Receivables consist of amounts due from the federal, state and local government, or private sources, in connection with reimbursement of allowable expenditures made pursuant to the County Office's grants and contracts. The County Office has determined that no allowance for doubtful accounts was needed as of September 1, 2021.

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

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(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
NOTES TO THE STATEMENT  
September 1, 2021

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

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

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

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

	<u>STRP</u>	<u>PERF B</u>	<u>Total</u>
Deferred outflows of resources	\$ 4,809,875	\$ 3,702,153	\$ 8,512,028
Deferred inflows of resources	\$ 1,972,000	\$ 114,000	\$ 2,086,000
Net pension liability	\$ 14,907,000	\$ 21,093,000	\$ 36,000,000

Compensated Absences: Compensated absences benefits totaling \$35,497 are recorded as a liability of the County Office. The liability is for the earned but unused benefits. The amount to be provided by future operations represents the total amount that would be required to be provided from the general operating revenues of the County Office if all the benefits were to be paid.

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

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

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(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
NOTES TO THE STATEMENT  
September 1, 2021

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

Net Position: Net position is displayed in three components:

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

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

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

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

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

**NOTE 2 – CASH**

Cash at September 1, 2021 consisted of the following:

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>
Pooled Funds:		
Cash in County Treasury	\$ 24,132,813	\$ 520,907
Deposits:		
Revolving cash fund	15,448	-
Cash on hand and in banks	2,108	-
Cash awaiting deposit	-	
Cash with Fiscal Agent	-	-
Total	<u>\$ 24,150,369</u>	<u>\$ 520,907</u>

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(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
NOTES TO THE STATEMENT  
September 1, 2021

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**NOTE 2 – CASH** (Continued)

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

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

In accordance with applicable state laws, the Sutter County Treasurer may invest in derivative securities. However, at September 1, 2021, the Sutter County Treasurer has indicated that the Treasurer's pooled investment fund contained no derivatives or other investments with similar risk profiles.

Deposits - Custodial Credit Risk: The County Office limits custodial credit risk by ensuring uninsured balances are collateralized by the respective financial institution. Cash balances held in banks are insured up to \$250,000 by the Federal Deposit Insurance Corporation (FDIC) and are collateralized by the respective financial institution. At September 1, 2021, the carrying amount of the County Office's accounts was \$17,556 and the bank balances were \$12,556, all of which was insured by the FDIC.

Interest Rate Risk: The County Office does not have a formal investment policy that limits cash and investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. At September 1, 2021, the County Office had no significant interest rate risk related to cash and investments held.

Concentration of Credit Risk: The County Office does not place limits on the amount it may invest in any one issuer. At September 1, 2021, the County Office had no concentration of credit risk.

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(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
NOTES TO THE STATEMENT  
September 1, 2021

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**NOTE 3 – CAPITAL ASSETS**

A schedule of capital assets as of September 1, 2021 is shown below:

	Balance <u>September 1, 2021</u>
Non-depreciable:	
Land	\$ 2,419,931
Work-in-process	59,929
Depreciable:	
Land improvements	1,191,482
Buildings	19,224,420
Equipment	<u>2,910,017</u>
 Totals, at cost	 <u>25,805,779</u>
 Less accumulated depreciation:	
Land improvements	363,414
Buildings	6,666,314
Equipment	<u>1,748,541</u>
 Total accumulated depreciation	 <u>8,778,269</u>
 Capital assets, net	 <u>\$ 17,027,510</u>

**NOTE 4 - LONG-TERM LIABILITIES**

A schedule of long-term liabilities as of September 1, 2021 is shown below:

	Balance <u>September 1, 2021</u>	Amounts Due Within <u>One Year</u>
<u>Governmental Activities</u>		
Net pension liability (Notes 5 and 6)	\$ 35,866,316	\$ -
Total OPEB liability (Note 7)	4,373,131	-
Compensated absences	<u>35,497</u>	<u>35,497</u>
 Totals	 <u>\$ 40,274,944</u>	 <u>\$ 35,497</u>
 <u>Business-Type Activities</u>		
Net pension liability (Notes 5 and 6)	<u>\$ 133,684</u>	<u>\$ -</u>

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(Continued)

## **NOTE 5 - NET PENSION LIABILITY – STATE TEACHERS' RETIREMENT PLAN**

### *General Information about the State Teachers' Retirement Plan*

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

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

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

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

#### *CalSTRS 2% at 60*

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

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

#### *CalSTRS 2% at 62*

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

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

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
NOTES TO THE STATEMENT  
September 1, 2021

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**NOTE 5 - NET PENSION LIABILITY – STATE TEACHERS' RETIREMENT PLAN (Continued)**

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

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

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

In addition, the board's rate-setting authority for the state contribution rate was suspended for fiscal year 2020–21 by AB 84. Although the board exercised its authority in May 2020 to increase the state contribution rate by 0.50 percent effective July 1, 2020, the rate increase did not go into effect. Instead, the state rate remained at the 2019–20 level of 7.828 percent.

A summary of statutory contribution rates and other sources of contributions to the DB Program pursuant to the CalSTRS Funding Plan, SB 90 and AB 84, are as follows:

*Members* - Under CalSTRS 2% at 60, the member contribution rate was 10.25 percent of applicable member earnings for fiscal year 2020–2021.

Under CalSTRS 2% at 62, members contribute 50 percent of the normal cost of their retirement plan, which resulted in a contribution rate of 10.205 percent of applicable member earnings for fiscal year 2020–2021. According to current law, the contribution rate for CalSTRS 2% at 62 members is adjusted if the normal cost increases or decreases by more than 1 percent since the last time the member contribution rate was set. Based on the June 30, 2019, valuation adopted by the board in May 2020, the increase in normal cost was less than 1 percent. Therefore, the contribution rate for CalSTRS 2% at 62 members did not change effective July 1, 2020.

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(Continued)



SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
NOTES TO THE STATEMENT  
September 1, 2021

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**NOTE 5 - NET PENSION LIABILITY – STATE TEACHERS' RETIREMENT PLAN** (Continued)

*Employers* – 16.15 percent of applicable member earnings. This rate reflects the original employer contribution rate of 19.10 percent resulting from the CalSTRS Funding Plan, and subsequently reduced for the 2.95 percentage points to be paid on behalf of employers pursuant to SB 90 and AB 84.

The CalSTRS Funding Plan, which was enacted in June 2014 with the passage of California Assembly Bill (AB) 1469, required that employer contributions will increase from 8.25 percent to a total of 19.1 percent of applicable member earnings phased in over seven years starting in 2014. The legislation gave the CalSTRS board limited authority to adjust employer contribution rates from July 1, 2021 through June 2046 in order to eliminate the remaining unfunded actuarial obligation related to service credited to members prior to July 1, 2014. The CalSTRS board cannot adjust the rate by more than 1 percent in a fiscal year, and the total contribution rate in addition to the 8.25 percent cannot exceed 12 percent.

The CalSTRS employer contribution rates effective for fiscal year 2020-2021 through fiscal year 2046-47 are summarized in the table below:

<u>Effective Date</u>	<u>Base Rate</u>	<u>Supplemental Rate Per CalSTRS Funding Plan</u>	<u>Rate Adjustment Per Special Legislation</u>	<u>Total</u>
July 1, 2020	8.250%	10.850%	(2.950%)	16.150%
July 1, 2021	8.250%	10.850%	(2.180%)	16.920%
July 1, 2022 to June 30, 2046	8.250%		N/A	
July 1, 2046	8.250%	(1) Increase from AB 1469 rate ends in 2046-47		

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

The County Office contributed \$1,319,875 to the plan for the fiscal year ended June 30, 2021.

*State* – 10.328 percent of the members' calculated based on creditable compensation from two fiscal years prior.

The state's base contribution to the DB Program is calculated based on creditable compensation from two fiscal years prior. As a result of the CalSTRS Funding Plan, the state is required to make additional contributions to pay down the unfunded liabilities associated with the benefit structure that was in place in 1990 prior to certain enhancements in benefits and reductions in contributions. The additional state appropriation required to fully fund the benefits in effect as of 1990 by 2046 is specified in subdivision (b) of Education Code section 22955.1. The increased contributions end as of fiscal year 2045-46. Pursuant to AB 84, the state contribution rate remained at 5.811% for fiscal year 2020-21.

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(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
NOTES TO THE STATEMENT  
September 1, 2021

**NOTE 5 - NET PENSION LIABILITY – STATE TEACHERS' RETIREMENT PLAN** (Continued)

The CalSTRS state contribution rates effective for fiscal year 2020-21 and beyond are summarized in the table below.

<u>Effective Date</u>	<u>Base Rate</u>	<u>Supplemental Rate Per CalSTRS Funding Plan</u>	<u>SBMA Funding</u> <sup>(1)</sup>	<u>Total</u>
July 01, 2020	2.017%	5.811%	2.50%	10.328%
July 01, 2021	2.017%	6.311%	2.50%	10.828%
July 01, 2022 to June 30, 2046	2.017%	(2)	2.50%	(2)
July 01, 2046	2.017%	(3)	2.50%	(3)

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

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

At September 1, 2021, the County Office reported a liability for its proportionate share of the net pension liability that reflected a reduction for State pension support provided to the County Office. The amount recognized by the County Office as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the County Office were as follows:

County Office's proportionate share of the net pension liability	\$ 14,907,000
State's proportionate share of the net pension liability associated with the County Office	<u>8,147,000</u>
Total	<u><u>\$ 23,054,000</u></u>

The net pension liability was measured as of June 30, 2020 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2019. The County Office's proportion of the net pension liability was based on the County Office's share of contributions to the pension plan relative to the contributions of all participating school districts and the State. At June 30, 2020, the County Office's proportion was 0.015 percent, which was an increase of 0.001 percent from its proportion measured as of June 30, 2019.

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
NOTES TO THE STATEMENT  
September 1, 2021

**NOTE 5 - NET PENSION LIABILITY – STATE TEACHERS' RETIREMENT PLAN** (Continued)

At September 1, 2021, the County Office reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 26,000	\$ 420,000
Changes of assumptions	1,454,000	-
Net differences between projected and actual earnings on investments	354,000	-
Changes in proportion and differences between County Office contributions and proportionate share of contributions	1,656,000	1,552,000
Contributions made subsequent to measurement date	<u>1,319,875</u>	<u>-</u>
Total	<u>\$ 4,809,875</u>	<u>\$ 1,972,000</u>

\$1,319,875 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2021.

Actuarial Methods and Assumptions: The total pension liability for the STRP was determined by applying update procedures to a financial reporting actuarial valuation as of June 30, 2019, and rolling forward the total pension liability to June 30, 2020. The financial reporting actuarial valuation as of June 30, 2019, used the following actuarial methods and assumptions, applied to all prior periods included in the measurement:

Valuation Date	June 30, 2019
Experience Study	July 1, 2015 through June 30, 2018
Actuarial Cost Method	Entry age normal
Investment Rate of Return	7.10%
Consumer Price Inflation	2.75%
Wage Growth	3.50%
Post-retirement Benefit Increases	2.00% simple for DB, maintain 85% Purchasing power level for DB, not applicable for DBS/CBB

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
NOTES TO THE STATEMENT  
September 1, 2021

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**NOTE 5 - NET PENSION LIABILITY – STATE TEACHERS' RETIREMENT PLAN (Continued)**

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

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

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

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

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

\* 20-year geometric average

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(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
NOTES TO THE STATEMENT  
September 1, 2021

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**NOTE 5 - NET PENSION LIABILITY – STATE TEACHERS' RETIREMENT PLAN (Continued)**

Sensitivity of the County Office's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate: The following presents the County Office's proportionate share of the net pension liability calculated using the discount rate of 7.1 percent, as well as what the County Office's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.1 percent) or 1-percentage-point higher (8.1 percent) than the current rate:

	1% Decrease (6.10%)	Current Discount Rate (7.10%)	1% Increase (8.10%)
County Office's proportionate share of the net pension liability	\$ 22,522,000	\$ 14,907,000	\$ 8,619,000

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

**NOTE 6 - NET PENSION LIABILITY – PUBLIC EMPLOYER'S RETIREMENT FUND B**

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

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

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

<https://www.calpers.ca.gov/docs/forms-publications/cafr-2020.pdf>.

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

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(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
NOTES TO THE STATEMENT  
September 1, 2021

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**NOTE 6 - NET PENSION LIABILITY – PUBLIC EMPLOYER’S RETIREMENT FUND B (Continued)**

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

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

Required contribution rates for active plan members and employers as a percentage of payroll as of September 1, 2021 were as follows:

*Members* - The member contribution rate was 7.0 percent of applicable member earnings for fiscal year June 30, 2021.

*Employers* - The employer contribution rate was 20.70 percent of applicable member earnings.

The County Office contributed \$1,898,153 to the plan for the fiscal year ended June 30, 2021.

*Pension Liabilities and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions* - At September 1, 2021, the County Office reported a liability of \$21,093,000 or its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2019. The County Office's proportion of the net pension liability was based on the County Office's share of contributions to the pension plan relative to the contributions of all participating school districts. At June 30, 2020 the County Office's proportion was 0.069 percent, which was an increase of 0.001 percent from its proportion measured as of June 30, 2019.

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(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
NOTES TO THE STATEMENT  
September 1, 2021

**NOTE 6 - NET PENSION LIABILITY – PUBLIC EMPLOYER’S RETIREMENT FUND B (Continued)**

At September 1, 2021, the County Office reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 1,046,000	\$ -
Changes of assumptions	77,000	-
Net differences between projected and actual earnings on investments	439,000	-
Changes in proportion and differences between County Office contributions and proportionate share of contributions	242,000	114,000
Contributions made subsequent to measurement date	<u>1,898,153</u>	<u>-</u>
Total	<u>\$ 3,702,153</u>	<u>\$ 114,000</u>

\$1,898,153 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2022.

Actuarial Methods and Assumptions: The total pension liability for the Plan was determined by applying update procedures to a financial reporting actuarial valuation as of June 30, 2019, and rolling forward the total pension liability to June 30, 2020. The financial reporting actuarial valuation as of June 30, 2019, used the following actuarial methods and assumptions, applied to all prior periods included in the measurement:

Valuation Date	June 30, 2019
Experience Study	June 30, 1997 through June 30, 2015
Actuarial Cost Method	Entry age normal
Investment Rate of Return	7.15%
Consumer Price Inflation	2.50%
Wage Growth	Varies by entry age and service
Post-retirement Benefit Increases	Contract COLA up to 2.00% until Purchasing Power Protection Allowance Floor on Purchasing Power applies 2.50% thereafter

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

All other actuarial assumptions used in the June 30, 2019 valuation were based on the results of an actuarial experience study for the period from 1997 to 2015, including updates to salary increase, mortality and retirement rates. Further details of the Experience Study can be found at CalPERS’ website.

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
NOTES TO THE STATEMENT  
September 1, 2021

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**NOTE 6 - NET PENSION LIABILITY – PUBLIC EMPLOYER’S RETIREMENT FUND B (Continued)**

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

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

\* 10-year geometric average

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

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

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

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

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical and forecasted information for all the funds’ asset classes, expected compound (geometric) returns were calculated over the short term (first 10 years) and the long term (11+ years) using a building-block approach. Using the expected nominal returns for both short term and long term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long- term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

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(Continued)



SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
NOTES TO THE STATEMENT  
September 1, 2021

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**NOTE 6 - NET PENSION LIABILITY – PUBLIC EMPLOYER’S RETIREMENT FUND B (Continued)**

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

	1% Decrease (6.15%)	Current Discount Rate (7.15%)	1% Increase (8.15%)
County Office’s proportionate share of the net pension liability	\$ 30,326,000	\$ 21,093,000	\$ 13,431,000

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

**NOTE 7 - OTHER POSTEMPLOYMENT BENEFITS**

Plan Description: In addition to the pension benefits described in Notes 5 and 6, the County Office provides post-employment health care benefits under a single employer defined benefit OPEB plan to eligible retirees. The plan does not issue separate financial statements.

The Plan, which is administered by the County Office, allows employees who retire and meet retirement eligibility requirements to continue health insurance coverage as a participant in the County Office’s plan. The County Office’s Governing Board has the authority to establish or amend the benefit terms offered by the Plan. The County Office’s Governing Board also retains the authority to establish the requirements for paying the Plan benefits as they come due. As of September 1, 2021 the County Office has not accumulated assets in a qualified trust for the purpose of paying the benefits related to the County Office’s Total OPEB Liability.

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(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
NOTES TO THE STATEMENT  
September 1, 2021

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**NOTE 7 - OTHER POSTEMPLOYMENT BENEFITS (Continued)**

Employees Covered by Benefit Terms: The following is a table of plan participants at September 1, 2021:

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

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

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

*Total OPEB Liability*

The County Office's total OPEB liability was measured as of June 30, 2020, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2019.

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(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
NOTES TO THE STATEMENT  
September 1, 2021

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**NOTE 7 - OTHER POSTEMPLOYMENT BENEFITS (Continued)**

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

<u>Valuation Date</u>	June 30, 2019
<u>Measurement Date</u>	June 30, 2020
<u>Mortality Rate</u>	2020 CalPERS Active Mortality for Miscellaneous Employees and 2020 CalSTRS Mortality Table
<u>Discount Rate</u>	2.20% - Based on the Bond Buyer 20-Bond Index
<u>Retirement Rate</u>	2017 CalPERS Retirement Rates for School employees.  2020 CalSTRS Retirement Rates
<u>Inflation Rate</u>	2.75% per year
<u>Payroll Increases</u>	2.75% per year
<u>Health Care Inflation</u>	4.00%
<u>Termination Rate</u>	CalPERS 2017 Rates  CalSTRS 2020 Rates
<u>Funding</u>	Method Entry Age Cost Method (Level Percentage of Pay)

OPEB Liability:

	<u>Total OPEB Liability</u>
Balance at September 1, 2021	<u>\$4,373,131</u>

The changes in assumptions includes a change in the discount rate from 3.50% in the prior valuation to 2.20% in the current valuation due to the change in the bond rate. There were no changes between the measurement date and September 1, 2021 which had a significant effect on the County Office's total OPEB liability.

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(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
NOTES TO THE STATEMENT  
September 1, 2021

**NOTE 7 - OTHER POSTEMPLOYMENT BENEFITS (Continued)**

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

	1% Decrease (1.2%)	Current Discount Rate (2.2%)	1% Increase (3.2%)
Total OPEB liability	\$ 4,701,802	\$ 4,373,131	\$ 3,988,647

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

	1% Decrease (3.0%)	Healthcare Cost Trend Rates Rate (4.0%)	1% Increase (5.0%)
Total OPEB liability	\$ 3,771,365	\$ 4,373,131	\$ 5,137,509

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

At September 1, 2021, the County Office reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 117,615	\$ -
Changes of assumptions	684,552	60,742
Net differences between projected and actual earnings on investments	-	-
Changes in proportion and differences between County contributions and proportionate share of contributions	-	-
Benefits made subsequent to measurement date	191,812	-
Total	<u>\$ 993,979</u>	<u>\$ 60,742</u>

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
NOTES TO THE STATEMENT  
September 1, 2021

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**NOTE 7 - OTHER POSTEMPLOYMENT BENEFITS (Continued)**

\$191,812 reported as deferred outflows of resources related to benefits paid subsequent to the measurement date will be recognized as a reduction of the total OPEB liability in the year ended June 30, 2022.

**NOTE 8 - JOINT POWERS AGREEMENTS**

The County Office is a member of California's Valued Trust (CVT), which is a common risk management for healthcare benefits for certificated staff. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years. The following is a summary of financial information for CVT as of September 30, 2020 (the latest information available):

Total assets	\$ 207,508,043
Total liabilities	\$ 11,701,459
Net assets available for benefit	\$ 195,806,584
Total additions	\$ 757,631,049
Total deductions	\$ 711,737,440
Net increase	\$ 45,893,609

The County Office is also a member of Tri-County Schools Insurance Group (TCSIG), which is a common risk management and insurance program providing health and welfare insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years. The following is a summary of financial information for TCSIG as of June 30, 2020 (the latest information available):

Total assets	\$ 31,162,833
Deferred outflows of resources	\$ 193,233
Total liabilities	\$ 9,491,036
Deferred inflows of resources	\$ 79,963
Net position	\$ 21,785,067
Total revenues	\$ 46,777,391
Total expenses	\$ 44,211,743
Change in net position	\$ 2,565,648

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

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(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
NOTES TO THE STATEMENT  
September 1, 2021

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**NOTE 9 - CONTINGENCIES**

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

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

## **REQUIRED SUPPLEMENTARY INFORMATION**

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
SCHEDULE OF CHANGES IN THE COUNTY OFFICE'S  
TOTAL OTHER POSTEMPLOYMENT BENEFITS (OPEB) LIABILITY  
As of September 1, 2021

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	Last 10 Fiscal Years			
	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Total OPEB liability				
Service cost	\$ 340,420	\$ 349,782	\$ 343,589	\$ 272,313
Interest	96,348	112,886	119,451	129,945
Difference between actual and expected experien	-	-	56,552	73,330
Change in assumptions	-	(75,094)	267,720	483,896
Benefit payments	<u>(223,866)</u>	<u>(232,643)</u>	<u>(188,229)</u>	<u>(252,474)</u>
Net change in total OPEB liability	212,902	154,931	599,083	707,010
Total OPEB liability - beginning of year	<u>2,699,205</u>	<u>2,912,107</u>	<u>3,067,038</u>	<u>3,666,121</u>
Total OPEB liability - end of year	<u>\$ 2,912,107</u>	<u>\$ 3,067,038</u>	<u>\$ 3,666,121</u>	<u>\$ 4,373,131</u>
Covered employee payroll	\$ 19,974,992	\$ 20,524,304	\$ 21,088,722	\$ 19,254,182
Total OPEB liability as a percentage of covered-employee payroll	14.6%	14.9%	17.4%	22.7%

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



SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
SCHEDULE OF THE COUNTY OFFICE'S PROPORTIONATE SHARE  
OF THE NET PENSION LIABILITY  
As of September 1, 2021

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

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

All years prior to 2015 are not available.

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
SCHEDULE OF THE COUNTY OFFICE'S PROPORTIONATE  
SHARE OF THE NET PENSION LIABILITY  
As of September 1, 2021

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

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

All years prior to 2015 are not available.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
SCHEDULE OF THE COUNTY OFFICE'S CONTRIBUTIONS  
As of September 1, 2021

	State Teachers' Retirement Plan Last 10 Fiscal Years						
	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Contractually required contribution	\$ 644,571	\$ 860,335	\$ 1,003,630	\$ 1,152,938	\$ 733,321	\$ 1,471,692	\$ 1,319,875
Contributions in relation to the contractually required contribution	<u>\$ (644,571)</u>	<u>\$ (860,335)</u>	<u>\$ (1,003,630)</u>	<u>\$ (1,152,938)</u>	<u>\$ (733,321)</u>	<u>\$ (1,471,692)</u>	<u>\$ (1,319,875)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County Office's covered payroll	\$ 7,259,000	\$ 8,018,000	\$ 7,866,000	\$ 7,990,000	\$ 4,504,000	\$ 8,606,800	\$ 6,910,000
Contributions as a percentage of covered payroll	8.88%	10.73%	12.58%	14.43%	16.28%	17.10%*	16.15%**

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

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

All years prior to 2015 are not available.

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
SCHEDULE OF THE COUNTY OFFICE'S CONTRIBUTIONS  
As of September 1, 2021

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

All years prior to 2015 are not available.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION  
September 1, 2021

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**NOTE 1 - PURPOSE OF SCHEDULES**

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

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

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

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

Changes of Assumptions: The change in assumptions for the total OPEB liability included a change in the discount rate from 3.5% in the June 30, 2019 actuarial report to 2.2% in the June 30, 2020 actuarial report.

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

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

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

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the statement of net position as of September 1, 2021, and the related notes to the financial statements, which collectively comprise Sutter County Superintendent of Schools' basic financial statements, and have issued our report thereon dated February 28, 2022.

***Internal Control Over Financial Reporting***

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

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

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

### ***Compliance and Other Matters***

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

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

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

*Crowe LLP*  
Crowe LLP

Sacramento, California  
February 28, 2022

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
SCHEDULE OF AUDIT FINDINGS AND RECOMMENDATIONS  
As of September 1, 2021

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No matters were reported.



SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
SCHEDULE OF PRIOR YEAR AUDIT FINDINGS  
As of September 1, 2021

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No matters were reported.

BOARD AGENDA ITEM: AeroSTEM Academy Presentation

BOARD MEETING DATE: March 9, 2022

AGENDA ITEM SUBMITTED FOR:      PREPARED BY:

         Action Kathy Smith-McQuerry

\_\_\_\_ Reports/Presentation SUBMITTED BY:

X Information Kathy Smith-McQuerry

\_\_\_\_ Public Hearing                      PRESENTING TO BOARD:

\_\_\_\_\_ Other (specify) Kathy Smith-McQuerry

BACKGROUND AND SUMMARY INFORMATION:

AeroSTEM will present their annual update to the Board.

BOARD AGENDA ITEM: Adult Education Department Update

BOARD MEETING DATE: March 9, 2022

AGENDA ITEM SUBMITTED FOR:      PREPARED BY:

           Action                                  Eric Pomeroy

\_\_\_\_ Reports/Presentation SUBMITTED BY:

X Information Eric Pomeroy

\_\_\_\_ Public Hearing                      PRESENTING TO BOARD:

\_\_\_\_ Other (specify) Eric Pomeroy

### BACKGROUND AND SUMMARY INFORMATION:

Sutter County Adult Education is updating the board on new programs, services and its upcoming WASC visit in May 2022.

Agenda Item No. 9.0

BOARD AGENDA ITEM: CSBA Ballot for 2022 Delegate Assembly County Representative Election

BOARD MEETING DATE: March 9, 2022

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

☒ Action

Maggie Nicoletti

☐ Reports/Presentation

SUBMITTED BY:

☐ Information

Superintendent Tom Reusser

☐ Public Hearing

PRESENTING TO BOARD:

☐ Other (specify)

Superintendent Tom Reusser

BACKGROUND AND SUMMARY INFORMATION:

Ballot enclosed for the election of Region 4 County Representative to CSBA's Delegate Assembly and CCBE's Board of Directors.



***REQUIRES BOARD ACTION***

**Due: Tues. March 15—return ballot in enclosed envelope**

January 31, 2022

**MEMORANDUM**

To: All Board Presidents and Superintendents — CSBA Member Boards  
From: Dr. Susan Heredia, CSBA President  
Re: 2022 Ballot for CSBA Delegate Assembly — **U.S. Postmark Deadline is Tues. March 15**

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Enclosed is the ballot material for election to CSBA's Delegate Assembly from your region or subregion. It consists of: 1) the ballot (on red paper) listing the candidates, the reverse side of which contains the names of ALL current members of the Delegate Assembly from your region or subregion; and 2) the required candidate biographical sketch form and, if submitted, a resume. In addition, provided is a copy of the ballot on white paper to include with your board agenda. **Only the ballot on red paper is to be completed and returned to CSBA. It must be postmarked by the U.S. Post Office on or before Tuesday, March 15, 2022.**

Your Board may vote for up to the number of seats to be filled in the region or subregion as indicated on the ballot. For example, if there are three seats up for election, the Board may vote for up to three candidates. However, your Board may cast no more than one vote for any one candidate. The ballot also contains a provision for write-in candidates; their name and district must be clearly printed in the space provided.

The ballot must be signed by the Superintendent or Board Clerk and returned in the enclosed envelope; if the envelope is misplaced, you may use your district's stationery. Please write **DELEGATE ELECTION** prominently on the envelope along with the region or subregion number on the bottom left corner of the envelope (this number appears at the top of the ballot). If there is a tie vote, a run-off election will be held. Results will be published by May 11, 2022.

All re-elected and newly elected Delegates will serve two-year terms beginning April 1, 2022 – March 31, 2024. The next meeting of the Delegate Assembly takes place on Saturday, May 21 and Sunday, May 22, 2022. Please do not hesitate to contact the Executive Office at [nominations@csba.org](mailto:nominations@csba.org) should you have any questions.

Encs: Ballot on red paper and watermarked "copy" of ballot on white paper  
List of all current Delegates on reverse side of ballot  
Candidate(s)' required Biographical Sketch Forms and optional resumes  
CSBA-addressed envelope to send back ballots

January 31, 2022

**MEMORANDUM**

TO: CCBE and CSBA Member County Boards of Education

FROM: Joe Ross, CCBE President

SUBJECT: 2022 CCBE Board of Directors and CSBA Delegate Assembly Election

Per President Susan Heredia's previous memo, enclosed is the ballot material for election of a county representative to the CSBA Delegate Assembly, who when elected will also be the member of CCBE's Board of Directors from your region.

All re-elected and newly elected Delegates will serve two-year terms beginning April 1, 2022 – March 31, 2024. The next meeting of the Delegate Assembly takes place on Saturday, May 21 and Sunday, May 22, 2022. Please do not hesitate to contact the Executive Office at [nominations@csba.org](mailto:nominations@csba.org) should you have any questions.

*About the California County Boards of Education*

CCBE is a statewide organization that is a section of CSBA and partners with it in providing educational leadership serving the unique needs of all county boards of education in California. CCBE's mission is to serve and represent the county boards of education community by strengthening and promoting local governance through advocacy, training, mentoring, marketing, and communications. CCBE is a dynamic network of members engaged in maximizing education opportunities for all.

Members of the CCBE Board of Directors establish the vision, mission, and goals for CCBE, and ensure that activities and programs remain focused on those goals, as well as the issues identified in CCBE's policy platform. The CCBE Board of Directors is a working body, committed to serving an organization that is dedicated to equity and knowledge.

CCBE Board of Director's roles and responsibilities include:

- Attend all CCBE Board meetings as well as all CSBA Delegate Assembly meetings.
- Adopt CCBE's budget, policy platform, bylaws and standing rules.
- Be available for appointment by the President to at least one CCBE committee.
- Attend and participate in CCBE's annual conference programs.
- Provide two-way communication with local county board members and school districts.
- Select and endorse a candidate for the CSBA Director-at-Large, County position.
- Support and participate in CCBE's and CSBA's projects, activities, and events.

Encs: Ballot on red paper and watermarked "copy" of ballot on white paper  
List of all current Delegates on reverse side of ballot  
Candidate(s)' required Biographical Sketch Forms and optional resumes  
CSBA-addressed envelope to send back ballots

# Regional County Delegate & CCBE Board of Directors Biographical Sketch Form for 2022 Election



**Deadline: Friday, January 7, 2022 | No late submissions accepted**

This form is required. An optional, one-page, single-sided, résumé may also be submitted. Do not state "see résumé." Do not re-type this form. It is the candidate's responsibility to confirm that CSBA has received nomination materials prior to the deadline. Please submit completed form via e-mail to [nominations@csba.org](mailto:nominations@csba.org) by no later than by no later than 11:59 p.m. on January 7, 2022. Forms may also be submitted via mail, to CSBA's Executive Office, at 3251 Beacon Blvd., West Sacramento, CA 95691, with a postmark of no later than January 7, 2022.

**Your signature indicates your consent to have your name placed on the ballot to serve as a CSBA Delegate and as a member of the California County Boards of Education (CCBE), if elected.**

Signature:  Date: January 4, 2022

Name: David Patterson CSBA Region & subregion #: 4 County  
District or COE: Placer County Office of Education Years on board: 10  
Profession: Educator Contact Number (☒ Cell ☐ Home ☐ Bus.): 916-801-2454  
Primary E-mail: davepatterson@mail.com  
Are you an incumbent Delegate? ☒ Yes ☐ No If yes, year you became Delegate: 2020

**Why are you interested in becoming a Delegate? Please describe the skills and experiences you would bring to the Delegate Assembly.**

I began my service as a County Delegate two years ago, just as the COVID pandemic hit. On top of the damage done by COVID, the counties in Region 4 have been hit by terrible fires. The level of destruction and harm to our students and schools is unprecedented. During this time I have strongly advocated for the needs of our counties - rural/suburban counties, in CCBE/CSBA as well as worked to keep each board informed of CCBE's work on your behalf. I bring seventeen years of service on school and county boards, currently serving my third term on the Placer County Board, and prior on the Rocklin Unified School Board and six years on the Del Paso Elementary School Board. I also bring three decades of experience in public education as an educator; principal, superintendent, county office of education director and 10 years at COE.

**Please describe your activities and involvement on your local board, community, and/or CSBA.**

In addition to serving as your County Delegate, I am serving on the CCBE committee to update the CCBE Governance Handbook and served on the 2021 CCBE Conference Committee. I have served on the CCBE legislative committee for many years, served on the nomination committee for two years, including chairperson. I have led many CCBE trainings supporting high quality charter oversight by county boards and co-led the development of the CCBE report Blueprint for Better Charter schools. On the Placer County Board I have served as President, Vice President and continue to serve the Policy Committee. As immediate past President of our board, I provided leadership as the Board and the Superintendent crafted a shared governance compact which we shared at both the CCBE and CSBA conferences.

**What do you see as the biggest challenge facing governing boards and how can CSBA help address it?**

I don't think our public education system, both in Region 4 and statewide, have faced greater challenges. Governing boards face continuing huge challenges with COVID, with the Omicron surge hitting our schools as I write this. Our rural communities need to rebuild from fires. While the state is flush with one-time money, too many of our schools, districts and COEs are facing serious funding shortages and layoffs going forward. Our schools need more stable, long-term funding! But we do not need more statewide, one size fits all mandates and multiple and duplicative "plans". Specific support is needed for rural/suburban counties, our needs differ from urban centers. CCBE/CSBA must be our collective voice fighting for full & adequate funding, fighting micromanagement, and advocating for laws that empowering boards to achieve excellence in their communities - rural, suburban and urban.

# ***David Patterson, Ed.D***

2829 Augusta Way, Rocklin, CA 95765

davepatterson@mail.com

916.801.2454 (Cell)

## **Service to Communities Through School Boards**

Collaborative leadership with a focus on community and educational quality. I have eighteen years of service on school and county boards. Two terms on the Placer County Board, serving as President, Vice President and Chair of the Board Policy Committee. Active in the Rocklin Chamber and other community organizations. Served on the Rocklin Unified School Board and before moving to Placer County served more than six years on the Del Paso Elementary School Board, one of the most at-risk and segregated communities in Sacramento.

<b>Placer County Board of Education</b>	2012-current
<b>Board of Trustees, Rocklin Unified School District</b>	1996-1998
<b>Board of Trustees, Del Paso Heights Elementary School District</b>	1988-1994

## **Statewide Service Through CCBE and CSBA**

**CCBE Ad Hoc Government Handbook Revision Committee:** Currently serving

**CCBE Conference Planning Committee:** For the 2021 Conference

**CCBE Legislative Committee:** Served on the CCBE legislative committee for many years.

**CCBE Nomination Committee:** Served on the nomination committee for two years, including chairperson.

**Served as Trainer for CCBE:** Leads many CCBE trainings supporting high quality charter oversight by county boards.

**CCBE Report "Blueprint for Better Charter Schools:** Co-lead with Greg Geeting the development of the CCBE report "Blueprint for Better Charter Schools."

**Conference Presenter:** Presenter at many CCBE conferences and many other statewide conferences.

## **Three Decades of Service as a K-12 Educator**

Over 30 years of experience and leadership in communities working to improving public schools. The majority of this experience has been in California, but I have also worked in Washington DC, and three other states. I have worked at the local, state and federal levels. Positions and experience include:

- **School principal**
- **Superintendent**
- **Director at a county office**
- **Director of Governmental Relations**
- **Ten years of service at the California Department of Education**
- **Extensive experience in the legislative, regulatory and administrative arenas**

## **Education**

**Doctorate in Education** - University of Southern California. Summa cum Laude. **1995**

**Master of Arts** - Higher Education Administration, George Washington University **1983**

**Bachelor of Arts, Political Science** - University of California, Los Angeles **1977**

## **Personal**

Married with three adult sons and five grandchildren. Wife Kathy is a retired high school math teacher. Enjoy being a grandparent, riding motorcycles, community theater and fishing.



## **REGION 4 – 8 Delegates (8 elected)**

**Director: Renee Nash (Eureka Union SD)**

**Below is a list of all elected or appointed Delegates from this Region.**

### **Subregion 4-A (Glenn, Tehama)**

Vacant, term expires 2022

### **Subregion 4-B (Butte)**

Sharon Nilsson (Oroville City ESD), term expires 2023

### **Subregion 4-C (Colusa, Sutter, Yuba)**

Vacant, term expires 2022

Doug Criddle (Marysville Joint USD), term expires 2023

### **Subregion 4-D (Nevada, Placer, Sierra)**

Julann Brown (Auburn Union ESD), term expires 2023

Alisa Fong (Roseville City SD), term expires 2023

Rachelle Price (Rocklin USD), term expires 2022

### **County Delegate:**

David Patterson (Placer COE), term expires 2022

## **Counties**

Glenn, Tehama (Subregion A)

Butte (Subregion B)

Colusa, Sutter, Yuba (Subregion C)

Nevada, Placer, Sierra (Subregion D)

***REQUIRES BOARD ACTION***

This complete, **ORIGINAL** Ballot must be **SIGNED** by the Superintendent or Board Clerk and returned in the enclosed envelope postmarked by the post office no later than **TUESDAY, MARCH 15, 2022**. Only ONE Ballot per Board. Be sure to mark your vote "X" in the box. *A PARTIAL, UNSIGNED, PHOTOCOPIED, OR LATE BALLOT WILL NOT BE VALID.*

OFFICIAL 2022 DELEGATE ASSEMBLY BALLOT  
COUNTY DELEGATE REGION 4  
(Glenn, Tehama, Butte, Colusa, Sutter, Yuba, Nevada, Placer, and Sierra Counties)

Number of seats: 1 (Vote for no more than 1 candidate)

---

*Delegates will serve two-year terms beginning April 1, 2022 - March 31, 2024*

*\*denotes incumbent*

☐

David Patterson (Placer COE)\*

---

*Provision for Write-in Candidate Name*

---

*COE*

---

*Signature of Superintendent or Board Clerk*

---

*Title*

---

*COE Name*

---

*Date of Board Action*

*See reverse side for list of all current Delegates in your Region.*

Agenda Item No. 9.0

BOARD AGENDA ITEM: Approval of Second Interim Report Meeting

BOARD MEETING DATE: March 9, 2022

AGENDA ITEM SUBMITTED FOR:

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

PREPARED BY:

Business Services

SUBMITTED BY:

Nicolaas Hoogeveen

PRESENTING TO BOARD:

Nicolaas Hoogeveen

BACKGROUND AND SUMMARY INFORMATION:

The 2021-2022 Second Interim Report will be presented to the Board for approval.

Sutter County Superintendent of Schools

2021/2022

Second Interim Report

Presented to the Board  
March 9, 2022

Sutter County Superintendent of Schools

2021/2022

Second Interim Report

Presented to the Board  
March 9, 2022

Sutter County Superintendent of Schools

2021/2022

Second Interim Report

Presented to the Board  
March 9, 2022



SUTTER COUNTY  
SUPERINTENDENT OF SCHOOLS

# 2021-2022 SECOND INTERIM FINANCIAL REPORT

MARCH 9, 2022



# Mission Statement

**“Service for Success”**

Students~Staff~Community



**SUTTER COUNTY BOARD OF EDUCATION**

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

## TABLE OF CONTENTS

Certification (Form CI) .....	1
Average Daily Attendance .....	4
Financial Assumptions.....	7
Summary of Income and Expenditures Changes .....	12
Change in Fund Balance by Department .....	13
General Fund Projections by Department .....	14
General Fund Summary –Unrestricted/Restricted (Form 01).....	15
General Fund Summary –Unrestricted (Form 01) .....	24
General Fund Summary –Restricted (Form 01) .....	33
General Fund- Multiyear Projections-Unrestricted/Restricted.....	41
General Fund- Multiyear Projections-Unrestricted.....	43
General Fund- Multiyear Projections-Restricted.....	45
General Fund- Cash Flow.....	47
Significant Changes to Other Funds.....	51
Other Fund Projections.....	52
Other Fund Summaries –Form 10 thru Form 67 .....	53
Criteria and Standards Review .....	93



## CERTIFICATION



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

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

County Superintendent or Designee

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

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

To the State Superintendent of Public Instruction:

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

Meeting Date: March 09, 2022

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

County Superintendent of Schools

#### CERTIFICATION OF FINANCIAL CONDITION

X  POSITIVE CERTIFICATION

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

\_\_\_\_ QUALIFIED CERTIFICATION

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

\_\_\_\_ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Nicolaas Hoogeveen

Telephone: 530-822-2915

Title: Director of Internal Business Services

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

### Criteria and Standards Review Summary

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

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

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

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since first interim that may impact the budget?		X
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing county school service fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the county school service fund to cover operating deficits, changed since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements?	X	
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2020-21) annual payment?	n/a	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	n/a	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the county office operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
		• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
S9	Status of Other Funds	Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year?	X	

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the county office will end the current fiscal year with a negative cash balance in the county school service fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	County Operations Grant ADA	Is County Operations Grant ADA decreasing in both the prior and current fiscal year?		X
A4	New Charter Schools Impacting County Office ADA	Are any new charter schools operating in county office boundaries that are impacting the county office's ADA, either in the prior or current fiscal years?		X
A5	Salary Increases Exceed COLA	Has the county office entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Fiscal Distress Reports	Does the county office have any reports that indicate fiscal distress? If yes, provide copies to the CDE.	X	
A8	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

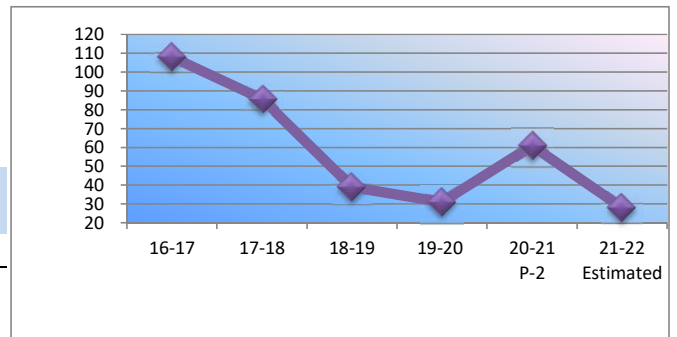
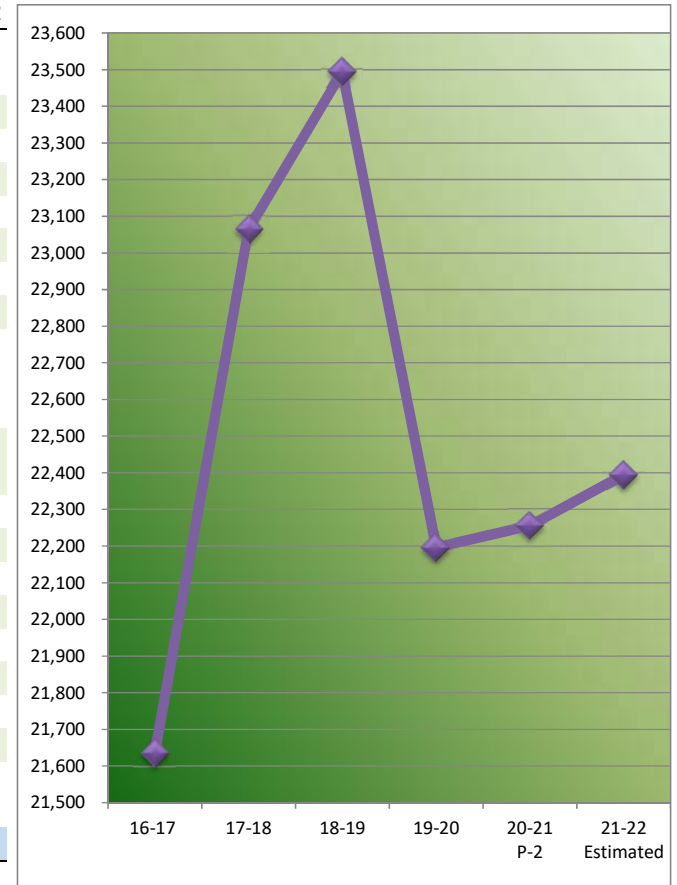
### AVERAGE DAILY ATTENDANCE



## 2021-22 Second Interim Average Daily Attendance

4

	16-17	17-18	18-19	19-20	20-21	21-22
<u><b>Districts</b></u>						
Brittan	439	430	435	429	429	429
Browns	149	145	133	135	135	118
East Nicolaus	294	297	287	295	296	290
Franklin	463	455	467	473	473	447
Live Oak Unified	1,722	1,782	1,766	1,803	1,804	1,813
Marcum Illinois	157	149	167	175	175	175
So. Sutter Charter	2,230	2,107	2,030	2,105	2,105	2,104
Meridian	78	65	44	54	59	67
CA Virtual Academy	738	790	833	985	985	985
California Prep Sutter K-7	113	472	-	-	-	-
California Prep Sutter 8-12	161	205	-	-	-	-
Nuestro	143	146	163	178	178	165
Sutter Peak Charter Academy	357	445	572	578	578	535
Pleasant Grove	193	178	171	161	162	159
Sutter Union High	739	737	723	774	774	774
Winship-Robbins	136	134	113	114	114	107
Feather River Charter School	807	1,657	2,710	1,092	1,092	1,760
Winship Community Charter	43	98	117	107	107	261
Yuba City Unified	11,684	11,786	11,723	11,633	11,633	11,086
AEROSTEM Charter	-	-	68	94	132	148
Twin River Charter	437	434	423	446	451	451
Yuba City Charter	243	246	248	274	274	255
<u><b>County Operated</b></u>						
Special Education	311	307	302	291	299	263
	21,636	23,065	23,494	22,196	22,256	22,394
				P-2	Estimated	
<u><b>County Office</b></u>						
Comm.School Probation	108	86	39	31	45	21
Pathways Charter Academy					16	7
Comm.School TF	-	-	-	-	-	-
Opportunity School	-	-	-	-	-	-
	108	86	39	31	61	28
				P-2	Estimated	



Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education Grant ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	36.02	27.02	21.26	21.26	(5.76)	-21%
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	36.02	27.02	21.26	21.26	(5.76)	-21%
<b>2. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	290.77	298.66	263.46	263.46	(35.20)	-12%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	290.77	298.66	263.46	263.46	(35.20)	-12%
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	326.79	325.68	284.72	284.72	(40.96)	-13%
<b>4. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>5. County Operations Grant ADA</b>	22,193.52	22,370.42	22,394.33	22,394.33	23.91	0%
<b>6. Charter School ADA</b> (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
1. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	3.80	3.80	0.20	0.20	(3.60)	-95%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	3.80	3.80	0.20	0.20	(3.60)	-95%
3. Charter School Funded County Program ADA						
a. County Community Schools	26.10	11.00	6.46	6.46	(4.54)	-41%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	26.10	11.00	6.46	6.46	(4.54)	-41%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	29.90	14.80	6.66	6.66	(8.14)	-55%
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
5. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	29.90	14.80	6.66	6.66	(8.14)	-55%



## FINANCIALS



# General Fund Financial Assumptions 2021-22



The assumptions used and listed in this document are the most current and accurate information we have available at the time of the preparation of the Second Interim Report for the year 2021-22.

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

This interim report is presented by major object account classification, reflecting the original adopted budget in Column "A" of SACS Form 01. Column "B" is the current Board approved operating budget (First Interim). Column "C" represents the actual revenue and expenditures as of January 31, 2022. Column "D" is the projected year totals (Second Interim), and Column "E" is the difference between current adopted budget and the projected year totals. After the Board approves the interim report, the projected year totals become the adopted budget for the next reporting period.

Multi-year projections assume flat funding for LCFF and reflect any known changes to funding expenditures for the future two years. There has been a significant influx of one-time dollars to address the repercussions of COVID-19 including addressing learning loss and COVID-19 testing, tracking and personal protective equipment. The County Office has worked diligently to utilize these one-time funds to provide supplemental services and have exit strategies in place for when the funding is depleted. Salary increases for step and column, updated PERS and STRS rates, and known changes are included in projections.

While the adopted State budget for 2021-22 reflects a strong economic turnaround, the County Office's LCFF funding remains flat and does not receive the benefit of the turnaround. Flat LCFF funding coupled with inflation and increasing employee costs, including step and column, and PERS and STRS employer rate increases will create financial challenges that will be continuously monitored. The County Office continues to balance the allowable uses of one-time COVID-19 funds while maintaining the Superintendent's vision at the forefront of every decision made:

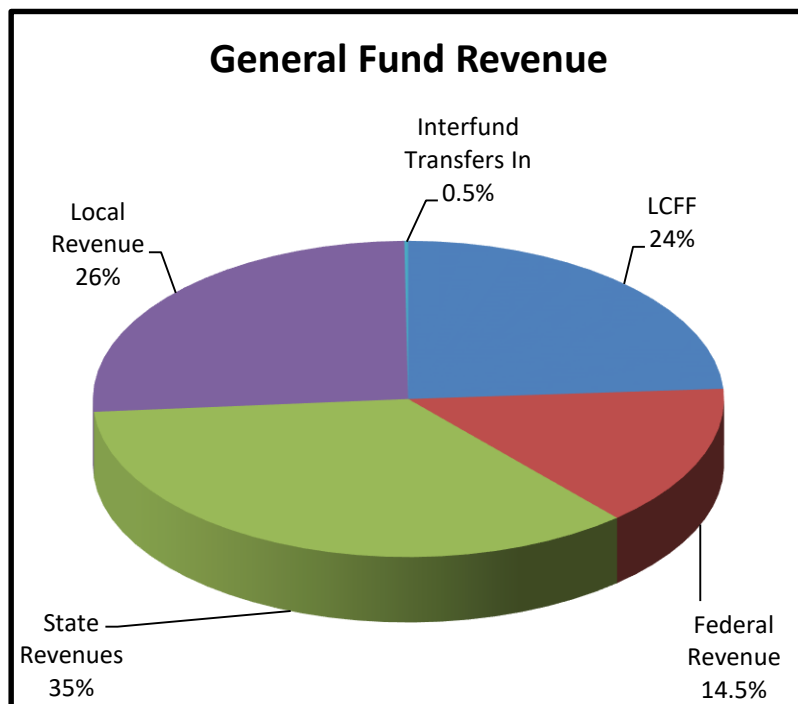
- We will always do what is in the best interest of students
- We will provide quality service and support to our school districts
- We will be a productive, visible presence within our community

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 \$228 per average daily attendance (ADA). This amount represents \$163 of unrestricted and \$65 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, Feather River Academy (FRA), and Pathways Charter Academy (PCA) on the prorated share to enhance the programs that generated the attendance.



Average daily attendance (ADA) projections are based on historical trends adjusted for any known information on the current population. For 2021-22, the projections have increased slightly countywide. The County Office is projecting to see a decrease in average daily attendance at Feather River Academy (FRA) and Pathways Charter Academy (PCA) compared to 2020-21. Attendance at PCA is projected to be 7 ADA and 21 ADA at FRA.

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

LCFF revenue is projected to decrease by \$136,905 (-1.4%). The decrease is attributed to decreased ADA projections at FRA and PCA.

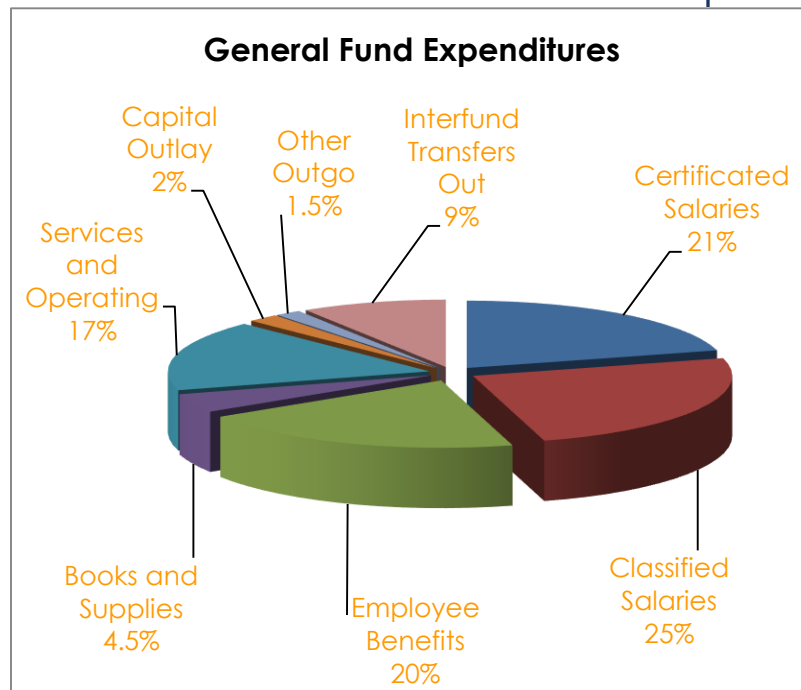
Federal revenue is projected to increase by \$315,241 (5.7%) from the First Interim budget. This change stems largely to budgeting additional Workforce Innovation and Opportunity Act (WIOA) grants.

Other State revenue is projected to increase by \$858,135 (6.4%). This is caused by a finalized grant amount for Career Technical Education Incentive Grant (CTEIG) of an additional \$447K, School Based Mental Health for \$200K and budgeting AB 130 Foster Youth Services Coordinating Program (FYSCP) for \$173K.

Other Local revenues are projected to decrease by \$614,678 (-5.5%). The majority of this decrease results from a reduction in excess costs in our SELPA program of roughly \$600K.

Other Financing Sources – Interfund Transfers In are projected to increase by \$974. These transfers are used to move money into the General Fund. In this case, the projected transfer from the Shady Creek enterprise fund has been increased to reflect increased sales.

## General Fund Expenditures



As projected revenues are increasing for 2021-22, expenditures in the General Fund are also projected to increase slightly. Overall, there has been a small amount of change to total expenditures but significant changes between object codes since the First Interim budget was presented to the Board in December.

### Salaries and Benefits

Certificated salaries decreased slightly by \$184,028 (-2.0%). This change is the net between

reducing Special Education teachers with revised assignments, reducing vacancy, substitute, and extra duty projections and increasing Regional Occupation Program (ROP) hourly instructor estimates with the updated class schedules. Classified salaries decreased by \$298,835 (-2.7%) from the First Interim budget. The decrease is largely attributed to a reduced projection of Special Education staff with revised assignments and reducing vacancy, substitute, and extra duty projections, much like certificated. Employer paid benefits decreased by \$375,391 (-4.2%) which align to the decrease of salary expenses.

### Supplies

The decrease in program budgets for books and supplies is \$86,920 (-4.3%). The decrease is largely attributed to reducing textbooks and supplies within ROP for the manufacturing, dental, culinary, and C.N.A classes.

### Services and Other Operating Expenditures

Budgets for services and other operating expenditures are projected to increase by \$874,729 (13.8%). The change is attributed to multiple difference programs, including an increase at One Stop for the new Workforce Innovation and Opportunity Act (WIOA) Career grant. Services were also increased within ROP to budget CTEIG carry over funds. Additional professional services were also budgeted within the Student, Support and Outreach department with the additional Foster Youth Services Coordinating Program (FYSCP) grant.

### Capital Outlay

The \$78,064 (10.4%) increase is due to projecting the completion of the FRA flooring project during the current year and also costs caused by supply chain issues.

### Other Outgo

The increase of \$355,292 (85.8%) is caused by an increase in Career Technical Education Incentive Grant (CTEIG) pass through of funds to Sutter High School (\$110K). The SELPA is projecting to pass-thru \$200K of Special Education Mental Health Services funds to Yuba City Unified School District.

### Other Financing Sources – Interfund Transfers Out

The increase of \$2,125,840 (124.4%) is due to budgeting a \$2.1M transfer to Fund 40 for future anticipated facility needs.

### The Indirect Cost Rate

(ICR) for the budget year is 10.91%.

Programs will be charged a 10.91% rate unless program guidelines prohibit the rate or special arrangements for a cap have been arranged with the Superintendent. The negotiated or capped ICR for 2021-22 are as follows:

- **Special Ed.** - 2/3 of approved rate not to go below 4% or above 7%.
- **WIOA** – Not to exceed 7%.

### Fund Balance

The County Office is planning to receive \$2,232,750 less than it will expend in the budget year. Although this is a significant dollar amount, the culprit of the deficit is primarily due to the planned \$2.1M transfer to Fund 40 to set aside funds for

future facility needs. The County Office is using one-time COVID funds to provide technology for distance learning, improve infrastructure, and mitigate learning loss.

The multi-year budget projection illustrates the benefits of the proactive approach the County has taken to ensure fiscal prudence. With the \$2.1M transfer removed in the out years, the unrestricted portion of the multi-year projection shows a \$308K surplus in 2022-23 and \$78K in 2023-24. The restricted portion of the multi-year projection displays how quickly the cost of step and column, as well as increased benefit costs can cause deficit spending without increased funding or staffing level adjustments. The multi-year budget projection will continue to be monitored closely.

A significant fiscal concern of the County Office is the ability to create a dependency on one-time COVID-19 funds and the ease for students, parents, and staff to continue to expect the purchases and additional staffing levels that the funding has allowed us to provide, even after the funds expire.

The County Office continues to take a proactive approach by scrutinizing all expenditures while maintaining a high level of service for our students, districts, and the public. The current times are filled with enormous amounts of one-time funds but long range planning is in place for when these funds expire.

**Summary Report of Revenues, Expenditures and Changes in Fund Balance  
(Unrestricted and Restricted Combined)  
Second Interim as of 01/31/22**

Description	Account Codes	Budget Development	Board Approved Op Budget	Actuals to Date	Projected Year Totals	Difference (Col B - D)	% Difference
		7/1/21 (A)	10/31/21 (B)	1/31/22 (C)	1/31/22 (D)	(E)	(E/B)
<b>A. Revenues</b>							
1. LCFF Revenues	8010-8099	\$ 10,139,242	\$ 9,809,095	5,563,301	9,672,190	(136,905)	-1.4%
2. Federal Revenues	8100-8299	\$ 4,935,686	\$ 5,550,001	1,369,296	5,865,242	315,241	5.7%
3. Other State Revenues	8300-8599	\$ 10,650,380	\$ 13,349,908	8,072,515	14,208,043	858,135	6.4%
4. Other local Revenues	8600-8799	\$ 12,731,222	\$ 11,147,009	3,674,512	10,532,331	(614,678)	-5.5%
<b>5. TOTAL REVENUES</b>		<b>\$ 38,456,530</b>	<b>\$ 39,856,013</b>	<b>\$ 18,679,624</b>	<b>\$ 40,277,806</b>	<b>421,793</b>	<b>1.1%</b>
<b>B. Expenditures</b>							
1. Certificated Salaries	1000-1999	9,350,906	9,033,575	4,822,739	8,849,547	(184,028)	-2.0%
2. Classified Salaries	2000-2999	10,976,797	10,877,814	5,554,959	10,578,979	(298,835)	-2.7%
3. Employee Benefits	3000-3999	9,058,684	9,037,847	4,193,712	8,662,456	(375,391)	-4.2%
4. Books and Supplies	4000-4999	1,080,028	2,013,137	452,414	1,926,217	(86,920)	-4.3%
5. Services, Other Operation	5000-5999	5,875,286	6,351,952	2,968,611	7,226,681	874,729	13.8%
6. Capital Outlay	6000-6999	161,504	748,005	74,391	826,069	78,064	10.4%
7. Other Outgo	7100-7299	344,448	414,092	221,365	769,384	355,292	85.8%
	7400-7499						
8. Direct Support/Indirect	7300-7399	(76,792)	(86,665)	(25,977)	(82,763)	3,902	4.5%
<b>9. TOTAL EXPENDITURES</b>		<b>\$ 36,770,861</b>	<b>\$ 38,389,757</b>	<b>\$ 18,262,214</b>	<b>\$ 38,756,570</b>	<b>366,813</b>	<b>1.0%</b>
<b>C. Excess ( Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses (A5-B9)</b>							
		\$ 1,685,669	\$ 1,466,256	\$ 417,410	\$ 1,521,236	\$ 54,980	3.7%
<b>D. Other Financing Sources/Uses</b>							
1. Transfers In	8910-8979	\$ 185,000	\$ 79,163	-	80,137	974	1.2%
2. Transfer Out	7610-7629	582,723	\$ 1,708,283	1,000,000	3,834,123	2,125,840	124.4%
3. Contributions	8980-8999	-	\$ -	-	-	-	0.0%
		-					
<b>Total, Other Fin Sources/Uses</b>		<b>\$ (397,723)</b>	<b>\$ (1,629,120)</b>	<b>\$ (1,000,000)</b>	<b>\$ (3,753,986)</b>	<b>(2,124,866)</b>	<b>130.4%</b>
<b>E. Net Change to Fund Balance</b>							
		<b>\$ 1,287,946</b>	<b>\$ (162,864)</b>	<b>\$ (582,590)</b>	<b>\$ (2,232,750)</b>		
<b>F. Fund Balance (Fund 01 only)</b>							
1. Beginning Balance		\$ 14,755,974	\$ 17,745,073		\$ 17,745,073	\$ -	
2. Adjustments/Restatements		\$ -				\$ -	
<b>Ending Balance</b>		<b>16,043,920</b>	<b>17,582,209</b>		<b>15,512,323</b>	<b>\$ (2,069,886)</b>	<b>-11.8%</b>
<b>G. Components of Ending Fund Balance</b>							
Designated Amounts	<b>9711-9730</b>	\$ 10,500	\$ 10,500		\$ 10,500		
Legally Restricted	<b>9740-9760</b>	\$ 2,650,867	\$ 3,827,505		\$ 3,567,584		
Assigned	<b>9780</b>	\$ 12,266,476	\$ 11,739,302		\$ 9,804,704		
Res Economic Uncertainties	<b>9789</b>	\$ 1,867,679	\$ 2,004,902		\$ 2,129,535		
Unassigned/Unappropriated	<b>9790</b>	\$ (751,602)					

# Estimated Net Change in Fund Balance by Department 2021-22 Second Interim

2020-21	TF-9795	2021-22	2021-22	2021-22	2021-22
Ending Balance		Revenue	Expense	Estimated Ending Balance	Net Change

## Unrestricted

COE	10,432,075.00	-	5,329,047.00	6,863,465.00	8,897,657.00	(1,534,418.00)
Special Ed.	40,433.00	-	49,552.00	49,552.00	40,433.00	-
One Stop	68,418.00	-	28,270.00	24,141.00	72,547.00	4,129.00
ES Administration	1,260,116.00	-	858,165.00	680,399.00	1,437,882.00	177,766.00
ES SSO	-	-	91,534.00	91,516.00	18.00	18.00
ES Shady Creek	-	-	1,182,878.00	1,182,878.00	-	-
ES TCIP	-	-	707,308.00	707,308.00	-	-
ROP	8,675.00	-	943,955.00	894,291.00	58,339.00	49,664.00
Alt Ed.	11,798.00	-	855,919.00	855,919.00	11,798.00	-
PCA	-	-	159,567.00	159,567.00	-	-
SELPA	45,987.00	-	43,679.00	-	89,666.00	43,679.00
MAA	1,965,368.00	-	828,000.00	1,456,969.00	1,336,399.00	(628,969.00)
	<b>13,832,870.00</b>	<b>-</b>	<b>11,077,874.00</b>	<b>12,966,005.00</b>	<b>11,944,739.00</b>	<b>(1,888,131.00)</b>

## Restricted

COE	166,242.00	-	2,512,665.00	2,608,122.00	70,785.00	(95,457.00)
Special Ed.	1,067,625.00	-	15,450,541.00	15,635,374.00	882,792.00	(184,833.00)
One Stop	240,060.00	-	4,914,016.00	5,142,043.00	12,033.00	(228,027.00)
ES Administration	148,738.00	-	937,877.00	1,045,333.00	41,282.00	(107,456.00)
ES SSO	304,757.00	-	1,603,612.00	1,806,032.00	102,337.00	(202,420.00)
ES Shady Creek	3,004.00	-	5,153.00	5,217.00	2,940.00	(64.00)
ES TCIP	-	-	1,363.00	1,694.00	(331.00)	(331.00)
ROP	10,713.00	-	908,383.00	908,646.00	10,450.00	(263.00)
Alt Ed.	120,480.00	-	847,468.00	930,211.00	37,737.00	(82,743.00)
PCA	1,615.00	-	84,221.00	85,836.00	-	(1,615.00)
SELPA	1,848,969.00	-	2,013,963.00	1,455,373.00	2,407,559.00	558,590.00
MAA	-	-	807.00	807.00	-	-
	<b>3,912,203.00</b>	<b>-</b>	<b>29,280,069.00</b>	<b>29,624,688.00</b>	<b>3,567,584.00</b>	<b>(344,619.00)</b>

Totals	17,745,073.00	-	40,357,943.00	42,590,693.00	15,512,323.00	(2,232,750.00)
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**2021-22**  
**Second Interim**  
**General Fund Projections by Department**

				Sutter Co. One		Alternative					
		County Admin.	Special Education	Stop	ES	ROP	Education	PCA	SELPA	MAA	Total in Fund 01
<b>Beginning Balance</b>											
Prior Year Ending Bal.	9791	10,598,317	1,108,058	308,478	1,716,615	19,388	132,278	1,615	1,894,956	1,965,368	17,745,073
Beginning Balance Adjustments	9795	-	-	-	-	-	-	-	-	-	-
<b>Total Beginning Balance</b>		<b>10,598,317</b>	<b>1,108,058</b>	<b>308,478</b>	<b>1,716,615</b>	<b>19,388</b>	<b>132,278</b>	<b>1,615</b>	<b>1,894,956</b>	<b>1,965,368</b>	<b>17,745,073</b>
<b>Income</b>											
LCFF	8010-8099	8,243,277	-	-	505,542	-	181,802	77,403	664,166	-	9,672,190
Federal Revenues	8100-8299	892,217	368,059	3,064,248	458,279	2,048	419,394	57,843	602,347	807	5,865,242
State Revenues	8300-8599	1,128,829	372,516	146,955	1,437,360	906,335	437,801	6,829	9,771,418	-	14,208,043
Local Revenues	8600-8799	576,607	936,335	1,479,588	1,754,946	93,129	88,483	-	4,775,243	828,000	10,532,331
<b>Total Income</b>		<b>10,840,930</b>	<b>1,676,910</b>	<b>4,690,791</b>	<b>4,156,127</b>	<b>1,001,512</b>	<b>1,127,480</b>	<b>142,075</b>	<b>15,813,174</b>	<b>828,807</b>	<b>40,277,806</b>
<b>Expenditures</b>											
Salaries & Benefits	1000-3999	6,533,120	12,801,744	3,128,364	3,045,955	809,865	931,883	134,463	455,044	250,544	28,090,982
Books and Supplies	4000-4999	981,047	379,103	282,975	158,166	49,584	48,933	5,570	18,189	2,650	1,926,217
Services	5000-5999	1,308,627	1,461,180	1,382,144	1,637,901	548,116	357,448	103,082	268,550	159,633	7,226,681
Capital Outlay	6000-6599	332,017	12,200	-	-	63,909	317,943	-	100,000	-	826,069
Other Outgo	7100-7499	(2,299,267)	1,030,699	372,701	460,275	331,463	129,923	2,288	613,590	44,949	686,621
<b>Total Expenditures</b>		<b>6,855,544</b>	<b>15,684,926</b>	<b>5,166,184</b>	<b>5,302,297</b>	<b>1,802,937</b>	<b>1,786,130</b>	<b>245,403</b>	<b>1,455,373</b>	<b>457,776</b>	<b>38,756,570</b>
<b>Interfund Transfers</b>											
Transfers In	8910-8929	15,000	-	-	65,137	-	-	-	-	-	80,137
Transfers Out	7610-7629	2,616,043	-	-	218,080	-	-	-	-	1,000,000	3,834,123
Other: Sources	8930-8979	-	-	-	-	-	-	-	-	-	-
Other: Uses	7630-7699	-	-	-	-	-	-	-	-	-	-
Contributions	8980-8999	(3,014,218)	13,823,183	251,495	1,166,626	850,826	575,907	101,713	(13,755,532)	-	-
<b>Total Transfers</b>		<b>(5,615,261)</b>	<b>13,823,183</b>	<b>251,495</b>	<b>1,013,683</b>	<b>850,826</b>	<b>575,907</b>	<b>101,713</b>	<b>(13,755,532)</b>	<b>(1,000,000)</b>	<b>(3,753,986)</b>
<b>Net Inc./Dec. in Fund Balance</b>		<b>(1,629,875)</b>	<b>(184,833)</b>	<b>(223,898)</b>	<b>(132,487)</b>	<b>49,401</b>	<b>(82,743)</b>	<b>(1,615)</b>	<b>602,269</b>	<b>(628,969)</b>	<b>(2,232,750)</b>
<b>Ending Fund Balance</b>		<b>8,968,442</b>	<b>923,225</b>	<b>84,580</b>	<b>1,584,128</b>	<b>68,789</b>	<b>49,535</b>	<b>-</b>	<b>2,497,225</b>	<b>1,336,399</b>	<b>15,512,323</b>
<b>Components of End. Fund Bal.</b>											
Revolving Cash & Nonspendable EFB	9711	8,500	1,000	300	200	500	-	-	-	-	10,500
Legally Restricted Balances	9740	70,785	882,792	12,033	146,228	10,450	37,737	-	2,407,559	-	3,567,584
Other Designations	9780	6,757,622	40,433	72,547	1,437,900	58,339	11,798	-	89,666	1,336,399	9,804,704
Reserve for Economic Uncert.5%	9789	2,131,535	(1,000)	(300)	(200)	(500)	-	-	-	-	2,129,535
<b>Unappropriated Fund Bal.</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	10,139,242.00	9,809,095.00	5,563,300.72	9,672,190.00	(136,905.00)	-1.4%
2) Federal Revenue		8100-8299	4,935,686.00	5,550,001.00	1,369,295.94	5,865,242.00	315,241.00	5.7%
3) Other State Revenue		8300-8599	10,650,380.00	13,349,908.00	8,072,514.89	14,208,043.00	858,135.00	6.4%
4) Other Local Revenue		8600-8799	12,731,222.00	11,147,009.00	3,674,512.01	10,532,331.00	(614,678.00)	-5.5%
5) TOTAL, REVENUES			38,456,530.00	39,856,013.00	18,679,623.56	40,277,806.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	9,350,906.00	9,033,575.00	4,822,739.10	8,849,547.00	184,028.00	2.0%
2) Classified Salaries		2000-2999	10,976,797.00	10,877,814.00	5,554,958.68	10,578,979.00	298,835.00	2.7%
3) Employee Benefits		3000-3999	9,058,684.00	9,037,847.00	4,193,712.26	8,662,456.00	375,391.00	4.2%
4) Books and Supplies		4000-4999	1,080,028.00	2,013,137.00	452,413.95	1,926,217.00	86,920.00	4.3%
5) Services and Other Operating Expenditures		5000-5999	5,875,286.00	6,351,952.00	2,968,611.33	7,226,681.00	(874,729.00)	-13.8%
6) Capital Outlay		6000-6999	161,504.00	748,005.00	74,390.71	826,069.00	(78,064.00)	-10.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	344,448.00	414,092.00	221,365.26	769,384.00	(355,292.00)	-85.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(76,792.00)	(86,665.00)	(25,976.89)	(82,763.00)	(3,902.00)	4.5%
9) TOTAL, EXPENDITURES			36,770,861.00	38,389,757.00	18,262,214.40	38,756,570.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			1,685,669.00	1,466,256.00	417,409.16	1,521,236.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	185,000.00	79,163.00	0.00	80,137.00	974.00	1.2%
b) Transfers Out		7600-7629	582,723.00	1,708,283.00	1,000,000.00	3,834,123.00	(2,125,840.00)	-124.4%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(397,723.00)	(1,629,120.00)	(1,000,000.00)	(3,753,986.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,287,946.00	(162,864.00)	(582,590.84)	(2,232,750.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	14,755,974.00	17,745,073.00		17,745,073.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,755,974.00	17,745,073.00		17,745,073.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,755,974.00	17,745,073.00		17,745,073.00		
2) Ending Balance, June 30 (E + F1e)			16,043,920.00	17,582,209.00		15,512,323.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	10,500.00	10,500.00		10,500.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,650,867.00	3,827,505.00		3,567,584.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	12,266,475.80	11,739,302.00		9,804,704.35		
COE	0000	9780	6,005,535.80					
Special ED	0000	9780	1,593,583.00					
Educational Services	0000	9780	3,495,822.00					
ROP	0000	9780	44,375.00					
Alternative Education	0000	9780	11,012.00					
SELPA	0000	9780	723,280.00					
MAA	0000	9780	348,556.00					
Special Ed	1100	9780	3,016.00					
One Stop	1100	9780	33,921.00					
Alternative Education	1100	9780	7,375.00					
COE	0000	9780		7,758,857.00				
Special Ed	0000	9780		40,433.00				
One Stop	0000	9780		20,657.00				
Educational Services	0000	9780		1,454,518.00				
ROP	0000	9780		54,305.00				
Pathways Charter	0000	9780		744.00				
SELPA	0000	9780		45,987.00				
MAA	0000	9780		2,339,483.00				
One Stop	1100	9780		12,520.00				
Alternative Education	1100	9780		11,798.00				
COE	0000	9780				3,263,081.35		
Special Ed	0000	9780				923,225.00		
One Stop	0000	9780				47,336.00		
Educational Services	0000	9780				1,584,128.00		
ROP	0000	9780				68,789.00		
Alternative Education	0000	9780				37,737.00		
SELPA	0000	9780				2,497,225.00		
MAA	0000	9780				1,336,399.00		
One Stop	1100	9780				34,986.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Alternative Education	1100	9780				11,798.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,867,679.20	2,004,902.00		2,129,534.65		
Unassigned/Unappropriated Amount		9790	(751,602.00)	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	7,477,737.00	6,930,887.00	3,957,064.00	6,759,180.00	(171,707.00)	-2.5%
Education Protection Account State Aid - Current Year		8012	1,001,152.00	1,188,541.00	594,381.00	1,187,633.00	(908.00)	-0.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	15,465.00	15,465.00	7,646.33	15,351.00	(114.00)	-0.7%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	800.00	800.00	0.00	810.00	10.00	1.3%
County & District Taxes								
Secured Roll Taxes		8041	1,536,962.00	1,536,962.00	931,296.48	1,571,308.00	34,346.00	2.2%
Unsecured Roll Taxes		8042	83,019.00	83,019.00	72,895.91	82,943.00	(76.00)	-0.1%
Prior Years' Taxes		8043	(1,382.00)	(1,382.00)	0.00	1.00	1,383.00	-100.1%
Supplemental Taxes		8044	21,821.00	21,821.00	0.00	25,650.00	3,829.00	17.5%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	3,668.00	3,668.00	0.00	0.00	(3,668.00)	-100.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			10,139,242.00	9,779,781.00	5,563,283.72	9,642,876.00	(136,905.00)	-1.4%
<b>LCFF Transfers</b>								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	29,314.00	17.00	29,314.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			10,139,242.00	9,809,095.00	5,563,300.72	9,672,190.00	(136,905.00)	-1.4%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	403,071.00	410,307.00	0.00	423,468.00	13,161.00	3.2%
Special Education Discretionary Grants		8182	128,941.00	213,432.00	20,045.77	215,241.00	1,809.00	0.8%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	56,194.00	56,194.00	0.00	56,194.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	102,339.00	102,814.00	43,940.00	103,079.00	265.00	0.3%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	12,537.00	13,462.00	3,357.00	13,462.00	0.00	0.0%

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Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	36,208.00	48,906.00	7,019.52	48,906.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290	215,452.00	317,087.00	140,049.51	317,087.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	4128, 4204, 5630	8290	215,452.00	317,087.00	140,049.51	317,087.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	3,980,944.00	4,387,799.00	1,154,884.14	4,687,805.00	300,006.00	6.8%
TOTAL, FEDERAL REVENUE			4,935,686.00	5,550,001.00	1,369,295.94	5,865,242.00	315,241.00	5.7%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	7,950,937.00	9,253,445.00	5,988,843.00	9,130,582.00	(122,863.00)	-1.3%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	278,204.00	278,204.00	159,208.00	278,204.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	38,489.00	29,880.00	29,880.00	29,880.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	71,242.00	83,654.00	0.00	83,654.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	442,718.00	459,079.00	397,860.53	906,335.00	447,256.00	97.4%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	133,464.00	133,464.00	89,232.00	133,464.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,735,326.00	3,112,182.00	1,407,491.36	3,645,924.00	533,742.00	17.2%
TOTAL, OTHER STATE REVENUE			10,650,380.00	13,349,908.00	8,072,514.89	14,208,043.00	858,135.00	6.4%

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<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	25,000.00	25,000.00	172.00	12,500.00	(12,500.00)	-50.0%
All Other Sales		8639	20,000.00	33,000.00	1,834.00	33,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	200,000.00	200,000.00	30,437.35	200,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	2,052,693.00	2,399,329.00	356,432.92	2,414,455.00	15,126.00	0.6%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,818,912.00	1,574,956.00	190,577.73	1,533,818.00	(41,138.00)	-2.6%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,675,814.00	1,878,857.00	574,938.01	1,972,820.00	93,963.00	5.0%
Tuition		8710	6,938,803.00	5,035,867.00	2,520,120.00	4,365,738.00	(670,129.00)	-13.3%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>12,731,222.00</b>	<b>11,147,009.00</b>	<b>3,674,512.01</b>	<b>10,532,331.00</b>	<b>(614,678.00)</b>	<b>-5.5%</b>
<b>TOTAL, REVENUES</b>			<b>38,456,530.00</b>	<b>39,856,013.00</b>	<b>18,679,623.56</b>	<b>40,277,806.00</b>	<b>421,793.00</b>	<b>1.1%</b>

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<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	4,977,895.00	4,962,324.00	2,555,489.52	4,830,962.00	131,362.00	2.6%
Certificated Pupil Support Salaries		1200	1,294,312.00	1,264,241.00	657,449.06	1,211,970.00	52,271.00	4.1%
Certificated Supervisors' and Administrators' Salaries		1300	3,070,699.00	2,795,010.00	1,600,365.15	2,791,180.00	3,830.00	0.1%
Other Certificated Salaries		1900	8,000.00	12,000.00	9,435.37	15,435.00	(3,435.00)	-28.6%
TOTAL, CERTIFICATED SALARIES			9,350,906.00	9,033,575.00	4,822,739.10	8,849,547.00	184,028.00	2.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	3,138,752.00	3,054,303.00	1,515,735.38	2,813,574.00	240,729.00	7.9%
Classified Support Salaries		2200	1,850,119.00	1,719,686.00	914,757.37	1,765,405.00	(45,719.00)	-2.7%
Classified Supervisors' and Administrators' Salaries		2300	2,104,302.00	2,631,990.00	1,521,849.83	2,702,535.00	(70,545.00)	-2.7%
Clerical, Technical and Office Salaries		2400	2,674,684.00	2,630,747.00	1,452,132.09	2,547,149.00	83,598.00	3.2%
Other Classified Salaries		2900	1,208,940.00	841,088.00	150,484.01	750,316.00	90,772.00	10.8%
TOTAL, CLASSIFIED SALARIES			10,976,797.00	10,877,814.00	5,554,958.68	10,578,979.00	298,835.00	2.7%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	2,272,960.00	2,272,959.00	694,418.33	2,234,097.00	38,862.00	1.7%
PERS		3201-3202	2,362,582.00	2,428,034.00	1,264,821.63	2,326,684.00	101,350.00	4.2%
OASDI/Medicare/Alternative		3301-3302	1,030,598.00	1,033,564.00	525,522.31	1,000,209.00	33,355.00	3.2%
Health and Welfare Benefits		3401-3402	1,901,375.00	1,872,683.00	934,349.10	1,701,422.00	171,261.00	9.1%
Unemployment Insurance		3501-3502	244,438.00	102,603.00	55,782.10	98,701.00	3,902.00	3.8%
Workers' Compensation		3601-3602	331,358.00	326,801.00	170,971.97	320,816.00	5,985.00	1.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	192,341.00	194,317.00	106,842.17	194,591.00	(274.00)	-0.1%
Other Employee Benefits		3901-3902	723,032.00	806,886.00	441,004.65	785,936.00	20,950.00	2.6%
TOTAL, EMPLOYEE BENEFITS			9,058,684.00	9,037,847.00	4,193,712.26	8,662,456.00	375,391.00	4.2%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	60,993.00	81,711.00	6,381.16	53,525.00	28,186.00	34.5%
Books and Other Reference Materials		4200	0.00	3,000.00	0.00	3,000.00	0.00	0.0%
Materials and Supplies		4300	910,625.00	1,655,640.00	258,747.37	1,454,967.00	200,673.00	12.1%
Noncapitalized Equipment		4400	108,410.00	272,786.00	187,285.42	414,725.00	(141,939.00)	-52.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,080,028.00	2,013,137.00	452,413.95	1,926,217.00	86,920.00	4.3%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	1,188,593.00	845,955.00	247,073.78	1,311,322.00	(465,367.00)	-55.0%
Travel and Conferences		5200	288,140.00	679,003.00	118,812.03	687,913.00	(8,910.00)	-1.3%
Dues and Memberships		5300	71,242.00	75,004.00	60,721.44	79,732.00	(4,728.00)	-6.3%
Insurance		5400-5450	187,083.00	190,453.00	179,007.62	185,580.00	4,873.00	2.6%
Operations and Housekeeping Services		5500	338,382.00	338,382.00	176,259.01	344,382.00	(6,000.00)	-1.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	502,979.00	475,018.00	246,494.58	486,472.00	(11,454.00)	-2.4%
Transfers of Direct Costs		5710	0.00	3.00	(1.49)	3.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(201,253.00)	(322,365.00)	(71,579.53)	(327,403.00)	5,038.00	-1.6%
Professional/Consulting Services and Operating Expenditures		5800	3,364,999.00	3,933,579.00	1,936,698.52	4,317,397.00	(383,818.00)	-9.8%
Communications		5900	135,121.00	136,920.00	75,125.37	141,283.00	(4,363.00)	-3.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,875,286.00	6,351,952.00	2,968,611.33	7,226,681.00	(874,729.00)	-13.8%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	33,161.00	33,161.00	33,161.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	13,120.00	75,372.00	41,229.71	172,627.00	(97,255.00)	-129.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	142,155.00	633,243.00	0.00	614,052.00	19,191.00	3.0%
Equipment Replacement		6500	6,229.00	6,229.00	0.00	6,229.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			161,504.00	748,005.00	74,390.71	826,069.00	(78,064.00)	-10.4%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	61,635.00	61,635.00	0.00	61,635.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	102,030.00	102,030.00	477,891.00	(375,861.00)	-368.4%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	27,000.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	255,813.00	250,427.00	119,335.26	229,858.00	20,569.00	8.2%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			344,448.00	414,092.00	221,365.26	769,384.00	(355,292.00)	-85.8%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(76,792.00)	(86,665.00)	(25,976.89)	(82,763.00)	(3,902.00)	4.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(76,792.00)	(86,665.00)	(25,976.89)	(82,763.00)	(3,902.00)	4.5%
TOTAL, EXPENDITURES			36,770,861.00	38,389,757.00	18,262,214.40	38,756,570.00	(366,813.00)	-1.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	170,000.00	64,163.00	0.00	65,137.00	974.00	1.5%
(a) TOTAL, INTERFUND TRANSFERS IN			185,000.00	79,163.00	0.00	80,137.00	974.00	1.2%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	2,500.00	2,500.00	0.00	2,500.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	278,406.00	278,453.00	0.00	218,080.00	60,373.00	21.7%
Other Authorized Interfund Transfers Out		7619	301,817.00	1,427,330.00	1,000,000.00	3,613,543.00	(2,186,213.00)	-153.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			582,723.00	1,708,283.00	1,000,000.00	3,834,123.00	(2,125,840.00)	-124.4%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(397,723.00)	(1,629,120.00)	(1,000,000.00)	(3,753,986.00)	2,124,866.00	130.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	9,489,059.00	9,158,912.00	5,563,300.72	9,008,024.00	(150,888.00)	-1.6%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	100,389.00	97,885.00	29,880.00	103,326.00	5,441.00	5.6%
4) Other Local Revenue		8600-8799	2,306,219.00	2,686,681.00	1,049,947.35	2,689,612.00	2,931.00	0.1%
5) TOTAL, REVENUES			11,895,667.00	11,943,478.00	6,643,128.07	11,800,962.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	2,163,491.00	2,069,496.00	1,177,132.01	2,012,648.00	56,848.00	2.7%
2) Classified Salaries		2000-2999	3,892,829.00	4,204,155.00	2,283,755.39	4,092,461.00	111,694.00	2.7%
3) Employee Benefits		3000-3999	2,264,623.00	2,310,045.00	1,210,921.89	2,122,810.00	187,235.00	8.1%
4) Books and Supplies		4000-4999	382,441.00	435,218.00	138,572.98	382,704.00	52,514.00	12.1%
5) Services and Other Operating Expenditures		5000-5999	1,923,225.00	2,078,743.00	1,410,887.17	2,203,206.00	(124,463.00)	-6.0%
6) Capital Outlay		6000-6999	148,384.00	316,942.00	74,390.71	309,251.00	7,691.00	2.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	27,000.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,890,320.00)	(2,004,476.00)	(803,001.30)	(1,991,198.00)	(13,278.00)	0.7%
9) TOTAL, EXPENDITURES			8,911,673.00	9,410,123.00	5,492,658.85	9,131,882.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,983,994.00	2,533,355.00	1,150,469.22	2,669,080.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	185,000.00	79,163.00	0.00	80,137.00	974.00	1.2%
b) Transfers Out		7600-7629	582,723.00	1,708,283.00	1,000,000.00	3,834,123.00	(2,125,840.00)	-124.4%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(845,073.00)	(982,401.00)	0.00	(803,225.00)	179,176.00	-18.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,242,796.00)	(2,611,521.00)	(1,000,000.00)	(4,557,211.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,741,198.00	(78,166.00)	150,469.22	(1,888,131.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	12,403,457.00	13,832,870.00		13,832,870.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,403,457.00	13,832,870.00		13,832,870.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,403,457.00	13,832,870.00		13,832,870.00		
2) Ending Balance, June 30 (E + F1e)			14,144,655.00	13,754,704.00		11,944,739.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	10,500.00	10,500.00		10,500.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	12,266,475.80	11,739,302.00		9,804,704.35		
COE	0000	9780	6,005,535.80					
Special ED	0000	9780	1,593,583.00					
Educational Services	0000	9780	3,495,822.00					
ROP	0000	9780	44,375.00					
Alternative Education	0000	9780	11,012.00					
SELPA	0000	9780	723,280.00					
MAA	0000	9780	348,556.00					
Special Ed	1100	9780	3,016.00					
One Stop	1100	9780	33,921.00					
Alternative Education	1100	9780	7,375.00					
COE	0000	9780		7,758,857.00				
Special Ed	0000	9780		40,433.00				
One Stop	0000	9780		20,657.00				
Educational Services	0000	9780		1,454,518.00				
ROP	0000	9780		54,305.00				
Pathways Charter	0000	9780		744.00				
SELPA	0000	9780		45,987.00				
MAA	0000	9780		2,339,483.00				
One Stop	1100	9780		12,520.00				
Alternative Education	1100	9780		11,798.00				
COE	0000	9780				3,263,081.35		
Special Ed	0000	9780				923,225.00		
One Stop	0000	9780				47,336.00		
Educational Services	0000	9780				1,584,128.00		
ROP	0000	9780				68,789.00		
Alternative Education	0000	9780				37,737.00		
SELPA	0000	9780				2,497,225.00		
MAA	0000	9780				1,336,399.00		
One Stop	1100	9780				34,986.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Alternative Education	1100	9780				11,798.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,867,679.20	2,004,902.00		2,129,534.65		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	7,477,737.00	6,930,887.00	3,957,064.00	6,759,180.00	(171,707.00)	-2.5%
Education Protection Account State Aid - Current Year		8012	1,001,152.00	1,188,541.00	594,381.00	1,187,633.00	(908.00)	-0.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	15,465.00	15,465.00	7,646.33	15,351.00	(114.00)	-0.7%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	800.00	800.00	0.00	810.00	10.00	1.3%
County & District Taxes								
Secured Roll Taxes		8041	1,536,962.00	1,536,962.00	931,296.48	1,571,308.00	34,346.00	2.2%
Unsecured Roll Taxes		8042	83,019.00	83,019.00	72,895.91	82,943.00	(76.00)	-0.1%
Prior Years' Taxes		8043	(1,382.00)	(1,382.00)	0.00	1.00	1,383.00	-100.1%
Supplemental Taxes		8044	21,821.00	21,821.00	0.00	25,650.00	3,829.00	17.5%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	3,668.00	3,668.00	0.00	0.00	(3,668.00)	-100.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			10,139,242.00	9,779,781.00	5,563,283.72	9,642,876.00	(136,905.00)	-1.4%
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	29,314.00	17.00	29,314.00	0.00	0.0%
Property Taxes Transfers		8097	(650,183.00)	(650,183.00)	0.00	(664,166.00)	(13,983.00)	2.2%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			9,489,059.00	9,158,912.00	5,563,300.72	9,008,024.00	(150,888.00)	-1.6%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290						
Other NCLB / Every Student Succeeds Act		8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	38,489.00	29,880.00	29,880.00	29,880.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	53,700.00	59,805.00	0.00	59,805.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	8,200.00	8,200.00	0.00	13,641.00	5,441.00	66.4%
TOTAL, OTHER STATE REVENUE			100,389.00	97,885.00	29,880.00	103,326.00	5,441.00	5.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF								
Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	25,000.00	25,000.00	172.00	12,500.00	(12,500.00)	-50.0%
All Other Sales		8639	20,000.00	33,000.00	1,834.00	33,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	200,000.00	200,000.00	30,437.35	200,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	895,825.00	1,128,842.00	355,859.25	1,202,554.00	73,712.00	6.5%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	2,500.00	82,500.00	40,572.01	82,500.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	982,314.00	1,014,330.00	517,384.74	1,026,987.00	12,657.00	1.2%
Tuition		8710	180,580.00	203,009.00	103,688.00	132,071.00	(70,938.00)	-34.9%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,306,219.00</b>	<b>2,686,681.00</b>	<b>1,049,947.35</b>	<b>2,689,612.00</b>	<b>2,931.00</b>	<b>0.1%</b>
<b>TOTAL, REVENUES</b>			<b>11,895,667.00</b>	<b>11,943,478.00</b>	<b>6,643,128.07</b>	<b>11,800,962.00</b>	<b>(142,516.00)</b>	<b>-1.2%</b>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	251,092.00	278,113.00	160,157.37	225,087.00	53,026.00	19.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,904,399.00	1,779,383.00	1,010,974.64	1,775,561.00	3,822.00	0.2%
Other Certificated Salaries		1900	8,000.00	12,000.00	6,000.00	12,000.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,163,491.00	2,069,496.00	1,177,132.01	2,012,648.00	56,848.00	2.7%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	24.56	25.00	(25.00)	New
Classified Support Salaries		2200	321,990.00	277,534.00	166,306.36	312,697.00	(35,163.00)	-12.7%
Classified Supervisors' and Administrators' Salaries		2300	1,540,209.00	1,878,703.00	1,080,203.31	1,868,421.00	10,282.00	0.5%
Clerical, Technical and Office Salaries		2400	1,842,005.00	1,881,793.00	1,022,572.46	1,816,970.00	64,823.00	3.4%
Other Classified Salaries		2900	188,625.00	166,125.00	14,648.70	94,348.00	71,777.00	43.2%
TOTAL, CLASSIFIED SALARIES			3,892,829.00	4,204,155.00	2,283,755.39	4,092,461.00	111,694.00	2.7%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	312,649.00	309,377.00	175,532.45	298,314.00	11,063.00	3.6%
PERS		3201-3202	867,350.00	947,615.00	503,720.53	902,563.00	45,052.00	4.8%
OASDI/Medicare/Alternative		3301-3302	334,694.00	358,172.00	189,041.44	339,434.00	18,738.00	5.2%
Health and Welfare Benefits		3401-3402	416,798.00	419,806.00	186,827.03	312,345.00	107,461.00	25.6%
Unemployment Insurance		3501-3502	69,031.00	10,154.00	1,700.42	3,732.00	6,422.00	63.2%
Workers' Compensation		3601-3602	96,824.00	100,597.00	55,680.52	98,152.00	2,445.00	2.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	57,173.00	59,647.00	35,232.77	61,496.00	(1,849.00)	-3.1%
Other Employee Benefits		3901-3902	110,104.00	104,677.00	63,186.73	106,774.00	(2,097.00)	-2.0%
TOTAL, EMPLOYEE BENEFITS			2,264,623.00	2,310,045.00	1,210,921.89	2,122,810.00	187,235.00	8.1%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	341,491.00	342,063.00	113,224.41	331,138.00	10,925.00	3.2%
Noncapitalized Equipment		4400	38,950.00	91,155.00	25,348.57	49,566.00	41,589.00	45.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			382,441.00	435,218.00	138,572.98	382,704.00	52,514.00	12.1%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	37,500.00	0.00	37,500.00	0.00	0.0%
Travel and Conferences		5200	175,704.00	177,211.00	51,012.00	171,072.00	6,139.00	3.5%
Dues and Memberships		5300	58,556.00	62,663.00	55,391.94	69,996.00	(7,333.00)	-11.7%
Insurance		5400-5450	182,033.00	185,533.00	175,650.16	182,036.00	3,497.00	1.9%
Operations and Housekeeping Services		5500	338,382.00	338,382.00	176,259.01	344,382.00	(6,000.00)	-1.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	211,103.00	195,154.00	94,901.29	199,520.00	(4,366.00)	-2.2%
Transfers of Direct Costs		5710	(651,294.00)	(556,420.00)	(247,677.53)	(531,241.00)	(25,179.00)	4.5%
Transfers of Direct Costs - Interfund		5750	(201,253.00)	(322,878.00)	(72,092.53)	(327,916.00)	5,038.00	-1.6%
Professional/Consulting Services and Operating Expenditures		5800	1,724,523.00	1,872,258.00	1,120,896.63	1,963,077.00	(90,819.00)	-4.9%
Communications		5900	85,471.00	89,340.00	56,546.20	94,780.00	(5,440.00)	-6.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,923,225.00	2,078,743.00	1,410,887.17	2,203,206.00	(124,463.00)	-6.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	33,161.00	33,161.00	33,161.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	62,252.00	41,229.71	73,752.00	(11,500.00)	-18.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	142,155.00	215,300.00	0.00	196,109.00	19,191.00	8.9%
Equipment Replacement		6500	6,229.00	6,229.00	0.00	6,229.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			148,384.00	316,942.00	74,390.71	309,251.00	7,691.00	2.4%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	27,000.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			27,000.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(1,813,528.00)	(1,917,811.00)	(777,024.41)	(1,908,435.00)	(9,376.00)	0.5%
Transfers of Indirect Costs - Interfund		7350	(76,792.00)	(86,665.00)	(25,976.89)	(82,763.00)	(3,902.00)	4.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,890,320.00)	(2,004,476.00)	(803,001.30)	(1,991,198.00)	(13,278.00)	0.7%
TOTAL, EXPENDITURES			8,911,673.00	9,410,123.00	5,492,658.85	9,131,882.00	278,241.00	3.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	170,000.00	64,163.00	0.00	65,137.00	974.00	1.5%
(a) TOTAL, INTERFUND TRANSFERS IN			185,000.00	79,163.00	0.00	80,137.00	974.00	1.2%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	2,500.00	2,500.00	0.00	2,500.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	278,406.00	278,453.00	0.00	218,080.00	60,373.00	21.7%
Other Authorized Interfund Transfers Out		7619	301,817.00	1,427,330.00	1,000,000.00	3,613,543.00	(2,186,213.00)	-153.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			582,723.00	1,708,283.00	1,000,000.00	3,834,123.00	(2,125,840.00)	-124.4%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(845,073.00)	(982,401.00)	0.00	(803,225.00)	179,176.00	-18.2%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(845,073.00)	(982,401.00)	0.00	(803,225.00)	179,176.00	-18.2%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(1,242,796.00)	(2,611,521.00)	(1,000,000.00)	(4,557,211.00)	(1,945,690.00)	74.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	650,183.00	650,183.00	0.00	664,166.00	13,983.00	2.2%
2) Federal Revenue		8100-8299	4,935,686.00	5,550,001.00	1,369,295.94	5,865,242.00	315,241.00	5.7%
3) Other State Revenue		8300-8599	10,549,991.00	13,252,023.00	8,042,634.89	14,104,717.00	852,694.00	6.4%
4) Other Local Revenue		8600-8799	10,425,003.00	8,460,328.00	2,624,564.66	7,842,719.00	(617,609.00)	-7.3%
5) TOTAL, REVENUES			26,560,863.00	27,912,535.00	12,036,495.49	28,476,844.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	7,187,415.00	6,964,079.00	3,645,607.09	6,836,899.00	127,180.00	1.8%
2) Classified Salaries		2000-2999	7,083,968.00	6,673,659.00	3,271,203.29	6,486,518.00	187,141.00	2.8%
3) Employee Benefits		3000-3999	6,794,061.00	6,727,802.00	2,982,790.37	6,539,646.00	188,156.00	2.8%
4) Books and Supplies		4000-4999	697,587.00	1,577,919.00	313,840.97	1,543,513.00	34,406.00	2.2%
5) Services and Other Operating Expenditures		5000-5999	3,952,061.00	4,273,209.00	1,557,724.16	5,023,475.00	(750,266.00)	-17.6%
6) Capital Outlay		6000-6999	13,120.00	431,063.00	0.00	516,818.00	(85,755.00)	-19.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	317,448.00	414,092.00	221,365.26	769,384.00	(355,292.00)	-85.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,813,528.00	1,917,811.00	777,024.41	1,908,435.00	9,376.00	0.5%
9) TOTAL, EXPENDITURES			27,859,188.00	28,979,634.00	12,769,555.55	29,624,688.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,298,325.00)	(1,067,099.00)	(733,060.06)	(1,147,844.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	845,073.00	982,401.00	0.00	803,225.00	(179,176.00)	-18.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			845,073.00	982,401.00	0.00	803,225.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(453,252.00)	(84,698.00)	(733,060.06)	(344,619.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,352,517.00	3,912,203.00		3,912,203.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,352,517.00	3,912,203.00		3,912,203.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,352,517.00	3,912,203.00		3,912,203.00		
2) Ending Balance, June 30 (E + F1e)			1,899,265.00	3,827,505.00		3,567,584.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,650,867.00	3,827,505.00		3,567,584.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(751,602.00)	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Receipt from Co. Board of Sups.		8070	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	650,183.00	650,183.00	0.00	664,166.00	13,983.00	2.2%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			650,183.00	650,183.00	0.00	664,166.00	13,983.00	2.2%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	403,071.00	410,307.00	0.00	423,468.00	13,161.00	3.2%
Special Education Discretionary Grants		8182	128,941.00	213,432.00	20,045.77	215,241.00	1,809.00	0.8%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	56,194.00	56,194.00	0.00	56,194.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	102,339.00	102,814.00	43,940.00	103,079.00	265.00	0.3%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	12,537.00	13,462.00	3,357.00	13,462.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	36,208.00	48,906.00	7,019.52	48,906.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290	215,452.00	317,087.00	140,049.51	317,087.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	4128, 4204, 5630	8290	215,452.00	317,087.00	140,049.51	317,087.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	3,980,944.00	4,387,799.00	1,154,884.14	4,687,805.00	300,006.00	6.8%
TOTAL, FEDERAL REVENUE			4,935,686.00	5,550,001.00	1,369,295.94	5,865,242.00	315,241.00	5.7%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	7,950,937.00	9,253,445.00	5,988,843.00	9,130,582.00	(122,863.00)	-1.3%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	278,204.00	278,204.00	159,208.00	278,204.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	17,542.00	23,849.00	0.00	23,849.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	442,718.00	459,079.00	397,860.53	906,335.00	447,256.00	97.4%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	133,464.00	133,464.00	89,232.00	133,464.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,727,126.00	3,103,982.00	1,407,491.36	3,632,283.00	528,301.00	17.0%
TOTAL, OTHER STATE REVENUE			10,549,991.00	13,252,023.00	8,042,634.89	14,104,717.00	852,694.00	6.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,156,868.00	1,270,487.00	573.67	1,211,901.00	(58,586.00)	-4.6%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,816,412.00	1,492,456.00	150,005.72	1,451,318.00	(41,138.00)	-2.8%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	693,500.00	864,527.00	57,553.27	945,833.00	81,306.00	9.4%
Tuition		8710	6,758,223.00	4,832,858.00	2,416,432.00	4,233,667.00	(599,191.00)	-12.4%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>10,425,003.00</b>	<b>8,460,328.00</b>	<b>2,624,564.66</b>	<b>7,842,719.00</b>	<b>(617,609.00)</b>	<b>-7.3%</b>
<b>TOTAL, REVENUES</b>			<b>26,560,863.00</b>	<b>27,912,535.00</b>	<b>12,036,495.49</b>	<b>28,476,844.00</b>	<b>564,309.00</b>	<b>2.0%</b>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	4,726,803.00	4,684,211.00	2,395,332.15	4,605,875.00	78,336.00	1.7%
Certificated Pupil Support Salaries		1200	1,294,312.00	1,264,241.00	657,449.06	1,211,970.00	52,271.00	4.1%
Certificated Supervisors' and Administrators' Salaries		1300	1,166,300.00	1,015,627.00	589,390.51	1,015,619.00	8.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	3,435.37	3,435.00	(3,435.00)	New
TOTAL, CERTIFICATED SALARIES			7,187,415.00	6,964,079.00	3,645,607.09	6,836,899.00	127,180.00	1.8%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	3,138,752.00	3,054,303.00	1,515,710.82	2,813,549.00	240,754.00	7.9%
Classified Support Salaries		2200	1,528,129.00	1,442,152.00	748,451.01	1,452,708.00	(10,556.00)	-0.7%
Classified Supervisors' and Administrators' Salaries		2300	564,093.00	753,287.00	441,646.52	834,114.00	(80,827.00)	-10.7%
Clerical, Technical and Office Salaries		2400	832,679.00	748,954.00	429,559.63	730,179.00	18,775.00	2.5%
Other Classified Salaries		2900	1,020,315.00	674,963.00	135,835.31	655,968.00	18,995.00	2.8%
TOTAL, CLASSIFIED SALARIES			7,083,968.00	6,673,659.00	3,271,203.29	6,486,518.00	187,141.00	2.8%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	1,960,311.00	1,963,582.00	518,885.88	1,935,783.00	27,799.00	1.4%
PERS		3201-3202	1,495,232.00	1,480,419.00	761,101.10	1,424,121.00	56,298.00	3.8%
OASDI/Medicare/Alternative		3301-3302	695,904.00	675,392.00	336,480.87	660,775.00	14,617.00	2.2%
Health and Welfare Benefits		3401-3402	1,484,577.00	1,452,877.00	747,522.07	1,389,077.00	63,800.00	4.4%
Unemployment Insurance		3501-3502	175,407.00	92,449.00	54,081.68	94,969.00	(2,520.00)	-2.7%
Workers' Compensation		3601-3602	234,534.00	226,204.00	115,291.45	222,664.00	3,540.00	1.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	135,168.00	134,670.00	71,609.40	133,095.00	1,575.00	1.2%
Other Employee Benefits		3901-3902	612,928.00	702,209.00	377,817.92	679,162.00	23,047.00	3.3%
TOTAL, EMPLOYEE BENEFITS			6,794,061.00	6,727,802.00	2,982,790.37	6,539,646.00	188,156.00	2.8%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	58,993.00	79,711.00	6,381.16	51,525.00	28,186.00	35.4%
Books and Other Reference Materials		4200	0.00	3,000.00	0.00	3,000.00	0.00	0.0%
Materials and Supplies		4300	569,134.00	1,313,577.00	145,522.96	1,123,829.00	189,748.00	14.4%
Noncapitalized Equipment		4400	69,460.00	181,631.00	161,936.85	365,159.00	(183,528.00)	-101.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			697,587.00	1,577,919.00	313,840.97	1,543,513.00	34,406.00	2.2%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	1,188,593.00	808,455.00	247,073.78	1,273,822.00	(465,367.00)	-57.6%
Travel and Conferences		5200	112,436.00	501,792.00	67,800.03	516,841.00	(15,049.00)	-3.0%
Dues and Memberships		5300	12,686.00	12,341.00	5,329.50	9,736.00	2,605.00	21.1%
Insurance		5400-5450	5,050.00	4,920.00	3,357.46	3,544.00	1,376.00	28.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	291,876.00	279,864.00	151,593.29	286,952.00	(7,088.00)	-2.5%
Transfers of Direct Costs		5710	651,294.00	556,423.00	247,676.04	531,244.00	25,179.00	4.5%
Transfers of Direct Costs - Interfund		5750	0.00	513.00	513.00	513.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,640,476.00	2,061,321.00	815,801.89	2,354,320.00	(292,999.00)	-14.2%
Communications		5900	49,650.00	47,580.00	18,579.17	46,503.00	1,077.00	2.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,952,061.00	4,273,209.00	1,557,724.16	5,023,475.00	(750,266.00)	-17.6%

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<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	13,120.00	13,120.00	0.00	98,875.00	(85,755.00)	-653.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	417,943.00	0.00	417,943.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			13,120.00	431,063.00	0.00	516,818.00	(85,755.00)	-19.9%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	61,635.00	61,635.00	0.00	61,635.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	102,030.00	102,030.00	477,891.00	(375,861.00)	-368.4%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	255,813.00	250,427.00	119,335.26	229,858.00	20,569.00	8.2%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			317,448.00	414,092.00	221,365.26	769,384.00	(355,292.00)	-85.8%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	1,813,528.00	1,917,811.00	777,024.41	1,908,435.00	9,376.00	0.5%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,813,528.00	1,917,811.00	777,024.41	1,908,435.00	9,376.00	0.5%
TOTAL, EXPENDITURES			27,859,188.00	28,979,634.00	12,769,555.55	29,624,688.00	(645,054.00)	-2.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	845,073.00	982,401.00	0.00	803,225.00	(179,176.00)	-18.2%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			845,073.00	982,401.00	0.00	803,225.00	(179,176.00)	-18.2%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			845,073.00	982,401.00	0.00	803,225.00	179,176.00	-18.2%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A1, Line B5)		22,394.33	0.00%	22,394.33	0.00%	22,394.33
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	9,672,190.00	0.00%	9,671,791.00	0.00%	9,671,989.00
2. Federal Revenues	8100-8299	5,865,242.00	-30.46%	4,078,888.00	0.00%	4,078,888.00
3. Other State Revenues	8300-8599	14,208,043.00	-6.84%	13,236,417.00	-0.67%	13,148,013.00
4. Other Local Revenues	8600-8799	10,532,331.00	2.59%	10,805,287.00	-0.12%	10,792,107.00
5. Other Financing Sources						
a. Transfers In	8900-8929	80,137.00	0.00%	80,137.00	0.00%	80,137.00
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)		40,357,943.00	-6.16%	37,872,520.00	-0.27%	37,771,134.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				8,849,547.00		8,947,819.00
b. Step & Column Adjustment				132,743.00		134,218.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(34,471.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	8,849,547.00	1.11%	8,947,819.00	1.50%	9,082,037.00
2. Classified Salaries						
a. Base Salaries				10,578,979.00		10,778,439.00
b. Step & Column Adjustment				158,685.00		161,676.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				40,775.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	10,578,979.00	1.89%	10,778,439.00	1.50%	10,940,115.00
3. Employee Benefits	3000-3999	8,662,456.00	6.90%	9,260,195.00	2.68%	9,508,499.00
4. Books and Supplies	4000-4999	1,926,217.00	-56.68%	834,343.00	1.28%	845,060.00
5. Services and Other Operating Expenditures	5000-5999	7,226,681.00	-17.18%	5,985,003.00	-0.46%	5,957,399.00
6. Capital Outlay	6000-6999	826,069.00	-39.19%	502,340.00	0.00%	502,340.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	769,384.00	0.00%	769,384.00	0.00%	769,384.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(82,763.00)	-100.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,834,123.00	-76.94%	884,123.00	0.00%	884,123.00
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)		42,590,693.00	-10.87%	37,961,646.00	1.39%	38,488,957.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(2,232,750.00)		(89,126.00)		(717,823.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		17,745,073.00		15,512,323.00		15,423,197.00
2. Ending Fund Balance (Sum lines C and D1)		15,512,323.00		15,423,197.00		14,705,374.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	10,500.00		10,500.00		10,500.00
b. Restricted	9740	3,567,584.00		3,169,946.00		2,373,852.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	9,804,704.35		10,318,669.00		10,370,574.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,129,534.65		1,924,082.00		1,950,448.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		15,512,323.00		15,423,197.00		14,705,374.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,129,534.65		1,924,082.00		1,950,448.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		2,129,534.65		1,924,082.00		1,950,448.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.00%		5.07%		5.07%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
Sutter County SELPA						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		10,092,279.00		10,092,279.00		10,092,279.00
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)		42,590,693.00		37,961,646.00		38,488,957.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		42,590,693.00		37,961,646.00		38,488,957.00
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)		42,590,693.00		37,961,646.00		38,488,957.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 8 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,277,720.79		1,138,849.38		1,154,668.71
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details)		632,000.00		632,000.00		632,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,277,720.79		1,138,849.38		1,154,668.71
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A1, Line B5)						
		22,394.33	0.00%	22,394.33	0.00%	22,394.33
(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	9,008,024.00	0.00%	9,007,625.00	0.00%	9,007,823.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	103,326.00	0.00%	103,326.00	0.00%	103,326.00
4. Other Local Revenues	8600-8799	2,689,612.00	14.29%	3,073,881.00	0.00%	3,073,881.00
5. Other Financing Sources						
a. Transfers In	8900-8929	80,137.00	0.00%	80,137.00	0.00%	80,137.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(803,225.00)	-4.27%	(768,906.00)	0.00%	(768,906.00)
6. Total (Sum lines A1 thru A5c)		11,077,874.00	3.77%	11,496,063.00	0.00%	11,496,261.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,012,648.00		2,226,910.00
b. Step & Column Adjustment				30,190.00		33,404.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				184,072.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,012,648.00	10.65%	2,226,910.00	1.50%	2,260,314.00
2. Classified Salaries						
a. Base Salaries				4,092,461.00		4,316,611.00
b. Step & Column Adjustment				61,387.00		64,749.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				162,763.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,092,461.00	5.48%	4,316,611.00	1.50%	4,381,360.00
3. Employee Benefits	3000-3999	2,122,810.00	16.79%	2,479,232.00	3.27%	2,560,234.00
4. Books and Supplies	4000-4999	382,704.00	-3.44%	369,553.00	2.90%	380,270.00
5. Services and Other Operating Expenditures	5000-5999	2,203,206.00	9.20%	2,405,842.00	2.90%	2,475,612.00
6. Capital Outlay	6000-6999	309,251.00	-51.68%	149,431.00	0.00%	149,431.00
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	(1,991,198.00)	-17.43%	(1,644,151.00)	1.78%	(1,673,354.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,834,123.00	-76.94%	884,123.00	0.00%	884,123.00
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)		12,966,005.00	-13.72%	11,187,551.00	2.06%	11,417,990.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(1,888,131.00)		308,512.00		78,271.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		13,832,870.00		11,944,739.00		12,253,251.00
2. Ending Fund Balance (Sum lines C and D1)		11,944,739.00		12,253,251.00		12,331,522.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	10,500.00		10,500.00		10,500.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	9,804,704.35		10,318,669.00		10,370,574.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,129,534.65		1,924,082.00		1,950,448.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		11,944,739.00		12,253,251.00		12,331,522.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,129,534.65		1,924,082.00		1,950,448.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		2,129,534.65		1,924,082.00		1,950,448.00
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d- The increase is caused by moving staffing that was previously funded by COVID funds. B2d- The increase is caused by moving staffing that was previously funded by COVID funds and projecting staffing for a full year at Shady Creek, our outdoor school.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A1, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	664,166.00	0.00%	664,166.00	0.00%	664,166.00
2. Federal Revenues	8100-8299	5,865,242.00	-30.46%	4,078,888.00	0.00%	4,078,888.00
3. Other State Revenues	8300-8599	14,104,717.00	-6.89%	13,133,091.00	-0.67%	13,044,687.00
4. Other Local Revenues	8600-8799	7,842,719.00	-1.42%	7,731,406.00	-0.17%	7,718,226.00
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	803,225.00	-4.27%	768,906.00	0.00%	768,906.00
6. Total (Sum lines A1 thru A5c)		29,280,069.00	-9.92%	26,376,457.00	-0.39%	26,274,873.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				6,836,899.00		6,720,909.00
b. Step & Column Adjustment				102,553.00		100,814.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(218,543.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	6,836,899.00	-1.70%	6,720,909.00	1.50%	6,821,723.00
2. Classified Salaries						
a. Base Salaries				6,486,518.00		6,461,828.00
b. Step & Column Adjustment				97,298.00		96,927.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(121,988.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,486,518.00	-0.38%	6,461,828.00	1.50%	6,558,755.00
3. Employee Benefits	3000-3999	6,539,646.00	3.69%	6,780,963.00	2.47%	6,948,265.00
4. Books and Supplies	4000-4999	1,543,513.00	-69.89%	464,790.00	0.00%	464,790.00
5. Services and Other Operating Expenditures	5000-5999	5,023,475.00	-28.75%	3,579,161.00	-2.72%	3,481,787.00
6. Capital Outlay	6000-6999	516,818.00	-31.72%	352,909.00	0.00%	352,909.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	769,384.00	0.00%	769,384.00	0.00%	769,384.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,908,435.00	-13.85%	1,644,151.00	1.78%	1,673,354.00
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)		29,624,688.00	-9.62%	26,774,095.00	1.11%	27,070,967.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(344,619.00)		(397,638.00)		(796,094.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		3,912,203.00		3,567,584.00		3,169,946.00
2. Ending Fund Balance (Sum lines C and D1)		3,567,584.00		3,169,946.00		2,373,852.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	3,567,584.00		3,169,946.00		2,373,852.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		3,567,584.00		3,169,946.00		2,373,852.00



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d- The decrease is caused by removing staff paid from COVID funds. Many of the reductions are increases on the unrestricted side. B2d- The decrease is caused by removing staff paid from COVID funds. Many of the reductions are increases on the unrestricted side.						

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			8,986,415.00	7,351,357.00	13,510,373.00	15,307,789.00	12,110,897.00	12,673,446.00	13,599,743.00	16,552,707.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		359,732.00	359,732.00	944,710.00	647,520.00	647,520.00	944,711.00	647,520.00	608,326.00
Property Taxes	8020-8079		0.00	0.00	0.00	0.00	0.00	72,896.00	938,943.00	0.00
Miscellaneous Funds	8080-8099		0.00	0.00	17.00	0.00	0.00	0.00	0.00	819.00
Federal Revenue	8100-8299		53,027.00	130,280.00	335,212.00	35,529.00	189,477.00	324,504.00	301,267.00	295,548.00
Other State Revenue	8300-8599		1,082,746.00	1,016,571.00	2,342,199.00	(550,892.00)	1,006,045.00	2,511,280.00	664,571.00	832,134.00
Other Local Revenue	8600-8799		33,943.00	101,125.00	272,410.00	80,729.00	115,969.00	226,578.00	2,843,757.00	1,268,794.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,386.00
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			1,529,448.00	1,607,708.00	3,894,548.00	212,886.00	1,959,011.00	4,079,969.00	5,396,058.00	3,009,007.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		265,724.00	726,746.00	785,318.00	742,653.00	742,246.00	828,702.00	731,351.00	477,293.00
Classified Salaries	2000-2999		502,201.00	846,357.00	822,909.00	843,390.00	829,058.00	864,190.00	846,855.00	878,155.00
Employee Benefits	3000-3999		275,270.00	645,046.00	661,729.00	645,733.00	648,444.00	662,190.00	655,300.00	655,383.00
Books and Supplies	4000-4999		29,053.00	46,580.00	38,688.00	49,295.00	96,247.00	136,074.00	56,576.00	121,028.00
Services	5000-5999		874,243.00	323,710.00	292,660.00	245,184.00	333,100.00	669,198.00	230,117.00	487,481.00
Capital Outlay	6000-6599		0.00	499.00	22,333.00	34,096.00	17,462.00	0.00	0.00	77,391.00
Other Outgo	7000-7499		(2,668.00)	95,945.00	107,729.00	(3,025.00)	(2,755.00)	1,418.00	(1,255.00)	59,442.00
Interfund Transfers Out	7600-7629		480,000.00	520,000.00	0.00	0.00	0.00	0.00	0.00	1,971.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			2,423,823.00	3,204,883.00	2,731,366.00	2,557,326.00	2,663,802.00	3,161,772.00	2,518,944.00	2,758,144.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		474,536.00	8,336,700.00	696,436.00	322,241.00	1,267,256.00	8,098.00	49,438.00	176,595.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL			0.00	474,536.00	8,336,700.00	696,436.00	322,241.00	1,267,256.00	8,098.00	49,438.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		1,215,219.00	580,509.00	62,202.00	1,174,693.00	(84.00)	(2.00)	(26,412.00)	79,920.00
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL			0.00	1,215,219.00	580,509.00	62,202.00	1,174,693.00	(84.00)	(26,412.00)	79,920.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS			0.00	(740,683.00)	7,756,191.00	634,234.00	(852,452.00)	1,267,340.00	8,100.00	96,675.00
E. NET INCREASE/DECREASE (B - C + D)			(1,635,058.00)	6,159,016.00	1,797,416.00	(3,196,892.00)	562,549.00	926,297.00	2,952,964.00	347,538.00
F. ENDING CASH (A + E)			7,351,357.00	13,510,373.00	15,307,789.00	12,110,897.00	12,673,446.00	13,599,743.00	16,552,707.00	16,900,245.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		16,900,245.00	15,853,626.00	15,815,844.00	15,009,125.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	905,234.00	608,326.00	608,326.00	665,154.00			7,946,811.00	7,946,813.00
Property Taxes	8020-8079	21,756.00	(472.00)	417,516.00	245,425.00			1,696,064.00	1,696,063.00
Miscellaneous Funds	8080-8099	1,043.00	1,036.00	751.00	25,648.00			29,314.00	29,314.00
Federal Revenue	8100-8299	300,417.00	336,638.00	448,054.00	3,115,289.00			5,865,242.00	5,865,242.00
Other State Revenue	8300-8599	661,674.00	826,631.00	759,670.00	3,055,414.00			14,208,043.00	14,208,043.00
Other Local Revenue	8600-8799	362,826.00	1,555,327.00	1,259,616.00	2,411,256.00			10,532,330.00	10,532,331.00
Interfund Transfers In	8910-8929	1,009.00	313.00	623.00	74,805.00			80,136.00	80,137.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		2,253,959.00	3,327,799.00	3,494,556.00	9,592,991.00	0.00	0.00	40,357,940.00	40,357,943.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	494,580.00	493,608.00	496,652.00	2,064,675.00			8,849,548.00	8,849,547.00
Classified Salaries	2000-2999	916,320.00	894,194.00	883,065.00	1,452,285.00			10,578,979.00	10,578,979.00
Employee Benefits	3000-3999	683,841.00	660,365.00	660,822.00	1,808,332.00			8,662,455.00	8,662,456.00
Books and Supplies	4000-4999	167,927.00	175,699.00	155,464.00	853,585.00			1,926,216.00	1,926,217.00
Services	5000-5999	627,774.00	510,147.00	469,175.00	1,468,013.00	695,880.00		7,226,682.00	7,226,681.00
Capital Outlay	6000-6599	51,801.00	98,972.00	81,860.00	441,644.00			826,058.00	826,069.00
Other Outgo	7000-7499	32,881.00	17,350.00	6,867.00	374,692.00			686,621.00	686,621.00
Interfund Transfers Out	7600-7629	(40,409.00)	529,065.00	(3,025.00)	2,346,521.00			3,834,123.00	3,834,123.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL DISBURSEMENTS		2,934,715.00	3,379,400.00	2,750,880.00	10,809,747.00	695,880.00	0.00	42,590,682.00	42,590,693.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	(126,121.00)	37,120.00	40,777.00	(11,738,708.00)	12,257,895.00		11,802,263.00	
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	
SUBTOTAL		(126,121.00)	37,120.00	40,777.00	(11,738,708.00)	12,257,895.00	0.00	11,802,263.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	239,742.00	23,301.00	1,591,172.00	(4,211,947.00)	2,315,292.00		3,043,605.00	
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		239,742.00	23,301.00	1,591,172.00	(4,211,947.00)	2,315,292.00	0.00	3,043,605.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(365,863.00)	13,819.00	(1,550,395.00)	(7,526,761.00)	9,942,603.00	0.00	8,758,658.00	
E. NET INCREASE/DECREASE (B - C + D)		(1,046,619.00)	(37,782.00)	(806,719.00)	(8,743,517.00)	9,246,723.00	0.00	6,525,916.00	(2,232,750.00)
F. ENDING CASH (A + E)		15,853,626.00	15,815,844.00	15,009,125.00	6,265,608.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								15,512,331.00	

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			6,265,608.00	8,393,693.00	11,515,056.00	15,512,201.00	15,059,389.00	15,439,414.00	14,308,851.00	16,445,123.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		337,939.00	337,939.00	905,199.00	608,290.00	608,290.00	905,199.00	608,290.00	608,290.00
Property Taxes	8020-8079		0.00	0.00	0.00	0.00	0.00	21,756.00	634,526.00	0.00
Miscellaneous Funds	8080-8099		455.00	455.00	1,049.00	1,049.00	819.00	1,043.00	819.00	819.00
Federal Revenue	8100-8299		17,938.00	48,307.00	399,082.00	(96,315.00)	181,689.00	163,790.00	236,758.00	205,534.00
Other State Revenue	8300-8599		357,811.00	685,051.00	1,732,059.00	1,016,553.00	1,247,544.00	199,440.00	1,486,140.00	775,228.00
Other Local Revenue	8600-8799		488,183.00	216,252.00	699,135.00	677,162.00	361,993.00	340,692.00	1,874,140.00	1,301,676.00
Interfund Transfers In	8910-8929		498.00	48.00	261.00	482.00	416.00	291.00	11,423.00	3,386.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			1,202,824.00	1,288,052.00	3,736,785.00	2,207,221.00	2,400,751.00	1,632,211.00	4,852,096.00	2,894,933.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		188,600.00	500,728.00	490,316.00	493,736.00	483,426.00	539,230.00	480,284.00	482,593.00
Classified Salaries	2000-2999		468,345.00	865,641.00	861,284.00	884,821.00	1,021,130.00	952,020.00	895,034.00	894,712.00
Employee Benefits	3000-3999		385,147.00	693,947.00	677,809.00	702,031.00	692,835.00	751,446.00	781,997.00	700,607.00
Books and Supplies	4000-4999		53,810.00	71,358.00	66,648.00	60,701.00	63,833.00	79,378.00	55,057.00	52,423.00
Services	5000-5999		471,392.00	480,554.00	426,946.00	741,375.00	363,223.00	429,815.00	449,873.00	403,723.00
Capital Outlay	6000-6599		6,344.00	15,157.00	25,672.00	52,349.00	77,120.00	22,459.00	33,906.00	47,062.00
Other Outgo	7000-7499		(3,067.00)	(2,353.00)	79,250.00	163,579.00	28,488.00	5,319.00	57,807.00	66,607.00
Interfund Transfers Out	7600-7629		(956.00)	(1,094.00)	(1,699.00)	148,682.00	(2,707.00)	(2,696.00)	130,451.00	454.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			1,569,615.00	2,623,938.00	2,626,226.00	3,247,274.00	2,727,348.00	2,776,971.00	2,884,409.00	2,648,181.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		2,977,303.00	4,892,741.00	2,799,644.00	655,996.00	720,166.00	31,310.00	124,620.00	210,552.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL			0.00	2,977,303.00	4,892,741.00	2,799,644.00	655,996.00	720,166.00	124,620.00	210,552.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		482,427.00	435,492.00	(86,942.00)	68,755.00	13,544.00	17,113.00	(43,965.00)	60,796.00
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL			0.00	482,427.00	435,492.00	(86,942.00)	68,755.00	17,113.00	(43,965.00)	60,796.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS			0.00	2,494,876.00	4,457,249.00	2,886,586.00	587,241.00	706,622.00	14,197.00	168,585.00
E. NET INCREASE/DECREASE (B - C + D)			2,128,085.00	3,121,363.00	3,997,145.00	(452,812.00)	380,025.00	(1,130,563.00)	2,136,272.00	396,508.00
F. ENDING CASH (A + E)			8,393,693.00	11,515,056.00	15,512,201.00	15,059,389.00	15,439,414.00	14,308,851.00	16,445,123.00	16,841,631.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		16,841,631.00	15,819,096.00	16,238,336.00	15,794,307.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	905,199.00	608,290.00	608,290.00	905,199.00			7,946,414.00	7,946,414.00
Property Taxes	8020-8079	21,756.00	(472.00)	417,516.00	600,982.00			1,696,064.00	1,696,063.00
Miscellaneous Funds	8080-8099	1,043.00	1,036.00	751.00	19,977.00			29,315.00	29,314.00
Federal Revenue	8100-8299	208,920.00	234,110.00	311,592.00	2,167,483.00			4,078,888.00	4,078,888.00
Other State Revenue	8300-8599	616,425.00	770,101.00	707,719.00	3,642,347.00			13,236,418.00	13,236,417.00
Other Local Revenue	8600-8799	372,229.00	1,595,635.00	1,292,260.00	1,585,931.00			10,805,288.00	10,805,287.00
Interfund Transfers In	8910-8929	1,009.00	313.00	623.00	61,386.00			80,136.00	80,137.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL RECEIPTS		2,126,581.00	3,209,013.00	3,338,751.00	8,983,305.00	0.00	0.00	37,872,523.00	37,872,520.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	500,072.00	499,090.00	502,167.00	3,787,576.00			8,947,818.00	9,096,589.00
Classified Salaries	2000-2999	933,597.00	911,054.00	899,715.00	1,191,086.00	0.00		10,778,439.00	11,063,066.00
Employee Benefits	3000-3999	731,028.00	705,932.00	706,421.00	1,730,994.00			9,260,194.00	9,644,366.00
Books and Supplies	4000-4999	72,738.00	76,104.00	67,340.00	114,953.00			834,343.00	1,029,870.00
Services	5000-5999	519,910.00	422,494.00	388,562.00	887,135.00			5,985,002.00	5,169,814.00
Capital Outlay	6000-6599	31,500.00	60,192.00	49,780.00	80,798.00			502,339.00	293,586.00
Other Outgo	7000-7499	36,844.00	19,441.00	7,695.00	309,775.00			769,385.00	414,092.00
Interfund Transfers Out	7600-7629	(9,318.00)	121,999.00	(698.00)	501,702.00			884,120.00	884,123.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL DISBURSEMENTS		2,816,371.00	2,816,306.00	2,620,982.00	8,604,019.00	0.00	0.00	37,961,640.00	37,595,506.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	(150,372.00)	44,258.00	48,618.00	(14,572,812.00)	13,779,991.00		11,562,015.00	
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	
SUBTOTAL		(150,372.00)	44,258.00	48,618.00	(14,572,812.00)	13,779,991.00	0.00	11,562,015.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	182,373.00	17,725.00	1,210,416.00	(3,204,058.00)	3,161,614.00		2,315,290.00	
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		182,373.00	17,725.00	1,210,416.00	(3,204,058.00)	3,161,614.00	0.00	2,315,290.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(332,745.00)	26,533.00	(1,161,798.00)	(11,368,754.00)	10,618,377.00	0.00	9,246,725.00	
E. NET INCREASE/DECREASE (B - C + D)		(1,022,535.00)	419,240.00	(444,029.00)	(10,989,468.00)	10,618,377.00	0.00	9,157,608.00	277,014.00
F. ENDING CASH (A + E)		15,819,096.00	16,238,336.00	15,794,307.00	4,804,839.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								15,423,216.00	

## OTHER FUNDS



## Significant Changes to Other Funds

### Fund 10 - SELPA Pass Through

No significant changes.

### Fund 11 - Adult Education

The consortium decided to pass thru funds to districts, which increased Out Outgo by \$82K while Services and Other Operating expenses decreased to account for this decision.

### Fund 12 - Child Development

No significant changes.

### Fund 13 - Cafeteria

Classified salaries and benefits decreased to reflect prorated costs for partial closure during the year. Due to decreased salary and benefit costs, the Transfer In amount also decreased.

### Fund 17 – Special Reserve- Non-Capital

No significant changes.

### Fund 40 – Special Reserve- Capital Projects

An additional \$2M dollars is projected to be transferred into Fund 40 for future anticipated facility needs.

### Fund 63 – Enterprise Fund

- Shady Creek – No significant changes
- Career Training Center – Projected revenue decreased to align to revised enrollment projections. Services and Other Operating Expenses increased to due to accreditation renewal and site visits, marketing, and establishing a cosmetology budget.

### Fund 67 - OPEB

No significant changes

## Second Interim 2021-22 Other Funds Projections

		FUND 10 SELPA	FUND 11	FUND 12	FUND 13	FUND 17	FUND 40	FUND 63	FUND 64	FUND 67	
		Pass-thru to	Adult	Child	Child	Special	Special	Shady Creek	Career Training	Self Insurance	Total in Funds
		Districts	Education	Development	Nutrition	Reserve	Reserve	Enterprise	Center		
						Non Cap.	Cap. Outlay	Fund			
<b>Beginning Balance</b>											
Prior Year Ending Bal.	9791	-	94,789.00	-	-	1,331,011.00	4,422,841.00	-	-	4,894,912.00	10,743,553.00
<b>Income</b>											
LCFF	8010-8099	-	-	-	-	-	-	-	-	-	-
Federal Revenues	8100-8299	3,600,316.00	327,178.00	53,117.00	42,586.00	-	-	-	-	-	4,023,197.00
State Revenues	8300-8599	6,491,963.00	3,431,997.00	6,825.00	3,000.00	-	-	-	-	-	9,933,785.00
Local Revenues	8600-8799	-	-	-	-	13,330.00	20,000.00	205,106.00	841,273.00	460,000.00	1,539,709.00
<b>Total Income</b>		10,092,279.00	3,759,175.00	59,942.00	45,586.00	13,330.00	20,000.00	205,106.00	841,273.00	460,000.00	15,496,691.00
<b>Expenditures</b>											
Salaries & Benefits	1000-3999	-	1,014,545.00	-	145,318.00	-	-	95,637.00	868,012.00	-	2,123,512.00
Books and Supplies	4000-4999	-	59,836.00	-	102,940.00	-	-	30,064.00	149,158.00	-	341,998.00
Services	5000-5999	-	344,423.00	57,942.00	1,710.00	-	-	14,268.00	602,976.00	410,000.00	1,431,319.00
Capital Outlay	6000-6599	-	6,000.00	-	-	-	58,500.00	-	450,000.00	-	514,500.00
Other Outgo	7100-7499	10,092,279.00	2,606,461.00	2,000.00	13,698.00	-	-	-	-	-	12,714,438.00
<b>Total Expenditures</b>		10,092,279.00	4,031,265.00	59,942.00	263,666.00	-	58,500.00	139,969.00	2,070,146.00	410,000.00	17,125,767.00
<b>Interfund Transfers</b>											
Transfers In	8910-8929	-	284,670.00	-	218,080.00	2,500.00	2,100,000.00	-	1,228,873.00	-	3,834,123.00
Transfers Out	7610-7629	-	-	-	-	15,000.00	-	65,137.00	-	-	80,137.00
	8930-8999										
All Other Contrib. to Rest.	7630-7699	-	-	-	-	-	-	-	-	-	-
<b>Total Transfers</b>		-	284,670.00	-	218,080.00	(12,500.00)	2,100,000.00	(65,137.00)	1,228,873.00	-	3,753,986.00
<b>Net Inc./Dec. in Fund Balance</b>		-	12,580.00	-	-	830.00	2,061,500.00	-	-	50,000.00	2,124,910.00
<b>Ending Fund Balance</b>		-	107,369.00	-	-	1,331,841.00	6,484,341.00	-	-	4,944,912.00	12,868,463.00



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,507,258.00	3,498,067.00	0.00	3,600,316.00	102,249.00	2.9%
3) Other State Revenue		8300-8599	4,942,063.00	6,646,250.00	4,305,075.00	6,491,963.00	(154,287.00)	-2.3%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			8,449,321.00	10,144,317.00	4,305,075.00	10,092,279.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	8,449,321.00	10,144,317.00	2,748,138.00	10,092,279.00	52,038.00	0.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,449,321.00	10,144,317.00	2,748,138.00	10,092,279.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	1,556,937.00	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	1,556,937.00	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>LCFF SOURCES</b>								
LCFF Transfers								
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Pass-Through Revenues From Federal Sources		8287	3,507,258.00	3,498,067.00	0.00	3,600,316.00	102,249.00	2.9%
<b>TOTAL, FEDERAL REVENUE</b>			3,507,258.00	3,498,067.00	0.00	3,600,316.00	102,249.00	2.9%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Special Education Master Plan Current Year	6500	8311	3,866,769.00	4,175,217.00	2,131,632.00	4,284,098.00	108,881.00	2.6%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	1,075,294.00	2,471,033.00	2,173,443.00	2,207,865.00	(263,168.00)	-10.7%
<b>TOTAL, OTHER STATE REVENUE</b>			4,942,063.00	6,646,250.00	4,305,075.00	6,491,963.00	(154,287.00)	-2.3%
<b>OTHER LOCAL REVENUE</b>								
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
From Districts or Charter Schools		8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			8,449,321.00	10,144,317.00	4,305,075.00	10,092,279.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	4,582,552.00	4,412,163.00	616,506.00	4,251,244.00	160,919.00	3.6%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	3,866,769.00	4,175,217.00	2,131,632.00	4,284,098.00	(108,881.00)	-2.6%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	1,556,937.00	0.00	1,556,937.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			8,449,321.00	10,144,317.00	2,748,138.00	10,092,279.00	52,038.00	0.5%
<b>TOTAL, EXPENDITURES</b>			8,449,321.00	10,144,317.00	2,748,138.00	10,092,279.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	314,922.00	327,178.00	30,225.00	327,178.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,282,655.00	3,413,428.00	1,679,864.00	3,431,997.00	18,569.00	0.5%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			3,597,577.00	3,740,606.00	1,710,089.00	3,759,175.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	346,699.00	477,226.00	216,758.48	474,428.00	2,798.00	0.6%
2) Classified Salaries		2000-2999	268,900.00	266,920.00	130,649.20	252,513.00	14,407.00	5.4%
3) Employee Benefits		3000-3999	253,681.00	281,161.00	107,138.10	287,604.00	(6,443.00)	-2.3%
4) Books and Supplies		4000-4999	48,805.00	57,497.00	18,407.34	59,836.00	(2,339.00)	-4.1%
5) Services and Other Operating Expenditures		5000-5999	408,646.00	433,289.00	119,101.63	344,423.00	88,866.00	20.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	6,000.00	(6,000.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,414,004.00	2,457,054.00	1,023,772.50	2,539,396.00	(82,342.00)	-3.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	58,659.00	68,485.00	23,625.94	67,065.00	1,420.00	2.1%
9) TOTAL, EXPENDITURES			3,799,394.00	4,041,632.00	1,639,453.19	4,031,265.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(201,817.00)	(301,026.00)	70,635.81	(272,090.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	201,817.00	297,307.00	0.00	284,670.00	(12,637.00)	-4.3%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			201,817.00	297,307.00	0.00	284,670.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	(3,719.00)	70,635.81	12,580.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	94,789.00		94,789.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	94,789.00		94,789.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	94,789.00		94,789.00		
2) Ending Balance, June 30 (E + F1e)			0.00	91,070.00		107,369.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	91,070.00		107,369.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>LCFF SOURCES</b>								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	314,922.00	327,178.00	30,225.00	327,178.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			314,922.00	327,178.00	30,225.00	327,178.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	2,414,004.00	2,539,396.00	1,269,696.02	2,539,396.00	0.00	0.0%
Adult Education Program	6391	8590	814,955.00	820,336.00	410,167.98	820,336.00	0.00	0.0%
All Other State Revenue	All Other	8590	53,696.00	53,696.00	0.00	72,265.00	18,569.00	34.6%
TOTAL, OTHER STATE REVENUE			3,282,655.00	3,413,428.00	1,679,864.00	3,431,997.00	18,569.00	0.5%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			3,597,577.00	3,740,606.00	1,710,089.00	3,759,175.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	278,113.00	346,285.00	140,149.23	342,889.00	3,396.00	1.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	68,586.00	130,941.00	76,609.25	131,539.00	(598.00)	-0.5%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			346,699.00	477,226.00	216,758.48	474,428.00	2,798.00	0.6%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	26,692.00	16,265.00	8,871.36	16,264.00	1.00	0.0%
Classified Support Salaries		2200	72,809.00	111,528.00	59,609.58	111,509.00	19.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	89,420.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	79,979.00	116,127.00	62,168.26	124,740.00	(8,613.00)	-7.4%
Other Classified Salaries		2900	0.00	23,000.00	0.00	0.00	23,000.00	100.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			268,900.00	266,920.00	130,649.20	252,513.00	14,407.00	5.4%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	133,778.00	145,831.00	37,812.84	145,289.00	542.00	0.4%
PERS		3201-3202	27,428.00	37,700.00	19,834.03	41,240.00	(3,540.00)	-9.4%
OASDI/Medicare/Alternative		3301-3302	16,186.00	19,484.00	9,909.44	20,665.00	(1,181.00)	-6.1%
Health and Welfare Benefits		3401-3402	50,593.00	57,961.00	29,703.38	58,713.00	(752.00)	-1.3%
Unemployment Insurance		3501-3502	7,690.00	365.00	173.93	476.00	(111.00)	-30.4%
Workers' Compensation		3601-3602	9,883.00	11,418.00	5,500.36	11,506.00	(88.00)	-0.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	6,255.00	7,226.00	3,481.28	7,278.00	(52.00)	-0.7%
Other Employee Benefits		3901-3902	1,868.00	1,176.00	722.84	2,437.00	(1,261.00)	-107.2%
<b>TOTAL, EMPLOYEE BENEFITS</b>			253,681.00	281,161.00	107,138.10	287,604.00	(6,443.00)	-2.3%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	48,805.00	50,396.00	8,217.73	39,920.00	10,476.00	20.8%
Noncapitalized Equipment		4400	0.00	7,101.00	10,189.61	19,916.00	(12,815.00)	-180.5%
<b>TOTAL, BOOKS AND SUPPLIES</b>			48,805.00	57,497.00	18,407.34	59,836.00	(2,339.00)	-4.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	82,342.00	0.00	0.00	82,342.00	100.0%
Travel and Conferences		5200	3,500.00	2,000.00	0.00	13,000.00	(11,000.00)	-550.0%
Dues and Memberships		5300	1,400.00	1,400.00	1,100.00	1,400.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	72,000.00	72,000.00	45,087.07	72,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	187,615.00	153,539.00	829.28	153,725.00	(186.00)	-0.1%
Professional/Consulting Services and Operating Expenditures		5800	139,131.00	115,908.00	67,874.76	95,698.00	20,210.00	17.4%
Communications		5900	5,000.00	6,100.00	4,210.52	8,600.00	(2,500.00)	-41.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>408,646.00</b>	<b>433,289.00</b>	<b>119,101.63</b>	<b>344,423.00</b>	<b>88,866.00</b>	<b>20.5%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	6,000.00	(6,000.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>6,000.00</b>	<b>(6,000.00)</b>	<b>New</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	1,774,786.00	1,796,312.00	749,499.60	1,796,312.00	0.00	0.0%
To County Offices		7212	639,218.00	660,742.00	274,272.90	743,084.00	(82,342.00)	-12.5%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>2,414,004.00</b>	<b>2,457,054.00</b>	<b>1,023,772.50</b>	<b>2,539,396.00</b>	<b>(82,342.00)</b>	<b>-3.4%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	58,659.00	68,485.00	23,625.94	67,065.00	1,420.00	2.1%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>58,659.00</b>	<b>68,485.00</b>	<b>23,625.94</b>	<b>67,065.00</b>	<b>1,420.00</b>	<b>2.1%</b>
<b>TOTAL, EXPENDITURES</b>			<b>3,799,394.00</b>	<b>4,041,632.00</b>	<b>1,639,453.19</b>	<b>4,031,265.00</b>		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	201,817.00	297,307.00	0.00	284,670.00	(12,637.00)	-4.3%
(a) TOTAL, INTERFUND TRANSFERS IN			201,817.00	297,307.00	0.00	284,670.00	(12,637.00)	-4.3%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			201,817.00	297,307.00	0.00	284,670.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	53,117.00	53,117.00	13,279.00	53,117.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,542.00	4,542.00	1,136.00	6,825.00	2,283.00	50.3%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			57,659.00	57,659.00	14,415.00	59,942.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	55,659.00	55,659.00	0.00	57,942.00	(2,283.00)	-4.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
9) TOTAL, EXPENDITURES			57,659.00	57,659.00	0.00	59,942.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	14,415.00	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	14,415.00	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	53,117.00	53,117.00	13,279.00	53,117.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			53,117.00	53,117.00	13,279.00	53,117.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	4,542.00	4,542.00	1,136.00	6,825.00	2,283.00	50.3%
<b>TOTAL, OTHER STATE REVENUE</b>			4,542.00	4,542.00	1,136.00	6,825.00	2,283.00	50.3%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			57,659.00	57,659.00	14,415.00	59,942.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	30,659.00	30,659.00	0.00	32,942.00	(2,283.00)	-7.4%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>55,659.00</b>	<b>55,659.00</b>	<b>0.00</b>	<b>57,942.00</b>	<b>(2,283.00)</b>	<b>-4.1%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>2,000.00</b>	<b>2,000.00</b>	<b>0.00</b>	<b>2,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>57,659.00</b>	<b>57,659.00</b>	<b>0.00</b>	<b>59,942.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	30,000.00	30,000.00	12,585.60	42,586.00	12,586.00	42.0%
3) Other State Revenue		8300-8599	3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			33,000.00	33,000.00	12,585.60	45,586.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	118,658.00	118,658.00	31,510.31	102,173.00	16,485.00	13.9%
3) Employee Benefits		3000-3999	73,965.00	73,965.00	11,235.74	43,145.00	30,820.00	41.7%
4) Books and Supplies		4000-4999	102,000.00	102,000.00	0.00	102,940.00	(940.00)	-0.9%
5) Services and Other Operating Expenditures		5000-5999	650.00	650.00	154.50	1,710.00	(1,060.00)	-163.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	16,133.00	16,180.00	2,350.95	13,698.00	2,482.00	15.3%
9) TOTAL, EXPENDITURES			311,406.00	311,453.00	45,251.50	263,666.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(278,406.00)	(278,453.00)	(32,665.90)	(218,080.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	278,406.00	278,453.00	0.00	218,080.00	(60,373.00)	-21.7%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			278,406.00	278,453.00	0.00	218,080.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	(32,665.90)	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	30,000.00	30,000.00	12,585.60	42,586.00	12,586.00	42.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			30,000.00	30,000.00	12,585.60	42,586.00	12,586.00	42.0%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			33,000.00	33,000.00	12,585.60	45,586.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	114,754.00	114,754.00	30,862.43	98,286.00	16,468.00	14.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	3,904.00	3,904.00	647.88	3,887.00	17.00	0.4%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			118,658.00	118,658.00	31,510.31	102,173.00	16,485.00	13.9%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	21,293.00	21,293.00	6,078.70	19,432.00	1,861.00	8.7%
OASDI/Medicare/Alternative		3301-3302	8,955.00	8,955.00	2,327.82	7,308.00	1,647.00	18.4%
Health and Welfare Benefits		3401-3402	39,024.00	39,024.00	1,889.00	13,264.00	25,760.00	66.0%
Unemployment Insurance		3501-3502	1,438.00	1,438.00	15.89	101.00	1,337.00	93.0%
Workers' Compensation		3601-3602	1,850.00	1,850.00	499.61	1,623.00	227.00	12.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	783.00	783.00	316.16	918.00	(135.00)	-17.2%
Other Employee Benefits		3901-3902	622.00	622.00	108.56	499.00	123.00	19.8%
TOTAL, EMPLOYEE BENEFITS			73,965.00	73,965.00	11,235.74	43,145.00	30,820.00	41.7%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	10,000.00	10,000.00	0.00	8,940.00	1,060.00	10.6%
Noncapitalized Equipment		4400	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
Food		4700	90,000.00	90,000.00	0.00	92,000.00	(2,000.00)	-2.2%
TOTAL, BOOKS AND SUPPLIES			102,000.00	102,000.00	0.00	102,940.00	(940.00)	-0.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	150.00	150.00	150.00	150.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	500.00	500.00	4.50	1,560.00	(1,060.00)	-212.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			650.00	650.00	154.50	1,710.00	(1,060.00)	-163.1%
<b>CAPITAL OUTLAY</b>								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	16,133.00	16,180.00	2,350.95	13,698.00	2,482.00	15.3%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			16,133.00	16,180.00	2,350.95	13,698.00	2,482.00	15.3%
<b>TOTAL, EXPENDITURES</b>			311,406.00	311,453.00	45,251.50	263,666.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8916	278,406.00	278,453.00	0.00	218,080.00	(60,373.00)	-21.7%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			278,406.00	278,453.00	0.00	218,080.00	(60,373.00)	-21.7%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			278,406.00	278,453.00	0.00	218,080.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13,335.00	13,330.00	1,863.10	13,330.00	0.00	0.0%
5) TOTAL, REVENUES			13,335.00	13,330.00	1,863.10	13,330.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			13,335.00	13,330.00	1,863.10	13,330.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	2,500.00	2,500.00	0.00	2,500.00	0.00	0.0%
b) Transfers Out		7600-7629	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(12,500.00)	(12,500.00)	0.00	(12,500.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			835.00	830.00	1,863.10	830.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,235,994.00	1,331,011.00		1,331,011.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,235,994.00	1,331,011.00		1,331,011.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,235,994.00	1,331,011.00		1,331,011.00		
2) Ending Balance, June 30 (E + F1e)			1,236,829.00	1,331,841.00		1,331,841.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,236,829.00	1,331,841.00		1,331,841.00		
Equipment Replacement/Purchases	0000	9780	1,236,829.00					
Equipment Replacement/Purchases	0000	9780		1,331,841.00				
Equipment Replacement/Purchases	0000	9780				1,331,841.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	13,335.00	13,330.00	1,863.10	13,330.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			13,335.00	13,330.00	1,863.10	13,330.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			13,335.00	13,330.00	1,863.10	13,330.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	2,500.00	2,500.00	0.00	2,500.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			2,500.00	2,500.00	0.00	2,500.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + e)			(12,500.00)	(12,500.00)	0.00	(12,500.00)		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,000.00	20,000.00	6,123.08	20,000.00	0.00	0.0%
5) TOTAL, REVENUES			20,000.00	20,000.00	6,123.08	20,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	58,500.00	58,500.00	12,750.00	58,500.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			58,500.00	58,500.00	12,750.00	58,500.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(38,500.00)	(38,500.00)	(6,626.92)	(38,500.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	100,000.00	100,000.00	0.00	2,100,000.00	2,000,000.00	2000.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			100,000.00	100,000.00	0.00	2,100,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			61,500.00	61,500.00	(6,626.92)	2,061,500.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,383,400.00	4,422,841.00		4,422,841.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,383,400.00	4,422,841.00		4,422,841.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,383,400.00	4,422,841.00		4,422,841.00		
2) Ending Balance, June 30 (E + F1e)			2,444,900.00	4,484,341.00		6,484,341.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	2,444,900.00	4,484,341.00		6,484,341.00		
Building Construction and Improvement	0000	9780	2,444,900.00					
Building Construction and Equipment	0000	9780		4,484,341.00				
Building Construction and Improvement	0000	9780				6,484,341.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	20,000.00	20,000.00	6,123.08	20,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			20,000.00	20,000.00	6,123.08	20,000.00	0.00	0.0%
TOTAL, REVENUES			20,000.00	20,000.00	6,123.08	20,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	58,500.00	58,500.00	12,750.00	58,500.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			58,500.00	58,500.00	12,750.00	58,500.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			58,500.00	58,500.00	12,750.00	58,500.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	100,000.00	100,000.00	0.00	2,100,000.00	2,000,000.00	2000.0%
(a) TOTAL, INTERFUND TRANSFERS IN			100,000.00	100,000.00	0.00	2,100,000.00	2,000,000.00	2000.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			100,000.00	100,000.00	0.00	2,100,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	308,651.00	1,205,622.00	364,560.21	1,046,379.00	(159,243.00)	-13.2%
5) TOTAL, REVENUES			308,651.00	1,205,622.00	364,560.21	1,046,379.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	234,169.00	70,317.63	221,802.00	12,367.00	5.3%
2) Classified Salaries		2000-2999	69,923.00	506,182.00	212,236.26	494,646.00	11,536.00	2.3%
3) Employee Benefits		3000-3999	22,790.00	260,190.00	106,250.27	247,201.00	12,989.00	5.0%
4) Books and Supplies		4000-4999	30,300.00	182,513.00	46,840.84	179,222.00	3,291.00	1.8%
5) Services and Other Operating Expenses		5000-5999	15,638.00	538,428.00	283,222.11	617,244.00	(78,816.00)	-14.6%
6) Depreciation and Amortization		6000-6999	0.00	450,000.00	450,000.00	450,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			138,651.00	2,171,482.00	1,168,867.11	2,210,115.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			170,000.00	(965,860.00)	(804,306.90)	(1,163,736.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	1,030,023.00	1,000,000.00	1,228,873.00	198,850.00	19.3%
b) Transfers Out		7600-7629	170,000.00	64,163.00	0.00	65,137.00	(974.00)	-1.5%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(170,000.00)	965,860.00	1,000,000.00	1,163,736.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			0.00	0.00	195,693.10	0.00		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			0.00	0.00		0.00		
2) Ending Net Position, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER STATE REVENUE</b>								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
All Other Sales		8639	1,000.00	592.00	377.94	378.00	(214.00)	-36.1%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,000.00	1,000.00	(128.34)	1,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
All Other Fees and Contracts		8689	0.00	99,747.00	62,620.12	84,127.00	(15,620.00)	-15.7%
Other Local Revenue								
All Other Local Revenue		8699	306,651.00	1,104,283.00	301,690.49	960,874.00	(143,409.00)	-13.0%
TOTAL, OTHER LOCAL REVENUE			308,651.00	1,205,622.00	364,560.21	1,046,379.00	(159,243.00)	-13.2%
TOTAL, REVENUES			308,651.00	1,205,622.00	364,560.21	1,046,379.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	0.00	219,513.00	62,990.08	207,147.00	12,366.00	5.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	14,656.00	7,327.55	14,655.00	1.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	234,169.00	70,317.63	221,802.00	12,367.00	5.3%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	49,302.00	92,824.00	33,561.74	93,413.00	(589.00)	-0.6%
Classified Supervisors' and Administrators' Salaries		2300	0.00	178,878.00	95,062.82	214,878.00	(36,000.00)	-20.1%
Clerical, Technical and Office Salaries		2400	5,621.00	180,941.00	75,736.48	149,240.00	31,701.00	17.5%
Other Classified Salaries		2900	15,000.00	53,539.00	7,875.22	37,115.00	16,424.00	30.7%
<b>TOTAL, CLASSIFIED SALARIES</b>			69,923.00	506,182.00	212,236.26	494,646.00	11,536.00	2.3%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	39,605.00	11,378.52	37,512.00	2,093.00	5.3%
PERS		3201-3202	6,708.00	98,618.00	47,117.36	100,421.00	(1,803.00)	-1.8%
OASDI/Medicare/Alternative		3301-3302	5,244.00	42,724.00	18,044.04	42,467.00	257.00	0.6%
Health and Welfare Benefits		3401-3402	7,500.00	33,436.00	12,375.46	26,727.00	6,709.00	20.1%
Unemployment Insurance		3501-3502	842.00	1,193.00	146.25	806.00	387.00	32.4%
Workers' Compensation		3601-3602	1,084.00	11,468.00	4,616.88	11,281.00	187.00	1.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	557.00	7,128.00	2,922.01	7,112.00	16.00	0.2%
Other Employee Benefits		3901-3902	855.00	26,018.00	9,649.75	20,875.00	5,143.00	19.8%
<b>TOTAL, EMPLOYEE BENEFITS</b>			22,790.00	260,190.00	106,250.27	247,201.00	12,989.00	5.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	58,000.00	12,038.82	58,000.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	30,300.00	97,387.00	33,632.27	107,418.00	(10,031.00)	-10.3%
Noncapitalized Equipment		4400	0.00	27,126.00	1,169.75	13,804.00	13,322.00	49.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			30,300.00	182,513.00	46,840.84	179,222.00	3,291.00	1.8%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	17,000.00	16.07	7,000.00	10,000.00	58.8%
Dues and Memberships		5300	0.00	10,000.00	11,750.00	11,750.00	(1,750.00)	-17.5%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	23,514.00	7,813.03	23,514.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	500.00	118,069.00	62,820.60	118,069.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	13,638.00	168,826.00	70,750.25	173,678.00	(4,852.00)	-2.9%
Professional/Consulting Services and Operating Expenditures		5800	1,500.00	191,219.00	128,479.65	273,433.00	(82,214.00)	-43.0%
Communications		5900	0.00	9,800.00	1,592.51	9,800.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			15,638.00	538,428.00	283,222.11	617,244.00	(78,816.00)	-14.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>DEPRECIATION AND AMORTIZATION</b>								
Depreciation Expense		6900	0.00	450,000.00	450,000.00	450,000.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	450,000.00	450,000.00	450,000.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			138,651.00	2,171,482.00	1,168,867.11	2,210,115.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	1,030,023.00	1,000,000.00	1,228,873.00	198,850.00	19.3%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	1,030,023.00	1,000,000.00	1,228,873.00	198,850.00	19.3%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	170,000.00	64,163.00	0.00	65,137.00	(974.00)	-1.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			170,000.00	64,163.00	0.00	65,137.00	(974.00)	-1.5%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b+e)			(170,000.00)	965,860.00	1,000,000.00	1,163,736.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	460,000.00	460,000.00	185,395.09	460,000.00	0.00	0.0%
5) TOTAL, REVENUES			460,000.00	460,000.00	185,395.09	460,000.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	410,000.00	410,000.00	184,813.58	410,000.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			410,000.00	410,000.00	184,813.58	410,000.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			50,000.00	50,000.00	581.51	50,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			50,000.00	50,000.00	581.51	50,000.00		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	4,916,256.00	4,894,912.00		4,894,912.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,916,256.00	4,894,912.00		4,894,912.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,916,256.00	4,894,912.00		4,894,912.00		
2) Ending Net Position, June 30 (E + F1e)			4,966,256.00	4,944,912.00		4,944,912.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	4,966,256.00	4,944,912.00		4,944,912.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER STATE REVENUE</b>								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	50,000.00	50,000.00	6,838.02	50,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	200,000.00	200,000.00	91,742.06	200,000.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	210,000.00	210,000.00	86,815.01	210,000.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			460,000.00	460,000.00	185,395.09	460,000.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			460,000.00	460,000.00	185,395.09	460,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	410,000.00	410,000.00	184,813.58	410,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			410,000.00	410,000.00	184,813.58	410,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>DEPRECIATION AND AMORTIZATION</b>								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			410,000.00	410,000.00	184,813.58	410,000.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b+e)			0.00	0.00	0.00	0.00		



## CRITERIA AND STANDARDS



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

Deviations from the standards must be explained and may affect the interim certification.

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

STANDARD: Projected County Operations Grant average daily attendance (ADA) has not changed for any of the current fiscal year or two subsequent fiscal years by more than two percent since first interim projections. Projected ADA for county operated programs has not changed for any of the current fiscal year or two subsequent fiscal years by more than two percent since first interim projections.

County Office ADA Standard Percentage Range: **-2.0% to +2.0%**

#### 1A. Calculating the County Office's ADA Variances

DATA ENTRY: First Interim data that exist will be extracted; otherwise enter data into the first column for all fiscal years. If Form MYPI exists, County Operations Grant ADA will be extracted for the two subsequent years; otherwise enter this data. Second Interim Projected Year Totals data for Current Year are extracted; enter data for the remaining two subsequent years into the second column.

Program / Fiscal Year	Estimated Funded ADA		Percent Change	Status
	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI) (Form MYPI)		

##### County and Charter School Alternative Education Grant ADA (Form AI, Lines B1d and C2d)

Current Year (2021-22)	31.00	21.46	-30.8%	Not Met
1st Subsequent Year (2022-23)	31.00	21.46	-30.8%	Not Met
2nd Subsequent Year (2023-24)	35.00	21.46	-38.7%	Not Met

##### District Funded County Program ADA (Form AI, Line B2g)

Current Year (2021-22)	298.66	263.46	-11.8%	Not Met
1st Subsequent Year (2022-23)	298.66	263.46	-11.8%	Not Met
2nd Subsequent Year (2023-24)	298.66	263.46	-11.8%	Not Met

##### County Operations Grant ADA (Form AI, Line B5)

Current Year (2021-22)	22,370.42	22,394.33	0.1%	Met
1st Subsequent Year (2022-23)	22,370.42	22,394.33	0.1%	Met
2nd Subsequent Year (2023-24)	22,370.42	22,394.33	0.1%	Met

##### Charter School ADA and Charter School Funded County Program ADA (Form AI, Lines C1 and C3f)

Current Year (2021-22)	11.00	6.46	-41.3%	Not Met
1st Subsequent Year (2022-23)	16.00	6.46	-59.6%	Not Met
2nd Subsequent Year (2023-24)	20.00	6.46	-67.7%	Not Met

#### 1B. Comparison of County Office ADA to the Standard

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

- 1a. STANDARD NOT MET - Projected ADA for County Operations Grant or county operated programs has changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:  
(required if NOT met)

Alternative Ed school ADA has declined due to current COVID-19 pandemic and fewer students being referred. ADA decreased for district funded county program. Charter School ADA declined due to COVID. It's the charter schools second year so ADA projections are difficult to project and do not have a historical trend to reference.

## 2. CRITERION: LCFF Revenue

STANDARD: Projected LCFF revenue, for any of the current fiscal year or two subsequent fiscal years, has not changed by more than two percent since first interim projections.

County Office LCFF Revenue Standard Percentage Range: -2.0% to +2.0%

### 2A. Calculating the County Office's Projected Change in LCFF Revenue

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. In the Second Interim column, Current Year data are extracted; enter data for the two subsequent years.

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
First Interim		Second Interim		
Fiscal Year	(Form 01CSI, Item 2A)	Projected Year Totals	Percent Change	Status
Current Year (2021-22)	9,779,781.00	9,642,876.00	-1.4%	Met
1st Subsequent Year (2022-23)	9,799,781.00	9,671,791.00	-1.3%	Met
2nd Subsequent Year (2023-24)	9,779,781.00	9,671,989.00	-1.1%	Met

### 2B. Comparison of County Office LCFF Revenue to the Standard

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

1a. STANDARD MET - LCFF revenue has not changed since first interim projections by more than two percent for the current year and two subsequent fiscal years.

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

### 3. CRITERION: Salaries and Benefits

STANDARD: Projected total salaries and benefits for any of the current fiscal year or two subsequent fiscal years has not changed by more than five percent since first interim projections.

County Office Salaries and Benefits Standard Percentage Range: -5.0% to +5.0%

#### 3A. Calculating the County Office's Projected Change in Salaries and Benefits

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. In the Second Interim column, Current Year data are extracted. If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; otherwise, enter this data.

Fiscal Year	Salaries and Benefits		Percent Change	Status
	First Interim	Second Interim		
	(Form 01I, Objects 1000-3999) (Form 01CSI, Item 3A)	Projected Year Totals (Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)		
Current Year (2021-22)	28,949,236.00	28,090,982.00	-3.0%	Met
1st Subsequent Year (2022-23)	29,804,021.00	28,986,453.00	-2.7%	Met
2nd Subsequent Year (2023-24)	30,363,372.00	29,530,651.00	-2.7%	Met

#### 3B. Comparison of County Office Salaries and Benefits to the Standard

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

- 1a. STANDARD MET - Total salaries and benefits have not changed since first interim by more than the standard for the current fiscal year and two subsequent fiscal years.

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

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

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating) for any of the current fiscal year or two subsequent fiscal years have not changed by more than five percent since first interim projections.

Changes that exceed five percent in any major object category must be explained.

County Office's Other Revenues and Expenditures Standard Percentage Range:	-5.0% to +5.0%
County Office's Other Revenues and Expenditures Explanation Percentage Range:	-5.0% to +5.0%

**4A. Calculating the County Office's Change by Major Object Category and Comparison to the Explanation Percentage Range**

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. Second Interim data for Current Year are extracted. If Second Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column.

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 4A)	Second interim Projected Year Totals (Fund 01/Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (MYPI, Line A2)</b>				
Current Year (2021-22)	5,550,001.00	5,865,242.00	5.7%	Yes
1st Subsequent Year (2022-23)	3,953,768.00	4,078,888.00	3.2%	No
2nd Subsequent Year (2023-24)	3,953,768.00	4,078,888.00	3.2%	No

**Explanation:**  
(required if Yes)

Federal revenue increased since first interim due to establishing Workforce Innovation and Opportunity Act (WIOA) grants (\$360K).

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2021-22)	13,349,908.00	14,208,043.00	6.4%	Yes
1st Subsequent Year (2022-23)	11,857,459.00	13,236,417.00	11.6%	Yes
2nd Subsequent Year (2023-24)	11,769,354.00	13,148,013.00	11.7%	Yes

**Explanation:**  
(required if Yes)

Increase largely attributed to budgeting a finalized 2021-22 CTEIG award (\$447K), School Based Mental Health (\$200K), and budgeting AB 130 Foster Youth Services Coordinating Program (FYSCP) (\$173K). Change in out years is due to previously removing Expanded Learning Opportunities Grant from only state funds but it is now split between Federal and State sources.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2021-22)	11,147,009.00	10,532,331.00	-5.5%	Yes
1st Subsequent Year (2022-23)	11,619,410.00	10,805,287.00	-7.0%	Yes
2nd Subsequent Year (2023-24)	11,632,410.00	10,792,107.00	-7.2%	Yes

**Explanation:**  
(required if Yes)

Other local revenue decreased due to lower excess costs to districts with lower Special Education expenses.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2021-22)	2,013,137.00	1,926,217.00	-4.3%	No
1st Subsequent Year (2022-23)	1,029,870.00	834,343.00	-19.0%	Yes
2nd Subsequent Year (2023-24)	1,038,634.00	845,060.00	-18.6%	Yes

**Explanation:**  
(required if Yes)

Change in out years is due removal of Expanded Learning Opportunities Grant and ESSER II funds

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2021-22)	6,351,952.00	7,226,681.00	13.8%	Yes
1st Subsequent Year (2022-23)	5,169,814.00	5,985,003.00	15.8%	Yes
2nd Subsequent Year (2023-24)	5,152,371.00	5,957,399.00	15.6%	Yes

**Explanation:**  
(required if Yes)

Increase largely attributed to budgeting WIOA career Grant (334K), FYSCP (13K), AB130 (121K), SEL COP (27K), CTEIG carryover (238K) in the current and subsequent years

#### 4B. Calculating the County Office's Change in Total Operating Revenues and Expenditures

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenues (Section 4A)</b>				
Current Year (2021-22)	30,046,918.00	30,605,616.00	1.9%	Met
1st Subsequent Year (2022-23)	27,430,637.00	28,120,592.00	2.5%	Met
2nd Subsequent Year (2023-24)	27,355,532.00	28,019,008.00	2.4%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)</b>				
Current Year (2021-22)	8,365,089.00	9,152,898.00	9.4%	Not Met
1st Subsequent Year (2022-23)	6,199,684.00	6,819,346.00	10.0%	Not Met
2nd Subsequent Year (2023-24)	6,191,005.00	6,802,459.00	9.9%	Not Met

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

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

- 1a. STANDARD MET - Projected total operating revenues have not changed since first interim projections by more than the standard for the current and two subsequent fiscal years.

**Explanation:**

Federal Revenue  
(linked from 4A  
if NOT met)

**Explanation:**

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

**Explanation:**

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

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

**Explanation:**

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

Change in out years is due removal of Expanded Learning Opportunities Grant and ESSER II funds

**Explanation:**

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

Increase largely attributed to budgeting WIOA career Grant (334K), FYSCP (13K), AB130 (121K), SEL COP (27K), CTEIG carryover (238K) in the current and subsequent years

## 5. CRITERION: Facilities Maintenance

**STANDARD:** Identify changes that have occurred since first interim projections in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the county office is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52066(d)(1) and 17002(d)(1).

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

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

**DATA ENTRY:** Enter the Required Minimum Contribution if First Interim data does not exist. First Interim data that exist will be extracted; otherwise, enter First Interim data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	284,831.88	463,338.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 5, Line 1)		540,248.00	

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

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

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

**6. CRITERION: Deficit Spending**

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
County Office's Available Reserves Percentage (Criterion 8B, Line 9)	5.0%	5.1%	5.1%
County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):	1.7%	1.7%	1.7%

**6B. Calculating the County Office's Special Education Pass-through Exclusions (only for county offices that serve as the AU of a SELPA)**

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

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

1. Do you choose to exclude pass-through funds distributed to SELPA members from the calculations for deficit spending and reserves?

Yes

2. If you are the SELPA AU and are excluding special education pass-through funds:

a. Enter the name(s) of the SELPA(s): Sutter County SELPA

	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	10,092,279.00	10,092,279.00	10,092,279.00

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

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the first and second columns.

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2021-22)	(1,888,131.00)	12,966,005.00	14.6%	Not Met
1st Subsequent Year (2022-23)	308,512.00	11,187,551.00	N/A	Met
2nd Subsequent Year (2023-24)	78,271.00	11,417,990.00	N/A	Met

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

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

- 1a. **STANDARD NOT MET** - Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

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

Moved 2 million from Fund 01 to Fund 40 for future building development.



## 7. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected county school service fund balances will be positive at the end of the current fiscal year and two subsequent fiscal years.

### 7A-1. Determining if the County Office's County School Service Fund Ending Balance is Positive

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.

Ending Fund Balance County School Service Fund Projected Year Totals (Form 01I, Line F2 )/(Form MYPI, Line D2)		
Fiscal Year		Status
Current Year (2021-22)	15,512,323.00	Met
1st Subsequent Year (2022-23)	15,423,197.00	Met
2nd Subsequent Year (2023-24)	14,705,374.00	Met

### 7A-2. Comparison of the County Office's Ending Fund Balance to the Standard

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

1a. STANDARD MET - Projected county school service fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:  
(required if NOT met)

B. CASH BALANCE STANDARD: Projected county school service fund cash balance will be positive at the end of the current fiscal year.

### 7B-1. Determining if the County Office's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Ending Cash Balance County School Service Fund (Form CASH, Line F, June Column)		
Fiscal Year		Status
Current Year (2021-22)	6,265,608.00	Met

### 7B-2. Comparison of the County Office's Ending Cash Balance to the Standard

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

1a. STANDARD MET - Projected county school service fund cash balance will be positive at the end of the current fiscal year.

Explanation:  
(required if NOT met)

## 8. CRITERION: Reserves

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

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

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

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

<sup>3</sup> Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in EC Section 2574, rounded to the nearest thousand.

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 6B2b) if Criterion 6B, Line 1 is No:	42,590,693	37,961,646	38,488,957
<b>County Office's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

DATA ENTRY: If Form MYPI exists, all data are extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	42,590,693.00	37,961,646.00	38,488,957.00
2. Plus: Special Education Pass-through (Criterion 6B, Line 2b if Criterion 6B, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	42,590,693.00	37,961,646.00	38,488,957.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line A3 times Line A4)	1,277,720.79	1,138,849.38	1,154,668.71
6. Reserve Standard - by Amount (From percentage level chart above)	632,000.00	632,000.00	632,000.00
7. <b>County Office's Reserve Standard</b> (Greater of Line A5 or Line A6)	<b>1,277,720.79</b>	<b>1,138,849.38</b>	<b>1,154,668.71</b>

### 8B. Calculating the County Office's Available Reserve Amount

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years.

Reserve Amounts (Unrestricted resources 0000-1999 except line 4)	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	2,129,534.65	1,924,082.00	1,950,448.00
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)		0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. County Office's Available Reserve Amount (Lines B1 thru B7)	2,129,534.65	1,924,082.00	1,950,448.00
9. County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	5.00%	5.07%	5.07%
<b>County Office's Reserve Standard</b> (Section 8A, Line 7):	<b>1,277,720.79</b>	<b>1,138,849.38</b>	<b>1,154,668.71</b>
Status:	Met	Met	Met

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

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

- 1a. STANDARD MET - Available reserves have met the standard for the current year and two subsequent fiscal years.

Explanation:  
(required if NOT met)

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## SUPPLEMENTAL INFORMATION

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

### S1. Contingent Liabilities

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

Yes

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

Litigation - Petition for Write of Mandate and Complaint for Injunctive and Declaratory Relief - Challenging the county Board's authority/jurisdiction to approve the petition for Pathways Charter Academy.

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

- 1a. Does your county office have ongoing county school service fund expenditures funded with one-time revenues that have changed since first interim projections by more than five percent?

No

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

### S3. Temporary Interfund Borrowings

- 1a. Does your county office have projected temporary borrowings between funds?  
(Refer to Education Code Section 42603)

No

- 1b. If Yes, identify the interfund borrowings:

### S4. Contingent Revenues

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

No

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

**S5. Contributions**

Identify projected contributions from unrestricted resources in the county school service fund to restricted resources in the county school service fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since first interim projections.

Identify projected transfers to or from the county school service fund to cover operating deficits in either the county school service fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than \$20,000 and more than five percent since first interim projections.

Identify capital project cost overruns that have occurred since first interim projections that may impact the county school service fund budget.

County Office's Contributions and Transfers Standard: -5.0% to +5.0%  
or -\$20,000 to +\$20,000

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

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the Second Interim's Current Year data will be extracted. Enter Second Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the Second Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the Second Interim column for the 1st and 2nd Subsequent Years. If Form MYPI does not exist, enter data for 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2021-22)	(982,401.00)	(803,225.00)	-18.2%	(179,176.00)	Not Met
1st Subsequent Year (2022-23)	(982,401.00)	(768,906.00)	-21.7%	(213,495.00)	Not Met
2nd Subsequent Year (2023-24)	(982,401.00)	(768,906.00)	-21.7%	(213,495.00)	Not Met
<b>1b. Transfers In, County School Service Fund *</b>					
Current Year (2021-22)	79,163.00	80,137.00	1.2%	974.00	Met
1st Subsequent Year (2022-23)	79,163.00	80,137.00	1.2%	974.00	Met
2nd Subsequent Year (2023-24)	79,163.00	80,137.00	1.2%	974.00	Met
<b>1c. Transfers Out, County School Service Fund *</b>					
Current Year (2021-22)	1,708,283.00	3,834,123.00	124.4%	2,125,840.00	Not Met
1st Subsequent Year (2022-23)	758,283.00	884,123.00	16.6%	125,840.00	Not Met
2nd Subsequent Year (2023-24)	758,283.00	884,123.00	16.6%	125,840.00	Not Met

**1d. Capital Project Cost Overruns**

Have capital project cost overruns occurred since first interim projections that may impact the county school service fund operational budget?

No

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

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

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

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

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

Decrease in contribution to Shady Creek since we anticipate more revenue as they open after COVID

- 1b. MET - Projected transfers in have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

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

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

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

Move funds to Fund 40 from Fund 01 for future building project

- 1d. NO - There have been no capital project cost overruns occurring since first interim projections that may impact the county school service fund operational budget.

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

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

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DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

n/a
-----

2. Yes - Funding sources will decrease or expire prior to the end of the commitment period, or one-time funding sources are being used for long-term commitment annual payments. Provide an explanation for how those funds will be replaced to continue annual debt service commitments.

**Explanation:**  
(Required if Yes)

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## S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since first interim projections, and indicate whether the changes are the result of a new actuarial valuation.

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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First Interim data that exist (Form 01CSI, Item S7A) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

1. a. Does your county office provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)

Yes

- b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities?

No

- c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?

No

2. OPEB Liabilities

- a. Total OPEB liability  
b. OPEB plan(s) fiduciary net position (if applicable)  
c. Total/Net OPEB liability (Line 2a minus Line 2b)  
d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?  
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation

First Interim (Form 01CSI, Item S7A)	Second Interim
3,666,121.00	3,666,121.00
0.00	0.00
3,666,121.00	3,666,121.00
Actuarial	Actuarial
Jun 30, 2020	Jun 30, 2020

3. OPEB Contributions

- a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method  
Current Year (2021-22)  
1st Subsequent Year (2022-23)  
2nd Subsequent Year (2023-24)

First Interim (Form 01CSI, Item S7A)	Second Interim
0.00	0.00
0.00	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)  
Current Year (2021-22)  
1st Subsequent Year (2022-23)  
2nd Subsequent Year (2023-24)

209,454.00	209,899.00
209,454.00	209,899.00
209,454.00	209,899.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)  
Current Year (2021-22)  
1st Subsequent Year (2022-23)  
2nd Subsequent Year (2023-24)

161,376.00	161,376.00
114,985.00	114,985.00
128,774.00	128,774.00

- d. Number of retirees receiving OPEB benefits  
Current Year (2021-22)  
1st Subsequent Year (2022-23)  
2nd Subsequent Year (2023-24)

14	14
14	14
14	14

4. Comments:

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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

1. a. Does your county office operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 1b-4)

No
----

- b. If Yes to item 1a, have there been changes since first interim in self-insurance liabilities?

n/a
-----

- c. If Yes to item 1a, have there been changes since first interim in self-insurance contributions?

n/a
-----

2. Self-Insurance Liabilities

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

First Interim (Form 01CSI, Item S7B)	Second Interim

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs  
Current Year (2021-22)  
1st Subsequent Year (2022-23)  
2nd Subsequent Year (2023-24)

First Interim (Form 01CSI, Item S7B)	Second Interim

- b. Amount contributed (funded) for self-insurance programs  
Current Year (2021-22)  
1st Subsequent Year (2022-23)  
2nd Subsequent Year (2023-24)


4. Comments:

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**S8. Status of Labor Agreements**

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

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

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

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

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

**Status of Certificated Labor Agreements as of the Previous Reporting Period**

Were all certificated labor negotiations settled as of first interim projections?

No

If Yes, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

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

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of certificated (non-management) full-time-equivalent (FTE) positions	68.5	67.7	67.7	67.7

1a. Have any salary and benefit negotiations been settled since first interim projections?

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

No

If No, complete questions 5 and 6.

1b. Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 5 and 6.

Yes

**Negotiations Settled Since First Interim Projections**

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Current Year  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

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

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year  
or

**Multiyear Agreement**

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

67,169

6. Amount included for any tentative salary schedule increases

Current Year  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

0

0

0

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

- Are costs of H&W benefit changes included in the interim 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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
867,205	867,205	867,205
Capped at \$14,100/FTE	Capped at \$14,100/FTE	Capped at \$14,100/FTE
0.0%	0.0%	0.0%

**Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections**

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

If Yes, amount of new costs included in the interim and MYPs

If Yes, explain the nature of the new costs:

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

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
Included	87,745	89,062
1.5%	1.5%	1.5%

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

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)

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

List other significant contract changes that have occurred since first interim projections and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

### Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of first interim projections?

If Yes, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

No

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

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of classified (non-management) FTE positions	185.7	190.6	190.6	190.6

1a. Have any salary and benefit negotiations been settled since first interim projections?

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

No

If No, complete questions 5 and 6.

1b. Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 5 and 6.

Yes

### Negotiations Settled Since First Interim Projections

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Current Year  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

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

#### One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

#### Multiyear Agreement

Total cost of salary settlement

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

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

### Negotiations Not Settled

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

108,914

6. Amount included for any tentative salary schedule increases

Current Year  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

0

0

0

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

- Are costs of H&W benefit changes included in the interim 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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
897,670	897,670	897,670
Capped at \$11,160/FTE	Capped at \$11,160/FTE	Capped at \$11,160/FTE
0.0%	0.0%	0.0%

**Classified (Non-management) Prior Year Settlements Negotiated Since First Interim**

Are any new costs negotiated since first interim for prior year settlements included in the interim?

If Yes, amount of new costs included in the interim and MYPs

If Yes, explain the nature of the new costs:

No		

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**Classified (Non-management) Step and Column Adjustments**

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
Included	149,906	152,155
1.5%	1.5%	1.5%

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

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)

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

List other significant contract changes that have occurred since first interim and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):


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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

**Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period**

Were all managerial/confidential labor negotiations settled as of first interim projections?

n/a

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

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

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of management, supervisor, and confidential FTE positions	38.0	43.0	43.0	43.0

1a. Have any salary and benefit negotiations been settled since first interim projections?

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

n/a

If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled?

n/a

If Yes, complete questions 3 and 4.

**Negotiations Settled Since First Interim Projections**

2. Salary settlement:

Current Year  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

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

Total cost of salary settlement

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

**Negotiations Not Settled**

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

4. Amount included for any tentative salary schedule increases

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

- Are costs of H&W benefit changes included in the interim 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 interm 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 interim and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

## S9. Status of Other Funds

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

### S9A. Identification of Other Funds with Negative Ending Fund Balances

DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

- Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year?

No

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

- If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

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## ADDITIONAL FISCAL INDICATORS

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

DATA ENTRY: Click the appropriate Yes or No button for items A2 through A8; Item A1 is automatically completed based on data from Criterion 7.

- |  |   |
|--|---|
| <b>A1.</b> Do cash flow projections show that the county office will end the current fiscal year with a negative cash balance in the county school service fund? (Data from Criterion 7B-1, Cash Balance, are used to determine Yes or No)                   | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">No</div>  |
| <b>A2.</b> Is the system of personnel position control independent from the payroll system?  | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">No</div>  |
| <b>A3.</b> Is the County Operations Grant ADA decreasing in both the prior and current fiscal years?   | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">No</div>  |
| <b>A4.</b> Are new charter schools operating in county office boundaries that impact the county office's ADA, either in the prior or current fiscal year?  | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">Yes</div> |
| <b>A5.</b> Has the county office entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">No</div>  |
| <b>A6.</b> Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?  | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">No</div>  |
| <b>A7.</b> Does the county office have any reports that indicate fiscal distress?<br>(If Yes, provide copies to the CDE.)  | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">No</div>  |
| <b>A8.</b> Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?   | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">No</div>  |

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

**Comments:**  
(optional)

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**End of County Office Second Interim Criteria and Standards Review**

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Agenda Item No. 11.1

BOARD AGENDA ITEM: Investment Statements

BOARD MEETING DATE: March 9, 2022

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

       Action

Ron Sherrod

       Reports/Presentation

SUBMITTED BY:

X Information

Ron Sherrod

       Public Hearing

PRESENTING TO BOARD:

       Other (specify)

Ron Sherrod

BACKGROUND AND SUMMARY INFORMATION:

The Investment Statement as of December 31, 2021 from the County Treasurer will be presented.



February 26, 2022

To: Sutter County Board of Supervisors

Re: Sutter County Investment Portfolio Report for December 31, 2021

Following is the Sutter County Investment Portfolio report as of December 31, 2021. The schedule includes all short-term, mid-term and long-term investments held at the conclusion of business on the final day of the month. The Sutter County Treasurer and Tax Collector is given authority over the pooled investment portfolio through Board delegation pursuant to Government Code §27000.1. Investment activities of the pooled treasury are governed by Government Code §53601 as incorporated in the Sutter County Investment Policy. Investment of the county's, school districts' and special district's surplus funds start with the objective of safety of the principle to minimize possibility losses. Following safety is the liquidity objective to provide coverage of day to day operations and to meet contingency as they arise. The final objective is earning a reasonable return or yield on the funds invested. The Sutter County Investment Policy may be found on the Treasurer's webpage at: [https://www.suttercounty.org/assets/pdf/ttc/Investment\\_Policy\\_2021.pdf](https://www.suttercounty.org/assets/pdf/ttc/Investment_Policy_2021.pdf)

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

The combined cash and investments in the county treasury total \$373,500,118 and will provide sufficient cash flow liquidity to meet estimated pooled treasury expenditures for the next six months.

Invested treasury funds total \$349,998,713 with \$98,272,912 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 1,204 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 "CH Hernandez", is written over a horizontal line.

Christina N. Hernandez  
Acting Treasurer-Tax Collector

**SUTTER COUNTY  
INVESTMENT PORTFOLIO  
December 31, 2021**



TREASURY					DATE		DATE		TOTAL	CURRENTLY	
NUMBER	INSTITUTION/BRANCH	CUSIP	BOOK VALUE	MARKET VALUE	PAR VALUE	INVESTED	MATURES	INVESTED	DAYS	YIELD	RATE
MANAGED FUNDS											
2021-00A	CALIFORNIA ASSET MANAGEMENT	0	22,407,963.48	22,407,963.48	22,407,963.48	N/A	N/A	1		0.05000%	0.05000%
2021-00B	LAIF-STATE POOL/SAC	0	72,325,727.34	72,325,727.34	72,325,727.34	N/A	N/A	1		0.22000%	0.22000%
2021-00C	LAIF-STATE POOL/SAC (Cemetery)	0	3,539,221.20	3,539,221.20	3,539,221.20	N/A	N/A	1		0.22000%	0.22000%
TOTAL MANAGED FUNDS			98,272,912.02	98,272,912.02	98,272,912.02						
AGENCIES NOTES											
2020-110	FEDERAL HOME LOAN BANK (FHLB)	3130AJSF7	1,000,000.00	987,360.00	1,000,000.00	07/08/20	01/08/25	1,645		0.65562%	0.65000%
20219	FEDERAL HOME LOAN BANK (FHLB)	3130AKJR8	4,000,000.00	3,923,320.00	4,000,000.00	12/16/20	12/16/25	1,826		0.57956%	0.57000%
2020-159	FEDERAL FARM CREDIT BANK (FFCB)	3133EL4W1	3,997,063.88	3,915,920.00	4,000,000.00	09/04/20	08/25/25	1,816		0.62076%	0.61000%
2020-169	FEDERAL FARM CREDIT BANK (FFCB)	3133EMBE1	1,999,358.43	1,977,580.00	2,000,000.00	09/30/20	03/28/24	1,275		0.30052%	0.30000%
20196	FEDERAL FARM CREDIT BANK (FFCB)	3133EMGF3	1,998,981.60	1,975,780.00	2,000,000.00	11/16/20	05/16/24	1,277		0.35101%	0.35000%
20208	FEDERAL FARM CREDIT BANK (FFCB)	3133EMHL9	1,999,871.98	1,984,460.00	2,000,000.00	12/03/20	11/30/23	1,092		0.31019%	0.31000%
20204	FEDERAL FARM CREDIT BANK (FFCB)	3133EMJC7	4,000,000.00	3,896,960.00	4,000,000.00	12/01/20	12/01/25	1,826		0.56971%	0.56000%
20217	FEDERAL FARM CREDIT BANK (FFCB)	3133EMKT8	4,000,000.00	3,892,920.00	4,000,000.00	12/17/20	12/17/25	1,826		0.54876%	0.54000%
20227	FEDERAL FARM CREDIT BANK (FFCB)	3133EMLR1	4,000,000.00	4,000,000.00	4,000,000.00	12/24/20	12/23/25	1,825		0.50964%	0.50000%
2020-002	FREDDIE MAC (FHLMC)	3134GUQ94	4,000,000.00	4,037,480.00	4,000,000.00	01/10/20	01/10/25	1,827		1.78121%	1.80000%
2020-179	FREDDIE MAC (FHLMC)	3134GW4Z6	4,000,000.00	3,908,000.00	4,000,000.00	10/27/20	10/27/25	1,826		0.55076%	0.54000%
2020-141	FREDDIE MAC (FHLMC)	3134GWKL9	2,000,000.00	1,962,260.00	2,000,000.00	08/12/20	08/12/25	1,826		0.60372%	0.60000%
2020-161	FREDDIE MAC (FHLMC)	3134GWP75	2,000,000.00	1,961,480.00	2,000,000.00	09/23/20	09/23/25	1,826		0.62632%	0.62500%
2020-168	FREDDIE MAC (FHLMC)	3134GWWS1	2,000,000.00	1,952,540.00	2,000,000.00	09/30/20	09/30/25	1,826		0.50397%	0.50000%
20197	FREDDIE MAC (FHLMC)	3134GXCH5	4,000,000.00	3,932,160.00	4,000,000.00	11/25/20	11/25/25	1,826		0.61026%	0.60000%
20198	FREDDIE MAC (FHLMC)	3134GXCS1	4,000,000.00	3,935,360.00	4,000,000.00	11/25/20	11/25/25	1,826		0.63125%	0.62500%
20201	FREDDIE MAC (FHLMC)	3134GXDM3	4,000,000.00	3,931,960.00	4,000,000.00	12/01/20	12/01/25	1,826		0.63022%	0.62500%
20218	FREDDIE MAC (FHLMC)	3134GXJH8	4,000,000.00	3,979,960.00	4,000,000.00	12/29/20	12/29/23	1,095		0.22029%	0.22000%
20221	FREDDIE MAC (FHLMC)	3134GXJJ4	4,000,000.00	3,960,240.00	4,000,000.00	12/28/20	06/28/24	1,278		0.32122%	0.32000%
20222	FREDDIE MAC (FHLMC)	3134GXJK1	4,000,000.00	3,937,560.00	4,000,000.00	12/30/20	09/30/24	1,370		0.36158%	0.36000%
20228	FANNIE MAE (FNMA)	3135G05X7	1,997,108.84	1,945,780.00	2,000,000.00	12/24/20	08/25/25	1,705		0.38073%	0.37500%
2020-180	FANNIE MAE (FNMA)	3135G06B4	2,000,000.00	1,951,300.00	2,000,000.00	10/22/20	10/22/25	1,826		0.56581%	0.56000%
20212	FANNIE MAE (FNMA)	3135G06K4	2,000,000.00	1,959,960.00	2,000,000.00	12/17/20	12/17/25	1,826		0.65524%	0.65000%
20231	FANNIE MAE (FNMA)	3135G06Q1	6,009,594.74	5,840,040.00	6,000,000.00	12/30/20	12/30/25	1,826		0.64577%	0.64000%
20210	FANNIE MAE (FNMA)	3135GA6J5	2,000,000.00	1,984,780.00	2,000,000.00	12/07/20	12/07/23	1,095		0.32020%	0.32000%
20224	FANNIE MAE (FNMA)	3135GAC25	4,000,000.00	3,962,960.00	4,000,000.00	12/24/20	09/24/24	1,370		0.31115%	0.31000%
2020-185	FANNIE MAE (FNMA)	3136G46K4	4,000,000.00	3,909,280.00	4,000,000.00	10/28/20	07/28/25	1,734		0.50541%	0.50000%
20190	FANNIE MAE (FNMA)	3136G46N8	4,000,000.00	3,918,000.00	4,000,000.00	11/02/20	10/29/25	1,822		0.60522%	0.60000%
2020-137	FANNIE MAE (FNMA)	3136G4C43	4,000,000.00	3,930,160.00	4,000,000.00	08/14/20	08/14/25	1,826		0.65295%	0.65000%
2020-136	FANNIE MAE (FNMA)	3136G4D75	4,000,000.00	3,923,400.00	4,000,000.00	07/30/20	07/29/25	1,825		0.60386%	0.60000%
2020-134	FANNIE MAE (FNMA)	3136G4G31	4,000,000.00	3,930,560.00	4,000,000.00	07/30/20	07/20/25	1,816		0.65277%	0.65000%
2020-140	FANNIE MAE (FNMA)	3136G4G98	2,000,000.00	1,958,700.00	2,000,000.00	08/12/20	08/12/25	1,826		0.56476%	0.56000%
2020-149	FANNIE MAE (FNMA)	3136G4H71	1,999,709.53	1,953,180.00	2,000,000.00	08/18/20	08/18/25	1,826		0.50565%	0.50000%
2017-022	FANNIE MAE (FNMA)	3136G4MQ3	2,000,000.00	2,009,240.00	2,000,000.00	03/29/17	03/29/22	1,826		2.12304%	2.17000%
2020-150	FANNIE MAE (FNMA)	3136G4N74	2,000,000.00	1,957,120.00	2,000,000.00	08/21/20	08/21/25	1,826		0.56486%	0.56000%
2020-155	FANNIE MAE (FNMA)	3136G4X32	2,000,000.00	1,955,040.00	2,000,000.00	08/26/20	08/26/25	1,826		0.60380%	0.60000%
2020-123	FANNIE MAE (FNMA)	3136G4ZR7	4,000,000.00	3,935,280.00	4,000,000.00	07/21/20	07/21/25	1,826		0.70020%	0.70000%
21050	FEDERAL HOME LOAN BANK (FHLB)	3130AMKB7	4,000,000.00	3,964,160.00	4,000,000.00	05/26/21	05/26/26	1,826		1.05000%	1.05000%
21052	FEDERAL HOME LOAN BANK (FHLB)	3130AMMQ2	3,000,000.00	2,960,430.00	3,000,000.00	06/08/21	06/08/26	1,826		0.91000%	0.91000%
21054	FEDERAL HOME LOAN BANK (FHLB)	3130AMPJ5	2,000,000.00	1,975,700.00	2,000,000.00	06/16/21	06/16/26	1,826		0.95000%	0.95000%
21066	FEDERAL HOME LOAN BANK (FHLB)	3130AMT28	2,000,000.00	1,977,820.00	2,000,000.00	06/30/21	06/30/26	1,826		1.00000%	1.00000%
21082	FEDERAL HOME LOAN BANK (FHLB)	3130ANPE4	4,000,000.00	3,931,400.00	4,000,000.00	08/26/21	08/26/25	1,461		0.70000%	0.70000%
21085	FEDERAL FARM CREDIT BANK (FFCB)	3133EM3T7	3,997,198.80	3,950,400.00	4,000,000.00	09/01/21	09/01/26	1,826		0.88500%	0.87000%
21089	FEDERAL HOME LOAN BANK (FHLB)	3130ANTP5	2,000,000.00	1,981,440.00	2,000,000.00	09/16/21	09/16/24	1,096		0.50000%	0.50000%

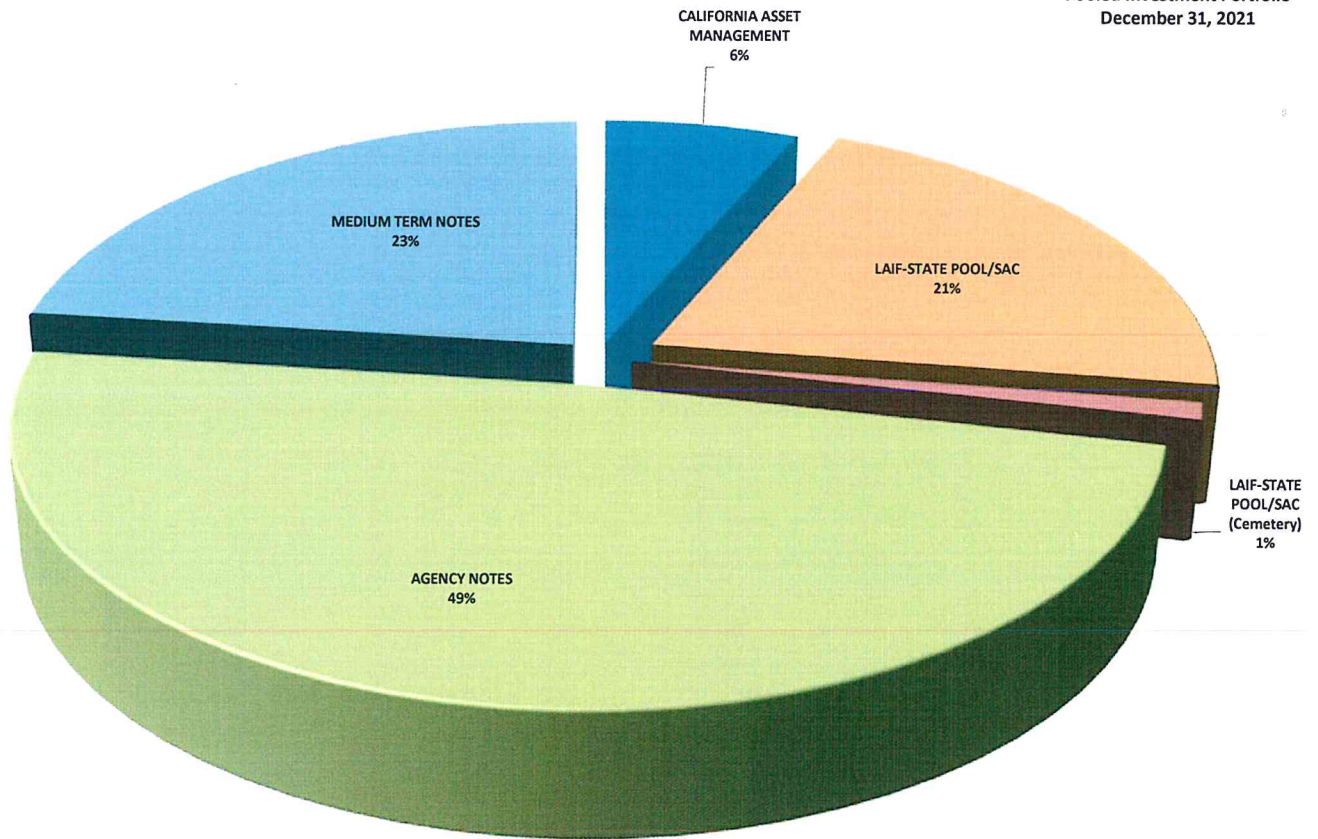


**SUTTER COUNTY  
INVESTMENT PORTFOLIO  
December 31, 2021**



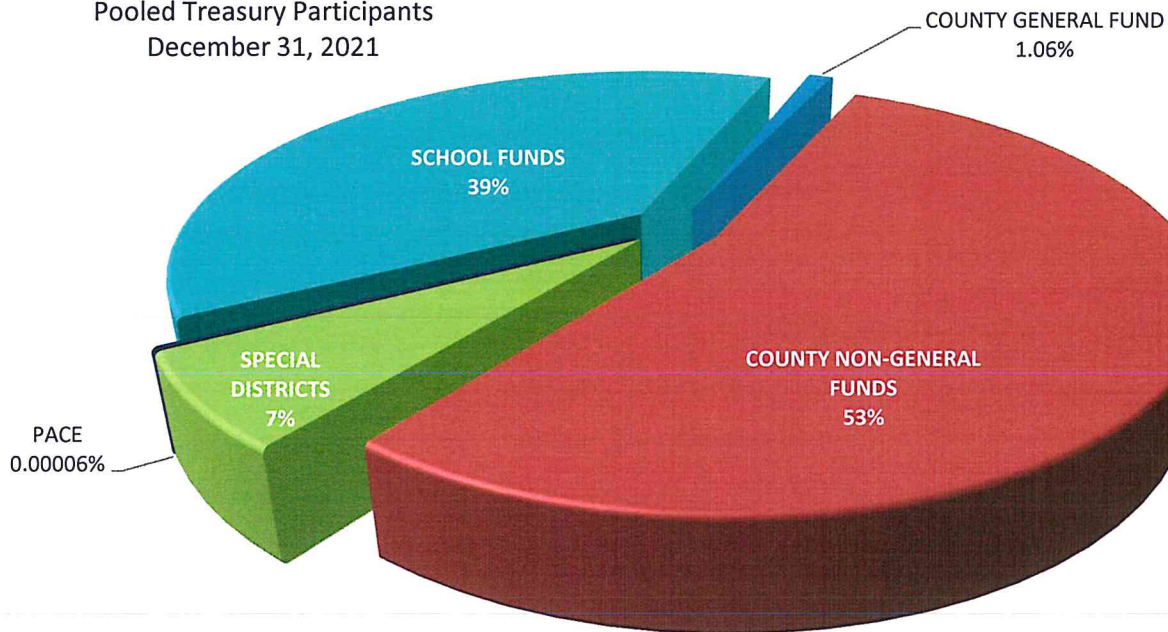
TREASURY					DATE		DATE	TOTAL DAYS	CURRENTLY	
NUMBER	INSTITUTION/BRANCH	CUSIP	BOOK VALUE	MARKET VALUE	PAR VALUE	INVESTED	MATURES	INVESTED	YIELD	RATE
21090	FEDERAL HOME LOAN BANK (FHLB)	3130ANRR3	4,000,000.00	3,957,760.00	4,000,000.00	09/17/21	09/17/26	1,826	1.00000%	1.00000%
21112	FEDERAL HOME LOAN BANK (FHLB)	3130APRD9	2,000,000.00	1,991,120.00	2,000,000.00	11/16/21	05/16/25	1,277	1.03000%	1.03000%
21113	FEDERAL HOME LOAN BANK (FHLB)	3130APQM0	2,000,000.00	1,995,040.00	2,000,000.00	11/18/21	11/18/24	1,096	1.00000%	1.00000%
21118	FEDERAL FARM CREDIT BANK (FFCB)	3133ENFR6	4,250,000.00	4,255,142.50	4,250,000.00	12/01/21	12/01/25	1,461	1.34000%	1.34000%
21121	FEDERAL HOME LOAN BANK (FHLB)	3130AQ5P4	2,000,000.00	2,001,440.00	2,000,000.00	12/30/21	12/30/26	1,826	1.61000%	1.61000%
21125	FEDERAL FARM CREDIT BANK (FFCB)	3133ENHC7	4,000,000.00	3,998,680.00	4,000,000.00	12/16/21	12/14/26	1,824	1.60000%	1.59986%
21127	FEDERAL HOME LOAN BANK (FHLB)	3130APVC6	3,648,190.12	3,648,430.50	3,650,000.00	12/16/21	12/01/26	1,811	1.37500%	1.38543%
21128	FEDERAL HOME LOAN BANK (FHLB)	3130AQDD2	2,500,000.00	2,497,500.00	2,500,000.00	12/30/21	12/30/26	1,826	1.45000%	1.45000%
21129	FEDERAL FARM CREDIT BANK (FFCB)	3133ENHV5	2,000,000.00	1,998,480.00	2,000,000.00	12/22/21	06/22/26	1,643	1.39000%	1.39000%
21130	FEDERAL FARM CREDIT BANK (FFCB)	3133ENJC5	4,000,000.00	3,989,520.00	4,000,000.00	12/22/21	12/22/26	1,826	1.29000%	1.29000%
TOTAL AGENCY NOTES			168,397,077.92	166,152,543.00	168,400,000.00					
MEDIUM TERM NOTES										
2019-144	AIR PROD & CHEM (APD)	009158AV8	2,061,041.86	2,102,540.00	2,000,000.00	12/10/19	07/31/24	1,695	3.08989%	3.35000%
20230	AMERICAN HONDA FINANCE (HNDA)	02665WDL2	4,069,155.23	3,986,120.00	4,000,000.00	12/28/20	07/08/25	1,653	1.19346%	1.20000%
2020-166/176	AMERICAN HONDA FINANCE (HNDA)	02665WDN8	7,022,433.75	6,890,870.00	7,000,000.00	09/24/20	09/10/25	1,812	1.00682%	1.00000%
20220	APPLE INC. (AAPL)	037833DT4	2,042,605.23	1,994,580.00	2,000,000.00	12/16/20	05/11/25	1,607	1.11585%	1.12500%
20215	BANK OF AMERICA CORP (BAC)	06048WK41	3,996,852.57	3,830,360.00	4,000,000.00	12/10/20	11/25/25	1,811	0.66286%	0.65000%
20211	BANK OF AMERICA CORP (BAC)	06048WK58	4,000,000.00	3,916,760.00	4,000,000.00	12/18/20	12/18/23	1,095	0.40434%	0.40000%
20223	CATERPILLAR FINL SERVICE (CAT)	14912L5X5	2,126,290.05	2,108,000.00	2,000,000.00	12/16/20	11/24/23	1,073	3.43993%	3.75000%
2020-080	CATERPILLAR FINL SERVICE (CAT)	14912L6C0	2,101,336.40	2,101,440.00	2,000,000.00	05/01/20	06/09/24	1,500	3.03985%	3.30000%
20229	CATERPILLAR FINL SERVICE (CAT)	14913R2H9	4,030,433.85	3,924,880.00	4,000,000.00	12/28/20	11/13/25	1,781	0.81050%	0.80000%
20209	JOHN DEERE CAPITAL CORP (DE)	24422EVH9	1,005,328.87	999,760.00	1,000,000.00	12/04/20	07/05/23	943	0.69356%	0.70000%
21008	JOHN DEERE CAPITAL CORP (DE)	24422EVK2	3,999,804.18	3,880,640.00	4,000,000.00	02/01/21	01/15/26	1,809	0.71271%	0.50000%
21063	BANK OF AMERICA CORP (BAC)	06048WM49	2,000,000.00	1,976,740.00	2,000,000.00	06/15/21	06/15/26	1,826	1.00000%	1.00000%
2019-150	WALT DISNEY COMPANY (DIS)	254687FK7	1,989,366.38	2,032,100.00	2,000,000.00	12/10/19	08/30/24	1,725	1.68735%	1.75000%
2019-143	ESTEE LAUDER CO. (EL)	29736RAN0	2,003,213.25	2,054,820.00	2,000,000.00	12/10/19	12/01/24	1,818	1.90616%	2.00000%
2020-096	HONEYWELL INTERNATIONAL (HON)	438516CB0	2,032,257.69	2,008,840.00	2,000,000.00	06/04/20	06/01/25	1,823	1.32424%	1.35000%
2020-153	JP MORGAN CHASE & CO (JPM)	48128GV98	2,000,000.00	1,916,480.00	2,000,000.00	08/28/20	08/28/25	1,826	0.77408%	0.75000%
20225	JP MORGAN CHASE & CO (JPM)	48128GY53	2,000,000.00	1,890,720.00	2,000,000.00	12/22/20	12/22/25	1,826	0.83899%	0.82500%
2020-093	ORACLE CORP (ORCL)	68389XBT1	2,093,359.40	2,047,680.00	2,000,000.00	06/01/20	04/01/25	1,765	2.36561%	2.50000%
2019-123	SIMON PROP GP LP (SPG)	828807CR6	4,129,927.62	4,188,480.00	4,000,000.00	11/01/19	02/01/24	1,553	3.47123%	3.75000%
2020-079	TOYOTA MOTOR CREDIT CORP	89236TDK8	2,030,959.05	2,050,700.00	2,000,000.00	05/01/20	10/18/23	1,265	2.14795%	2.25000%
2017-086	TOYOTA MOTOR CREDIT CORP	89236TEA9	2,000,000.00	2,001,100.00	2,000,000.00	08/03/17	06/26/22	1,788	0.50365%	0.46788%
2019-122	UNITED PARCEL SERVICE (UPS)	911312BT2	4,013,007.36	4,119,160.00	4,000,000.00	11/01/19	09/01/24	1,766	2.09072%	2.20000%
2017-071	WELLS FARGO & COMPANY (WFC)	95000N2L2	2,000,000.00	2,014,400.00	2,000,000.00	06/27/17	06/27/22	1,826	0.95422%	0.93325%
2020-074	WELLS FARGO & COMPANY (WFC)	95001D6U9	1,000,000.00	998,300.00	1,000,000.00	04/30/20	04/30/23	1,095	2.13869%	2.15000%
2020-075	WELLS FARGO & COMPANY (WFC)	95001D6W5	2,000,000.00	1,994,540.00	2,000,000.00	04/30/20	04/30/25	1,826	2.48744%	2.50000%
21081	BANK OF AMERICA CORP (BAC)	06048WN22	2,000,000.00	1,937,140.00	2,000,000.00	08/26/21	08/26/26	1,826	1.25000%	1.25000%
21106	JP MORGAN CHASE & CO (JPM)	48128GSU0	2,000,000.00	1,992,980.00	2,000,000.00	10/29/21	10/29/26	1,826	1.48000%	1.48000%
21115	JP MORGAN CHASE & CO (JPM)	48130UZH1	4,000,000.00	4,000,000.00	4,000,000.00	11/30/21	11/30/26	1,826	1.50000%	1.50000%
21120	PUBLIC STORAGE (PSA)	74460DAG4	3,486,845.56	3,488,499.30	3,495,000.00	12/03/21	11/09/26	1,802	1.50000%	1.50000%
21124	TOYOTA MOTOR CREDIT CORP	89236TGL3	4,094,504.38	4,094,440.00	4,000,000.00	12/15/21	10/07/24	1,027	2.00000%	1.13000%
TOTAL MEDIUM TERM NOTES			83,328,722.68	82,543,069.30	82,495,000.00					
TOTAL POOL INVESTMENTS			349,998,712.62	346,968,524.32	349,167,912.02	AVERAGE		1,601	1.02768%	1.03191%

Sutter County  
Pooled Investment Portfolio  
December 31, 2021



	<u>BOOK VALUE</u>	<u>PERCENTAGE OF MANAGED PORTFOLIO</u>	<u>INVESTED % OF POOLED PORTFOLIO</u>	<u>AVERAGE DAYS TO MATURITY</u>	<u>AVERAGE YIELD</u>
CAMP	\$22,407,963.48	6.40%	6.47%	1	0.80%
LOCAL AGENCY INVESTMENT FUND (COUNTY)	72,325,727.34	20.66%	20.88%	1	0.44%
LOCAL AGENCY INVESTMENT FUND (CEMETERY)	3,539,221.20	1.01%	-	1	0.44%
MEDIUM TERM NOTES	83,328,722.68	23.81%	24.05%	987	1.59%
AGENCY NOTES	<u>168,397,077.92</u>	<u>48.11%</u>	<u>48.61%</u>	<u>1,219</u>	<u>2.98%</u>
<b>TOTAL MANAGED INVESTMENTS</b>	<b>\$349,998,712.62</b>	<b>100.00%</b>		<u>1,204</u>	<u>2.11%</u>
LESS: LAIF FUNDS NOT POOLED	<u>3,539,221.20</u>	<u>1.01%</u>			
<b>TOTAL POOLED INVESTMENTS</b>	<b><u>\$346,459,491.42</u></b>	<b><u>98.99%</u></b>	<b><u>100.00%</u></b>	<b><u>1,203</u></b>	<b><u>2.13%</u></b>

Sutter County  
Pooled Treasury Participants  
December 31, 2021



The Pooled Treasury is comprised of 345 separate funds representing the County's General Fund, County Non-General funds, special districts, school districts and funds collected and held for the various PACE programs that are authorized by the City of Yuba City.

At the close of business December 31, 2021 pool participants' cash and investment balances consisted of the following:

COUNTY GENERAL FUND	1.06%
COUNTY NON-GENERAL FUNDS	53.58%
SPECIAL DISTRICTS	6.77%
SCHOOL FUNDS	38.59%

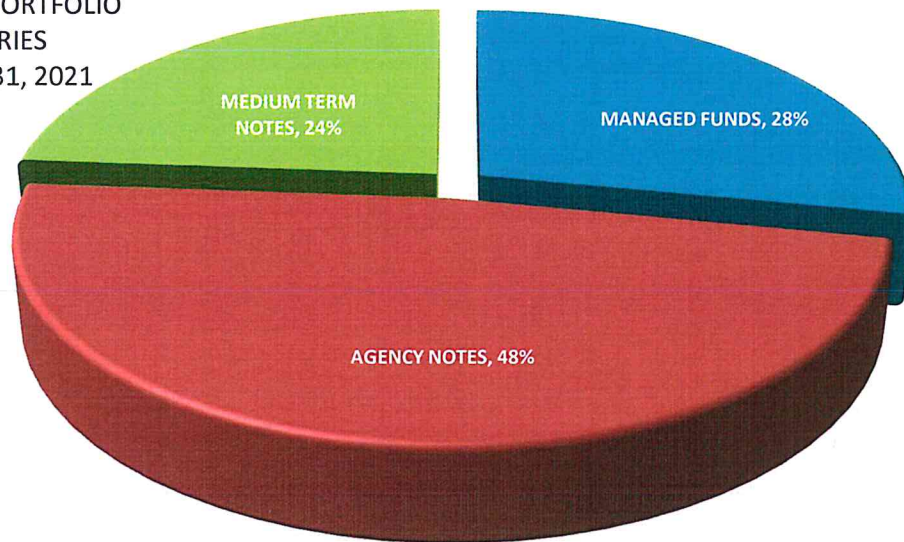


The pooled portfolio is comprised of three major classes of assets. At December 31, 2021 agency notes made up 48%, medium term notes represented 24% and funds under management within the Local Area Investment Fund (LAIF) and the California Asset Management Program (CAMP) completing the portfolio at 28%.

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

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

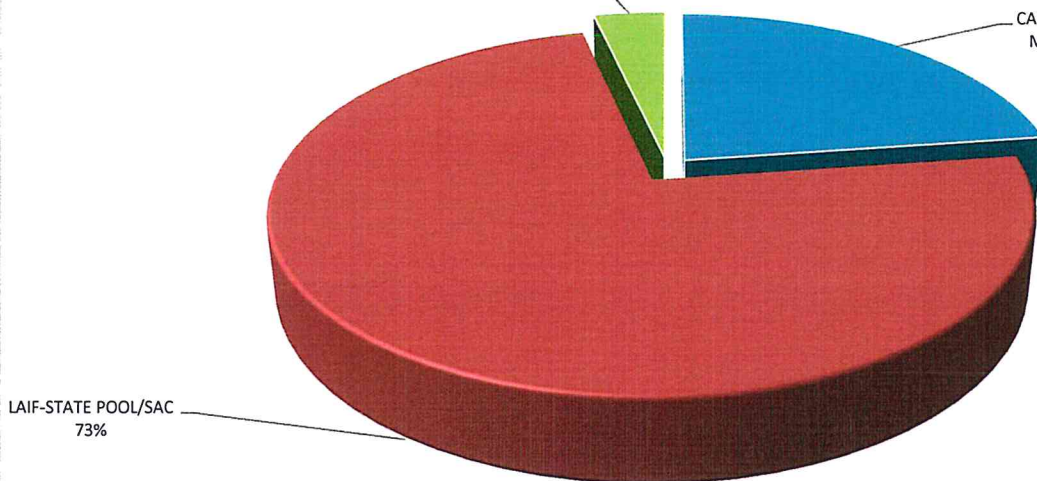
SUTTER COUNTY  
INVESTMENT PORTFOLIO  
CATEGORIES  
DECEMBER 31, 2021



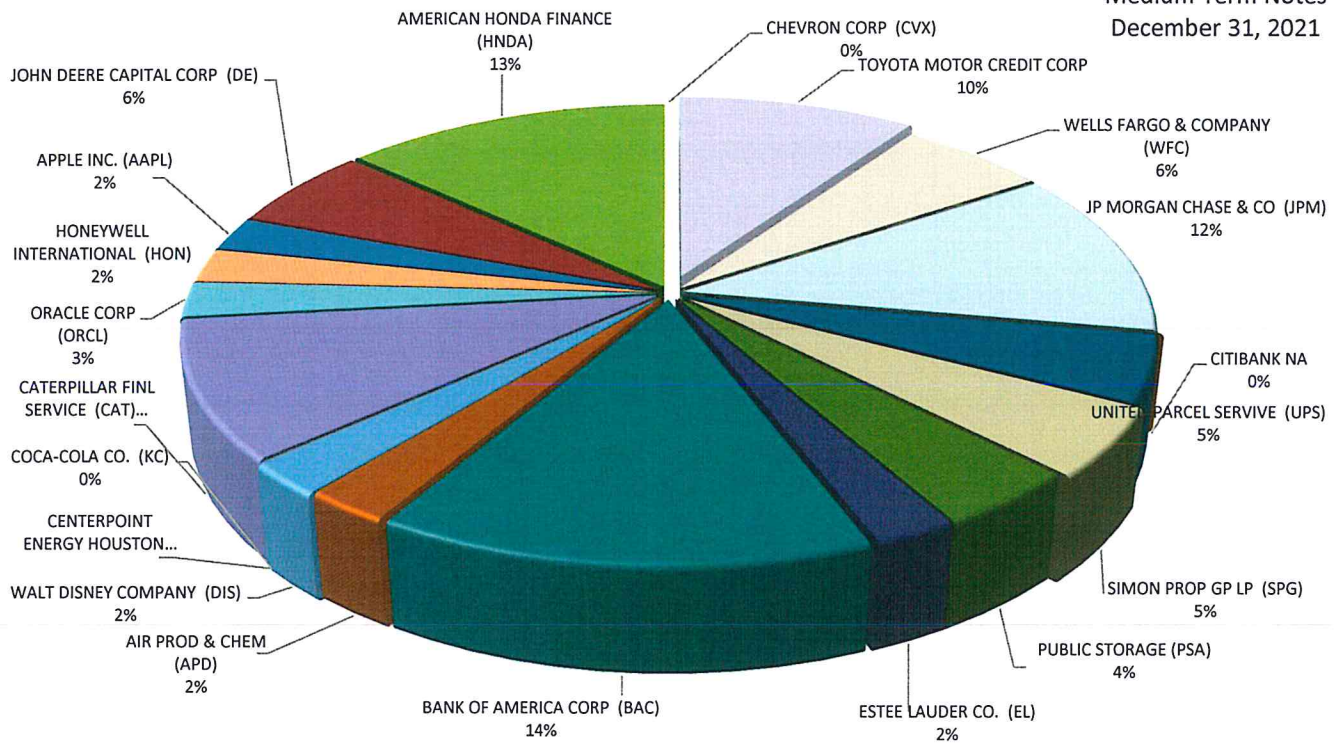
Sutter County  
Managed Funds  
December 31, 2021

LAIF-STATE POOL/SAC  
(Cemetery)  
4%

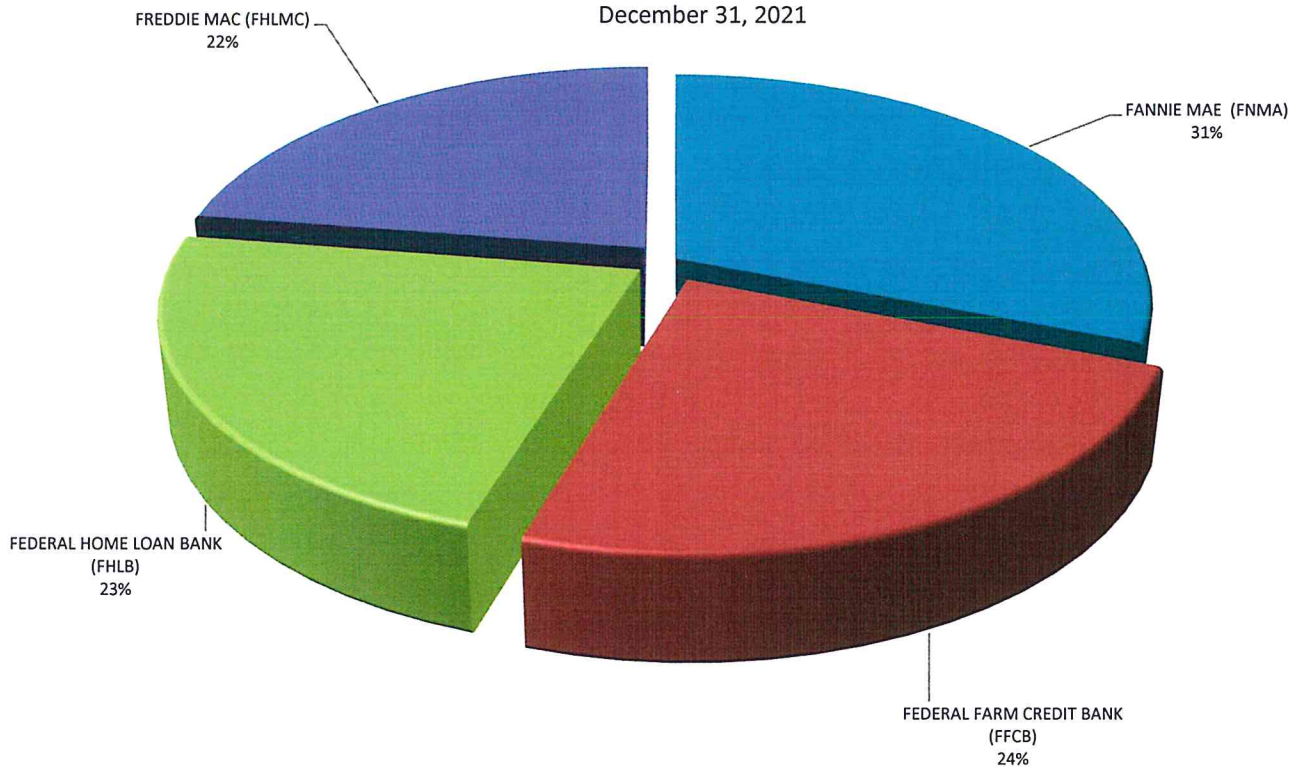
CALIFORNIA ASSET  
MANAGEMENT  
23%



Sutter County  
Medium Term Notes  
December 31, 2021

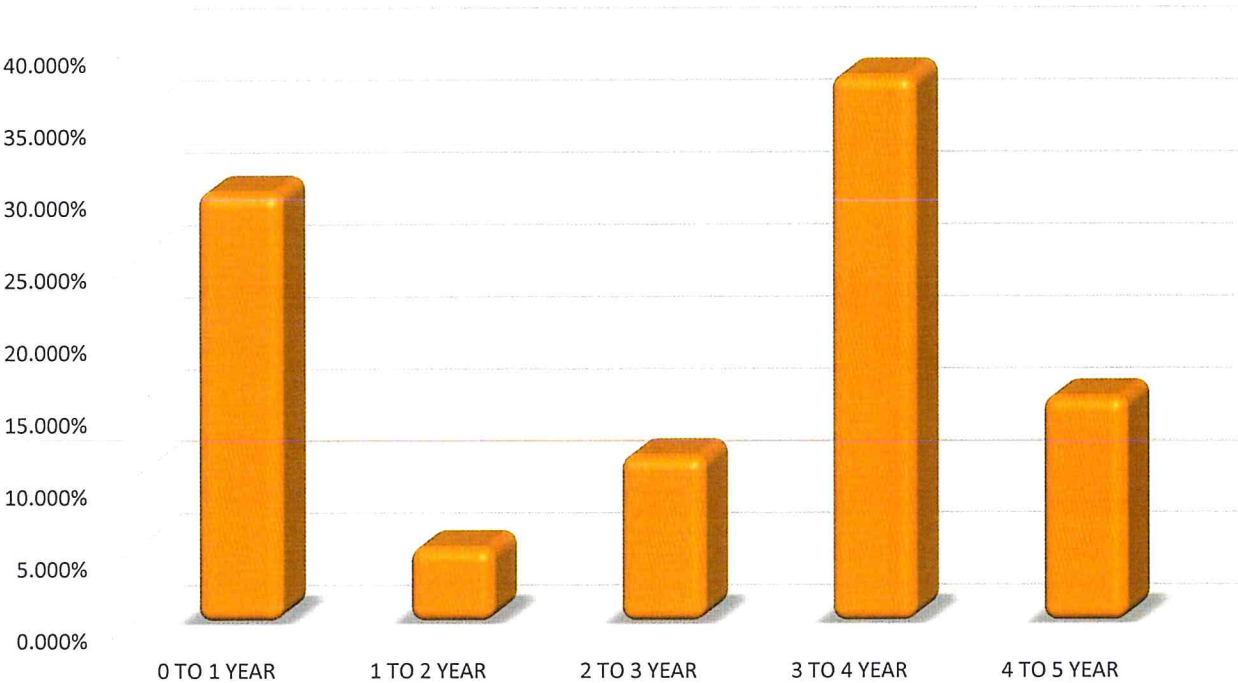


Sutter County  
Agency Notes  
December 31, 2021



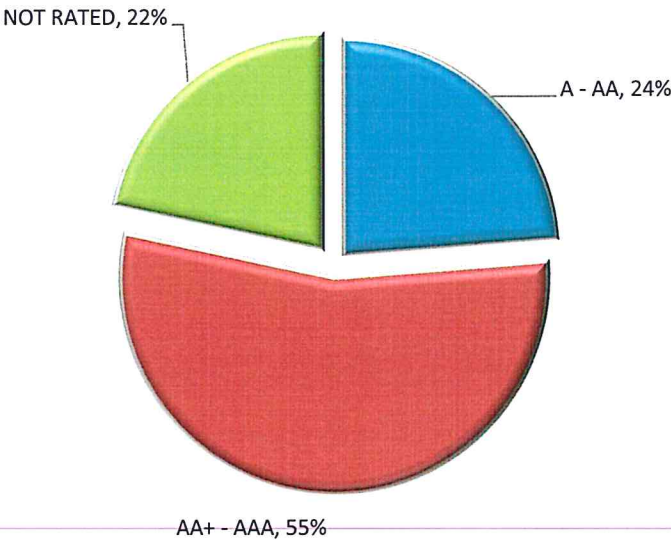
All investments conform to California Government Code §56301 with maturities of no more than five years.

Sutter County  
Pooled Portfolio Aging  
December 31, 2021



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

Sutter County  
Pooled Portfolio Asset Ratings  
December 31, 2021





Transactions  
For the Month ended

December 31, 2021

Treasury Number	CUSIP CONF#	Settlement Date	Broker	Asset	Rate / COUPON	Purchase at Cost	Sale / Call	Maturities	Coupon Received
<b>MANAGED FUNDS</b>									
21119	STMT	12/1/2021	CAMP	CAMP INTEREST	0.0500%	100.12			100.12
21122	1651590	12/2/2021	LAIF	LAIF WITHDRAW	0.2400%		4,000,000.00		
21123	1651930	12/9/2021	LAIF	LAIF DEPOSIT	0.2400%	8,000,000.00			
21126	3416329	12/14/2021	CAMP	CAMP DEPOSIT	0.0500%	10,000,000.00			
21131	3424864	12/29/2021	CAMP	CAMP DEPOSIT	0.5000%	10,000,000.00			
						28,000,100.12	4,000,000.00		100.12

**PURCHASES/SALES/CALLS/MATURITIES**

21118	3133ENFR6	12/1/2021	FHN	FEDERAL FARM CREDIT BANK (FFCB)		4,250,000.00			
21120	74460DAG4	12/3/2021	CANTOR	PSA PUBLIC STORAGE		3,486,716.85			
21121	3130AQSP4	12/30/2021	CANTOR	FEDERAL HOME LN BANK (FHLB)		2,000,000.00			
21124	89236TGL3	12/15/2021	VINING	TOYOTA MOTOR CREDIT CORP		4,096,000.00			
21125	3133ENHC7	12/16/2021	VINING	FEDERAL FARM CREDIT BANK (FFCB)		4,000,000.00			
21127	3130APVC6	12/16/2021	CANTOR	FEDERAL HOME LN BANK (FHLB)		3,648,175.00			
21128	3130AQDD2	12/30/2021	CANTOR	FEDERAL HOME LN BANK (FHLB)		2,500,000.00			
21129	3133ENHV5	12/22/2021	PIPER	FEDERAL FARM CREDIT BANK (FFCB)		2,000,000.00			
21130	3133ENJC5	12/22/2021	FHN	FEDERAL FARM CREDIT BANK (FFCB)		4,000,000.00			

**COUPONS**

2020-096	438516CB0	12/1/2022		HONEYWELL INTL INC	1.3500%				13,500.00
20201	3134GDXM3	12/1/2022		FEDERAL HOME LN MTG CO	0.6200%				12,400.00
20204	3133EMJC7	12/1/2022		FEDERAL FARM CR BKS CO	0.5600%				11,200.00
2019-143	29736RAN0	12/1/2022		ESTEE LAUDER COS INC	2.0000%				20,000.00
20210	3135GA6J5	12/7/2022		FEDERAL NATL MTG	0.3200%				3,200.00
21052	3130AMMQ	12/8/2022		FEDERAL HOME LN BKS	0.9100%				13,650.00
2020-080	14912L6CO	12/9/2022		CATERPILLAR FINL SVCS	3.3000%				33,000.00
20219	3130AKJR8	12/16/2022		FEDERAL HOME LN BKS	0.5700%				11,400.00
21054	3130AMPJ5	12/16/2022		FEDERAL HOME LN BKS	0.9500%				9,500.00
20212	3135GO6K4	12/17/2022		FEDERAL NATL MTG	0.6500%				6,500.00
20217	3133EMKT8	12/17/2022		FEDERAL FARM CR BKS CO	0.5400%				10,800.00
20211	06048WK58	12/20/2022		BANK AMER CORP	0.4000%				4,000.00
20225	48128GY53	12/21/2022		JP MORGAN CHASE & CO	0.8250%				8,250.00
20227	3133EMLR1	12/23/2022		FEDERAL FARM CR BKS CO	0.5000%				10,000.00
20224	3135GAC25	12/24/2022		FEDERAL NATL MTG	0.3100%				6,200.00
2017-071	95000N2L2	12/27/2022		WELLS FARGO & CO	0.8323%				4,161.25
20221	3134GXJ4	12/28/2022		FEDERAL HOME LN MTG CO	0.3200%				6,400.00
20218	3134GXJH8	12/29/2022		FEDERAL HOME LN MTG CO	0.2200%				4,400.00
2017-086	89236TEA9	12/29/2022		TOYOTA MTR CR CO	0.3818%				1,908.75
21066	3130AMT28	12/30/2022		FEDERAL HOME LN BKS	1.0000%				10,000.00
Total coupons from bonds									200,470.00
Total coupons received this period									200,570.12

Total portfolio activity	57,980,991.97	4,000,000.00	0.00
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**Reconciliation**

Total Change due to activity		53,980,991.97
Net accretion and amortization of premiums and discounts		(76,843.65)
Portfolio balance	November 30, 2021	296,094,564.30
Total Pool Portfolio	December 31, 2021	349,998,712.62

BOARD AGENDA ITEM: Donations

BOARD MEETING DATE: March 9, 2022

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

       Action

Maggie Navarro

       Reports/Presentation

SUBMITTED BY:

  X   Information

Ron Sherrod

       Public Hearing

PRESENTING TO BOARD:

       Other (specify)

Ron Sherrod

BACKGROUND AND SUMMARY INFORMATION:

<u>Donor</u>	<u>Value</u>	<u>Purpose</u>
Shannon Cueva	\$337.00	Shady Creek Outdoor Program

	<u>21-22 Year</u>	<u>Current Period</u>	<u>To Date</u>
Total Donations-Cash	\$1,300.00	\$337.00	\$1,637.00
Total Donations-Value	\$1,259.43	\$0.00	\$1,259.43
<b>Total Donations</b>	<b>\$2,559.43</b>	<b>\$337.00</b>	<b>\$2,896.43</b>

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

**Donor Identification**

☒ Individual

☐ Business

Donor Name: Shannon Cueva

Phone: (530) 292-3272

Address: 955 Black Bart Road

City/State: Oroville/CA

Zip: 95966

Business only: Position: \_\_\_\_\_

Phone: \_\_\_\_\_

Type of Business: \_\_\_\_\_

Gift or Donation:

☒ Cash

☐ Check

Dollar Amount: \$ 337

☐ Other (List item below)

Date of Donation: 1/18/2022

Intent of Gift or Donation: Shady Creek Outdoor School Program - General Fund

Working Condition: \_\_\_\_\_

Estimated Dollar Value \$ \$ 337.00

Donated To (Site/Program): Shady Creek Outdoor School

Site/Program Administrator: Christopher Little

Typed Name

Asst. Superintendent/Director for Dept.: Ron Sherrod

Typed Name

Signature

Signature

Delivery Date: 1/18/22

Delivered By: Shannon Cueva

Received By: Monica Ramos

**For Business Office Use Only**

Assistant Superintendent Business Services \_\_\_\_\_

Signature

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

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

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

January 18, 2022

From: Shannon Cueva

To: Whom it may concern

Re: Donation

I have enclosed a cash donation of \$337.00 intended for Shady Creek Outdoor School's General Fund.

Please use these funds at your own discretion.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Shannon Cueva', is written over the word 'Sincerely,'.

Shannon Cueva

955 Black Bart road  
Oroville, CA 95966  
530-292-3272

BOARD AGENDA ITEM: Facilities Update

DATE OF BOARD MEETING: March 9, 2022

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

       Action

Ron Sherrod

       Reports/Presentation

SUBMITTED BY:

  x   Information

Ron Sherrod

       Public Hearing

PRESENTING TO BOARD:

       Other (specify)

Ron Sherrod

BACKGROUND AND SUMMARY INFORMATION:

A monthly update on facilities will be presented to the Board.



Agenda Item No. 12.0

BOARD AGENDA ITEM: First Reading of Revisions to Board Bylaws

BOARD MEETING DATE: March 9, 2022

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

✓ Action

Maggie Nicoletti

       Reports/Presentation

SUBMITTED BY:

       Information

Maggie Nicoletti

       Public Hearing

PRESENTING TO BOARD:

       Other (specify)

Maggie Nicoletti

BACKGROUND AND SUMMARY INFORMATION:

The following Board Bylaws, with revisions, are presented to the Board for a first reading:

- Board Bylaw 9220 – Governing Board Elections
- Board Bylaw 9270 – Conflict of Interest

**Policies and Regulations Manual  
Sutter County Board of Education**

---

***Series 9000 – Board Bylaws***

**Governing Board Elections**

The County Board of Education shall consist of five members whose terms shall be staggered so that, as nearly as practicable, one half of the members shall be elected at each regular County Board Election. (Education Code 1000, 1007)

Election procedures shall be followed in accordance with state and federal law.

Any person is eligible to be a member of the Governing Board, without further qualifications, if he/she is 18 years of age or older, a citizen of California, a resident of Sutter County, a registered voter, and not legally disqualified from holding civil office. Any person who has been convicted of a felony involving the giving, accepting, or offering of a bribe, embezzlement or theft of public funds, extortion, perjury, or conspiracy to commit any such crime, under California law or the law of another state, the United States of America, or another country, is not eligible to be a candidate for office or be a Board member except when he/she has been granted a pardon in accordance with law. (Education Code 35107; Elections Code 20)

A Sutter County Superintendent of School (SCSOS) employee elected to the Board shall resign his/her employment before being sworn in or shall have his/her employment automatically terminated upon being sworn into office. (Education Code 35107)

(cf. 9224 - Oath of Affirmation)  
(cf. 9270 - Conflict of Interest)

The term of office for members elected in regular elections shall be four years, commencing on the ~~last Friday in November~~ **second Friday in December** following their election. (Education Code 1007, 5017)

A member whose term has expired shall continue to discharge the duties of the office until his/her successor has qualified by taking the oath of office. (Government Code 1302, 1360)

To reduce costs associated with conducting elections, the Board may consolidate Board elections with the local municipal or statewide primary or general election. Board election procedures shall be conducted in accordance with state and federal law.

(cf. 9110 - Terms of Office)

**Policies and Regulations Manual  
Sutter County Board of Education**

---

***Series 9000 – Board Bylaws***

**Electing Board Members**  
(Election by Trustee Area)

The county is divided into trustee areas and each trustee area shall be represented by a Board member who resides in and is elected by voters residing within that trustee area. Trustee areas shall be balanced by population as required by state and federal law.

Prior to March 1 following the year in which the results of each decennial federal census are released, the Board shall adjust the boundaries of the county's trustee areas based on population figures as validated by the Population Research Unit of the Department of Finance. (Education Code 5019.5)

To ensure ongoing compliance with the California and federal Voting Rights Acts, the Board may review the county's Board election method to determine whether any modification is necessary due to changes in the county's population or any of its racial, color, or language minority group composition. The review shall be based on the Superintendent or designee's report to the Board after the release of each decennial federal census.

If the Board determines that a change is necessary, it shall adopt a resolution at an open meeting specifying the change(s) and shall, in accordance with Education Code 5019 or other applicable provisions of law, obtain approval from the county committee on school district organization having jurisdiction over the county.

(cf. 9320 - Meetings and Notices)

**Campaign Conduct**

In order to help protect the public's trust in the electoral process as well as the public's confidence in the Board and the Sutter County Office of Education, the Board encourages all candidates to sign and adhere to the principles in the Code of Fair Campaign Practices pursuant to Elections Code 20440.

(cf. 0410 - Nondiscrimination in District Programs and Activities)  
(cf. 9005 - Governance Standards)

**Statement of Qualifications**

The County Board shall assume no part of the cost of printing, handling, translating, or

## Policies and Regulations Manual Sutter County Board of Education

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### ***Series 9000 – Board Bylaws***

mailing of candidate statements filed pursuant to Elections Code 13307. As a condition of having candidate statements included in the voter's pamphlet, the county may require candidates to pay their estimated pro rata share of these costs to the county in advance pursuant to Elections Code 13307.

When the elections official allows for the electronic distribution of candidate statements, a candidate for the Board may, in addition to or instead of submitting a candidate statement for inclusion in the mailed voter's pamphlet, prepare and submit a candidate statement for electronic distribution.

On the 125th day prior to the day fixed for the general county election, the Ex-Officio or his/her designee shall deliver a notice, bearing the Ex-Officio's signature to the county elections official describing both of the following: (Elections Code 10509)

1. The elective offices of the county to be filled at the general election and which offices, if any, are for the balance of an unexpired term
2. Whether the county or the candidate is to pay for the publication of a statement of qualifications pursuant to Elections Code 13307

(cf. 9223 - Filling Vacancies)

Candidate statements shall be limited to no more than 200 words. (Elections Code 13307)

### **Tie Votes in Board Member Elections**

~~Before each election, the Board shall establish whether a potential tie is to be resolved by lot or with a runoff election. (Education Code 5016)~~

~~After an election for which the Board has decided to resolve a tie by lot, Whenever a tie makes it impossible to determine which of two or more candidates has been elected to the County Board, the County Board shall immediately notify the candidates who received the tie votes of the time and place where the candidates or their representatives should appear before the County Board. The Board At that time, the County Board shall determine the winner by lot. (Education Code 5016)~~

~~After an election for which the Board has decided to resolve a tie with a runoff election, the Board shall schedule the runoff election in accordance with law. (Education Code~~

**Policies and Regulations Manual  
Sutter County Board of Education**

---

***Series 9000 – Board Bylaws***

~~5016)~~

Legal Reference:

EDUCATION CODE

1000 Composition, and trustee area, county board of education  
1006 Qualifications for holding office, county board of education  
5000-5033 Elections  
5220-5231 Elections  
5300-5304 General provisions (conduct of elections)  
5320-5329 Order and call of elections  
5340-5345 Consolidation of elections  
5360-5363 Election notice  
5380 Compensation (of election officer)  
5390 Qualifications of voters  
5420-5426 Cost of elections  
5440-5442 Miscellaneous provisions  
7054 Use of district property  
35107 Eligibility; school district employees  
35177 Campaign expenditures or contributions  
35239 Compensation of governing board member of districts with less than 70 ADA

ELECTIONS CODE

20 Public office eligibility  
1302 Local elections, school district election  
2201 Grounds for cancellation  
4000-4004 Elections conducted wholly by mail  
10400-10418 Consolidation of elections  
10509 Notice of election by secretary  
10600-10604 School district elections  
13307 Candidate's statement  
13309 Candidate's statement, indigence  
14025-14032 California Voting Rights Act  
20440 Code of Fair Campaign Practices

GOVERNMENT CODE

1021 Conviction of crime  
1097 Illegal participation in public contract  
12940 Nondiscrimination, Fair Employment and Housing Act  
81000-91014 Political Reform Act

PENAL CODE

**Policies and Regulations Manual  
Sutter County Board of Education**

---

***Series 9000 – Board Bylaws***

68 Bribes

74 Acceptance of gratuity

424 Embezzlement and falsification of accounts by public officers

661 Removal for neglect or violation of official duty

**CALIFORNIA CONSTITUTION**

Article 2, Section 2 Voters, qualifications

Article 7, Section 7 Conflicting offices

Article 7, Section 8 Disqualification from office

**UNITED STATES CODE, TITLE 42**

1973-1973aa-6 Voting Rights Act

**COURT DECISIONS**

Rey v. Madera Unified School District, (2012) 138 Cal. Rptr. 3d 192

Randall v. Sorrell, (2006) 126 S.Ct. 2479

Sanchez v. City of Modesto, (2006) 51 Cal.Rptr.3d 821

Dusch v. Davis, (1967) 387 U.S. 112

**ATTORNEY GENERAL OPINIONS**

85 Ops.Cal.Atty.Gen. 49 (2002)

83 Ops.Cal.Atty.Gen. 181 (2000)

81 Ops.Cal.Atty.Gen. 98 (1998)

69 Ops.Cal.Atty.Gen. 290 (1986)

**Management Resources:**

**WEB SITES**

CSBA: <http://www.csba.org>

California Secretary of State's Office: <http://www.ss.ca.gov>

Fair Political Practices Commission: <http://www.fppc.ca.gov>

Institute for Local Self Government: <http://www.ca-ilg.org>

**Policies and Regulations Manual  
Sutter County Board of Education**

---

***Series 9000 – Board Bylaws***

**Conflict of Interest**

The Sutter County Board of Education (Board) desires to maintain the highest ethical standards and help ensure that decisions are made in the best interest of the county and the public. In accordance with law, Board members and designated employees shall disclose any conflict of interest and, as necessary, shall abstain from participating in the decision.

(cf. 9005 - Governance Standards)

Upon direction by the code reviewing body (Sutter County Board of Supervisors), the Board shall review the Sutter County Superintendent of Schools (county) conflict of interest code and submit any changes to the code reviewing body.

When a change in the county's conflict of interest code is necessitated due to changed circumstances, such as the creation of new designated positions, changes to the duties assigned to existing positions, amendments, or revisions, the amended code shall be submitted to the code reviewing body within 90 days. (Government Code 87306)

When reviewing and preparing the county's conflict of interest code, the Superintendent or designee shall provide officers, employees, consultants, and members of the community adequate notice and a fair opportunity to present their views. (Government Code 87311)

(cf. 9320 - Meetings and Notices)

Board members and designated employees shall annually file a Statement of Economic Interest/Form 700 in accordance with the disclosure categories specified in the county's conflict of interest code. A Board member who leaves office or a designated employee who leaves county employment shall, within 30 days, file a revised statement covering the period of time between the closing date of the last statement and the date of leaving office or county employment. (Government Code 87302, 87500)

(cf. 4117.2/4217.2/4317.2 - Resignation)

(cf. 9222 - Resignation)

**Conflict of Interest under the Political Reform Act**

A Board member or designated employee shall not make, participate in making, or in any way use or attempt to use his/her official position to influence a governmental decision in which he/she knows or has reason to know that he/she has a disqualifying

**Policies and Regulations Manual  
Sutter County Board of Education**

---

***Series 9000 – Board Bylaws***

conflict of interest. A conflict of interest exists if the decision will have a "reasonably foreseeable material financial effect" on one or more of the Board member's or designated employee's "economic interests," unless the effect is indistinguishable from the effect on the public generally or the Board member's or designated employee's participation is legally required. (Government Code 87100, 87101, 87103; 2 CCR 18700-18709)

A Board member or designated employee makes a governmental decision when, acting within the authority of his/her office or position, he/she votes on a matter, appoints a person, obligates or commits the county to any course of action, or enters into any contractual agreement on behalf of the county. (2 CCR 18702.1)

A Board member who has a disqualifying conflict of interest on an agenda item that will be heard in an open meeting of the Board shall abstain from voting on the matter. He/she may remain on the dais, but his/her presence shall not be counted towards achieving a quorum for that matter. A Board member with a disqualifying conflict of interest shall not be present during a closed session meeting of the Board when the decision is considered and shall not obtain or review a recording or any other nonpublic information regarding the issue. (2 CCR 18702.1)

**Additional Requirements for Boards that Manage Public Investments**

A Board member who manages public investments pursuant to Government Code 87200 and who has a financial interest in a decision shall, upon identifying a conflict or potential conflict of interest and immediately prior to the consideration of the matter, do all of the following: (Government Code 87105; 2 CCR 18702.5)

1. Publicly identify each financial interest that gives rise to the conflict or potential conflict of interest in detail sufficient to be understood by the public, except that disclosure of the exact street address of a residence is not required.
2. Recuse himself/herself from discussing and voting on the matter, or otherwise acting in violation of Government Code 87100. The Board member shall not be counted toward achieving a quorum while the item is discussed.

However, the Board member may speak on the issue during the time that the general public speaks on it and may leave the dais to speak from the same area as members of the public. He/she may listen to the public discussion of the matter with members of the public.

3. Leave the room until after the discussion, vote, and any other disposition of the



**Policies and Regulations Manual  
Sutter County Board of Education**

---

***Series 9000 – Board Bylaws***

matter is concluded, unless the matter has been placed on the portion of the agenda reserved for uncontested matters.

If the item is on the consent calendar, the Board member must recuse himself/herself from discussing or voting on that matter, but the Board member is not required to leave the room during consideration of the consent calendar.

4. If the Board's decision is made during closed session, disclose his/her interest orally during the open session preceding the closed session. This disclosure shall be limited to a declaration that his/her recusal is because of a conflict of interest pursuant to Government Code 87100. He/she shall not be present when the item is considered in closed session and shall not knowingly obtain or review a recording or any other nonpublic information regarding the Board's decision.

(cf. 3430 - Investing)

**Conflict of Interest under Government Code 1090**

Board members, employees, or county consultants shall not be financially interested in any contract made by the Board on behalf of the county, including in the development, preliminary discussions, negotiations, compromises, planning, reasoning, and specifications and solicitations for bids. If a Board member has such a financial interest, the county is barred from entering into the contract. (Government Code 1090; *Klistoff v. Superior Court*, (2007) 157 Cal.App. 4th 469)

A Board member shall not be considered to be financially interested in a contract if his/her interest is a "noninterest" as defined in Government Code 1091.5. One such noninterest is when a Board member's spouse/registered domestic partner has been a county employee for at least one year prior to the Board member's election or appointment. (Government Code 1091.5)

A Board member shall not be considered to be financially interested in a contract if he/she has only a "remote interest" in the contract as specified in Government Code 1091 and if the remote interest is disclosed during a Board meeting and noted in the official Board minutes. The affected Board member shall not vote or debate on the matter or attempt to influence any other Board member to enter into the contract. (Government Code 1091)

**Common Law Doctrine Against Conflict of Interest**

A Board member shall abstain from any official action in which his/her private or

**Policies and Regulations Manual  
Sutter County Board of Education**

---

***Series 9000 – Board Bylaws***

personal interest may conflict with his/her official duties.

**Rule of Necessity or Legally Required Participation**

On a case-by-case basis and upon advice of legal counsel, a Board member with a financial interest in a contract may participate in the making of the contract if the rule of necessity or legally required participation applies pursuant to Government Code 87101 and 2 CCR 18708.

**Incompatible Offices and Activities**

Board members shall not engage in any employment or activity or hold any office which is inconsistent with, incompatible with, in conflict with, or inimical to the Board member's duties as an officer of the county. (Government Code 1099, 1126)

(cf. 4136/4236/4336 - Non-school Employment)

**Gifts**

Board members and designated employees may accept gifts only under the conditions and limitations specified in Government Code 89503 and 2 CCR 18730.

The limitation on gifts does not apply to wedding gifts and gifts exchanged between individuals on birthdays, holidays, and other similar occasions, provided that the gifts exchanged are not substantially disproportionate in value. (Government Code 89503)

Gifts of travel and related lodging and subsistence shall be subject to the current gift limitation except as described in Government Code 89506.

A gift of travel does not include travel provided by the county for Board members and designated employees. (Government Code 89506)

**Honoraria**

Board members and designated employees shall not accept any honorarium, which is defined as any payment made in consideration for any speech given, article published, or attendance at any public or private gathering, in accordance with law. (Government Code 89501, 89502)

The term honorarium does not include: (Government Code 89501)

**Policies and Regulations Manual  
Sutter County Board of Education**

---

***Series 9000 – Board Bylaws***

1. Earned income for personal services customarily provided in connection with a bona fide business, trade, or profession unless the sole or predominant activity of the business, trade, or profession is making speeches
2. Any honorarium which is not used and, within 30 days after receipt, is either returned to the donor or delivered to the county for donation into the general fund without being claimed as a deduction from income for tax purposes

Legal Reference:

EDUCATION CODE

1006 Qualifications for holding office

35107 School district employees

35230-35240 Corrupt practices, especially:

35233 Prohibitions applicable to members of governing boards

41000-41003 Moneys received by school districts

FAMILY CODE

297.5 Rights, protections, and benefits of registered domestic partners

GOVERNMENT CODE

1090-1099 Prohibitions applicable to specified officers

1125-1129 Incompatible activities

81000-91014 Political Reform Act of 1974, especially:

82011 Code reviewing body

87100-87103.6 General prohibitions

87200-87210 Disclosure

87300-87313 Conflict of interest code

87500 Statements of economic interests

89501-89503 Honoraria and gifts

91000-91014 Enforcement

PENAL CODE

85-88 Bribes

CODE OF REGULATIONS, TITLE 2

18110-18997 Regulations of the Fair Political Practices Commission, especially:

18702.5 Public identification of a conflict of interest for Section 87200 filers

COURT DECISIONS

Klistoff v. Superior Court, (2007) 157 Cal.App.4th 469

Thorpe v. Long Beach Community College District, (2000) 83 Cal.App.4th 655

Kunec v. Brea Redevelopment Agency, (1997) 55 Cal.App.4th 511

ATTORNEY GENERAL OPINIONS

92 Ops.Cal.Atty.Gen. 26 (2009)

**Policies and Regulations Manual  
Sutter County Board of Education**

---

***Series 9000 – Board Bylaws***

92 Ops.Cal.Atty.Gen. 19 (2009)  
89 Ops.Cal.Atty.Gen. 217 (2006)  
86 Ops.Cal.Atty.Gen. 138(2003)  
85 Ops.Cal.Atty.Gen. 60 (2002)  
82 Ops.Cal.Atty.Gen. 83 (1999)  
81 Ops.Cal.Atty.Gen. 327 (1998)  
80 Ops.Cal.Atty.Gen. 320 (1997)  
69 Ops.Cal.Atty.Gen. 255 (1986)  
68 Ops.Cal.Atty.Gen. 171 (1985)  
65 Ops.Cal.Atty.Gen. 606 (1982)  
63 Ops.Cal.Atty.Gen. 868 (1980)

Management Resources:

CSBA PUBLICATIONS

Conflict of Interest: Overview of Key Issues for Governing Board Members, Fact Sheet, July 2010

FAIR POLITICAL PRACTICES COMMISSION PUBLICATIONS

Can I Vote? A Basic Overview of Public Officials' Obligations Under the Conflict-of-Interest Rules, 2005

INSTITUTE FOR LOCAL GOVERNMENT PUBLICATIONS

Understanding the Basics of Public Service Ethics: Personal Financial Gain Laws, 2009

Understanding the Basics of Public Service Ethics: Transparency Laws, 2009

WEB SITES

CSBA: <http://www.csba.org>

Fair Political Practices Commission: <http://www.fppc.ca.gov>

Institute of Local Government: <http://www.ca-ilg.org>

**Policies and Regulations Manual  
Sutter County Board of Education**

---

***Series 9000 – Board Bylaws***

**Attachment A  
Designated Positions**

The Government Code requires the conflict of interest code to identify positions which involve making or participating in decisions which may affect financial interests. For each position so designated, the code also must specify what category or categories of financial interests are to be reported.

1. Persons occupying the following positions are designated employees and must disclose financial interests in Category 1, Category 2, Category 3 and Category 4 defined in Attachment B.

Governing Board Members  
Superintendent of Schools  
Deputy Superintendent  
Assistant Superintendents  
Directors  
Principals  
**Coordinators**

**Policies and Regulations Manual  
Sutter County Board of Education**

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***Series 9000 – Board Bylaws***

Attachment B  
Disclosure Categories

**Category 1**

Persons in this category shall disclose all interests in real property within the jurisdiction. Real property shall be deemed to be within the jurisdiction if the property or any part of it is located within or not more than two miles outside the boundaries of the jurisdiction or within two miles of any land owned or used by the local government agency.

(Government Code § 82035)

Persons shall not be required to disclose property used primarily as their residence.

(Government Code § 87206(f))

**Category 2**

Persons in this category shall disclose all investments. “Investment” means any financial interest in or security issued by a business entity, including but not limited to common stock, preferred stock, rights, warrants, options, debt instruments, and any partnership or other ownership interest owned directly, indirectly, or beneficially by the officer or employee, or his or her immediate family, if the business entity or any parent, subsidiary, or otherwise related business entity has an interest in real property in the jurisdiction, or does business or plans to do business in the jurisdiction, or has done business within the jurisdiction at any time during the two years prior to the time any disclosure statement is required under this Code. No asset shall be deemed an investment unless its fair market value equals or exceeds two thousand dollars (\$2,000). The term “investment” does not include a time or demand deposit in a financial institution, shares in a credit union, any insurance policy, interest in a diversified mutual fund registered with the Securities and Exchange Commission under the Investment Company Act of 1940 or a common trust fund which is created pursuant to Section 1564 of the Financial Code, or any bond or debt instrument issued by any government or government agency. Investments of an individual include, a pro rata share of investments of any business entity, mutual fund, or trust in which the individual or immediate family owns, directly, indirectly, or beneficially, a ten percent (10%) interest or greater. (Government Code § 82034)

**Category 3**

Persons in this category shall disclose all income except as provided in subsection (b).

(a) “Income” means, except as provided in subdivision (b), as payment received, including but not limited to any salary, wage, advance, dividend, interest, rent, proceeds from any sale, gift, including any gift of food or beverages, loan, forgiveness or payment of indebtedness received by the officer or employee, reimbursement for expenses, per

**Policies and Regulations Manual  
Sutter County Board of Education**

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***Series 9000 – Board Bylaws***

diem, or contribution to an insurance or pension program paid by any person other than an employer, and including any community property interest in the income of a spouse. Income also includes an outstanding loan. Income of an individual also includes a pro rata share of any income of any business entity or trust in which the individual or spouse owns, directly, indirectly, or beneficially, a ten percent (10%) interest or greater.

“Income,” other than a gift, does not include income received from any source outside the jurisdiction and not doing business within the jurisdiction, not planning to do business within the jurisdiction, or not having done business within the jurisdiction during the two years prior to the time a disclosure statement is required.

(b) “Income” also does not include:

(1) Campaign contributions required to be reported under Chapter 4 of Title 9 [of the Government Code], commencing with § 84100.

(2) Salary and reimbursement for expenses or per diem received from a state, local, or federal government agency, and reimbursement for travel expenses and per diem received from a bona fide nonprofit entity exempt from taxation under § 501(c)(3) of the Internal Revenue Code.

(3) Any devise or inheritance.

(4) Interest, dividends, or premiums on a time or demand deposit in a financial institution, shares in a credit union or any insurance policy, payments received under any insurance policy, or any bond or other debt instrument issued by any government or governmental agency.

(5) Dividends, interest, or any other return on a security which is registered with the Securities and Exchange Commission of the United States government or a commodity future registered with the Commodity Futures Trading Commission of the United States government, except proceeds from the sale of these securities and commodities futures.

(6) Redemption of a mutual fund.

(7) Alimony or child support payments.

(8) Any loan or loans from a commercial lending institution which are made in the lender’s regular course of business on terms available to members of the public without regard to official status.

**Policies and Regulations Manual  
Sutter County Board of Education**

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***Series 9000 – Board Bylaws***

(9) Any loan from or payments received on a loan made to an individual's spouse, child, parent, grandparent, grandchild, brother, sister, parent-in-law, brother-in-law, sister-in-law, nephew, niece, uncle, aunt, or first cousin, or the spouse of any such person, provided that a loan or loan payment received from any such person shall be considered income if he or she is acting as an agent or intermediary for any person not covered by this paragraph.

(10) Any indebtedness created as part of a retail installment or credit card transaction if made in the lender's regular course of business on terms available to members of the public without regard to official status.

(11) Payments received under a defined benefit pension plan qualified under Internal Revenue Code § 401(a).

(12) Proceeds from the sale of securities registered with the Securities and Exchange Commission of the United States government or from the sale of commodities futures registered with the Commodity Futures Trading Commission of the United States government if the officer or employee sells the securities or the commodities futures on a stock or commodities exchange and does not know or have reason to know the identity of the purchaser. (Government Code § 82030)

**Category 4**

Persons in this category shall disclose the name and address of each business entity in which he or she is a director, officer, partner, trustee, employee, in which he or she holds any position of management, a description of the business activity in which the business entity is engaged, and the designated employee's or officer's position with the business entity. (2 California Code Regulations § 18730(b)(7)(D))



# Agenda

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## SUTTER COUNTY COMMITTEE ON SCHOOL DISTRICT ORGANIZATION

Wednesday, March 9, 2022

5:00 p.m.

Sutter County Superintendent of Schools Office

970 Klamath Lane – Board Room

Yuba City, CA 95993

- *Public Hearing - Approval of Yuba City Unified School District's Proposal to Adopt Trustee Areas and Trustee Area Boundaries for the District's Governing Board*

1.0 Call to Order

2.0 Pledge of Allegiance

3.0 Roll Call of Members:

June McJunkin, President

Victoria Lachance, Vice President

Jim Richmond, Member

Harjit Singh, Member

Ron Turner, Member

4.0 Approve Minutes of the February 9, 2022, Board Meeting  
[Action Item]

The minutes of the February 9, 2022, Board Meeting of the Sutter County Committee on School District Organization are presented for approval.

5.0 Public Hearing on Approval of Yuba City Unified School District's Proposal to Adopt Trustee Areas and Trustee Area Boundaries for the District's Governing Board  
Superintendent Reusser

Members of the public may address the Board regarding the Approval of Yuba City Unified School District's Proposal to Adopt Trustee Areas and Trustee Area Boundaries for the District's Governing Board

6.0 Adopt Resolution No. 21-22-XI for the Approval of Yuba City Unified School District's Proposal to Adopt Trustee Areas and Trustee Area Boundaries for the District's Governing Board  
Superintendent Reusser [Action Item]

Resolution No. 21-22-XI is submitted for Board approval.

7.0 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.*

Agenda Item No. 4.0

Sutter County Committee on School District Organization (SCCSDO)

BOARD AGENDA ITEM: Approve Minutes of the February 9, 2022, SCCSDO Board Meeting

BOARD MEETING DATE: March 9, 2022

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 special meeting of the Sutter County Committee on School District Organization held February 9, 2022, are presented for approval.

Unapproved  
SUTTER COUNTY COMMITTEE ON SCHOOL DISTRICT ORGANIZATION  
MINUTES  
Special Meeting  
February 9, 2022

1.0 Call to Order

A special meeting of the Sutter County Committee on School District Organization was called to order by President McJunkin, 6:54 p.m., February 9, 2022, 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 McJunkin.

3.0 June McJunkin, President - Present  
Victoria Lachance, Vice President - Present  
Jim Richmond, Member – Present  
Harjit Singh, Member – Present  
Ron Turner, Member – Present

Tom Reusser, Ex-officio Secretary – Present

Staff Members Present: Ron Sherrod, Nic Hoogeveen, Joe Hendrix, Brian Gault, John Kovach, Eric Pomeroy and Maggie Nicoletti

4.0 Public Hearing on Adoption of the Board of Supervisor's December 7, 2021, Supervisorial District Map as the New Boundaries for the Board of Education's Trustee Areas

President McJunkin opened the Public Hearing at 6:55 p.m. The Board discussed the adoption of the Board of Supervisor's December 7, 2021, Supervisorial District Map as the New Boundaries for the Board of Education's Trustee Areas. Trustee Singh, along with the other Board Members, stated this is the right thing to do. There being no further comments from the public, President McJunkin declared the Public Hearing closed at 7:00 p.m.

5.0 Approve Resolution No. 21-22-X to Adopt Board of Supervisor's December 7, 2021, Supervisorial District Map as the Boundaries of the Board of Education's Trustee Areas  
A motion was made to approve Resolution No. 21-22-X to Adopt Board of Supervisor's December 7, 2021, Supervisorial District Map as the Boundaries of the Board of Education's Trustee Areas.

Roll call vote: Singh, aye; Lachance, aye; Turner; aye, Richmond, aye: McJunkin, aye.

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

6.0 Adjournment

A motion was made to adjourn the meeting at 7:01 p.m.

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

Agenda Item No. 5.0

County Committee on School District Organization

BOARD AGENDA ITEM: Public Hearing on Approval of Yuba City Unified School District's Proposal to Adopt Trustee Areas and Trustee Area Boundaries for the District's Governing Board

BOARD MEETING DATE: March 9, 2022

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

       Action

Maggie Nicoletti

       Reports/Presentation

SUBMITTED BY:

       Information

Superintendent Tom Reusser

✓ Public Hearing

PRESENTING TO BOARD:

       Other (specify)

Superintendent Tom Reusser

BACKGROUND AND SUMMARY INFORMATION:

Members of the public may address the Board regarding the Approval of Yuba City Unified School District's Proposal to Adopt Trustee Areas and Trustee Area Boundaries for the District's Governing Board



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

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## NOTICE OF PUBLIC HEARING

### County Committee on School District Organization

Notice is hereby given  
Public Hearing will be held as follows:

**Date:** Wednesday, March 9, 2022

**Time:** 5:00 p.m.

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

***PUBLIC HEARING** ~ Approval of Yuba City Unified School District's Proposal to Adopt Trustee Areas and Trustee Area Boundaries for the District's Governing Board*

**The Purpose of the Public Hearing** is to inform the public of the recommended adjustments to the Yuba City Unified School District's proposal to adopt trustee areas and trustee area boundaries for the District's Governing Board and to accept public comments.

Copy of Yuba City Unified School District Board Resolution BR-2122-035 (Exhibit A) and the Yuba City Unified School District's Redistricting Presentation (Exhibit B), are posted herewith.

FOR ADDITIONAL INFORMATION CONTACT:  
Sutter County Superintendent of Schools  
(530)822-2930

Posted on: March 4, 2022

**Locations:**

Sutter County Superintendent of Schools Office Website  
Sutter County Superintendent of Schools Office  
Yuba City Unified School District Website

**RESOLUTION NO. BR-2122-035**

**BOARD OF EDUCATION OF THE  
YUBA CITY UNIFIED SCHOOL DISTRICT**

**Resolution Establishing District-Based Elections, the Final Map for those Elections, and the  
Sequence for those Elections**

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**WHEREAS**, the Board of Education (“Board”) of the Yuba City Unified School District previously met on March 10, 2020 and passed the following resolution:

*Resolution No. BR-1920-041 (Outlining Intention to Transition to District-Based Election) (“Resolution of Intent”)*

**WHEREAS**, the District has convened and conducted all hearings, and published all maps and sequences of elections, as required by the foregoing and Section 10010 of the Elections Code. An electronic file of supporting documentation is on file with the District and can be made available upon request.

**WHEREAS**, Education Code sections 5019 and 5030 authorize the Butte County Committee on School District Organization (“County Committee”), upon application from a school district's governing board, to change the method of election in a school district under its jurisdiction;

**WHEREAS**, Senate Bill 442 (2021) amends Education Code section 5020 as of January 1, 2022, to allow school districts to transition to by-trustee-area elections upon approval by the county committee, without the need to seek voter approval or a waiver of the election requirement from the State Board of Education;

**NOW THEREFORE**, the Governing Board of the Yuba City Unified School District hereby resolves as follows:

1. The above recitals are correct and true.
2. The Board, subject to the approval of the County Committee, as required by the Education Code hereby establishes district-based elections for the District, and adopts the map of election districts and sequence of elections set forth in Exhibit A.
3. The Board petitions the County Committee, as required by the Education Code, to establish district-based elections for the District consistent with this Resolution.
4. The District Superintendent or designee is hereby authorized and directed to send a copy of this Resolution to the County Committee, and to work with the County Committee and the County Election’s Office to conduct all legally required hearings and other acts necessary so that district-based elections can be implemented in the election cycles scheduled in 2022 and 2024.

APPROVED AND ADOPTED by the Governing Board of the Yuba City Unified School District,  
this 22<sup>nd</sup> day of February 2022, by the following vote:

AYES: 3  
NOES: 0  
ABSENT: 0  
ABSTAIN: 0

Signed and approved by me after its passage.

Attest: Jasmin Dhami  
Jasmin Dhami, Clerk

Lonetta Riley  
Lonetta Riley, President



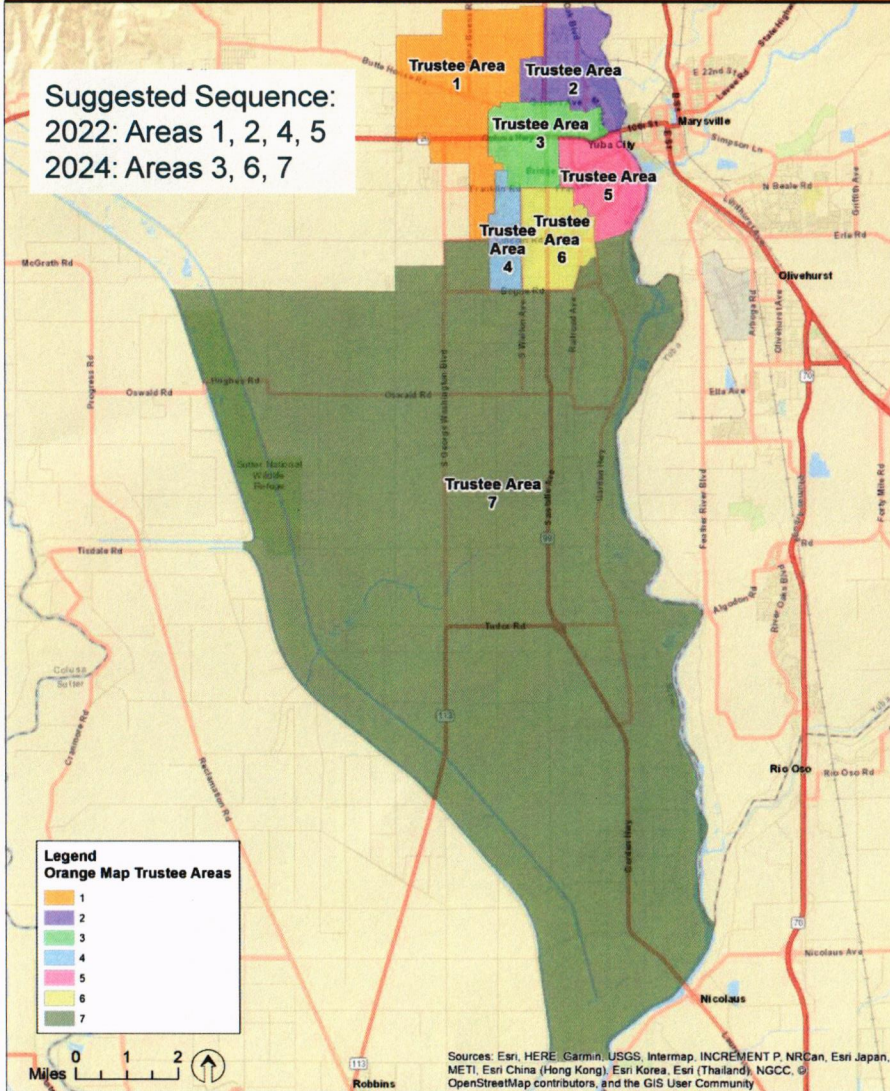
## **EXHIBIT A**

[Attach Adopted Map]

# Trustee Area Map: Orange Option

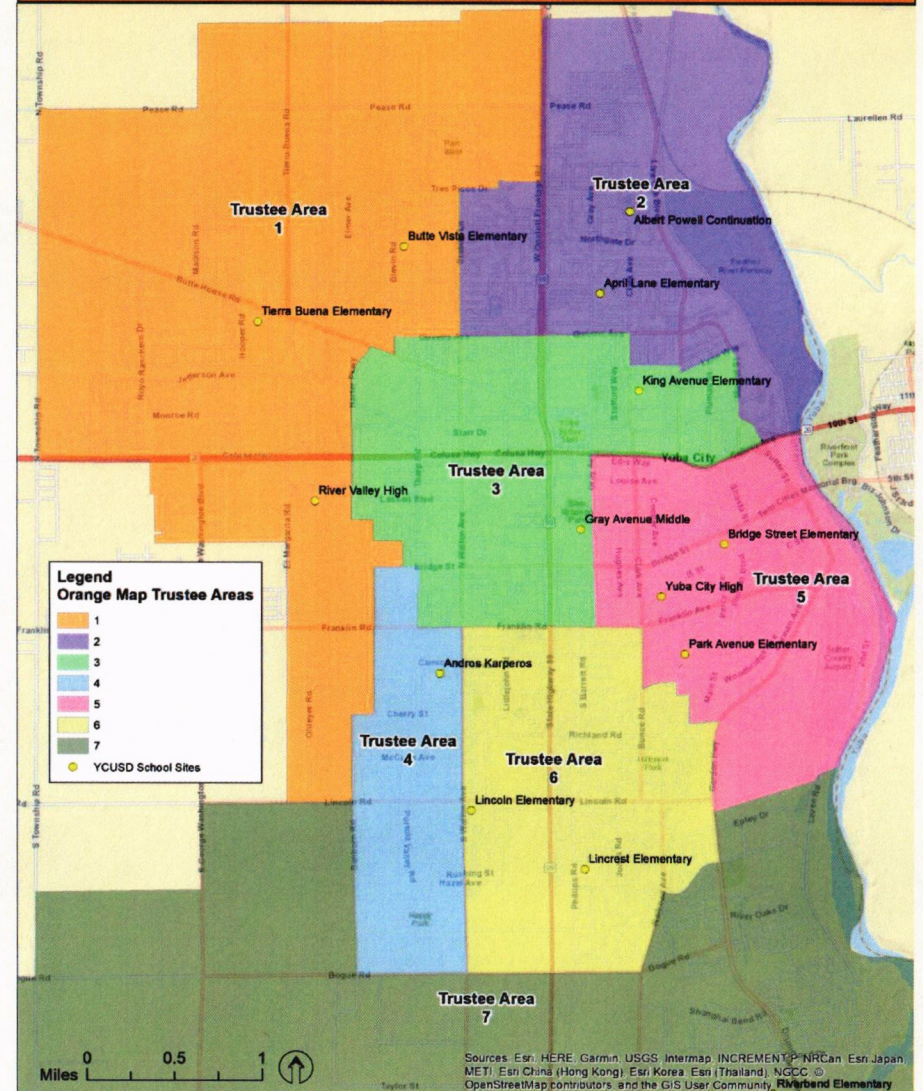
Yuba City Unified School District

Suggested Sequence:  
2022: Areas 1, 2, 4, 5  
2024: Areas 3, 6, 7



# Trustee Area Map: Orange Option

Yuba City Unified School District



# Trustee Area Creation & Process: Scheduled Map Adoption

**Yuba City Unified School District**

February 22, 2022

Presented by Rob Murray, King Consulting



# Agenda

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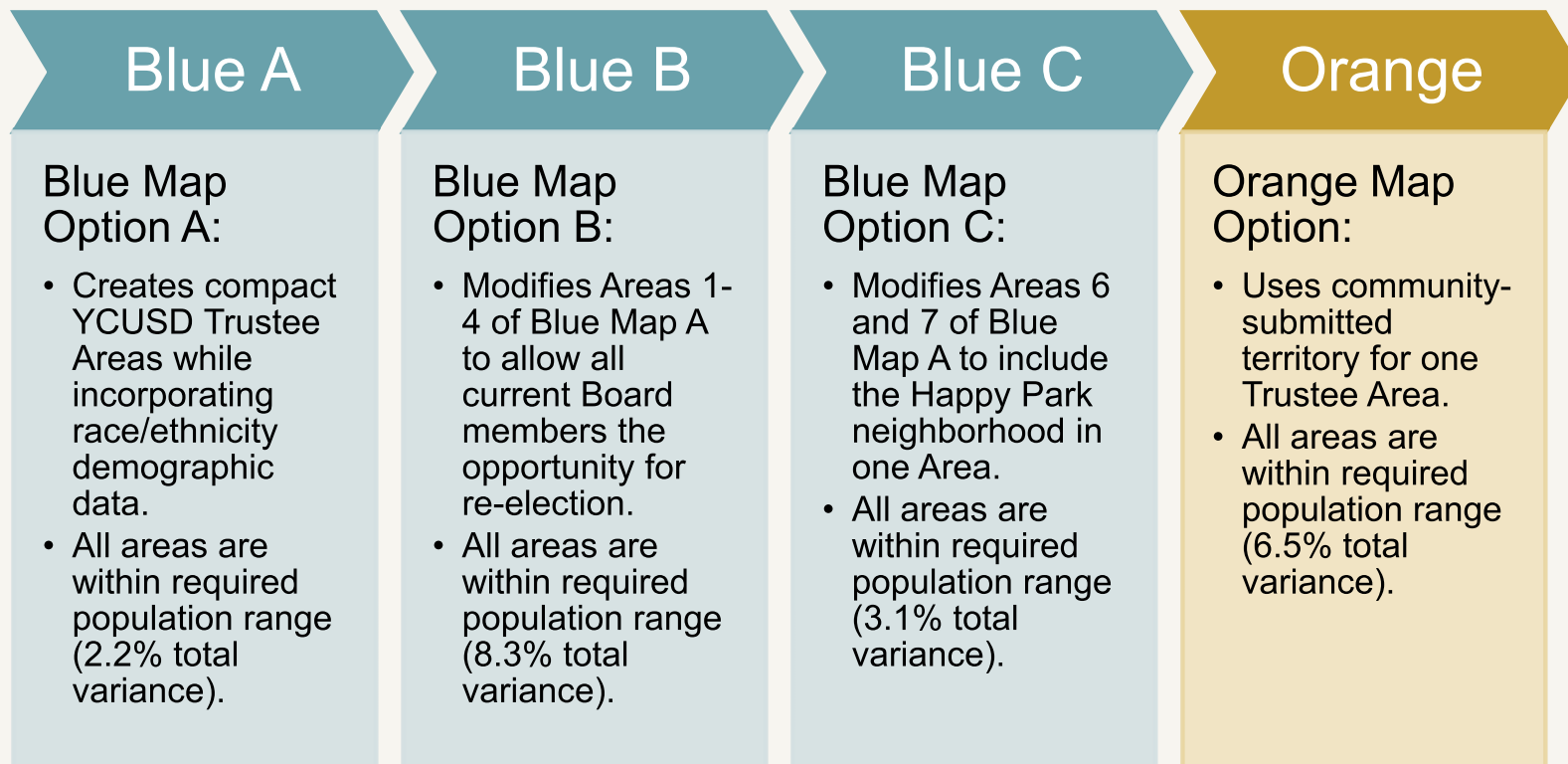
- Map Options Review
- Data Analysis for Each Map
- Previously Considered Maps



# Draft Trustee Area Map Options

Yuba City USD

# Summary of Initial Draft Maps

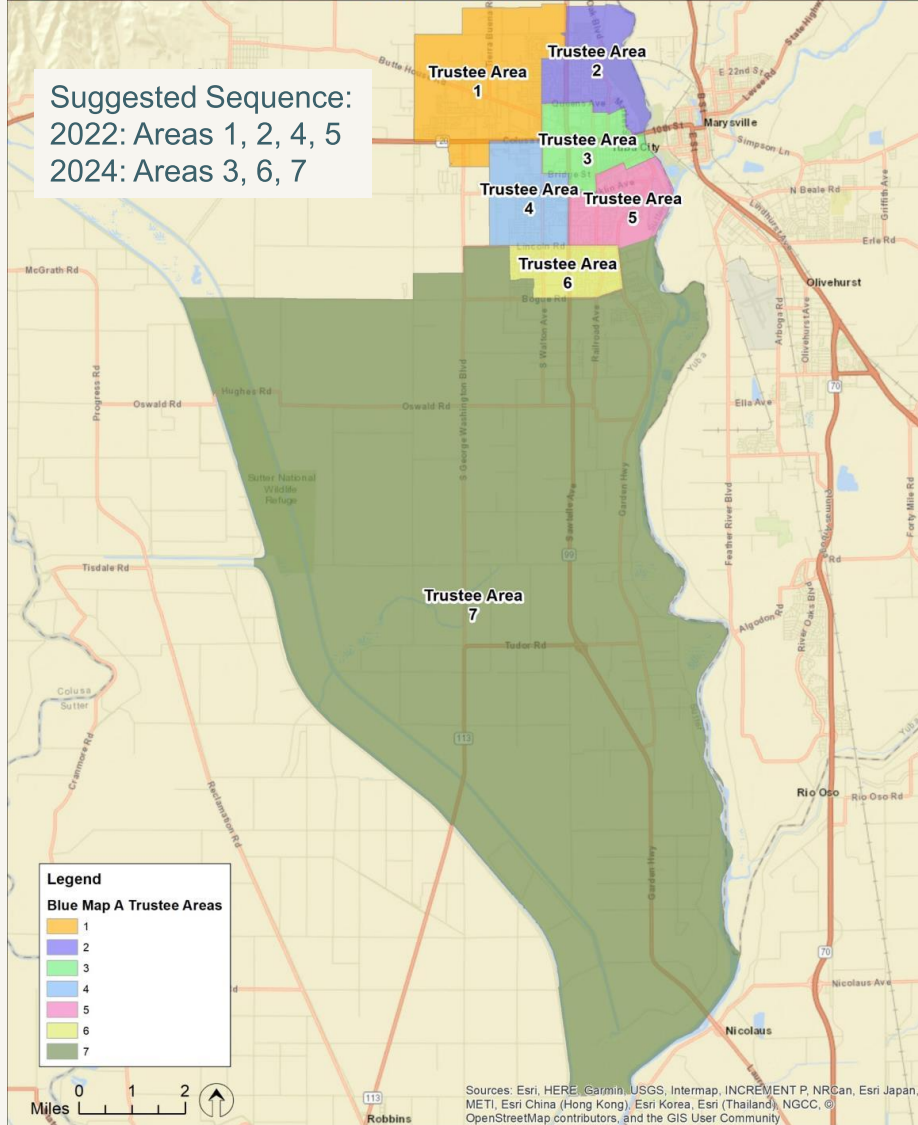


\*The previously considered Green and Purple map options were removed from consideration at the February 8, 2022 Board meeting. They are included later in this presentation for reference if needed.

## Trustee Area Map: Blue Option A

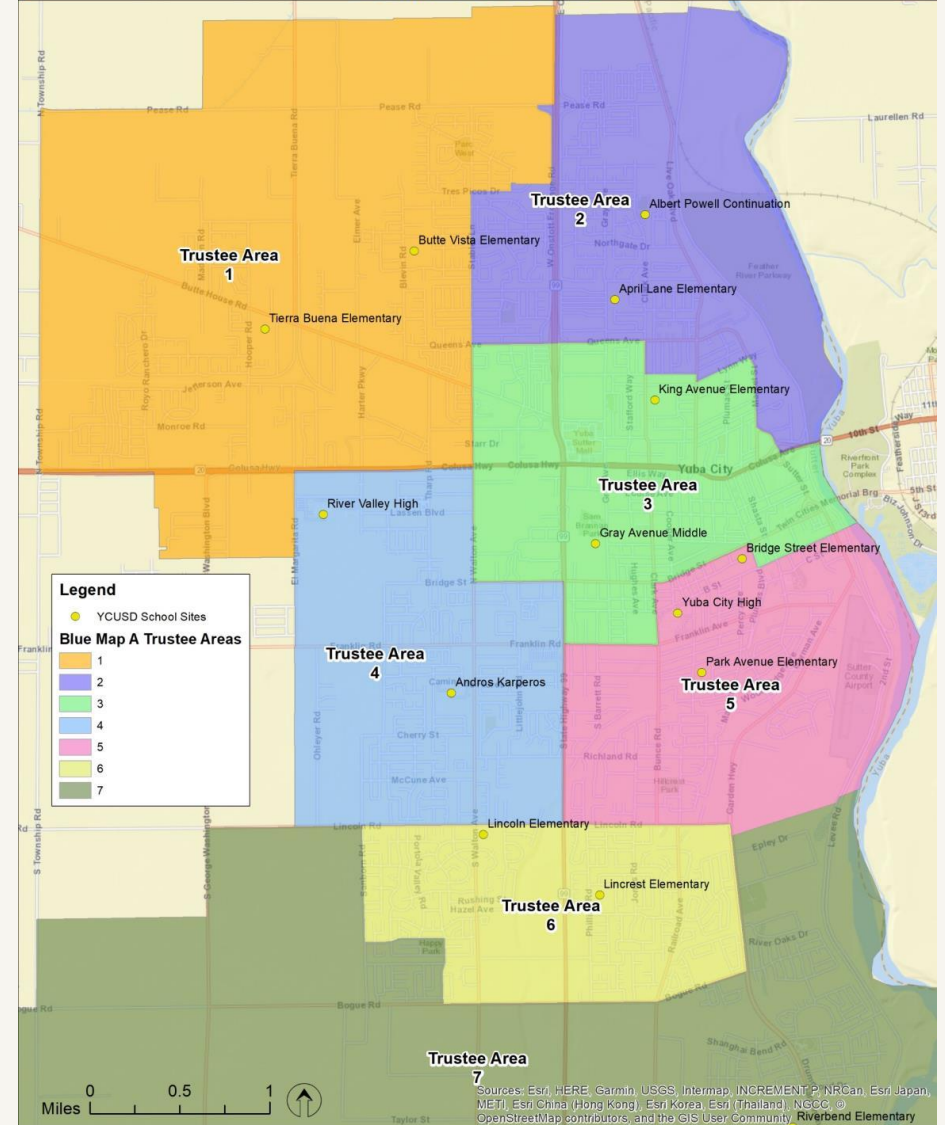
Yuba City Unified School District

Suggested Sequence:  
2022: Areas 1, 2, 4, 5  
2024: Areas 3, 6, 7



## Trustee Area Map: Blue Option A

Yuba City Unified School District

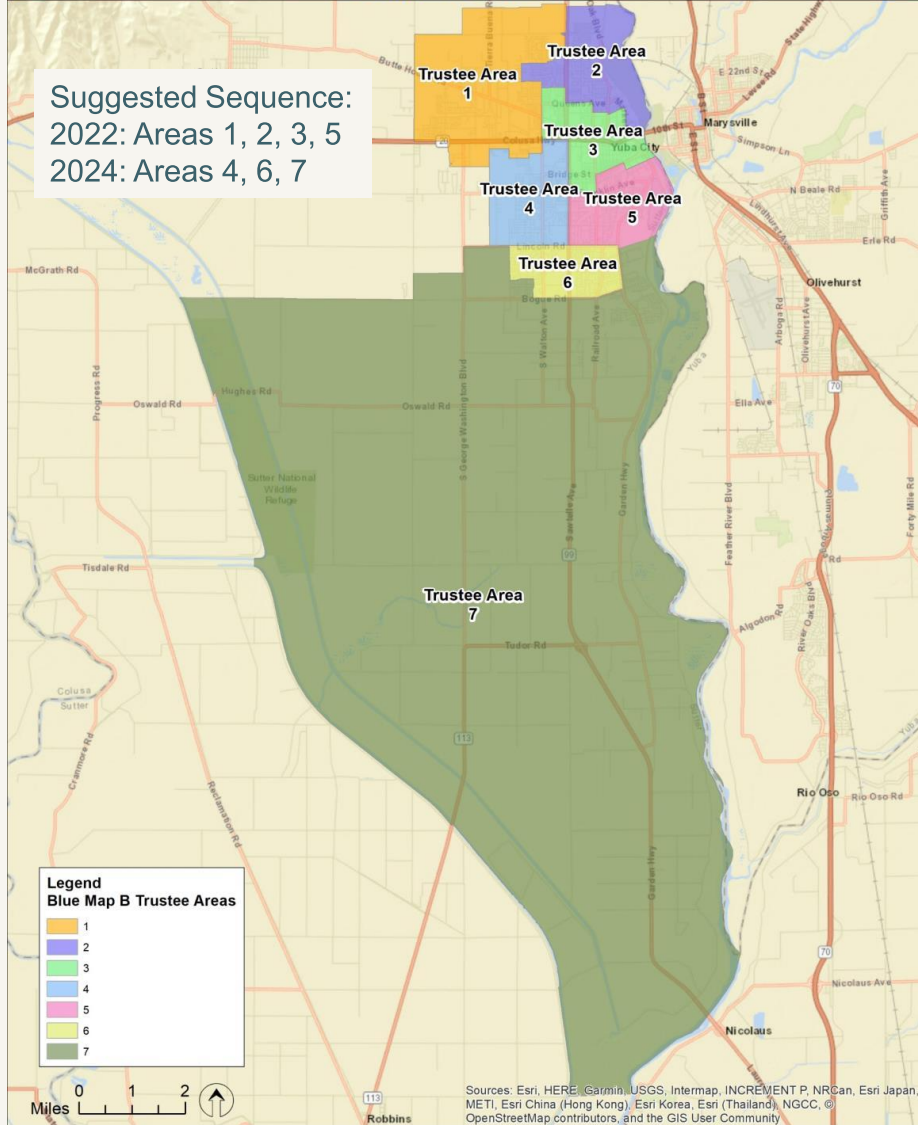




## Trustee Area Map: Blue Option B

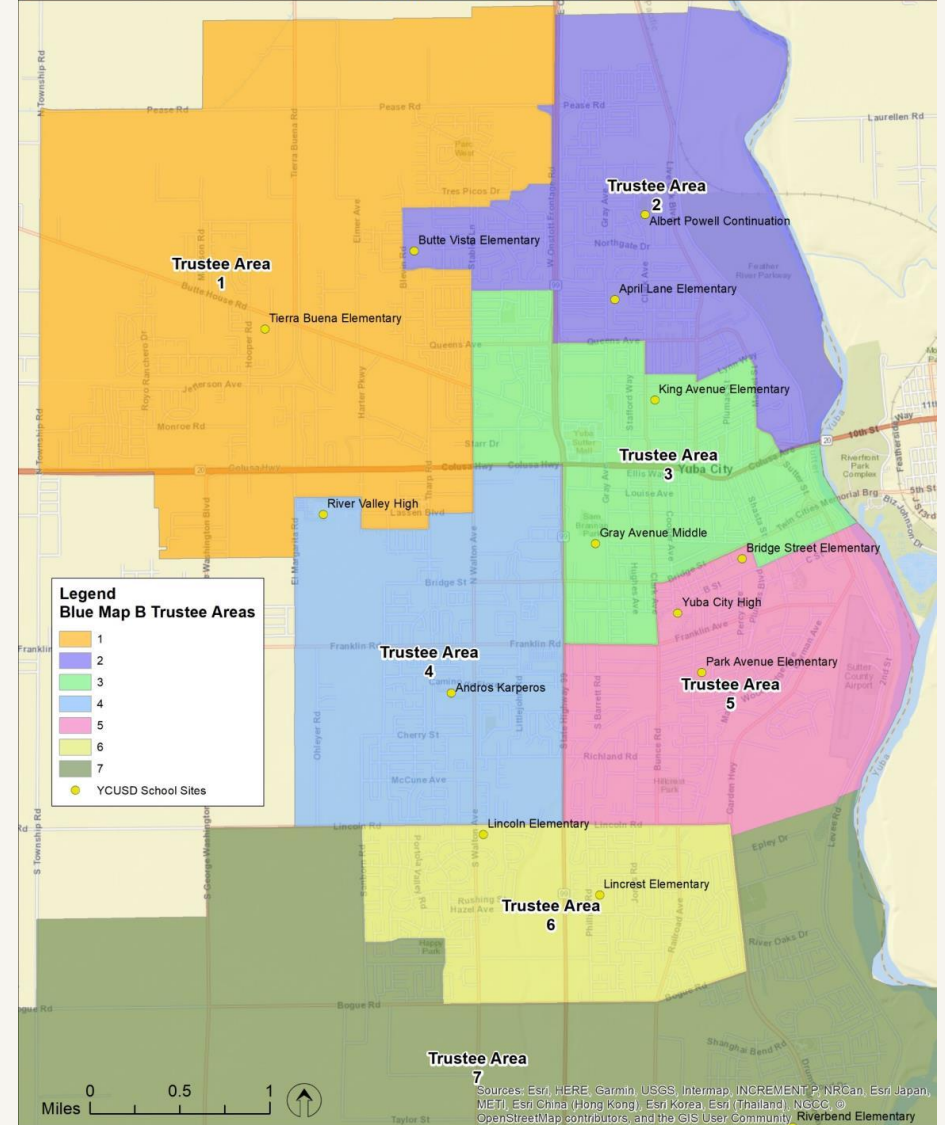
Yuba City Unified School District

Suggested Sequence:  
2022: Areas 1, 2, 3, 5  
2024: Areas 4, 6, 7



## Trustee Area Map: Blue Option B

Yuba City Unified School District

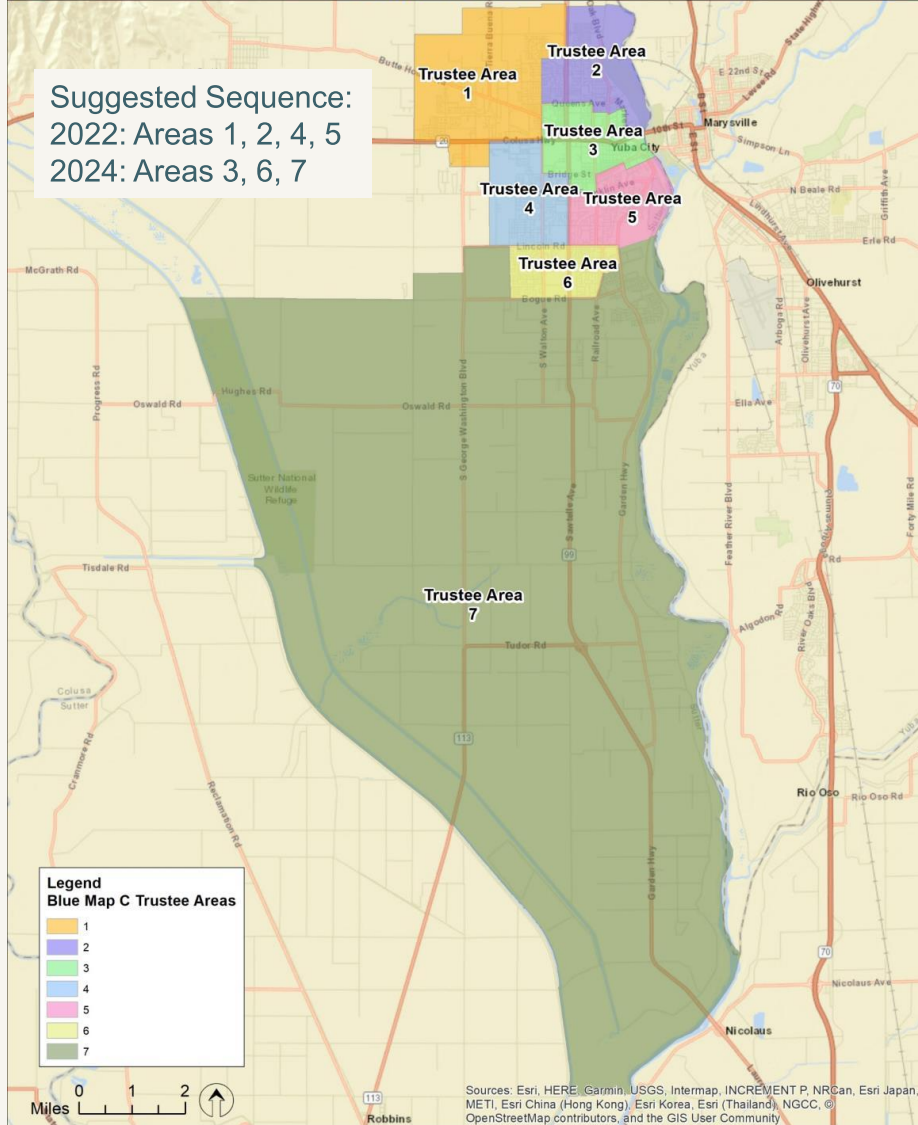




# Trustee Area Map: Blue Option C

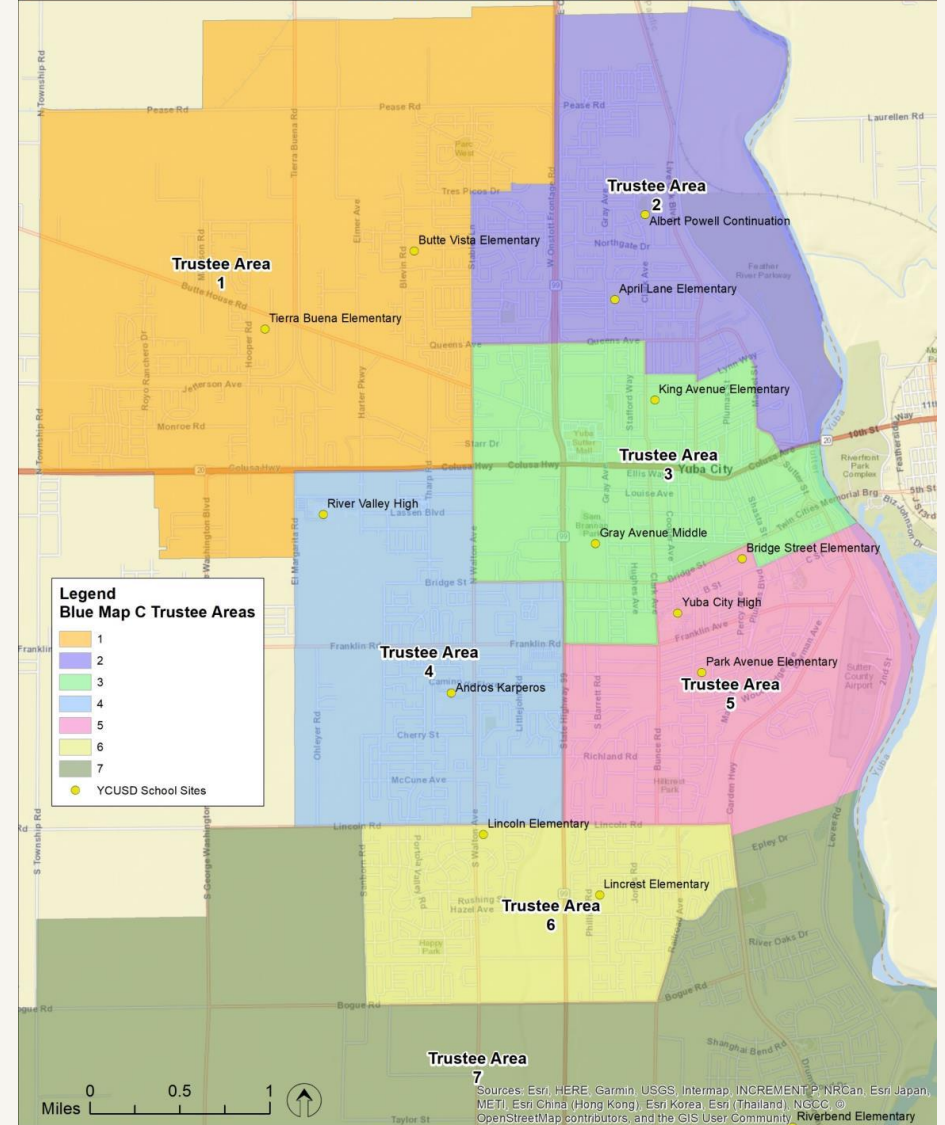
Yuba City Unified School District

Suggested Sequence:  
2022: Areas 1, 2, 4, 5  
2024: Areas 3, 6, 7



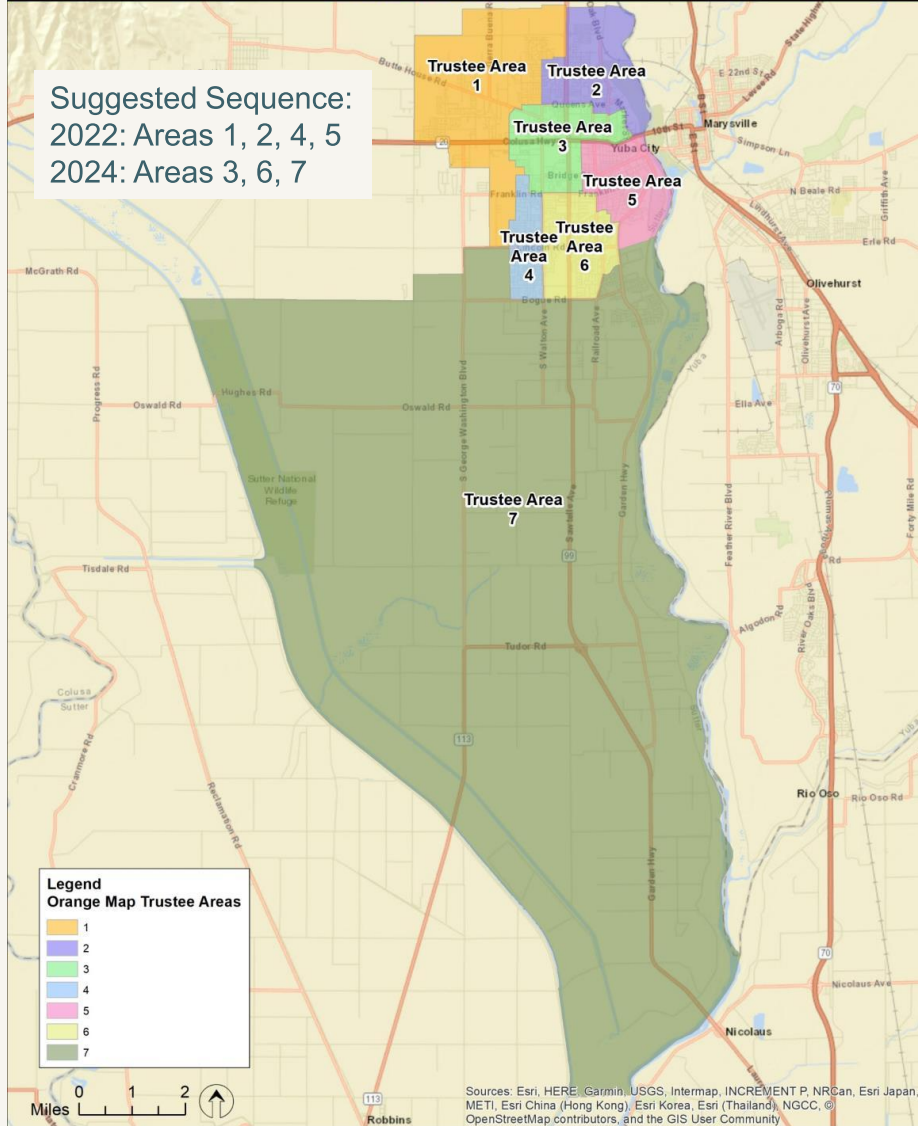
# Trustee Area Map: Blue Option C

Yuba City Unified School District

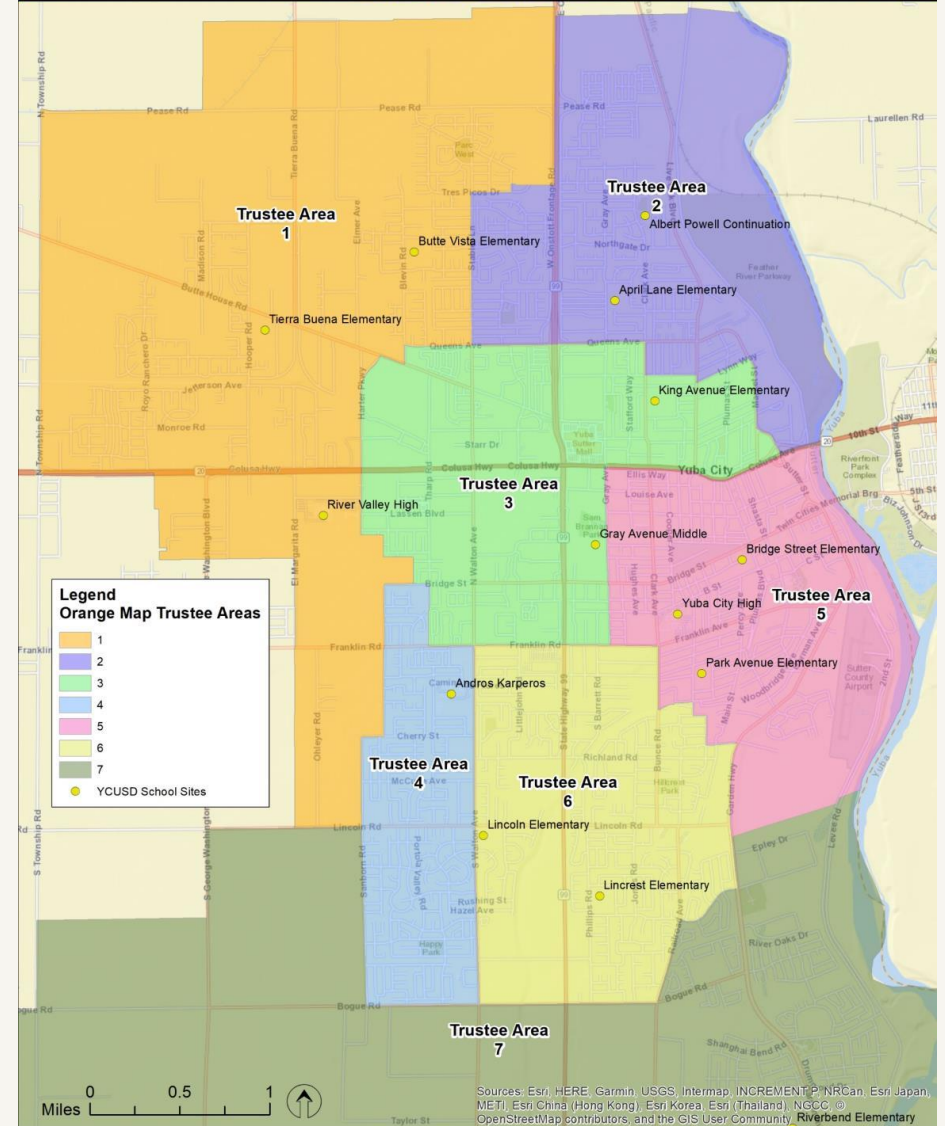


## Trustee Area Map: Orange Option Yuba City Unified School District

Suggested Sequence:  
2022: Areas 1, 2, 4, 5  
2024: Areas 3, 6, 7



## Trustee Area Map: Orange Option Yuba City Unified School District

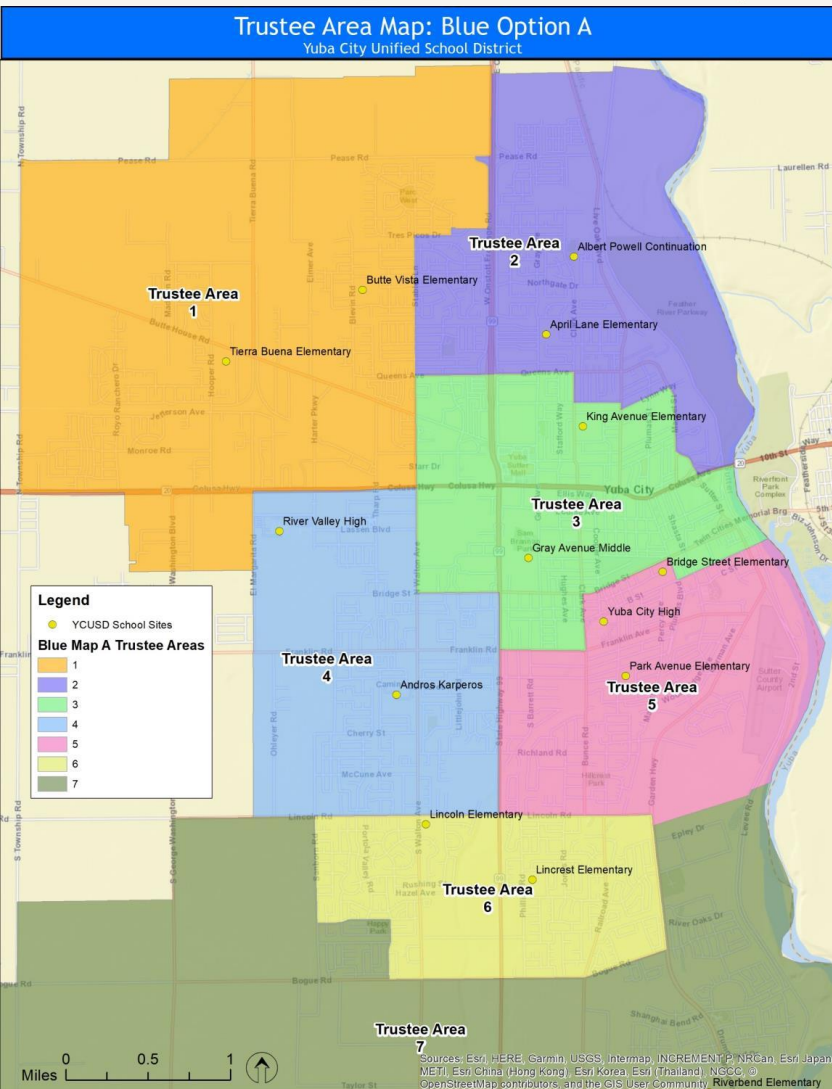


# Map Options Data Analysis

Yuba City USD



# Blue Map A Race/Ethnicity

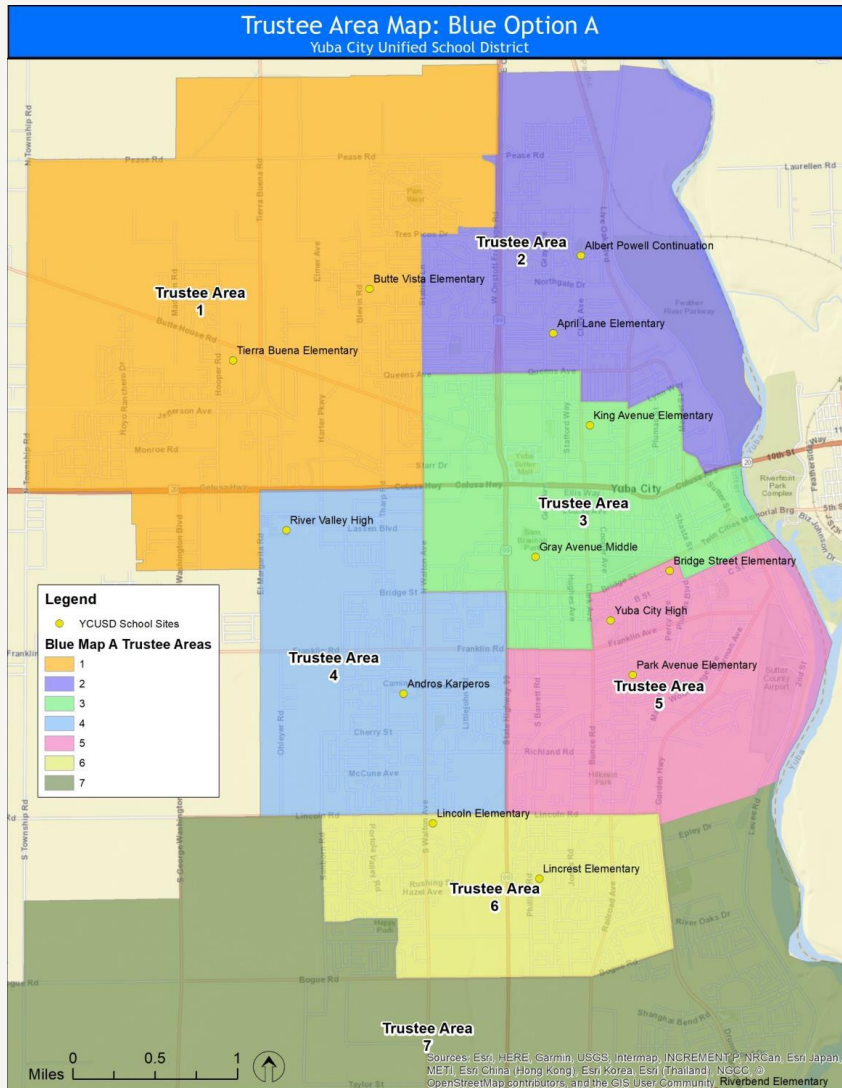


		YCUSD Total Population					
	Population	% Hispanic	% White	% Black	% Asian	% All Other	% 2+ Races
	78,280	30.9%	39.2%	2.0%	20.8%	1.8%	5.2%
Blue Map A Total Population							
Trustee Area	Population	% Hispanic	% White	% Black	% Asian	% All Other	% 2+ Races
1	11,180	18.5%	49.1%	1.3%	24.4%	1.5%	5.3%
2	11,195	31.3%	44.6%	2.9%	13.2%	1.7%	6.3%
3	11,250	37.0%	40.8%	3.4%	11.2%	2.3%	5.1%
4	11,340	23.0%	24.9%	1.4%	44.9%	1.8%	4.0%
5	11,101	50.8%	34.0%	1.9%	6.3%	1.9%	5.2%
6	11,120	26.3%	41.6%	1.5%	23.0%	1.7%	5.8%
7	11,094	29.5%	39.5%	1.9%	22.2%	2.0%	4.9%

Variance
0.0%
0.1%
0.6%
1.4%
-0.7%
-0.6%
-0.8%

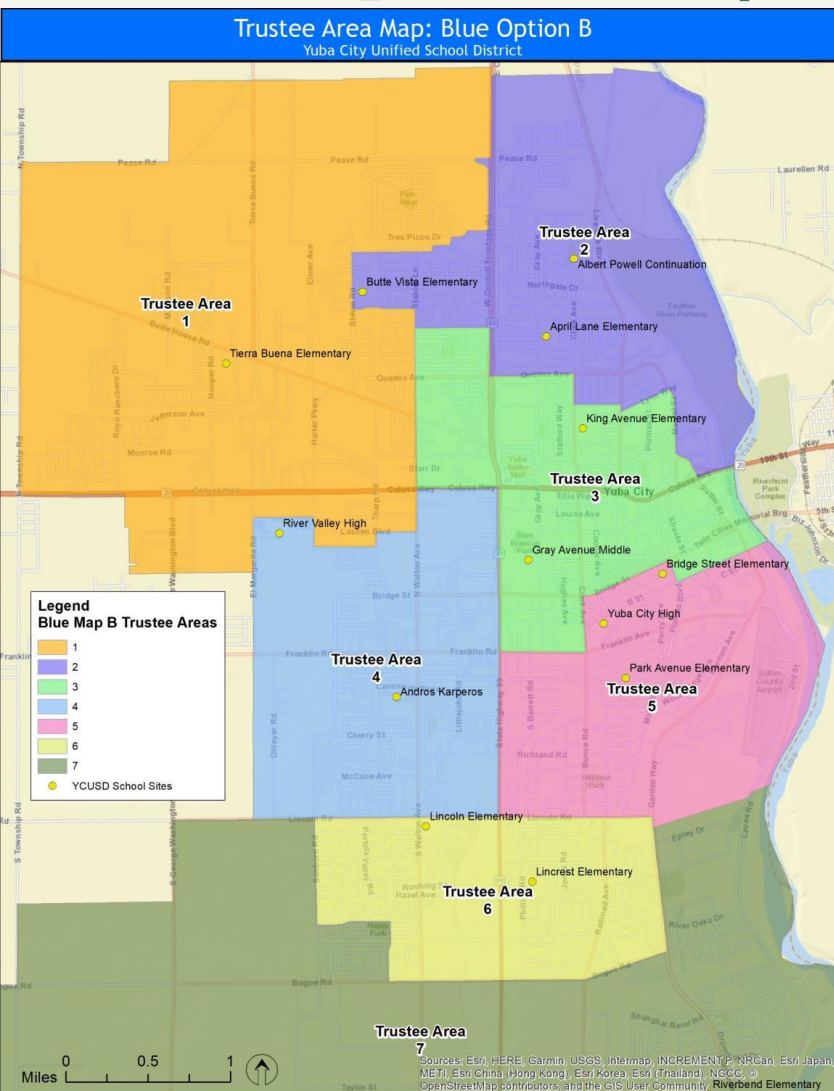
		YCUSD Voting Age Population					
	Population	% Hispanic	% White	% Black	% Asian	% All Other	% 2+ Races
	58,517	26.9%	43.0%	2.2%	21.5%	1.9%	4.6%
Blue Map A Voting Age Population							
Trustee Area	Population	% Hispanic	% White	% Black	% Asian	% All Other	% 2+ Races
1	8,523	16.1%	53.0%	1.5%	23.6%	1.5%	4.4%
2	8,483	26.7%	50.2%	3.1%	12.8%	1.7%	5.6%
3	8,424	32.1%	45.6%	3.4%	11.8%	2.3%	4.8%
4	8,510	20.1%	26.8%	1.5%	46.2%	1.8%	3.5%
5	8,046	45.0%	39.4%	2.1%	6.9%	2.0%	4.7%
6	8,340	22.8%	44.1%	1.7%	24.4%	1.8%	5.2%
7	8,191	26.1%	42.0%	2.2%	23.8%	1.9%	4.0%

# Blue Map A Socioeconomic Data



District-wide				
	Median Income	% Poverty	% Owners	% Renters
	\$62,000	14.9%	55.6%	44.4%
Blue Map A				
Trustee Area	Median Income	% Poverty	% Owners	% Renters
1	\$76,000	10.7%	75.4%	24.6%
2	\$62,000	18.5%	56.4%	43.6%
3	\$42,000	21.0%	27.4%	72.6%
4	\$63,000	16.7%	58.9%	41.1%
5	\$44,000	18.7%	41.8%	58.2%
6	\$75,000	4.6%	69.6%	30.4%
7	\$81,000	12.4%	70.1%	29.9%

# Blue Map B Race/Ethnicity



	YCUSD Total Population						
	Population	% Hispanic	% White	% Black	% Asian	% All Other	% 2+ Races
	78,280	30.9%	39.2%	2.0%	20.8%	1.8%	5.2%

Blue Map B Total Population							
Trustee Area	Population	% Hispanic	% White	% Black	% Asian	% All Other	% 2+ Races
1	10,888	18.6%	47.8%	1.3%	25.5%	1.6%	5.3%
2	10,938	31.6%	44.0%	2.9%	13.8%	1.6%	6.2%
3	11,323	37.1%	43.3%	3.3%	8.4%	2.4%	5.4%
4	11,816	22.6%	25.1%	1.6%	45.1%	1.7%	3.8%
5	11,101	50.8%	34.0%	1.9%	6.3%	1.9%	5.2%
6	11,120	26.3%	41.6%	1.5%	23.0%	1.7%	5.8%
7	11,094	29.5%	39.5%	1.9%	22.2%	2.0%	4.9%

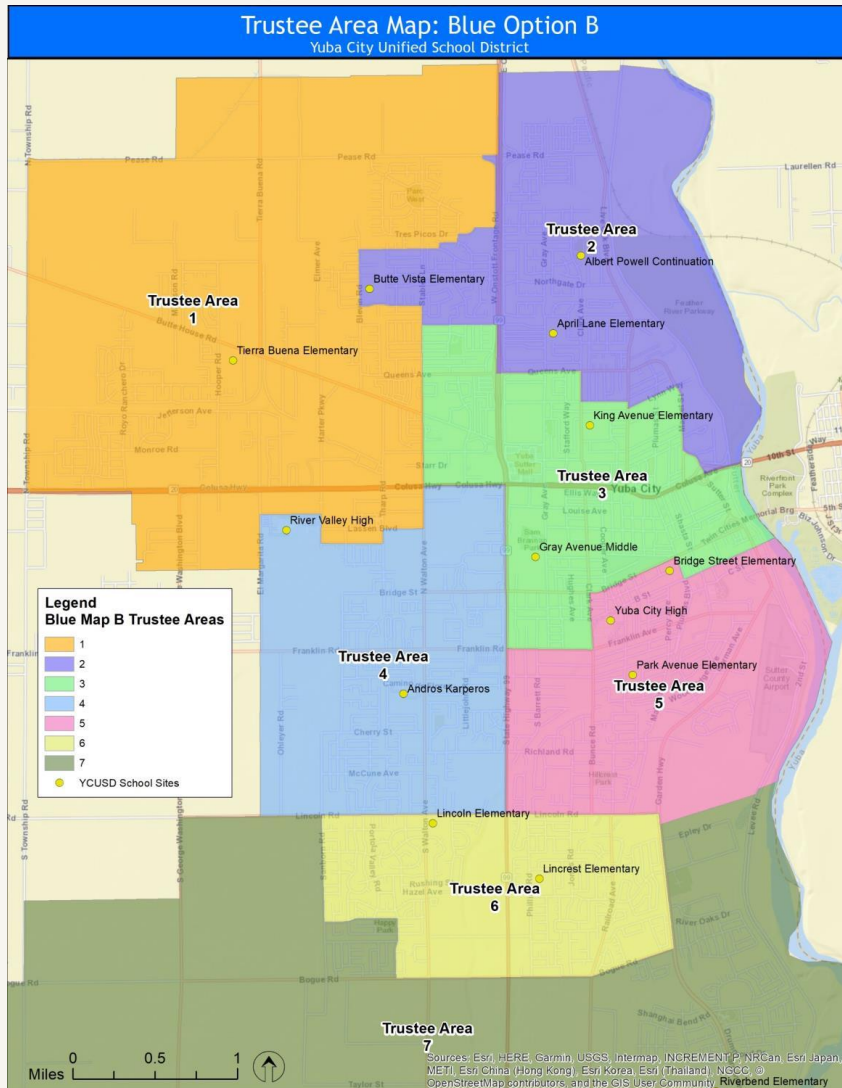
Variance
-2.6%
-2.2%
1.3%
5.7%
-0.7%
-0.6%
-0.8%

	YCUSD Voting Age Population						
	Population	% Hispanic	% White	% Black	% Asian	% All Other	% 2+ Races
	58,517	26.9%	43.0%	2.2%	21.5%	1.9%	4.6%

Blue Map B Voting Age Population							
Trustee Area	Population	% Hispanic	% White	% Black	% Asian	% All Other	% 2+ Races
1	8,274	16.2%	51.6%	1.5%	24.7%	1.5%	4.5%
2	8,267	26.9%	49.8%	3.0%	13.3%	1.7%	5.3%
3	8,480	32.1%	48.5%	3.2%	8.7%	2.4%	5.1%
4	8,919	19.8%	26.9%	1.7%	46.4%	1.7%	3.5%
5	8,046	45.0%	39.4%	2.1%	6.9%	2.0%	4.7%
6	8,340	22.8%	44.1%	1.7%	24.4%	1.8%	5.2%
7	8,191	26.1%	42.0%	2.2%	23.8%	1.9%	4.0%

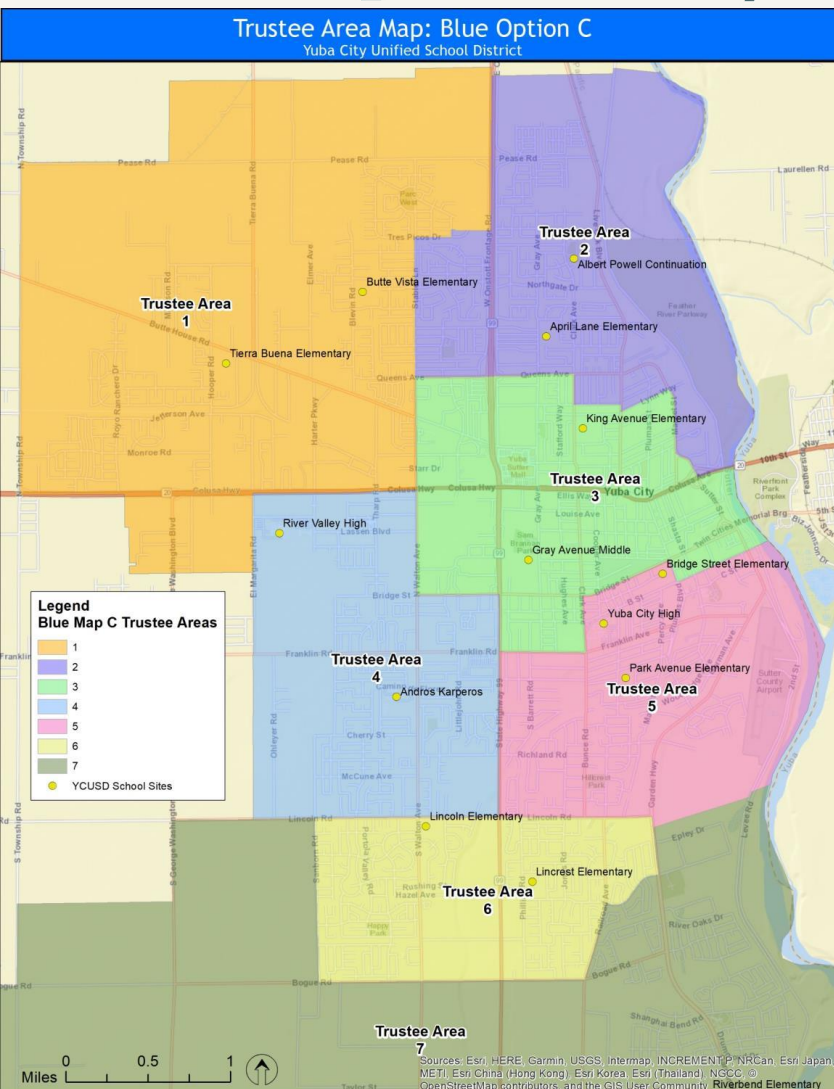


# Blue Map B Socioeconomic Data



District-wide				
	Median Income	% Poverty	% Owners	% Renters
	\$62,000	14.9%	55.6%	44.4%
Blue Map B				
Trustee Area	Median Income	% Poverty	% Owners	% Renters
1	\$76,000	10.7%	75.4%	24.6%
2	\$62,000	18.5%	56.4%	43.6%
3	\$41,000	21.5%	26.8%	73.2%
4	\$63,000	16.7%	54.8%	45.2%
5	\$44,000	18.7%	41.8%	58.2%
6	\$75,000	4.6%	69.6%	30.4%
7	\$81,000	12.4%	70.1%	29.9%

# Blue Map C Race/Ethnicity



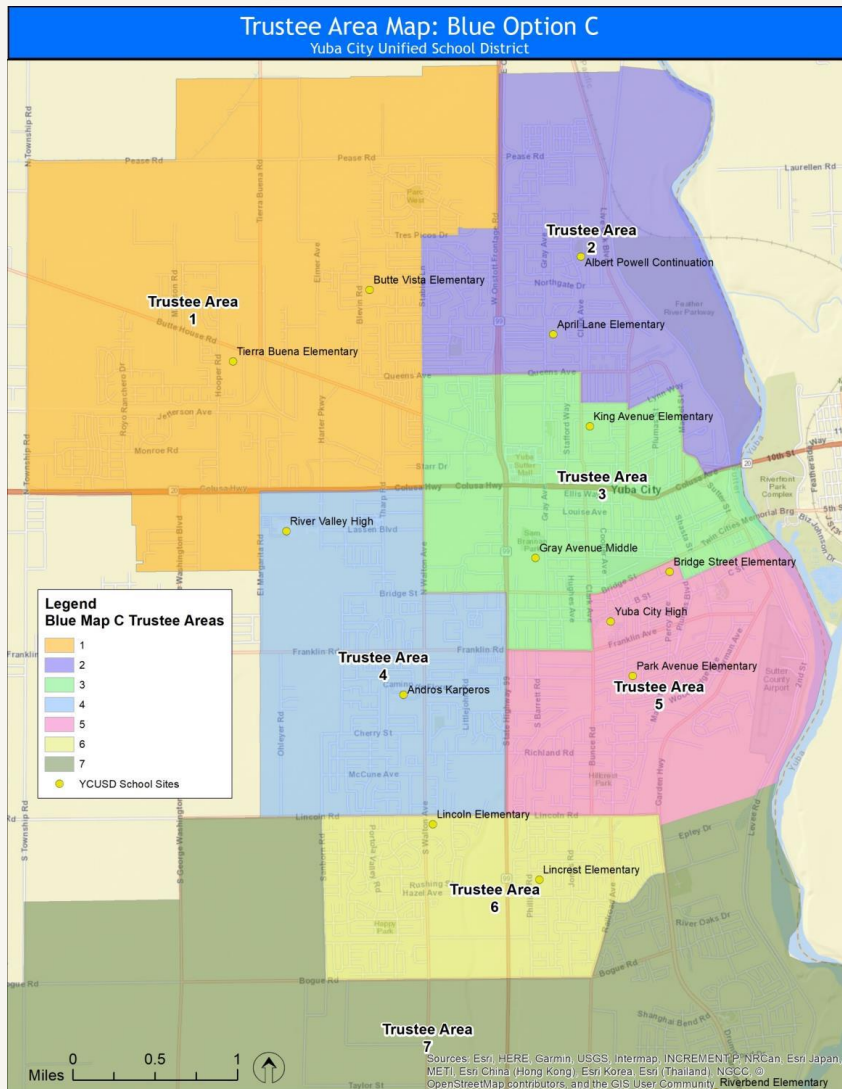
	YCUSD Total Population						
	Population	% Hispanic	% White	% Black	% Asian	% All Other	% 2+ Races
	78,280	30.9%	39.2%	2.0%	20.8%	1.8%	5.2%
Blue Map C Total Population							
Trustee Area	Population	% Hispanic	% White	% Black	% Asian	% All Other	% 2+ Races
1	11,180	18.5%	49.1%	1.3%	24.4%	1.5%	5.3%
2	11,195	31.3%	44.6%	2.9%	13.2%	1.7%	6.3%
3	11,250	37.0%	40.8%	3.4%	11.2%	2.3%	5.1%
4	11,340	23.0%	24.9%	1.4%	44.9%	1.8%	4.0%
5	11,101	50.8%	34.0%	1.9%	6.3%	1.9%	5.2%
6	11,224	26.0%	40.6%	1.5%	24.5%	1.5%	5.8%
7	10,990	29.9%	40.4%	1.9%	20.7%	2.2%	4.9%

Variance
0.0%
0.1%
0.6%
1.4%
-0.7%
0.4%
-1.7%

	YCUSD Voting Age Population						
	Population	% Hispanic	% White	% Black	% Asian	% All Other	% 2+ Races
	58,517	26.9%	43.0%	2.2%	21.5%	1.9%	4.6%
Blue Map C Voting Age Population							
Trustee Area	Population	% Hispanic	% White	% Black	% Asian	% All Other	% 2+ Races
1	8,523	16.1%	53.0%	1.5%	23.6%	1.5%	4.4%
2	8,483	26.7%	50.2%	3.1%	12.8%	1.7%	5.6%
3	8,424	32.1%	45.6%	3.4%	11.8%	2.3%	4.8%
4	8,510	20.1%	26.8%	1.5%	46.2%	1.8%	3.5%
5	8,046	45.0%	39.4%	2.1%	6.9%	2.0%	4.7%
6	8,442	22.5%	43.1%	1.7%	25.9%	1.6%	5.1%
7	8,089	26.4%	43.1%	2.2%	22.2%	2.1%	4.1%

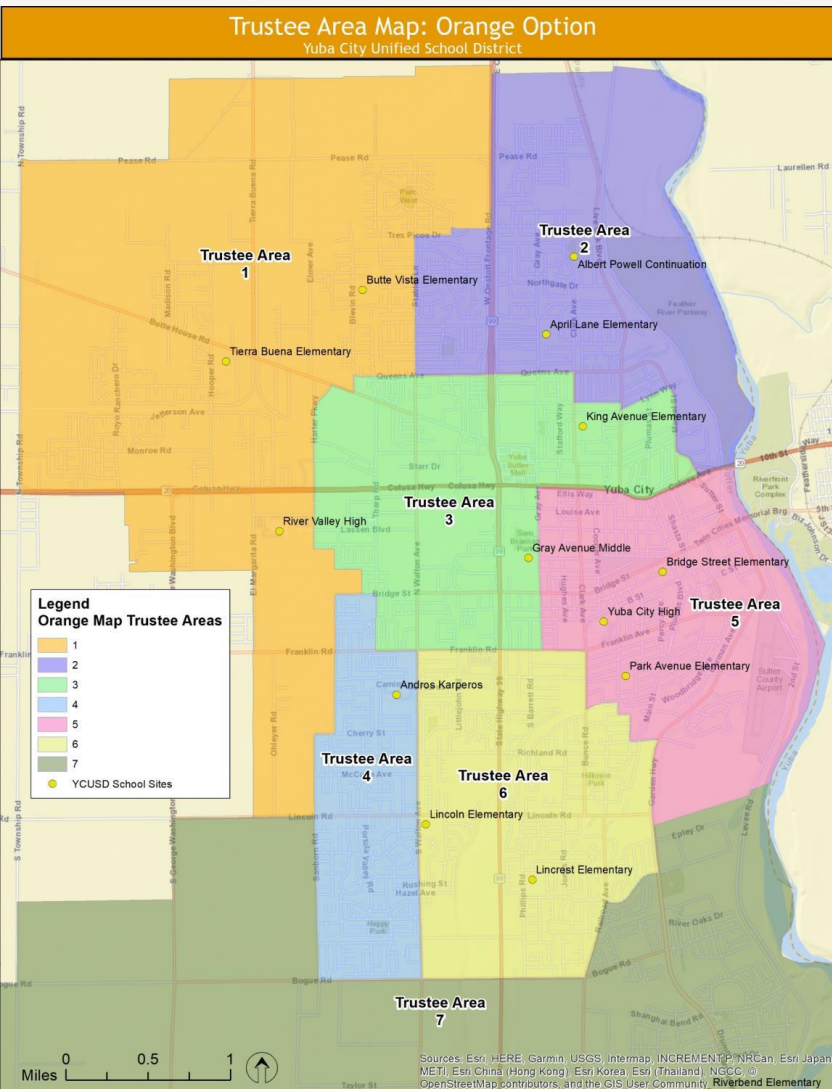


# Blue Map C Socioeconomic Data



District-wide				
	Median Income	% Poverty	% Owners	% Renters
	\$62,000	14.9%	55.6%	44.4%
Blue Map C				
Trustee Area	Median Income	% Poverty	% Owners	% Renters
1	\$76,000	10.7%	75.4%	24.6%
2	\$62,000	18.5%	56.4%	43.6%
3	\$42,000	21.0%	27.4%	72.6%
4	\$63,000	16.7%	58.9%	41.1%
5	\$44,000	18.7%	41.8%	58.2%
6	\$74,000	4.8%	69.0%	31.0%
7	\$83,000	12.5%	70.8%	29.2%

# Orange Map Race/Ethnicity



	YCUSD Total Population						
	Population	% Hispanic	% White	% Black	% Asian	% All Other	% 2+ Races
	78,280	30.9%	39.2%	2.0%	20.8%	1.8%	5.2%

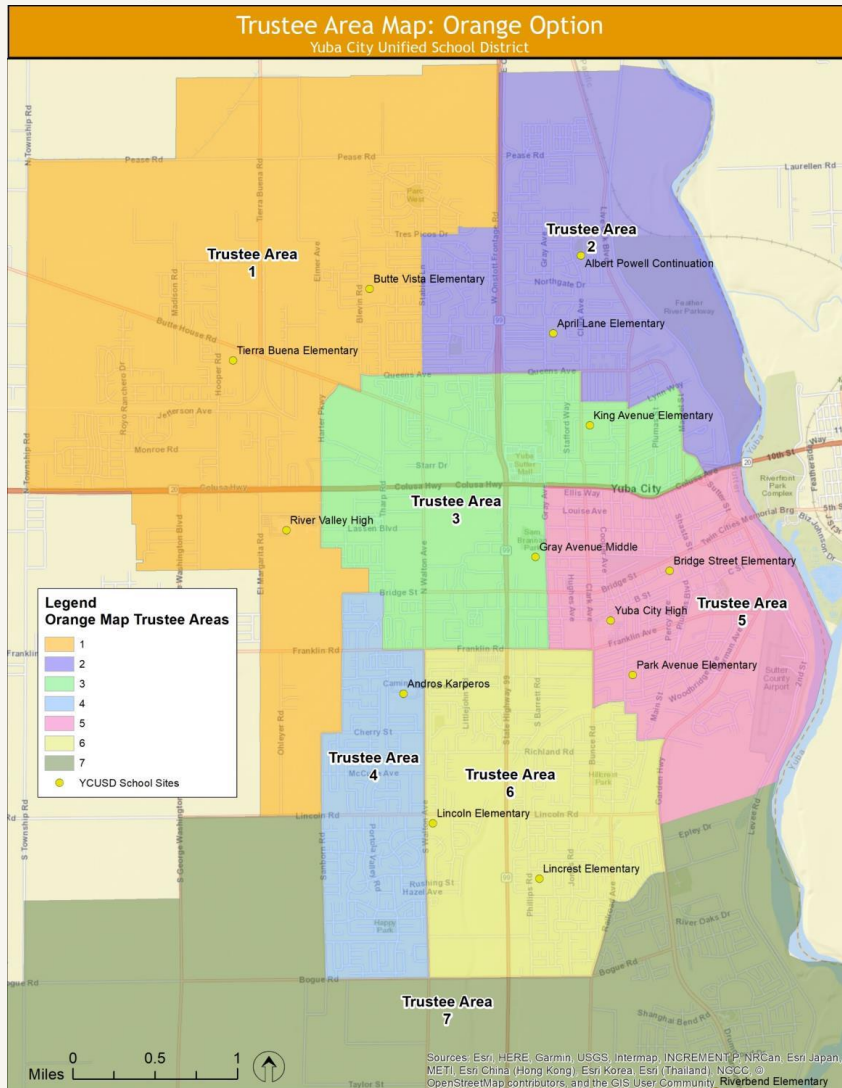
Orange Map Total Population							
Trustee Area	Population	% Hispanic	% White	% Black	% Asian	% All Other	% 2+ Races
1	10,840	18.2%	49.1%	1.2%	24.6%	1.5%	5.3%
2	11,195	31.3%	44.6%	2.9%	13.2%	1.7%	6.3%
3	11,165	31.3%	34.1%	2.8%	25.0%	1.8%	5.0%
4	11,019	20.4%	27.2%	1.7%	45.1%	1.5%	4.0%
5	11,508	54.7%	31.5%	2.3%	4.3%	2.5%	4.7%
6	11,563	29.3%	47.4%	1.4%	13.8%	1.7%	6.4%
7	10,990	29.9%	40.4%	1.9%	20.7%	2.2%	4.9%

Variance
-3.1%
0.1%
-0.2%
-1.5%
2.9%
3.4%
-1.7%

	YCUSD Voting Age Population						
	Population	% Hispanic	% White	% Black	% Asian	% All Other	% 2+ Races
	58,517	26.9%	43.0%	2.2%	21.5%	1.9%	4.6%

Orange Map Voting Age Population							
Trustee Area	Population	% Hispanic	% White	% Black	% Asian	% All Other	% 2+ Races
1	8,234	15.9%	53.0%	1.4%	23.8%	1.5%	4.4%
2	8,483	26.7%	50.2%	3.1%	12.8%	1.7%	5.6%
3	8,434	27.0%	37.9%	2.8%	25.9%	1.8%	4.6%
4	8,322	17.8%	28.7%	1.9%	46.7%	1.6%	3.2%
5	8,259	49.0%	36.7%	2.6%	4.5%	2.7%	4.5%
6	8,696	25.3%	51.2%	1.5%	14.6%	1.7%	5.7%
7	8,089	26.4%	43.1%	2.2%	22.2%	2.1%	4.1%

# Orange Map Socioeconomic Data



District-wide				
	Median Income	% Poverty	% Owners	% Renters
	\$62,000	14.9%	55.6%	44.4%
Orange Map				
Trustee Area	Median Income	% Poverty	% Owners	% Renters
1	\$76,000	10.7%	75.4%	24.6%
2	\$62,000	18.5%	56.4%	43.6%
3	\$44,000	19.7%	30.2%	69.8%
4	\$75,000	9.3%	72.1%	27.9%
5	\$40,000	21.5%	29.9%	70.1%
6	\$64,000	10.5%	62.8%	37.2%
7	\$76,000	12.5%	70.8%	29.2%

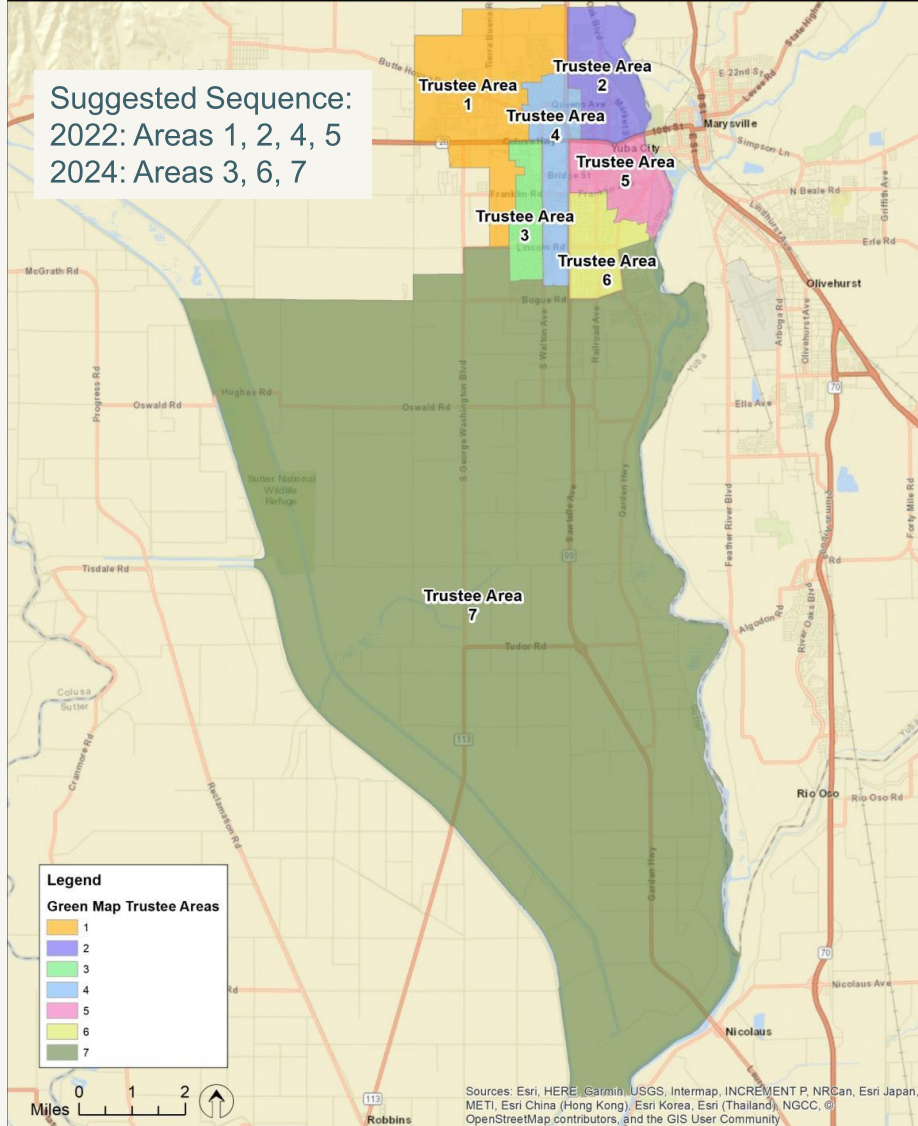
# Previously Considered Maps

Yuba City USD

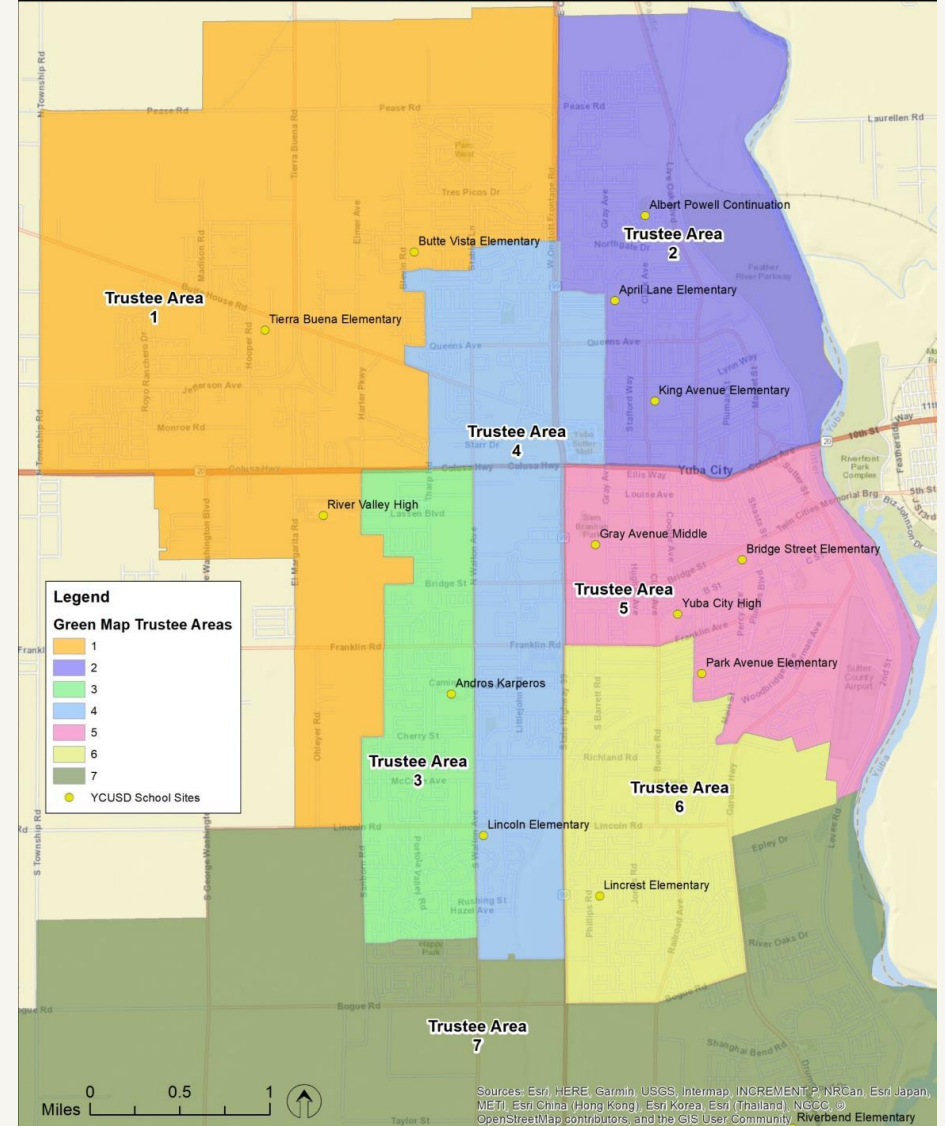


## Trustee Area Map: Green Option Yuba City Unified School District

Suggested Sequence:  
2022: Areas 1, 2, 4, 5  
2024: Areas 3, 6, 7



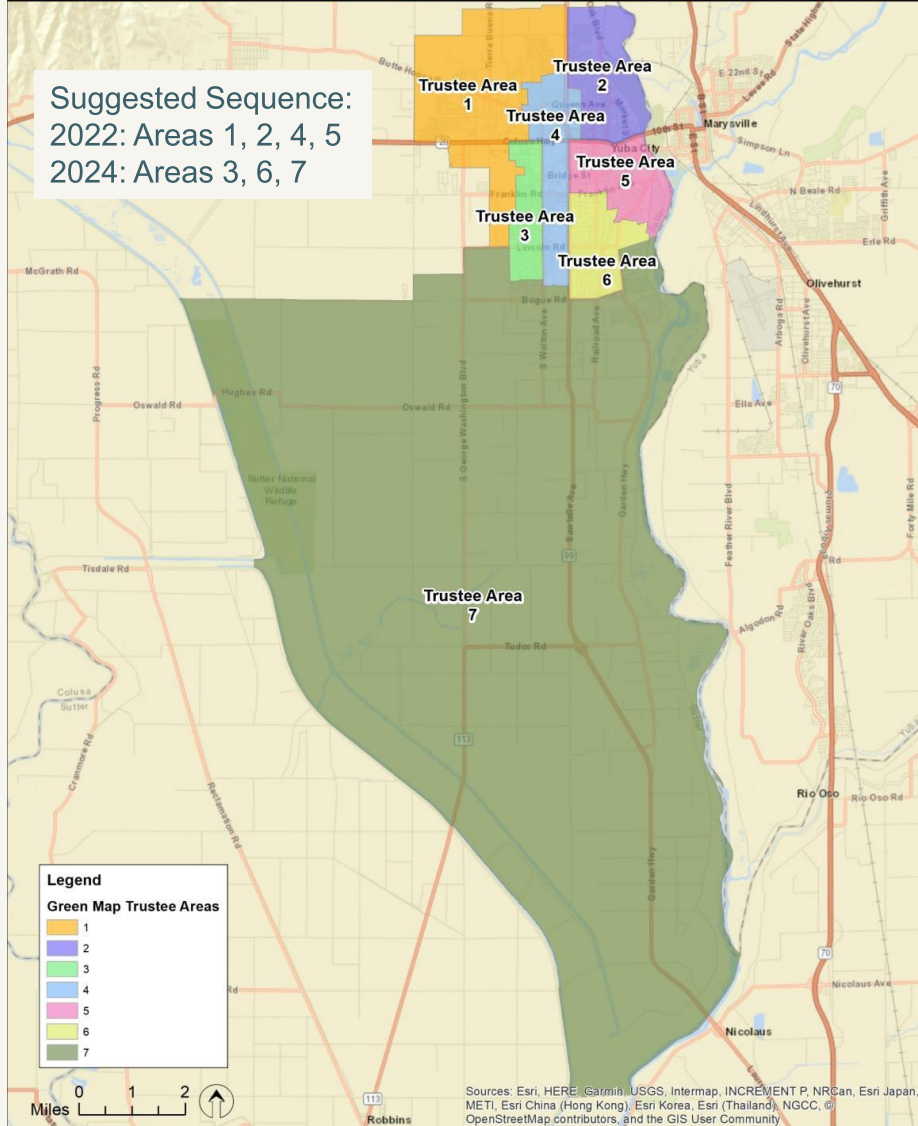
## Trustee Area Map: Green Option Yuba City Unified School District



## Trustee Area Map: Green Option

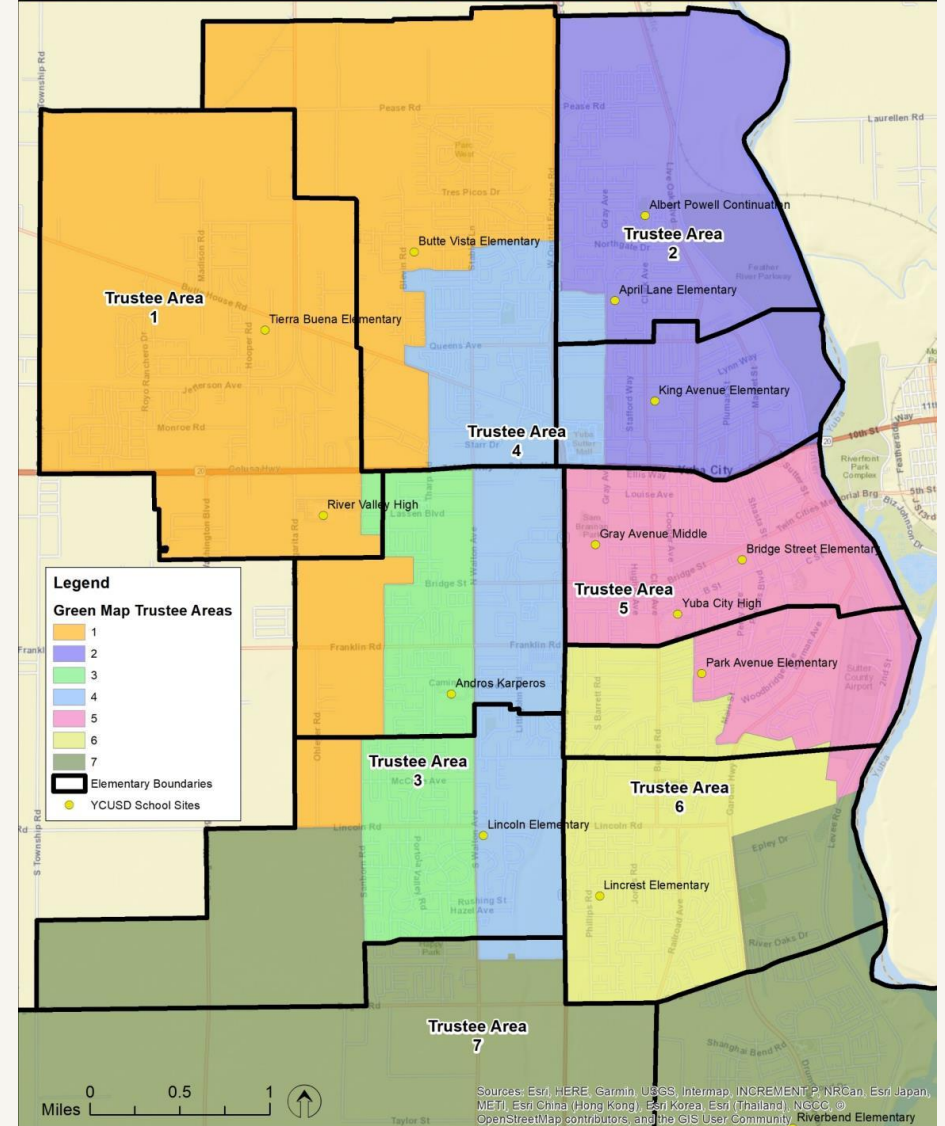
Yuba City Unified School District

Suggested Sequence:  
2022: Areas 1, 2, 4, 5  
2024: Areas 3, 6, 7



## Trustee Area Map: Green Option

Yuba City Unified School District

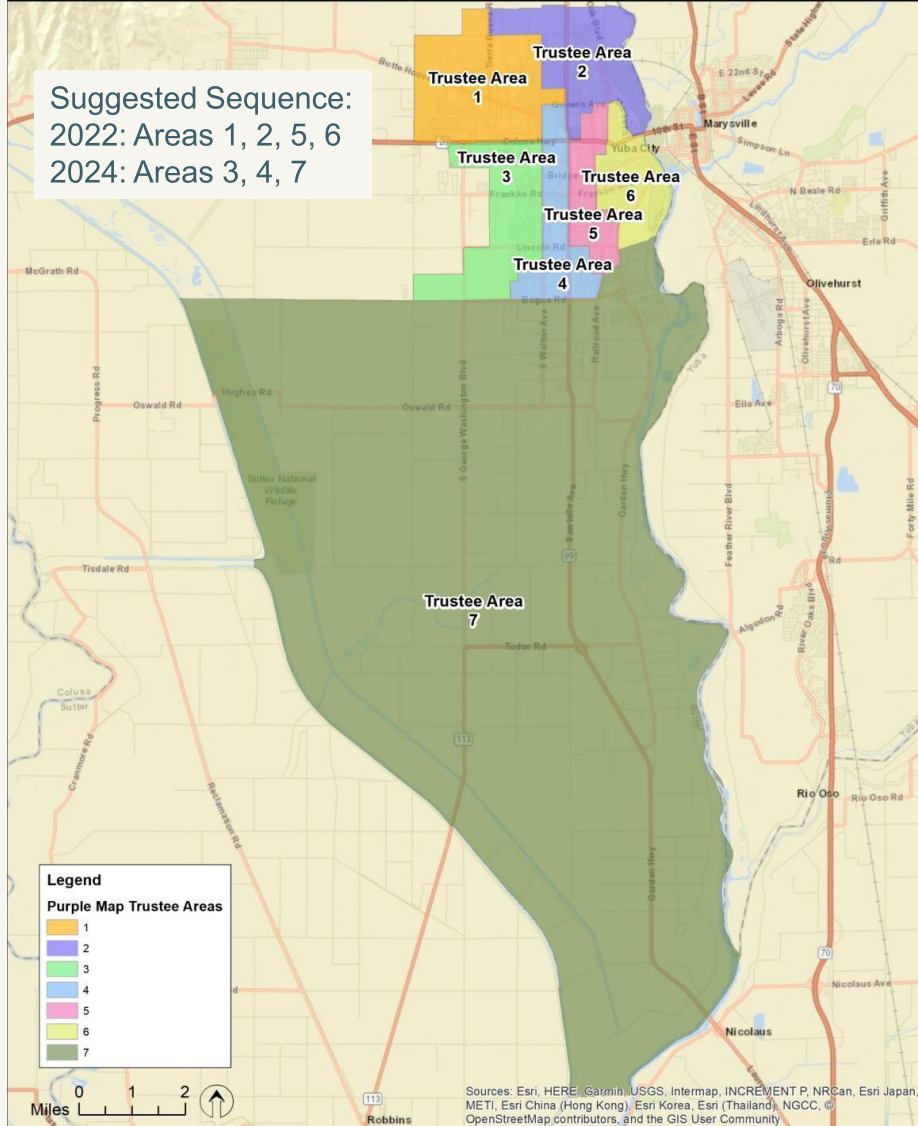




## Trustee Area Map: Purple Option

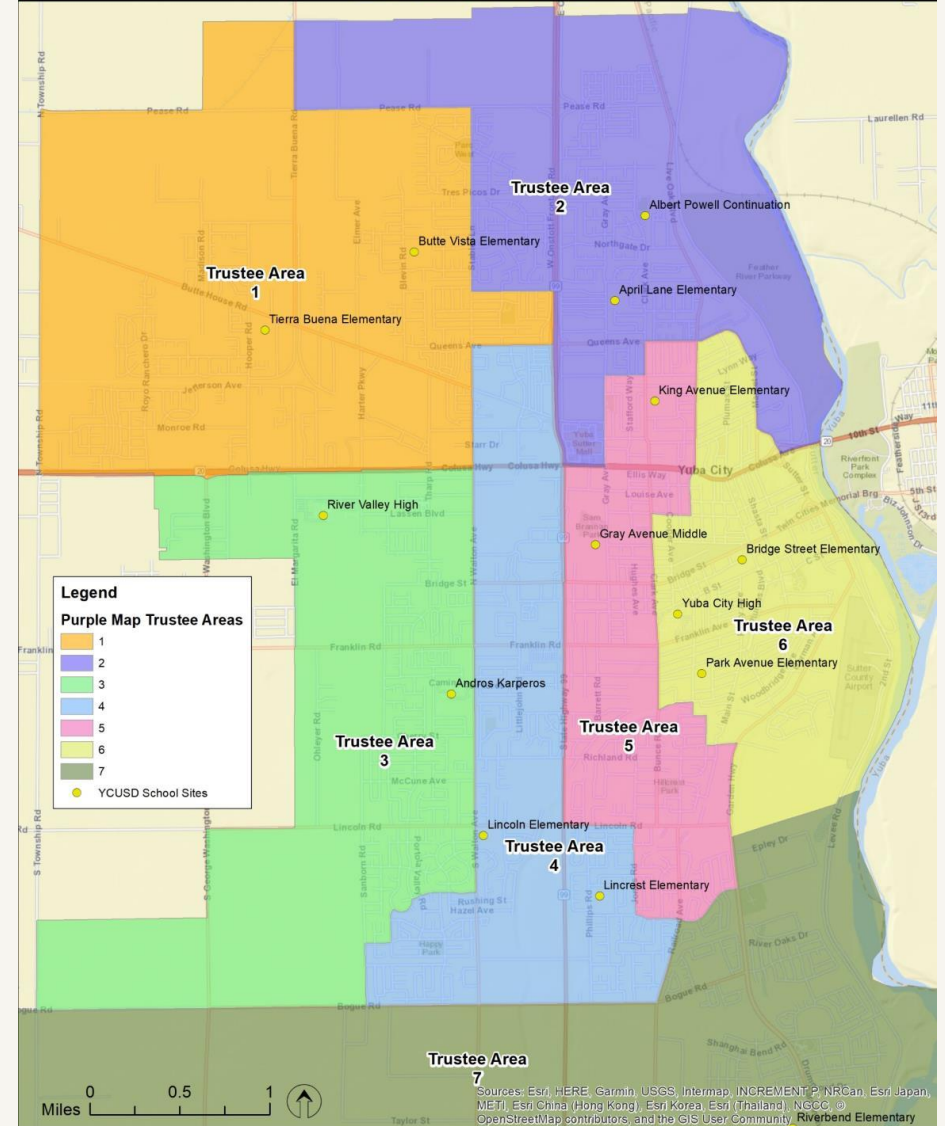
Yuba City Unified School District

Suggested Sequence:  
2022: Areas 1, 2, 5, 6  
2024: Areas 3, 4, 7



## Trustee Area Map: Purple Option

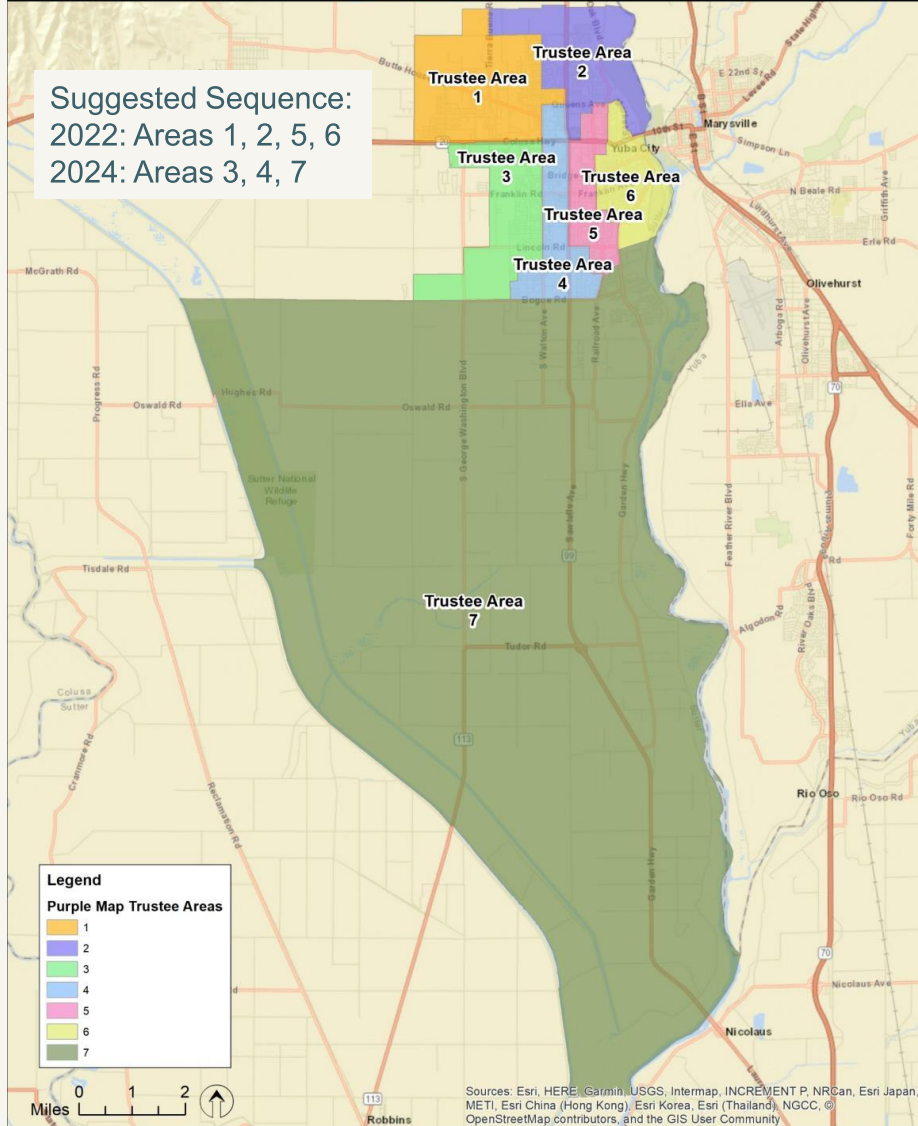
Yuba City Unified School District



## Trustee Area Map: Purple Option

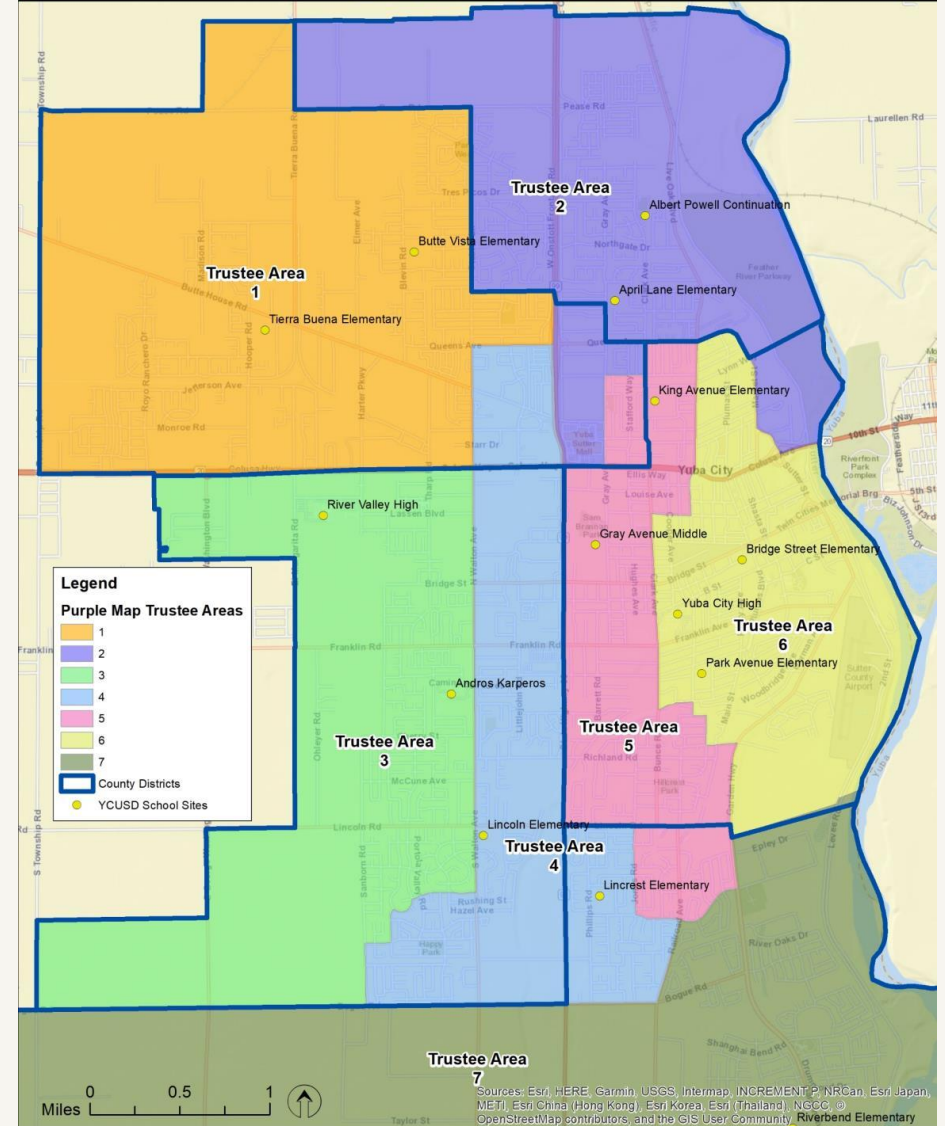
Yuba City Unified School District

Suggested Sequence:  
2022: Areas 1, 2, 5, 6  
2024: Areas 3, 4, 7



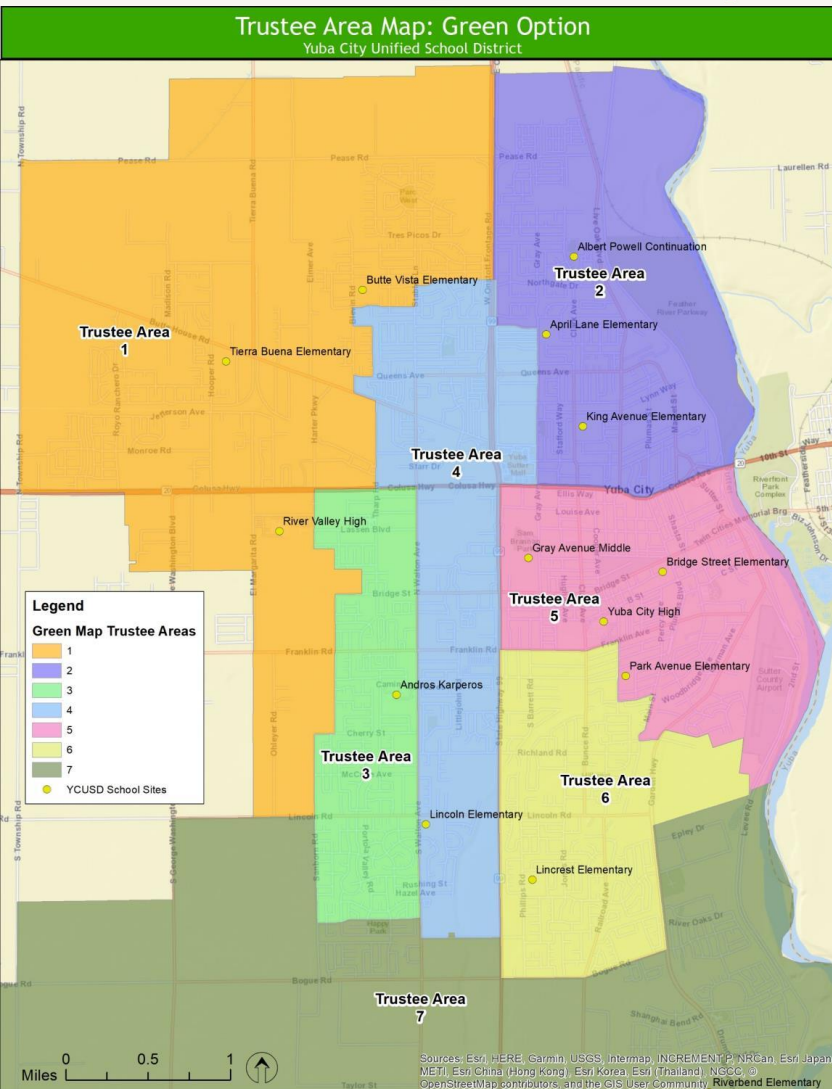
## Trustee Area Map: Purple Option

Yuba City Unified School District





# Green Map Race/Ethnicity

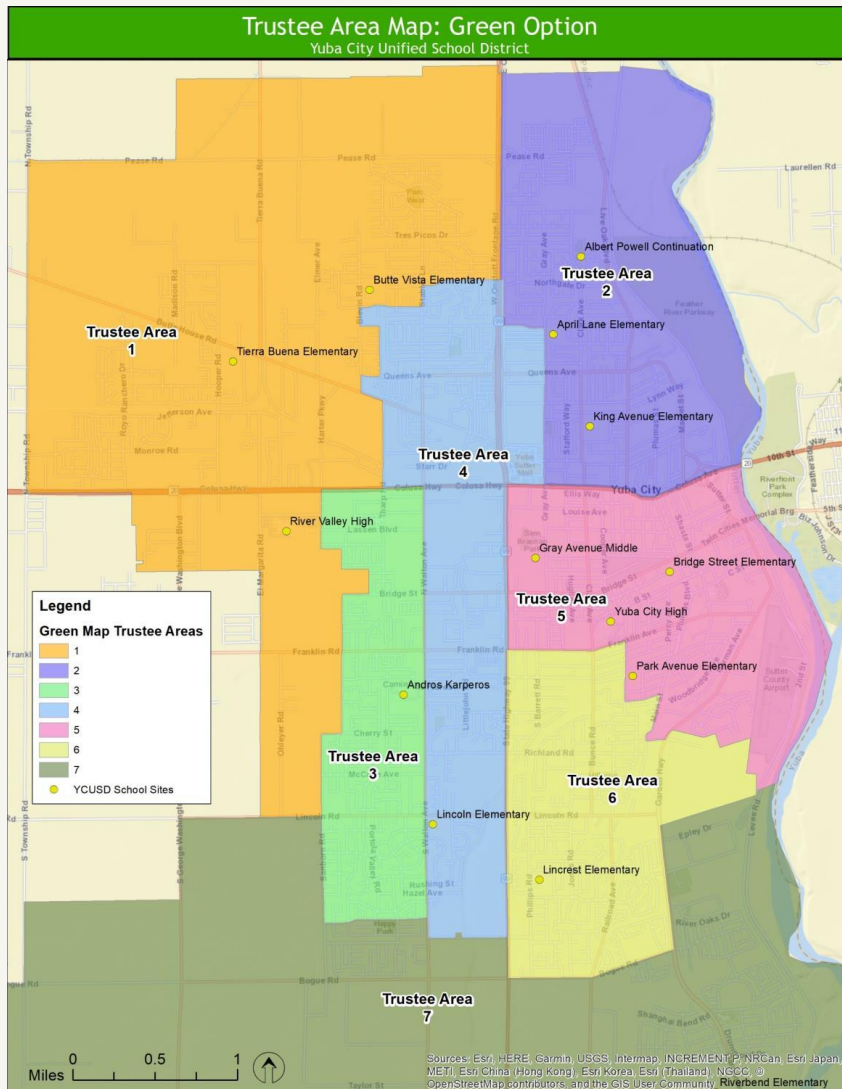


	YCUSD Total Population						
	Population	% Hispanic	% White	% Black	% Asian	% All Other	% 2+ Races
	78,280	30.9%	39.2%	2.0%	20.8%	1.8%	5.2%
Green Map Total Population							
Trustee Area	Population	% Hispanic	% White	% Black	% Asian	% All Other	% 2+ Races
1	10,814	18.1%	48.6%	1.1%	25.2%	1.4%	5.4%
2	10,978	35.1%	42.9%	3.1%	10.9%	1.8%	6.1%
3	11,635	21.8%	23.9%	1.6%	46.9%	1.7%	4.1%
4	10,858	27.4%	43.6%	2.7%	19.6%	1.7%	5.1%
5	11,430	53.7%	30.3%	2.2%	6.8%	2.5%	4.5%
6	11,026	29.8%	47.0%	1.8%	13.1%	1.7%	6.5%
7	11,539	29.7%	39.4%	1.9%	22.2%	2.0%	4.9%

Variance
-3.3%
-1.8%
4.0%
-2.9%
2.2%
-1.4%
3.2%

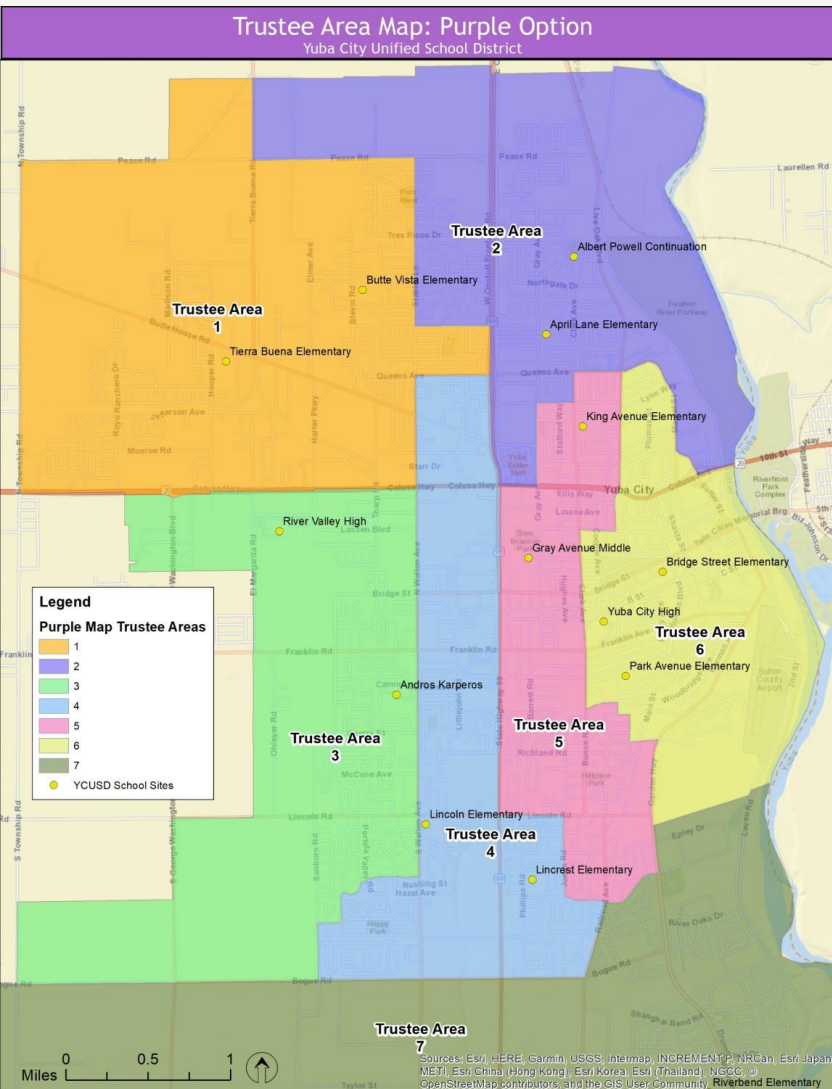
	YCUSD Voting Age Population						
	Population	% Hispanic	% White	% Black	% Asian	% All Other	% 2+ Races
	58,517	26.9%	43.0%	2.2%	21.5%	1.9%	4.6%
Green Map Voting Age Population							
Trustee Area	Population	% Hispanic	% White	% Black	% Asian	% All Other	% 2+ Races
1	8,234	15.8%	52.6%	1.3%	24.4%	1.4%	4.6%
2	8,149	30.1%	49.0%	3.2%	10.3%	1.9%	5.5%
3	8,700	19.0%	25.5%	1.7%	48.5%	1.7%	3.5%
4	8,508	23.6%	46.9%	2.8%	20.4%	1.7%	4.6%
5	8,211	48.2%	34.8%	2.4%	7.5%	2.7%	4.4%
6	8,207	25.7%	51.4%	1.9%	13.7%	1.7%	5.7%
7	8,508	26.3%	41.9%	2.1%	23.8%	1.9%	3.9%

# Green Map Socioeconomic Data



District-wide				
	Median Income	% Poverty	% Owners	% Renters
	\$62,000	14.9%	55.6%	44.4%
Green Map				
Trustee Area	Median Income	% Poverty	% Owners	% Renters
1	\$83,000	8.3%	81.3%	18.7%
2	\$47,000	24.1%	41.4%	58.6%
3	\$69,000	11.4%	60.6%	39.4%
4	\$51,000	17.1%	39.9%	60.1%
5	\$40,000	21.5%	29.9%	70.1%
6	\$64,000	9.7%	67.2%	32.8%
7	\$81,000	12.4%	70.1%	29.9%

# Purple Map Race/Ethnicity



	YCUSD Total Population						
	Population	% Hispanic	% White	% Black	% Asian	% All Other	% 2+ Races
	78,280	30.9%	39.2%	2.0%	20.8%	1.8%	5.2%

Purple Map Total Population							
Trustee Area	Population	% Hispanic	% White	% Black	% Asian	% All Other	% 2+ Races
1	10,923	18.3%	50.3%	1.1%	23.3%	1.5%	5.4%
2	11,232	29.6%	45.1%	3.0%	14.7%	1.7%	6.0%
3	11,292	21.8%	24.2%	1.5%	46.6%	1.7%	4.1%
4	11,522	25.4%	39.6%	2.1%	26.0%	1.6%	5.3%
5	11,131	35.4%	44.5%	2.1%	10.0%	1.8%	6.3%
6	11,317	55.5%	30.7%	2.6%	4.2%	2.4%	4.6%
7	10,863	30.0%	40.4%	2.0%	20.6%	2.2%	4.9%

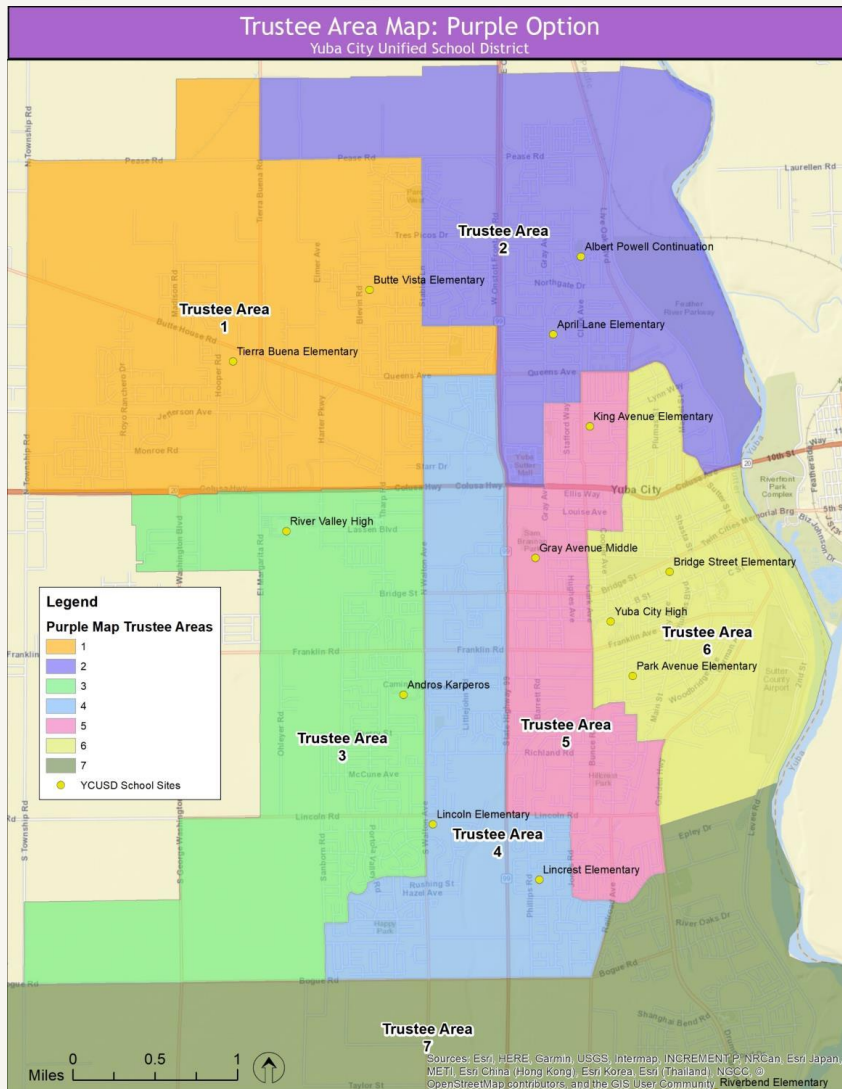
Variance
-2.3%
0.4%
1.0%
3.0%
-0.5%
1.2%
-2.9%

	YCUSD Voting Age Population						
	Population	% Hispanic	% White	% Black	% Asian	% All Other	% 2+ Races
	58,517	26.9%	43.0%	2.2%	21.5%	1.9%	4.6%

Purple Map Voting Age Population							
Trustee Area	Population	% Hispanic	% White	% Black	% Asian	% All Other	% 2+ Races
1	8,362	16.0%	54.2%	1.3%	22.4%	1.4%	4.6%
2	8,572	25.3%	50.5%	3.0%	14.2%	1.7%	5.2%
3	8,460	19.2%	25.9%	1.6%	48.0%	1.8%	3.5%
4	8,835	22.1%	41.9%	2.3%	27.3%	1.6%	4.7%
5	8,185	30.6%	49.2%	2.2%	10.5%	1.7%	5.8%
6	8,118	49.4%	36.2%	2.8%	4.6%	2.8%	4.3%
7	7,985	26.5%	43.1%	2.2%	22.0%	2.1%	4.1%



# Purple Map Socioeconomic Data



District-wide				
	Median Income	% Poverty	% Owners	% Renters
	\$62,000	14.9%	55.6%	44.4%
Purple Map				
Trustee Area	Median Income	% Poverty	% Owners	% Renters
1	\$80,000	10.3%	73.9%	26.1%
2	\$55,000	18.8%	56.1%	43.9%
3	\$68,000	11.5%	63.6%	36.4%
4	\$64,000	11.8%	51.8%	48.2%
5	\$50,000	15.8%	44.9%	55.1%
6	\$38,000	22.0%	29.5%	70.5%
7	\$83,000	12.5%	70.8%	29.2%

**Thank You**

Agenda Item No. 6.0

Sutter County Committee on School District Organization

BOARD AGENDA ITEM: Approve Resolution No. 21-22-XI for Approval of Yuba City Unified School District's Proposal to Adopt Trustee Areas and Trustee Area Boundaries for the District's Governing Board

BOARD MEETING DATE: March 9, 2022

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

☒ Action

Maggie Nicoletti

☐ Reports/Presentation

SUBMITTED BY:

☐ Information

Superintendent Tom Reusser

☐ Public Hearing

PRESENTING TO BOARD:

☐ Other (specify)

Superintendent Tom Reusser

BACKGROUND AND SUMMARY INFORMATION:

Resolution No. 21-22-XI is presented for Board approval.

SUTTER COUNTY COMMITTEE ON SCHOOL DISTRICT ORGANIZATION

APPROVAL OF YUBA CITY UNIFIED SCHOOL DISTRICT'S PROPOSAL TO ADOPT TRUSTEE  
AREAS AND TRUSTEE AREA BOUNDARIES FOR THE DISTRICT'S GOVERNING BOARD

RESOLUTION NO. 21-22-XI

**WHEREAS**, pursuant to Education Code section 5019(a)(1), the Sutter County Committee on School District Organization may establish trustee areas in any Sutter County school district; and

**WHEREAS**, the Yuba City Unified School District's governing board determined that it wished to adopt trustee areas for its seven-member governing board and adopted Resolution BR-1920-041 on March 10, 2020, outlining its intention to transition to a system of election by single-member trustee areas (also called "district-based elections"); and

**WHEREAS**, the District held public meetings, public hearings, and outreach regarding the District's proposed change to its method of electing District governing board members, and to adopt a final map of trustee area boundaries, as follows:

- March 10, 2020 - (public hearing) - District held a public hearing and adopted resolutions (1) establishing its intention and process for transitioning to "by trustee area" elections, and (2) to seek a waiver from the State Board of Education of the Education Code requirements that proposed election method changes be submitted to school district voters for approval or denial.
- October 14, 2021 (study session) - District held a Study Session regarding the process and timeline for establishing Trustee Areas to implement District-Based Elections.
- October 26, 2021 (public hearing) – District heard demographer presentation and held a public hearing to obtain public input regarding the composition of trustee areas for board member elections before preparing draft boundary maps.
- November 9, 2021 (public hearing) - District held a public hearing to obtain public input regarding the composition of trustee areas for board member elections before preparing draft boundary maps.
- December 1, 2021 (maps posted) – District posted initial maps on the District's website for public view and consideration.
- December 14, 2021 (public hearing – presentation of maps) - District heard demographer presentation of draft trustee area maps and held a public hearing to obtain public input regarding the draft election district maps and the proposed sequence of elections.

- January 11, 2022 (public hearing) - District heard demographer presentation and held first public hearing to consider public input regarding proposed trustee area boundary maps and proposed sequence of elections.
- January 12, 2022 (revised maps posted) - District posted revised maps on the District's website for public view and consideration.
- January 25, 2022 (public hearing) - District heard demographer presentation and held second public hearing (incorporating feedback from the first public hearing) to consider public input regarding proposed trustee area boundary maps and proposed sequence of elections.
- February 3, 2022 (special meeting for further public input) – District held a special meeting to further consider public input regarding draft maps.
- February 8, 2022 (public hearing) - District heard demographer presentation and held public hearing to consider all Board and public feedback regarding draft maps.
- February 8, 2022 (approximately) (final maps posted) - District posted final maps on the District's website for public view and consideration.
- February 22, 2022 (public hearing) - District held a public hearing adopting a resolution to transition to “by trustee area” elections and adopted a final proposed trustee area boundaries map and sequence of elections.
- Notices of YCUSD's public hearings were posted on the YCUSD website and at the YCUSD district office, and were published in the local newspaper, namely the Appeal Democrat.

**WHEREAS**, on February 22, 2022, the District's governing board held a final public hearing and adopted Resolution BR 2122-035 to transition to “by trustee area” elections, and adopted a final proposed map of trustee area boundaries and the sequence of elections for those trustee areas (Exhibit A); and

**WHEREAS**, on February 24, 2022, and as permitted by Education Code section 5019(c)(1), the District's governing board initiated a proposal to the County Committee to adopt trustee areas for the District's governing board as detailed in the District's Resolution BR-2122-035; and

**WHEREAS**, upon receiving the District's proposal to adopt trustee areas for the District's governing board, Education Code section 5019(c)(2) requires the County Committee to call and conduct at least one public hearing within the District's boundaries on the matter and, at the conclusion of the hearing, approve or disapprove the proposal; and

**WHEREAS**, the County Committee has held a public hearing on the proposal within the District's boundaries on March 9, 2022, before considering whether to approve the proposal by adopting



this Resolution of the County Committee, and notice of the public hearing was posted on the District and Sutter County Office of Education websites; and

**WHEREAS**, Education Code section 5020(b) provides that the County Committee may, by resolution, approve a school district's proposal to establish trustee areas and to elect governing board members using single-member trustee areas (also called "district-based elections") without being required to submit the resolution to the electors of the school district for approval if the County Committee's resolution includes a declaration that the change in the method of electing members of the school district's governing body is being made in furtherance of the purposes of the California Voting Rights Act of 2001 (Chapter 1.5 (commencing with Section 14025) of Division 14 of the Elections Code); and

**WHEREAS**, the California Voting Rights Act of 2001 was enacted to implement the California Constitution's guarantees that no person may be denied equal protection of the laws (Cal. Constitution, Article I, Section 7) and that a United States citizen 18 years of age and resident in California may vote (Cal. Constitution, Article II, Section 2); and

**WHEREAS**, the County Committee has reviewed the District's proposal, including Resolution BR 2122-035 and the map of trustee area boundaries and sequence of elections included with the Resolution; has reviewed supporting materials considered by the District's governing board related to its adoption of Resolution BR 2122-035 (Exhibit B); has considered any and all comment received during the County Committee's March 9, 2022, public hearing on the proposal; and has considered the purposes of the California Voting Rights Act of 2001 and whether the District's proposal, if adopted, would further those purposes.

**NOW, THEREFORE, BE IT RESOLVED**, that the Sutter County Committee on School District Organization approves the Yuba City Unified School District's proposal to adopt an alternative method of electing the District's governing board members, whereby seven trustee areas will be created and one governing board member residing in each trustee area will be elected by the registered voters who reside in that trustee area, and the trustee areas' boundaries and sequence of election shall be as in the attached Resolution BR 2122-035 and its accompanying map.

**BE IT FURTHER RESOLVED**, that the County Committee finds and declares that the District's proposal to establish trustee areas and to elect governing board members using single-member trustee areas (also called "district-based elections") is being made in furtherance of the purposes of the California Voting Rights Act of 2001, and for that reason the District's trustee area boundaries and order of elections shall be effective for the next District election occurring at least 125 days after the County Committee adopted this Resolution.

**BE IT FURTHER RESOLVED**, that the District should promptly file this Resolution and the newly adopted map of trustee area boundaries and the sequence of election for those trustee areas with the appropriate Sutter County election officials.

**BE IT FURTHER RESOLVED**, that the County Committee authorizes the Sutter County Superintendent of Schools or their designee to take any other action necessary to effectuate the purpose of this Resolution.

**PASSED AND ADOPTED** by the Sutter County Committee on School District Organization on this 9<sup>th</sup> day of March, 2022, by the following vote:

McJunkin \_\_\_\_\_; Singh \_\_\_\_\_; Lachance \_\_\_\_\_; Richmond \_\_\_\_\_; Turner \_\_\_\_\_

Ayes: \_\_\_\_\_

Noes: \_\_\_\_\_

Absent: \_\_\_\_\_

Abstain: \_\_\_\_\_

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June McJunkin, President  
Sutter County Committee on School  
District Organization

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Tom Reusser, Ex-officio Secretary  
Sutter County Committee on School  
District Organization

**RESOLUTION NO. BR-2122-035**

**BOARD OF EDUCATION OF THE  
YUBA CITY UNIFIED SCHOOL DISTRICT**

**Resolution Establishing District-Based Elections, the Final Map for those Elections, and the  
Sequence for those Elections**

---

**WHEREAS**, the Board of Education (“Board”) of the Yuba City Unified School District previously met on March 10, 2020 and passed the following resolution:

*Resolution No. BR-1920-041 (Outlining Intention to Transition to District-Based Election) (“Resolution of Intent”)*

**WHEREAS**, the District has convened and conducted all hearings, and published all maps and sequences of elections, as required by the foregoing and Section 10010 of the Elections Code. An electronic file of supporting documentation is on file with the District and can be made available upon request.

**WHEREAS**, Education Code sections 5019 and 5030 authorize the Butte County Committee on School District Organization (“County Committee”), upon application from a school district's governing board, to change the method of election in a school district under its jurisdiction;

**WHEREAS**, Senate Bill 442 (2021) amends Education Code section 5020 as of January 1, 2022, to allow school districts to transition to by-trustee-area elections upon approval by the county committee, without the need to seek voter approval or a waiver of the election requirement from the State Board of Education;

**NOW THEREFORE**, the Governing Board of the Yuba City Unified School District hereby resolves as follows:

1. The above recitals are correct and true.
2. The Board, subject to the approval of the County Committee, as required by the Education Code hereby establishes district-based elections for the District, and adopts the map of election districts and sequence of elections set forth in Exhibit A.
3. The Board petitions the County Committee, as required by the Education Code, to establish district-based elections for the District consistent with this Resolution.
4. The District Superintendent or designee is hereby authorized and directed to send a copy of this Resolution to the County Committee, and to work with the County Committee and the County Election’s Office to conduct all legally required hearings and other acts necessary so that district-based elections can be implemented in the election cycles scheduled in 2022 and 2024.

APPROVED AND ADOPTED by the Governing Board of the Yuba City Unified School District,  
this 22<sup>nd</sup> day of February 2022, by the following vote:

AYES: 3  
NOES: 0  
ABSENT: 0  
ABSTAIN: 0

Signed and approved by me after its passage.

Attest: Jasmin Dhami  
Jasmin Dhami, Clerk

Lonetta Riley  
Lonetta Riley, President

## **EXHIBIT A**

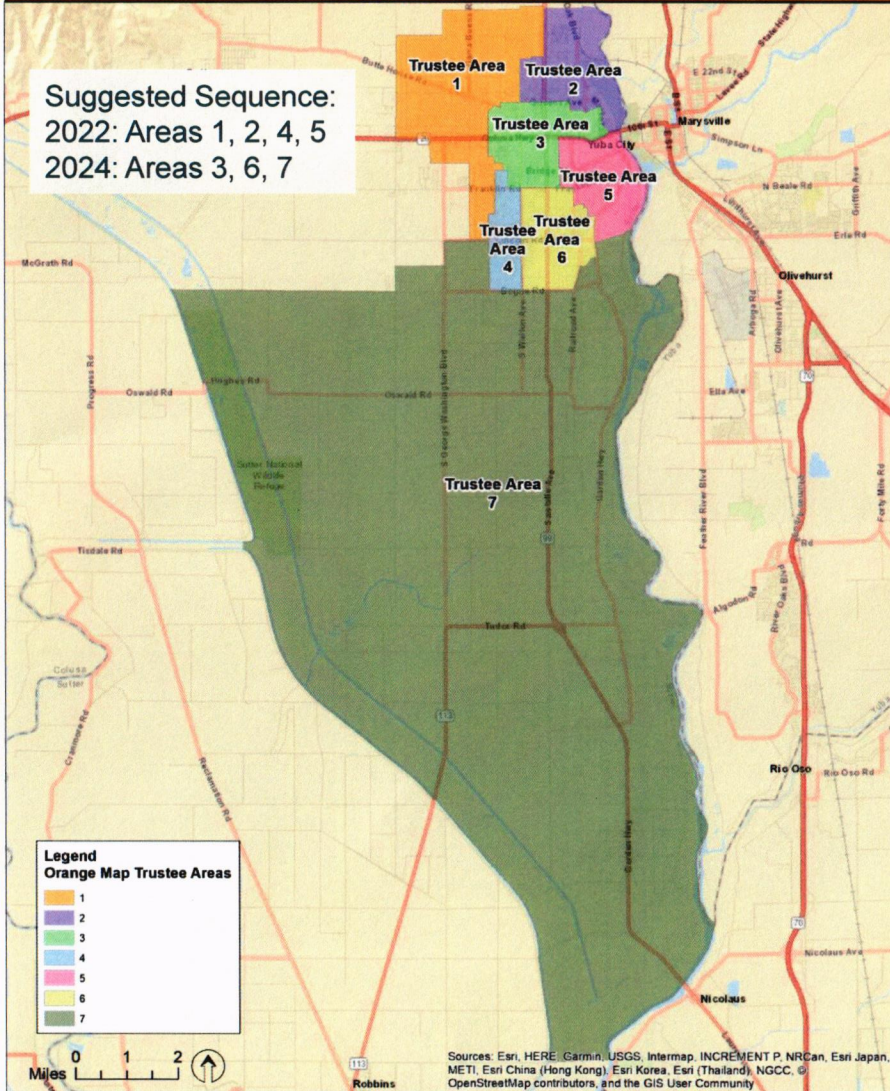
[Attach Adopted Map]



# Trustee Area Map: Orange Option

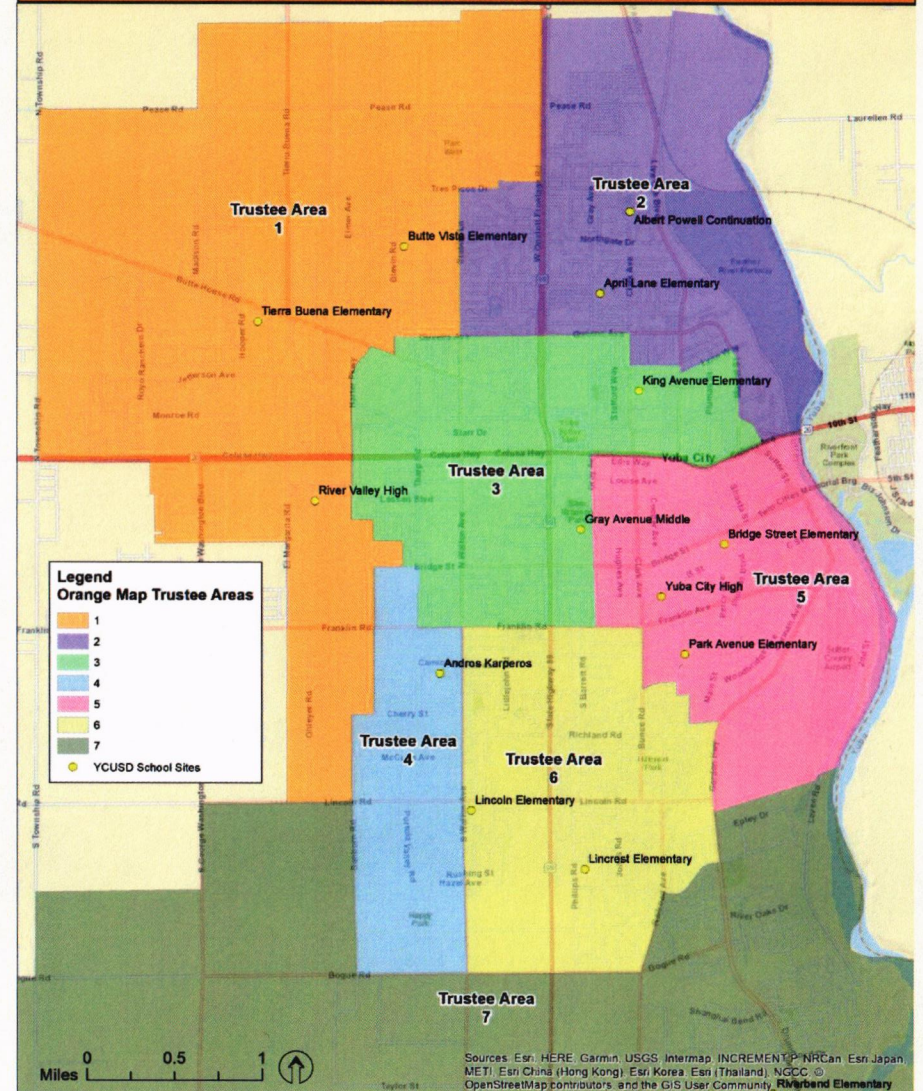
Yuba City Unified School District

Suggested Sequence:  
2022: Areas 1, 2, 4, 5  
2024: Areas 3, 6, 7



# Trustee Area Map: Orange Option

Yuba City Unified School District



# Trustee Area Creation & Process: First Public Hearing on Draft Maps

**Yuba City Unified School District**

January 11, 2022



# Agenda

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- Review of 2020 Census data
- Review of Draft Trustee Area Maps, including alternative Blue Map
- Data Analysis for Each Map
- Next Steps





# 2020 Census Data

Yuba City USD

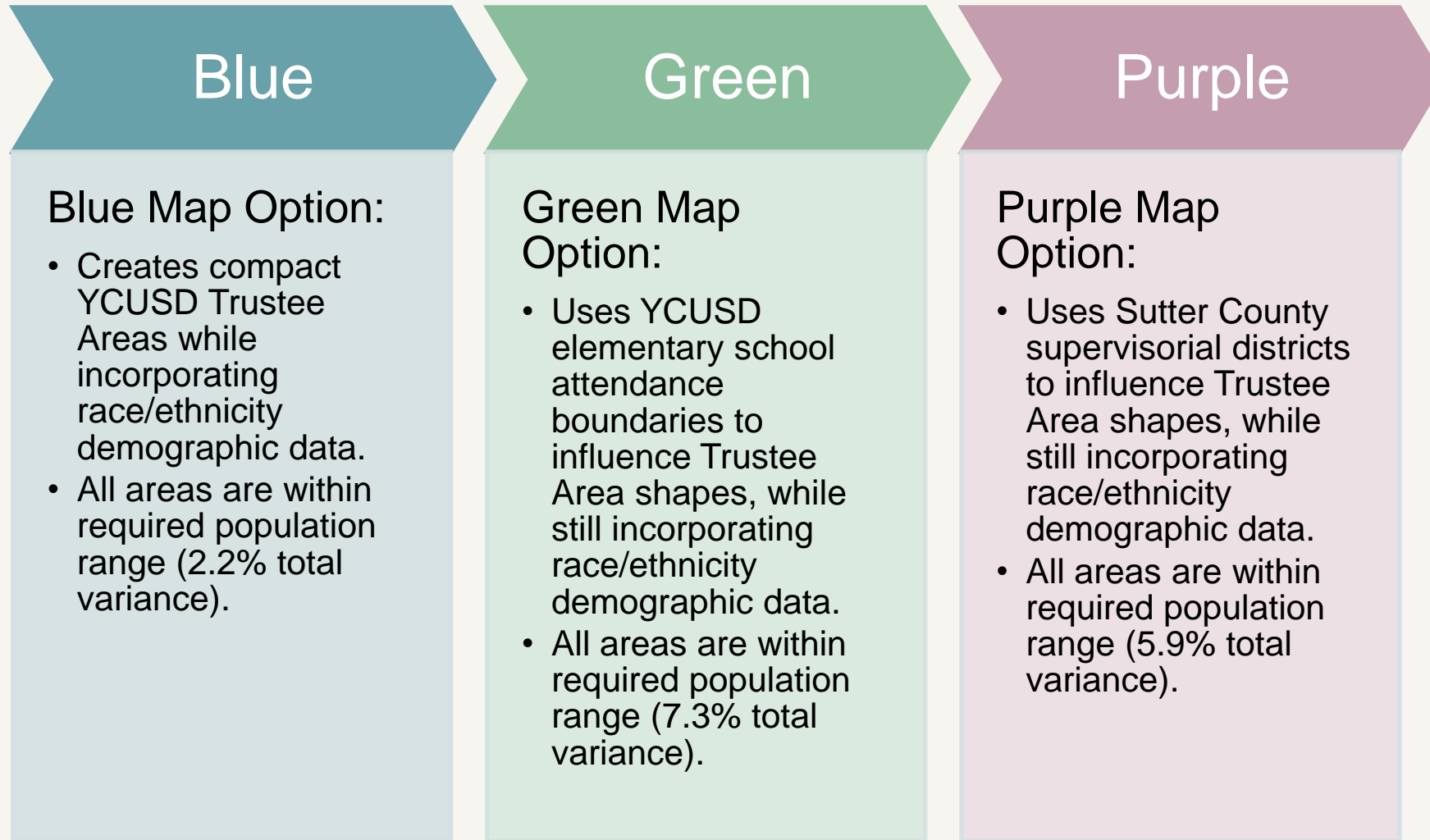
# Summary of 2020 Census Data

Yuba City USD		
Total 2020 Population		78,280
Average Trustee Area Population		11,183
Minimum Trustee Area Population		10,650
Maximum Trustee Area Population		11,715
Yuba City USD	Count	Percentage
Total 2020 Population	78,280	100%
White	30,675	39%
Hispanic or Latino	24,188	31%
Asian	16,285	21%
Black or African American	1,603	2%
Any Other Race	1,443	2%
Two or More Races	4,086	5%

# Draft Trustee Area Maps

Yuba City USD

# Summary of Initial Draft Maps

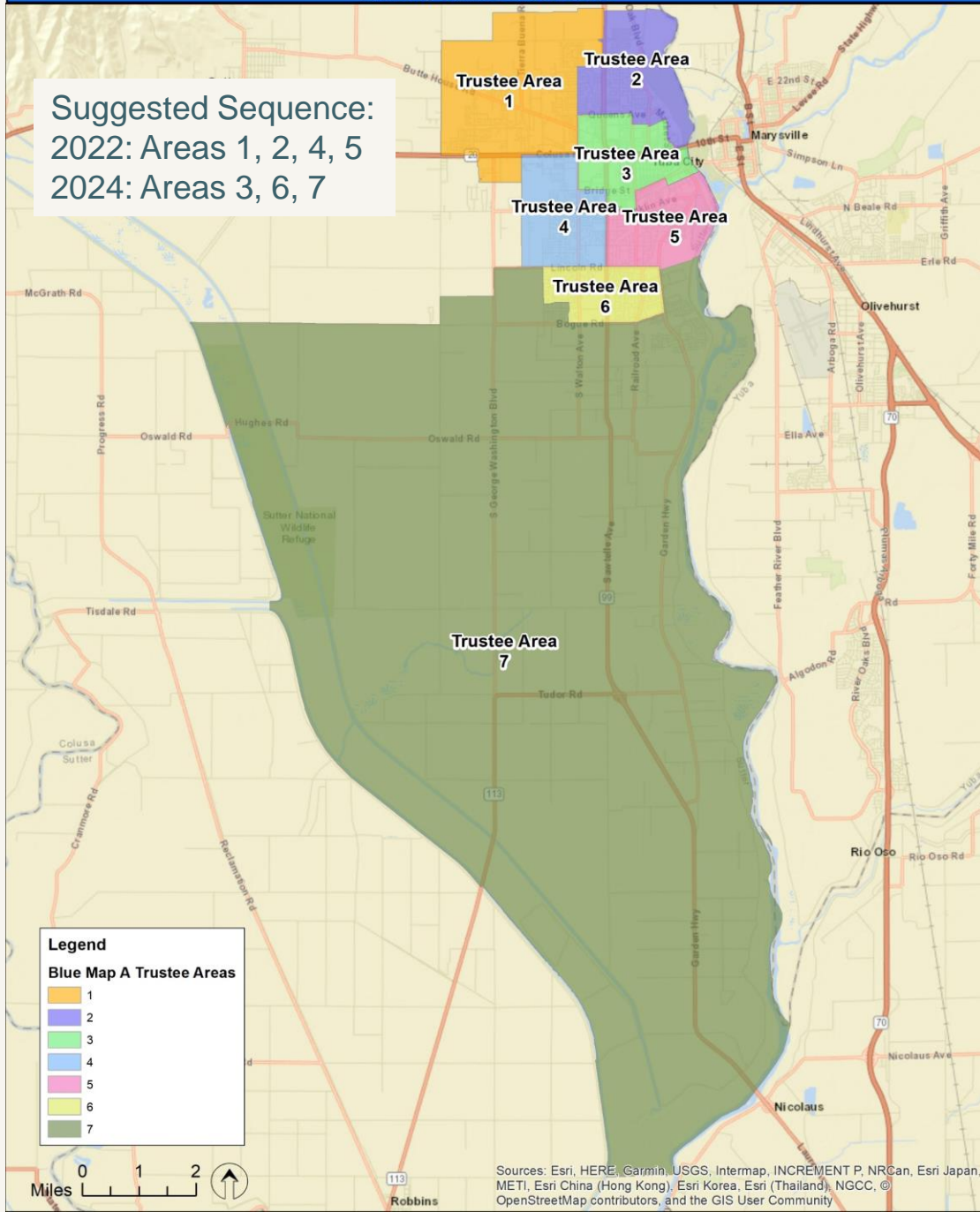


\*A new variation of the Blue Map was developed to distribute current Board members among Trustee areas, resulting in 8.3% total variance.

# Trustee Area Map: Blue Option A

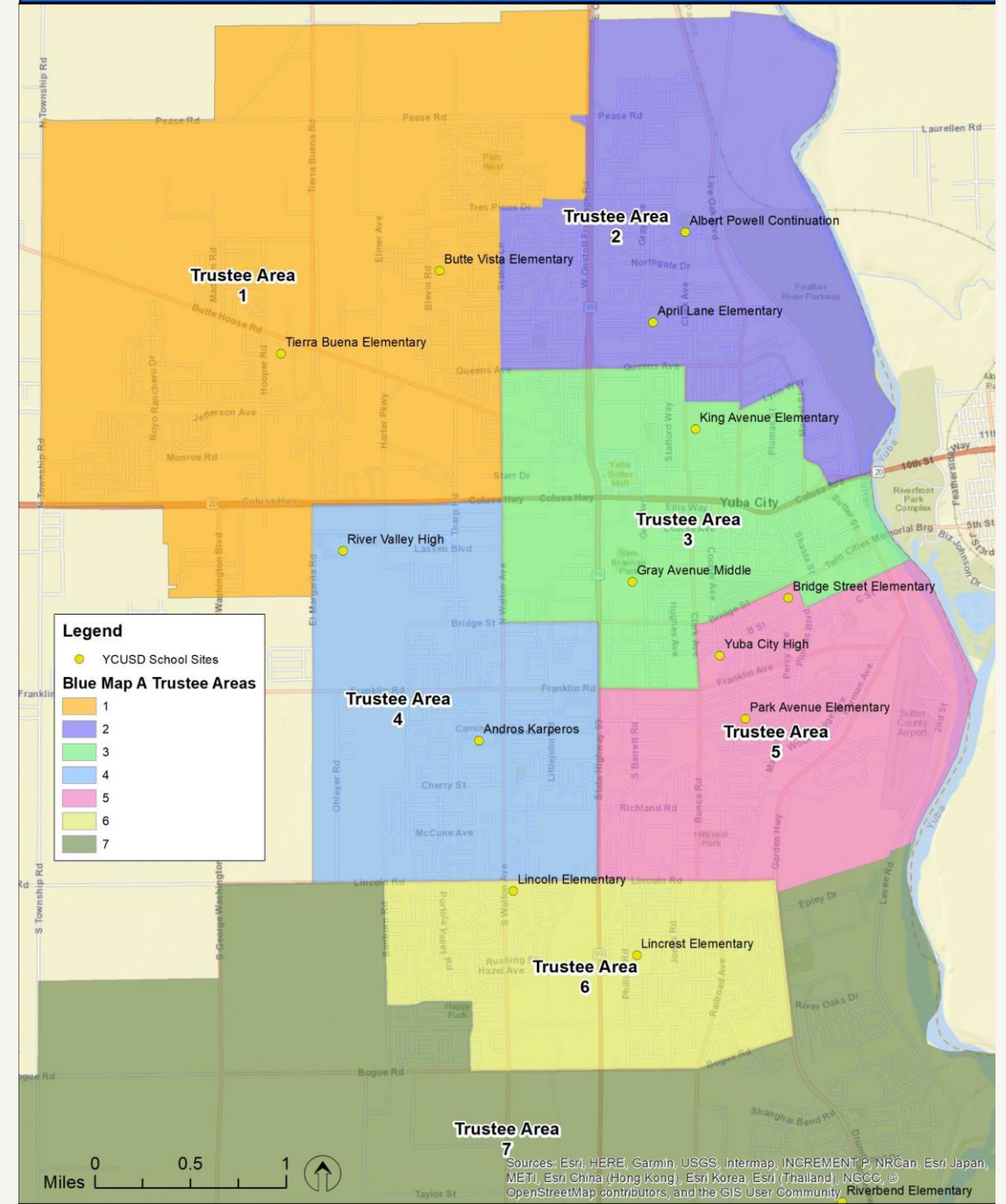
Yuba City Unified School District

Suggested Sequence:  
2022: Areas 1, 2, 4, 5  
2024: Areas 3, 6, 7



# Trustee Area Map: Blue Option A

Yuba City Unified School District

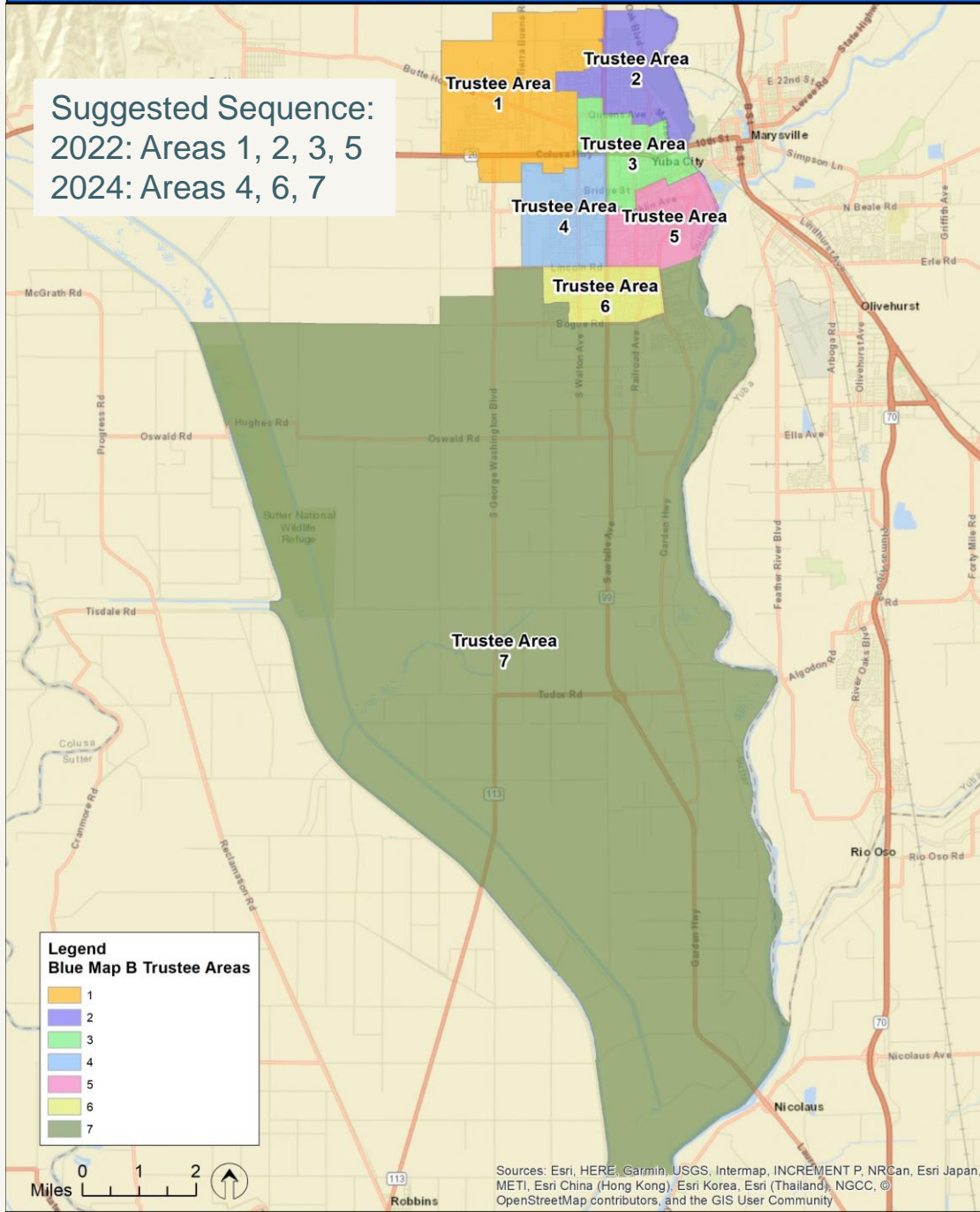




# Trustee Area Map: Blue Option B

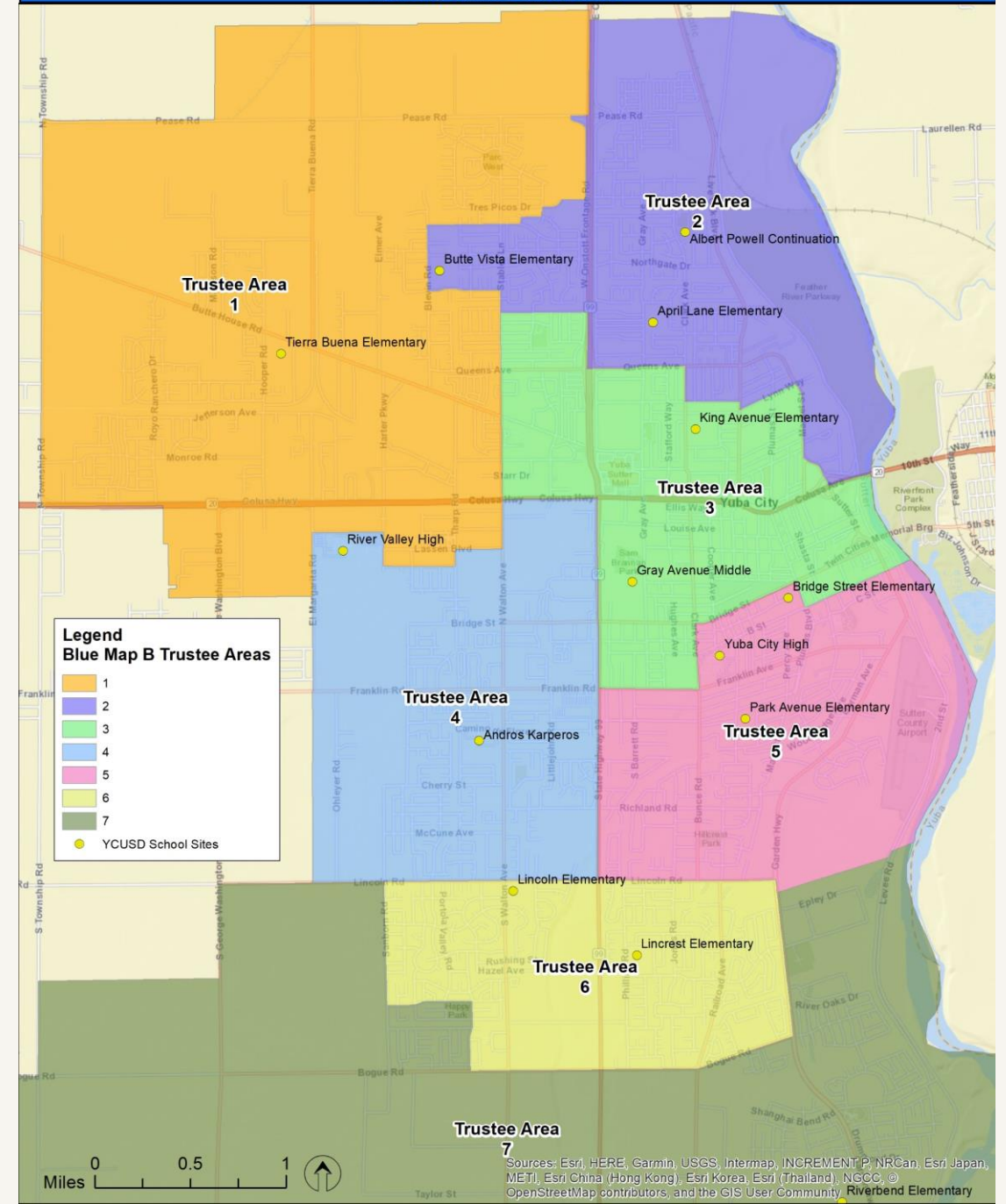
Yuba City Unified School District

Suggested Sequence:  
2022: Areas 1, 2, 3, 5  
2024: Areas 4, 6, 7



# Trustee Area Map: Blue Option B

Yuba City Unified School District

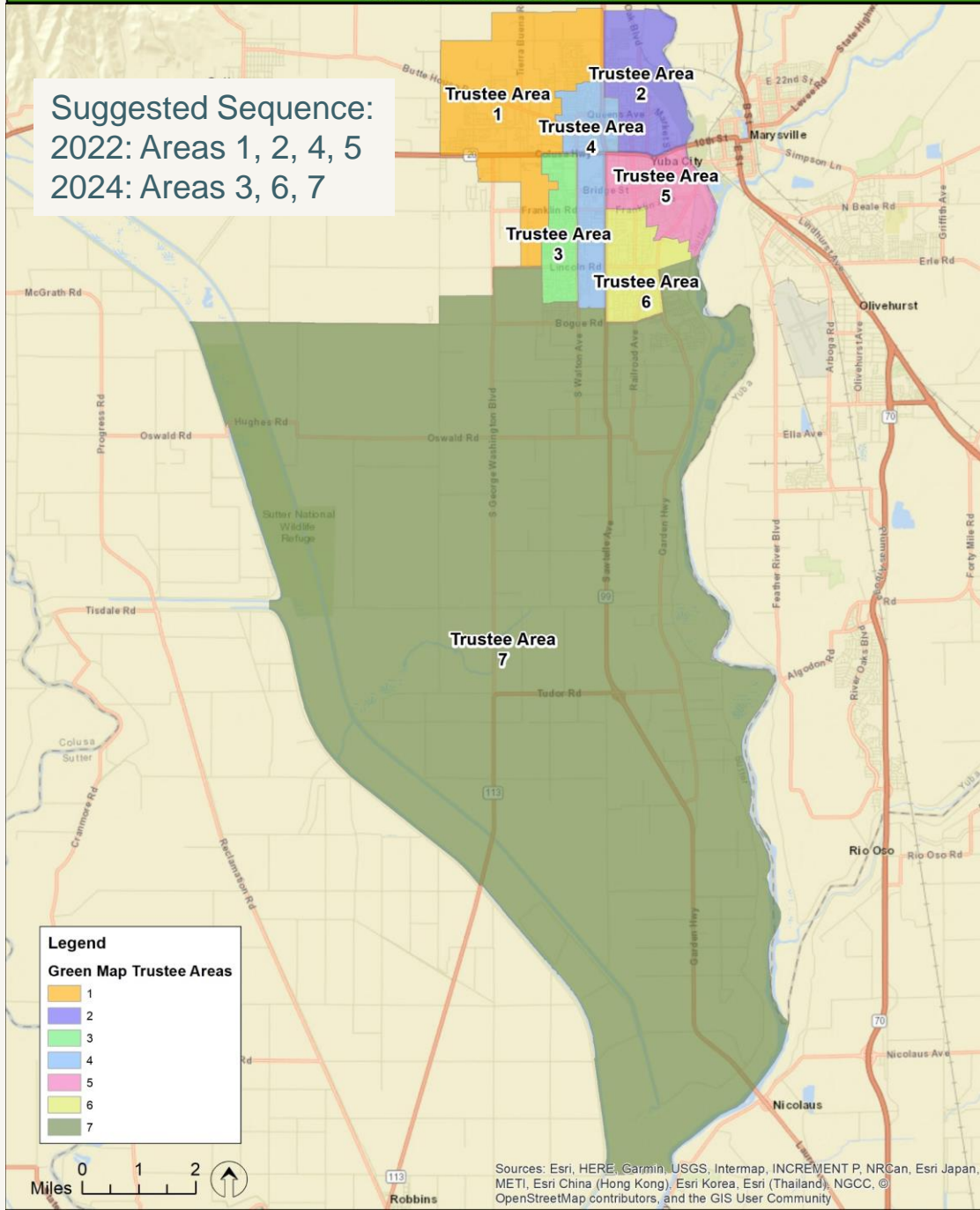




# Trustee Area Map: Green Option

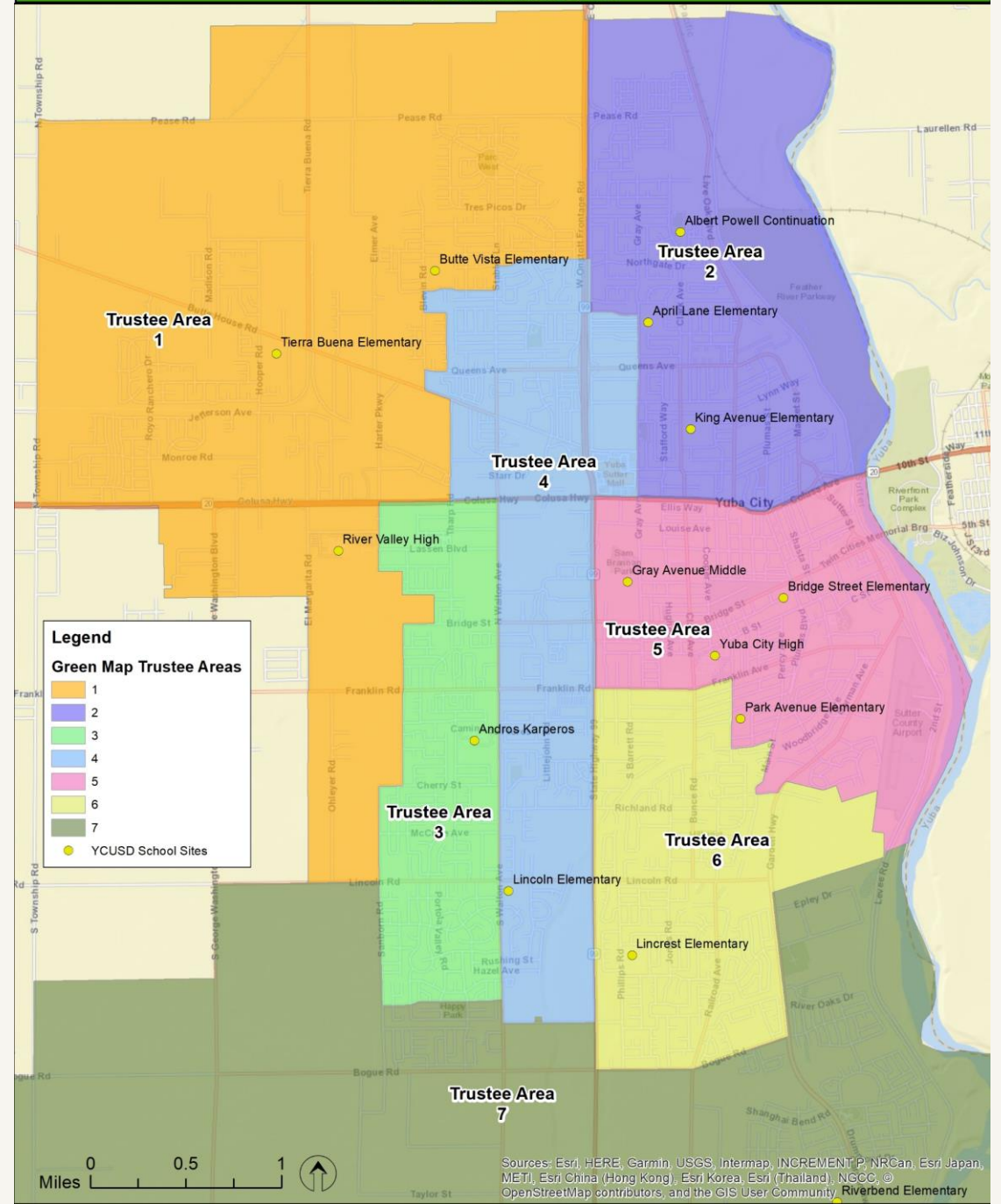
Yuba City Unified School District

Suggested Sequence:  
2022: Areas 1, 2, 4, 5  
2024: Areas 3, 6, 7



# Trustee Area Map: Green Option

Yuba City Unified School District

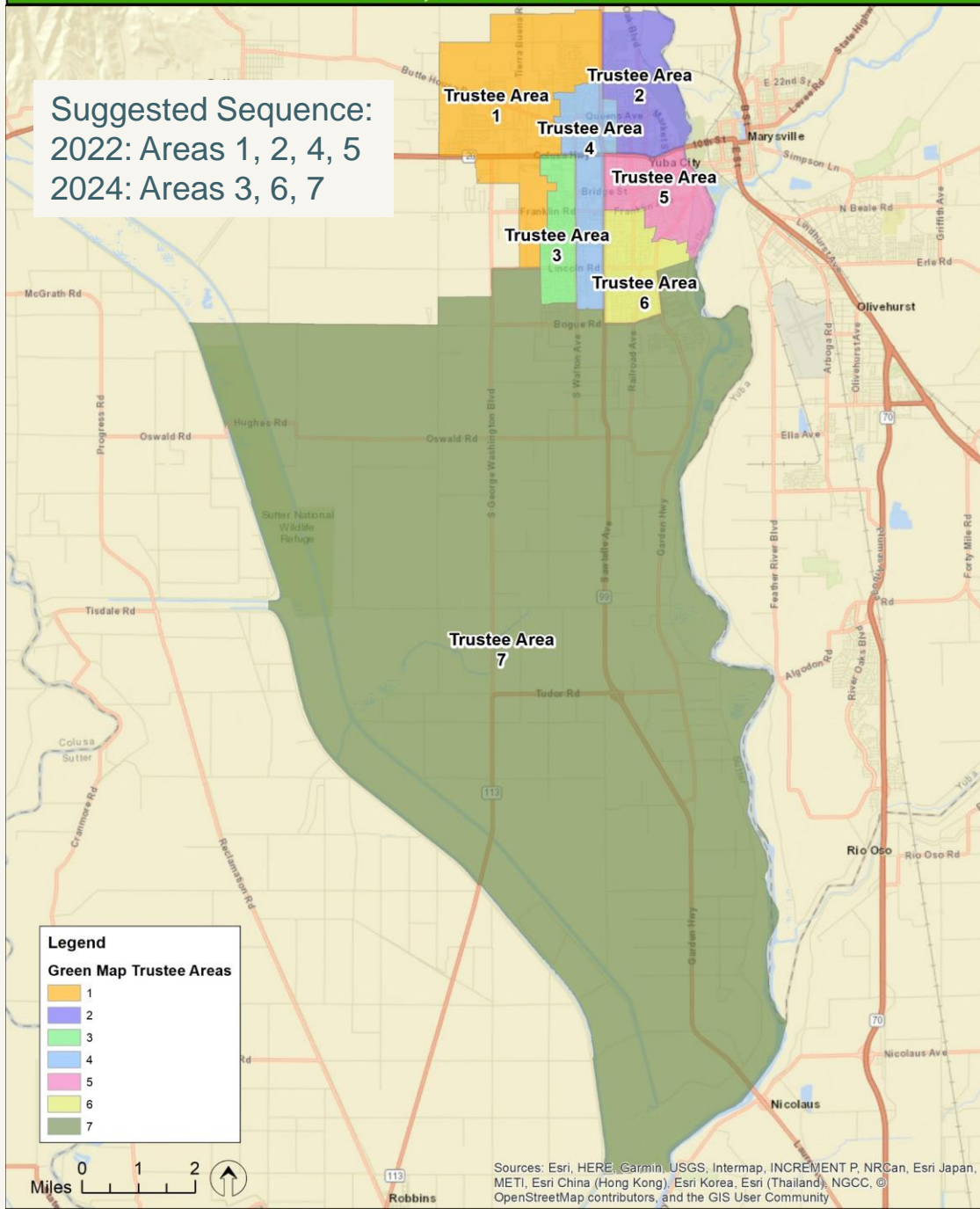




# Trustee Area Map: Green Option

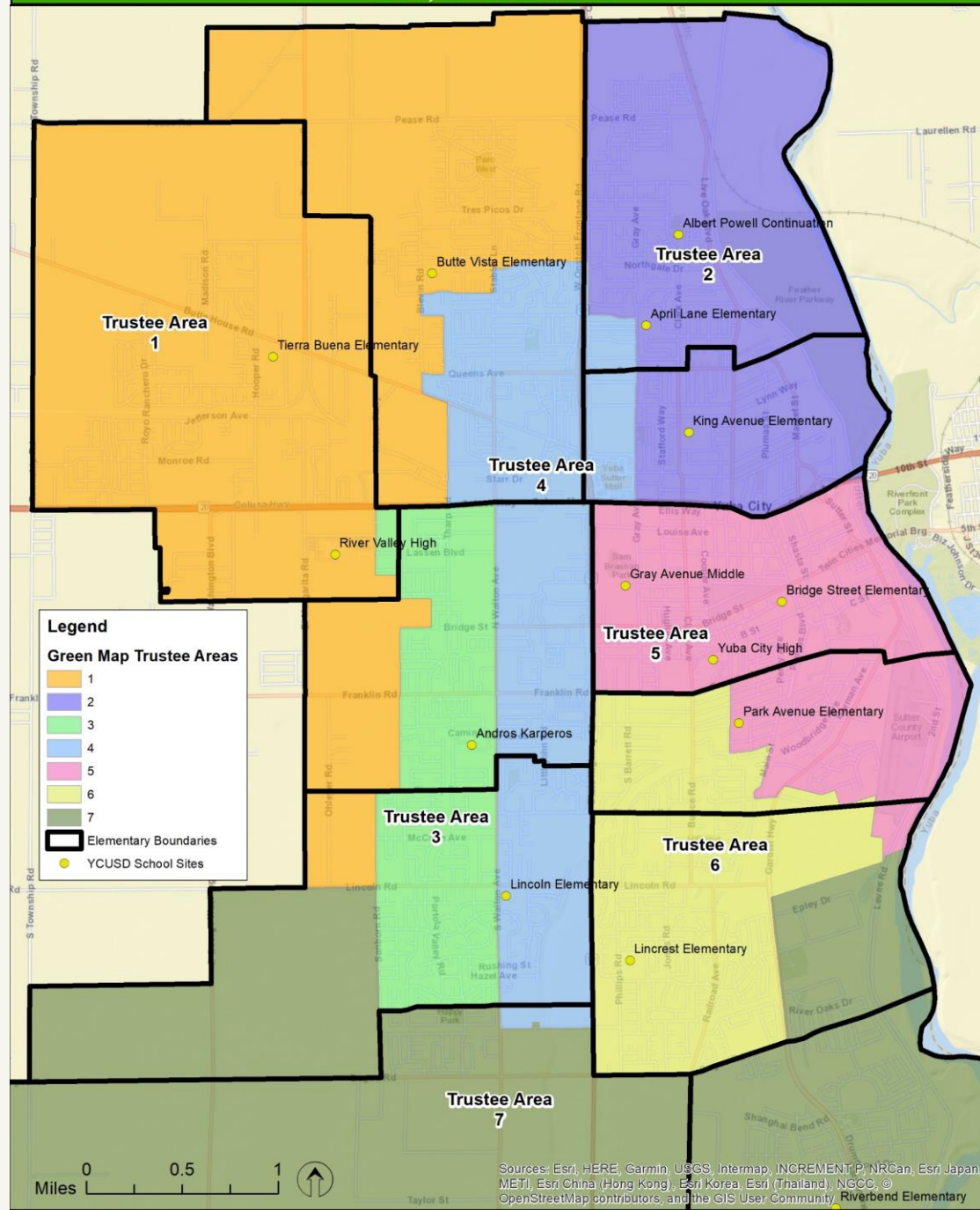
Yuba City Unified School District

Suggested Sequence:  
2022: Areas 1, 2, 4, 5  
2024: Areas 3, 6, 7



# Trustee Area Map: Green Option

Yuba City Unified School District

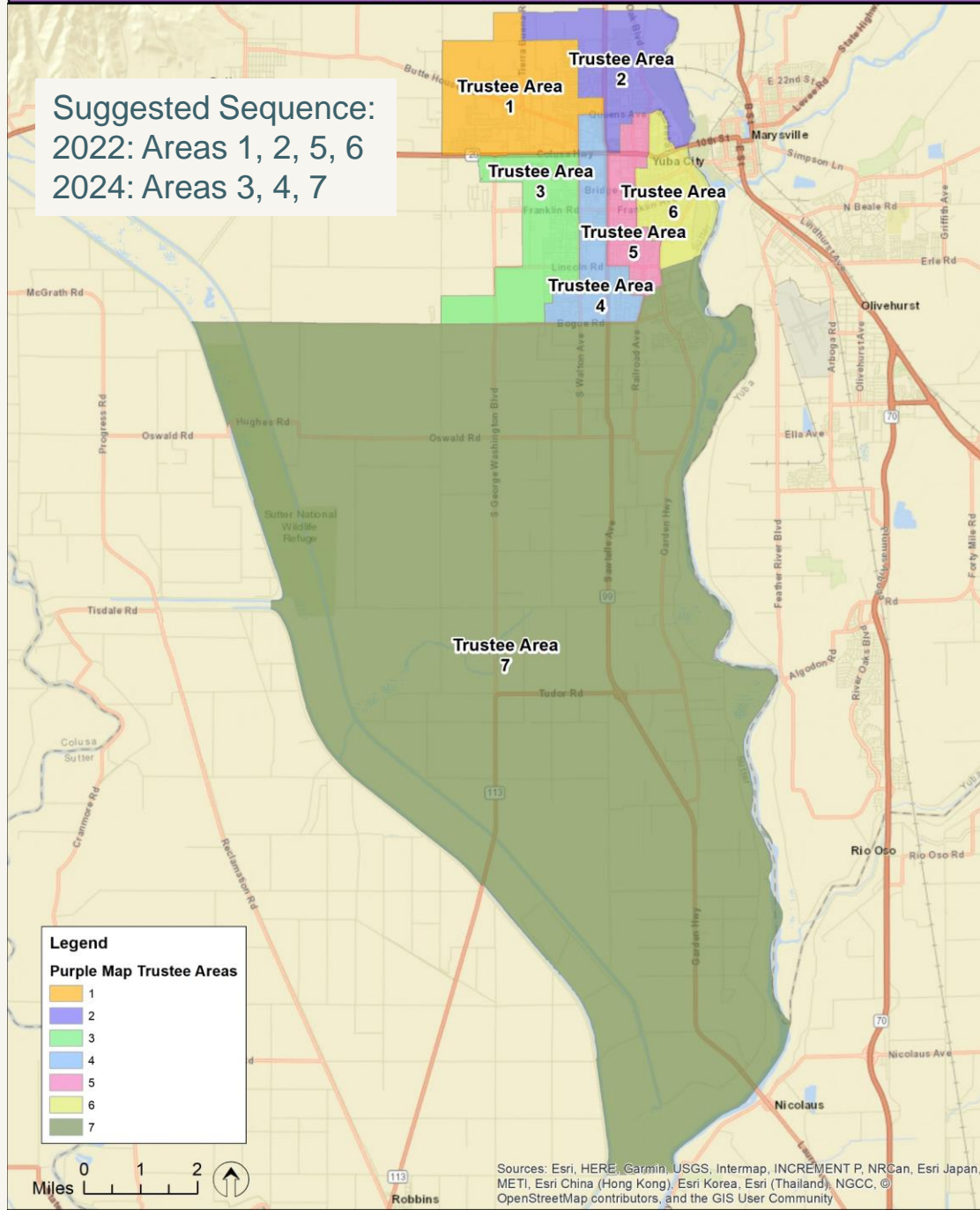




# Trustee Area Map: Purple Option

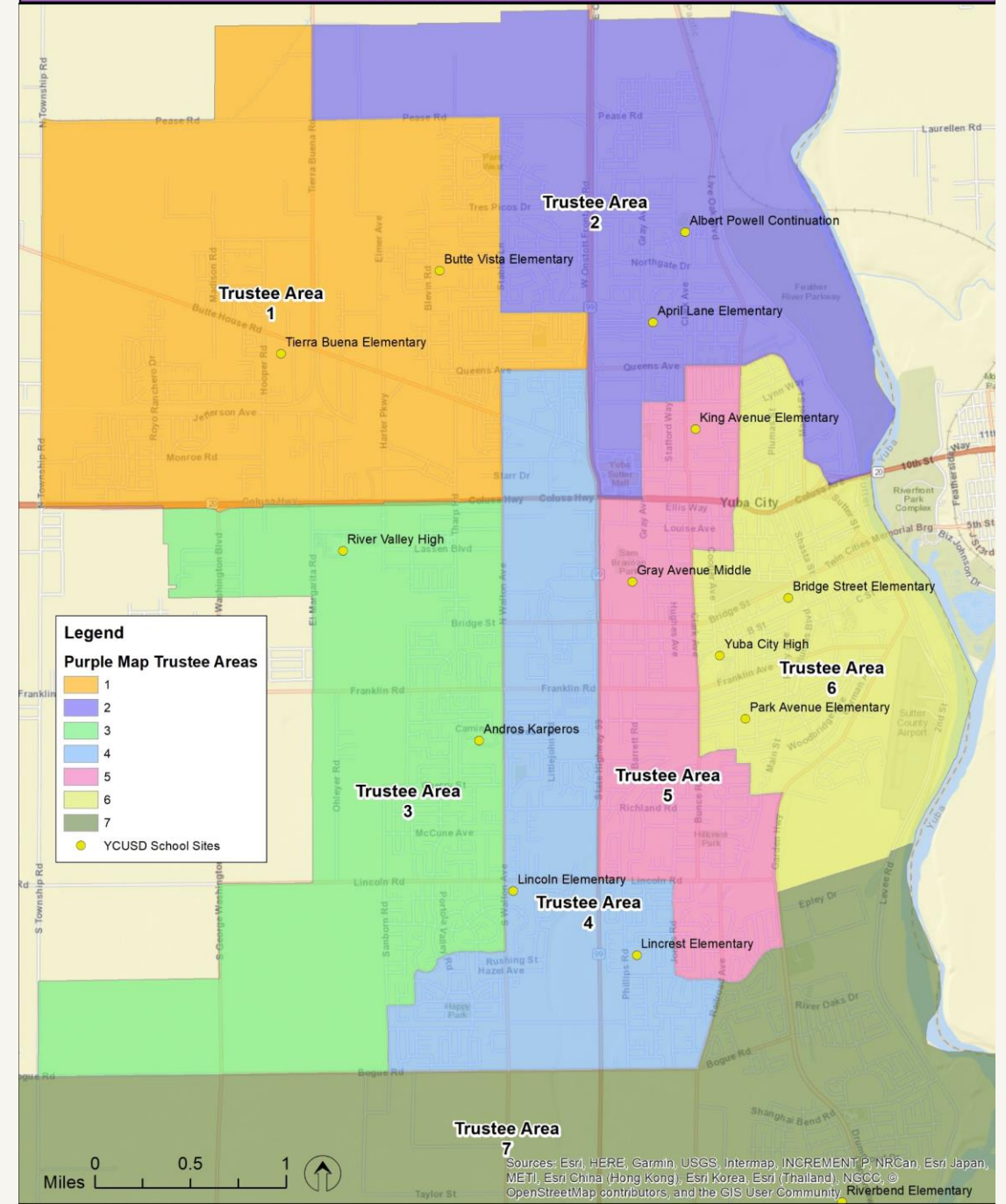
Yuba City Unified School District

Suggested Sequence:  
2022: Areas 1, 2, 5, 6  
2024: Areas 3, 4, 7



# Trustee Area Map: Purple Option

Yuba City Unified School District

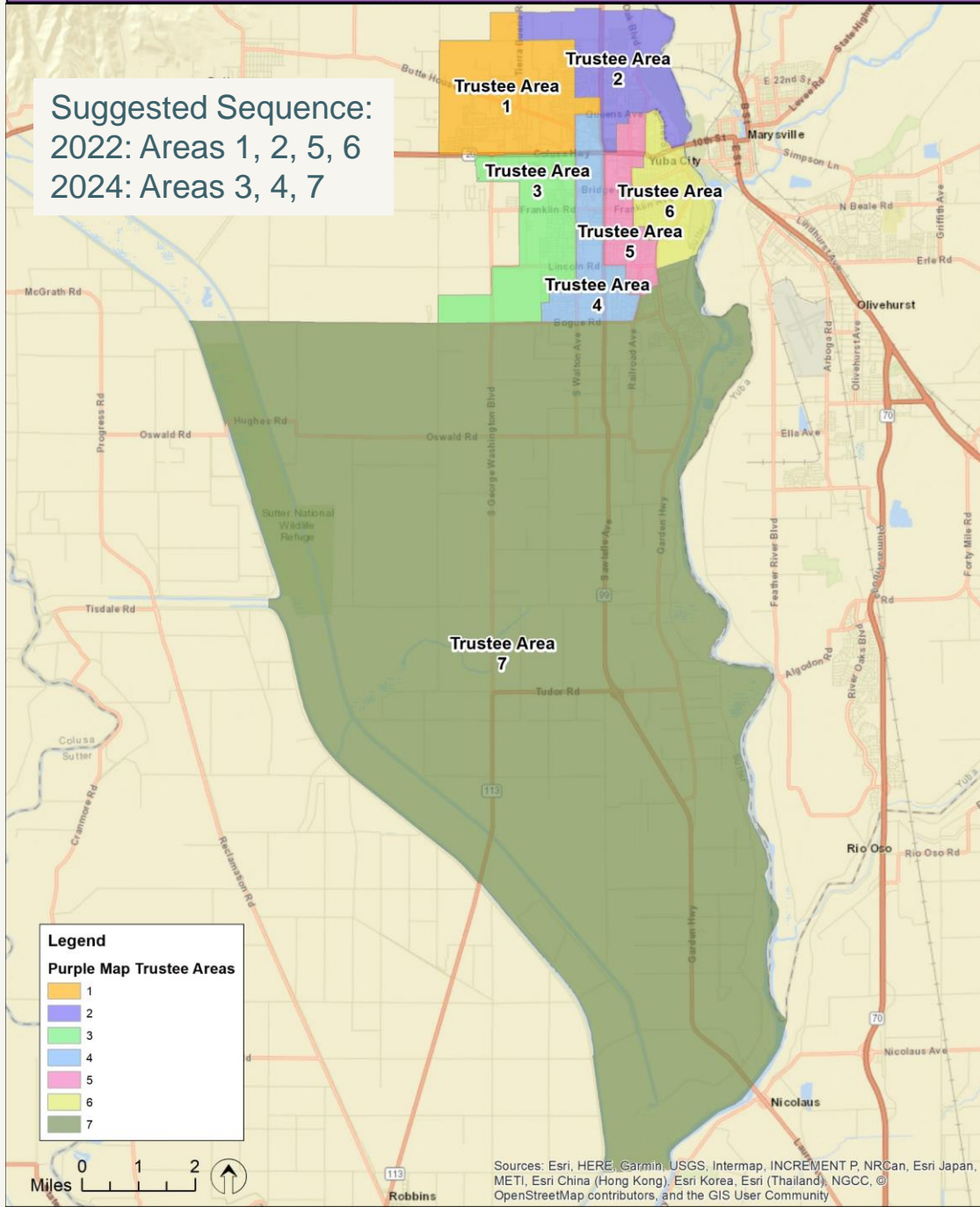




# Trustee Area Map: Purple Option

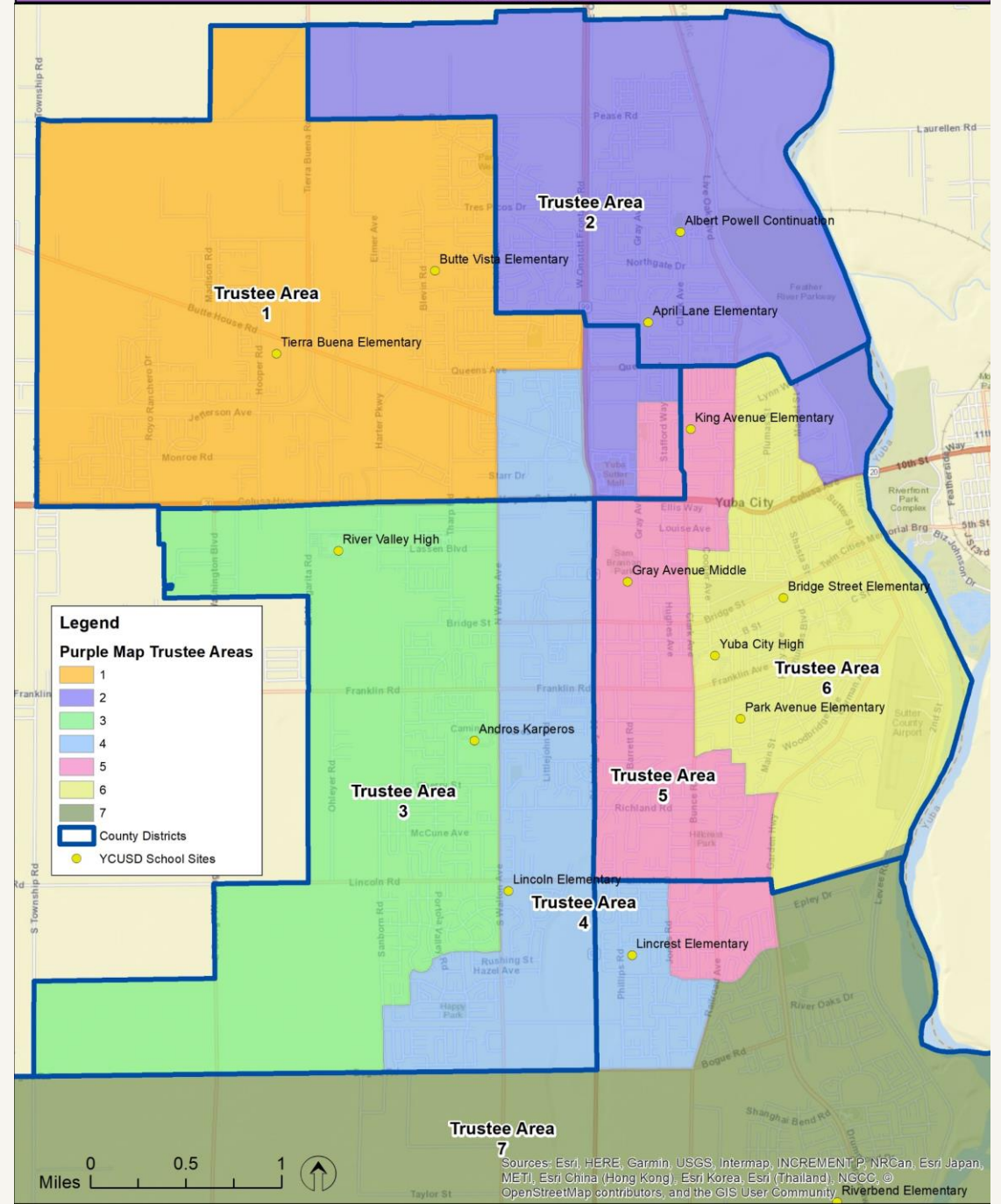
Yuba City Unified School District

Suggested Sequence:  
2022: Areas 1, 2, 5, 6  
2024: Areas 3, 4, 7



# Trustee Area Map: Purple Option

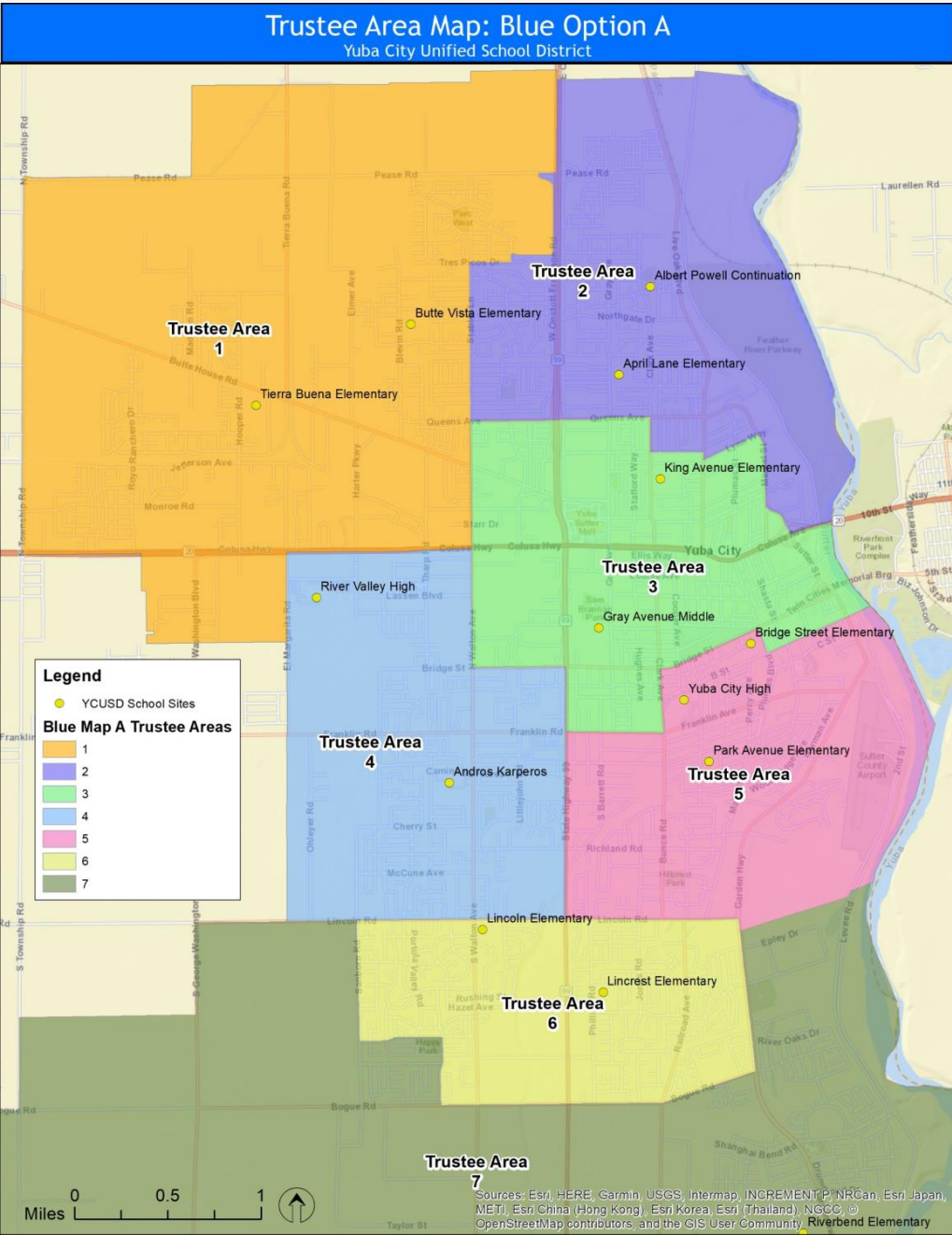
Yuba City Unified School District



# Map Options Data Analysis

Yuba City USD

# Blue Map A Race/Ethnicity

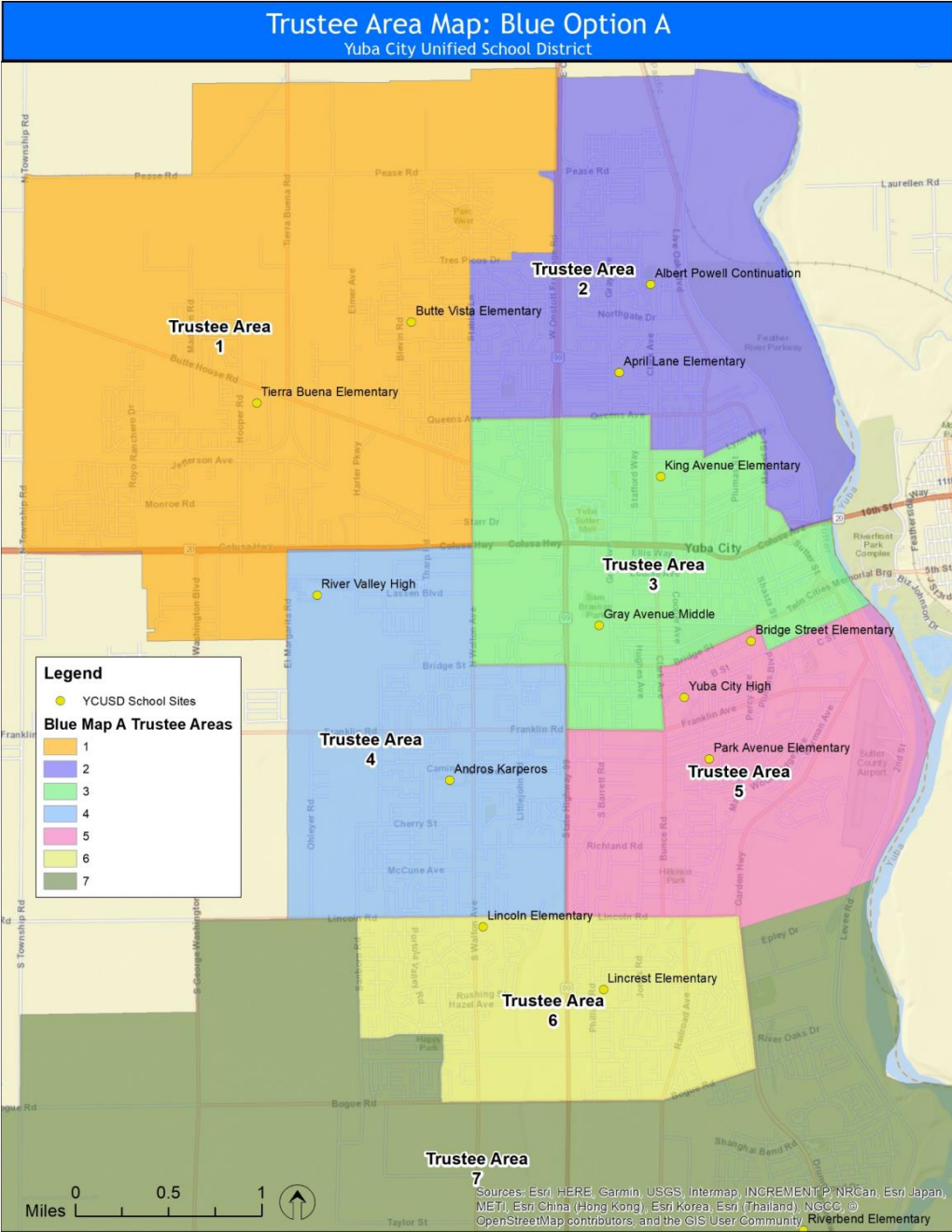


	YCUSD Total Population						
	Population	% Hispanic	% White	% Black	% Asian	% All Other	% 2+ Races
	78,280	30.9%	39.2%	2.0%	20.8%	1.8%	5.2%
Blue Map A Total Population							
Trustee Area	Population	% Hispanic	% White	% Black	% Asian	% All Other	% 2+ Races
1	11,180	18.5%	49.1%	1.3%	24.4%	1.5%	5.3%
2	11,195	31.3%	44.6%	2.9%	13.2%	1.7%	6.3%
3	11,250	37.0%	40.8%	3.4%	11.2%	2.3%	5.1%
4	11,340	23.0%	24.9%	1.4%	44.9%	1.8%	4.0%
5	11,101	50.8%	34.0%	1.9%	6.3%	1.9%	5.2%
6	11,120	26.3%	41.6%	1.5%	23.0%	1.7%	5.8%
7	11,094	29.5%	39.5%	1.9%	22.2%	2.0%	4.9%

	YCUSD Voting Age Population						
	Population	% Hispanic	% White	% Black	% Asian	% All Other	% 2+ Races
	58,517	26.9%	43.0%	2.2%	21.5%	1.9%	4.6%
Blue Map A Voting Age Population							
Trustee Area	Population	% Hispanic	% White	% Black	% Asian	% All Other	% 2+ Races
1	8,523	16.1%	53.0%	1.5%	23.6%	1.5%	4.4%
2	8,483	26.7%	50.2%	3.1%	12.8%	1.7%	5.6%
3	8,424	32.1%	45.6%	3.4%	11.8%	2.3%	4.8%
4	8,510	20.1%	26.8%	1.5%	46.2%	1.8%	3.5%
5	8,046	45.0%	39.4%	2.1%	6.9%	2.0%	4.7%
6	8,340	22.8%	44.1%	1.7%	24.4%	1.8%	5.2%
7	8,191	26.1%	42.0%	2.2%	23.8%	1.9%	4.0%

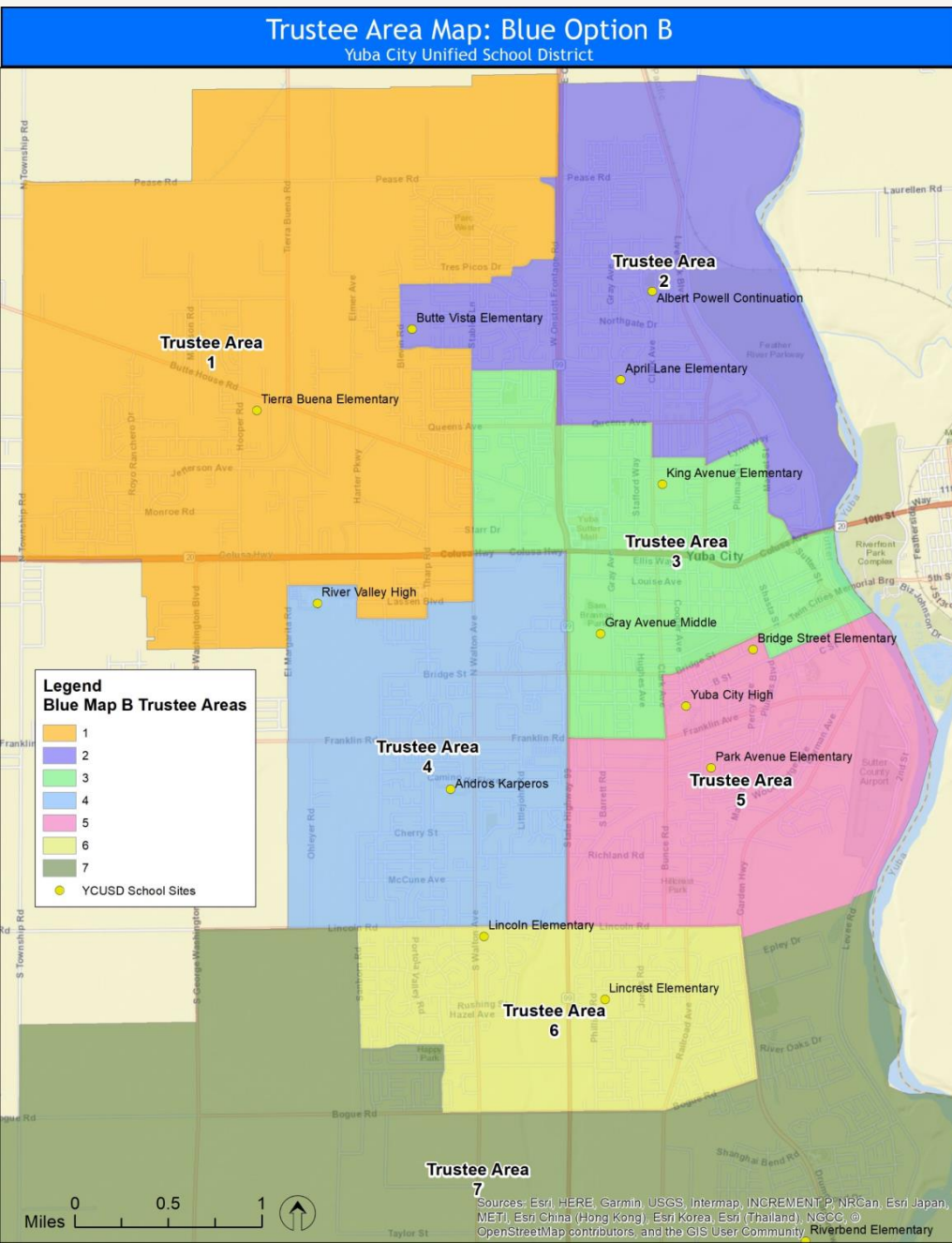


# Blue Map A Socioeconomic Data



District-wide				
	Median Income	% Poverty	% Owners	% Renters
	\$62,000	14.9%	55.6%	44.4%
Blue Map A				
Trustee Area	Median Income	% Poverty	% Owners	% Renters
1	\$76,000	10.7%	75.4%	24.6%
2	\$62,000	18.5%	56.4%	43.6%
3	\$42,000	21.0%	27.4%	72.6%
4	\$63,000	16.7%	58.9%	41.1%
5	\$44,000	18.7%	41.8%	58.2%
6	\$75,000	4.6%	69.6%	30.4%
7	\$81,000	12.4%	70.1%	29.9%

# Blue Map B Race/Ethnicity



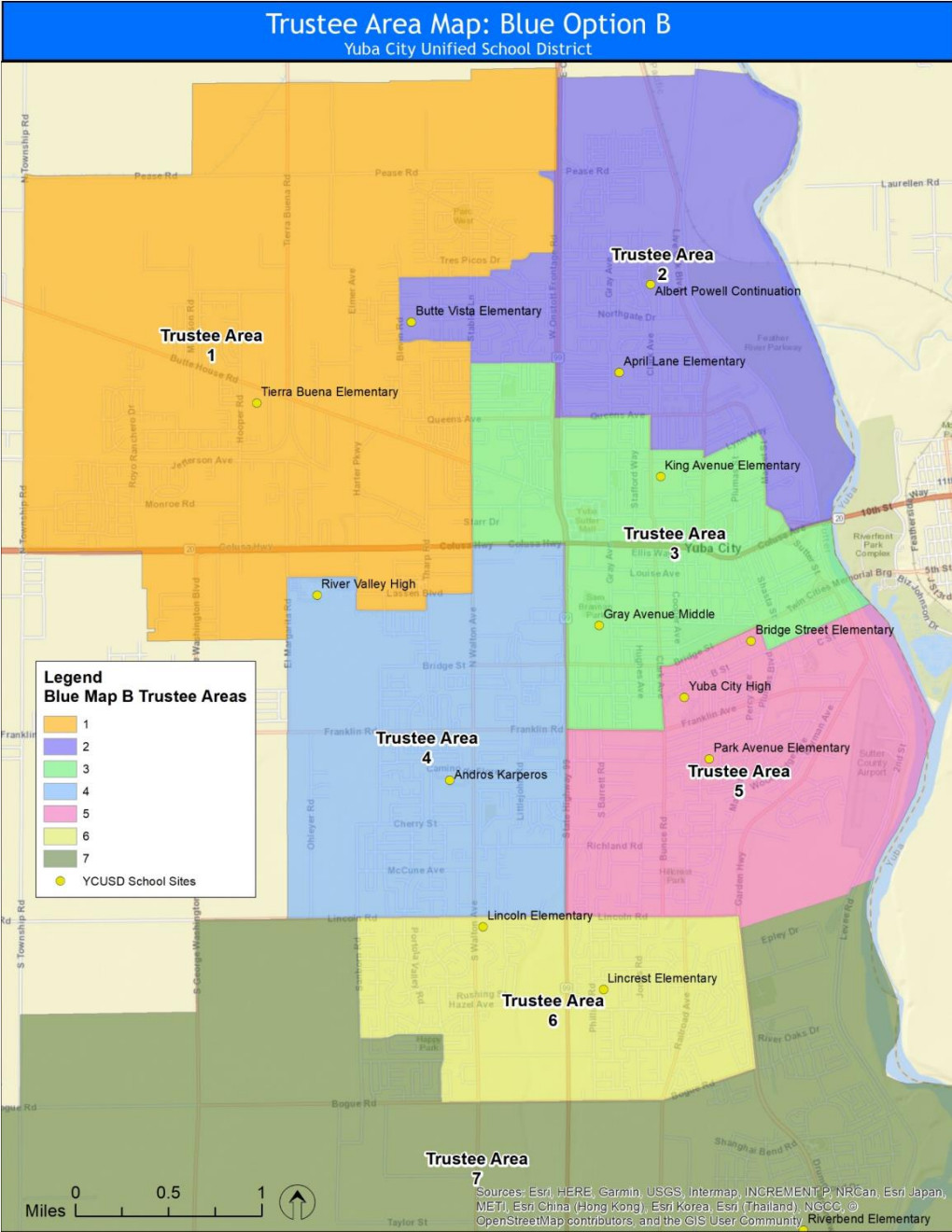
	YCUSD Total Population						
	Population	% Hispanic	% White	% Black	% Asian	% All Other	% 2+ Races
	78,280	30.9%	39.2%	2.0%	20.8%	1.8%	5.2%

	Blue Map B Total Population						
Trustee Area	Population	% Hispanic	% White	% Black	% Asian	% All Other	% 2+ Races
1	10,888	18.6%	47.8%	1.3%	25.5%	1.6%	5.3%
2	10,938	31.6%	44.0%	2.9%	13.8%	1.6%	6.2%
3	11,323	37.1%	43.3%	3.3%	8.4%	2.4%	5.4%
4	11,816	22.6%	25.1%	1.6%	45.1%	1.7%	3.8%
5	11,101	50.8%	34.0%	1.9%	6.3%	1.9%	5.2%
6	11,120	26.3%	41.6%	1.5%	23.0%	1.7%	5.8%
7	11,094	29.5%	39.5%	1.9%	22.2%	2.0%	4.9%

	YCUSD Voting Age Population						
	Population	% Hispanic	% White	% Black	% Asian	% All Other	% 2+ Races
	58,517	26.9%	43.0%	2.2%	21.5%	1.9%	4.6%

	Blue Map B Voting Age Population						
Trustee Area	Population	% Hispanic	% White	% Black	% Asian	% All Other	% 2+ Races
1	8,274	16.2%	51.6%	1.5%	24.7%	1.5%	4.5%
2	8,267	26.9%	49.8%	3.0%	13.3%	1.7%	5.3%
3	8,480	32.1%	48.5%	3.2%	8.7%	2.4%	5.1%
4	8,919	19.8%	26.9%	1.7%	46.4%	1.7%	3.5%
5	8,046	45.0%	39.4%	2.1%	6.9%	2.0%	4.7%
6	8,340	22.8%	44.1%	1.7%	24.4%	1.8%	5.2%
7	8,191	26.1%	42.0%	2.2%	23.8%	1.9%	4.0%

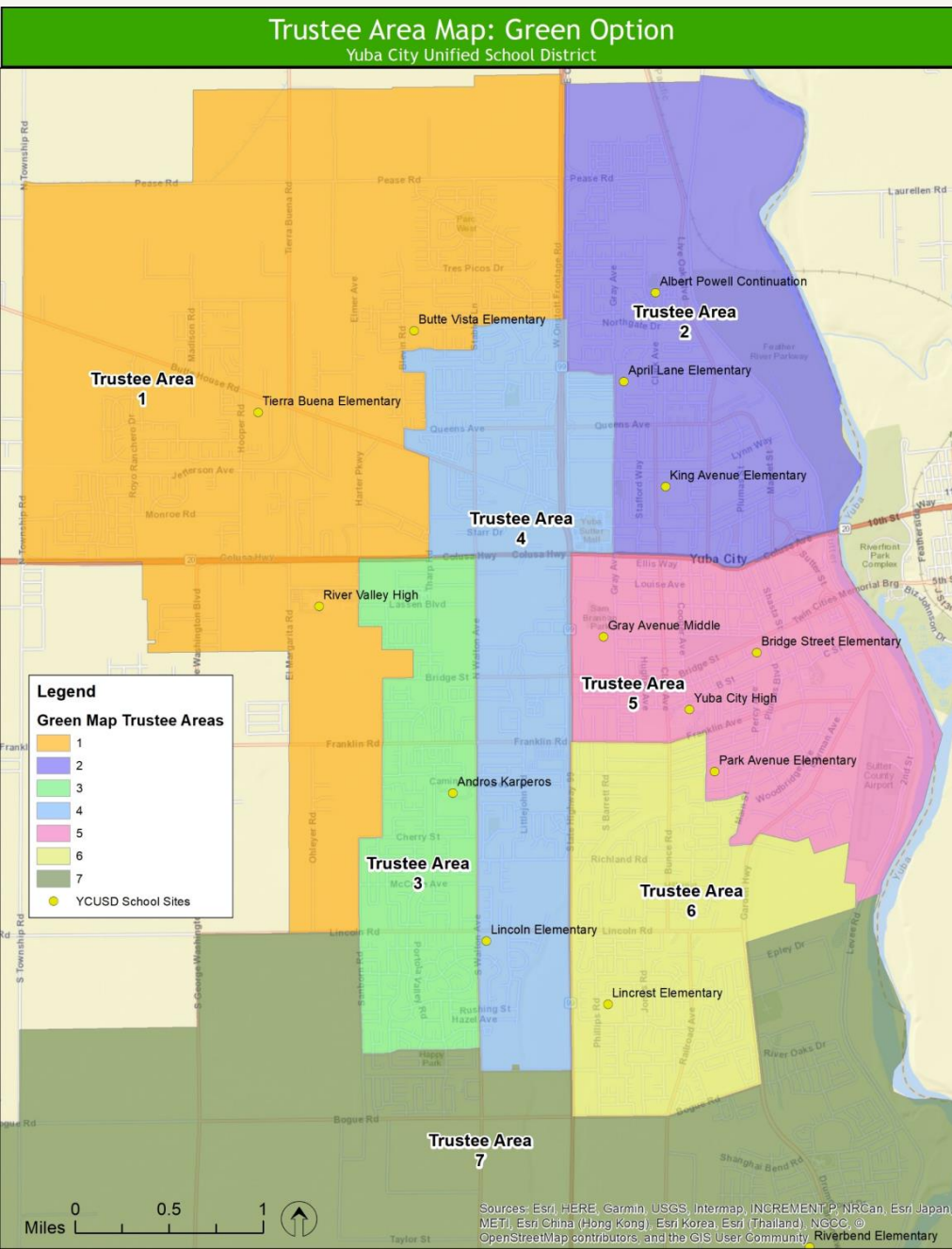
# Blue Map B Socioeconomic Data



District-wide				
	Median Income	% Poverty	% Owners	% Renters
	\$62,000	14.9%	55.6%	44.4%
Blue Map B				
Trustee Area	Median Income	% Poverty	% Owners	% Renters
1	\$76,000	10.7%	75.4%	24.6%
2	\$62,000	18.5%	56.4%	43.6%
3	\$41,000	21.5%	26.8%	73.2%
4	\$63,000	16.7%	54.8%	45.2%
5	\$44,000	18.7%	41.8%	58.2%
6	\$75,000	4.6%	69.6%	30.4%
7	\$81,000	12.4%	70.1%	29.9%



# Green Map Race/Ethnicity

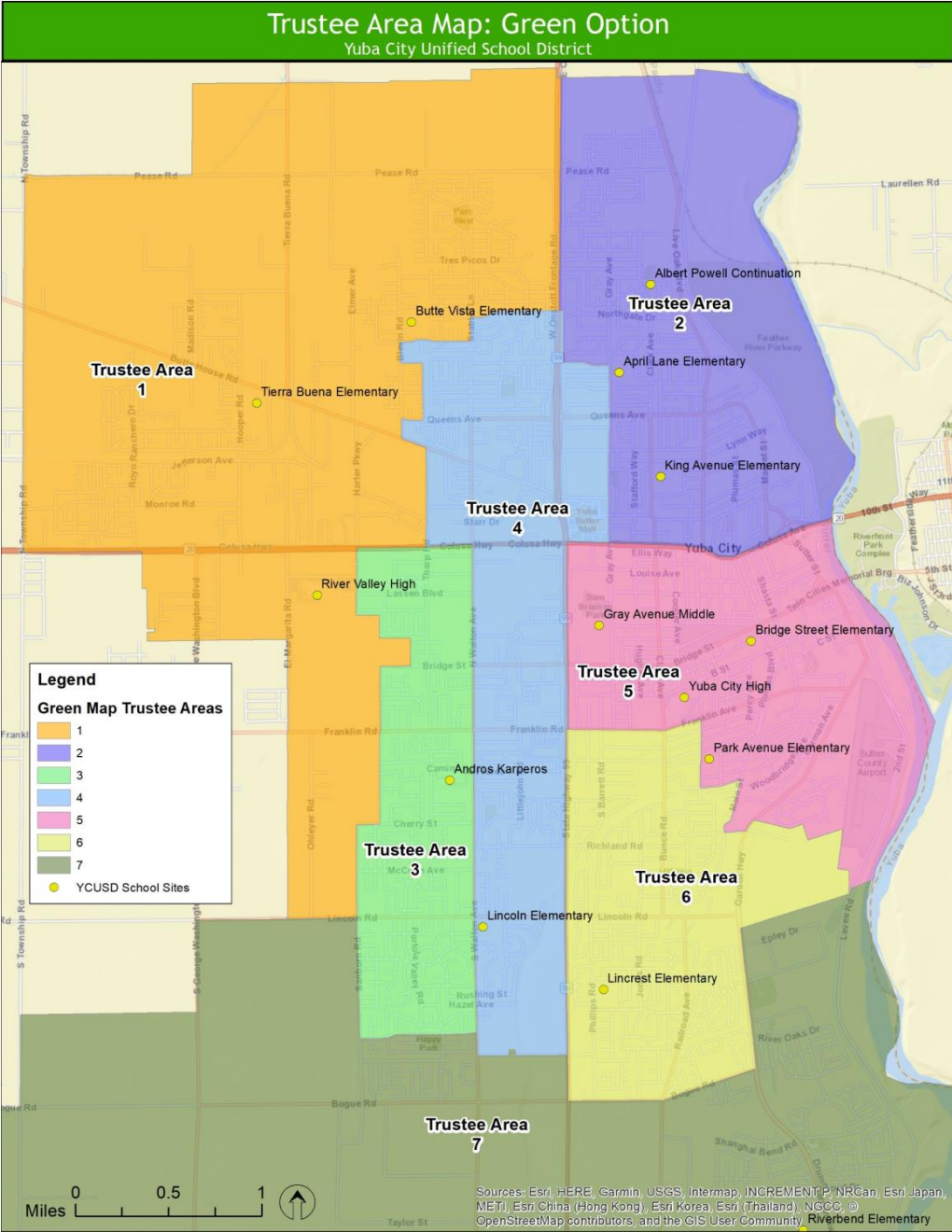


	YCUSD Total Population						
	Population	% Hispanic	% White	% Black	% Asian	% All Other	% 2+ Races
	78,280	30.9%	39.2%	2.0%	20.8%	1.8%	5.2%
Green Map Total Population							
Trustee Area	Population	% Hispanic	% White	% Black	% Asian	% All Other	% 2+ Races
1	10,814	18.1%	48.6%	1.1%	25.2%	1.4%	5.4%
2	10,978	35.1%	42.9%	3.1%	10.9%	1.8%	6.1%
3	11,635	21.8%	23.9%	1.6%	46.9%	1.7%	4.1%
4	10,858	27.4%	43.6%	2.7%	19.6%	1.7%	5.1%
5	11,430	53.7%	30.3%	2.2%	6.8%	2.5%	4.5%
6	11,026	29.8%	47.0%	1.8%	13.1%	1.7%	6.5%
7	11,539	29.7%	39.4%	1.9%	22.2%	2.0%	4.9%

	YCUSD Voting Age Population						
	Population	% Hispanic	% White	% Black	% Asian	% All Other	% 2+ Races
	58,517	26.9%	43.0%	2.2%	21.5%	1.9%	4.6%
Green Map Voting Age Population							
Trustee Area	Population	% Hispanic	% White	% Black	% Asian	% All Other	% 2+ Races
1	8,234	15.8%	52.6%	1.3%	24.4%	1.4%	4.6%
2	8,149	30.1%	49.0%	3.2%	10.3%	1.9%	5.5%
3	8,700	19.0%	25.5%	1.7%	48.5%	1.7%	3.5%
4	8,508	23.6%	46.9%	2.8%	20.4%	1.7%	4.6%
5	8,211	48.2%	34.8%	2.4%	7.5%	2.7%	4.4%
6	8,207	25.7%	51.4%	1.9%	13.7%	1.7%	5.7%
7	8,508	26.3%	41.9%	2.1%	23.8%	1.9%	3.9%

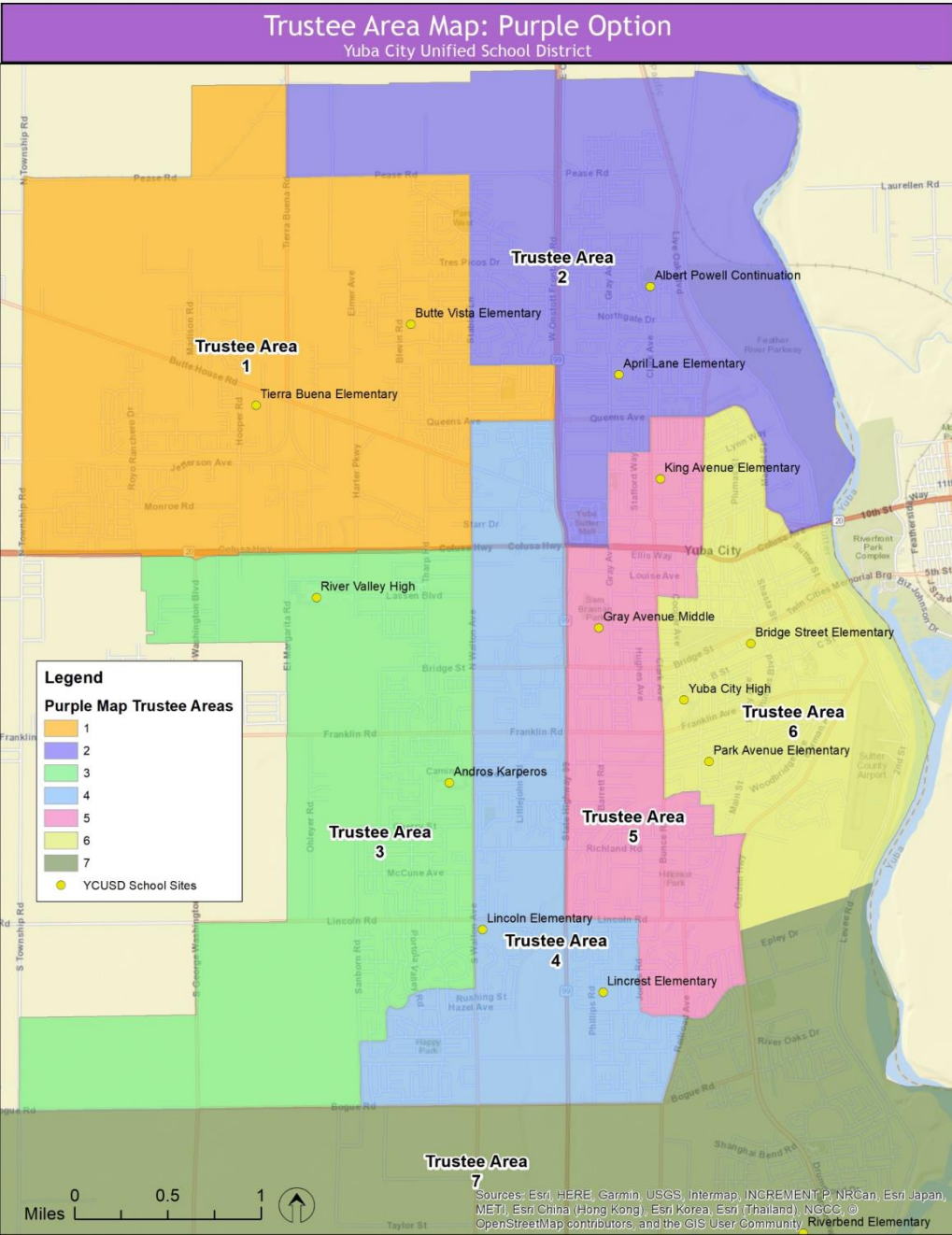


# Green Map Socioeconomic Data



District-wide				
	Median Income	% Poverty	% Owners	% Renters
	\$62,000	14.9%	55.6%	44.4%
Green Map				
Trustee Area	Median Income	% Poverty	% Owners	% Renters
1	\$83,000	8.3%	81.3%	18.7%
2	\$47,000	24.1%	41.4%	58.6%
3	\$69,000	11.4%	60.6%	39.4%
4	\$51,000	17.1%	39.9%	60.1%
5	\$40,000	21.5%	29.9%	70.1%
6	\$64,000	9.7%	67.2%	32.8%
7	\$81,000	12.4%	70.1%	29.9%

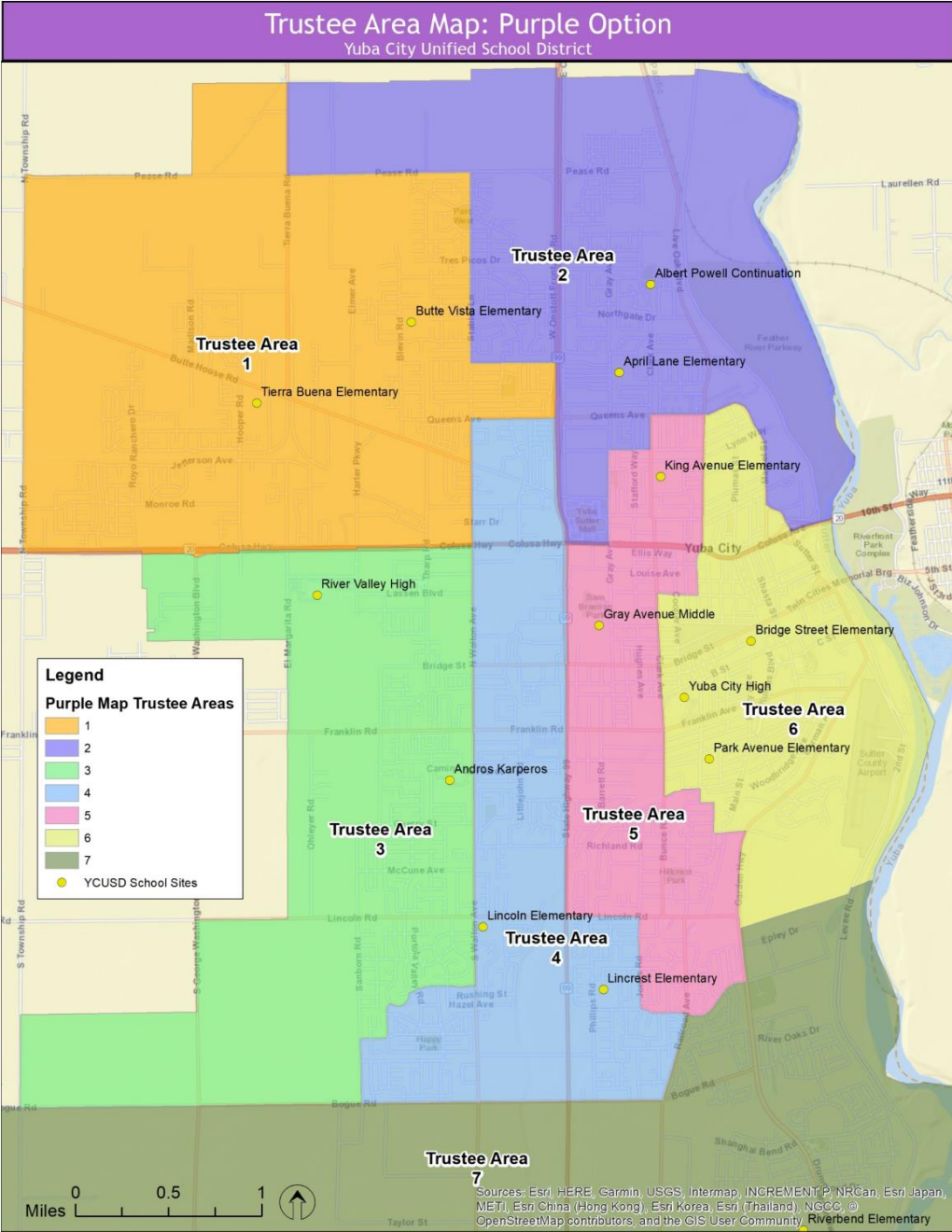
# Purple Map Race/Ethnicity



	YCUSD Total Population						
	Population	% Hispanic	% White	% Black	% Asian	% All Other	% 2+ Races
	78,280	30.9%	39.2%	2.0%	20.8%	1.8%	5.2%
Purple Map Total Population							
Trustee Area	Population	% Hispanic	% White	% Black	% Asian	% All Other	% 2+ Races
1	10,923	18.3%	50.3%	1.1%	23.3%	1.5%	5.4%
2	11,232	29.6%	45.1%	3.0%	14.7%	1.7%	6.0%
3	11,292	21.8%	24.2%	1.5%	46.6%	1.7%	4.1%
4	11,522	25.4%	39.6%	2.1%	26.0%	1.6%	5.3%
5	11,131	35.4%	44.5%	2.1%	10.0%	1.8%	6.3%
6	11,317	55.5%	30.7%	2.6%	4.2%	2.4%	4.6%
7	10,863	30.0%	40.4%	2.0%	20.6%	2.2%	4.9%

	YCUSD Voting Age Population						
	Population	% Hispanic	% White	% Black	% Asian	% All Other	% 2+ Races
	58,517	26.9%	43.0%	2.2%	21.5%	1.9%	4.6%
Purple Map Voting Age Population							
Trustee Area	Population	% Hispanic	% White	% Black	% Asian	% All Other	% 2+ Races
1	8,362	16.0%	54.2%	1.3%	22.4%	1.4%	4.6%
2	8,572	25.3%	50.5%	3.0%	14.2%	1.7%	5.2%
3	8,460	19.2%	25.9%	1.6%	48.0%	1.8%	3.5%
4	8,835	22.1%	41.9%	2.3%	27.3%	1.6%	4.7%
5	8,185	30.6%	49.2%	2.2%	10.5%	1.7%	5.8%
6	8,118	49.4%	36.2%	2.8%	4.6%	2.8%	4.3%
7	7,985	26.5%	43.1%	2.2%	22.0%	2.1%	4.1%

# Purple Map Socioeconomic Data



District-wide				
	Median Income	% Poverty	% Owners	% Renters
	\$62,000	14.9%	55.6%	44.4%
Green Map				
Trustee Area	Median Income	% Poverty	% Owners	% Renters
1	\$83,000	8.3%	81.3%	18.7%
2	\$47,000	24.1%	41.4%	58.6%
3	\$69,000	11.4%	60.6%	39.4%
4	\$51,000	17.1%	39.9%	60.1%
5	\$40,000	21.5%	29.9%	70.1%
6	\$64,000	9.7%	67.2%	32.8%
7	\$81,000	12.4%	70.1%	29.9%



# Next Steps

DATE	ACTION
October 14, 2021	Special Study Session
October 26, 2021	Public Hearing
November 9, 2021	Public Hearing
December 14, 2021	Presentation of Draft Trustee Area Maps
January 11, 2022	First Public Hearing on Draft Maps
January 25, 2022	Second Hearing on Draft Maps after incorporating feedback from First Hearing
February 8, 2022	Final map options based on all Board and public feedback to be posted on District website
February 22, 2022	Board to adopt map
TBD-March 9, 2022	Approval of trustee area map by County Committee on School District Reorganization (Sutter County Board of Education-Agenda item due February 28, 2021)
TBD-March 9/10, 2022	State Board of Education approval of YCUSD waiver of election, which automatically establishes trustee area elections
November 2022	The first election to use the trustee areas must be held more than 120 days after trustee areas are established by the State Board of Education

**Thank You**