

Agenda

SUTTER COUNTY BOARD OF EDUCATION

Wednesday, October 14, 2020

Regular Meeting – 5:30 p.m.

Sutter County Superintendent of Schools Office

970 Klamath Lane – Board Room

Yuba City, CA 95993

Participation Available Via Teleconference

<https://zoom.us/j/93291491413>

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.

Members of the public wishing to address the Board on specific agenda items, or any item of interest that is within the subject matter jurisdiction of the Board, will be given an opportunity to do so. At the discretion of the Board president, time limits may be imposed upon such presentations. No action may be taken on items not appearing on the posted agenda.

5:30 p.m. 1.0 Call to Order

2.0 Pledge of Allegiance

3.0 Roll Call of Members:

Ron Turner, President

June McJunkin, Vice President

Karm Bains, Member

Victoria Lachance, Member

Jim Richmond, Member

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

Members of the public are given an opportunity to address the Board regarding 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 the following Minutes of the Sutter County Board of Education [**Action Item**]

5.1 The minutes of the September 9, 2020 regular meeting of the Sutter County Board of Education are presented for approval.

5.2 The minutes of the September 23, 2020 special meeting of the Sutter County Board of Education are presented for approval.

6.0 Cancel December 2, 2020 Board Meeting
Tom Reusser – [**Action Item**]

CDE has announced that holding a Public Hearing prior to adopting the Budget Overview with the First Interim Report is no longer required.

7.0 Adopt Edgenuity Curriculum for Feather River Academy and Pathways Charter Academy – Brian Gault [**Action Item**]

The Edgenuity curriculum was selected to Pilot after a review of it and four other programs by a committee including the FRA/PCA principal, all FRA/PCA teachers, representatives from SCSOS Technology department, the Director of Curriculum, Instruction and Accountability, the Assistant Superintendent of Educational Services and the Deputy Superintendent of SCSOS.

8.0 Approval of the Revised 2020-2021 Calendar for Feather River Academy
Brian Gault [**Action Item**]

Request the Board approve revision made to the FRA 2020-2021 School Calendar.

9.0 Approval of the Revised 2020-2021 Calendar for Pathways Charter Academy - Brian Gault [**Action Item**]

Request the Board approve revision made to the PCA 2020-2021 School Calendar.

10.0 Adopt Resolution Number 20-21-IV– GANN Limit Resolution
Nic Hoogeveen [**Action Item**]

Resolution Number 20-21-IV is presented for Board approval to certify the appropriations in the adopted budget do not exceed the limitations imposed by

Article XIIB of the California Constitution, commonly known as the Gann Amendment.

- 11.0 Presentation of the 2019-2020 Unaudited Actuals Financial Report
Nic Hoogeveen

The 2019-2020 fiscal year-end closing is reported to the state in the Unaudited Actuals Financial Report.

- 12.0 Business Services Report
12.1 Monthly Financial Report – September 2020 – Nic Hoogeveen
12.2 Investment Report – August 2020 - Ron Sherrod

- 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 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. 5.0

BOARD AGENDA ITEM: Approve Minutes: September 9, 2020, Regular Board Meeting and September 23, 2020, Special Board Meeting

BOARD MEETING DATE: October 14, 2020

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

Action

Maggie Nicoletti

Reports/Presentation

SUBMITTED BY:

Information

Superintendent Tom Reusser

Public Hearing

PRESENTING TO BOARD:

Other (specify)

Superintendent Tom Reusser

BACKGROUND AND SUMMARY INFORMATION:

The Minutes of the September 9, 2020, and September 23, 2020, are presented for approval.

Unapproved
SUTTER COUNTY BOARD OF EDUCATION MINUTES
Regular Meeting
September 9, 2020

1.0 CALL TO ORDER

A regular meeting of the Sutter County Board of Education was called to order by President Ron Turner, 5:30 p.m., September 9, 2020, at the Sutter County Superintendent of Schools Office, 970 Klamath Lane, Yuba City, California.

2.0 PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was led by Brian Gault.

3.0 ROLL CALL OF MEMBERS

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

Tom Reusser, Ex-officio Secretary – Present

Staff Members Present: Ron Sherrod, Nic Hoogeveen, Brian Gault, Bill Embleton, John Kovach, Mike Fury, Joe Hendrix and Maggie Nicoletti

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

None.

5.0 Approve the following Minutes of the Sutter County Board of Education

A motion was made to approve the minutes of the August 12, 2020 Regular Meeting of the Sutter County Board of Education.

Motion: Bains *Seconded:* McJunkin

Action: Motion Carried

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

Noes: 0

Absent: 0 *Abstain:* 1 (Turner)

6.0 Public Hearing – Learning Continuity and Attendance Plan – Feather River Academy

President Turner declared the Public Hearing open at 5:32 p.m.

Brian explained that this is a COVID response plan – not the Local Control and Accountability Plan (LCAP). Brian thanked Bill Embleton, John Kovach, Ron Sherrod, Nic Hoogeveen, Eric Pomeroy and Kristi Johnson for their participation in this plan. Stakeholder input has been robust and Brian thinks parent input has improved during this process; perhaps due to the availability of zoom meetings. This plan meets the needs of our stakeholders and will be on the agenda for Board approval on September 23, 2020.

Pertinent questions were asked by the Board. Brian stated that if the Board or Public had further questions, they should be sent to him. There being no further comments from the Public or the Board, President Turner declared the Public Hearing closed at 5:41 p.m.

7.0 Public Hearing – Learning Continuity and Attendance Plan – Pathways Charter Academy

The Public Hearing was declared open at 5:41 p.m. by President Turner. Joe stated that input is still being received from stakeholders. Some stakeholders have identified frustration while others have stated their concern to insure creativity and there is an increased demand for mental health. The report includes a link to classroom based activities. This plan will be on the agenda for Board approval on September 23, 2020. There being no further comments from the Public or the Board, President Turner declared the Public Hearing closed at 5:47 p.m.

8.0 AeroSTEM Annual Update

This item was tabled and will be presented to the Board at a future Board Meeting.

9.0 Con App Spring Release

Nic stated this is an annual item that comes before the Board for approval. He reviewed the application with the Board.

A motion was made to approve the Consolidated Application Spring Release.

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

10.0 Business Services Report

10.1 Monthly Financial Report: Nic reviewed the Monthly Financial Report for August 2020 with the Board and referenced pertinent information.

10.2 Sutter County Investment Statement: Ron reviewed the July 2020 Investment Statement with the Board. Ron explained how bonds work and stated if a bond maturity is longer, you tend to get a higher rate and less yield if the maturity is shorter. He further stated that the market is unstable at this time.

11.0 First Reading Board Bylaw 9270

Tom stated this comes to the Board every other year for review. The title of Deputy Superintendent was added to the Board Bylaw and that was the only change that was made. There being no other revisions to Board Bylaw 9270, the Board took action to approve the revision to Board Bylaw 9270.

A motion was made to approve revision to Board Bylaw 9270.

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

12.0 Items from the Superintendent/Board

Tom informed the Board that there have been COVID issues in the office. Between Thursday and Saturday, four employees tested positive for COVID. SCSOS is closed for the fourteen day waiting period and will reopen on September 21, 2020. Majority of staff are able to work from home.

Tom stated that at this time, seven students are enrolled at Pathways Charter Academy and they are from various locations. Classes are up and running via zoom. Tom further stated that trainings are taking place and the Culinary Program is going well, all via zoom.

Vicky checked in with all the schools in her Trustee Area this last week and they are all doing pretty well. Attendance is mostly up. The South Sutter Charter on Marcum grounds is going good and should be up and running soon.

Tom stated that we received notice yesterday that our COVID numbers are lowering to the point that schools (K-6) can apply for a waiver.

June asked if YCUSD would try for a waiver for TK-5 schools. Discussion continued with the Board Members.

13.0 Adjournment

A motion was made to adjourn the meeting at 6:14 p.m.

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

Unapproved
SUTTER COUNTY BOARD OF EDUCATION MINUTES
Special Meeting
September 23, 2020

1.0 CALL TO ORDER

A special meeting of the Sutter County Board of Education was called to order by President Ron Turner, 5:33 p.m., September 23, 2020, at the Sutter County Superintendent of Schools Office, 970 Klamath Lane, Yuba City, California.

2.0 PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was led by President Turner

3.0 ROLL CALL OF MEMBERS

Ron Turner, President – Present - via zoom

June McJunkin, Vice President – Present - via zoom

Karm Bains, Member – Absent

Victoria Lachance, Member – Present – via zoom

Jim Richmond, Member – Present – via zoom

Tom Reusser, Ex-officio Secretary – Present

Staff Members Present: Brian Gault, Mike Fury and Maggie Nicoletti

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

None.

5.0 Public Hearing on Sufficiency of Textbooks and/or Instructional Materials

President Turner declared the Public Hearing open 5:34 p.m. Brian stated Ed Code requires the Public Hearing on the Sufficiency of Textbooks. Brian stated there was a revision to the Resolution on page 3; Instructional Material for FRA, updated adds K-6 Piloting Wonder Works. There being no comments or questions from the Public or the Board, President Turner declared the Public Hearing closed at 5:37 p.m.

6.0 Adopt Resolution No. 20-21-II Sufficiency of Instructional Materials

A motion was made to adopt Resolution No. 20-21-II Sufficiency of Instruction Materials.

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

Motion: Richmond

Seconded: McJunkin

Action: Motion Carried

Ayes: 4 (McJunkin, Richmond, Lachance and Turner)

Noes: 0

Absent: 1 (Bains)

Abstain: 0

7.0 SCSOS Learning Continuity and Attendance Plan

Brian stated that since the Open Hearing held on September 9, 2020, there were a couple of minor changes to the SCSOS Learning Continuity and Attendance Plan from the parent advisory committee and they expressed that they were very happy and are looking forward to going back to in-person instruction. An additional \$72,000.00 was allocated for ROP/CTE; this was left off of the original plan and was added to the distance learning budget.

A motion was made to approve the SCSOS Learning Continuity and Attendance Plan.

Motion: Lachance *Seconded:* McJunkin
Action: Motion Carried
Ayes: 4 (McJunkin, Richmond, Lachance and Turner)
Noes: 0
Absent: 1 (Bains) *Abstain:* 0

8.0 Pathways Charter Academy (PCA) Learning Continuity and Attendance Plan

Brian stated the PCA Learning Continuity and Attendance Plan are using the same stakeholder's parent advisory committee as the SCSOS Learning Continuity and Attendance Plan.

A motion was made to approve the Pathways Charter Academy (PCA) Learning Continuity and Attendance Plan.

Motion: McJunkin *Seconded:* Richmond
Action: Motion Carried
Ayes: 4 (McJunkin, Richmond, Lachance and Turner)
Noes: 0
Absent: 1 (Bains) *Abstain:* 0

9.0 Adopt Resolution No. 20-21-III Adopting Conflict of Interest Code

Superintendent Reusser stated the revision to Board Bylaw 9270 was approved at the September 9, 2020, Board Meeting. Resolution No. 20-21-III is an Exhibit to Board Bylaw 9270.

A motion was made to adopt Resolution No. 20-21-III Adopting Conflict of Interest Code.

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

Motion: Richmond *Seconded:* McJunkin
Action: Motion Carried
Ayes: 4 (McJunkin, Richmond, Lachance and Turner)
Noes: 0
Absent: 1 (Bains) *Abstain:* 0

10.0 Items from the Superintendent/Board

Superintendent Reusser reported that the office is opened to staff and we are following all safety protocols and procedures. Last week, Tom read at least six waivers for approval for grades TK-6th. The waiver for Marcum Illinois was approved today and the waiver has been forwarded on to the state. There are more waivers being reviewed at this time. The state may take up to two weeks to review/approve the waivers.

Jim asked about enrollment for PCA. Brian stated PCA is growing and he believes we are up to between nine and eleven enrollments. We have started to aggressively advertise for PCA. Some charter schools have waiting lists and we have let them know about PCA and the open availability for enrollment at this time. We are hoping to have an increase in enrollment by November 7th. Enrollment right now is all high school students; we have one student from Butte County.

June asked if we all saw the Fabulous Friday Newsletter that Angela puts out and she stated East Nicholas Joint Union High School was ranked nationally as one of the highest performing schools. There were also other schools in our community that ranked high including Live Oak and River Valley.

June attended the CCBE virtual conference on September 11th and September 12th and she stated that it was very well done. The sessions were held on Friday from 1:00 p.m. – 6:00 p.m.; there were breaks during break-out sessions as well as a lunch break. It ended at 3:15 p.m. on Saturday. It was just like being in person even though it was virtual.

11.0 Adjournment

A motion was made to adjourn the meeting at 5:58 p.m.

<i>Motion:</i>	Richmond	<i>Seconded:</i> McJunkin
<i>Action:</i>	Motion Carried	
<i>Ayes:</i>	4 (Lachance, McJunkin, Richmond and Turner)	
<i>Noes:</i>	0	
<i>Absent:</i>	1 (Bains)	<i>Abstain:</i> 0

Agenda Item No. 6.0

BOARD AGENDA ITEM: Cancel Board Meeting Scheduled for December 2, 2020

BOARD MEETING DATE: October 14, 2020

AGENDA ITEM SUBMITTED FOR:

Action

Reports/Presentation

Information

Public Hearing

Other (specify)

PREPARED BY:

Maggie Nicoletti

SUBMITTED BY:

Superintendent Tom Reusser

PRESENTING TO BOARD:

Superintendent Tom Reusser

BACKGROUND AND SUMMARY INFORMATION:

CDE has announced that holding a Public Hearing prior to adopting the Budget Overview with the First Interim Report is no longer required

Agenda Item No. 7.0

BOARD AGENDA ITEM: Adopt Edgenuity Curriculum for Feather River Academy and Pathways Charter Academy

BOARD MEETING DATE: October 14, 2020

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

Action

Brian Gault

Reports/Presentation

SUBMITTED BY:

Information

Brian Gault

Public Hearing

PRESENTING TO BOARD:

Other (specify)

Brian Gault

BACKGROUND AND SUMMARY INFORMATION:

The Board is responsible for the approval of all instructional materials used in the county schools. All instructional materials shall be selected in conformance with:

- Applicable state and federal laws;
- Alignment of materials to the content, cognitive demand, and assessments of current standards;
- Established procedures and criteria.

The responsibility for examining, evaluating, and selecting all materials is delegated to the professional staff with regular review by an appropriate committee.

The Edgenuity curriculum was selected to Pilot after a review of it and four other programs by a committee including the FRA/PCA principal, all FRA/PCA teachers, representatives from SCSOS Technology department, the Director of Curriculum, Instruction and Accountability, the Assistant Superintendent of Educational Services and the Deputy Superintendent of SCSOS.

During the pilot period (August 2020 – October 2020), input was solicited from students, parents and teachers. Only positive reviews were provided.

Notice was provided, and the curriculum was placed on Public Display beginning September 11, 2020, meeting the requirement for a 30-day public display. No public input was received.

Recommend the adoption of Edgenuity curriculum for Feather River Academy and Pathways Charter Academy.

BOARD AGENDA ITEM: Approval of the Revised 2020-2021 Calendar for Feather River Academy

BOARD MEETING DATE: October 14, 2020

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

Action

John Kovach

Reports/Presentation

SUBMITTED BY:

Information

John Kovach

Public Hearing

PRESENTING TO BOARD:

Other (specify)

Brian Gault

BACKGROUND AND SUMMARY INFORMATION:

An error was identified on the approved 2020-2021 School Calendar for Feather River Academy. The previous version had October 1st on Wednesday, when it is actually on Thursday. Making the correction to the first week in October, without adjustment elsewhere, would have reduced the number of instructional days to 179. To compensate and provide the required 180 instructional days, April 5 was changed from non-attendance to a student attendance day. Parents and staff are in support of the revision.

Recommend the approval of the revised 2020-2021calendar for Feather River Academy.

**FEATHER RIVER ACADEMY
STUDENT ATTENDANCE CALENDAR
2020-2021**

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

First Day August 19, 2020 (minimum day)
Last Day June 4, 2021

August 2020

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

8

September 2020

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

21

October 2020

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

22

Legal /Observed Holidays

September 7, 2020 Labor Day
November 11, 2020 Veteran's Day
November 26, 2020 Thanksgiving Day
December 25, 2020 Christmas Day
January 1, 2021 New Year's Day
January 18, 2021 Martin Luther King Day
February 12, 2021 Lincoln's Birthday (observed)
February 15, 2021 President's Day (observed)
May 31, 2021 Memorial Day

November 2020

M	T	W	TH	F
2	3	4	5	6
9	10	11	12	13
16	17	18	19	20
23	24	25	26	27
30				

15

December 2020

M	T	W	TH	F
	1	2	3	4
7	8	9	10	11
14	15	16	17	18
21	22	23	24	25
28	29	30	31	

14

January 2021

M	T	W	TH	F
				1
4	5	6	7	8
11	12	13	14	15
18	19	20	21	22
25	26	27	28	29

19

Student Non-Attendance Days

August 26, 2020
November 23-27, 2020
December 21, 2020 - January 1, 2021
March 29, 2021-April 5, 2021
May 28, 2021

March 2021

M	T	W	TH	F
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26
29	30	31		

20

Extended School Year

June 7-25, 2021

April 2021

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

20

May 2021

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

19

First Semester = 80
Second Semester = 100

1st Quarter = 41
2nd Quarter = 49
3rd Quarter = 47
4th Quarter = 43

June 2021

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

4

Days 180
Approved by Board TBD

BOARD AGENDA ITEM: Approval of the Revised 2020-2021 Calendar for Pathways Charter Academy

BOARD MEETING DATE: October 14, 2020

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

Action

John Kovach

Reports/Presentation

SUBMITTED BY:

Information

John Kovach

Public Hearing

PRESENTING TO BOARD:

Other (specify)





Brian Gault

BACKGROUND AND SUMMARY INFORMATION:

An error was identified on the approved 2020-2021 School Calendar for Pathways Charter Academy. The previous version had October 1st on Wednesday, when it is actually on Thursday. Making the correction to the first week in October, without adjustment elsewhere, would have reduced the number of instructional days to 179. To compensate and provide the required 180 instructional days, April 5 was changed from non-attendance to a student attendance day. Parents and staff are in support of the revision.

Recommend the approval of the revised 2020-2021calendar for Pathways Charter Academy

**PATHWAYS CHARTER ACADEMY
STUDENT ATTENDANCE CALENDAR
2020-2021**

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

First day of school August 19, 2020
Last day of school June 4, 2021

August 2020

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

8

September 2020

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

21

October 2020

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

22

Legal /Observed Holidays

September 7, 2020 Labor Day
November 11, 2020 Veteran's Day
November 26, 2020 Thanksgiving Day
December 25, 2020 Christmas Day
January 1, 2021 New Year's Day
January 18, 2021 Martin Luther King Day
February 12, 2021 Lincoln's Birthday (observed)
February 15, 2021 President's Day (observed)
May 31, 2021 Memorial Day

November 2020

M	T	W	TH	F
2	3	4	5	6
9	10	11	12	13
16	17	18	19	20
23	24	25	26	27
30				

15

December 2020

M	T	W	TH	F
	1	2	3	4
7	8	9	10	11
14	15	16	17	18
21	22	23	24	25
28	29	30	31	

14

January 2021

M	T	W	TH	F
				1
4	5	6	7	8
11	12	13	14	15
18	19	20	21	22
25	26	27	28	29

19

Student Non-Attendance Days

August 26, 2020
November 23-27, 2020
December 21, 2020 - January 1, 2021
March 29, 2021-April 5, 2021
May 28, 2021

February 2021

M	T	W	TH	F
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26

18

March 2021

M	T	W	TH	F
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26
29	30	31		

20

April 2021

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

20

May 2021

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

19

First Semester = 91
Second Semester = 89

1st Quarter = 41
2nd Quarter = 49
3rd Quarter = 47
4th Quarter = 43

June 2021

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

4

Days 180
Board approval pending

BOARD AGENDA ITEM: GANN Limit

BOARD MEETING DATE: October 14, 2020

AGENDA ITEM SUBMITTED FOR:

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

PREPARED BY:

Paramjeet Kaur

SUBMITTED BY:

Paramjeet Kaur

PRESENTING TO BOARD:

Nic Hoogeveen

BACKGROUND AND SUMMARY INFORMATION:

Resolution No. 20-21-IV is presented for Board approval to certify that the appropriations in the adopted budget do not exceed the limitations imposed by Article XIIB of the California Constitution, commonly known as the GANN Amendment

	2019-20 Calculations			2020-21 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA	2018-19 Actual			2019-20 Actual		
(2018-19 Actual Appropriations Limit and Gann ADA are from county's prior year Gann data reported to the CDE. LCFF data are from the 2018 annual LCFF Target Entitlement Exhibit.)						
PRIOR YEAR APPROPRIATIONS LIMIT						
1. Program Portion of Prior Year Appropriations Limit (A3 times [A6 divided by (A6 plus A7)], not to exceed A6) Excess is added to Other Services portion.	185,525.43		185,525.43			194,586.30
2. Other Services Portion of Prior Year Appropriations Limit (A3 minus A1)	1,090,936.52		1,090,936.52			1,144,216.68
3. TOTAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D17, PY column)	1,276,461.95		1,276,461.95			1,338,802.98
PRIOR YEAR GANN ADA						
4. Program ADA (Preload/Line B3, PY column)	38.51		38.51			36.02
5. Other ADA (Preload/Line B4, PY column)	16,555.13		16,555.13			16,520.74
PRIOR YEAR LCFF						
6. LCFF Alternative Education Grant (Preload/Line A28, Alternative Education Grant, 2018-19 Annual County LCFF Calculation)	652,844.00		652,844.00			652,844.00
7. LCFF Operations Grant, (Preload/Line A1, Operations Grant, 2018-19 Annual County LCFF Calculation)	3,838,888.00		3,838,888.00			3,838,888.00
ADJUSTMENTS TO PRIOR YEAR LIMIT AND ADA	Adjustments to 2018-19			Adjustments to 2019-20		
ADJUSTMENTS TO PRIOR YEAR LIMIT						
8. Reorganizations and Other Transfers						
9. Temporary Voter Approved Increases						
10. Less: Lapses of Voter Approved Increases						
11. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A8 plus A9 minus A10)			0.00			0.00
12. Adjustments to Program Portion ([Lines A1 divided by A3] times Line A11)	0.00		0.00	0.00		0.00
13. Adjustments to Other Services Portion (Lines A11 minus A12)			0.00			0.00
ADJUSTMENTS TO PRIOR YEAR ADA (Only for reorganizations and other transfers, and only if adjustments to the appropriations limit amounts are entered in Line A8 or A12 above)						
14. Adjustments to Program ADA						
15. Adjustments to Other ADA						
B. CURRENT YEAR GANN ADA	2019-20 Annual Report			2020-21 Annual Estimate		
CURRENT YEAR PROGRAM ADA (2019-20 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the COE)						
1. Total County Program ADA (Form A, Line B1d)	36.02		36.02	51.00		51.00
2. Total Charter Schools ADA (Form A, Line C2d plus C6d)	0.00		0.00	0.00		0.00
3. Total Current Year ADA (Lines B1 through B2)	36.02	0.00	36.02	51.00	0.00	51.00
	2019-20 P2 Report			2020-21 P2 Estimate		
CURRENT YEAR DISTRICT ADA						
4. Total District Gann ADA (District Form GANN, Line B3)			16,520.74			16,518.27
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2019-20 Actual			2020-21 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	15,260.54		15,260.54	15,559.00		15,559.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	854.97		854.97	1,000.00		1,000.00
4. Secured Roll Taxes (Object 8041)	1,458,754.33		1,458,754.33	1,466,437.00		1,466,437.00
5. Unsecured Roll Taxes (Object 8042)	80,598.61		80,598.61	78,564.00		78,564.00
6. Prior Years' Taxes (Object 8043)	1,059.28		1,059.28	2.00		2.00
7. Supplemental Taxes (Object 8044)	32,009.29		32,009.29	33,642.00		33,642.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Receipts from County Bd. of Supervisors (Object 8070)	0.00		0.00	0.00		0.00
11. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
12. Comm. Redevelopment Funds (Objects 8047 & 8625)	13,143.45		13,143.45	12,974.00		12,974.00
13. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
14. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
15. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00

	2019-20 Calculations			2020-21 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
16. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
17. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C16)	1,601,680.47	0.00	1,601,680.47	1,608,178.00	0.00	1,608,178.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
18. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)						
19. TOTAL LOCAL PROCEEDS OF TAXES (Lines C17 plus C18)	1,601,680.47	0.00	1,601,680.47	1,608,178.00	0.00	1,608,178.00
EXCLUDED APPROPRIATIONS						
20. Medicare (Enter federally mandated amounts only from objs. 3301 and 3302; do not include negotiated amounts)			277,249.39			287,428.00
OTHER EXCLUSIONS						
21. Americans with Disabilities Act						
22. Unreimbursed Court Mandated Desegregation Costs						
23. Other Unfunded Court-ordered or Federal Mandates						
24. TOTAL EXCLUSIONS (Lines C20 through C23)			277,249.39			287,428.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
25. LCFF - CY (objects 8011 and 8012)	8,206,342.00		8,206,342.00	7,850,649.00		7,850,649.00
26. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(7,326.00)		(7,326.00)	0.00		0.00
27. TOTAL STATE AID RECEIVED (Line C25 plus C26)	8,199,016.00	0.00	8,199,016.00	7,850,649.00	0.00	7,850,649.00
DATA FOR INTEREST CALCULATION						
28. Total Revenues (Funds 01, 09 & 62, objects 8000-8799)	36,558,618.00		36,558,618.00	36,118,302.00		36,118,302.00
29. Total Interest and Return on Investments (Funds 01, 09, and 62, objects 8660 and 8662)	325,123.72		325,123.72	350,000.00		350,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS						
PRELIMINARY APPROPRIATIONS LIMIT			2019-20 Actual			2020-21 Budget
1. Revised Prior Year Program Limit (Lines A1 plus A12)			185,525.43			194,586.30
2. Inflation Adjustment			1.0385			1.0373
3. Program Population Adjustment (Lines B3 divided by [A4 plus A14]) (Round to four decimal places)			0.9353			1.4159
4. PRELIMINARY PROGRAM LIMIT (Lines D1 times D2 times D3)			180,202.53			285,791.44
5. Revised Prior Year Other Services Limit (Lines A2 plus A13)			1,090,936.52			1,144,216.68
6. Inflation Adjustment			1.0385			1.0373
7. Other Services Population Adj. (Lines B4 divided by [A5 plus A15]) (Round to four decimal places)			0.9979			0.9999
8. PRELIMINARY OTHER SERVICES LIMIT (Lines D5 times D6 times D7)			1,130,558.41			1,186,777.27
9. PRELIMINARY TOTAL APPROPRIATIONS LIMIT (Lines D4 plus D8)			1,310,760.94			1,472,568.71
APPROPRIATIONS SUBJECT TO THE LIMIT						
10. Local Revenues Excluding Interest (Line C19)			1,601,680.47			1,608,178.00
11. Preliminary State Aid Calculation						
a. Maximum State Aid in Local Limit (Lesser of Line C27 or [Lines D9 minus D10 plus C24]; if negative, then zero)			0.00			151,818.71
12. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Lines C29 divided by [C28 minus C29] times [D10 plus D11a])			14,371.90			17,221.92
b. Total Local Proceeds of Taxes (Lines D10 plus D12a)			1,616,052.37			1,625,399.92
13. State Aid in Proceeds of Taxes (lesser of Line D11a or [Lines D9 minus D12b plus C24]; if negative, then zero)			0.00			134,596.79
14. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D12b)			1,616,052.37			
b. State Subventions (Line D13)			0.00			
c. Less: Excluded Appropriations (Line C24)			277,249.39			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D14a plus D14b minus D14c)			1,338,802.98			

	2019-20 Calculations			2020-21 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
15. Adjustments to the Limit Per Government Code Section 7902.1 (Line D14d minus D9; if negative, then zero) If not zero report amount to: Keely Bosler, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814			28,042.04			
SUMMARY	2019-20 Actual			2020-21 Budget		
16. Adjusted Appropriations Limit (Lines D9 plus D15)			1,338,802.98			1,472,568.71
17. Appropriations Subject to the Limit (Line D14d)			1,338,802.98			

* Please provide below an explanation for each entry in the adjustments column.

NICOLAAS HOOGEVEEN
Gann Contact Person

530-822-2915
Contact Phone Number

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

ADOPTION OF GANN LIMIT

RESOLUTION NO. 20-21-IV

WHEREAS, in November of 1979, the California electorate did adopt Proposition 4, commonly called the Gann Amendment, which added Article XIII B to the California Constitution; and

WHEREAS, the provisions of that Article establish maximum appropriation limitations, commonly called "Gann Limits", for public agencies, including county superintendent of schools offices; and

WHEREAS, the Sutter County Superintendent of Schools must establish a Gann Limit for the 2019-20 fiscal year and a projected Gann Limit for the 2020-21 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law; and

NOW, THEREFORE, BE IT RESOLVED that the Sutter County Board of Education does provide notice that the attached calculations and documentation of the Gann Limits for the 2019-20 and 2020-21 fiscal years are made in accordance with applicable constitutional and statutory law;

AND BE IT FURTHER RESOLVED that the Sutter County Board of Education does hereby declare that the appropriations in the Budget for 2019-20 and 2020-21 fiscal years do not exceed the limitations imposed by Proposition 4;

AND BE IT FURTHER RESOLVED that the Sutter County Superintendent of Schools provide copies of this resolution along with appropriate attachments to interested citizens of this district.

I hereby certify that the foregoing is a true copy of the resolution adopted by the Sutter County Board of Education, in a meeting thereof held on October 14, 2020 by the following vote:

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

Ayes: _____

Noes: _____

Absent: _____

Ronald Turner, President
Sutter County Board of Education

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

BOARD AGENDA ITEM: Unaudited Actuals

BOARD MEETING DATE: October 14, 2020

AGENDA ITEM SUBMITTED FOR:

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

PREPARED BY:

Internal Business

SUBMITTED BY:

Nic Hoogeveen

PRESENTING TO BOARD:

Nic Hoogeveen

BACKGROUND AND SUMMARY INFORMATION:

Detail of expenditures and revenue including ending fund balance for the 2019-20 fiscal year will be reported.

Sutter County Superintendent of Schools

2019/2020
Unaudited Actuals Report

Presented to the Board
October 14, 2020



SUTTER COUNTY
SUPERINTENDENT OF SCHOOLS

2019-2020
UNAUDITED ACTUALS
FINANCIAL REPORT

OCTOBER 14, 2020



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UNAUDITED ACTUAL FINANCIAL REPORT:

To the Superintendent of Public Instruction:

2019-20 UNAUDITED ACTUAL FINANCIAL REPORT. This report is hereby prepared and filed by the County Superintendent of Schools pursuant to Education Code sections 41010 and 1628.

Signed: _____
County Superintendent/Designee
(Original signature required)

Date: _____

For additional information on the unaudited actual reports, please contact:

For County Office of Education:

Nicolaas Hoogeveen

Name

Director of Internal Business Services

Title

530-822-2915

Telephone

NicolaasH@sutter.k12.ca.us

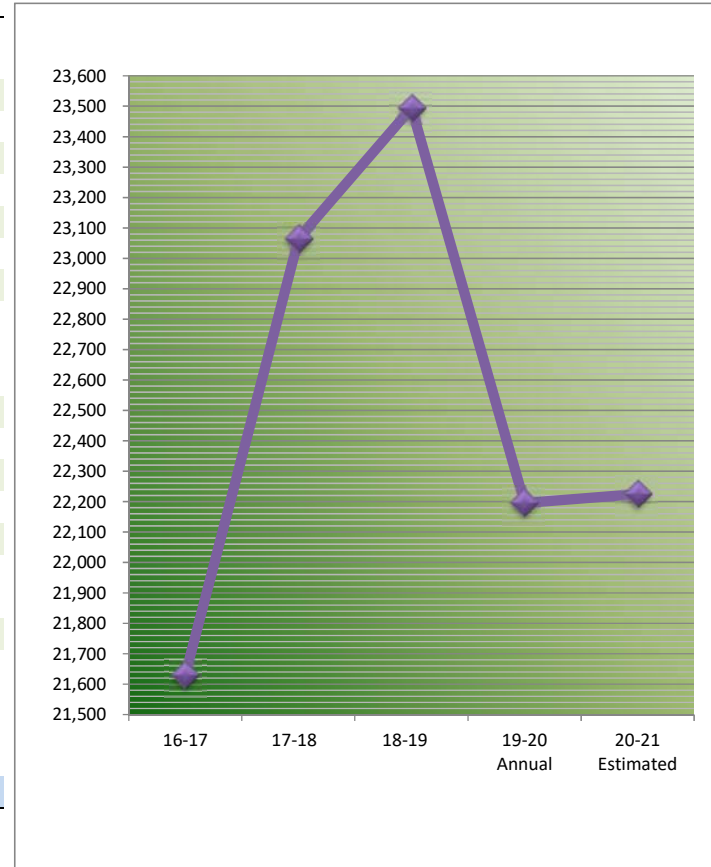
E-mail Address

AVERAGE DAILY ATTENDANCE

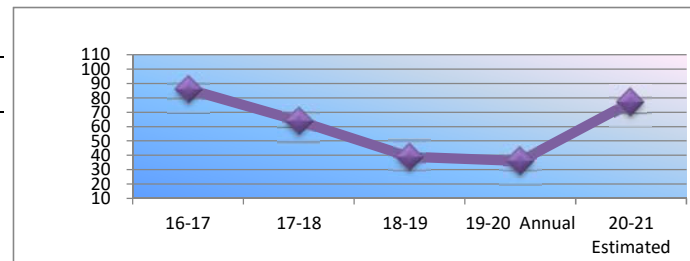


2019-20 Unaudited Actuals Average Daily Attendance

	16-17	17-18	18-19	19-20	20-21
<u>Districts</u>					
Brittan	439	430	435	429	429
Browns	149	145	133	135	140
East Nicolaus	294	297	287	295	291
Franklin	463	455	467	473	483
Live Oak Unified	1,722	1,782	1,766	1,803	1,805
Marcum Illinois	157	149	167	175	147
So. Sutter Charter	2,230	2,107	2,030	2,105	2,105
Meridian	78	65	44	54	56
CA Virtual Academy	738	790	833	985	986
California Prep Sutter K-7	113	472	-	-	-
California Prep Sutter 8-12	161	205	-	-	-
Nuestro	143	146	163	178	178
Sutter Peak Charter Academy	357	445	572	578	600
Pleasant Grove	193	178	171	161	179
Sutter Union High	739	737	723	774	770
Winship-Robbins	136	134	113	114	115
Inspire North Charter	807	1,657	2,710	1,092	1,085
Winship Community Charter	43	98	117	107	107
Yuba City Unified	11,679	11,786	11,723	11,633	11,585
AEROSTEM Charter	-	-	68	94	141
Twin River Charter	437	434	423	446	464
Yuba City Charter	243	246	248	274	271
<u>County Operated</u>					
Special Education	311	307	302	291	290
	21,631	23,065	23,494	22,196	22,226
				Annual	Estimated



	16-17	17-18	18-19	19-20	20-21
<u>County Office</u>					
Comm.School Probation	86	64	39	36	51
Pathways Charter	-	-	-	-	26
	86	64	39	36	77
				Annual	Estimated



Description	2019-20 Unaudited Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	31.49	36.02	36.02	51.00	51.00	51.00
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	31.49	36.02	36.02	51.00	51.00	51.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	290.47	290.77	290.77	290.47	290.47	290.47
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	290.47	290.77	290.77	290.47	290.47	290.47
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	321.96	326.79	326.79	341.47	341.47	341.47
4. Adults in Correctional Facilities						
5. County Operations Grant ADA	22,195.34	22,196.22	22,196.22	22,225.73	22,225.73	22,225.73
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

SUMMARY OF FUNDS



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

Description	Account Codes	Estimated Actuals	Unaudited Actuals	Budget Development	Difference (Col C - B)	2019-20 Actuals Compared to Budget
		2019-20 (A)	2019-20 (B)	2020-21 (C)	(D)	
A. Revenues						
1) LCFF Sources	8010-8099	\$ 9,841,436	\$ 9,800,696	\$ 9,458,827	\$ (341,869)	-3.5%
2) Federal Revenues	8100-8299	4,587,841	3,657,570	3,827,177	169,607	4.6%
3) Other State Revenues	8300-8599	11,690,836	10,876,317	9,022,003	(1,854,314)	-17.0%
4) Other local Revenues	8600-8799	14,020,055	12,224,035	13,810,295	1,586,260	13.0%
TOTAL REVENUES		\$ 40,140,168	\$ 36,558,618	\$ 36,118,302	\$ (440,316)	-1.2%
B. Expenditures						
1. Certificated Salaries	1000-1999	\$ 9,279,115	\$ 9,038,010	\$ 9,056,793	\$ 18,783	0.2%
2. Classified Salaries	2000-2999	11,875,132	11,049,766	11,659,568	609,802	5.5%
3. Employee Benefits	3000-3999	8,222,639	7,493,403	8,166,445	673,042	9.0%
4. Books and Supplies	4000-4999	1,135,809	714,011	988,575	274,564	38.5%
5. Services, Other Operation	5000-5999	6,687,798	4,406,411	4,004,070	(402,341)	-9.1%
6. Capital Outlay	6000-6999	650,658	244,411	373,091	128,680	52.6%
7. Other Outgo	7100-7299	790,857	900,435	327,141	(573,294)	-63.7%
	7400-7499				-	0.0%
8. Direct Support/Indirect	7300-7399	(74,233)	(70,730)	(81,100)	(10,370)	14.7%
TOTAL EXPENDITURES		\$ 38,567,775	\$ 33,775,717	\$ 34,494,583	\$ 718,866	2.1%
Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses (A5-B9)						
		\$ 1,572,393	\$ 2,782,901	\$ 1,623,719	\$ (1,159,182)	-41.7%
D. Other Financing Sources/Uses						
1. Transfers In	8910-8979	\$ 64,312	\$ 42,820	\$ 54,785	\$ 11,965	27.9%
2. Transfer Out	7610-7629	731,373	703,004	824,551	121,547	17.3%
3. Contributions	8980-8999	-			-	0.0%
Total, Other Fin Sources/Uses		\$ (667,061)	\$ (660,185)	\$ (769,766)	\$ (109,581)	16.6%
E. Net Change to Fund Balance						
		\$ 905,332	\$2,122,716	\$ 853,953	\$ (1,268,763)	-59.8%
F. Fund Balance (Fund 01 only)						
1. Beginning Balance		\$ 11,817,447	\$ 11,817,447	\$ 13,940,163	\$ 2,122,716	18.0%
2. Adjustments/Restatements		\$ -	\$ -	\$ -	\$ -	
Ending Balance		\$ 12,722,779	\$ 13,940,163	\$ 14,794,116	\$ 853,953	6.1%
G. Components of Ending Fund Balance						
Designated Amounts	9711-9730	\$ 10,500	\$ 58,015	\$ 10,500		
Legally Restricted	9740-9760	2,447,176	2,707,370	2,843,996		
Assigned	9780	8,300,146	9,483,522	10,206,342		
Res Economic Uncertainties	9789	1,964,957	1,723,936	1,765,957		
Unassigned/Unappropriated	9790	-	(32,679)	(32,679)		

2019-2020 UNAUDITED ACTUALS
General Fund Actuals by Department

		<u>County Admin.</u>	<u>Special Education</u>	<u>Sutter Co. One Stop</u>	<u>ES</u>	<u>ROP</u>	<u>Alternative Education</u>	<u>SELPA</u>	<u>MAA</u>	<u>Total in Fund 01</u>
Beginning Balance										
Prior Year Ending Bal.	9791	7,658,796	840,502	156,444	97,904	624	23,819	2,047,590	991,769	11,817,447
Income										
LCFF Revenues	8010-8099	8,234,996	-	-	666,667	-	269,282	629,751	-	9,800,696
Federal Revenues	8100-8299	-	13,676	2,043,124	99,016	-	117,758	905,933	478,063	3,657,570
State Revenues	8300-8599	947,961	62,174	145,598	501,779	502,047	3,915	8,712,842	-	10,876,317
Local Revenues	8600-8799	671,515	838,776	1,224,725	1,276,107	16,789	149,198	7,392,890	654,034	12,224,035
Total Income		9,854,472	914,626	3,413,447	2,543,570	518,836	540,153	17,641,416	1,132,098	36,558,618
Expenditures										
Salaries & Benefits	1000-3999	5,965,306	13,956,560	2,513,705	2,518,036	697,610	764,764	888,169	277,029	27,581,179
Books and Supplies	4000-4999	193,880	145,191	151,667	111,286	74,745	21,613	11,988	3,641	714,011
Services	5000-5999	587,480	1,753,669	538,954	798,841	144,499	216,699	262,325	103,944	4,406,411
Capital Outlay	6000-6599	223,480	11,058	-	-	9,872	-	-	-	244,411
Other Outgo	7100-7499	(2,370,250)	1,163,272	329,398	429,960	115,998	130,874	978,838	51,615	829,705
Total Expenditures		4,599,896	17,029,750	3,533,724	3,858,124	1,042,725	1,133,950	2,141,320	436,229	33,775,717
Interfund Transfers										
Transfers In	8910-8929	18,710	-	-	13,004	-	801	10,304	-	42,819
Transfers Out	7610-7629	334,769	4,191	19,309	338,446	-	6,289	-	-	703,004
Other: Sources	8930-8979	-	-	-	-	-	-	-	-	-
Other: Uses	7630-7699	-	-	-	-	-	-	-	-	-
Contributions	8980-8999	(3,885,869)	16,169,484	159,664	2,462,906	517,286	585,846	(16,009,317)	-	-
Total Transfers		(4,201,928)	16,165,293	140,355	2,137,464	517,286	580,359	(15,999,012)	-	(660,185)
Other Restatements	9795	-	-	-	-	-	-	-	-	-
Net Inc./Dec. in Fund Balance		1,052,648	50,168	20,078	822,910	(6,602)	(13,438)	(498,916)	695,869	2,122,717
Ending Fund Balance		8,711,444	890,670	176,522	920,813	(5,978)	10,381	1,548,674	1,687,638	13,940,163
Components of End. Fund Bal.										
Revolving Cash & Nonspendable	9711-9730	56,015	1,000	300	200	500	-	-	-	58,015
Legally Restricted Balances	9740	166,629	882,403	103,163	80,119	(0)	14,726	1,460,329	-	2,707,369
Other Designations	9780	6,764,864	7,267	73,059	843,453	11,522	7,375	88,345	1,687,638	9,483,522
Designated for Uncert.5%	9789	1,723,936	-	-	-	-	-	-	-	1,723,936
Unappropriated Fund Bal.		-	-	-	(2,959)	(18,000)	(11,720)	-	-	(32,679)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(184,212.06)	0.00	(70,730.08)				
Other Sources/Uses Detail					42,819.81	703,004.49		
Fund Reconciliation							229,429.84	1,094,335.85
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							864,522.00	141,855.00
11 ADULT EDUCATION FUND								
Expenditure Detail	164,935.62	0.00	48,194.94	0.00				
Other Sources/Uses Detail					217,437.94	0.00		
Fund Reconciliation							87,437.94	56,768.92
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	4,000.00	0.00				
Other Sources/Uses Detail					51.83	59.96		
Fund Reconciliation							279.49	385.38
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	18,535.14	0.00				
Other Sources/Uses Detail					338,446.50	0.00		
Fund Reconciliation							96,732.83	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					47,068.22	29,755.97		
Fund Reconciliation							45,363.59	16,601.66
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					100,000.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00

Unaudited Actuals
2019-20 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	19,276.44	0.00						
Other Sources/Uses Detail					0.00	13,003.88		
Fund Reconciliation							0.00	13,818.88
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	184,212.06	(184,212.06)	70,730.08	(70,730.08)	745,824.30	745,824.30	1,323,765.69	1,323,765.69

LOTTERY REPORT



2019-2020 UNAUDITED ACTUAL - LOTTERY

	18-19 Ending	19-20 Revenue	19-20 Expense	Net change	19-20 Ending
Sp Ed Un.	7,792.00	46,754.99	46,754.99	-	7,792.00
Sp Ed Res.	20,317.33	15,419.39	2,159.91	13,259.48	33,576.81
One Stop Un.	41,876.76	-	4,262.39	(4,262.39)	37,614.37
One Stop Res.	4,912.61	-	531.78	(531.78)	4,380.83
ROP Un.	-	-	-	-	-
ROP Res.	624.16	-	624.16	(624.16)	-
Alt Ed Un.	8,481.00	1,732.05	2,838.21	(1,106.16)	7,374.84
Alt Ed Res.	9,210.25	2,073.27	2,685.82	(612.55)	8,597.70
SELPA Un.	-	850.01	850.01	-	-
SELPA Res.	-	-	-	-	-
Total Unrestricted	58,149.76	49,337.05	54,705.60	(5,368.55)	52,781.21
Total Restricted	35,064.35	17,492.66	6,001.67	11,490.99	46,555.34
Total Lottery	93,214.11	66,829.71	60,707.27	6,122.44	99,336.55

2020-21 ESTIMATED BUDGET - LOTTERY

	19-20 Ending	20-21 Revenue	20-21 Expense	Net change	Est. End. 20-21
Sp Ed Un.	7,792.00	46,954.00	46,954.00	-	7,792.00
Sp Ed Res.	33,576.81	16,854.00	16,854.00	-	33,576.81
One Stop Un.	37,614.37	-	-	-	37,614.37
One Stop Res.	4,380.83	-	-	-	4,380.83
ROP Un.	-	-	-	-	-
ROP Res.	-	-	-	-	-
Alt Ed Un.	7,374.84	6,040.00	6,040.00	-	7,374.84
Alt Ed Res.	8,597.70	2,120.00	2,120.00	-	8,597.70
SELPA Un.	-	850.00	850.00	-	-
SELPA Res.	-	-	-	-	-
Total Unrestricted	52,781.21	53,844.00	53,844.00	-	52,781.21
Total Restricted	46,555.34	18,974.00	18,974.00	-	46,555.34
Total Lottery	99,336.55	72,818.00	72,818.00	-	99,336.55

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	58,149.76		35,064.35	93,214.11
2. State Lottery Revenue	8560	49,337.05		17,492.66	66,829.71
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		107,486.81	0.00	52,557.01	160,043.82
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	50,248.72		6,001.67	56,250.39
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	4,456.88			4,456.88
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		54,705.60	0.00	6,001.67	60,707.27
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	52,781.21	0.00	46,555.34	99,336.55
D. COMMENTS: AMOUNTS LISTED IN SHADED AREAS FOR RESOURCE # 6300 ARE THE TOTAL FUNDS TRANSFERRED TO OUR DISTRICTS TO BE USED FOR INSTRUCTIONAL MATERIALS PURPOSES AS PER MOU ON FILE					

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

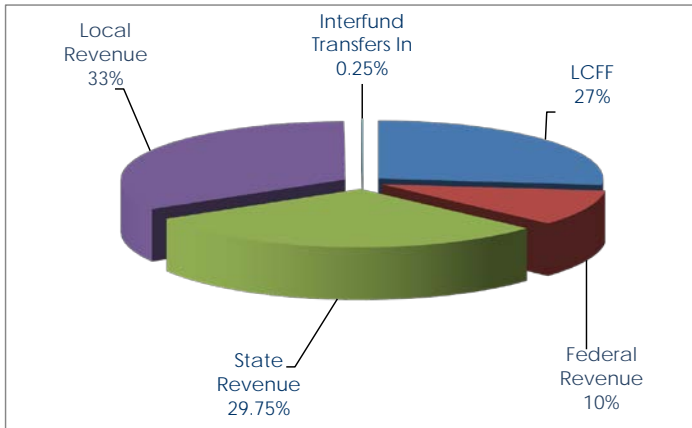
*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

COUNTY SCHOOL SERVICE FUND



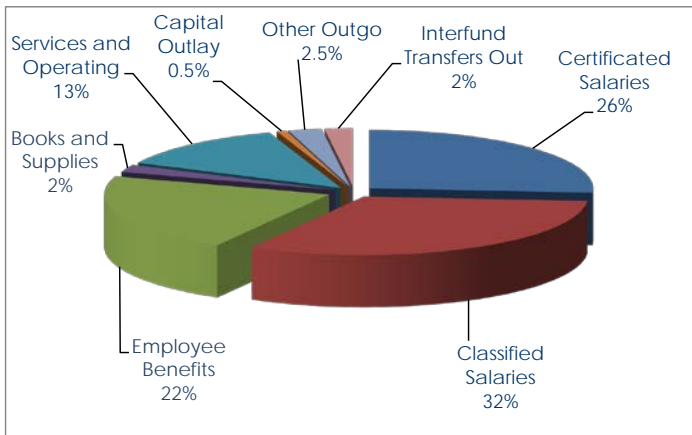
**Sutter County Superintendent of Schools
2019-20**

General Fund Revenue



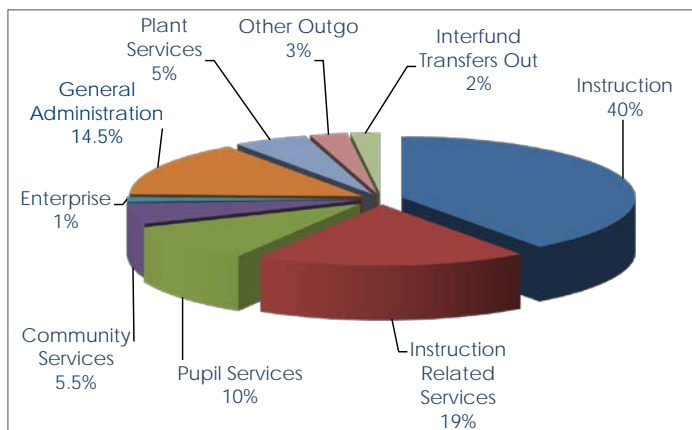
LCFF	9,800,696
Federal Revenue	3,657,570
State Revenue	10,876,317
Local Revenue	12,224,035
Interfund Transfers In	42,820
	<u>\$ 36,601,438</u>

General Fund Expenditures



Certificated Salaries	9,038,010
Classified Salaries	11,049,766
Employee Benefits	7,493,403
Books and Supplies	714,011
Services and Operating	4,406,411
Capital Outlay	244,411
Other Outgo	829,705
Interfund Transfers Out	703,004
	<u>\$ 34,478,721</u>

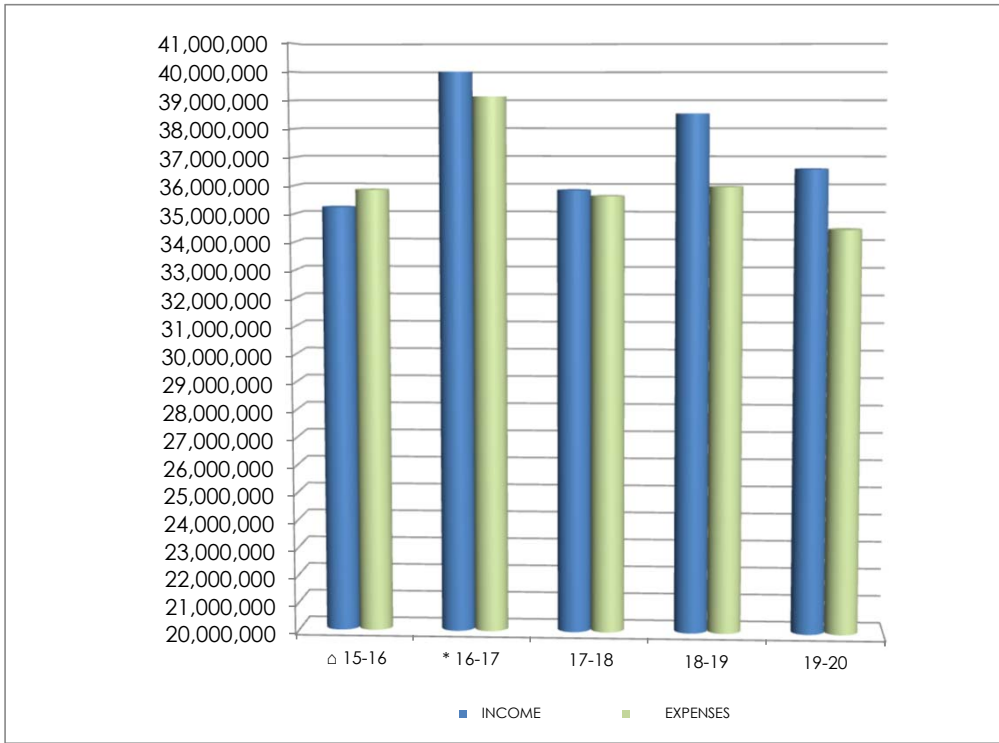
General Fund Expenditures by Function



Instruction	13,784,202
Instruction Related Services	6,456,221
Pupil Services	3,459,121
Community Services	1,898,174
Enterprise	466,054
General Administration	5,034,277
Plant Services	1,777,233
Other Outgo	900,435
Interfund Transfers Out	703,004
	<u>\$ 34,478,721</u>

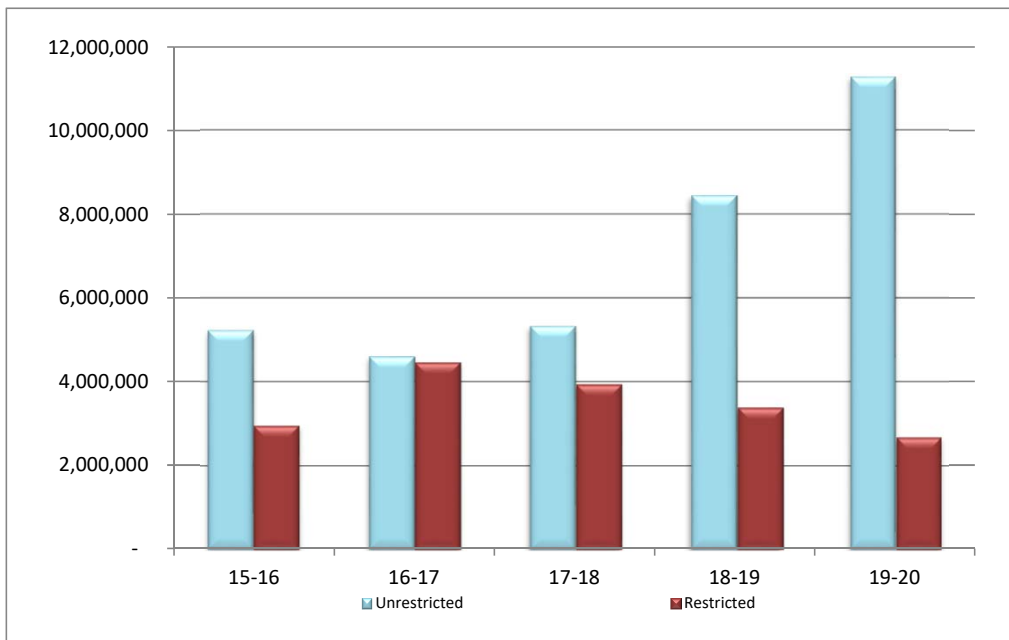
2019-2020 UNAUDITED ACTUALS

Income and Expenses



△ Purchase Harter Property & Funds transferred to Spec Reserve * Purchased Gateway Building #300

General Fund Balance



Net Change in Fund Balance by Department
As of 06/30/2020

	(2018-19 EFB) 19-20 Beginning Balance	TF-9795 Beginning Balance Adjustment	2019-20 Revenue	2019-20 Expenditures	2019-20 Ending Balance	2019-20 Net Change
<i>Unrestricted</i>						
COE	7,249,208.02	-	4,683,066.80	3,387,459.80	8,544,815.02	1,295,607.00
Special Ed.	7,792.00	-	46,754.99	46,754.99	7,792.00	-
One Stop	77,668.48	-	21,939.01	26,248.03	73,359.46	(4,309.02)
ES Administration	-	-	1,735,616.14	891,963.79	843,652.35	843,652.35
ES SSO	10,738.40	-	83,414.40	94,152.80	-	(10,738.40)
ES Shady Creek	-	-	1,549,462.84	1,549,462.84	-	-
ES TCIP	-	-	780,987.20	780,987.20	-	-
ES Program Support	-	-	-	-	-	-
ES Student Support	-	-	10,254.28	10,254.28	-	-
ROP	-	-	534,075.54	522,053.69	12,021.85	12,021.85
Alt Ed.	8,481.00	-	1,005,032.09	1,006,138.25	7,374.84	(1,106.16)
SELPA	88,344.65	-	11,154.32	11,154.32	88,344.65	-
MAA	991,769.07	-	1,132,097.62	436,228.68	1,687,638.01	695,868.94
	8,434,001.62	-	11,593,855.23	8,762,858.67	11,264,998.18	2,830,996.56
<i>Restricted</i>						
COE	409,587.52	-	1,304,245.95	1,547,204.31	166,629.16	(242,958.36)
Special Ed.	832,709.59	-	17,037,354.57	16,987,186.67	882,877.49	50,167.90
One Stop	78,775.44	-	3,551,172.08	3,526,784.75	103,162.77	24,387.33
ES Administration	70,592.34	-	137,186.78	133,117.73	74,661.39	4,069.05
ES SSO	15,431.00	-	719,097.57	734,998.74	(470.17)	(15,901.17)
ES Shady Creek	1,141.77	-	3,460.68	1,633.25	2,969.20	1,827.43
ES TCIP	-	-	-	-	-	-
ES Program Support	-	-	-	-	-	-
ES Student Support	-	-	-	-	-	-
ROP	624.16	-	502,046.67	520,670.83	(18,000.00)	(18,624.16)
Alt Ed.	15,338.38	-	121,768.81	134,101.32	3,005.87	(12,332.51)
Selpa	1,959,244.90	-	1,631,249.47	2,130,165.48	1,460,328.89	(498,916.01)
MAA	-	-	-	-	-	-
	3,383,445.10	-	25,007,582.58	25,715,863.08	2,675,164.60	(708,280.50)
Totals	11,817,446.72	-	36,601,437.81	34,478,721.75	13,940,162.78	2,122,716.06

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	9,170,945.47	629,751.00	9,800,696.47	8,829,075.00	629,752.00	9,458,827.00	-3.5%
2) Federal Revenue		8100-8299	478,063.48	3,179,506.30	3,657,569.78	351,000.00	3,476,177.00	3,827,177.00	4.6%
3) Other State Revenue		8300-8599	99,269.64	10,777,047.32	10,876,316.96	102,044.00	8,919,959.00	9,022,003.00	-17.0%
4) Other Local Revenue		8600-8799	2,494,485.41	9,729,549.38	12,224,034.79	2,554,546.00	11,255,749.00	13,810,295.00	13.0%
5) TOTAL, REVENUES			12,242,764.00	24,315,854.00	36,558,618.00	11,836,665.00	24,281,637.00	36,118,302.00	-1.2%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	1,793,438.98	7,244,571.23	9,038,010.21	2,109,902.00	6,946,891.00	9,056,793.00	0.2%
2) Classified Salaries		2000-2999	4,188,840.08	6,860,925.80	11,049,765.88	4,526,387.00	7,133,181.00	11,659,568.00	5.5%
3) Employee Benefits		3000-3999	1,859,363.45	5,634,039.56	7,493,403.01	2,293,792.00	5,872,653.00	8,166,445.00	9.0%
4) Books and Supplies		4000-4999	364,025.74	349,985.04	714,010.78	422,865.00	565,710.00	988,575.00	38.5%
5) Services and Other Operating Expenditures		5000-5999	1,574,509.82	2,831,901.32	4,406,411.14	1,858,347.00	2,145,723.00	4,004,070.00	-9.1%
6) Capital Outlay		6000-6999	139,515.91	104,894.93	244,410.84	133,983.00	239,108.00	373,091.00	52.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	900,435.48	900,435.48	21,000.00	306,141.00	327,141.00	-63.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,859,839.80)	1,789,109.72	(70,730.08)	(1,867,000.00)	1,785,900.00	(81,100.00)	14.7%
9) TOTAL, EXPENDITURES			8,059,854.18	25,715,863.08	33,775,717.26	9,499,276.00	24,995,307.00	34,494,583.00	2.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,182,909.82	(1,400,009.08)	2,782,900.74	2,337,389.00	(713,670.00)	1,623,719.00	-41.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	42,819.81	0.00	42,819.81	54,785.00	0.00	54,785.00	27.9%
b) Transfers Out		7600-7629	703,004.49	0.00	703,004.49	824,551.00	0.00	824,551.00	17.3%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(691,728.58)	691,728.58	0.00	(849,822.00)	849,822.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,351,913.26)	691,728.58	(660,184.68)	(1,619,588.00)	849,822.00	(769,766.00)	16.6%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,830,996.56	(708,280.50)	2,122,716.06	717,801.00	136,152.00	853,953.00	-59.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	8,434,001.62	3,383,445.10	11,817,446.72	11,264,998.18	2,675,164.60	13,940,162.78	18.0%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,434,001.62	3,383,445.10	11,817,446.72	11,264,998.18	2,675,164.60	13,940,162.78	18.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,434,001.62	3,383,445.10	11,817,446.72	11,264,998.18	2,675,164.60	13,940,162.78	18.0%
2) Ending Balance, June 30 (E + F1e)			11,264,998.18	2,675,164.60	13,940,162.78	11,982,799.18	2,811,316.60	14,794,115.78	6.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	10,500.00	0.00	10,500.00	10,500.00	0.00	10,500.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	47,040.48	474.11	47,514.59	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	2,707,369.73	2,707,369.73	0.00	2,843,995.84	2,843,995.84	5.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	9,483,521.62	0.00	9,483,521.62	10,206,342.48	0.00	10,206,342.48	7.6%
COE	0000	9780	6,764,323.33		6,764,323.33				
One Stop	0000	9780	35,745.09		35,745.09				
Educational Services	0000	9780	843,652.35		843,652.35				
CTE	0000	9780	12,021.85		12,021.85				
SELPA	0000	9780	88,344.65		88,344.65				
MAA	0000	9780	1,687,638.01		1,687,638.01				
Special Education	1100	9780	7,654.13		7,654.13				
One Stop	1100	9780	36,767.37		36,767.37				
Alternative Education	1100	9780	7,374.84		7,374.84				
COE	0000	9780				5,062,047.27		5,062,047.27	
Special Education	0000	9780				721,839.00		721,839.00	
One Stop	0000	9780				230,944.00		230,944.00	
Education Services	0000	9780				1,130,390.00		1,130,390.00	
Alternative Education	0000	9780				93,621.00		93,621.00	
SELPA	0000	9780				1,239,747.00		1,239,747.00	
MAA	0000	9780				1,674,973.00		1,674,973.00	
Special Education	1100	9780				7,792.00		7,792.00	
One Stop	1100	9780				37,614.37		37,614.37	
Alternative Education	1100	9780				7,374.84		7,374.84	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,723,936.08	0.00	1,723,936.08	1,765,956.70	0.00	1,765,956.70	2.4%
Unassigned/Unappropriated Amount		9790	0.00	(32,679.24)	(32,679.24)	0.00	(32,679.24)	(32,679.24)	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	10,515,902.18	(4,480,545.04)	6,035,357.14				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	10,500.00	0.00	10,500.00				
d) with Fiscal Agent/Trustee		9135	5,000.00	0.00	5,000.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	1,297,590.23	9,172,704.16	10,470,294.39				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	87,574.84	141,855.00	229,429.84				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	47,040.48	474.11	47,514.59				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			11,963,607.73	4,834,488.23	16,798,095.96				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	266,879.70	836,056.13	1,102,935.83				
2) Due to Grantor Governments		9590	201,916.00	0.00	201,916.00				
3) Due to Other Funds		9610	229,813.85	864,522.00	1,094,335.85				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	458,745.50	458,745.50				
6) TOTAL, LIABILITIES			698,609.55	2,159,323.63	2,857,933.18				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			11,264,998.18	2,675,164.60	13,940,162.78				

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	7,821,273.00	0.00	7,821,273.00	7,061,209.00	0.00	7,061,209.00	-9.7%
Education Protection Account State Aid - Current Year		8012	385,069.00	0.00	385,069.00	789,440.00	0.00	789,440.00	105.0%
State Aid - Prior Years		8019	(7,326.00)	0.00	(7,326.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	15,260.54	0.00	15,260.54	15,559.00	0.00	15,559.00	2.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	854.97	0.00	854.97	1,000.00	0.00	1,000.00	17.0%
County & District Taxes Secured Roll Taxes		8041	1,458,754.33	0.00	1,458,754.33	1,466,437.00	0.00	1,466,437.00	0.5%
Unsecured Roll Taxes		8042	80,598.61	0.00	80,598.61	78,564.00	0.00	78,564.00	-2.5%
Prior Years' Taxes		8043	1,059.28	0.00	1,059.28	2.00	0.00	2.00	-99.8%
Supplemental Taxes		8044	32,009.29	0.00	32,009.29	33,642.00	0.00	33,642.00	5.1%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	13,143.45	0.00	13,143.45	12,974.00	0.00	12,974.00	-1.3%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			9,800,696.47	0.00	9,800,696.47	9,458,827.00	0.00	9,458,827.00	-3.5%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(629,751.00)	629,751.00	0.00	(629,752.00)	629,752.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			9,170,945.47	629,751.00	9,800,696.47	8,829,075.00	629,752.00	9,458,827.00	-3.5%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	398,650.00	398,650.00	0.00	398,881.00	398,881.00	0.1%
Special Education Discretionary Grants		8182	0.00	121,179.69	121,179.69	0.00	128,941.00	128,941.00	6.4%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	56,194.00	56,194.00	0.00	56,194.00	56,194.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		104,667.00	104,667.00		104,667.00	104,667.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		15,836.98	15,836.98		13,830.00	13,830.00	-12.7%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		35,796.92	35,796.92		36,208.00	36,208.00	1.1%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3183, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 4204, 5510, 5630	8290		73,219.05	73,219.05		68,011.00	68,011.00	-7.1%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	478,063.48	2,373,962.66	2,852,026.14	351,000.00	2,669,445.00	3,020,445.00	5.9%
TOTAL, FEDERAL REVENUE			478,063.48	3,179,506.30	3,657,569.78	351,000.00	3,476,177.00	3,827,177.00	4.6%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		8,245,615.00	8,245,615.00		6,482,432.00	6,482,432.00	-21.4%
Prior Years	6500	8319		51,763.00	51,763.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	278,204.00	278,204.00	0.00	278,204.00	278,204.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	41,200.00	0.00	41,200.00	40,000.00	0.00	40,000.00	-2.9%
Lottery - Unrestricted and Instructional Materials		8560	49,337.05	17,492.66	66,829.71	53,844.00	18,974.00	72,818.00	9.0%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590		226,885.50	226,885.50		134,000.00	134,000.00	-40.9%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		103,778.44	103,778.44		370,458.00	370,458.00	257.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	8,732.59	1,853,308.72	1,862,041.31	8,200.00	1,635,891.00	1,644,091.00	-11.7%
TOTAL, OTHER STATE REVENUE			99,269.64	10,777,047.32	10,876,316.96	102,044.00	8,919,959.00	9,022,003.00	-17.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFE Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFE Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	10,000.00	0.00	10,000.00	0.00	0.00	0.00	-100.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	3,809.50	0.00	3,809.50	25,000.00	0.00	25,000.00	556.3%
All Other Sales		8639	33,593.99	0.00	33,593.99	50,500.00	0.00	50,500.00	50.3%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	325,123.72	0.00	325,123.72	350,000.00	0.00	350,000.00	7.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,061,534.02	1,798,679.13	2,860,213.15	1,398,483.00	2,509,043.00	3,907,526.00	36.6%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	3,781.58	346,376.63	350,158.21	3,750.00	603,641.00	607,391.00	73.5%
Other Local Revenue Plus: Misc Funds Non-LCFE (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	908,138.60	241,681.62	1,149,820.22	597,014.00	343,500.00	940,514.00	-18.2%
Tuition		8710	148,504.00	7,342,812.00	7,491,316.00	129,799.00	7,799,565.00	7,929,364.00	5.8%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,494,485.41	9,729,549.38	12,224,034.79	2,554,546.00	11,255,749.00	13,810,295.00	13.0%
TOTAL, REVENUES			12,242,764.00	24,315,854.00	36,558,618.00	11,836,665.00	24,281,637.00	36,118,302.00	-1.2%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	188,988.43	4,799,414.61	4,988,403.04	287,721.00	4,611,696.00	4,899,417.00	-1.8%
Certificated Pupil Support Salaries		1200	22,099.96	1,082,176.59	1,104,276.55	59,228.00	1,279,089.00	1,335,317.00	20.9%
Certificated Supervisors' and Administrators' Salaries		1300	1,580,350.59	1,362,980.03	2,943,330.62	1,750,953.00	1,059,106.00	2,810,059.00	-4.5%
Other Certificated Salaries		1900	2,000.00	0.00	2,000.00	12,000.00	0.00	12,000.00	500.0%
TOTAL, CERTIFICATED SALARIES			1,793,438.98	7,244,571.23	9,038,010.21	2,109,902.00	6,946,891.00	9,056,793.00	0.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	94.58	3,496,971.72	3,497,066.30	0.00	3,615,121.00	3,615,121.00	3.4%
Classified Support Salaries		2200	319,617.54	1,577,261.37	1,896,878.91	385,222.00	1,613,211.00	1,998,433.00	5.4%
Classified Supervisors' and Administrators' Salaries		2300	1,749,686.84	426,219.92	2,175,906.76	1,764,847.00	431,672.00	2,196,519.00	0.9%
Clerical, Technical and Office Salaries		2400	1,886,340.32	901,098.49	2,787,438.81	2,131,152.00	817,226.00	2,948,378.00	5.8%
Other Classified Salaries		2900	233,100.80	459,374.30	692,475.10	245,166.00	655,951.00	901,117.00	30.1%
TOTAL, CLASSIFIED SALARIES			4,188,840.08	6,860,925.80	11,049,765.88	4,526,387.00	7,133,181.00	11,659,568.00	5.5%
EMPLOYEE BENEFITS									
STRS		3101-3102	287,078.99	2,000,696.41	2,287,775.40	404,490.00	1,772,383.00	2,176,873.00	-4.8%
PERS		3201-3202	750,439.39	1,167,948.09	1,918,387.48	959,874.00	1,467,490.00	2,427,364.00	26.5%
OASDI/Medicare/Alternative		3301-3302	322,431.02	640,646.64	963,077.66	355,125.00	643,767.00	998,892.00	3.7%
Health and Welfare Benefits		3401-3402	340,112.16	1,449,794.79	1,789,906.95	401,435.00	1,620,838.00	2,022,273.00	13.0%
Unemployment Insurance		3501-3502	4,868.97	10,499.19	15,368.16	3,227.00	11,707.00	14,934.00	-2.8%
Workers' Compensation		3601-3602	94,493.91	223,212.38	317,706.29	105,239.00	222,476.00	327,715.00	3.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	59,939.01	141,242.06	201,181.07	64,402.00	133,992.00	198,394.00	-1.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,859,363.45	5,634,039.56	7,493,403.01	2,293,792.00	5,872,653.00	8,166,445.00	9.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	17,935.61	17,935.61	3,750.00	37,774.00	41,524.00	131.5%
Books and Other Reference Materials		4200	0.00	11,839.09	11,839.09	0.00	0.00	0.00	-100.0%
Materials and Supplies		4300	246,568.46	231,869.12	478,437.58	374,911.00	400,908.00	775,819.00	62.2%
Noncapitalized Equipment		4400	117,457.28	88,341.22	205,798.50	44,204.00	127,028.00	171,232.00	-16.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			364,025.74	349,985.04	714,010.78	422,865.00	565,710.00	988,575.00	38.5%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	600,786.24	600,786.24	0.00	266,408.00	266,408.00	-55.7%
Travel and Conferences		5200	17,002.27	152,275.76	169,278.03	114,918.00	225,764.00	340,682.00	101.3%
Dues and Memberships		5300	49,035.95	10,860.46	59,896.41	59,126.00	17,466.00	76,592.00	27.9%
Insurance		5400 - 5450	110,936.98	1,657.00	112,593.98	129,168.00	3,150.00	132,318.00	17.5%
Operations and Housekeeping Services		5500	276,117.57	0.00	276,117.57	372,596.00	0.00	372,596.00	34.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	165,105.74	297,771.58	462,877.32	223,346.00	341,983.00	565,329.00	22.1%
Transfers of Direct Costs		5710	(635,066.86)	635,066.86	0.00	(586,554.00)	586,554.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(184,212.06)	0.00	(184,212.06)	(203,332.00)	0.00	(203,332.00)	10.4%
Professional/Consulting Services and Operating Expenditures		5800	1,723,854.02	1,094,123.15	2,817,977.17	1,666,919.00	667,172.00	2,334,091.00	-17.2%
Communications		5900	51,736.21	39,360.27	91,096.48	82,160.00	37,226.00	119,386.00	31.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,574,509.82	2,831,901.32	4,406,411.14	1,858,347.00	2,145,723.00	4,004,070.00	-9.1%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	17,892.00	17,892.00	0.00	18,197.00	18,197.00	1.7%
Buildings and Improvements of Buildings		6200	17,250.00	87,002.93	104,252.93	11,500.00	120,911.00	132,411.00	27.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	122,265.91	0.00	122,265.91	116,350.00	100,000.00	216,350.00	77.0%
Equipment Replacement		6500	0.00	0.00	0.00	6,133.00	0.00	6,133.00	New
TOTAL, CAPITAL OUTLAY			139,515.91	104,894.93	244,410.84	133,983.00	239,108.00	373,091.00	52.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments to Districts or Charter Schools		7141	0.00	315,260.00	315,260.00	0.00	49,208.00	49,208.00	-84.4%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	21,000.00	0.00	21,000.00	New
All Other Transfers		7281-7283	0.00	585,175.48	585,175.48	0.00	256,933.00	256,933.00	-56.1%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	900,435.48	900,435.48	21,000.00	306,141.00	327,141.00	-63.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,789,109.72)	1,789,109.72	0.00	(1,785,900.00)	1,785,900.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(70,730.08)	0.00	(70,730.08)	(81,100.00)	0.00	(81,100.00)	14.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,859,839.80)	1,789,109.72	(70,730.08)	(1,867,000.00)	1,785,900.00	(81,100.00)	14.7%
TOTAL, EXPENDITURES			8,059,854.18	25,715,863.08	33,775,717.26	9,499,276.00	24,995,307.00	34,494,583.00	2.1%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	29,755.97	0.00	29,755.97	16,000.00	0.00	16,000.00	-46.2%
Other Authorized Interfund Transfers In		8919	13,063.84	0.00	13,063.84	38,785.00	0.00	38,785.00	196.9%
(a) TOTAL, INTERFUND TRANSFERS IN			42,819.81	0.00	42,819.81	54,785.00	0.00	54,785.00	27.9%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	51.83	0.00	51.83	0.00	0.00	0.00	-100.0%
To: Special Reserve Fund		7612	47,068.22	0.00	47,068.22	2,500.00	0.00	2,500.00	-94.7%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	338,446.50	0.00	338,446.50	407,966.00	0.00	407,966.00	20.5%
Other Authorized Interfund Transfers Out		7619	317,437.94	0.00	317,437.94	414,085.00	0.00	414,085.00	30.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			703,004.49	0.00	703,004.49	824,551.00	0.00	824,551.00	17.3%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(691,728.35)	691,728.35	0.00	(849,822.00)	849,822.00	0.00	0.0%
Contributions from Restricted Revenues		8990	(0.23)	0.23	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(691,728.58)	691,728.58	0.00	(849,822.00)	849,822.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,351,913.26)	691,728.58	(660,184.68)	(1,619,588.00)	849,822.00	(769,766.00)	16.6%

2019-2020 UNAUDITED ACTUALS Other Funds as of June 30, 2020

	FUND 10 SELPA	FUND 11	FUND 12	FUND 13	FUND 17	FUND 40	FUND 63	FUND 67	Total in Funds	
	Pass-thru to	Adult	Child	Child	Special	Special		Self		
	Districts	Education	Development	Nutrition	Reserve	Reserve	Enterprise Fund	Insurance		
					Non Cap.	Capital Outlay				
Beginning Balance										
Prior Year Ending Bal.	9791	-	37,476.87	-	-	1,313,994.44	2,132,529.21	-	4,727,181.16	8,211,181.68
Other Restatements	9795	-	-	-	-	-	-	-	-	-
Income										
LCFF Sources	8010-8099	-	-	-	-	-	-	-	-	-
Federal Revenues	8100-8299	3,522,440.83	257,775.00	82,495.25	38,887.37	-	-	-	-	3,901,598.45
State Revenues	8300-8599	4,048,516.00	3,091,913.29	7,775.17	3,215.66	-	-	-	-	7,151,420.12
Local Revenues	8600-8799	-	198,999.41	-	-	21,733.80	35,370.44	175,919.98	443,943.71	875,967.34
Total Income		7,570,956.83	3,548,687.70	90,270.42	42,103.03	21,733.80	35,370.44	175,919.98	443,943.71	11,928,985.91
Expenditures										
Salaries & Benefits	1000-3999	-	1,002,656.04	-	232,719.85	-	-	-	-	1,235,375.89
Books and Supplies	4000-4999	-	3,959.15	-	128,647.04	-	-	112,313.46	-	244,919.65
Services	5000-5999	-	264,026.77	86,262.29	647.50	-	-	29,587.14	314,868.70	695,392.40
Capital Outlay	6000-6599	-	-	-	-	-	-	21,015.50	-	21,015.50
Other Outgo	7100-7499	7,570,956.83	2,451,752.94	4,000.00	18,535.14	-	-	-	-	10,045,244.91
Total Expenditures		7,570,956.83	3,722,394.90	90,262.29	380,549.53	-	-	162,916.10	314,868.70	12,241,948.35
Interfund Transfers										
Transfers In	8910-8929	-	217,437.94	51.83	338,446.50	47,068.22	100,000.00	-	-	703,004.49
Transfers Out	7610-7629	-	-	59.96	-	29,755.97	-	13,003.88	-	42,819.81
	8930-8999	-	-	-	-	-	-	-	-	-
All Other Contrib. to Rest.	7630-7699	-	-	-	-	-	-	-	-	-
Total Transfers		-	217,437.94	(8.13)	338,446.50	17,312.25	100,000.00	(13,003.88)	-	660,184.68
Net Inc./Dec. in Fund Balance		-	43,730.74	-	-	39,046.05	135,370.44	-	129,075.01	347,222.24
Ending Fund Balance		-	81,207.61	-	-	1,353,040.49	2,267,899.65	-	4,856,256.17	8,558,403.92

SPECIAL EDUCATION LOCAL AREA PLAN (SELPA) PASS-THROUGH REVENUES

Effective July 2011, the California Department of Education has established a special fund for use by the Administrative Unit (AU) of a Special Education Local Area Plan (SELPA).

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

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



Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,522,440.83	3,461,021.00	-1.7%
3) Other State Revenue		8300-8599	4,048,516.00	5,084,906.00	25.6%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			7,570,956.83	8,545,927.00	12.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	7,570,956.83	8,545,927.00	12.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,570,956.83	8,545,927.00	12.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	3,831,452.46		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	864,522.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			4,695,974.46		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	4,554,119.46		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	141,855.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			4,695,974.46		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Pass-Through Revenues from Federal Sources					
		8287	3,522,440.83	3,461,021.00	-1.7%
TOTAL, FEDERAL REVENUE			3,522,440.83	3,461,021.00	-1.7%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	2,848,398.00	3,843,507.00	34.9%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	1,200,118.00	1,241,399.00	3.4%
TOTAL, OTHER STATE REVENUE			4,048,516.00	5,084,906.00	25.6%
OTHER LOCAL REVENUE					
Interest					
		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			7,570,956.83	8,545,927.00	12.9%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	4,722,558.83	4,702,420.00	-0.4%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	2,848,398.00	3,843,507.00	34.9%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			7,570,956.83	8,545,927.00	12.9%
TOTAL, EXPENDITURES			7,570,956.83	8,545,927.00	12.9%

ADULT EDUCATION FUND

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

The principal revenues in this fund are the following:

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

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

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

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



Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	257,775.00	286,590.00	11.2%
3) Other State Revenue		8300-8599	3,091,913.29	3,149,200.00	1.9%
4) Other Local Revenue		8600-8799	198,999.41	199,000.00	0.0%
5) TOTAL, REVENUES			3,548,687.70	3,634,790.00	2.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	352,924.97	366,665.00	3.9%
2) Classified Salaries		2000-2999	365,890.59	358,450.00	-2.0%
3) Employee Benefits		3000-3999	283,840.48	301,233.00	6.1%
4) Books and Supplies		4000-4999	3,959.15	26,173.00	561.1%
5) Services and Other Operating Expenditures		5000-5999	264,026.77	424,667.00	60.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,403,558.00	2,469,285.00	2.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	48,194.94	54,902.00	13.9%
9) TOTAL, EXPENDITURES			3,722,394.90	4,001,375.00	7.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(173,707.20)	(366,585.00)	111.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	217,437.94	314,085.00	44.4%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			217,437.94	314,085.00	44.4%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			43,730.74	(52,500.00)	-220.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	37,476.87	81,207.61	116.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			37,476.87	81,207.61	116.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			37,476.87	81,207.61	116.7%
2) Ending Balance, June 30 (E + F1e)			81,207.61	28,707.61	-64.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	250.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			80,957.61	28,707.61	-64.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	38,411.05		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	428,709.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	87,437.94		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	250.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			554,807.99		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	416,831.46		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	56,768.92		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			473,600.38		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			81,207.61		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs					
		8285	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources					
		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	257,775.00	286,590.00	11.2%
TOTAL, FEDERAL REVENUE			257,775.00	286,590.00	11.2%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year					
		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years					
		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources					
		8587	2,403,558.00	2,469,285.00	2.7%
Adult Education Program	6391	8590	626,401.29	634,616.00	1.3%
All Other State Revenue	All Other	8590	61,954.00	45,299.00	-26.9%
TOTAL, OTHER STATE REVENUE			3,091,913.29	3,149,200.00	1.9%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	198,999.41	199,000.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			198,999.41	199,000.00	0.0%
TOTAL, REVENUES			3,548,687.70	3,634,790.00	2.4%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	286,013.63	298,079.00	4.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	66,911.34	68,586.00	2.5%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			352,924.97	366,665.00	3.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	61,498.62	59,154.00	-3.8%
Classified Support Salaries		2200	74,777.11	72,973.00	-2.4%
Classified Supervisors' and Administrators' Salaries		2300	81,904.40	83,560.00	2.0%
Clerical, Technical and Office Salaries		2400	147,710.46	142,763.00	-3.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			365,890.59	358,450.00	-2.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	125,483.62	140,610.00	12.1%
PERS		3201-3202	40,843.89	46,139.00	13.0%
OASDI/Medicare/Alternative		3301-3302	22,046.84	22,154.00	0.5%
Health and Welfare Benefits		3401-3402	76,516.44	73,261.00	-4.3%
Unemployment Insurance		3501-3502	359.97	362.00	0.6%
Workers' Compensation		3601-3602	11,384.37	11,456.00	0.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	7,205.35	7,251.00	0.6%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			283,840.48	301,233.00	6.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	500.00	New
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	3,343.21	25,673.00	667.9%
Noncapitalized Equipment		4400	615.94	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			3,959.15	26,173.00	561.1%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	56,114.00	New
Travel and Conferences		5200	10,174.35	16,080.00	58.0%
Dues and Memberships		5300	1,209.74	1,400.00	15.7%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	27,224.44	74,009.00	171.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	164,935.62	164,026.00	-0.6%
Professional/Consulting Services and Operating Expenditures		5800	58,002.86	109,288.00	88.4%
Communications		5900	2,479.76	3,750.00	51.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			264,026.77	424,667.00	60.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	1,782,565.00	1,815,429.00	1.8%
To County Offices		7212	620,993.00	653,856.00	5.3%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,403,558.00	2,469,285.00	2.7%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	48,194.94	54,902.00	13.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			48,194.94	54,902.00	13.9%
TOTAL, EXPENDITURES			3,722,394.90	4,001,375.00	7.5%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	217,437.94	314,085.00	44.4%
(a) TOTAL, INTERFUND TRANSFERS IN			217,437.94	314,085.00	44.4%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			217,437.94	314,085.00	44.4%

CHILD DEVELOPMENT FUND

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

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

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

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

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

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



Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	82,495.25	99,248.00	20.3%
3) Other State Revenue		8300-8599	7,775.17	7,827.00	0.7%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			90,270.42	107,075.00	18.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	86,262.29	103,075.00	19.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	4,000.00	4,000.00	0.0%
9) TOTAL, EXPENDITURES			90,262.29	107,075.00	18.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			8.13	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	51.83	0.00	-100.0%
b) Transfers Out		7600-7629	59.96	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(8.13)	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	27,155.13		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	29,739.29		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	279.49		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			57,173.91		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	56,788.53		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	385.38		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			57,173.91		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	82,495.25	99,248.00	20.3%
TOTAL, FEDERAL REVENUE			82,495.25	99,248.00	20.3%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	7,775.17	7,827.00	0.7%
TOTAL, OTHER STATE REVENUE			7,775.17	7,827.00	0.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			90,270.42	107,075.00	18.6%

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

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	39,392.65	53,075.00	34.7%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	46,869.64	50,000.00	6.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			86,262.29	103,075.00	19.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	4,000.00	4,000.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			4,000.00	4,000.00	0.0%
TOTAL, EXPENDITURES			90,262.29	107,075.00	18.6%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	51.83	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			51.83	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	59.96	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			59.96	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(8.13)	0.00	-100.0%

CAFETERIA SPECIAL REVENUE FUND

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

The principal revenue sources in this fund are the following:

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

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



Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	38,887.37	54,000.00	38.9%
3) Other State Revenue		8300-8599	3,215.66	4,200.00	30.6%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			42,103.03	58,200.00	38.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	182,074.27	186,730.00	2.6%
3) Employee Benefits		3000-3999	50,645.58	56,938.00	12.4%
4) Books and Supplies		4000-4999	128,647.04	196,000.00	52.4%
5) Services and Other Operating Expenditures		5000-5999	647.50	4,300.00	564.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	18,535.14	22,198.00	19.8%
9) TOTAL, EXPENDITURES			380,549.53	466,166.00	22.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(338,446.50)	(407,966.00)	20.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	338,446.50	407,966.00	20.5%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			338,446.50	407,966.00	20.5%

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

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(96,571.04)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	96,732.83		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			161.79		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	161.79		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			161.79		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	38,887.37	54,000.00	38.9%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			38,887.37	54,000.00	38.9%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	3,215.66	4,200.00	30.6%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,215.66	4,200.00	30.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			42,103.03	58,200.00	38.2%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	173,848.53	178,278.00	2.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	8,225.74	8,452.00	2.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			182,074.27	186,730.00	2.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	27,015.45	33,025.00	22.2%
OASDI/Medicare/Alternative		3301-3302	12,586.05	13,001.00	3.3%
Health and Welfare Benefits		3401-3402	6,260.10	6,001.00	-4.1%
Unemployment Insurance		3501-3502	90.86	94.00	3.5%
Workers' Compensation		3601-3602	2,874.03	2,950.00	2.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	1,819.09	1,867.00	2.6%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			50,645.58	56,938.00	12.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	14,465.92	16,000.00	10.6%
Noncapitalized Equipment		4400	5,859.95	5,000.00	-14.7%
Food		4700	108,321.17	175,000.00	61.6%
TOTAL, BOOKS AND SUPPLIES			128,647.04	196,000.00	52.4%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	250.00	New
Dues and Memberships		5300	150.00	250.00	66.7%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	300.00	New
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	2,500.00	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	497.50	1,000.00	101.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			647.50	4,300.00	564.1%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	18,535.14	22,198.00	19.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			18,535.14	22,198.00	19.8%
TOTAL, EXPENDITURES			380,549.53	466,166.00	22.5%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	338,446.50	407,966.00	20.5%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			338,446.50	407,966.00	20.5%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			338,446.50	407,966.00	20.5%

SPECIAL RESERVE NON-CAPITAL OUTLAY

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

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



Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	21,733.80	13,626.00	-37.3%
5) TOTAL, REVENUES			21,733.80	13,626.00	-37.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			21,733.80	13,626.00	-37.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	47,068.22	2,500.00	-94.7%
b) Transfers Out		7600-7629	29,755.97	16,000.00	-46.2%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			17,312.25	(13,500.00)	-178.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			39,046.05	126.00	-99.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,313,994.44	1,353,040.49	3.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,313,994.44	1,353,040.49	3.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,313,994.44	1,353,040.49	3.0%
2) Ending Balance, June 30 (E + F1e)			1,353,040.49	1,353,166.49	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,353,040.49	1,353,166.49	0.0%
Equipment Replacement/Purchases	0000	9780	1,353,040.49		
Equipment Replacement /Purchases	0000	9780		1,353,166.49	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,319,611.90		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	4,666.66		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	45,363.59		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,369,642.15		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	16,601.66		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			16,601.66		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,353,040.49		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	21,733.80	13,626.00	-37.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			21,733.80	13,626.00	-37.3%
TOTAL, REVENUES			21,733.80	13,626.00	-37.3%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	47,068.22	2,500.00	-94.7%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			47,068.22	2,500.00	-94.7%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	29,755.97	16,000.00	-46.2%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			29,755.97	16,000.00	-46.2%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b+e)			17,312.25	(13,500.00)	-178.0%

SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS

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



Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	35,370.44	35,000.00	-1.0%
5) TOTAL, REVENUES			35,370.44	35,000.00	-1.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			35,370.44	35,000.00	-1.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	100,000.00	100,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			100,000.00	100,000.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			135,370.44	135,000.00	-0.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,132,529.21	2,267,899.65	6.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,132,529.21	2,267,899.65	6.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,132,529.21	2,267,899.65	6.3%
2) Ending Balance, June 30 (E + F1e)			2,267,899.65	2,402,899.65	6.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,267,899.65	2,402,899.65	6.0%
Building Construction and Improvements	0000	9780	2,267,899.65		
Building Construction and Improvements	0000	9780		2,402,899.65	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,260,327.71		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	7,571.94		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,267,899.65		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			2,267,899.65		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	35,370.44	35,000.00	-1.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			35,370.44	35,000.00	-1.0%
TOTAL, REVENUES			35,370.44	35,000.00	-1.0%

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

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

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

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

OTHER ENTERPRISE FUND

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

The principal revenue sources in this fund are the following:

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

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



Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	175,919.98	403,210.00	129.2%
5) TOTAL, REVENUES			175,919.98	403,210.00	129.2%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	85,508.45	154,478.00	80.7%
3) Employee Benefits		3000-3999	26,805.01	57,241.00	113.5%
4) Books and Supplies		4000-4999	29,587.14	110,500.00	273.5%
5) Services and Other Operating Expenses		5000-5999	21,015.50	42,206.00	100.8%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			162,916.10	364,425.00	123.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			13,003.88	38,785.00	198.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	13,003.88	38,785.00	198.3%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(13,003.88)	(38,785.00)	198.3%

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

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	18,157.89		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	130.52		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			18,288.41		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	187.03		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	13,818.88		
4) Current Loans		9640			
5) Unearned Revenue		9650	4,282.50		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			18,288.41		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			0.00		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8639	1,454.08	1,625.00	11.8%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,226.95	1,000.00	-18.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	173,238.95	400,585.00	131.2%
TOTAL, OTHER LOCAL REVENUE			175,919.98	403,210.00	129.2%
TOTAL, REVENUES			175,919.98	403,210.00	129.2%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	60,754.72	116,926.00	92.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	8,225.74	8,452.00	2.8%
Other Classified Salaries		2900	16,527.99	29,100.00	76.1%
TOTAL, CLASSIFIED SALARIES			85,508.45	154,478.00	80.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	11,421.48	34,495.00	202.0%
OASDI/Medicare/Alternative		3301-3302	6,306.06	11,618.00	84.2%
Health and Welfare Benefits		3401-3402	6,828.76	7,064.00	3.4%
Unemployment Insurance		3501-3502	42.67	78.00	82.8%
Workers' Compensation		3601-3602	1,350.98	2,441.00	80.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	855.06	1,545.00	80.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			26,805.01	57,241.00	113.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	29,587.14	110,500.00	273.5%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			29,587.14	110,500.00	273.5%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	500.00	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	19,276.44	39,306.00	103.9%
Professional/Consulting Services and Operating Expenditures		5800	1,739.06	2,400.00	38.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			21,015.50	42,206.00	100.8%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			162,916.10	364,425.00	123.7%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	13,003.88	38,785.00	198.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			13,003.88	38,785.00	198.3%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b+e)			(13,003.88)	(38,785.00)	198.3%

SELF-INSURANCE FUND

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

The principal revenues in this fund are the following:

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

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



Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	443,943.71	463,892.00	4.5%
5) TOTAL, REVENUES			443,943.71	463,892.00	4.5%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	314,868.70	403,892.00	28.3%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			314,868.70	403,892.00	28.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			129,075.01	60,000.00	-53.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			129,075.01	60,000.00	-53.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	4,727,181.16	4,856,256.17	2.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,727,181.16	4,856,256.17	2.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,727,181.16	4,856,256.17	2.7%
2) Ending Net Position, June 30 (E + F1e)			4,856,256.17	4,916,256.17	1.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	4,856,256.17	4,916,256.17	1.2%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,860,985.25		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	2,159.34		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	18,758.37		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			4,881,902.96		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	25,646.79		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			25,646.79		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			4,856,256.17		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	80,136.21	60,000.00	-25.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	213,695.84	202,862.00	-5.1%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	150,111.66	201,030.00	33.9%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			443,943.71	463,892.00	4.5%
TOTAL, REVENUES			443,943.71	463,892.00	4.5%

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

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	314,868.70	403,892.00	28.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			314,868.70	403,892.00	28.3%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			314,868.70	403,892.00	28.3%

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



BOARD AGENDA ITEM: Business Services Report

BOARD MEETING DATE: October 14, 2020

AGENDA ITEM SUBMITTED FOR:

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

PREPARED BY:

Nic Hoogeveen

SUBMITTED BY:

Nic Hoogeveen

PRESENTING TO BOARD:

Nic Hoogeveen

BACKGROUND AND SUMMARY INFORMATION:

The monthly financial report for September will be reviewed.

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

September 2020

08/16/20-09/15/20

Description	Account Codes	Original Budget 7/1/20 (A)	Operating Budget 8/15/20 (B)	Actuals to Date 9/15/20 (C)	Projected Yr Totals 9/15/20 (D)	Difference (Col D - B) (E)	2020-21 Actuals as a % of Budget
A. Revenues							
1) Local Control Funding Formula	8010-8099	\$ 9,458,827	\$ 9,458,827	\$ 935,246	\$ 9,458,827	-	A 9.9%
2) Federal Revenues	8100-8299	\$ 3,827,177	\$ 5,613,356	\$ 1,091,598	\$ 5,768,254	154,898	B 19.4%
3) Other State Revenues	8300-8599	\$ 9,022,003	\$ 9,438,353	\$ 1,802,417	\$ 10,147,161	708,808	C 19.1%
4) Other Local Revenues	8600-8799	\$ 13,810,295	\$ 13,152,105	\$ 53,702	\$ 13,154,105	2,000	D 0.4%
TOTAL REVENUES		\$ 36,118,302	\$ 37,662,641	\$ 3,882,963	\$ 38,528,347	\$ 865,706	10.1%
B. Expenditures							
1. Certificated Salaries	1000-1999	\$ 9,056,793	\$ 8,749,882	\$ 1,069,051	\$ 8,582,042	(167,840)	E 12.2%
2. Classified Salaries	2000-2999	\$ 11,659,568	\$ 11,452,896	\$ 1,327,941	\$ 10,906,821	(546,075)	F 11.6%
3. Employee Benefits	3000-3999	\$ 8,166,445	\$ 7,926,566	\$ 905,188	\$ 8,187,524	260,958	G 11.4%
4. Books and Supplies	4000-4999	\$ 988,575	\$ 1,433,321	\$ 202,028	\$ 1,432,185	(1,136)	H 14.1%
5. Services, Other Operation	5000-5999	\$ 4,004,070	\$ 5,276,201	\$ 976,075	\$ 5,505,240	229,039	I 18.5%
6. Capital Outlay	6000-6999	\$ 373,091	\$ 366,679	\$ 867	\$ 375,714	9,035	J 0.2%
7. Other Outgo	7100-7299	\$ 327,141	\$ 327,141	\$ -	\$ 327,141	-	K 0.0%
8. Direct Support/Indirect	7300-7399	\$ (81,100)	\$ (63,572)	\$ (7,097)	\$ (61,572)	2,000	L 11.2%
9. Debt Service	7400-7499	\$ -	\$ -	\$ -	\$ -	-	M 0.0%
TOTAL EXPENDITURES		\$ 34,494,583	\$ 35,469,114	\$ 4,474,053	\$ 35,255,095	(214,019)	12.6%
Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses (A5-B9)							
		\$ 1,623,719	\$ 2,193,527	\$ (591,090)	\$ 3,273,252	\$ 1,079,725	-18.1%
D. Other Financing Sources/Uses							
1. Transfers In	8910-8979	\$ 54,785	\$ 20,016	\$ -	\$ 20,016	-	N 0.0%
2. Transfer Out	7610-7629	\$ 824,551	\$ 594,474	\$ -	\$ 594,474	-	O 0.0%
3. Contributions	8980-8999	\$ -	\$ -	\$ -	\$ -	-	P 0.0%
Total, Other Fin Sources/Uses		\$ (769,766)	\$ (574,458)	\$ -	\$ (574,458)	\$ -	0.0%
E. Net Change to Fund Balance							
		\$ 853,953	\$ 1,619,069	\$ (591,090)	\$ 2,698,794	\$ 1,079,725	
F. Fund Balance (Fund 01 only)							
1. Beginning Balance		\$ 12,722,779	\$ 12,722,779	\$ 12,722,779	\$ 12,722,779	-	
2. Adjustments/Restatements		\$ -	\$ -	\$ -	\$ -	-	
Ending Balance		\$ 13,576,732	\$ 14,341,848	\$ 12,131,689	\$ 15,421,573	\$ 1,079,725	
G. Components of Ending Fund Balance							
Designated Amounts	9711-9730	\$ 10,500	\$ 10,500		\$ 10,500	\$ -	
Legally Restricted	9740-9760	\$ 2,583,328	\$ 2,583,328		\$ 2,583,328	\$ -	
Assigned	9780	\$ 9,216,947	\$ 9,944,841		\$ 11,035,267	\$ -	
Restricted Economic Uncertainty	9789	\$ 1,765,957	\$ 1,803,179		\$ 1,792,478	\$ -	
Unassigned/Unappropriated	9790	\$ -	\$ -		\$ -	\$ -	

Explanation of Differences
Net Change in Current Year Budget September Board Report
08/16/2020-09/15/2020

	<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	\$ 139,722	<i>Revising Workforce Innovation and Opportunity Act budgets to match award balances</i>
Curriculum, Instruction, and Accountability (CIA)	\$ 4,405	<i>Establishing budget for 20/21 Title III award</i>
Student Support and Outreach (SSO)	\$ 10,771	<i>Adjusting budget to match actuals for the Education for Homeless Children and Youth Program</i>
	<u>\$ 154,898</u>	
C		
<u>Other State Revenues (8300-8599)</u>		
One Stop	\$ 1,357	<i>Adjusting budget to match actuals</i>
Curriculum, Instruction, and Accountability (CIA)	\$ (2,309)	<i>Adjusting budget to match actuals</i>
Regional Occupation Program (ROP)	\$ 659,475	<i>Increasing budget for 19/20 prior year and deferred revenue from K12-Strong Workforce Program</i>
Infant Program	\$ 50,285	<i>Increasing budget for additional funds for 19/20 State Early Intervention Grant</i>
	<u>\$ 708,808</u>	
D		
<u>Other Local Revenues (8600-8799)</u>		
Infant Program	\$ 2,000	<i>Donation received from Sutter County Children and Families Commission</i>
	<u>\$ 2,000</u>	
E		
<u>Certificated Salaries (1000-1999)</u>		
Special Education	\$ (160,134)	<i>Removing 3 FTE Speech Language Pathologist positions and adjusting budget based on actuals</i>
Curriculum, Instruction, and Accountability (CIA)	\$ 5,478	<i>Increase budget to match actuals</i>
Feather River Academy (FRA)	\$ (2,455)	<i>Adjusting budget to match actuals</i>
Special Education Local Plan Area (SELPA)	\$ (5,259)	<i>Adjusting budget to match actuals</i>
Infant Program	\$ (5,470)	<i>Adjusting budget to match actuals</i>
	<u>\$ (167,840)</u>	
F		
<u>Classified Salaries (2000-2999)</u>		
Special Education	\$ (598,772)	<i>Re-allocating budget for staff assignment changes and cash in lieu to benefits</i>
One Stop	\$ 69,331	<i>Revising Workforce Innovation and Opportunity Act budgets to match award balances</i>
Student Support and Outreach (SSO)	\$ 2,243	<i>Adjusting budget to match actuals for the Education for Homeless Children and Youth Program</i>
Special Education Local Plan Area (SELPA)	\$ (19,947)	<i>Re-allocating budget to match actuals</i>
Various departments	\$ 1,070	<i>Miscellaneous Adjustments</i>
	<u>\$ (546,075)</u>	
G		
<u>Employee Benefits (3000-3999)</u>		
Special Education	\$ 262,081	<i>Re-allocating budget for cash in lieu from salaries to benefits</i>
One Stop	\$ 14,049	<i>Revising Workforce Innovation and Opportunity Act budgets to match award balances</i>
Curriculum, Instruction, and Accountability (CIA)	\$ (2,394)	<i>Adjusting budget to match actuals</i>
Student Support and Outreach (SSO)	\$ 1,279	<i>Adjusting budget to match actuals for the Education for Homeless Children and Youth Program</i>

Explanation of Differences
Net Change in Current Year Budget September Board Report
08/16/2020-09/15/2020

	<u>Amount</u>	<u>Explanation of Differences</u>
Special Education Local Plan Area (SELPA)	\$ (11,449)	<i>Re-allocating budget to match actuals</i>
Infant Program	\$ (2,051)	<i>Adjusting budget to match actuals</i>
Various departments	\$ (557)	<i>Miscellaneous Adjustments</i>
	<u>\$ 260,958</u>	
H		<u>Books and Supplies (4000-4999)</u>
Special Education	\$ (12,407)	<i>Re-allocating budget for Covid-19 related expenses</i>
One Stop	\$ 1,690	<i>Adjusting budget to match actuals</i>
Curriculum, Instruction, and Accountability (CIA)	\$ 5,159	<i>Adjusting budget to match actuals</i>
Student Support and Outreach (SSO)	\$ 5,113	<i>Adjusting budget to match actuals</i>
Feather River Academy (FRA)	\$ (8,432)	<i>Adjusting budget to match actuals</i>
Infant Program	\$ 6,049	<i>Increasing budget for technology purchase</i>
Various departments	\$ 1,692	<i>Miscellaneous Adjustments</i>
	<u>\$ (1,136)</u>	
I		<u>Services, Other Operations (5000-5999)</u>
County Office	\$ 45,432	<i>Increasing budget for ending fund balance and communications expenses</i>
Special Education	\$ 129,270	<i>Increasing budget for contract employment</i>
One Stop	\$ 57,502	<i>Revising Workforce Innovation and Opportunity Act budgets to match award balances</i>
Student Support and Outreach (SSO)	\$ 8,700	<i>Adjusting budget to match actuals</i>
Regional Occupation Program (ROP)	\$ (1,118)	<i>Adjusting budget to match actuals</i>
Feather River Academy (FRA)	\$ (10,045)	<i>Adjusting budget to match actuals</i>
Various departments	\$ (702)	<i>Miscellaneous Adjustments</i>
	<u>\$ 229,039</u>	
J		<u>Capital Outlay (6000-6999)</u>
County Office	\$ 9,650	<i>Increasing budget for Heating, Ventilation, and Air Conditioning repair</i>
Various departments	\$ (615)	<i>Miscellaneous Adjustments</i>
	<u>\$ 9,035</u>	
K		<u>Other Outgo (7100 - 7299)</u>
	<u>\$ -</u>	
L		<u>Direct Support / Indirect (7300-7399)</u>
County Office	\$ 43,369	<i>Increasing budget to match actuals and re-allocating budget for Covid-19 related expenses</i>
One Stop	\$ (1,493)	<i>Revising Workforce Innovation and Opportunity Act budgets to match award balances</i>
Curriculum, Instruction, and Accountability (CIA)	\$ (25,348)	<i>Adjusting budget to match actuals</i>
Student Support and Outreach (SSO)	\$ 1,330	<i>Adjusting budget to match actuals</i>
Feather River Academy (FRA)	\$ (11,698)	<i>Re-allocating budget for Covid-19 related expenses</i>
Pathways Charter Academy	\$ (2,145)	<i>Adjusting budget to match actuals</i>
Special Education Local Plan Area (SELPA)	\$ (2,565)	<i>Adjusting budget to match actuals</i>
Various departments	\$ 550	<i>Miscellaneous Adjustments</i>
	<u>\$ 2,000</u>	
M		<u>Debt Services (7400 - 7499)</u>

Explanation of Differences
Net Change in Current Year Budget September Board Report
08/16/2020-09/15/2020

	<u>Amount</u>	<u>Explanation of Differences</u>
	<u>\$ -</u>	
N Transfers In (8910-8979)	<u>\$ -</u>	
O Transfers Out (7610-7629)	<u>\$ -</u>	
P Contributions (8980-8999)	<u>\$ -</u>	
Net Change in Current Year Budget	\$ 1,079,725	

BOARD AGENDA ITEM: Investment Statements

BOARD MEETING DATE: October 14, 2020

AGENDA ITEM SUBMITTED FOR:

Action

Reports/Presentation

Information

Public Hearing

Other (specify)

PREPARED BY:

Ron Sherrod

SUBMITTED BY:

Ron Sherrod

PRESENTING TO BOARD:

Ron Sherrod

BACKGROUND AND SUMMARY INFORMATION:

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

Steven L. Harrah, CPA
Treasurer-Tax Collector



Christina N. Hernandez
Assistant Treasurer-Tax Collector

September 3, 2020

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

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

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

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 \$217,755,344 and will provide sufficient cash flow liquidity to meet estimated pooled treasury expenditures for the next six months.

Invested treasury funds total \$212,807,669 with \$43,212,136 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 1044 days.

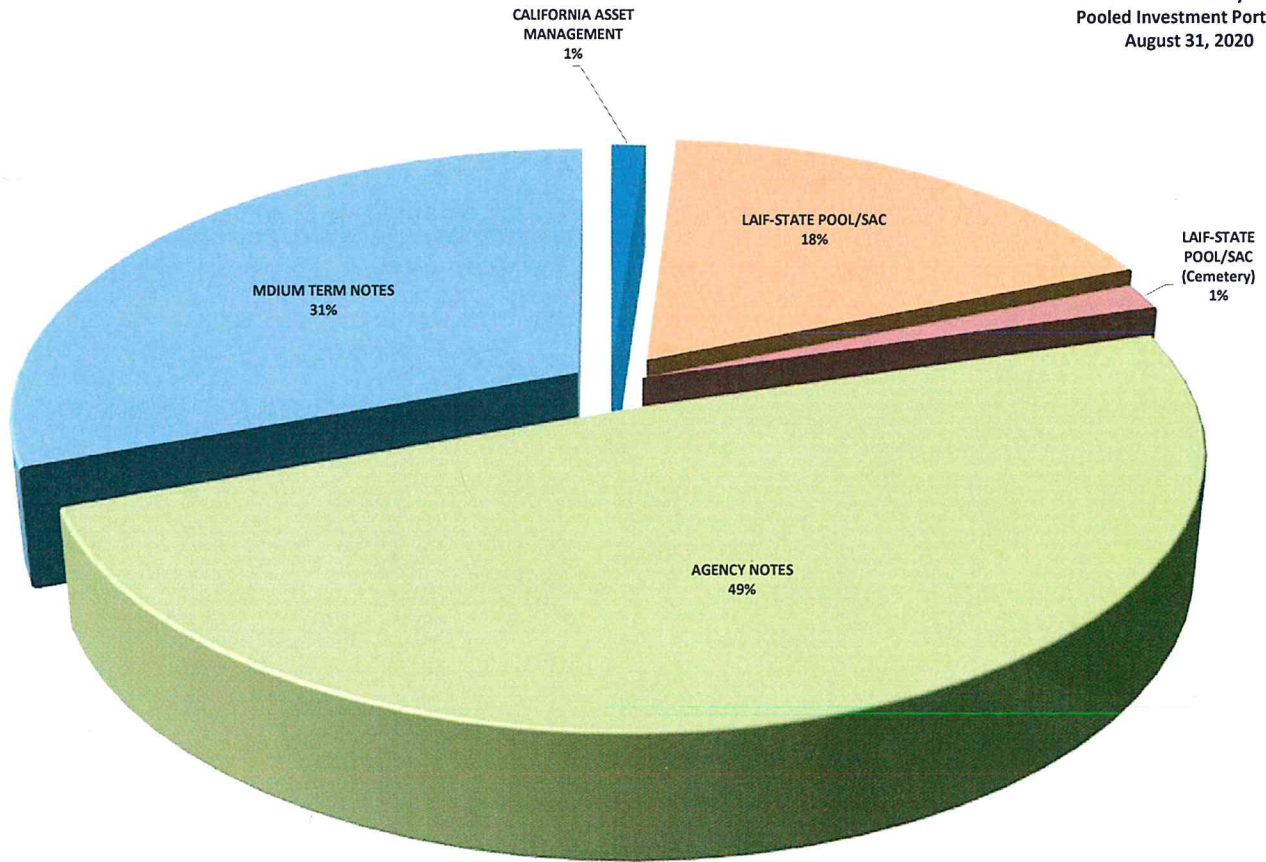
Investments are selected based on criteria contained in the Sutter County Investment Policy, which emphasizes safety, liquidity, yield and diversification. Therefore, the interest rates will fluctuate, and the types of investments will vary depending upon county needs and market availability on a particular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

Respectfully submitted,

A blue ink signature of Steven L. Harrah, CPA, is written over the typed name and title.

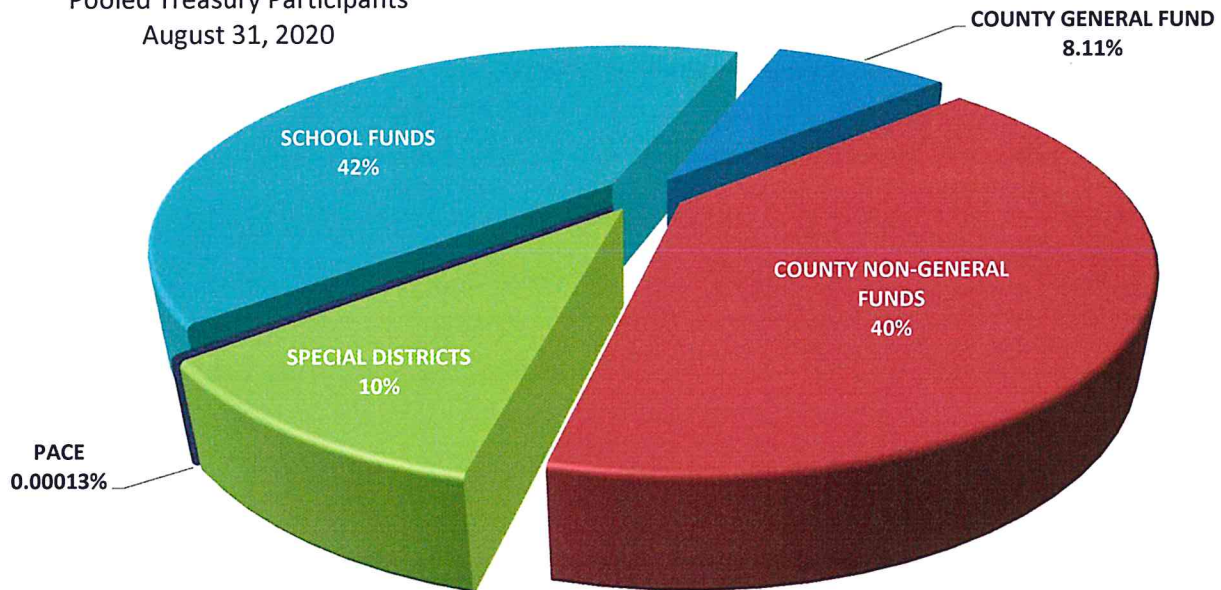
Steven L. Harrah, CPA
Treasurer and Tax Collector

Sutter County
Pooled Investment Portfolio
August 31, 2020



	<u>BOOK VALUE</u>	<u>PERCENTAGE OF MANAGED PORTFOLIO</u>	<u>INVESTED % OF POOLED PORTFOLIO</u>	<u>AVERAGE DAYS TO MATURITY</u>	<u>AVERAGE YIELD</u>
CAMP	\$2,404,615.23	1.13%	1.15%	1	0.30%
LOCAL AGENCY INVESTMENT FUND (COUNTY)	37,529,100.69	17.64%	17.91%	1	0.92%
LOCAL AGENCY INVESTMENT FUND (CEMETERY)	3,278,419.79	1.54%	-	1	0.92%
MEDIUM TERM NOTES	66,481,754.61	31.24%	31.73%	1,018	1.87%
AGENCY NOTES	<u>103,113,779.02</u>	<u>48.45%</u>	<u>49.21%</u>	<u>1,476</u>	<u>0.95%</u>
TOTAL MANAGED INVESTMENTS	\$212,807,669.34	100.00%		1,207	1.34%
LESS: LAIF FUNDS NOT POOLED	<u>3,278,419.79</u>	<u>1.54%</u>			
TOTAL POOLED INVESTMENTS	<u>\$209,529,249.55</u>	<u>98.46%</u>	<u>100.00%</u>	<u>1,206</u>	<u>1.35%</u>

Sutter County
Pooled Treasury Participants
August 31, 2020



The Pooled Treasury is comprised of 352 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 August 31, 2020 pool participants' cash and investment balances consisted of the following:

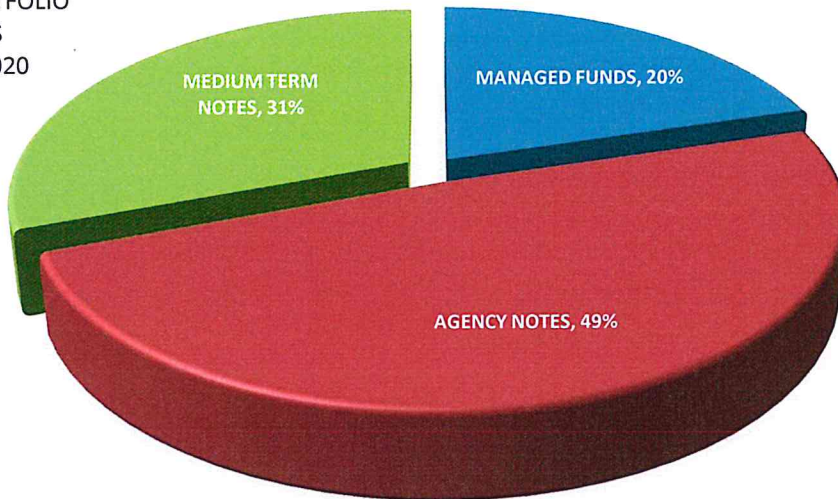
COUNTY GENERAL FUND	8%
COUNTY NON-GENERAL FUNDS	40%
SPECIAL DISTRICTS	10%
SCHOOL FUNDS	42%

The pooled portfolio is comprised of three major classes of assets. At August 31, 2020 agency notes made up 49%, medium term notes represented 31% and funds under management within the Local Area Investment Fund (LAIF) and the California Asset Management Program (CAMP) completing the portfolio at 20%.

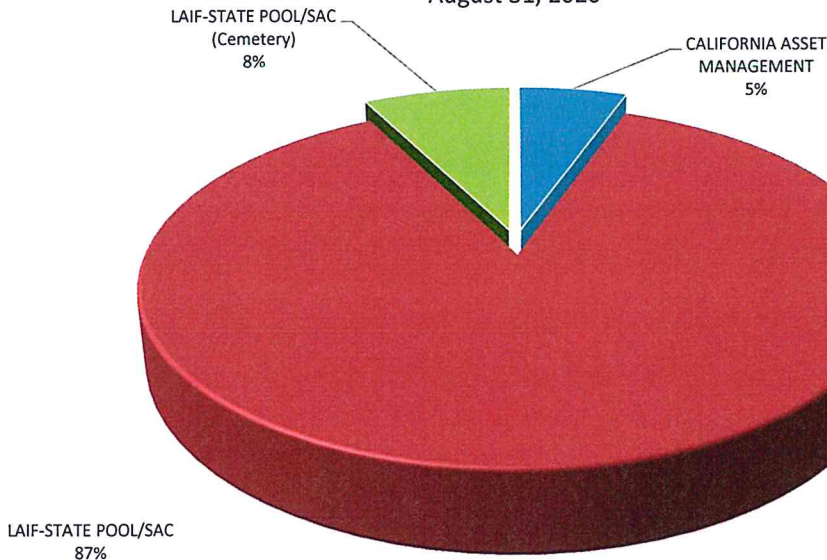
All assets are in compliance with the Sutter County Investment Policy and adhere to the requirements of California Government Code §53601-§53645 and §16429.1-§16429.3, which relate to the investing in the Local Area Investment Fund (LAIF)

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

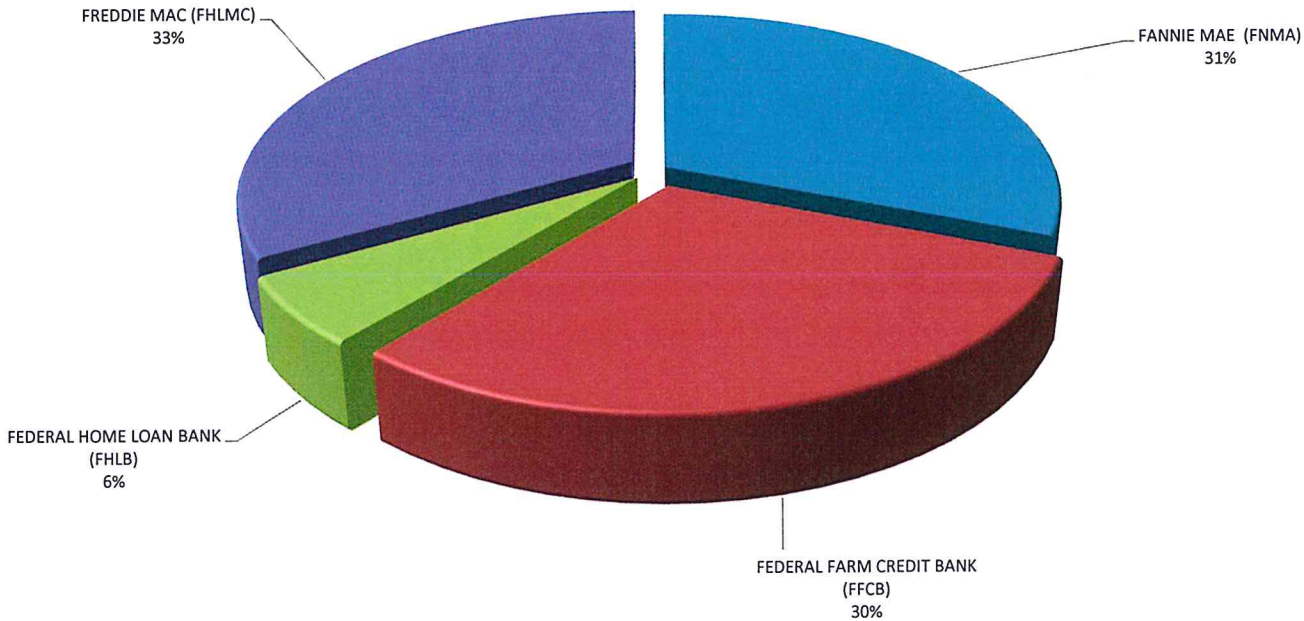
SUTTER COUNTY
INVESTMENT PORTFOLIO
CATAGORIES
AUGUST 31, 2020



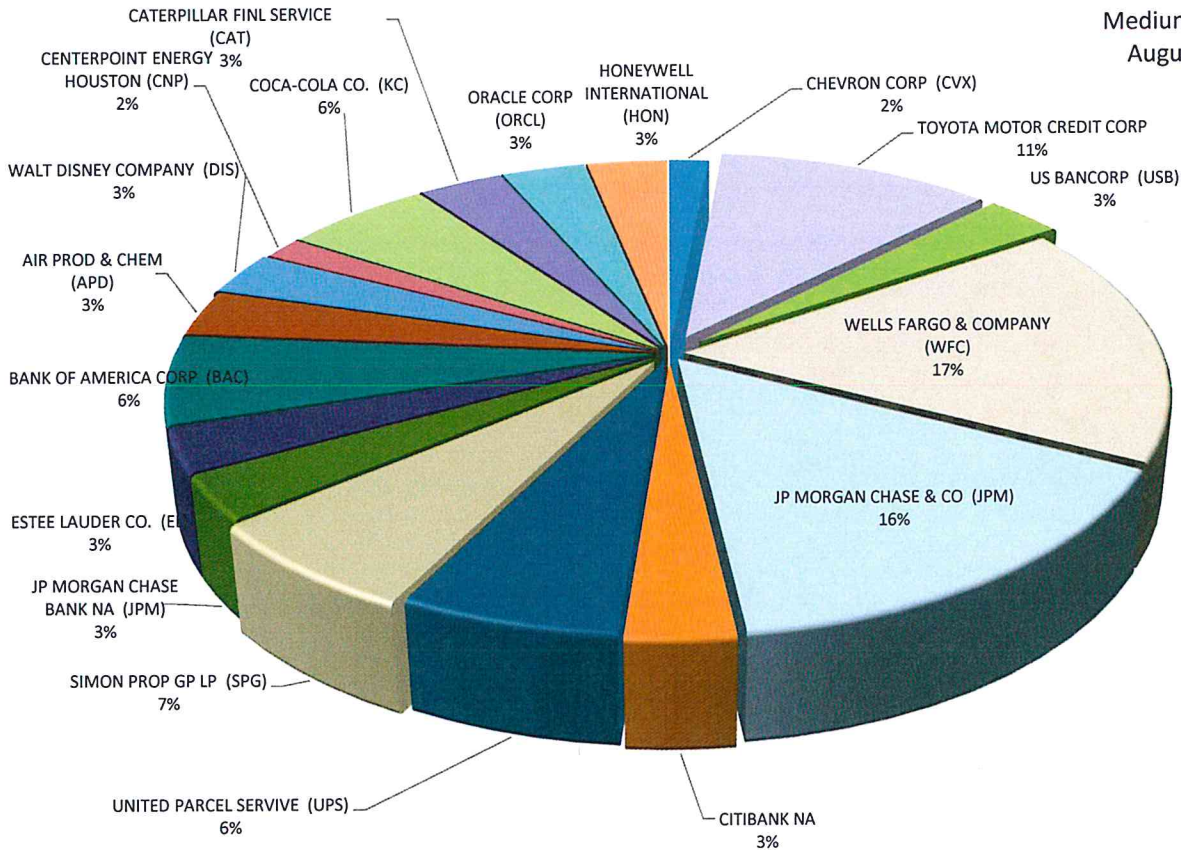
Sutter County
Managed Funds
August 31, 2020



Sutter County
Agency Notes
August 31, 2020

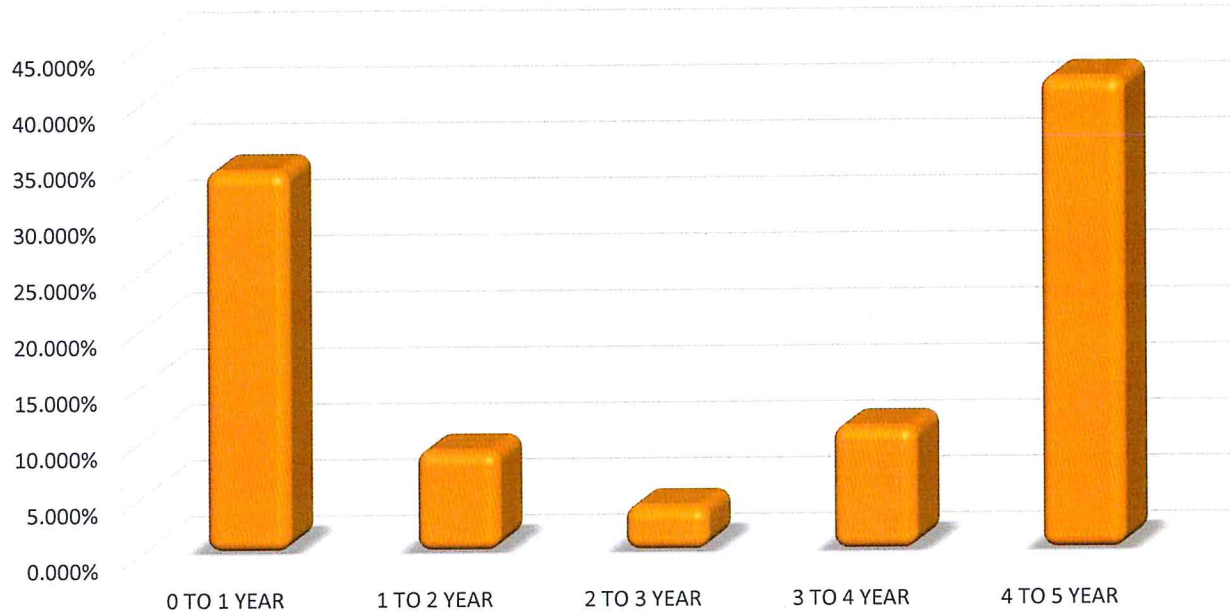


Sutter County
Medium Term Notes
August 31, 2020



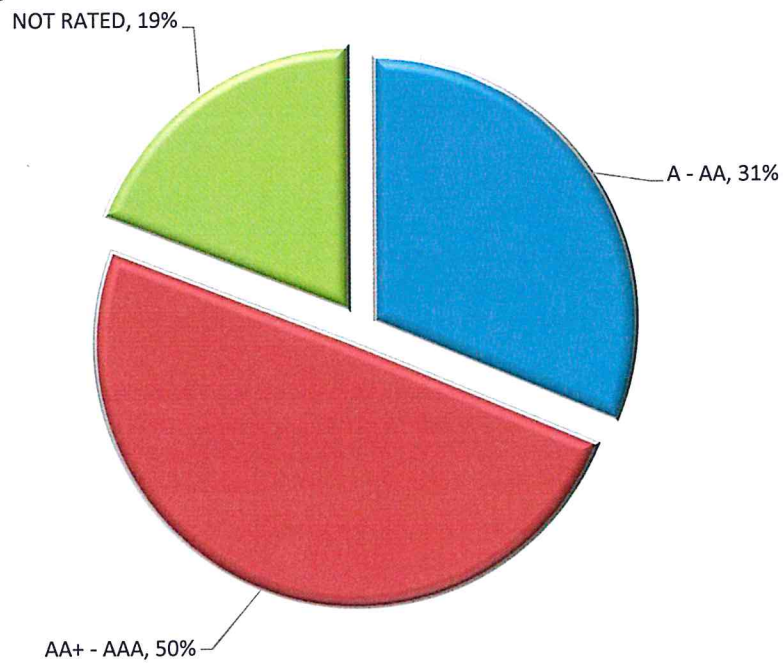
All investments conform to California Government Code §56301 with maturities of no more than five years.

Sutter County Pooled Portfolio Aging August 31, 2020



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

Sutter County Pooled Portfolio Asset Ratings August 31, 2020



SUTTER COUNTY
INVESTMENT PORTFOLIO
August 31, 2020



TREASURY	NUMBER	INSTITUTION/BRANCH	BOOK VALUE	MARKET VALUE	PAR VALUE	DATE INVESTED	MATURES	TOTAL DAYS	YIELD	
									INVESTED	RATE
MANAGED FUNDS										
	2020-00A	CALIFORNIA ASSET MANAGEMENT	2,404,615.23	2,404,615.23	2,404,615.23	N/A	N/A	N/A	0.30000%	0.30000%
	2020-00B	LAIF-STATE POOL/SAC	37,529,100.69	37,529,100.69	37,529,100.69	N/A	N/A	N/A	0.92000%	0.92000%
	2020-00C	LAIF-STATE POOL/SAC (Cemetery)	3,278,419.79	3,278,419.79	3,278,419.79	N/A	N/A	N/A	0.92000%	0.92000%
		TOTAL MANAGED FUNDS	43,212,135.71	43,212,135.71	43,212,135.71					
AGENCIES NOTES										
	2016-169/172	FEDERAL FARM CREDIT BANK (FFCB)	3,996,319.28	4,079,960.00	4,000,000.00	11/29/16	11/29/21	1,826	1.73000%	1.76000%
	2017-022	FANNIE MAE (FNMA)	2,000,000.00	2,063,540.00	2,000,000.00	03/29/17	03/29/22	1,826	2.10000%	2.17000%
	2019-155	FEDERAL FARM CREDIT BANK (FFCB)	3,999,179.74	4,014,360.00	4,000,000.00	12/16/19	12/16/22	1,096	1.70000%	1.71000%
	2019-158	FREDDIE MAC (FHLMC)	3,000,000.00	3,034,740.00	3,000,000.00	12/23/19	12/23/24	1,827	1.78000%	1.80000%
	2019-161	FEDERAL HOME LOAN BANK (FHLB)	4,000,000.00	4,013,200.00	4,000,000.00	12/18/19	12/18/23	1,461	1.84000%	1.85000%
	2020/150	FANNIE MAE (FNMA)	2,000,000.00	1,997,380.00	2,000,000.00	08/21/20	08/21/25	1,826	0.56000%	0.56000%
	2020-002	FREDDIE MAC (FHLMC)	4,000,000.00	4,056,640.00	4,000,000.00	01/10/20	01/10/25	1,827	1.77000%	1.80000%
	2020-044	FEDERAL HOME LOAN BANK (FHLB)	1,000,000.00	1,002,450.00	1,000,000.00	03/25/20	03/25/24	1,461	1.20000%	1.20000%
	2020-045	FEDERAL FARM CREDIT BANK (FFCB)	3,125,000.00	3,128,000.00	3,125,000.00	03/26/20	03/26/25	1,826	1.30000%	1.30000%
	2020-047	FEDERAL FARM CREDIT BANK (FFCB)	2,000,000.00	2,002,180.00	2,000,000.00	04/01/20	04/01/24	1,461	1.20000%	1.20000%
	2020-052	FEDERAL FARM CREDIT BANK (FFCB)	2,000,000.00	2,000,020.00	2,000,000.00	04/09/20	04/09/25	1,826	1.15000%	1.15000%
	2020-057	FREDDIE MAC (FHLMC)	2,000,000.00	2,000,180.00	2,000,000.00	04/17/20	04/16/25	1,825	1.00000%	1.00000%
	2020-058	FREDDIE MAC (FHLMC)	2,000,000.00	2,000,340.00	2,000,000.00	04/17/20	04/16/25	1,825	1.20000%	1.20000%
	2020-059	FREDDIE MAC (FHLMC)	4,000,000.00	4,000,440.00	4,000,000.00	04/17/20	10/16/24	1,643	1.15000%	1.15000%
	2020-062	FREDDIE MAC (FHLMC)	4,000,000.00	4,003,600.00	4,000,000.00	04/17/20	04/16/25	1,825	1.00000%	1.00000%
	2020-103	FANNIE MAE (FNMA)	2,000,000.00	2,001,220.00	2,000,000.00	06/22/20	12/22/23	1,278	0.52000%	0.52000%
	2020-104	FREDDIE MAC (FHLMC)	1,000,000.00	1,000,270.00	1,000,000.00	06/30/20	06/30/25	1,826	0.80000%	0.80000%
	2020-107	FEDERAL FARM CREDIT BANK (FFCB)	4,000,000.00	4,000,080.00	4,000,000.00	06/23/20	06/23/21	365	0.21000%	0.21000%
	2020-108	FEDERAL FARM CREDIT BANK (FFCB)	4,000,000.00	3,986,360.00	4,000,000.00	06/23/20	12/23/21	548	0.23000%	0.23000%
	2020-109	FREDDIE MAC (FHLMC)	4,000,000.00	4,000,120.00	4,000,000.00	06/30/20	06/30/25	1,826	0.77000%	0.77000%
	2020-110	FEDERAL HOME LOAN BANK (FHLB)	1,000,000.00	1,000,010.00	1,000,000.00	07/08/20	01/08/25	1,645	0.65000%	0.65000%
	2020-123	FANNIE MAE (FNMA)	4,000,000.00	4,000,200.00	4,000,000.00	07/21/20	07/21/25	1,826	0.70000%	0.70000%
	2020-125/135	FEDERAL FARM CREDIT BANK (FFCB)	7,997,880.00	7,985,040.00	8,000,000.00	07/29/20	01/22/24	1,272	0.47000%	0.47000%
	2020-126	FREDDIE MAC (FHLMC)	4,000,000.00	4,000,040.00	4,000,000.00	07/21/20	07/21/25	1,826	0.75000%	0.75000%
	2020-127	FREDDIE MAC (FHLMC)	4,000,000.00	3,999,200.00	4,000,000.00	07/29/20	07/29/25	1,826	0.72000%	0.72000%
	2020-130	FANNIE MAE (FNMA)	3,995,800.00	4,000,000.00	4,000,000.00	07/22/20	07/15/25	1,819	0.60000%	0.60000%
	2020-134	FANNIE MAE (FNMA)	4,000,000.00	3,991,200.00	4,000,000.00	07/30/20	07/20/25	1,816	0.65000%	0.65000%
	2020-136	FANNIE MAE (FNMA)	4,000,000.00	3,993,240.00	4,000,000.00	07/30/20	07/29/25	1,825	0.60000%	0.60000%
	2020-137	FANNIE MAE (FNMA)	4,000,000.00	3,991,440.00	4,000,000.00	08/14/20	08/14/25	1,826	0.65000%	0.65000%
	2020-140	FANNIE MAE (FNMA)	2,000,000.00	1,994,420.00	2,000,000.00	08/12/20	08/12/25	1,826	0.56000%	0.56000%
	2020-141	FREDDIE MAC (FHLMC)	2,000,000.00	1,994,020.00	2,000,000.00	08/12/20	08/12/25	1,826	0.60000%	0.60000%

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



TREASURY	NUMBER	INSTITUTION/BRANCH	BOOK VALUE	MARKET VALUE	PAR VALUE	INVESTED DATE	MATURES DATE	TOTAL DAYS	YIELD	RATE
	2020-149	FANNIE MAE (FNMA)	1,999,520.00	1,999,520.00	2,000,000.00	08/18/20	08/18/25	1,826	0.500000%	0.500000%
	2020-155	FANNIE MAE (FNMA)	2,000,000.00	1,998,180.00	2,000,000.00	08/26/20	08/26/25	1,826	0.600000%	0.600000%
		TOTAL AGENCY NOTES	103,113,779.02	103,331,590.00	103,125,000.00					
	2016-078	WELLS FARGO & COMPANY (WFC)	2,000,000.00	1,996,960.00	2,000,000.00	06/07/16	06/07/21	1,826	1.320000%	1.998888%
	2016-187	US BANCORP (USB)	2,000,551.96	2,013,660.00	2,000,000.00	12/16/16	01/29/21	1,505	2.330000%	2.350000%
	2017-002	CHEVRON CORP (CVX)	998,510.83	1,011,380.00	1,000,000.00	01/09/17	05/16/21	1,588	2.080000%	2.100000%
	2017-071	WELLS FARGO & COMPANY (WFC)	2,000,000.00	1,986,660.00	2,000,000.00	06/27/17	06/27/22	1,826	1.010000%	1.006000%
	2017-086	TOYOTA MOTOR CREDIT CORP	2,000,000.00	1,987,340.00	2,000,000.00	08/03/17	06/26/22	1,788	0.560000%	2.125000%
	2017-149	TOYOTA MOTOR CREDIT CORP	2,000,000.00	2,005,160.00	2,000,000.00	12/07/17	06/07/21	1,278	2.240000%	2.250000%
	2018-068	TOYOTA MOTOR CREDIT CORP	1,000,000.00	998,870.00	1,000,000.00	05/22/18	04/26/21	1,070	0.450000%	0.444500%
	2018-151	JP MORGAN CHASE & CO (JPM)	3,997,795.86	4,013,560.00	4,000,000.00	11/23/18	06/18/22	1,303	0.910000%	1.532700%
	2019-022	CITIBANK NA	2,004,189.88	2,007,780.00	2,000,000.00	02/15/19	07/23/21	889	0.820000%	1.613000%
	2019-025	WELLS FARGO & COMPANY (WFC)	4,018,428.20	4,013,440.00	4,000,000.00	03/04/19	02/11/22	1,075	1.180000%	1.40824%
	2019-122	UNITED PARCEL SERVICE (UPS)	4,020,331.51	4,235,720.00	4,000,000.00	11/01/19	09/01/24	1,766	2.080000%	2.200000%
	2019-123	SIMON PROP GP LP (SPG)	4,223,536.90	4,339,000.00	4,000,000.00	11/01/19	02/01/24	1,553	3.460000%	3.750000%
	2019-132	JP MORGAN CHASE & CO (JPM)	2,000,000.00	1,979,600.00	2,000,000.00	11/18/19	11/18/22	1,096	2.120000%	2.100000%
	2019-136	JP MORGAN CHASE & CO (JPM)	4,000,000.00	4,024,000.00	4,000,000.00	11/19/19	11/27/24	1,835	2.290000%	2.300000%
	2019-143	ESTEE LAUDER CO. (EL)	2,004,868.10	2,118,960.00	2,000,000.00	12/10/19	12/01/24	1,818	1.890000%	2.000000%
	2019-144	AIR PROD & CHEM (APD)	2,096,579.49	2,197,380.00	2,000,000.00	12/10/19	07/31/24	1,695	3.050000%	3.350000%
	2019-148	CENTERPOINT ENERGY HOUSTON (CNP)	1,000,000.00	1,010,670.00	1,000,000.00	12/10/19	06/01/21	539	1.830000%	1.850000%
	2019-150	WALT DISNEY COMPANY (DIS)	1,983,366.53	2,082,680.00	2,000,000.00	12/10/19	08/30/24	1,725	1.680000%	1.750000%
	2019-151	JP MORGAN CHASE BANK NA (JPM)	2,000,000.00	1,978,600.00	2,000,000.00	12/10/19	06/19/23	1,278	2.070000%	2.050000%
	2019-172	BANK OF AMERICA CORP (BAC)	3,994,594.68	3,990,480.00	4,000,000.00	01/03/20	12/13/24	1,806	2.260000%	2.250000%
	2020-074	WELLS FARGO & COMPANY (WFC)	1,000,000.00	1,011,440.00	1,000,000.00	04/30/20	04/30/23	1,095	2.130000%	2.150000%
	2020-075	WELLS FARGO & COMPANY (WFC)	2,000,000.00	2,034,540.00	2,000,000.00	04/30/20	04/30/25	1,826	2.460000%	2.500000%
	2020-078	COCA-COLA CO. (KC)	3,735,369.23	3,786,794.70	3,431,000.00	05/01/20	03/25/25	1,789	2.670000%	2.950000%
	2020-079	TOYOTA MOTOR CREDIT CORP	2,056,868.38	2,103,640.00	2,000,000.00	05/01/20	10/18/23	1,265	2.140000%	2.250000%
	2020-080	CATERPILLAR FINL SERVICE (CAT)	2,163,776.00	2,198,120.00	2,000,000.00	05/01/20	06/09/24	1,500	3.000000%	3.300000%
	2020-093	ORACLE CORP (ORCL)	2,136,539.10	2,152,680.00	2,000,000.00	06/01/20	04/01/25	1,765	2.320000%	2.500000%
	2020-096	HONEYWELL INTERNATIONAL (HON)	2,046,447.96	2,060,260.00	2,000,000.00	06/04/20	06/01/25	1,823	1.310000%	1.350000%
	2020-153	JP MORGAN CHASE (JPM)	2,000,000.00	2,001,360.00	2,000,000.00	08/28/20	08/28/25	1,826	0.750000%	0.750000%
		TOTAL MEDIUM TERM NOTES	66,481,754.61	67,340,734.70	65,431,000.00			AVERAGE	1.34078%	1.43357%
		TOTAL PORTFOLIO	212,807,669.34	213,884,460.41	211,768,135.71					

Sutter County Pool Treasury Portfolio
 Transactions
 For the Month ended

August 31, 2020

Treasury Number	CUSIP CONF#	Settlement Date	Broker	Asset	Rate / COUPON	Purchase at Cost	Sale / Call	Maturities	Coupon Received
MANAGED FUNDS									
2020-144	1611597	8/3/2020	LAIF	LAIF (2020-00B)	0.9200%		2,000,000.00		
2020-145	STMT	8/3/2020	CAMP	CAMP	0.3700%	5,102.37			
2020-146	31228519	8/4/2020	CAMP	CAMP	0.3700%		4,000,000.00		
2020-147	3130400	8/6/2020	CAMP	CAMP	0.3700%		3,000,000.00		
2020-148	1611981	8/7/2020	LAIF	LAIF (2020-00B)	0.9200%		2,000,000.00		
2020-151	1612163	8/11/2020	LAIF	LAIF (2020-00B)	0.9200%		4,000,000.00		
2020-152	1612323	8/13/2020	LAIF	LAIF (2020-00B)	0.9200%		6,000,000.00		
2020-154	1612766	8/20/2020	LAIF	LAIF (2020-00B)	0.9200%		3,000,000.00		
2020-156	1613267	8/28/2020	LAIF	LAIF (2020-00B)	0.9200%	2,000,000.00			
						<u>2,005,102.37</u>	<u>24,000,000.00</u>		<u>0.00</u>

PURCHASES/SALES/CALLS/MATURITIES

2020-137	3136G4C43	8/14/2020	VINING SPARKS	FANNIE MAE (FNMA)	0.6500%	4,000,000.00			
2020-140	3136G4G98	8/12/2020	VINING SPARKS	FANNIE MAE (FNMA)	0.5600%	2,000,000.00			
2020-141	3134GWKL9	8/12/2020	VINING SPARKS	FREDDIE MAC (FHLMC)	0.6000%	2,000,000.00			
2020-149	3136G4H71	8/18/2020	CANTOR	FANNIE MAE (FNMA)	0.5000%	1,999,600.00			
2020-150	3136G4N74	8/21/2020	FHN	FANNIE MAE (FNMA)	0.5600%	2,000,000.00			
2019-129	3134GUQT0	8/18/2020	CALL	FREDDIE MAC (FHLMC)	2.0000%		2,000,000.00		10,000.00
2020-155	3136G4X32	8/26/2020	CANTOR	FANNIE MAE (FNMA)	0.6000%	2,000,000.00			
2020-153	48128GV98	8/28/2020	FHN	JP MORGAN CHASE & CO. (JPM)	0.7500%	2,000,000.00			
2019-012	89236TFL4	8/28/2020	MATURITY	TOYOTA MOTOR CREDIT			1,999,795.14		2,856.25
						<u>15,999,600.00</u>	<u>3,999,795.14</u>	<u>0.00</u>	<u>12,856.25</u>

COUPONS

2019-123	828807CR6	8/3/2020		SIMON PROP GP LP (SPG)	3.7500%				75,000.00
2019-025	949746SP7	8/11/2020		WELLS FARGO & CO. (WFC)	1.4082%				14,082.44
2019-150	254687FK7	8/31/2020		DISNEY WALT CO.	1.7500%				17,694.44
				Total coupons from bonds					<u>106,776.88</u>
				Total coupons received this period					<u>119,633.13</u>

Total portfolio activity	<u>18,004,702.37</u>	<u>27,999,795.14</u>	<u>0.00</u>
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Reconciliation		
Total Change due to activity		(9,995,092.77)
Portfolio balance	July 31, 2020	<u>222,802,762.11</u>
Total Pool Portfolio	August 31, 2020	<u>212,807,669.34</u>