

Agenda

SUTTER COUNTY BOARD OF EDUCATION

Regular Meeting

Wednesday, July 10, 2019 - 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.

5:30 p.m.

1.0 Call to Order

2.0 Pledge of Allegiance

3.0 Roll Call of Members:

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

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

Members of the public are given an opportunity to address the Board regarding 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 Business Services Report
Monthly Financial Report – June 2019 – Aaron Heinz

6.0 Items from the Superintendent/Board

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.

BOARD AGENDA ITEM: Business Services Report

BOARD MEETING DATE: July 11, 2019

AGENDA ITEM SUBMITTED FOR:

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

PREPARED BY:

Aaron Heinz

SUBMITTED BY:

Aaron Heinz

PRESENTING TO BOARD:

Aaron Heinz

BACKGROUND AND SUMMARY INFORMATION:

The monthly financial report for June will be reviewed.

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

JUNE REPORT

05/16/2019-06/15/2019

Description	Account Codes	Original Budget	Operating Budget	Actuals to Date	Projected Yr Totals	Difference (Col D - B)	2018-19 % Actuals as a % of Budget
		7/1/18 (A)	5/15/19 (B)	6/15/19 (C)	6/15/19 (D)	(E)	
A. Revenues							
1) Local Control Funding Formula	8010-8099	\$ 9,200,409	\$ 9,999,872	\$ 9,072,018	\$ 9,999,872	-	A 90.7%
2) Federal Revenues	8100-8299	\$ 3,601,163	\$ 4,422,107	\$ 2,254,750	\$ 4,438,070	15,963	B 51.0%
3) Other State Revenues	8300-8599	\$ 8,661,819	\$ 10,550,631	\$ 9,962,475	\$ 10,646,743	96,112	C 94.4%
4) Other Local Revenues	8600-8799	\$ 14,087,690	\$ 13,589,233	\$ 11,436,701	\$ 13,589,340	107	D 84.2%
TOTAL REVENUES		\$ 35,551,081	\$ 38,561,843	\$ 32,725,944	\$ 38,674,025	\$ 112,182	84.6%
B. Expenditures							
1. Certificated Salaries	1000-1999	\$ 8,294,766	\$ 8,018,232	\$ 6,962,921	\$ 8,004,291	(13,941)	E 86.8%
2. Classified Salaries	2000-2999	\$ 11,366,056	\$ 11,351,790	\$ 9,598,847	\$ 11,359,264	7,474	F 84.6%
3. Employee Benefits	3000-3999	\$ 7,372,073	\$ 6,958,092	\$ 5,582,261	\$ 6,951,904	(6,188)	G 80.2%
4. Books and Supplies	4000-4999	\$ 915,635	\$ 1,267,466	\$ 883,634	\$ 1,273,717	6,251	H 69.7%
5. Services, Other Operation	5000-5999	\$ 4,883,344	\$ 8,103,294	\$ 5,004,932	\$ 8,122,337	19,043	I 61.8%
6. Capital Outlay	6000-6999	\$ 532,930	\$ 1,098,279	\$ 794,491	\$ 1,103,832	5,553	J 72.3%
7. Other Outgo	7100-7299	\$ 224,896	\$ 631,523	\$ 548,055	\$ 631,523	-	K 86.8%
8. Direct Support/Indirect	7300-7399	\$ (103,258)	\$ (73,294)	\$ (59,874)	\$ (73,294)	-	L 81.7%
9. Debt Service	7400-7499	\$ -	\$ -	\$ -	\$ -	-	M 0.0%
TOTAL EXPENDITURES		\$ 33,486,442	\$ 37,355,382	\$ 29,315,267	\$ 37,373,574	18,192	78.5%
Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses (A5-B9)							
		\$ 2,064,639	\$ 1,206,461	\$ 3,410,677	\$ 1,300,451	\$ 93,990	262.3%
D. Other Financing Sources/Uses							
1. Transfers In	8910-8979	\$ 163,071	\$ 421,263	\$ 300,000	\$ 421,263	-	N 71.2%
2. Transfer Out	7610-7629	\$ 499,598	\$ 1,293,812	\$ 600,000	\$ 1,293,812	-	O 46.4%
3. Contributions	8980-8999	\$ -	\$ -	\$ -	\$ -	-	P 0.0%
Total, Other Fin Sources/Uses		\$ (336,527)	\$ (872,549)	\$ (300,000)	\$ (872,549)	\$ -	34.4%
E. Net Change to Fund Balance							
		\$ 1,728,112	\$ 333,912	\$ 3,110,677	\$ 427,902	\$ 93,990	
F. Fund Balance (Fund 01 only)							
1. Beginning Balance		\$ 7,416,162	\$ 7,416,162	\$ 7,416,162	\$ 7,416,162	-	
2. Adjustments/Restatements		\$ -	\$ -	\$ -	\$ -	-	
Ending Balance		\$ 9,144,274	\$ 7,750,074	\$ 10,526,839	\$ 7,844,064	\$ 93,990	
G. Components of Ending Fund Balance							
Designated Amounts	9711-9730	\$ 10,000	\$ 10,000		\$ 10,000	\$ -	
Legally Restricted	9740-9760	\$ 3,292,200	\$ 2,936,216		\$ 2,946,815	\$ -	
Assigned	9780	\$ 4,142,772	\$ 2,903,377		\$ 2,985,842	\$ -	
Restricted Economic Uncertainty	9789	\$ 1,699,302	\$ 1,900,481		\$ 1,901,407	\$ -	
Unassigned/Unappropriated	9790	\$ -	\$ -		\$ -	\$ -	

Explanation of Differences
Net Change in Current Year Budget June Board Report
05/16/2019 - 06/15/19

	<u>Amount</u>	<u>Explanation of Differences</u>
A <u>Local Control Funding Formula (8010-8099)</u>	<u>\$ -</u>	
B <u>Federal Revenues (8100-8299)</u>		
One Stop	\$ 6,898	<i>Increase budget to match actuals</i>
Educational Services (ES)	\$ 6,738	<i>Increase budget to match actuals</i>
Feather River Academy (FRA)	\$ 1,806	<i>Increase budget to match actuals</i>
Various departments	\$ 521	<i>Miscellaneous Adjustments</i>
	<u>\$ 15,963</u>	
C <u>Other State Revenues (8300-8599)</u>		
Infant Program	\$ 96,112	<i>Establishing budget for Infant Discretionary Grant</i>
	<u>\$ 96,112</u>	
D <u>Other Local Revenues (8600-8799)</u>		
Various departments	\$ 107	<i>Miscellaneous Adjustments</i>
	<u>\$ 107</u>	
E <u>Certificated Salaries (1000-1999)</u>		
County Office	\$ (15,113)	<i>Moving Educational Services Coordinator salary to Professional/Consulting Services for the Comprehensive Support and Improvement Grant</i>
Infant Program	\$ 1,172	<i>Establishing budget for Infant Discretionary Grant</i>
	<u>\$ (13,941)</u>	
F <u>Classified Salaries (2000-2999)</u>		
Regional Occupation Program (ROP)	\$ 7,474	<i>Reclassification of Coordinator position</i>
	<u>\$ 7,474</u>	
G <u>Employee Benefits (3000-3999)</u>		
Educational Services (ES)	\$ (3,232)	<i>Moving Educational Services Coordinator benefits to Professional/Consulting Services for the Comprehensive Support and Improvement Grant</i>
Regional Occupation Program (ROP)	\$ 1,600	<i>Reclassification of Coordinator position</i>
Special Education Local Plan Area (SELPA)	\$ (4,424)	<i>Decrease budget to match actuals</i>
Various departments	\$ (132)	<i>Miscellaneous Adjustment</i>
	<u>\$ (6,188)</u>	
H <u>Books and Supplies (4000-4999)</u>		
County Office	\$ 1,862	<i>Increase budget to match actuals</i>
Special Education	\$ (1,629)	<i>Decrease budget to match actuals</i>
One Stop	\$ 1,676	<i>Increase budget to match actuals</i>
Regional Occupation Program (ROP)	\$ 6,487	<i>Increase budget for culinary, manufacturing, and dental equipment</i>
Infant Program	\$ (1,126)	<i>Decrease budget to match actuals</i>
Various departments	\$ (1,019)	<i>Miscellaneous adjustments</i>
	<u>\$ 6,251</u>	

Explanation of Differences
Net Change in Current Year Budget June Board Report
05/16/2019 - 06/15/19

	<u>Amount</u>	<u>Explanation of Differences</u>
I <u>Services, Other Operations (5000-5999)</u>		
County Office	\$ (7,265)	<i>Decrease budget to match actuals</i>
Special Education	\$ 1,835	<i>Increase budget to match actuals</i>
One Stop	\$ 4,574	<i>Increase budget to match actuals</i>
Educational Services (ES)	\$ 18,345	<i>Moving Educational Services Coordinator salary and benefits for the Comprehensive Support and Improvement Grant</i>
Regional Occupation Program (ROP)	\$ 4,639	<i>Reclassification of Coordinator position</i>
Feather River Academy (FRA)	\$ 1,168	<i>Increase budget to match actuals</i>
Special Education Local Plan Area (SELPA)	\$ (2,334)	<i>Decrease budget to match actuals</i>
Infant Program	\$ (1,919)	<i>Decrease budget to match actuals</i>
	\$ 19,043	
J <u>Capital Outlay (6000-6999)</u>		
County Office	\$ 5,553	<i>Increase budget to match actuals</i>
	\$ 5,553	
K <u>Other Outgo (7100 - 7299)</u>		
	\$ -	
L <u>Direct Support / Indirect (7300-7399)</u>		
	\$ -	
M <u>Debt Services (7400 - 7499)</u>		
	\$ -	
N <u>Transfers In (8910-8979)</u>		
	\$ -	
O <u>Transfers Out (7610-7629)</u>		
	\$ -	
P <u>Contributions (8980-8999)</u>		
	\$ -	
Net Change in Current Year Budget	\$ 93,990	