

Agenda

SUTTER COUNTY BOARD OF EDUCATION

Wednesday, October 12, 2022

Regular Meeting – 5:30 p.m.

Sutter County Superintendent of Schools Office

970 Klamath Lane – Board Room

Yuba City, CA 95993

- *Public Hearing – New Pacific School Yuba City Petition*

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:

June McJunkin, President
Victoria Lachance, Vice President
Jim Richmond, Member
Harjit Singh, Member
Trustee Area 1 - Vacant

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

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

5.0 Approve Minutes of the of the September 14, 2022, Regular Meeting
[Action Item]

The minutes of the September 14, 2022, Regular Meeting of the Sutter County Board of Education are presented for approval.

6.0 Human Resources Department Presentation
Kathy Mercier

7.0 Public Hearing – New Pacific School Yuba City Appeal of the
Yuba City Unified School District’s Denial of the Charter Petition
Joe Hendrix

Pursuant to California Education Code Section 47605, a public hearing will be held by the Sutter County Board of Education to receive public testimony and input from the community regarding New Pacific School-Yuba City’s charter petition. The petition was received on appeal of the Yuba City Unified School District’s denial of the charter petition on August 23, 2022.

Pursuant to Education Code Section 47605(b) and Title 5 CCR Section 11967(d), the governing board must make a determination whether to grant or deny the charter petition within 90 days of its receipt of the petition, provided, however, that the date may be extended by an additional 30 days if both parties agree to the extension. The Sutter County Superintendent of Schools received the New Pacific School-Yuba City petition on September 21, 2022.

8.0 Set time, date and place for Board Study Session - New Pacific School
Yuba City – Superintendent Reusser **[Action Item]**

9.0 Adopt Resolution Number 22-23-II– GANN Limit Resolution
Nic Hoogeveen **[Action Item]**

Resolution Number 22-23-II 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.

10.0 Presentation of the 2021-2022 Unaudited Actuals Financial Report
Nic Hoogeveen

The 2021-2022 fiscal year-end closing is reported to the state in the Unaudited Actuals Financial Report.

- 11.0 Business Services Report
 - 11.1 Monthly Financial Report – September 2022 – Nic Hoogeveen
 - 11.2 Facilities Update – Ron Sherrod
- 12.0 2022-23 Consolidated Application – Spring Release
Nic Hoogeveen – **[Action Item]**

The Consolidated Application (ConApp) is used by the California Department of Education (CDE) to distribute categorical funds from various state and federal programs to county offices, school districts and direct-funded charter schools throughout California. The Board is asked to adopt the ConApp: Spring Release 2022-23

- 13.0 Approve resolution 22-23-III Funding for CalSHAPE Grant, AB841
James Peters **[Action Item]**

The California “CalSHAPE” Grant, AB841, provides funding through the California Energy Commission to public, charter and regional occupation program schools for the assessment, maintenance, monitoring and reporting for Heating, Ventilation, and Air Conditioning (HVAC) and plumbing fixtures. Feather River Academy has qualified for funding, and we are asking for a Board resolution to accept the funding and conditions.

- 14.0 Revision of Superintendent/Board Policy and Administrative Regulation 6158 Independent Study – Second Reading
Brian Gault **[Action Item]**

Superintendent/Board Policy and Administrative Regulation 6158 – Independent Study are being presented for a second reading and Board approval.

- 15.0 Revisions to Board Policies – Second Reading
Ron Sherrod **[Action Item]**

The following Board Policies are being presented for a second reading and Board approval:

- BP 3100 – Budget
- BP/AR 3100 – Budget
- BP 3110 – Transfer of Funds

16.0 Revisions to Board Policies – First Reading
Ron Sherrod

Revisions to the following Board Policies are being presented for a first reading:

- AR 3270 – Sale and Disposal of Books, Equipment and Supplies
- BP 3280- Sales or Lease of County-Owned Real Property
- BP 3290 – Gifts, Grants and Bequests
- AR 3311 – Bids
- BP 3311 – Bids
- AR 3260 – Fees and Charges
- BP 3260 – Fees and Charges

17.0 Items from the Superintendent/Board

18.0 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 of the September 14, 2022, Regular Board Meeting

BOARD MEETING DATE: October 12, 2022

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

☒ Action

Maggie Nicoletti

☐ Reports/Presentation

SUBMITTED BY:

☐ Information

Tom Reusser

☐ Public Hearing

PRESENTING TO BOARD:

☐ Other (specify)

Tom Reusser

BACKGROUND AND SUMMARY INFORMATION:

The minutes of the regular meeting of the Sutter County Board of Education held September 14, 2022, are presented for approval.

Unapproved
SUTTER COUNTY BOARD OF EDUCATION MINUTES
Regular Meeting
September 14, 2022

1.0 CALL TO ORDER

A regular meeting of the Sutter County Board of Education was called to order by President June McJunkin, 5:30 p.m., September 14, 2022, at the Sutter County Superintendent of Schools Office, 970 Klamath Lane, Yuba City, California.

2.0 PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was led by Jim Richmond.

3.0 ROLL CALL OF MEMBERS

June McJunkin, President – Present
Victoria Lachance, Vice President – Present
Jim Richmond, Member – Present
Harjit Singh, Member – Present
Trustee Area 1 - Vacant

Tom Reusser, Ex-officio Secretary – Present

Staff Members Present: Ron Sherrod, Nic Hoogeveen, Brian Gault, Joe Hendrix, Rinky Basi, Araceli Gonzalez 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

5.1 A motion was made to approve the minutes of the July 13, 2022, Regular Meeting of the Sutter County Board of Education.

<i>Motion:</i>	Jim Richmond	<i>Seconded:</i> Victoria Lachance
<i>Action:</i>	Motion Carried	
<i>Ayes:</i>	3 (Lachance, Richmond, and McJunkin)	
<i>Noes:</i>	0	
<i>Absent:</i>	0	<i>Abstain:</i> 1 (Singh)

5.1 A motion was made to approve the minutes of the August 10, 2022, Regular Meeting of the Sutter County Board of Education.

<i>Motion:</i>	Jim Richmond	<i>Seconded:</i> Victoria Lachance
<i>Action:</i>	Motion Carried	
<i>Ayes:</i>	3 (Lachance, Richmond, and Singh)	
<i>Noes:</i>	0	
<i>Absent:</i>	0	<i>Abstain:</i> 1 (McJunkin)

6.0 The Sutter County One Stop Department Update

Rinky Basi and Araceli Gonzalez, Sutter County One Stop, presented an overview of the One Stop. Handouts were distributed; the handouts focused on who we serve and who we are. Araceli also handed out flyers with workshops that the One Stop puts on. Eric Pomeroy introduced Lorilee Niesen – Director of CTE and Adult Education.

7.0 Annual Declaration of Need for Fully Qualified Educators (2022-2023)

Superintendent Reusser stated this is brought to the Board on an annual basis, when needed. Tom thinks this may be a way of the future; we have two interns working for SCSOS. We are looking at partnering with Chico State and Yuba College to help students who want to be teachers; program is called Two Plus Two.

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

President McJunkin declared the Public Hearing open at 6:05 p.m. Brian stated that principals were surveyed to make sure of sufficiency of textbooks and/or instructional material. This is required to be done before the eighth week of school. There being no comments from the public, President McJunkin closed the Public Hearing at 6:07 p.m.

9.0 Adopt Resolution No. 22-23-I Sufficiency of Instructional Materials

Brian Gault reviewed the list of textbooks and/or instructional materials for students in county-operated programs and requested Board approval of Resolution No. 22-23-I Sufficiency of Instructional Materials.

A motion was made to adopt Resolution No. 22-23-I Sufficiency of Instructional Materials.

Roll Call Vote: McJunkin, aye; Singh, aye; Lachance, aye; and Richmond, aye.

Motion: Richmond *Seconded:* Singh

Action: Motion Carried

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

Noes: 0

Absent: 0 *Abstain:* 0

10.0 Revisions to the SCSOS 2022-2023 Local Control and Accountability Plan

Brian Gault stated the Board approved the LCAP in June 2022 and when it was presented to the California Department of Education (CDE), they provided six minor changes of revisions that needed clarification. Brian reviewed the changes with the Board. All changes were technical and had nothing to do with our programs. CDE officially approved the LCAP in an email to the Superintendent prior to today's Board Meeting.

11.0 Business Services Report

11.1 Nic Hoogeveen reviewed the Monthly Financial Report with the Board and referenced pertinent information. Date of report is July 15 – August 15, 2022.

11.2 Ron Sherrod reviewed the Investment Statement, as of June 30, 2022, with the Board. He stated that there is not much of a change from the prior month, rate increased one tenth of a percent.

11.3 Ron reviewed the surplus report with the Board Members. He stated we have changed the report a little and it now reflects the estimated value of the surplus property.

11.4 Ron reviewed donations with the Board. John and Whitney Hardison donated a used 2008 Lincoln MKX vehicle to be used at the Lindhurst Auto Repair Program. The estimated value of the vehicle is \$4,500.00.

11.5 Ron reviewed the Facilities Update with the Board. RFQ briefing with individuals who will be presenting RFQs for the new building.

We had a fire at a Sutter High School portable; we are now in the second phase of restoration – installing a restroom and kitchenette.

12.0 The following Revised Board Policies are presented to the Board for a first reading:

- BP 3100 – Budget
- BP/AR 3100 – Budget
- BP 3110 – Transfer of Funds

These policies will be brought back to the Board for a second reading with changes recommended by the Board.

13.0 Rescind Board Policy 3111 – Deferred Maintenance Funds

Motion made to rescind Board Policy 3111 – Deferred Maintenance Funds.

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

14.0 The following Revised Board Policies are presented to the Board for a first reading:

- SP/BP 6158 – Independent Study
- SP/BP/AR 6158 - Independent Study

Brian reviewed the revisions to the SP/BP and SP/BP/AR with the Board. The policy was previously revised with many changes due to COVID. This needs to be SP and BP due to ADA and also being able to apply for J-13A when needed. Brian will make appropriate changes requested by the Board.

15.0 SCSOS Updated Plan for Safe Return to In-Person Instruction and Continuity of Services

Brian stated this plan was accurate prior to the state making changes yesterday, September 13, 2022. Big change from state is that unvaccinated people no longer need to be tested for COVID.

16.0 Items from the Superintendent/Board

Superintendent Reusser reported on the following:

- As of next week, students attending Shady Creek will not need to be COVID tested.
- Still waiting on the state to come and approve our cosmetology program.
- Accreditation to get funding for SCCTC will be done before December 2022.
- He visited classrooms today; all were open. He didn't get to visit last year due to COVID.
- Police cars and fire department vehicles were at FRA site today for ALICE training.

Board reported on the classes they attended at the CCBE conference.

Vicky reported that East Nicolaus High School is starting a monthly coffee/breakfast open to the public to make them aware of the school and their activities.

17.0 Adjournment

Prior to adjournment, a moment of silence was held for Didar Bains, a longtime, outstanding member of our community, who recently passed away. The Board Meeting was adjourned in his honor.

A motion was made to adjourn the meeting at 7:13 p.m.

<i>Motion:</i>	Jim Richmond	<i>Seconded:</i> Harjit Singh
<i>Action:</i>	Motion Carried	
<i>Ayes:</i>	4 (Lachance, McJunkin, Richmond and Singh)	
<i>Noes:</i>	0	
<i>Absent:</i>	0	<i>Abstain:</i> 0

BOARD AGENDA ITEM: Human Resources Department Presentation

BOARD MEETING DATE: October 12, 2022

AGENDA ITEM SUBMITTED FOR: PREPARED BY:

 Action Kathy Mercier

____ Reports/Presentation SUBMITTED BY:

✓ Information Kathy Mercier

____ Public Hearing PRESENTING TO BOARD:

_____ Other (specify) _____ Kathy Mercier

BACKGROUND AND SUMMARY INFORMATION:

Kathy Mercier, Human Resources Director, will present a department overview to the Board.

BOARD AGENDA ITEM: Public Hearing – New Pacific School Yuba City Petition

BOARD MEETING DATE: October 12, 2022

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

 Action

New Pacific School Yuba City

 Reports/Presentation

SUBMITTED BY:

 Information

New Pacific School Yuba City

✓ Public Hearing

PRESENTING TO BOARD:

 Other (specify)

Joe Hendrix

BACKGROUND AND SUMMARY INFORMATION:

Pursuant to California Education Code Section 47605, a public hearing will be held by the Sutter County Board of Education to receive public testimony and input from the community regarding New Pacific School-Yuba City's charter petition. The petition was received on appeal of the Yuba City Unified School District's denial of the charter petition on August 23, 2022.

Education Code Section 47605(b) states: "No later than 60 days after receiving a petition, in accordance with subdivision (a), the governing board of the school district shall hold a public hearing on the provisions of the charter, at which time the governing board of the school district shall consider the level of support for the petition by teachers employed by the school district, other employees of the school district, and parents."

Pursuant to Education Code Section 47605(b) and Title 5 CCR Section 11967(d), the governing board must make a determination whether to grant or deny the charter petition within 90 days of its receipt of the petition, provided, however, that the date may be extended by an additional 30 days if both parties agree to the extension. The Sutter County Superintendent of Schools received the New Pacific School-Yuba City petition on September 21, 2022.



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

NOTICE OF PUBLIC HEARING

Notice is hereby given that the Public Hearing will be held as follows:

PUBLIC HEARING: *New Pacific School-Yuba City Petition*

Date: Wednesday, October 12, 2022

Time: 5:30 p.m. – or shortly thereafter

Place: Sutter County Superintendent of Schools Office
N/S Board Room
970 Klamath Lane
Yuba City, CA 95993

Pursuant to California Education Code Section 47605, a public hearing will be held by the Sutter County Board of Education to receive public testimony and input from the community regarding New Pacific School-Yuba City's charter petition. The petition was received on appeal of the Yuba City Unified School District's denial of the charter petition on August 23, 2022.

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Posted on October 5, 2022

Agenda Item: 8.0

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

BOARD MEETING DATE: October 12, 2022

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

✓ Action

Maggie Nicoletti

 Reports/Presentation

SUBMITTED BY:

 Information

Tom Reusser

 Public Hearing

PRESENTING TO BOARD:

 Other (specify)

Tom Reusser

BACKGROUND AND SUMMARY INFORMATION:

The Board may require a study session to review the New Pacific School Yuba City petition.

Agenda Item No. 9.0

BOARD AGENDA ITEM: GANN Limit Resolution No. 22-23-II

BOARD MEETING DATE: October 12, 2022

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

X Action

Paramjeet Kaur

 Reports/Presentation

SUBMITTED BY:

 Information

Paramjeet Kaur

 Public Hearing

PRESENTING TO BOARD:

 Other (specify)

Nic Hoogeveen

BACKGROUND AND SUMMARY INFORMATION:

Resolution No. 22-23-II 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

	2021-22 Calculations			2022-23 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA	2020-21 Actual			2021-22 Actual		
(2020-21 Actual Appropriations Limit and Gann ADA are from county's prior year Gann data reported to the CDE. LCFF data are from the 2020 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.	270,481.57		270,481.57			140,671.32
2. Other Services Portion of Prior Year Appropriations Limit (A3 minus A1)	1,185,898.53		1,185,898.53			616,758.86
3. TOTAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D16, PY column)	1,456,380.10		1,456,380.10			757,430.18
PRIOR YEAR GANN ADA						
4. Program ADA (Preload/Line B3, PY column)	48.90		48.90			29.04
5. Other ADA (Preload/Line B4, PY column)	16,493.05		16,493.05			14,903.54
PRIOR YEAR LCFF						
6. LCFF Alternative Education Grant (Preload/Line A28, Alternative Education Grant, 2020-21 Annual County LCFF Calculation)	883,353.00		883,353.00			883,353.00
7. LCFF Operations Grant, (Preload/Line A1, Operations Grant, 2020-21 Annual County LCFF Calculation)	3,872,970.00		3,872,970.00			3,872,970.00
ADJUSTMENTS TO PRIOR YEAR LIMIT AND ADA	Adjustments to 2020-21			Adjustments to 2021-22		
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	2021-22 Annual Report			2022-23 Annual Estimate		
CURRENT YEAR PROGRAM ADA (2021-22 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)	26.34		26.34	25.04		25.04
2. Total Charter Schools ADA (Form A, Line C2d plus C6d)	2.70		2.70	2.70		2.70
3. Total Current Year ADA (Lines B1 through B2)	29.04	0.00	29.04	27.74	0.00	27.74
	2021-22 P2 Report			2022-23 P2 Estimate		
CURRENT YEAR DISTRICT ADA						
4. Total District Gann ADA (Sum of all District Form GANN, Line B3)			14,903.54			15,802.92
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2021-22 Actual			2022-23 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	15,292.66		15,292.66	15,364.00		15,364.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	753.42		753.42	800.00		800.00
4. Secured Roll Taxes (Object 8041)	1,601,084.92		1,601,084.92	1,610,702.00		1,610,702.00
5. Unsecured Roll Taxes (Object 8042)	76,900.06		76,900.06	78,662.00		78,662.00
6. Prior Years' Taxes (Object 8043)	1,099.29		1,099.29	1,446.00		1,446.00
7. Supplemental Taxes (Object 8044)	58,754.12		58,754.12	30,083.00		30,083.00
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)	13,607.67		13,607.67	0.00		0.00
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

	2021-22 Calculations			2022-23 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)	1,767,492.14	0.00	1,767,492.14	1,737,057.00	0.00	1,737,057.00
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)	1,767,492.14	0.00	1,767,492.14	1,737,057.00	0.00	1,737,057.00
EXCLUDED APPROPRIATIONS						
20a. Medicare (Enter federally mandated amounts only from objs. 3301 and 3302; do not include negotiated amounts)			276,986.00			294,440.00
20b. Qualified Capital Outlay Projects						
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)			276,986.00			294,440.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
25. LCFF - CY (objects 8011 and 8012)	7,974,330.00		7,974,330.00	8,019,064.00		8,019,064.00
26. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	2,116.00		2,116.00	0.00		0.00
27. TOTAL STATE AID RECEIVED (Line C25 plus C26)	7,976,446.00	0.00	7,976,446.00	8,019,064.00	0.00	8,019,064.00
DATA FOR INTEREST CALCULATION						
28. Total Revenues (Funds 01, 09 & 62, objects 8000-8799)	38,531,581.25		38,531,581.25	40,933,305.00		40,933,305.00
29. Total Interest and Return on Investments (Funds 01, 09, and 62, objects 8660 and 8662)	(733,075.96)		(733,075.96)	160,000.00		160,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS						
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A12)			270,481.57			140,671.32
2. Inflation Adjustment			1.0573			1.0755
3. Program Population Adjustment (Lines B3 divided by [A4 plus A14]) (Round to four decimal places)			0.5939			0.9552
4. PRELIMINARY PROGRAM LIMIT (Lines D1 times D2 times D3)			169,843.62			144,514.12
5. Revised Prior Year Other Services Limit (Lines A2 plus A13)			1,185,898.53			616,758.86
6. Inflation Adjustment			1.0573			1.0755
7. Other Services Population Adj. (Lines B4 divided by [A5 plus A15]) (Round to four decimal places)			0.9036			1.0603
8. PRELIMINARY OTHER SERVICES LIMIT (Lines D5 times D6 times D7)			1,132,979.33			703,322.60
9. PRELIMINARY TOTAL APPROPRIATIONS LIMIT (Lines D4 plus D8)			1,302,822.95			847,836.72
APPROPRIATIONS SUBJECT TO THE LIMIT						
10. Local Revenues Excluding Interest (Line C19)			1,767,492.14			1,737,057.00
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			0.00
12. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Lines C29 divided by [C28 minus C29] times [D10 plus D11a])			(733,075.96)			6,816.45
b. Total Local Proceeds of Taxes (Lines D10 plus D12a)			1,034,416.18			1,743,873.45
13. State Aid in Proceeds of Taxes (lesser of Line D11a or [Lines D9 minus D12b plus C24]; if negative, then zero)			0.00			0.00
14. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D12b)			1,034,416.18			
b. State Subventions (Line D13)			0.00			
c. Less: Excluded Appropriations (Line C24)			276,986.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D14a plus D14b minus D14c)			757,430.18			

California Dept of Education
SACS Financial Reporting Software - 2022.2.0
File: gann-c (Rev 06/02/2022) Page 3 of 3 Printed: 9/27/2022 4:23 PM

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

ADOPTION OF GANN LIMIT

RESOLUTION NO. 22-23-II

WHEREAS, in November of 1979, the California electorate did adopt Proposition 4, commonly called the Gann Amendment, which added Article XIIIB 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 2020-21 fiscal year and a projected Gann Limit for the 2021-22 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 2021-22 and 2022-23 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 2021-22 and 2022-23 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 12, 2022 by the following vote:

McJunkin _____; Singh _____; Lachance _____; Richmond _____; Vacant _____

Ayes: _____

Noes: _____

Absent: _____

June McJunkin, President
Sutter County Board of Education

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

Agenda Item No. 10

BOARD AGENDA ITEM: Unaudited Actuals

BOARD MEETING DATE: October 12, 2022

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 2021-22 fiscal year will be reported.

Sutter County Superintendent of Schools

2021/2022 Unaudited Actuals Report

Presented to the Board
October 12, 2022



SUTTER COUNTY
SUPERINTENDENT OF SCHOOLS

2021-2022 UNAUDITED ACTUALS REPORT

OCTOBER 12, 2022



Mission Statement

“Service for Success”

Students~Staff~Community



SUTTER COUNTY BOARD OF EDUCATION

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

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CERTIFICATION



UNAUDITED ACTUAL FINANCIAL REPORT:

To the Superintendent of Public Instruction:

2021-22 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



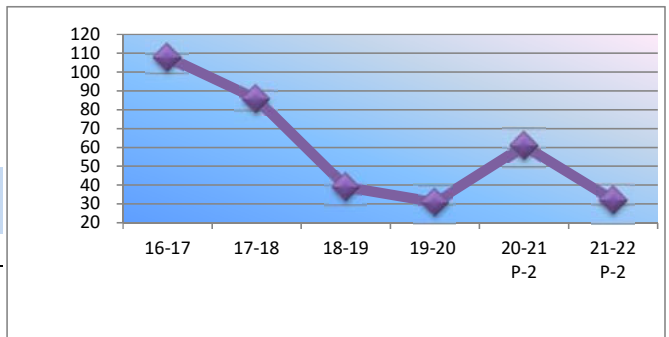
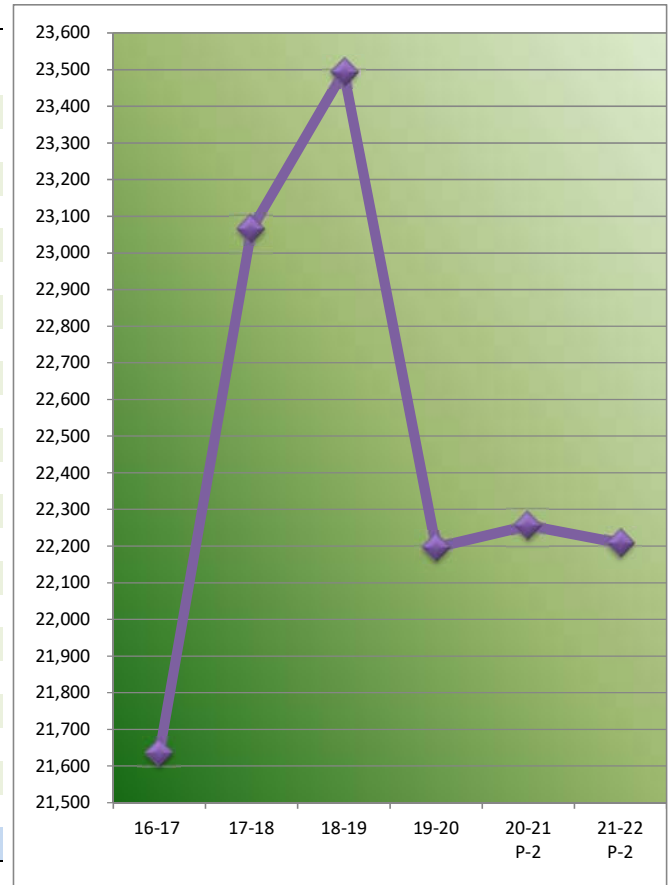
2021-22 Unaudited Actuals Average Daily Attendance

	16-17	17-18	18-19	19-20	20-21	21-22
<u>Districts</u>						
Brittan	439	430	435	429	429	398
Browns	149	145	133	135	135	118
East Nicolaus	294	297	287	295	296	280
Franklin	463	455	467	473	473	447
Live Oak Unified	1,722	1,782	1,766	1,803	1,804	1,725
Marcum Illinois	157	149	167	175	175	174
So. Sutter Charter	2,230	2,107	2,030	2,105	2,105	2,446
Meridian	78	65	44	54	59	67
CA Virtual Academy	738	790	833	985	985	1,445
California Prep Sutter K-7	113	472	-	-	-	-
California Prep Sutter 8-12	161	205	-	-	-	-
Nuestro	143	146	163	178	178	171
Sutter Peak Charter Academy	357	445	572	578	578	531
Pleasant Grove	193	178	171	161	162	155
Sutter Union High	739	737	723	774	774	748
Winship-Robbins	136	134	113	114	114	106
Feather River Charter School	807	1,657	2,710	1,092	1,092	1,792
Winship Community Charter	43	98	117	107	107	265
Yuba City Unified	11,684	11,786	11,723	11,633	11,633	10,249
AEROSTEM Charter	-	-	68	94	132	138
Twin River Charter	437	434	423	446	451	438
Yuba City Charter	243	246	248	274	274	261
<u>County Operated</u>						
Special Education	311	307	302	291	299	255
	21,636	23,065	23,494	22,196	22,256	22,208

P-2 P-2

County Office

Comm.School Probation	108	86	39	31	45	26
Pathways Charter Academy					16	6
Comm.School TF	-	-	-	-	-	-
Opportunity School	-	-	-	-	-	-
	108	86	39	31	61	32
					P-2	P-2



Description	2021-22 Unaudited Actuals			2022-23 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 Grant 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)]	26.34	26.34	26.34	25.04	25.04	25.04
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	26.34	26.34	26.34	25.04	25.04	25.04
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	254.94	254.94	254.94	288.50	288.50	288.50
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)	254.94	254.94	254.94	288.50	288.50	288.50
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	281.28	281.28	281.28	313.54	313.54	313.54
4. Adults in Correctional Facilities						
5. County Operations Grant ADA	22,208.22	22,208.22	22,208.22	23,084.43	23,084.43	23,084.43
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2021-22 Unaudited Actuals			2022-23 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School 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)]	2.70	2.70	2.70	2.70	2.70	2.70
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	2.70	2.70	2.70	2.70	2.70	2.70
3. Charter School Funded County Program ADA						
a. County Community Schools	3.20	3.20	3.20	7.30	7.30	7.30
b. Special Education-Special Day Class						
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. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	3.20	3.20	3.20	7.30	7.30	7.30
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	5.90	5.90	5.90	10.00	10.00	10.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School 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)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
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. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	5.90	5.90	5.90	10.00	10.00	10.00

SUMMARY OF FUNDS



**Summary Report of Revenues, Expenditures and Changes in Fund Balance
(Unrestricted and Restricted Combined)
2021-22 Unaudited Actuals**

Description	Account Codes	Estimated Actuals	Unaudited Actuals	Budget Development	Difference (Col C-B)	2021-22 Actuals Compared to Budget
		2021-22 (A)	2021-22 (B)	2022-23 (C)	(D)	
A. Revenues						
1. Local Control Funding Formula	8010-8099	\$ 9,796,615	9,751,931	9,778,465	26,534	0.3%
2. Federal Revenues	8100-8299	\$ 5,749,705	3,689,836	4,895,206	1,205,370	32.7%
3. Other State Revenues	8300-8599	\$ 14,488,972	15,113,084	14,004,106	(1,108,978)	-7.3%
4. Other local Revenues	8600-8799	\$ 11,403,125	9,976,730	12,255,528	2,278,798	22.8%
5. TOTAL REVENUES		\$ 41,438,417	\$ 38,531,581	\$ 40,933,305	2,401,724	6.2%
B. Expenditures						
1. Certificated Salaries	1000-1999	8,820,118	8,895,778	9,388,755	492,977	5.5%
2. Classified Salaries	2000-2999	10,686,556	10,357,841	11,149,653	791,812	7.6%
3. Employee Benefits	3000-3999	8,706,992	8,610,892	9,588,122	977,230	11.3%
4. Books and Supplies	4000-4999	1,417,039	919,913	1,075,493	155,580	16.9%
5. Services, Other Operation	5000-5999	7,250,495	4,617,851	5,944,845	1,326,994	28.7%
6. Capital Outlay	6000-6999	919,879	530,055	511,989	(18,066)	-3.4%
7. Other Outgo	7100-7299	775,398	882,928	467,846	(415,082)	-47.0%
8. Direct Support/Indirect	7300-7399	(83,766)	(77,109)	(116,949)	(39,840)	51.7%
9. Debt Services	7400-7499	-	-	-	-	0.0%
10. TOTAL EXPENDITURES		\$ 38,492,711	\$ 34,738,149	\$ 38,009,754	3,271,605	9.4%
C. Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses (A5-B10)						
		\$ 2,945,706	\$ 3,793,432	\$ 2,923,551	\$ (869,881)	-22.9%
D. Other Financing Sources/Uses						
1. Transfers In	8910-8979	\$ 155,118	\$ 121,984	50,000	(71,984)	-59.0%
2. Transfer Out	7610-7629	3,876,286	3,839,893	2,589,923	(1,249,970)	-32.6%
3. Contributions	8980-8999	-	-	-	-	0.0%
Total, Other Fin Sources/Uses		\$ (3,721,168)	\$ (3,717,909)	\$ (2,539,923)	1,177,986	-31.7%
E. Net Change to Fund Balance						
		\$ (775,462)	\$ 75,523	\$ 383,628		
F. Fund Balance (Fund 01 only)						
1. Beginning Balance		\$ 17,745,073	\$ 17,745,073	\$ 17,820,596	\$ 75,523	
2. Adjustments/Restatements		\$ -	\$ -		\$ -	
Ending Balance		16,969,611	17,820,596	18,204,224	\$ 383,628	2.2%
G. Components of Ending Fund Balance						
Revolving Cash	9711	\$ 10,500	\$ 10,500	\$ 10,500		
Prepaid Items	9713	\$ 90,196	\$ 612,827	\$ -		
Restricted	9740-9760	\$ 4,897,971	\$ 6,255,109	\$ 7,168,293		
Assigned	9780	\$ 9,857,694	\$ 9,013,258	\$ 9,066,305		
Res Economic Uncertainties	9789	\$ 2,118,450	\$ 1,928,902	\$ 2,029,984		
Unassigned/Unappropriated	9790	\$ (5,200)	\$ -	\$ (70,858)		

2021-22
Unaudited Actuals
General Fund Actuals by Department

		County Admin.	Special Education	One Stop	ES	ROP	Alternative Education	PCA	SELPA	MAA	Total in Fund 01
Beginning Balance											
Prior Year Ending Bal.	9791	10,598,318	1,141,034	308,477	1,667,554	8,675	159,075	1,615	1,894,957	1,965,368	17,745,073
Beginning Balance Adjustments	9795	-	-	-	-	-	-	-	-	-	-
Total Beginning Balance		10,598,318	1,141,034	308,477	1,667,554	8,675	159,075	1,615	1,894,957	1,965,368	17,745,073
Income											
LCFF	8010-8099	8,263,909	-	-	505,542	-	225,243	65,100	692,137	-	9,751,931
Federal Revenues	8100-8299	31,378	311,683	2,482,308	369,390	3,333	355,538	12,467	122,706	1,033	3,689,836
State Revenues	8300-8599	1,133,646	399,843	146,955	1,526,332	682,035	444,628	161,878	10,617,767	-	15,113,084
Local Revenues	8600-8799	(189,147)	1,006,297	947,027	2,157,898	101,134	102,117	-	5,132,659	718,745	9,976,730
Total Income		9,239,786	1,717,823	3,576,290	4,559,162	786,502	1,127,526	239,445	16,565,269	719,778	38,531,581
Expenditures											
Salaries & Benefits	1000-3999	6,452,605	12,826,746	2,739,529	3,150,354	853,117	948,927	142,503	464,124	286,606	27,864,511
Books and Supplies	4000-4999	264,191	266,481	147,139	139,246	41,981	48,641	1,836	10,215	183	919,913
Services	5000-5999	819,587	1,251,499	790,911	774,187	297,478	326,418	60,653	183,365	113,753	4,617,851
Capital Outlay	6000-6599	403,341	-	17,599	-	-	51,575	-	57,540	-	530,055
Other Outgo	7100-7499	(2,095,445)	1,014,600	312,479	345,918	336,593	128,174	1,489	718,312	43,699	805,819
Total Expenditures		5,844,279	15,359,326	4,007,657	4,409,705	1,529,169	1,503,735	206,481	1,433,556	444,241	34,738,149
Interfund Transfers											
Transfers In	8910-8929	58,040	2,369	17,175	32,469	-	11,931	-	-	-	121,984
Transfers Out	7610-7629	2,596,353	18,297	3,438	221,805	-	-	-	-	1,000,000	3,839,893
Other: Sources	8930-8979	-	-	-	-	-	-	-	-	-	-
Other: Uses	7630-7699	-	-	-	-	-	-	-	-	-	-
Contributions	8980-8999	(2,781,864)	13,524,392	229,965	1,135,944	797,992	393,114	132,141	(13,431,684)	-	-
Total Transfers		(5,320,177)	13,508,464	243,703	946,607	797,992	405,045	132,141	(13,431,684)	(1,000,000)	(3,717,909)
Net Inc./Dec. in Fund Balance		(1,924,670)	(133,041)	(187,664)	1,096,064	55,326	28,837	165,105	1,700,029	(724,463)	75,523
Ending Fund Balance		8,673,648	1,007,993	120,813	2,763,618	64,001	187,912	166,721	3,594,985	1,240,905	17,820,596
Components of End. Fund Bal.											
Revolving Cash & Nonspendable EFB	9711	9,500	-	300	200	500	-	-	-	-	10,500
Prepaid Items	9713	605,024	-	848	-	-	-	-	6,955	-	612,827
Restricted Balances	9740	81,542	963,638	47,657	1,275,840	1,373	175,050	161,011	3,548,998	-	6,255,109
Other Designations	9780	6,048,679	44,355	72,008	1,487,578	62,128	12,862	5,710	39,033	1,240,905	9,013,258
Reserve for Economic Uncert.5%	9789	1,928,902	-	-	-	-	-	-	-	-	1,928,902
Unappropriated Fund Bal.		-	-	-	-	-	-	-	-	-	0

Please note, figures are rounded

Unaudited Actuals
2021-22 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				
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(313,279.01)	0.00	(77,109.24)				
Other Sources/Uses Detail					121,983.67	3,839,892.61		
Fund Reconciliation							124,673.05	463,038.56
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							178,680.00	29,859.00
11 ADULT EDUCATION FUND								
Expenditure Detail	151,718.37	0.00	60,164.05	0.00				
Other Sources/Uses Detail					209,602.45	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	2,000.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	14,945.19	0.00				
Other Sources/Uses Detail					221,805.16	0.00		
Fund Reconciliation							99.77	1,599.41
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					0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					24,234.87	89,515.20		
Fund Reconciliation							0.00	58,039.66
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					2,100,000.00	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

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	161,560.64	0.00						
Other Sources/Uses Detail					1,284,250.13	32,468.47		
Fund Reconciliation							284,258.79	35,174.98
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					0.00			
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
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							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
TOTALS	313,279.01	(313,279.01)	77,109.24	(77,109.24)	3,961,876.28	3,961,876.28	587,711.61	587,711.61

LOTTERY REPORT



2021-2022 UNAUDITED ACTUAL - LOTTERY

	20-21 Ending	21-22 Revenue	21-22 Expense	Net change	21-22 Ending
Sp Ed Unrestricted	-	54,324.38	50,402.00	3,922.38	3,922.38
Sp Ed Restricted	55,566.01	25,163.25	4,126.92	21,036.33	76,602.34
				-	
One Stop Unrestricted	34,986.13	-	-	-	34,986.13
One Stop Restricted	-	-	-	-	-
				-	
Alt Ed Unrestricted	11,798.06	9,876.15	8,812.67	1,063.48	12,861.54
Alt Ed Restricted	11,211.12	4,523.49	775.65	3,747.84	14,958.96
				-	
PCA Unrestricted	-	5,846.60	137.75	5,708.85	5,708.85
PCA Restricted	-	2,623.23	1,135.37	1,487.86	1,487.86
Total Unrestricted	46,784.19	70,047.13	59,352.42	10,694.71	57,478.90
Total Restricted	66,777.13	32,309.97	6,037.94	26,272.03	93,049.16
Total Lottery	113,561.32	102,357.10	65,390.36	36,966.74	150,528.06

2022-23 ESTIMATED BUDGET - LOTTERY

	21-22 Ending	22-23 Revenue	22-23 Expense	Net change	Est. End. 22-23
Sp Ed Unrestricted	3,922.38	49,552.00	49,552.00	-	3,922.38
Sp Ed Restricted	76,602.34	19,760.00	19,760.00	-	76,602.34
	-				
One Stop Unrestricted	34,986.13	-	-	-	34,986.13
One Stop Restricted	-	-	-	-	-
	-				
Alt Ed Unrestricted	12,861.54	4,075.00	4,075.00	-	12,861.54
Alt Ed Restricted	14,958.96	1,625.00	1,625.00	-	14,958.96
	-				
PCA Unrestricted	5,708.85	963.00	963.00	-	5,708.85
PCA Restricted	1,487.86	384.00	384.00	-	1,487.86
Total Unrestricted	57,478.90	54,590.00	54,590.00	-	57,478.90
Total Restricted	93,049.16	21,769.00	21,769.00	-	93,049.16
Total Lottery	150,528.06	76,359.00	76,359.00	-	150,528.06

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	46,784.19		66,777.13	113,561.32
2. State Lottery Revenue	8560	70,047.13		32,309.97	102,357.10
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)		116,831.32	0.00	99,087.10	215,918.42
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	42,137.37		6,037.94	48,175.31
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	17,201.50			17,201.50
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	13.55			13.55
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)		59,352.42	0.00	6,037.94	65,390.36
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	57,478.90	0.00	93,049.16	150,528.06
D. COMMENTS:					

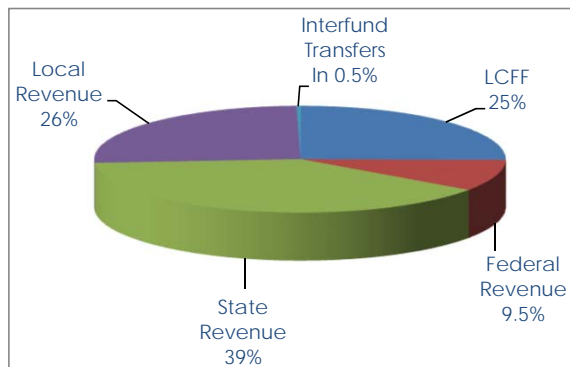
Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

*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

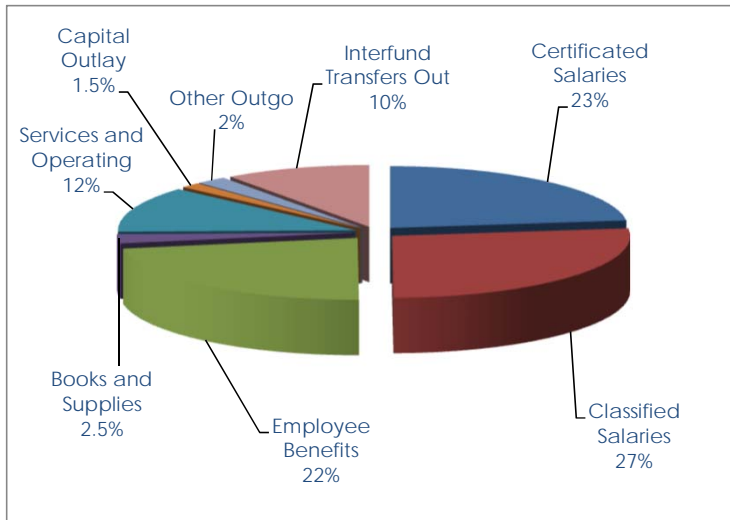
**Sutter County Superintendent of Schools
2021-2022**

General Fund Revenue



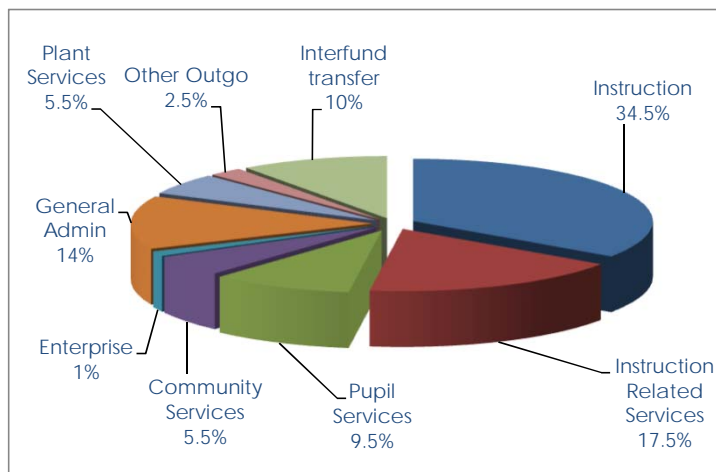
LCFF	9,751,931
Federal Revenue	3,689,836
State Revenue	15,113,084
Local Revenue	9,976,730
Interfund Transfers In	121,984
\$	38,653,565

General Fund Expenditures



Certificated Salaries	8,895,778
Classified Salaries	10,357,841
Employee Benefits	8,610,892
Books and Supplies	919,913
Services and Operating	4,617,851
Capital Outlay	530,055
Other Outgo	805,819
Interfund Transfers Out	3,839,893
\$	38,578,042

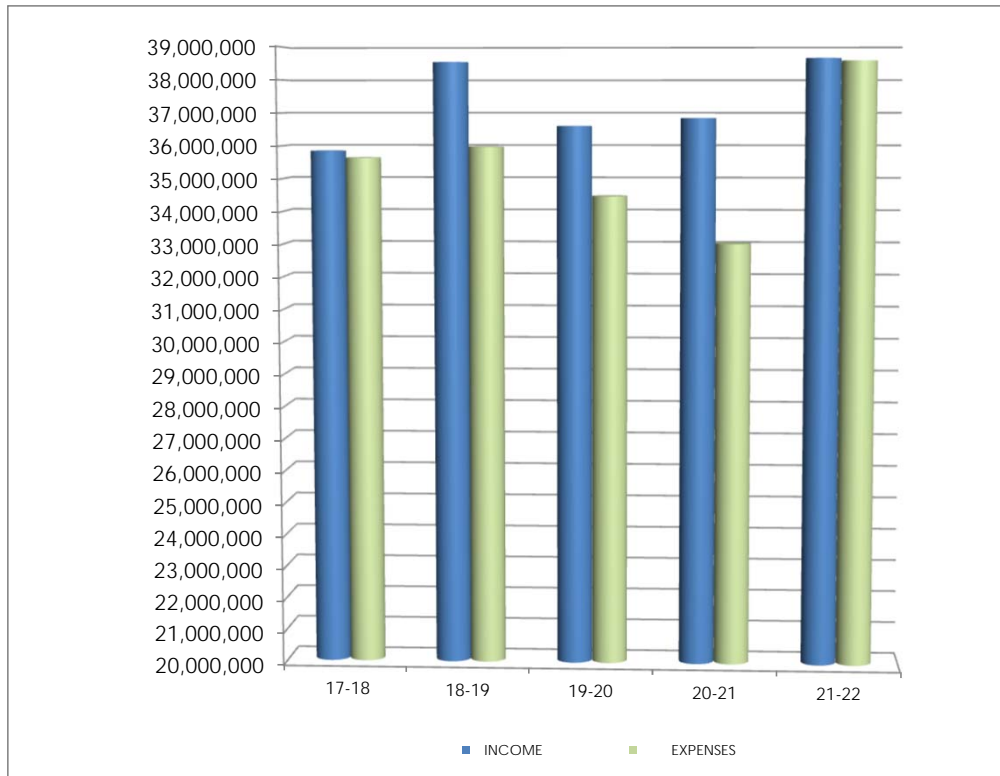
General Fund Expenditures by Function



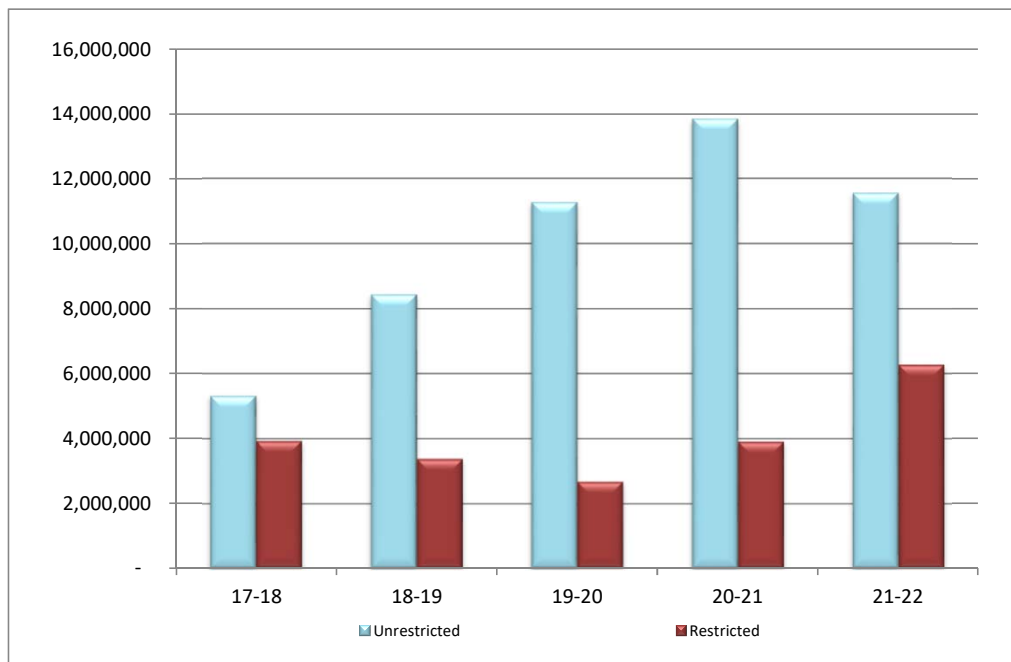
Instruction	13,343,973
Instruction Related Services	6,783,866
Pupil Services	3,667,776
Community Services	2,086,402
Enterprise	498,352
General Administration	5,328,844
Plant Services	2,146,008
Other Outgo	882,928
Interfund Transfers Out	3,839,893
\$	38,578,042

2021-2022 UNAUDITED ACTUALS

Income and Expenses



General Fund Balance



Net Change in Fund Balance by Department As of 06/30/2022

2021-22 Beginning Balance	TF-9795 Beginning Balance Adjustment	2021-22 Revenue	2021-22 Expenditures	2021-22 Ending Balance	2021-22 Net Change
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Unrestricted

COE	10,432,075.29	-	4,713,720.86	6,572,580.18	8,573,215.97	(1,858,859.32)
Special Ed.	40,433.44	-	56,693.32	52,770.94	44,355.82	3,922.38
One Stop	68,417.34	-	34,145.93	29,408.35	73,154.92	4,737.58
ES CIA	1,260,116.00	-	856,195.27	628,562.38	1,487,748.89	227,632.89
ES SSO	-	-	91,628.28	91,600.28	28.00	28.00
ES Shady Creek	-	-	1,250,311.71	1,250,311.71	-	-
ES TCIP	-	-	662,602.59	662,602.59	-	-
ROP	8,675.01	-	885,963.96	832,011.04	62,627.93	53,952.92
Alt Ed.	11,798.06	-	749,023.69	747,960.21	12,861.54	1,063.48
PCA	-	-	187,487.36	181,778.51	5,708.85	5,708.85
SELPA	45,987.40	-	-	-	45,987.40	-
MAA	1,965,367.80	-	718,744.90	1,443,207.69	1,240,905.01	(724,462.79)
	13,832,870.34	-	10,206,517.87	12,492,793.88	11,546,594.33	(2,286,276.01)

Restricted

COE	166,242.69	-	1,802,242.88	1,868,050.52	100,435.05	(65,807.64)
Special Ed.	1,100,600.28	-	15,187,889.98	15,324,852.35	963,637.91	(136,962.37)
One Stop	240,059.74	-	3,789,283.80	3,981,686.73	47,656.81	(192,402.93)
ES CIA	122,479.57	-	1,570,993.48	454,727.22	1,238,745.83	1,116,266.26
ES SSO	281,954.15	-	1,285,430.34	1,533,696.08	33,688.41	(248,265.74)
ES Shady Creek	3,004.20	-	8,037.97	7,635.97	3,406.20	402.00
ES TCIP	-	-	2,374.86	2,374.86	-	-
ROP	-	-	698,531.26	697,158.56	1,372.70	1,372.70
Alt Ed.	147,277.32	-	783,547.32	755,774.55	175,050.09	27,772.77
PCA	1,615.36	-	184,098.03	24,702.53	161,010.86	159,395.50
SELPA	1,848,969.37	-	3,133,584.62	1,433,555.97	3,548,998.02	1,700,028.65
MAA	-	-	1,032.51	1,032.51	-	-
	3,912,202.68	-	28,447,047.05	26,085,247.85	6,274,001.88	2,361,799.20

Totals	17,745,073.02	-	38,653,564.92	38,578,041.73	17,820,596.21	75,523.19
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Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 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	9,059,794.14	692,137.00	9,751,931.14	9,098,246.00	680,219.00	9,778,465.00	0.3%
2) Federal Revenue		8100-8299	0.00	3,689,835.67	3,689,835.67	0.00	4,895,206.00	4,895,206.00	32.7%
3) Other State Revenue		8300-8599	118,842.13	14,994,242.74	15,113,084.87	93,039.00	13,911,067.00	14,004,106.00	-7.3%
4) Other Local Revenue		8600-8799	1,805,892.73	8,170,836.84	9,976,729.57	3,223,807.00	9,031,721.00	12,255,528.00	22.8%
5) TOTAL, REVENUES			10,984,529.00	27,547,052.25	38,531,581.25	12,415,092.00	28,518,213.00	40,933,305.00	6.2%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	1,950,341.75	6,945,436.39	8,895,778.14	2,104,832.00	7,283,923.00	9,388,755.00	5.5%
2) Classified Salaries		2000-2999	4,136,796.85	6,221,043.85	10,357,840.70	4,387,076.00	6,762,577.00	11,149,653.00	7.6%
3) Employee Benefits		3000-3999	2,148,805.08	6,462,086.60	8,610,891.68	2,535,252.00	7,052,870.00	9,588,122.00	11.3%
4) Books and Supplies		4000-4999	295,815.11	624,097.72	919,912.83	433,752.00	641,741.00	1,075,493.00	16.9%
5) Services and Other Operating Expenditures		5000-5999	1,716,999.47	2,900,851.95	4,617,851.42	1,795,664.00	4,149,181.00	5,944,845.00	28.7%
6) Capital Outlay		6000-6999	163,619.68	366,435.51	530,055.19	241,221.00	270,768.00	511,989.00	-3.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	882,928.40	882,928.40	27,000.00	440,846.00	467,846.00	-47.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,759,476.67)	1,682,367.43	(77,109.24)	(2,040,954.00)	1,924,005.00	(116,949.00)	51.7%
9) TOTAL, EXPENDITURES			8,652,901.27	26,085,247.85	34,738,149.12	9,483,843.00	28,525,911.00	38,009,754.00	9.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,331,627.73	1,461,804.40	3,793,432.13	2,931,249.00	(7,698.00)	2,923,551.00	-22.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	121,983.67	0.00	121,983.67	50,000.00	0.00	50,000.00	-59.0%
b) Transfers Out		7600-7629	3,839,892.61	0.00	3,839,892.61	2,589,923.00	0.00	2,589,923.00	-32.6%
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	(899,994.80)	899,994.80	0.00	(831,131.00)	831,131.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,617,903.74)	899,994.80	(3,717,908.94)	(3,371,054.00)	831,131.00	(2,539,923.00)	-31.7%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 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)			(2,286,276.01)	2,361,799.20	75,523.19	(439,805.00)	823,433.00	383,628.00	408.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	13,832,870.34	3,912,202.68	17,745,073.02	11,546,594.33	6,274,001.88	17,820,596.21	0.4%
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)			13,832,870.34	3,912,202.68	17,745,073.02	11,546,594.33	6,274,001.88	17,820,596.21	0.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,832,870.34	3,912,202.68	17,745,073.02	11,546,594.33	6,274,001.88	17,820,596.21	0.4%
2) Ending Balance, June 30 (E + F1e)			11,546,594.33	6,274,001.88	17,820,596.21	11,106,789.33	7,097,434.88	18,204,224.21	2.2%
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	593,934.69	18,892.50	612,827.19	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	6,255,109.38	6,255,109.38	0.00	7,168,292.78	7,168,292.78	14.6%
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	9,013,257.55	0.00	9,013,257.55	9,066,305.48	0.00	9,066,305.48	0.6%
COE	0000	9780	6,040,727.29		6,040,727.29				
Special Ed	0000	9780	40,433.44		40,433.44				
One Stop	0000	9780	38,168.79		38,168.79				
Educational Services	0000	9780	1,487,776.79		1,487,776.79				
ROP	0000	9780	62,627.93		62,627.93				
SELPA	0000	9780	45,987.40		45,987.40				
MAA	0000	9780	1,240,905.01		1,240,905.01				
Special Ed	1100	9780	3,922.38		3,922.38				
One Stop	1100	9780	34,138.13		34,138.13				
Alternative Education	1100	9780	12,861.54		12,861.54				
Pathways Charter Academy	1100	9780	5,708.85		5,708.85				
COE	0000	9780				5,080,486.58		5,080,486.58	
Special Ed	0000	9780				44,643.00		44,643.00	
One Stop	0000	9780				33,464.00		33,464.00	
Educational Services	0000	9780				1,324,767.00		1,324,767.00	
ROP	0000	9780				51,595.00		51,595.00	
SELPA	0000	9780				89,666.00		89,666.00	
MAA	0000	9780				2,384,205.00		2,384,205.00	
Special Ed	1100	9780				3,922.38		3,922.38	
One Stop	1100	9780				34,986.13		34,986.13	
Alternative Education	1100	9780				12,861.54		12,861.54	
Pathways Charter Academy	1100	9780				5,708.85		5,708.85	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,928,902.09	0.00	1,928,902.09	2,029,983.85	0.00	2,029,983.85	5.2%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	(70,857.90)	(70,857.90)	New

			2021-22 Unaudited Actuals			2022-23 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)	
Description	Resource Codes	Object Codes							
G. ASSETS									
1) Cash									
a) in County Treasury	9110		12,110,824.77	2,830,356.91	14,941,181.68				
1) Fair Value Adjustment to Cash in County Treasury	9111		(927,309.14)	0.00	(927,309.14)				
b) in Banks	9120		0.00	1,957.91	1,957.91				
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		846,809.83	5,055,804.76	5,902,614.59				
4) Due from Grantor Government	9290		0.00	0.00	0.00				
5) Due from Other Funds	9310		94,814.05	29,859.00	124,673.05				
6) Stores	9320		0.00	0.00	0.00				
7) Prepaid Expenditures	9330		593,934.69	18,892.50	612,827.19				
8) Other Current Assets	9340		0.00	0.00	0.00				
9) Lease Receivable	9380		0.00	0.00	0.00				
10) TOTAL, ASSETS			12,734,574.20	7,936,871.08	20,671,445.28				
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		842,378.31	858,481.91	1,700,860.22				
2) Due to Grantor Governments	9590		61,243.00	0.00	61,243.00				
3) Due to Other Funds	9610		284,358.56	178,680.00	463,038.56				
4) Current Loans	9640		0.00	0.00	0.00				
5) Unearned Revenue	9650		0.00	625,707.29	625,707.29				
6) TOTAL, LIABILITIES			1,187,979.87	1,662,869.20	2,850,849.07				
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)			11,546,594.33	6,274,001.88	17,820,596.21				

			2021-22 Unaudited Actuals			2022-23 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)	
Description	Resource Codes	Object Codes							
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	6,657,813.00	0.00	6,657,813.00	7,211,575.00	0.00	7,211,575.00	8.3%
Education Protection Account State Aid - Current Year		8012	1,316,517.00	0.00	1,316,517.00	807,489.00	0.00	807,489.00	-38.7%
State Aid - Prior Years		8019	2,116.00	0.00	2,116.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	15,292.66	0.00	15,292.66	15,364.00	0.00	15,364.00	0.5%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	753.42	0.00	753.42	800.00	0.00	800.00	6.2%
County & District Taxes									
Secured Roll Taxes		8041	1,601,084.92	0.00	1,601,084.92	1,610,702.00	0.00	1,610,702.00	0.6%
Unsecured Roll Taxes		8042	76,900.06	0.00	76,900.06	78,662.00	0.00	78,662.00	2.3%
Prior Years' Taxes		8043	1,099.29	0.00	1,099.29	1,446.00	0.00	1,446.00	31.5%
Supplemental Taxes		8044	58,754.12	0.00	58,754.12	30,083.00	0.00	30,083.00	-48.8%
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	13,607.67	0.00	13,607.67	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			9,743,938.14	0.00	9,743,938.14	9,756,121.00	0.00	9,756,121.00	0.1%
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	7,993.00	0.00	7,993.00	22,344.00	0.00	22,344.00	179.5%
Property Taxes Transfers		8097	(692,137.00)	692,137.00	0.00	(680,219.00)	680,219.00	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			9,059,794.14	692,137.00	9,751,931.14	9,098,246.00	680,219.00	9,778,465.00	0.3%
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	0.00	0.00	0.00	416,531.00	416,531.00	New
Special Education Discretionary Grants		8182	0.00	158,469.13	158,469.13	0.00	130,799.00	130,799.00	-17.5%
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		86,426.98	86,426.98		103,079.00	103,079.00	19.3%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		13,581.00	13,581.00		13,462.00	13,462.00	-0.9%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 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		49,430.52	49,430.52		42,120.00	42,120.00	-14.8%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290		317,086.12	317,086.12		261,719.00	261,719.00	-17.5%
Other NCLB / Every Student Succeeds Act		8290							
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	3,008,647.92	3,008,647.92	0.00	3,871,302.00	3,871,302.00	28.7%
TOTAL, FEDERAL REVENUE			0.00	3,689,835.67	3,689,835.67	0.00	4,895,206.00	4,895,206.00	32.7%
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		8,953,429.00	8,953,429.00		10,426,721.00	10,426,721.00	16.5%
Prior Years	6500	8319		1,327.00	1,327.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	289,872.00	289,872.00	0.00	289,872.00	289,872.00	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	40,809.00	0.00	40,809.00	36,449.00	0.00	36,449.00	-10.7%
Lottery - Unrestricted and Instructional Materials		8560	70,047.13	32,309.97	102,357.10	54,590.00	21,769.00	76,359.00	-25.4%
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%
	6650, 6680, 6685, 6690, 6695	8590		133,464.00	133,464.00		134,736.00	134,736.00	1.0%
Drug/Alcohol/Tobacco Funds		8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590							
Career Technical Education Incentive Grant Program	6387	8590		682,035.30	682,035.30		697,256.00	697,256.00	2.2%
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%
All Other State Revenue	All Other	8590	7,986.00	4,901,805.47	4,909,791.47	2,000.00	2,340,713.00	2,342,713.00	-52.3%
TOTAL, OTHER STATE REVENUE			118,842.13	14,994,242.74	15,113,084.87	93,039.00	13,911,067.00	14,004,106.00	-7.3%

			2021-22 Unaudited Actuals			2022-23 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	6,793.86	0.00	6,793.86	15,186.00	0.00	15,186.00	123.5%
All Other Sales		8639	52,620.18	0.00	52,620.18	66,000.00	0.00	66,000.00	25.4%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	194,233.18	0.00	194,233.18	160,000.00	0.00	160,000.00	-17.6%
Net Increase (Decrease) in the Fair Value of Investments									
		8662	(927,309.14)	0.00	(927,309.14)	0.00	0.00	0.00	-100.0%
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	1,207,125.96	1,272,988.17	2,480,114.13	1,453,046.00	1,260,126.00	2,713,172.00	9.4%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	85,153.07	943,218.36	1,028,371.43	2,500.00	1,914,933.00	1,917,433.00	86.5%
Other Local Revenue									
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources									
		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,020,302.62	1,265,877.31	2,286,179.93	1,420,220.00	1,952,593.00	3,372,813.00	47.5%
Tuition		8710	166,973.00	4,688,753.00	4,855,726.00	106,855.00	3,904,069.00	4,010,924.00	-17.4%
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			1,805,892.73	8,170,836.84	9,976,729.57	3,223,807.00	9,031,721.00	12,255,528.00	22.8%
TOTAL, REVENUES			10,984,529.00	27,547,052.25	38,531,581.25	12,415,092.00	28,518,213.00	40,933,305.00	6.2%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 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	187,603.55	4,672,356.28	4,859,959.83	281,664.00	4,713,459.00	4,995,123.00	2.8%
Certificated Pupil Support Salaries		1200	0.00	1,213,594.63	1,213,594.63	0.00	1,285,268.00	1,285,268.00	5.9%
Certificated Supervisors' and Administrators' Salaries		1300	1,751,738.20	1,056,050.11	2,807,788.31	1,811,168.00	1,285,196.00	3,096,364.00	10.3%
Other Certificated Salaries		1900	11,000.00	3,435.37	14,435.37	12,000.00	0.00	12,000.00	-16.9%
TOTAL, CERTIFICATED SALARIES			1,950,341.75	6,945,436.39	8,895,778.14	2,104,832.00	7,283,923.00	9,388,755.00	5.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	49.12	2,820,429.16	2,820,478.28	700.00	2,818,512.00	2,819,212.00	0.0%
Classified Support Salaries		2200	307,093.25	1,410,756.52	1,717,849.77	339,194.00	1,596,233.00	1,935,427.00	12.7%
Classified Supervisors' and Administrators' Salaries		2300	1,860,613.09	855,548.08	2,716,161.17	1,941,219.00	913,216.00	2,854,435.00	5.1%
Clerical, Technical and Office Salaries		2400	1,851,554.77	752,484.65	2,604,039.42	1,922,176.00	757,808.00	2,679,984.00	2.9%
Other Classified Salaries		2900	117,486.62	381,825.44	499,312.06	183,787.00	676,808.00	860,595.00	72.4%
TOTAL, CLASSIFIED SALARIES			4,136,796.85	6,221,043.85	10,357,840.70	4,387,076.00	6,762,577.00	11,149,653.00	7.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	279,947.12	1,864,230.59	2,144,177.71	359,969.00	2,079,327.00	2,439,296.00	13.8%
PERS		3201-3202	919,693.86	1,407,578.78	2,327,272.64	1,117,670.00	1,746,314.00	2,863,984.00	23.1%
OASDI/Medicare/Alternative		3301-3302	343,978.48	643,853.40	987,831.88	364,615.00	708,139.00	1,072,754.00	8.6%
Health and Welfare Benefits		3401-3402	307,307.30	1,379,007.36	1,686,314.66	371,659.00	1,446,839.00	1,818,498.00	7.8%
Unemployment Insurance		3501-3502	3,015.90	100,983.69	103,999.59	31,935.00	75,014.00	106,949.00	2.8%
Workers' Compensation		3601-3602	98,310.72	219,490.56	317,801.28	109,471.00	243,714.00	353,185.00	11.1%
OPEB, Allocated		3701-3702	(0.13)	0.13	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	62,200.64	134,978.37	197,179.01	63,502.00	131,604.00	195,106.00	-1.1%
Other Employee Benefits		3901-3902	134,351.19	711,963.72	846,314.91	116,431.00	621,919.00	738,350.00	-12.8%
TOTAL, EMPLOYEE BENEFITS			2,148,805.08	6,462,086.60	8,610,891.68	2,535,252.00	7,052,870.00	9,588,122.00	11.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	12,728.24	12,728.24	15,000.00	51,919.00	66,919.00	425.8%
Books and Other Reference Materials		4200	0.00	837.84	837.84	0.00	223,105.00	223,105.00	26528.6%
Materials and Supplies		4300	252,419.38	288,354.65	540,774.03	347,459.00	297,954.00	645,413.00	19.3%
Noncapitalized Equipment		4400	43,395.73	322,176.99	365,572.72	71,293.00	68,763.00	140,056.00	-61.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			295,815.11	624,097.72	919,912.83	433,752.00	641,741.00	1,075,493.00	16.9%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	37,500.00	512,995.68	550,495.68	25,000.00	902,660.00	927,660.00	68.5%
Travel and Conferences		5200	88,095.57	133,579.08	221,674.65	185,874.00	96,813.00	282,687.00	27.5%
Dues and Memberships		5300	61,311.65	11,848.75	73,160.40	75,213.00	10,506.00	85,719.00	17.2%
Insurance		5400 - 5450	186,349.77	3,204.82	189,554.59	190,390.00	4,650.00	195,040.00	2.9%
Operations and Housekeeping Services		5500	324,623.70	0.00	324,623.70	341,394.00	0.00	341,394.00	5.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	221,683.26	248,408.94	470,092.20	240,762.00	206,278.00	447,040.00	-4.9%
Transfers of Direct Costs		5710	(494,901.83)	494,901.84	0.01	(691,584.00)	691,584.00	0.00	-100.0%
Transfers of Direct Costs - Interfund		5750	(317,792.01)	4,513.00	(313,279.01)	(410,454.00)	0.00	(410,454.00)	31.0%
Professional/Consulting Services and Operating Expenditures		5800	1,524,391.85	1,461,705.46	2,986,097.31	1,743,963.00	2,200,572.00	3,944,535.00	32.1%
Communications		5900	85,737.51	29,694.38	115,431.89	95,106.00	36,118.00	131,224.00	13.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,716,999.47	2,900,851.95	4,617,851.42	1,795,664.00	4,149,181.00	5,944,845.00	28.7%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 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	33,161.00	0.00	33,161.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	41,229.71	269,251.44	310,481.15	55,000.00	270,768.00	325,768.00	4.9%
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	82,841.51	97,184.07	180,025.58	180,000.00	0.00	180,000.00	0.0%
Equipment Replacement		6500	6,387.46	0.00	6,387.46	6,221.00	0.00	6,221.00	-2.6%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			163,619.68	366,435.51	530,055.19	241,221.00	270,768.00	511,989.00	-3.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	67,649.43	67,649.43	0.00	67,649.00	67,649.00	0.0%
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	436,164.00	436,164.00	0.00	109,449.00	109,449.00	-74.9%
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	27,000.00	0.00	27,000.00	New
All Other Transfers		7281-7283	0.00	379,114.97	379,114.97	0.00	263,748.00	263,748.00	-30.4%
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	882,928.40	882,928.40	27,000.00	440,846.00	467,846.00	-47.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,682,367.43)	1,682,367.43	0.00	(1,924,005.00)	1,924,005.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(77,109.24)	0.00	(77,109.24)	(116,949.00)	0.00	(116,949.00)	51.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,759,476.67)	1,682,367.43	(77,109.24)	(2,040,954.00)	1,924,005.00	(116,949.00)	51.7%
TOTAL, EXPENDITURES			8,652,901.27	26,085,247.85	34,738,149.12	9,483,843.00	28,525,911.00	38,009,754.00	9.4%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals			2022-23 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	89,515.20	0.00	89,515.20	50,000.00	0.00	50,000.00	-44.1%
Other Authorized Interfund Transfers In		8919	32,468.47	0.00	32,468.47	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			121,983.67	0.00	121,983.67	50,000.00	0.00	50,000.00	-59.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	24,234.87	0.00	24,234.87	2,500.00	0.00	2,500.00	-89.7%
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	221,805.16	0.00	221,805.16	329,758.00	0.00	329,758.00	48.7%
Other Authorized Interfund Transfers Out		7619	3,593,852.58	0.00	3,593,852.58	2,257,665.00	0.00	2,257,665.00	-37.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,839,892.61	0.00	3,839,892.61	2,589,923.00	0.00	2,589,923.00	-32.6%
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 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	(899,789.88)	899,789.88	0.00	(831,131.00)	831,131.00	0.00	0.0%
Contributions from Restricted Revenues		8990	(204.92)	204.92	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(899,994.80)	899,994.80	0.00	(831,131.00)	831,131.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)									
			(4,617,903.74)	899,994.80	(3,717,908.94)	(3,371,054.00)	831,131.00	(2,539,923.00)	-31.7%

Unaudited Actuals 2021-22

Other Funds as of June 30, 2022

		FUND 10 SELPA	FUND 11	FUND 12	FUND 13	FUND 17	FUND 40	FUND 63	FUND 64	FUND 67	Total in Funds
		Pass-thru to	Adult	Child	Child	Special	Special	Shady Creek	Career Training	Self Insurance	
		Districts	Education	Development	Nutrition	Reserve	Reserve	Enterprise	Center		
						Non Cap.	Cap. Outlay	Fund			
Beginning Balance											
Prior Year Ending Bal.	9791	-	94,788.61	-	-	1,331,011.64	4,422,841.29	-	-	4,894,912.13	10,743,553.67
Income											
LCFF	8010-8099	-	-	-	-	-	-	-	-	-	-
Federal Revenues	8100-8299	4,047,082.55	322,643.78	52,704.00	62,280.95	-	-	-	-	-	4,484,711.28
State Revenues	8300-8599	5,549,044.13	3,430,185.00	6,718.00	3,586.46	-	-	27,444.00	-	-	9,016,977.59
Local Revenues	8600-8799	(10,800.20)	(11,197.06)	(2,263.86)	-	(55,691.68)	(285,652.05)	206,244.80	637,927.05	136,478.60	615,045.60
Total Income		9,585,326.48	3,741,631.72	57,158.14	65,867.41	(55,691.68)	(285,652.05)	233,688.80	637,927.05	136,478.60	14,116,734.47
Expenditures											
Salaries & Benefits	1000-3999	-	966,842.79	-	149,971.77	-	-	125,573.24	852,223.47	-	2,094,611.27
Books and Supplies	4000-4999	-	43,434.98	-	121,176.11	-	-	62,846.64	96,816.95	-	324,274.68
Services	5000-5999	-	349,948.92	57,422.00	1,579.50	-	-	17,570.55	515,192.06	320,615.86	1,262,328.89
Capital Outlay	6000-6599	-	5,439.95	-	-	-	50,190.00	-	450,000.00	-	505,629.95
Other Outgo	7100-7499	9,596,126.68	2,599,560.05	2,000.00	14,945.19	-	-	-	-	-	12,212,631.92
Total Expenditures		9,596,126.68	3,965,226.69	59,422.00	287,672.57	-	50,190.00	205,990.43	1,914,232.48	320,615.86	16,399,476.71
Interfund Transfers											
Transfers In	8910-8929	-	209,602.45	-	221,805.16	24,234.87	2,100,000.00	-	1,284,250.13	-	3,839,892.61
Transfers Out	7610-7629	-	-	-	-	89,515.20	-	32,468.47	-	-	121,983.67
	8930-8999										
All Other Contrib. to Rest.	7630-7699	-	-	-	-	-	-	-	-	-	-
Total Transfers		-	209,602.45	-	221,805.16	(65,280.33)	2,100,000.00	(32,468.47)	1,284,250.13	-	3,717,908.94
Net Inc./Dec. in Fund Balance		(10,800.20)	(13,992.52)	(2,263.86)	-	(120,972.01)	1,764,157.95	(4,770.10)	7,944.70	(184,137.26)	1,435,166.70
Ending Fund Balance		(10,800.20)	80,796.09	(2,263.86)	-	1,210,039.63	6,186,999.24	(4,770.10)	7,944.70	4,710,774.87	12,178,720.37

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			2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
Resource Codes	Object Codes				
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		4,047,082.55	3,590,126.00	-11.3%
3) Other State Revenue	8300-8599		5,549,044.13	5,671,629.00	2.2%
4) Other Local Revenue	8600-8799		(10,800.20)	0.00	-100.0%
5) TOTAL, REVENUES			9,585,326.48	9,261,755.00	-3.4%
B. EXPENDITURES					
1) Certificated Salaries	1000-1999		0.00	0.00	0.0%
2) Classified Salaries	2000-2999		0.00	0.00	0.0%
3) Employee Benefits	3000-3999		0.00	0.00	0.0%
4) Books and Supplies	4000-4999		0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999		0.00	0.00	0.0%
6) Capital Outlay	6000-6999		0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		9,596,126.68	9,261,755.00	-3.5%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			9,596,126.68	9,261,755.00	-3.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(10,800.20)	0.00	-100.0%
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	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(10,800.20)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	(10,800.20)	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	(10,800.20)	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	(10,800.20)	New
2) Ending Balance, June 30 (E + F1e)			(10,800.20)	(10,800.20)	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		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	(10,800.20)	(10,800.20)	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	222,241.38		
1) Fair Value Adjustment to Cash in County Treasury		9111	(10,800.20)		
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	2,643,255.02		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	178,680.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,033,376.20		
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	3,014,317.40		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	29,859.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			3,044,176.40		
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)			(10,800.20)		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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	4,047,082.55	3,590,126.00	-11.3%
TOTAL, FEDERAL REVENUE			4,047,082.55	3,590,126.00	-11.3%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	4,363,355.00	4,721,234.00	8.2%
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	1,185,689.13	950,395.00	-19.8%
TOTAL, OTHER STATE REVENUE			5,549,044.13	5,671,629.00	2.2%
OTHER LOCAL REVENUE					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(10,800.20)	0.00	-100.0%
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			(10,800.20)	0.00	-100.0%
TOTAL, REVENUES			9,585,326.48	9,261,755.00	-3.4%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	4,663,588.55	4,540,521.00	-2.6%
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	4,363,355.00	4,721,234.00	8.2%
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	569,183.13	0.00	-100.0%
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)			9,596,126.68	9,261,755.00	-3.5%
TOTAL, EXPENDITURES			9,596,126.68	9,261,755.00	-3.5%

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	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	322,643.78	327,178.00	1.4%
3) Other State Revenue		8300-8599	3,430,185.00	3,629,155.00	5.8%
4) Other Local Revenue		8600-8799	(11,197.06)	0.00	-100.0%
5) TOTAL, REVENUES			3,741,631.72	3,956,333.00	5.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	454,591.60	605,733.00	33.2%
2) Classified Salaries		2000-2999	248,549.71	307,385.00	23.7%
3) Employee Benefits		3000-3999	263,701.48	386,525.00	46.6%
4) Books and Supplies		4000-4999	43,434.98	27,284.00	-37.2%
5) Services and Other Operating Expenditures		5000-5999	349,948.92	395,125.00	12.9%
6) Capital Outlay		6000-6999	5,439.95	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,539,396.00	2,700,534.00	6.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	60,164.05	94,851.00	57.7%
9) TOTAL, EXPENDITURES			3,965,226.69	4,517,437.00	13.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(223,594.97)	(561,104.00)	150.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	209,602.45	536,311.00	155.9%
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			209,602.45	536,311.00	155.9%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(13,992.52)	(24,793.00)	77.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	94,788.61	80,796.09	-14.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			94,788.61	80,796.09	-14.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			94,788.61	80,796.09	-14.8%
2) Ending Balance, June 30 (E + F1e)			80,796.09	56,003.09	-30.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	91,993.15	67,200.15	-27.0%
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	(11,197.06)	(11,197.06)	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	395,158.73		
1) Fair Value Adjustment to Cash in County Treasury		9111	(11,197.06)		
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	158,242.78		
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) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			542,204.45		
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	461,408.36		
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			461,408.36		
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) (G10 + H2) - (I7 + J2)			80,796.09		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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	322,643.78	327,178.00	1.4%
TOTAL, FEDERAL REVENUE			322,643.78	327,178.00	1.4%
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	2,539,396.00	2,700,534.00	6.3%
Adult Education Program	6391	8590	820,336.00	838,272.00	2.2%
All Other State Revenue	All Other	8590	70,453.00	90,349.00	28.2%
TOTAL, OTHER STATE REVENUE			3,430,185.00	3,629,155.00	5.8%

			2021-22	2022-23	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	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	(11,197.06)	0.00	-100.0%
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	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(11,197.06)	0.00	-100.0%
TOTAL, REVENUES			3,741,631.72	3,956,333.00	5.7%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	337,798.91	404,408.00	19.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	116,792.69	201,325.00	72.4%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			454,591.60	605,733.00	33.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	17,001.59	17,588.00	3.4%
Classified Support Salaries		2200	106,020.86	131,733.00	24.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	125,527.26	158,064.00	25.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			248,549.71	307,385.00	23.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	128,088.73	201,406.00	57.2%
PERS		3201-3202	39,466.91	60,985.00	54.5%
OASDI/Medicare/Alternative		3301-3302	20,242.13	26,779.00	32.3%
Health and Welfare Benefits		3401-3402	54,267.10	65,816.00	21.3%
Unemployment Insurance		3501-3502	459.10	3,026.00	559.1%
Workers' Compensation		3601-3602	11,170.36	15,226.00	36.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	7,060.66	9,173.00	29.9%
Other Employee Benefits		3901-3902	2,946.49	4,114.00	39.6%
TOTAL, EMPLOYEE BENEFITS			263,701.48	386,525.00	46.6%
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	22,221.23	19,784.00	-11.0%
Noncapitalized Equipment		4400	21,213.75	7,500.00	-64.6%
TOTAL, BOOKS AND SUPPLIES			43,434.98	27,284.00	-37.2%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	15,914.83	27,500.00	72.8%
Dues and Memberships		5300	1,345.74	1,400.00	4.0%
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	70,379.40	89,514.00	27.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	151,718.37	156,786.00	3.3%
Professional/Consulting Services and Operating Expenditures		5800	104,423.88	111,200.00	6.5%
Communications		5900	6,166.70	8,725.00	41.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			349,948.92	395,125.00	12.9%
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	5,439.95	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,439.95	0.00	-100.0%
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	1,796,312.00	1,868,052.00	4.0%
To County Offices		7212	743,084.00	832,482.00	12.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,539,396.00	2,700,534.00	6.3%

			2021-22	2022-23	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	60,164.05	94,851.00	57.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			60,164.05	94,851.00	57.7%
TOTAL, EXPENDITURES			3,965,226.69	4,517,437.00	13.9%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	209,602.45	536,311.00	155.9%
(a) TOTAL, INTERFUND TRANSFERS IN			209,602.45	536,311.00	155.9%
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 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)			209,602.45	536,311.00	155.9%

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 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	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	52,704.00	53,117.00	0.8%
3) Other State Revenue		8300-8599	6,718.00	6,825.00	1.6%
4) Other Local Revenue		8600-8799	(2,263.86)	0.00	-100.0%
5) TOTAL, REVENUES			57,158.14	59,942.00	4.9%
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	57,422.00	57,942.00	0.9%
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	2,000.00	2,000.00	0.0%
9) TOTAL, EXPENDITURES			59,422.00	59,942.00	0.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,263.86)	0.00	-100.0%
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			2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
Resource Codes	Object Codes				
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,263.86)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		0.00	(2,263.86)	New
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	(2,263.86)	New
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	(2,263.86)	New
2) Ending Balance, June 30 (E + F1e)			(2,263.86)	(2,263.86)	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	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		(2,263.86)	(2,263.86)	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	46,584.55		
1) Fair Value Adjustment to Cash in County Treasury		9111	(2,263.86)		
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	28,019.29		
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			72,339.98		
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	74,603.84		
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			74,603.84		
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)			(2,263.86)		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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	52,704.00	53,117.00	0.8%
TOTAL, FEDERAL REVENUE			52,704.00	53,117.00	0.8%
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	6,718.00	6,825.00	1.6%
TOTAL, OTHER STATE REVENUE			6,718.00	6,825.00	1.6%
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%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(2,263.86)	0.00	-100.0%
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			(2,263.86)	0.00	-100.0%
TOTAL, REVENUES			57,158.14	59,942.00	4.9%

Description			2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
Resource Codes	Object Codes				
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	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	32,422.00	32,942.00	1.6%
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	25,000.00	25,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			57,422.00	57,942.00	0.9%
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%
Lease Assets		6600	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	2,000.00	2,000.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			2,000.00	2,000.00	0.0%
TOTAL, EXPENDITURES			59,422.00	59,942.00	0.9%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

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			2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
Resource Codes	Object Codes				
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		62,280.95	60,000.00	-3.7%
3) Other State Revenue	8300-8599		3,586.46	6,000.00	67.3%
4) Other Local Revenue	8600-8799		0.00	0.00	0.0%
5) TOTAL, REVENUES			65,867.41	66,000.00	0.2%
B. EXPENDITURES					
1) Certificated Salaries	1000-1999		0.00	0.00	0.0%
2) Classified Salaries	2000-2999		110,433.08	114,718.00	3.9%
3) Employee Benefits	3000-3999		39,538.69	58,892.00	48.9%
4) Books and Supplies	4000-4999		121,176.11	200,000.00	65.0%
5) Services and Other Operating Expenditures	5000-5999		1,579.50	2,050.00	29.8%
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		14,945.19	20,098.00	34.5%
9) TOTAL, EXPENDITURES			287,672.57	395,758.00	37.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(221,805.16)	(329,758.00)	48.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		221,805.16	329,758.00	48.7%
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			221,805.16	329,758.00	48.7%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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		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	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(15,214.94)		
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	17,011.55		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	99.77		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,896.38		
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	296.97		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,599.41		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,896.38		
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) (G10 + H2) - (I7 + J2)			0.00		

			2021-22	2022-23	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	62,280.95	60,000.00	-3.7%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			62,280.95	60,000.00	-3.7%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	3,586.46	6,000.00	67.3%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,586.46	6,000.00	67.3%
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			65,867.41	66,000.00	0.2%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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	105,254.67	93,729.00	-11.0%
Classified Supervisors' and Administrators' Salaries		2300	831.84	12,988.00	1461.4%
Clerical, Technical and Office Salaries		2400	4,346.57	8,001.00	84.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			110,433.08	114,718.00	3.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	20,357.51	22,560.00	10.8%
OASDI/Medicare/Alternative		3301-3302	8,403.53	8,844.00	5.2%
Health and Welfare Benefits		3401-3402	4,410.75	23,179.00	425.5%
Unemployment Insurance		3501-3502	63.45	579.00	812.5%
Workers' Compensation		3601-3602	1,873.48	1,921.00	2.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	1,185.59	781.00	-34.1%
Other Employee Benefits		3901-3902	3,244.38	1,028.00	-68.3%
TOTAL, EMPLOYEE BENEFITS			39,538.69	58,892.00	48.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	10,712.60	20,000.00	86.7%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	110,463.51	180,000.00	62.9%
TOTAL, BOOKS AND SUPPLIES			121,176.11	200,000.00	65.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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	400.00	400.00	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	200.00	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	1,179.50	1,200.00	1.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,579.50	2,050.00	29.8%
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%
Lease Assets		6600	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	14,945.19	20,098.00	34.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			14,945.19	20,098.00	34.5%
TOTAL, EXPENDITURES			287,672.57	395,758.00	37.6%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	221,805.16	329,758.00	48.7%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			221,805.16	329,758.00	48.7%
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 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)			221,805.16	329,758.00	48.7%

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	2021-22 Unaudited Actuals	2022-23 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	(55,691.68)	12,000.00	-121.5%
5) TOTAL, REVENUES			(55,691.68)	12,000.00	-121.5%
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)			(55,691.68)	12,000.00	-121.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	24,234.87	2,500.00	-89.7%
b) Transfers Out		7600-7629	89,515.20	50,000.00	-44.1%
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			(65,280.33)	(47,500.00)	-27.2%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(120,972.01)	(35,500.00)	-70.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,331,011.64	1,210,039.63	-9.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,331,011.64	1,210,039.63	-9.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,331,011.64	1,210,039.63	-9.1%
2) Ending Balance, June 30 (E + F1e)			1,210,039.63	1,174,539.63	-2.9%
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	1,210,039.63	1,174,539.63	-2.9%
Equipment Replacement/Purchases	0000	9780	1,210,039.63		
Equipment Replacement/Purchases	0000	9780		1,174,539.63	
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	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,329,565.76		
1) Fair Value Adjustment to Cash in County Treasury		9111	(64,722.10)		
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	3,235.63		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,268,079.29		
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	58,039.66		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			58,039.66		
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)			1,210,039.63		

			2021-22	2022-23	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	9,030.42	12,000.00	32.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	(64,722.10)	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			(55,691.68)	12,000.00	-121.5%
TOTAL, REVENUES			(55,691.68)	12,000.00	-121.5%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	24,234.87	2,500.00	-89.7%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			24,234.87	2,500.00	-89.7%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	89,515.20	50,000.00	-44.1%
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			89,515.20	50,000.00	-44.1%
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)			(65,280.33)	(47,500.00)	-27.2%

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	2021-22 Unaudited Actuals	2022-23 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	(285,652.05)	25,000.00	-108.8%
5) TOTAL, REVENUES			(285,652.05)	25,000.00	-108.8%
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	50,190.00	0.00	-100.0%
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			50,190.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(335,842.05)	25,000.00	-107.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,100,000.00	1,100,000.00	-47.6%
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			2,100,000.00	1,100,000.00	-47.6%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,764,157.95	1,125,000.00	-36.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,422,841.29	6,186,999.24	39.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,422,841.29	6,186,999.24	39.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,422,841.29	6,186,999.24	39.9%
2) Ending Balance, June 30 (E + F1e)			6,186,999.24	7,311,999.24	18.2%
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	6,186,999.24	7,311,999.24	18.2%
Building Construction and Improvement	0000	9780	6,186,999.24		
Building Construction and Improvement	0000	9780		7,311,999.24	
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	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,491,803.38		
1) Fair Value Adjustment to Cash in County Treasury		9111	(315,480.20)		
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	10,676.06		
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) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			6,186,999.24		
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)			6,186,999.24		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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	29,828.15	25,000.00	-16.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	(315,480.20)	0.00	-100.0%
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			(285,652.05)	25,000.00	-108.8%
TOTAL, REVENUES			(285,652.05)	25,000.00	-108.8%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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	2021-22 Unaudited Actuals	2022-23 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	50,190.00	0.00	-100.0%
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%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			50,190.00	0.00	-100.0%
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			50,190.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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	2,100,000.00	1,100,000.00	-47.6%
(a) TOTAL, INTERFUND TRANSFERS IN			2,100,000.00	1,100,000.00	-47.6%
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	2021-22 Unaudited Actuals	2022-23 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 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)			2,100,000.00	1,100,000.00	-47.6%

OTHER ENTERPRISE FUND

This fund is used to separate and account for activities for the Shady Creek Outdoor Event Center and the Sutter County Career Training Center.

The principal revenue sources in this fund are the following:

- Rental and lease payments
- Interagency Revenues
- Participant Tuition Payments
- Financial Aid

Expense transactions in the Other Enterprise Fund shall be recorded for the payment of costs incurred for all activities associated with operating the two programs.



Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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	27,444.00	45,960.00	67.5%
4) Other Local Revenue		8600-8799	844,171.85	1,498,000.00	77.5%
5) TOTAL, REVENUES			871,615.85	1,543,960.00	77.1%
B. EXPENSES					
1) Certificated Salaries		1000-1999	242,580.87	441,264.00	81.9%
2) Classified Salaries		2000-2999	461,586.70	450,661.00	-2.4%
3) Employee Benefits		3000-3999	273,629.14	372,096.00	36.0%
4) Books and Supplies		4000-4999	159,663.59	332,515.00	108.3%
5) Services and Other Operating Expenses		5000-5999	532,762.61	568,778.00	6.8%
6) Depreciation and Amortization		6000-6999	450,000.00	0.00	-100.0%
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			2,120,222.91	2,165,314.00	2.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,248,607.06)	(621,354.00)	-50.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,284,250.13	621,354.00	-51.6%
b) Transfers Out		7600-7629	32,468.47	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			1,251,781.66	621,354.00	-50.4%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			3,174.60	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	0.00	3,174.60	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	3,174.60	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			0.00	3,174.60	New
2) Ending Net Position, June 30 (E + F1e)			3,174.60	3,174.60	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	3,174.60	3,174.60	0.0%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(105,238.36)		
1) Fair Value Adjustment to Cash in County Treasury		9111	3,174.60		
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	2,044.02		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	284,258.79		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) 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		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
10) TOTAL, ASSETS			184,239.05		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	100,831.07		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	35,174.98		
4) Current Loans		9640			
5) Unearned Revenue		9650	45,058.40		
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) 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			181,064.45		
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)			3,174.60		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	27,444.00	45,960.00	67.5%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			27,444.00	45,960.00	67.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8639	376.14	0.00	-100.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	(59.65)	1,000.00	-1776.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	3,174.60	0.00	-100.0%
Fees and Contracts					
All Other Fees and Contracts		8689	184,968.29	112,000.00	-39.4%
Other Local Revenue					
All Other Local Revenue		8699	655,712.47	1,385,000.00	111.2%
TOTAL, OTHER LOCAL REVENUE			844,171.85	1,498,000.00	77.5%
TOTAL, REVENUES			871,615.85	1,543,960.00	77.1%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	195,932.02	338,209.00	72.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	46,648.85	103,055.00	120.9%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			242,580.87	441,264.00	81.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	84,371.49	66,396.00	-21.3%
Classified Supervisors' and Administrators' Salaries		2300	215,152.22	144,655.00	-32.8%
Clerical, Technical and Office Salaries		2400	154,115.94	196,630.00	27.6%
Other Classified Salaries		2900	7,947.05	42,980.00	440.8%
TOTAL, CLASSIFIED SALARIES			461,586.70	450,661.00	-2.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	67,751.59	128,958.00	90.3%
PERS		3201-3202	99,913.68	115,590.00	15.7%
OASDI/Medicare/Alternative		3301-3302	39,494.15	38,030.00	-3.7%
Health and Welfare Benefits		3401-3402	27,699.24	39,819.00	43.8%
Unemployment Insurance		3501-3502	547.85	4,568.00	733.8%
Workers' Compensation		3601-3602	11,466.55	15,166.00	32.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	7,236.12	8,288.00	14.5%
Other Employee Benefits		3901-3902	19,519.96	21,677.00	11.1%
TOTAL, EMPLOYEE BENEFITS			273,629.14	372,096.00	36.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	28,514.84	26,320.00	-7.7%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	127,500.33	300,195.00	135.4%
Noncapitalized Equipment		4400	3,648.42	6,000.00	64.5%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			159,663.59	332,515.00	108.3%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,170.85	5,500.00	369.7%
Dues and Memberships		5300	12,100.00	2,000.00	-83.5%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	18,048.30	17,040.00	-5.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	110,822.01	150,474.00	35.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	161,560.64	253,668.00	57.0%
Professional/Consulting Services and Operating Expenditures		5800	223,501.04	137,096.00	-38.7%
Communications		5900	5,559.77	3,000.00	-46.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			532,762.61	568,778.00	6.8%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	450,000.00	0.00	-100.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			450,000.00	0.00	-100.0%
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			2,120,222.91	2,165,314.00	2.1%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,284,250.13	621,354.00	-51.6%
(a) TOTAL, INTERFUND TRANSFERS IN			1,284,250.13	621,354.00	-51.6%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	32,468.47	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			32,468.47	0.00	-100.0%
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)			1,251,781.66	621,354.00	-50.4%

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	2021-22 Unaudited Actuals	2022-23 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	136,478.60	450,000.00	229.7%
5) TOTAL, REVENUES			136,478.60	450,000.00	229.7%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	320,615.86	410,000.00	27.9%
6) Depreciation and Amortization		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			320,615.86	410,000.00	27.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(184,137.26)	40,000.00	-121.7%
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	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(184,137.26)	40,000.00	-121.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	4,894,912.13	4,710,774.87	-3.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,894,912.13	4,710,774.87	-3.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,894,912.13	4,710,774.87	-3.8%
2) Ending Net Position, June 30 (E + F1e)			4,710,774.87	4,750,774.87	0.8%
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	4,710,774.87	4,750,774.87	0.8%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,998,883.59		
1) Fair Value Adjustment to Cash in County Treasury		9111	(243,013.71)		
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	14,158.45		
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) Lease Receivable		9380	0.00		
10) 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		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
10) TOTAL, ASSETS			4,770,028.33		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	59,253.46		
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) 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			59,253.46		
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)			4,710,774.87		

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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	33,568.38	40,000.00	19.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	(243,013.71)	0.00	-100.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	190,841.82	200,000.00	4.8%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	155,082.11	210,000.00	35.4%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			136,478.60	450,000.00	229.7%
TOTAL, REVENUES			136,478.60	450,000.00	229.7%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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	2021-22 Unaudited Actuals	2022-23 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	320,615.86	410,000.00	27.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			320,615.86	410,000.00	27.9%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			320,615.86	410,000.00	27.9%

Description	Resource Codes	Object Codes	2021-22 Unaudited Actuals	2022-23 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%



Agenda Item No. 11.1

BOARD AGENDA ITEM: Business Services Report

BOARD MEETING DATE: October 12, 2022

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

 Action

Nic Hoogeveen

 Reports/Presentation

SUBMITTED BY:

 X Information

Nic Hoogeveen

 Public Hearing

PRESENTING TO BOARD:

 Other (specify)

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 2022

08/16/22-09/15/22

Description	Account Codes	Original Budget	Operating Budget	Actuals to Date	Projected Yr Totals	Difference (Col D - B)	2022-23 % Actuals as a % of Budget
		7/1/22 (A)	8/15/22 (B)	9/15/22 (C)	9/15/22 (D)	(E)	
A. Revenues							
1. Local Control Funding Formula	8010-8099	\$ 9,778,465	\$ 9,778,465	\$ 755,359	\$ 9,778,465	-	A 7.7%
2. Federal Revenues	8100-8299	\$ 4,895,206	\$ 5,114,397	\$ 426,759	\$ 5,234,182	119,785	B 8.3%
3. Other State Revenues	8300-8599	\$ 14,004,106	\$ 14,303,290	\$ 1,695,521	\$ 14,287,908	(15,382)	C 11.9%
4. Other Local Revenues	8600-8799	\$ 12,255,528	\$ 11,972,998	\$ 248,239	\$ 12,004,562	31,564	D 2.1%
5. TOTAL REVENUES		\$ 40,933,305	\$ 41,169,150	\$ 3,125,878	\$ 41,305,117	\$ 135,967	7.6%
B. Expenditures							
1. Certificated Salaries	1000-1999	\$ 9,388,755	\$ 9,343,429	\$ 1,069,255	\$ 9,358,658	15,229	E 11.4%
2. Classified Salaries	2000-2999	\$ 11,149,653	\$ 11,271,678	\$ 1,547,561	\$ 11,273,355	1,677	F 13.7%
3. Employee Benefits	3000-3999	\$ 9,588,122	\$ 9,610,199	\$ 1,056,714	\$ 9,615,917	5,718	G 11.0%
4. Books and Supplies	4000-4999	\$ 1,075,493	\$ 1,215,040	\$ 171,622	\$ 1,237,427	22,387	H 14.1%
5. Services, Other Operation	5000-5999	\$ 5,944,845	\$ 6,242,696	\$ 1,078,286	\$ 6,321,648	78,952	I 17.3%
6. Capital Outlay	6000-6999	\$ 511,989	\$ 664,920	\$ 89,867	\$ 692,420	27,500	J 13.5%
7. Other Outgo	7100-7299	\$ 467,846	\$ 467,846	\$ 139,772	\$ 444,088	(23,758)	K 29.9%
8. Direct Support/Indirect	7300-7399	\$ (116,949)	\$ (116,949)	\$ (10,126)	\$ (116,949)	-	L 8.7%
9. Debt Service	7400-7499	\$ -	\$ -	\$ -	\$ -	-	M 0.0%
10. TOTAL EXPENDITURES		\$ 38,009,754	\$ 38,698,859	\$ 5,142,950	\$ 38,826,564	127,705	13.3%
C. Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses (A5-B10)							
		\$ 2,923,551	\$ 2,470,291	\$ (2,017,072)	\$ 2,478,553	\$ 8,262	-81.4%
D. Other Financing Sources/Uses							
1. Transfers In	8910-8979	\$ 50,000	\$ 54,357		\$ 54,357	-	N 0.0%
2. Transfer Out	7610-7629	\$ 2,589,923	\$ 2,589,923		\$ 2,589,923	-	O 0.0%
3. Contributions	8980-8999	\$ -	\$ -	\$ -	\$ -	-	P 0.0%
Total, Other Fin Sources/Uses		\$ (2,539,923)	\$ (2,535,566)	\$ -	\$ (2,535,566)	\$ -	0.0%
E. Net Change to Fund Balance							
		\$ 383,628	\$ (65,275)	\$ (2,017,072)	\$ (57,013)	\$ 8,262	
F. Fund Balance (Fund 01 only)							
1. Beginning Balance		\$ 16,969,611	\$ 16,969,611	\$ 16,969,611	\$ 16,969,611	-	
2. Adjustments/Restatements		\$ -	\$ -	\$ -	\$ -		
Ending Balance		\$ 17,353,239	\$ 16,904,336	\$ 14,952,539	\$ 16,912,598	\$ 8,262	
G. Components of Ending Fund Balance							
Designated Amounts	9711-9730	\$ 10,500	\$ 10,500		\$ 10,500	\$ -	
Legally Restricted	9740-9760	\$ 5,721,404	\$ 4,531,693		\$ 4,466,139	\$ -	
Assigned	9780	\$ 9,591,351	\$ 10,297,704		\$ 10,365,135	\$ -	
Restricted Economic Uncertainty	9789	\$ 2,029,984	\$ 2,064,439		\$ 2,070,824	\$ -	
Unassigned/Unappropriated	9790	\$ -	\$ -		\$ -	\$ -	

Explanation of Differences
Net Change in Current Year Budget September Board Report
08/16/22-09/15/22

	<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>		
Student Support and Outreach (SSO)	\$ 11,047	Establish budget for unspent Elementary and Secondary School Emergency Relief (ESSER) III funds
Pathways Charter Academy	\$ 16,910	Establish budget for ELO-G prior year unspent
Special Education Local Plan Area (SELPA)	\$ 91,828	Establish budget for Alternative Dispute Resolution revenue
	<u>\$ 119,785</u>	
C <u>Other State Revenues (8300-8599)</u>		
Curriculum, Instruction, and Accountability (CIA)	\$ (79,500)	Reduce Universal Prekindergarten revenue to align with fund balance
Student Support and Outreach (SSO)	\$ 88,571	Increase revenue to match LCSSP grant award and update revenue based on 2021-22 close
Regional Occupation Program (ROP)	\$ (24,453)	Reduce revenue to align with Career Technical Assistance Incentive Grant carryover
	<u>\$ (15,382)</u>	
D <u>Other Local Revenues (8600-8799)</u>		
County Office	\$ 27,500	Establish budget for Sutter High School Relo building replacement
Curriculum, Instruction, and Accountability (CIA)	\$ 64	Establish budget for Amazon credit
Shady Creek Outdoor School	\$ 4,000	Establish budget for Disc Golf Project
	<u>\$ 31,564</u>	
E <u>Certificated Salaries (1000-1999)</u>		
County Office		
Special Education	\$ 6,306	Budget Special Education director for support and training
Curriculum, Instruction, and Accountability (CIA)	\$ 1,163	Align salary based on personnel hired
Pathways Charter Academy	\$ 7,760	Budget increased cost of staffing replacement
	<u>\$ 15,229</u>	
F <u>Classified Salaries (2000-2999)</u>		
Special Education	\$ (1,585)	Reduce ESY staffing that will be covered by subcontractor
Curriculum, Instruction, and Accountability (CIA)	\$ 3,262	Increase staffing budget within Expanded Learning Opportunities Consortium due to carryover
	<u>\$ 1,677</u>	
G <u>Employee Benefits (3000-3999)</u>		
Special Education	\$ 9,339	Net effect of director and ESY staffing updates
Curriculum, Instruction, and Accountability (CIA)	\$ (5,209)	Vacancy benefit calculation based on PERS actually STRS
Pathways Charter Academy	\$ 1,588	Budget benefits aligning with increased cost of staffing replacement
	<u>\$ 5,718</u>	

Explanation of Differences
Net Change in Current Year Budget September Board Report
08/16/22-09/15/22

	<u>Amount</u>	<u>Explanation of Differences</u>
H <u>Books and Supplies (4000-4999)</u>		
Special Education	\$ (3,908)	Reduce materials and supplies to cover contracted services
One Stop	\$ (2,100)	Align budget for disability station software and job fair banner
Curriculum, Instruction, and Accountability (CIA)	\$ 8,283	Budget material and supplies due to carryover within ELO-P consortium. Increase budget for Clear Administrative Service Credential books
Shady Creek Outdoor School	\$ 4,000	Establish budget for Disc Golf Project
Regional Occupation Program (ROP)	\$ 2,283	Increase budget Certified Nursing Assistant textbooks
Feather River Academy (FRA)	\$ 5,400	Establish budget for additional chromebooks
Pathways Charter Academy	\$ 5,429	Establish budget for school library from prior year unspent
Special Education Local Plan Area (SELPA)	\$ 3,000	Establish budget for alternative dispute resolution supplies
	<u><u>\$ 22,387</u></u>	
I <u>Services, Other Operations (5000-5999)</u>		
Special Education	\$ 59,695	Increase budget for contracted services and online subscription
One Stop	\$ 2,100	Align budget for disability station software and job fair banner
Curriculum, Instruction, and Accountability (CIA)	\$ 3,302	Increase budget for printing services
Student Support and Outreach (SSO)	\$ 10,867	Establish budget for unspent Elementary and Secondary School Emergency Relief (ESSER) III funds
Regional Occupation Program (ROP)	\$ (24,357)	Reduce contracted services to align with actual carryover balance
Feather River Academy (FRA)	\$ 500	Increase budget for locker purchase and installation
Pathways Charter Academy	\$ 11,845	Establish budget for ELO-G prior year unspent
Special Education Local Plan Area (SELPA)	\$ 15,000	Establish budget for training and consultation
	<u><u>\$ 78,952</u></u>	
J <u>Capital Outlay (6000-6999)</u>		
County Office	\$ 27,500	Establish budget for Sutter High School relo building replacement
	<u><u>\$ 27,500</u></u>	
K <u>Other Outgo (7100 - 7299)</u>		
Special Education Local Plan Area (SELPA)	\$ (23,758)	Reduce 2021-22 Medi-Cal distribution
	<u><u>\$ (23,758)</u></u>	
L <u>Direct Support / Indirect (7300-7399)</u>		
	<u><u>\$ -</u></u>	
M <u>Debt Services (7400 - 7499)</u>		
	<u><u>\$ -</u></u>	
N <u>Transfers In (8910-8979)</u>		
	<u><u>\$ -</u></u>	
O <u>Transfers Out (7610-7629)</u>		
	<u><u>\$ -</u></u>	
P <u>Contributions (8980-8999)</u>		
	<u><u>\$ -</u></u>	
Net Change in Current Year Budget	<u><u>\$ 8,262</u></u>	

Agenda Item No. 11.2

BOARD AGENDA ITEM: Facilities Update

BOARD MEETING DATE: October 12, 2022

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

 Action

Ron Sherrod

 Reports/Presentation

SUBMITTED BY:

 X Information

Ron Sherrod

 Public Hearing

PRESENTING TO BOARD:

 Other (specify)

Ron Sherrod

BACKGROUND AND SUMMARY INFORMATION:

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

Agenda Item No. 12.0

BOARD AGENDA ITEM: 2022-23 Consolidated Application- Spring Release

BOARD MEETING DATE: October 12, 2022

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

X Action

Nicolaas Hoogeveen

 Reports/Presentation

SUBMITTED BY:

 Information

Nicolaas Hoogeveen

 Public Hearing

PRESENTING TO BOARD:

 Other (specify)

Nicolaas Hoogeveen

BACKGROUND AND SUMMARY INFORMATION:

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

Annually, each local educational agency (LEA) submits the spring release of the application to document participation in these programs and provide assurances that the LEA will comply with the legal requirements of each program. Program entitlements are determined by formulas contained in the laws that created the programs. The Sutter County Board of Education is asked to adopt the Consolidated Application: Spring Release 2022-23.

2022–23 Certification of Assurances

Submission of Certification of Assurances is required every fiscal year. A complete list of legal and program assurances for the fiscal year can be found at <https://www.cde.ca.gov/fg/aa/co/ca21assurancetoc.asp>.

CDE Program Contact:

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

Consolidated Application Certification Statement

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

Authorized Representative's Full Name	Nicolaas Hoogeveen
Authorized Representative's Signature	
Authorized Representative's Title	Director, Business Services
Authorized Representative's Signature Date	09/06/2022

*****Warning*****

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2022–23 Protected Prayer Certification

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

CDE Program Contact:

Miguel Cordova, Title I Policy, Program, and Support Office, MCordova@cde.ca.gov, 916-319-0381

Protected Prayer Certification Statement

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

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

The authorized representative agrees to the above statement	Yes
Authorized Representative's Full Name	Tom Reusser
Authorized Representative's Title	Superintendent
Authorized Representative's Signature Date	09/05/2022
Comment If the LEA is not able to certify at this time, then an explanation must be provided in the comment field. (Maximum 500 characters)	

*****Warning*****

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2022–23 LCAP Federal Addendum Certification**CDE Program Contact:**Local Agency Systems Support Office, LCAPAddendum@cde.ca.gov, 916-323-5233**Initial Application**

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

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

Returning Application

If the LEA certified a prior year LCAP Federal Addendum Certification data collection form in the Consolidated Application and Reporting System, then the LEA may use in this form the same original approval or adoption date used in the prior year form.

County Office of Education (COE) or District For a COE, enter the original approval date as the day the CDE approved the current LCAP. For a district, enter the original approval date as the day the COE approved the current LCAP	08/10/2022
Direct Funded Charter Enter the adoption date of the current LCAP	
Authorized Representative's Full Name	Tom Reusser
Authorized Representative's Title	Superintendent

*****Warning*****

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2022–23 Application for Funding**CDE Program Contact:**Consolidated Application Support Desk, Education Data Office, ConAppSupport@cde.ca.gov, 916-319-0297**Local Governing Board Approval**

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

By checking this box the LEA certifies that the Local Board has approved the Application for Funding for the listed fiscal year	Yes
---	-----

District English Learner Advisory Committee Review

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

By checking this box the LEA certifies that parent input has been received from the District English Learner Committee (if applicable) regarding the spending of Title III funds for the listed fiscal year	No
---	----

Application for Categorical Programs

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

Title I, Part A (Basic Grant) ESSA Sec. 1111et seq. SACS 3010	Yes
Title II, Part A (Supporting Effective Instruction) ESEA Sec. 2104 SACS 4035	Yes
Title III English Learner ESEA Sec. 3102 SACS 4203	Yes
Title III Immigrant ESEA Sec. 3102 SACS 4201	No
Title IV, Part A (Student and School Support) ESSA Sec. 4101 SACS 4127	Yes

*****Warning*****

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2022–23 Title III English Learner Student Program Subgrant Budget

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

CDE Program Contact:

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

Estimated Allocation Calculation

Estimated English learner per student allocation	\$125.10
Estimated English learner student count	336
Estimated English learner student program allocation	\$42,034

Note: \$10,000 minimum program eligibility criteria

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

Budget

Professional development activities	\$21,020
Program and other authorized activities	\$1,000
English Proficiency and Academic Achievement	\$19,190
Parent, family, and community engagement	\$0
Direct administrative costs (Amount cannot exceed 2% of the estimated English learner student program allocation)	\$0
Indirect costs (LEA can apply its approved indirect rate to the portion of the subgrant that is not reserved for direct administrative costs)	\$824
Total budget	\$42,034

*****Warning*****

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2022–23 Substitute System for Time Accounting

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

CDE Program Contact:

Hilary Thomson, Fiscal Oversight and Support Office, HThomson@cde.ca.gov, 916-323-0765

The LEA certifies that only eligible employees will participate in the substitute system and that the system used to document employee work schedules includes sufficient controls to ensure that the schedules are accurate.

Detailed information on documenting salaries and wages, including both substitute systems of time accounting, are described in Procedure 905 of the California School Accounting Manual posted on the web at <https://www.cde.ca.gov/fg/ac/sa/>.

2022–23 Request for authorization	No
LEA certifies that the following is a full disclosure of any known deficiencies with the substitute system or known challenges with implementing the system (Maximum 500 characters)	LEA certifies that the following is a full disclosure of any known deficiencies with the substitute system or known challenges with implementing the system

*****Warning*****

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2021-22 Title II, Part A Fiscal Year Expenditure Report, 12 Months

A report of year-to-date expenditures by activity. Activity period covered is July 1, 2021 through June 30, 2022.

CDE Program Contact:

Alice Ng (Fiscal), Division Support Office, ANg@cde.ca.gov, 916-323-4636

Lisa Fassett (Program), Professional Learning Support & Monitoring Office, LFassett@cde.ca.gov, 916-323-4963

2021-22 Title II, Part A allocation	\$13,581
Transferred-in amount	\$0
Transferred-out amount	\$0
2021-22 Total allocation	\$13,581

Professional Development Expenditures

Professional development for teachers	\$8,480
Professional development for administrators	\$3,765
Consulting/Professional services	\$0
Induction programs	\$0
Books and other supplies	\$0
Dues and membership	\$0
Travel and conferences	\$0

Personnel and Other Authorized Activities

Certificated personnel salaries	\$0
Classified personnel salaries	\$0
Employee benefits	\$0
Developing or improving an evaluation system	\$0
Recruitment activities	\$0
Retention activities	\$0
Class size reduction	\$0

Program Expenditures

Direct administrative costs	\$0
Indirect costs	\$1,336
Equitable services for nonprofit private schools	\$0
Total expenditures	\$13,581
2021-22 Unspent funds	\$0

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2021–22 Title III English Learner YTD Expenditure Report, 12 Months

A report of year-to-date (YTD) expenditures by activity. Activity period covered is July 1, 2021 through June 30, 2022.

CDE Program Contact:

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

Required and authorized Title III English Learner (EL) student program activities

An eligible entity receiving funds under the Every Student Succeeds Act section 3115 (c)-(d) shall use the funds for the supplementary services as part of the language instruction program for EL students.

2021–22 Title III EL student program allocation	\$42,411
Transferred-in amount	\$0
2021–22 Total allocation	\$42,411
Object Code - Activity	
1000–1999 Certificated personnel salaries	\$16,503
2000–2999 Classified personnel salaries	\$0
3000–3999 Employee benefits	\$4,923
4000–4999 Books and supplies	\$19,868
5000–5999 Services and other operating expenditures	\$285
Direct administrative costs (amount cannot exceed 2% of the student program allocation plus transferred-in amount)	\$0
Indirect costs (LEA can apply its approved indirect rate to the portion of the subgrant that is not reserved for direct administrative costs)	\$832
Total year-to-date expenditures	\$42,411
2021–22 Unspent funds	\$0

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2021–22 Homeless Education Policy, Requirements, and Implementation

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

CDE Program Contact:

Leanne Wheeler, Integrated Student Support and Programs Office, LWheeler@cde.ca.gov, 916-319-0383
Karmina Barrales, Integrated Student Support and Programs Office, KBarrales@cde.ca.gov, 916-327-9692

Homeless Education Certification

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

1. Designated a staff person as the liaison for homeless children and youths;
2. Developed a written policy that supports the enrollment and retention of homeless children and youths in schools of the LEA which:
 - a) Includes policies and practices to ensure that homeless children and youths are not stigmatized or segregated on the basis of their status as homeless;
 - b) Includes a dispute resolution process;
 - c) Ensures that transportation is provided for a homeless child or youth to and from the school of origin if requested by the parent, guardian or homeless liaison;
3. Disseminated public notice of the educational rights of homeless children and youths where such children and youths receive services under the provisions of the Education for Homeless Children and Youths Act.

Homeless Liaison Contact Information

Homeless liaison first name	Virginia
Homeless liaison last name	Burns
Homeless liaison title	Director, Student Support and Outreach
Homeless liaison email address (Format: abc@xyz.zyx)	VirginiaB@sutter.k12.ca.us
Homeless liaison telephone number (Format: 999-999-9999)	530-822-2969
Homeless liaison telephone extension	
Enter the full-time equivalent (FTE) for all personnel directly responsible for the implementation of homeless education (Format: 0.00)	1.0

Homeless Liaison Training Information

Warning

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2021–22 Homeless Education Policy, Requirements, and Implementation

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

CDE Program Contact:

Leanne Wheeler, Integrated Student Support and Programs Office, LWheeler@cde.ca.gov, 916-319-0383
Karmina Barrales, Integrated Student Support and Programs Office, KBarrales@cde.ca.gov, 916-327-9692

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

Homeless Education Policy and Requirements

Does the LEA have a written homeless education policy	Yes
No policy comment	
Provide an explanation why the LEA does not have a homeless education policy. (Maximum 500 characters)	
Date LEA's board approved the homeless education policy	02/14/2018
Does the LEA meet the above federal requirements	Yes
Compliance comment	
Provide an explanation why the LEA does not comply with federal requirements. (Maximum 500 characters)	
Does your LEA use a housing questionnaire to assist with the identification of homeless children and youth	Yes
Does the housing questionnaire include best practices, rights, and protections afforded to homeless children and youth	Yes
Is the housing questionnaire made available in paper form	Yes
Did your LEA administer the housing questionnaire to all student body during the school year	Yes

Title I, Part A Homeless Expenditures

2021–22 Title I, Part A LEA allocation	\$103,079
2021–22 Title I, Part A direct or indirect services to homeless children reservation	\$200
Amount of 2021–22 Title I, Part A funds expended or encumbered for direct or indirect services for homeless children	\$1,413

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2021–22 Homeless Education Policy, Requirements, and Implementation

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

CDE Program Contact:

Leanne Wheeler, Integrated Student Support and Programs Office, LWheeler@cde.ca.gov, 916-319-0383
Karmina Barrales, Integrated Student Support and Programs Office, KBarrales@cde.ca.gov, 916-327-9692

Homeless services provided (Maximum 500 characters)	Bus passes, backpacks, and school supplies
No expenditures or encumbrances comment Provide an explanation why there are no Title I, Part A expenditures or encumbrances for homeless services. (Maximum 500 characters)	

*****Warning*****

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2019–20 Title II, Part A Fiscal Year Expenditure Report, 36 Months

A report of year-to-date expenditures and encumbrances by activity. Activity period covered is July 1, 2019 through June 30, 2022.

CDE Program Contact:

Alice Ng (Fiscal), Division Support Office, ANg@cde.ca.gov, 916-323-4636

Lisa Fassett (Program), Professional Learning Support & Monitoring Office, LFassett@cde.ca.gov, 916-323-4963

2019–20 Title II, Part A allocation	\$14,049
Transferred-in amount	\$0
Transferred-out amount	\$0
2019–20 Total allocation	\$14,049

Professional Development Expenditures

Professional development for teachers	\$6,463
Professional development for administrators	\$5,608
All other professional development expenditures	\$316

Recruitment, Training, and Retention Expenditures

Recruitment activities	
Training activities	
Retention activities	
All other recruitment, training, and retention expenditures	

Miscellaneous Expenditures

Class size reduction	
Administrative and indirect costs	\$1,662
Equitable services for nonprofit private schools	
All other allowable expenditures and encumbrances	
Total expenditures and encumbrances	\$14,049
2019–20 Unspent funds	\$0

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2020–21 Title II, Part A Fiscal Year Expenditure Report, 24 Months

A report of year-to-date expenditures by activity. Activity period covered is July 1, 2020 through June 30, 2022.

CDE Program Contact:

Alice Ng (Fiscal), Division Support Office, ANg@cde.ca.gov, 916-323-4636

Lisa Fassett (Program), Professional Learning Support & Monitoring Office, LFassett@cde.ca.gov, 916-323-4963

2020–21 Title II, Part A allocation	\$12,692
Transferred-in amount	\$0
Transferred-out amount	\$0
2020–21 Total allocation	\$12,692

Professional Development Expenditures

Professional development for teachers	\$9,679
Professional development for administrators	\$1,446
Consulting/Professional services	\$198
Induction programs	\$0
Books and other supplies	\$0
Dues and membership	\$0
Travel and conferences	\$0

Personnel and Other Authorized Activities

Certificated personnel salaries	\$0
Classified personnel salaries	\$0
Employee benefits	\$0
Developing or improving an evaluation system	\$0
Recruitment activities	\$0
Retention activities	\$0
Class size reduction	\$0

Program Expenditures

Direct administrative costs	\$0
Indirect costs	\$1,369
Equitable services for nonprofit private schools	\$0
Total expenditures	\$12,692
2020–21 Unspent funds	\$0

*****Warning*****

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2020–21 Title III English Learner YTD Expenditure Report, 24 Months

A report of year-to-date (YTD) expenditures by activity. Activity period covered is July 1, 2020 through June 30, 2022.

CDE Program Contact:

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

Required and authorized Title III English Learner (EL) student program activities

An eligible entity receiving funds under the Every Student Succeeds Act section 3115 (c)-(d) shall use the funds for the supplementary services as part of the language instruction program for EL students.

2020–21 Title III EL student program allocation	\$42,088
Transferred-in amount	\$0
2020–21 Total allocation	\$42,088
Object Code - Activity	
1000–1999 Certificated personnel salaries	\$7,371
2000–2999 Classified personnel salaries	\$0
3000–3999 Employee benefits	\$1,493
4000–4999 Books and supplies	\$23,750
5000–5999 Services and other operating expenditures	\$8,649
Direct administrative costs (amount cannot exceed 2% of the student program allocation plus transferred-in amount)	\$0
Indirect costs (LEA can apply its approved indirect rate to the portion of the subgrant that is not reserved for direct administrative costs)	\$825
Total year-to-date expenditures	\$42,088
2020–21 Unspent funds	\$0

*****Warning*****

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Agenda Item No. 13.0

BOARD AGENDA ITEM: Approve Resolution 22-23-III, Funding for CalSHAPE Grant, AB841

BOARD MEETING DATE: October 12, 2022

AGENDA ITEM SUBMITTED FOR:

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

PREPARED BY:

James Peters

SUBMITTED BY:

James Peters

PRESENTING TO BOARD:

James Peters

BACKGROUND AND SUMMARY INFORMATION:

The California "CalSHAPE" Grant, AB841, provides funding through the California Energy Commission to public, charter and regional occupation program schools for the assessment, maintenance, monitoring and reporting for Heating, Ventilation, and Air Conditioning (HVAC) and plumbing fixtures. Feather River Academy has qualified for funding, and we are asking for a Board resolution to accept the funding and conditions.

**California Schools Healthy Air, Plumbing, and Efficiency Program
Governing Body Resolution**

RESOLUTION NO. _____

Resolution of

Name of Local Educational Agency

WHEREAS, the California Energy Commission's California Schools Healthy Air, Plumbing, and Efficiency (CalSHAPE) Program provides grants to local educational agencies (LEA), that includes school districts, charter schools, and regional occupational programs, to fund the assessment, maintenance, and repair of ventilation systems, installation of carbon dioxide monitors, and replacement of noncompliant plumbing fixtures and appliances;

NOW THEREFORE, BE IT RESOLVED, that _____

authorizes _____ *Governing Body*
to apply for a

LEA Name

grant from the California Energy Commission to implement a CalSHAPE Program project.

BE IT ALSO RESOLVED, that in compliance with the California Environmental Quality Act (CEQA), _____ finds that the activity funded by

Governing Body

the grant is (Please select one)

☐ not a project because _____

OR

☐ a project that is exempt under _____ because

OR

☐ a project and _____ document was prepared.

BE IT ALSO RESOLVED, that if recommended for funding by the California Energy Commission, the _____ authorizes _____

Governing Body

LEA Name

to accept a grant up to \$_____ and accept all grant agreement

Grant Amount Requested

terms and conditions.

BE IT FURTHER RESOLVED, that _____,

Name of Designated LEA Official or Staff

_____, and _____,
Name of Designated LEA Official or Staff *Name of Designated LEA Official or Staff*

are hereby authorized and empowered to execute in the name of

_____ all necessary documents to implement and

LEA Name

carry out the purpose of this resolution, and to undertake all actions necessary to undertake and complete the energy efficiency projects.

Passed, Approved and Adopted this _____ day of _____, _____.
Month *Year*

Governing Body Representatives:

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

Agenda Item No. 14.0

BOARD AGENDA ITEM: Revision of Superintendent/Board Policy Policy and
Administrative Regulation 6158

BOARD MEETING DATE: October 12, 2022

AGENDA ITEM SUBMITTED FOR:

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

PREPARED BY:

Brian Gault, Elizabeth Bhatti, Joe Hendrix,
Carolyn Patton Jessica Burrone

SUBMITTED BY:

Brian Gault

PRESENTING TO BOARD:

Brian Gault

BACKGROUND AND SUMMARY INFORMATION:

SP/BP 6158 and SP/BP AR 6158 are being presented for approval. They have been revised to reflect new law (AB 181) as well as recommendations made by Board Members during the first read on September 14, 2022.

Policies and Regulations Manual
Sutter County Superintendent of Schools & Sutter County Board of Education

Series 6000- Instruction

INDEPENDENT STUDY

(Feather River Academy, Pathways Charter Academy and Special Education Programs)

The Sutter County Board of Education has authorized the Sutter County Superintendent of Schools ~~operates to operate~~ programs for students in need of an alternative academic experience. In order to meet the unique needs of each student, Sutter County Superintendent of Schools operates two County Community Schools: Feather River Academy and Pathways Charter Academy. Sutter County Superintendent of Schools also operates regional special education special day class programs. For purposes of this independent study policy, students placed in SCSOS centralized programs requesting independent study placement are eligible to request independent study through SCSOS. ~~The regulations contained in this document are~~ This policy sets forth ~~operating guidelines for the policies to guide the~~ administration of Special Education, Feather River Academy and Pathways Charter Academy's Independent Study Program.

The Sutter County Board of Education hereby authorizes SCSOS to implement ~~Superintendent authorizes~~ independent study as an optional alternative instructional strategy for students whose needs may be best met through study outside of the regular classroom setting. Independent study shall offer a means of individualizing the educational plan to serve students who desire a more challenging educational experience, whose health or other personal circumstances make classroom attendance difficult, who are unable to access course(s) due to scheduling problems, and/or who need to make up credits or fill gaps in their learning. As necessary to meet student needs, independent study may be offered on a full-time basis or on a part-time basis in conjunction with part- or full-time classroom study.

The Superintendent or designee may provide a variety of independent study opportunities, including, but not limited to, through a program or class within a comprehensive school, an alternative school or program of choice, a charter school, a home-based format, and an online course.

A student's participation in independent study shall be voluntary. Students participating in independent study shall have the right, at any time, to enter or return to the regular classroom mode of instruction. (Education Code 51747, 51749.5)

Independent study for each student shall be under the general supervision of a Sutter County Superintendent of Schools (SCSOS) employee who possesses a valid certification document pursuant to Education Code 44865 or an emergency credential pursuant to Education Code 44300. Students' independent study shall be coordinated, evaluated, and documented, as prescribed by law and reflected in the accompanying administrative regulation. (Education Code 51747.5)

Policies and Regulations Manual
Sutter County Superintendent of Schools & [Sutter County Board of Education](#)

Series 6000- Instruction

The minimum period of time for any independent study option shall be five consecutive school days.

General Independent Study Requirements

For the 2021-22 school year, the SCSOS shall offer independent study, as specified in Education Code 51745, to meet the educational needs of students unless the SCSOS has obtained a waiver. (Education Code 51745)

For the 2022-23 school year and thereafter, the Superintendent or designee may continue to offer and approve independent study for an individual student upon determining that the student is prepared to meet the SCSOS requirements for independent study and is likely to succeed in independent study as well as or better than the student would in the regular classroom setting.

Because excessive leniency in the duration of independent study assignments may result in a student falling behind peers and increase the risk of dropping out of school, independent study assignments shall be completed no more than one week after assigned for all grade levels and types of program. However, when necessary based on the specific circumstances of the student's approved program, the Superintendent or designee may allow for a longer period of time between the date an assignment is made and when it is due, up to the termination date of the agreement.

An evaluation shall be conducted to determine whether it is in a student's best interest to remain in independent study whenever the student fails to make satisfactory educational progress and/or misses three assignments. Satisfactory educational progress shall be determined based on all of the following indicators: (Education Code 51747)

1. The student's achievement and engagement in the independent study program, as indicated by the student's performance on applicable student-level measures of student achievement and engagement specified in Education Code 52060.
2. The completion of assignments, assessments, or other indicators that evidence that the student is working on assignments.
3. Learning required concepts, as determined by the supervising teacher.
4. Progress towards successful completion of the course of study or individual course, as determined by the supervising teacher.

Policies and Regulations Manual
Sutter County Superintendent of Schools & Sutter County Board of Education

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The Superintendent or designee shall ensure that students participating in independent study are provided with content aligned to grade level standards at a level of quality and intellectual challenge substantially equivalent to in-person instruction. For high schools, this shall include access to all courses offered by the SCSOS for graduation and approved by the University of California or the California State University as creditable under the A–G admissions criteria. (Education Code 51747)

The Superintendent or designee shall ensure that students participating in independent study for 15 school days or more receive the following throughout the school year: (Education Code 51747)

1. For students in grades transitional kindergarten, kindergarten, and grades 1 to 3, opportunities for daily synchronous instruction.
2. For students in grades 4-8, opportunities for both daily live interaction and at least weekly synchronous instruction.
3. For students in grades 9-12, opportunities for at least weekly synchronous instruction.

The Superintendent or designee shall ensure that procedures for tiered reengagement strategies are used for all students ~~who are not generating attendance for more than three school days or 60 percent of the instructional days in a school week, or who are in violation of their written agreement, who are not generating attendance for more than 10 percent of required minimum instructional time over four continuous weeks of our approved instructional calendar, pupils found not participatory in synchronous instructional offerings pursuant to Section 51747.5 for more than 50 percent of the scheduled times of synchronous instruction in a school month as applicable by grade span, or pupils who are in violation of the written agreement pursuant to subdivision (g).~~ This requirement only applies to students participating in an independent study program for 15 school days or more. The procedures shall include, but are not necessarily limited to, all of the following: (Education Code 51747)

1. Verification of current contact information for each enrolled student.
2. Notification to parents/guardians of lack of participation within one school day of the absence or lack of participation.
3. A plan for outreach from the school to determine student needs, including connection with health and social services as necessary.

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4. A clear standard for requiring a student-parent-educator conference to review a student's written agreement and reconsider the independent study program's impact on the student's achievement and well-being.

Students who are enrolled in comprehensive schools and who are receiving specified clinical treatments are exempt from long-term independent study requirements such as live interaction, synchronous instruction, tiered reengagement and a transition plan.

Students with exceptional needs, as defined in Education Code 56026, may participate in independent study, if the pupil's individualized education program specifically provides for that participation. If a parent or guardian of an individual with exceptional needs requests individualized study for a pupil whose health would be put at risk by in-person instruction, as determined by the parent or guardian of the pupil, the pupil's individualized education program team shall make an individualized determination as to whether the pupil can receive a free appropriate public education in an independent study placement. A pupil's inability to work independently, the pupil's need for adult support, or the pupil's need for special education or related services shall not preclude the individualized education program team from determining that the pupil can receive a free appropriate education in an independent study placement. (Education Code 51745).

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The Superintendent or designee shall develop a plan to transition students whose families wish to return to in-person instruction from independent study expeditiously, and, in no case later, than five instructional days. This requirement only applies to students participating in an independent study program for 15 school days or more. (Education Code 51747)

The Superintendent or designee shall ensure that a written master agreement exists for each participating student as prescribed by law. (Education Code 51747, 51749.5)

For the 2021-22 school year only, The SCSOS shall provide written notice to the parents/guardians of all enrolled students of the option to enroll their child in in-person instruction or independent study, during the 2021-22 school year. This notice shall be posted on the SCSOS web site, and shall include, at a minimum, information about the right to request a student-parent-educator conference before enrollment, student rights regarding procedures for enrolling, disenrolling, and reenrolling in independent study, and the instructional time, including synchronous and asynchronous learning, that a student will have access to as part of independent study. (Education Code 51747)

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For 2022/23 school year and thereafter, uUpon the request of the parent/guardian of a student, before making a decision about enrolling or disenrolling in independent study and entering into a written agreement to do so, the SCSOS shall conduct a telephone,

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videoconference, or in-person student-parent-educator conference or other meeting during which the student, parent/guardian, or their advocate may ask questions about the educational options, including which curriculum offerings and nonacademic supports will be available to the student in independent study. (Education Code 51747)

Master Agreement

For the 2021–22 school year only, the SCSOS shall obtain a signed written agreement for independent study no later than 30 days after the first day of instruction.

For the 2022/23 school year and thereafter, a written agreement shall be developed and implemented for each student participating in independent study ~~for three or more consecutive school days~~. For a pupil participating in an independent study program that is scheduled for more than 14 school days, each written agreement shall be signed, before the commencement of independent study, by the pupil, the pupil's parent, legal guardian, or caregiver, if the pupil is less than 18 years of age, the certificated employee who has been designated as having responsibility for the general supervision of independent study, and the certificated employee designated as having responsibility for the special education programming of the pupil, as applicable. Beginning in the 2022–23 school year, for a pupil participating in an independent study program that is scheduled for less than 15 school days, each written agreement shall be signed within 10 school days of the commencement of the first day of the pupil's enrollment in independent study, by the pupil, the pupil's parent, legal guardian, or caregiver, if the pupil is less than 18 years of age, the certificated employee who has been designated as having responsibility for the general supervision of independent study, and the certificated employee designated as having responsibility for the special education programming of the pupil, as applicable. (Education Code 46300, 51747; 5 CCR 11703)

The agreement shall include general student data, including the student's name, address, grade level, birth date, school of enrollment, and program placement.

The independent study agreement for each participating student also shall include, but are not limited to, all of the following: (Education Code 51747; 5 CCR 11700, 11702)

1. The frequency, time, place and manner for submitting the student's assignments, reporting the student's academic progress, and communicating with a student's parent/guardian regarding the student's academic progress
2. The objectives and methods of study for the student's work and the methods used to evaluate that work.

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3. The specific resources that will be made available to the student, including materials and personnel, and access to Internet connectivity and devices adequate to participate in the educational program and complete assigned work.
4. A statement of the Superintendent's policy detailing the maximum length of time allowed between an assignment and its completion, the level of satisfactory educational progress, and the number of missed assignments which will trigger an evaluation of whether the student should be allowed to continue in independent study.
5. The duration of the independent study agreement, including the beginning and ending dates for the student's participation in independent study under the agreement, with a maximum of one school year.
6. A statement of the number of course credits or, for the elementary grades, other measures of academic accomplishment appropriate to the agreement, to be earned by the student upon completion.
7. A statement detailing the academic and other supports that will be provided to address the needs of students who are not performing at grade level, or need support in other areas, such as English learners, students with disabilities with an individualized education program or a Section 504 plan in order to be consistent with their program or plan, students in foster care or experiencing homelessness, and students requiring mental health supports.
8. A statement that independent study is an optional educational alternative in which no student may be required to participate.
9. In the case of a suspended or expelled student who is referred or assigned to any school, class, or program pursuant to Education Code 48915 or 48917, a statement that instruction may be provided through independent study only if the student is offered the alternative of classroom instruction.
10. Before the commencement of independent study, the agreement shall be signed and dated by the student, the student's parent/guardian or caregiver if the student is under age 18 years, the certificated employee responsible for the general supervision of independent study, and all persons who have direct responsibility for providing assistance to the student.

~~However, for the 2021-22 school year, the SCSOS shall obtain a signed written agreement for independent study from the student, or the student's parent/guardian if the student is less than 18 years of age, the certificated employee who has been~~

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~~designated as having responsibility for the general supervision of independent study, and all persons who have direct responsibility for providing assistance to the pupil, no later than 30 days after the first day of instruction.~~

Written agreements may be signed using an electronic signature that complies with state and federal standards, as determined by the California Department of Education (CDE). (Education Code 51747)

The parent/guardian's signature on the agreement shall constitute permission for the student to receive instruction through independent study.

However, for the 2021-22 school year, the SCSOS shall obtain a signed written agreement for independent study from the student, or the student's parent/ guardian if the student is less than 18 years of age, the certificated employee who has been designated as having responsibility for the general supervision of independent study, and all persons who have direct responsibility for providing assistance to the pupil, no later than 30 days after the first day of instruction.

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Student-Parent-Educator Conferences

A student-parent-educator conference shall be held as appropriate including, but not limited to, as a reengagement strategy and/or if requested by a parent/guardian prior to enrollment or disenrollment from independent study. (Education Code 51745.5, 51747, 51749.5)

Records for Audit Purposes

The Superintendent or designee shall ensure that records are maintained for audit purposes. These records shall include, but not be limited to: (Education Code 51748; 5 CCR 11703)

1. A copy of the Board policy, administrative regulation, and other procedures related to independent study.
2. A listing of the students, by grade level, program, and school, who have participated in independent study, along with the units of the curriculum attempted and completed by students in grades K-8 and the course credits attempted by and awarded to students in grades 9-12 and adult education.
3. A file of all agreements, with representative samples of each student's work products bearing the supervising teacher's notations indicating that the teacher has personally evaluated the work or personally reviewed the evaluations made by another certificated

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teacher.

4. As appropriate to the program in which the students are participating, a daily or hourly attendance register that is separate from classroom attendance records, maintained on a current basis as time values of student work products judged by a certificated teacher, and reviewed by the supervising teacher if they are two different persons.
5. Appropriate documentation of compliance with the teacher-student ratios required by Education Code 51745.6 and 51749.5.
6. Appropriate documentation of compliance with the requirements pursuant to Education Code 51747.5 to ensure the coordination, evaluation, and supervision of the independent study of each student by a SCSOS employee who possesses a valid certification document pursuant to Education Code 44865 or an emergency credential pursuant to Education Code 44300. (Education Code 51747.5)
The SCSOS shall document each student's participation in live interaction and synchronous instruction pursuant to Education Code 51747 on each school day, as applicable, in whole or in part, for which independent study is provided. A student who does not participate in independent study on a school day shall be documented as nonparticipatory for that school day. (Education Code 51747.5)

The Superintendent or designee also shall maintain a written or computer-based record, such as a grade book or summary document of student engagement, for each class, of all grades, assignments, and assessments for each student for independent study assignments. (Education Code 51747.5)

The signed, dated agreement, any supplemental agreement, assignment records, work samples, and attendance records may be maintained on file electronically. (Education Code 51747)

Legal Reference:

EDUCATION CODE

17289 Exemption for facilities
41976.2 Independent study programs; adult education funding
42238 Revenue limits
42238.05 Local control funding formula; average daily attendance
44865 Qualifications for home teachers and teachers in special classes and schools
46200-46208 Instructional day and year
46300-46307.1 Methods of computing average daily attendance
47612.5 Independent study in charter schools
48204 Residency
48206.3 Home or hospital instruction; students with temporary disabilities

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48220 Classes of children exempted
48340 Improvement of pupil attendance
48915 Expulsion; particular circumstances
48916.1 Educational program requirements for expelled students
48917 Suspension of expulsion order
49011 Student fees
51225.3 Requirements for high school graduation
51745-51749.6 Independent study programs
52522 Adult education alternative instructional delivery
52523 Adult education as supplement to high school curriculum; criteria
56026 Individuals with exceptional needs
58500-58512 Alternative schools and programs of choice

FAMILY CODE

6550 Authorization affidavits
CODE OF REGULATIONS, TITLE 5
11700-11703 Independent study
19819 State audit compliance

UNITED STATES CODE, TITLE 20

6301 Highly qualified teachers

COURT DECISIONS

Modesto City Schools v. Education Audits Appeal Panel, (2004) 123 Cal.App.4th 1365

EDUCATION AUDIT APPEALS PANEL DECISIONS

Lucerne Valley Unified School District, Case No. 03-02 (2005)

Management Resources:

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

Elements of Exemplary Independent Study

WEB SITES

California Consortium for Independent Study: <http://www.ccis.org>

California Department of Education, Independent Study: <http://www.cde.ca.gov/sp/eo/is>

Education Audit Appeals Panel: <http://www.eaap.ca.gov>

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INDEPENDENT STUDY PROGRAM (ISP)

(Feather River Academy, ~~and~~ Pathways Charter Academy and Special Education Programs)

~~Sutter County Superintendent of Schools operates programs for students in need of an alternative academic experience. In order to meet the unique needs of each student, Sutter County Superintendent of Schools operates two County Community Schools; Feather River Academy and Pathways Charter Academy. Sutter County Superintendent of Schools also operates regional special education special day class programs. For purposes of this independent study policy, students placed in SCSOS centralized programs requesting independent study placement are eligible to request independent study through SCSOS.~~ The regulations contained in this document are operating guidelines for the administration of Special Education, Feather River Academy and Pathways Charter Academy's Independent Study Program as authorized in SP/BP 6158, ~~and will serve to supplement and augment the Independent Study Operational Manual. The Independent Study Operations Manual gives the following definition and overview of purpose of Independent Study:~~

INDEPENDENT STUDY

Independent study is an alternative to classroom instruction consistent with the current course of study and is not an alternative curriculum. It provides individual students with a choice of ways to acquire the values, skills, and knowledge all students should gain as verified in a written agreement. Independent Study can be part of, be separate from, or be in addition to a regular classroom instruction program.

OVERVIEW AND PURPOSE

Independent Study is an *instructional strategy* (not a categorical program) that responds to an individual's needs and styles of learning. A contractual agreement is drawn among the certificated teacher as the general instructional supervisor, the student, and if a minor, his or her parent, guardian, or caregiver and any other persons who may be directly involved in the student's learning program. The written agreement sets educational objectives and addresses activities and personnel to be involved, resources to be used, and a method to evaluate successful completion of the agreement. The agreement must adhere to school board policy and legal requirements.

Independent Study is an optional educational alternative, available to students from kindergarten through high school, meant to respond to the students' specific educational needs, interest, aptitudes, and abilities within the confines of school board policy. As a recognized alternative to regular classroom study, *the Independent Study option is expected to be equal to or superior in quality to classroom instruction.*

Adopted 07/18/06; Revised 03/12/14; Revised 06/28/17; Cabinet Revised 07/29/21;
Board Revised 8-11-21

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Definitions

Live interaction means interaction between the student and classified or certificated staff, and may include peers, provided for the purpose of maintaining school connectedness, including, but not limited to, wellness checks, progress monitoring,

provision of services, and instruction. This interaction may take place in person, or in the form of Internet or telephonic communication. (Education Code 51745.5)

Student-parent-educator conference means a meeting involving, at a minimum, all parties who signed the student's written independent study agreement pursuant to Education Code 51747 or the written learning agreement pursuant to Education Code 51749.6. (Education Code 51745.5)

Synchronous instruction means classroom-style instruction or designated small group or one-on-one instruction delivered in person, or in the form of Internet or telephonic communications, and involving live two-way communication between the teacher and student. Synchronous instruction shall be provided by the teacher of record for that student pursuant to Education Code 51747.5. (Education Code 51745.5)

EDUCATIONAL OPPORTUNITIES

For the 2021-22 school year, the Sutter County Superintendent of Schools (SCSOS) shall offer independent study to meet the educational needs of students as specified in Education Code 51745 unless the SCSOS has obtained a waiver. (Education Code 51745)

For the 2022-23 school year and thereafter, e~~E~~ducational opportunities offered through independent study may include, but are not limited to: (Education Code 51745)

1. Special assignments extending the content of regular courses of instruction
2. Individualized study in a particular area of interest or in a subject not currently available in the regular school curriculum
3. Individualized alternative education designed to teach the knowledge and skills of the core curriculum, but not provided as an alternative curriculum
4. Continuing and special study during travel
5. Volunteer community service activities and leadership opportunities that support and strengthen student achievement

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6. Individualized study for a student whose health, as determined by the student's parent/guardian, would be put at risk by in-person instruction

In addition, when requested by a parent/guardian due to an emergency, vacation, or illness, independent study may be used on a short-term basis to ensure that the student is able to maintain academic progress in his/her regular classes.

No course required for high school graduation shall be offered exclusively through independent study. (Education Code 51745)

EQUIVALENCY

The independent study option shall be substantially equivalent in quality and quantity to classroom instruction to enable participating students to complete the adopted course of study within the customary timeframe. Students in independent study shall have access to the same services and resources that are available to other students in the school and shall have equal rights and privileges. (5 CCR 11700, 11701.5)

Students participating in independent study shall have access to Internet connectivity and devices adequate to participate in the educational program and complete assigned work. (Education Code 51747)

The school shall not provide independent study students and their parents/guardians with funds or items of value that are not provided for other students and their parents/guardians. Providing access to Internet connectivity and local educational agency-owned devices adequate to participate in an independent study program and complete assigned work consistent with Education Code 51747, or to participate in an independent study course, as authorized by Education Code 51749.5, shall not be considered funds or other things of value. (Education Code 46300.6, 51747.3)

ELIGIBILITY FOR INDEPENDENT STUDY

Students are eligible for independent study as authorized in law, and as specified in board policy and administrative regulation.

For the 2022-23 school year and thereafter, the Superintendent or designee may approve the participation of a student who demonstrates the motivation, commitment, organizational skills, and academic skills necessary to work independently provided that experienced certificated staff are available to effectively supervise students in independent study. The Superintendent or designee may also approve the participation of a student whose health would be put at risk by in-person instruction. A student whose academic performance is not at grade level may participate in independent study only if the program is able to provide appropriate support, such as supplemental

Adopted 07/18/06; Revised 03/12/14; Revised 06/28/17; Cabinet Revised 07/29/21;
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instruction, tutoring, counseling, ongoing diagnostic assessments, and/or differentiated materials, to enable the student to be successful. For an elementary student, the Superintendent or designee may consider the parent/guardian's level of commitment to assist the student.

A student participating in independent study must be a resident of the county or an adjacent county. Full-time independent study shall not be available to students whose residency status is based on their parent/guardian's employment within school boundaries pursuant to Education Code 48204. (Education Code 46300.2, 51747.3)

~~For a student Students with exceptional needs, as defined in Education Code 56026, may participate in independent study, if the pupil's individualized education program specifically provides for that participation. If a parent or guardian of an individual with exceptional needs requests individualized study for a pupil whose health would be put at risk by in-person instruction, as determined by the parent or guardian of the pupil, the pupil's individualized education program team shall make an individualized determination as to whether the pupil can receive a free appropriate public education in an independent study placement. A pupil's inability to work independently, the pupil's need for adult support, or the pupil's need for special education or related services shall not preclude the individualized education program team from determining that the pupil can receive a free appropriate education in an independent study placement. with disabilities, as defined in Education Code 56026, participation in independent study shall be approved only if his/her individualized education program specifically provides for such participation. When parents/guardians request participation in independent study, IEP teams make the determination that the students with disabilities can receive a free appropriate public education through independent study.~~ (Education Code 51745)

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A temporarily disabled student shall not receive individual instruction pursuant to Education Code 48206.3 by means of independent study. (Education Code 51745)

Students age 21 or older, and students age 19 or older who have not been continuously enrolled in school since their 18th birthday, may participate in independent study only through the adult education program for the purpose of enrolling in courses required for a high school diploma by Education Code 51225.3 or the Governing Board. (Education Code 46300.1, 46300.4)

MONITORING STUDENT PROGRESS

The independent study administrator and/or supervising teacher shall promptly and directly address any failure by the student to meet the terms of his/her written agreement. The following supportive strategies may be used:

1. A letter to the student and/or parent/guardian

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2. A meeting between the student and the teacher and/or counselor
3. A meeting between the student and the independent study administrator, including the parent/guardian if appropriate
4. An increase in the amount of time the student works under direct supervision

When the student has missed the number of assignments specified in the written agreement as requiring an evaluation, the Superintendent or designee shall conduct an evaluation to determine whether or not independent study is appropriate for the student. This evaluation may result in termination of the independent study agreement and the student's return to the regular classroom program or other alternative program.

A written record of the findings of any such evaluation shall be treated as a mandatory interim student record which shall be maintained for three years from the date of the evaluation. (Education Code 51747)

Independent study students who are late, miss scheduled conferences, or do not submit assigned work on time shall not be reported as tardy or truant.

RESPONSIBILITIES OF INDEPENDENT STUDY ADMINISTRATOR

The responsibilities of the independent study administrator include, but are not limited to:

1. Recommending certificated staff to be assigned as independent study teachers and supervising staff assigned to independent study functions who are not regularly supervised by another administrator
2. Approving or denying the participation of students requesting independent study
3. Facilitating the completion of written independent study agreements
4. Ensuring a smooth transition for students into and out of the independent study mode of instruction
5. Approving all credits earned through independent study
6. Completing or coordinating the preparation of all records and reports required by law, Board policy, or administrative regulation

Assignment and Responsibilities of Independent Study Teachers

Adopted 07/18/06; Revised 03/12/14; Revised 06/28/17; Cabinet Revised 07/29/21;
Board Revised 8-11-21

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Each student's independent study shall be coordinated, evaluated, and carried out under the general supervision of a certificated employee who consents to the assignment. (Education Code 44865, 51747.5; 5 CCR 11700)

The ratio of student average daily attendance for independent study students age 18 years or younger to full-time equivalent certificated employees responsible for independent study shall not exceed the equivalent ratio for all other education programs in the school, unless a new higher or lower ratio for all other educational programs offered is negotiated in a collective bargaining agreement or the school enters into a memorandum of understanding that indicates an existing collective bargaining agreement contains an alternative ratio. (Education Code 51745.6)

THE RESPONSIBILITIES OF THE SUPERVISING TEACHER SHALL INCLUDE, BUT ARE NOT LIMITED TO:

1. Completing designated portions of the written independent study agreement
2. Supervising and approving coursework and assignments
3. Maintaining records of student assignments showing the date the assignment is given and the date the assignment is due
4. Maintaining a daily or hourly attendance register in accordance with item #4 in the section on "Records for Audit Purpose" in the accompanying Superintendent's Policy
5. Providing direct instruction and counsel as necessary for individual student success
6. Regularly meeting with the student to discuss the student's progress
7. Determining the time value of assigned work or work products completed and submitted by the student
8. Assessing student work and assigning grades or other approved measures of achievement
9. Documenting each student's participation in live interaction and/or synchronous instruction pursuant to Education Code 51747

The Superintendent or designee shall ensure that independent study teachers have access to professional development and support comparable to classroom-based teachers.

Adopted 07/18/06; Revised 03/12/14; Revised 06/28/17; Cabinet Revised 07/29/21;
Board Revised 8-11-21

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Agenda Item No. 15.0

BOARD AGENDA ITEM: Second Reading of Revisions to Board Policies

BOARD MEETING DATE: October 12, 2022

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

☒ Action

Ron Sherrod

☐ Reports/Presentation

SUBMITTED BY:

☐ Information

Ron Sherrod

☐ Public Hearing

PRESENTING TO BOARD:

☐ Other (specify)

Ron Sherrod

BACKGROUND AND SUMMARY INFORMATION:

The following revised Board Policies are presented to the Board for a first reading:

- BP 3100 – Budget
- BP/AR 3100 – Budget
- BP 3110 – Transfer of Funds

BUDGET

The Sutter County Board of Education and Sutter County Superintendent of Schools recognizes its critical responsibility for adopting a sound budget each fiscal year which is aligned with and reflects the county's vision, goals, priorities, local control and accountability plan (LCAP), and other comprehensive plans. The county budget shall guide decisions and actions throughout the year and shall serve as a tool for monitoring the fiscal health of the County Office.

The County budget shall show a complete plan and itemized statement of all proposed expenditures and all estimated revenues for the following fiscal year, together with a comparison of revenues and expenditures for the current fiscal year. The budget shall also include the appropriations limit and the total annual appropriations subject to limitation as determined pursuant to Government Code 7900-7914. (Education Code 42122)

Budget Development and Adoption Process

The Superintendent or designee shall oversee the preparation of a proposed County budget for approval by the County Board and shall involve appropriate staff in the development of budget projections.

The County Board shall hold a public hearing on the proposed budget in accordance with Education Code 1620 and 1622. The hearing shall occur at the same meeting as the public hearing on the County's LCAP and the local control funding formula (LCFF) budget overview for parents/ guardians. (Education Code 1620, 1622, 52062, 52064.1)

The County Board shall adopt the budget at a public meeting held after the date of the public hearing but on or before July 1 of each year. The County Board shall adopt the budget following its adoption of the LCAP, or annual update to the LCAP, and the LCFF budget overview for parents/guardians. The budget shall include the expenditures necessary to implement the LCAP or the annual update to the LCAP. (Education Code 1622, 52062)

The budget that is presented at the public hearing as well as the budget formally adopted by the County Board shall adhere to the state's Standardized Account Code Structure as prescribed by the Superintendent of Public Instruction (SPI). (Education Code 1622)

The Superintendent or designee may supplement this format with additional information as necessary to effectively communicate the budget to the County Board, staff, and public.

No later than five days after the County Board adopts the County budget or by July 1, whichever occurs first, the County Board shall file the adopted County budget with the State Superintendent of Public Instruction (SPI) . The budget and supporting data shall be maintained and made available for public review. (Education Code 1622)

If the SPI disapproves or conditionally approves the County's budget, the County Board shall review and respond to the SPI's recommendations at a regular public meeting on or before October 8. The response shall include any revisions to the adopted budget and any other proposed actions to be taken as a result of those recommendations. (Education Code 1622)

Budget Criteria and Standards

The County budget shall be developed in accordance with state criteria and standards specified in 5 CCR 15440-15450 as they relate to projections of average daily attendance (ADA), enrollment, ratio of ADA to enrollment, LCFF revenue, salaries and benefits, other revenues and expenditures, facilities maintenance, deficit spending, fund balance, and reserves. In addition, the Superintendent or designee shall provide the supplemental information specified in 5 CCR 15451 which addresses the methodology and budget assumptions used, contingent liabilities, use of one-time revenues for ongoing expenditures, use of ongoing revenues for one-time expenditures, contingent revenues, contributions, long-term commitments, unfunded liabilities, status of collective bargaining agreements, the LCAP, and LCAP expenditures. (Education Code 33128, 33129, 42127.01; 5 CCR 15440-15451)

The County budget shall provide for increased or improved services for unduplicated students at least in proportion to the increase in funds apportioned on the basis of the number and concentration of unduplicated students in accordance with 5 CCR 15496. Unduplicated students are students who are eligible for free or reduced-price meals, English learners, and/or foster youth. (Education Code 42238.07; 5 CCR 15496)

The County Superintendent may establish other budget assumptions or parameters which may take into consideration the stability of funding sources, legal requirements and constraints on the use of funds, anticipated increases and/or decreases in the cost of services and supplies, program requirements, and any other factors necessary to ensure that the budget is a realistic plan for County revenues and expenditures.

Fund Balance

The County shall classify fund balances in compliance with Governmental Accounting Standards Board (GASB) Statement 54, as follows:

1. Nonspendable fund balance includes amounts that are not expected to be converted to cash, such as resources that are not in a spendable form (e.g., inventories and prepaids) or that are legally or contractually required to be maintained intact.
2. Restricted fund balance includes amounts constrained to specific purposes by their providers or by law.
3. Committed fund balance includes amounts constrained to specific purposes by the County Board.

For this purpose, all commitments of funds shall be approved by a majority vote of the County Board. The constraints shall be imposed no later than the end of the reporting period (June 30), although the actual amounts may be determined subsequent to that date but prior to the issuance of the financial statements.

4. Assigned fund balance includes amounts which are intended for a specific purpose but do not meet the criteria to be classified as restricted or committed.

The County Board delegates authority to assign funds to the assigned fund balance to the Superintendent and authorizes the assignment of such funds to be made any time prior to the issuance of the financial statements. The Superintendent shall have discretion to further delegate the authority to assign funds.

5. Unassigned fund balance includes amounts that are available for any purpose.

When multiple types of funds are available for an expenditure, the County shall first utilize funds from the restricted fund balance as appropriate, then from the committed fund balance, then from the assigned fund balance, and lastly from the unassigned fund balance.

Reserve Balance

The County budget shall include a minimum reserve balance for economic

uncertainties that is consistent with the percentage or amount specified in 5 CCR 15450.

~~In any year following the fiscal year in which the County is notified by the SPI that the amount of monies in the state Public School System Stabilization Account equals or exceeds three percent of the combined total of general fund revenues appropriated for school County's and allocated local proceeds of taxes, the County budget shall not contain a combined assigned or unassigned ending general fund balance that is in excess of 10 percent of these funds, unless the requirement is waived in accordance with Education Code 42127.01. (Education Code 42127.01)~~

Long-Term Financial Obligations

The County's current-year budget and multiyear projections shall include adequate provisions for addressing the County's long-term financial obligations, including, but not limited to, long-term obligations resulting from collective bargaining agreements, financing of facilities projects, unfunded or future liability for retiree benefits, and accrued workers' compensation claims.

Budget Amendments

No later than 45 days after the Governor signs the annual Budget Act, the Superintendent or designee shall make available for public review any revisions in budgeted revenues and expenditures which occur as a result of the funding made available by that Budget Act. (Education Code 1622)

Whenever revenues and expenditures change significantly throughout the year, the Superintendent or designee shall make budget amendments to ensure accurate projections of the County's net ending balance. When final figures for the prior-year budget are available, this information shall be used as soon as possible to update the current-year budget's beginning balance and projected revenues and expenditures.

Definition

~~The Sutter County Board of Education recognizes its critical responsibility for adopting a sound budget for each fiscal year which is aligned with the Sutter County Superintendent of School's (SCSOS) vision, goals, and priorities. The SCSOS Sutter County Superintendent of Schools budget shall guide administrative decisions and actions throughout the year and shall serve as a tool for monitoring the fiscal health of the county office.~~

~~(cf. 0000 – Vision)~~

~~(cf. 3000 – Concepts and Roles)~~

~~(cf. 3300 – Expenditures and Purchases)~~

Series 3000 - Business and Non-Instructional Operations

~~(cf. 3460 - Financial Reports and Accountability)
(cf. 9000 - Role of the Board)~~

~~The SCSOS Sutter County Superintendent of Schools budget shall show a complete plan and itemized statement of all proposed expenditures and all estimated revenues for the following fiscal year, together with a comparison of revenues and expenditures for the current fiscal year.~~

~~Budget Development and Adoption Process~~

~~The Sutter County Board of Education shall hold at least one public hearing to solicit the recommendations and comments of members of the public regarding the specific actions and expenditures proposed to be included in the budget. The public hearing shall be held at the same meeting as the public hearing required prior to the adoption of the Local Control Accountability Plan (LCAP) in accordance with Education Code 42127 and AR 3100 - Budget. (Education Code 42127, 52062)~~

~~Prior to adopting the budget, but at the same public meeting, the Sutter County Board of Education shall adopt the LCAP or the annual update. This meeting shall be held after the public hearing described above, but not on the same day as the hearing. (Education Code 52062; Board Policy 0460, Local Control Accountability Plan)~~

~~The budget that is formally adopted by the Sutter County Board of Education shall be in the format prescribed by the Superintendent of Public Instruction. The County Superintendent or designee may supplement this format with additional information as necessary to effectively communicate the budget to the County Board, staff, and public.~~

~~In developing the SCSOS Sutter County Superintendent of Schools budget, the Superintendent or designee shall analyze criteria and standards adopted by the State Board of Education which address estimation of funded average daily attendance (ADA), projected enrollment, ratio of ADA to enrollment, projected revenue limit, salaries and benefits, other revenues and expenditures, facilities maintenance, deficit spending, fund balance, and reserves. The budget review shall also identify supplemental information regarding contingent liabilities, use of one-time revenues for ongoing expenditures, use of ongoing revenues for one-time expenditures, contingent revenues, contributions, long-term commitments, unfunded liabilities, and the status of labor agreements. (Education Code 33127, 33128, 33129; 5 CCR 15440-15451)~~

~~The Sutter County Superintendent of Schools shall establish and maintain a general fund reserve for economic uncertainty that meets or exceeds the~~

~~requirements of law. (Education Code 33128.3; 5 CCR 15450)~~

~~The Sutter County Board of Education may establish other budget assumptions or parameters which may take into consideration the stability of funding sources, legal requirements and constraints on the use of funds, anticipated increases and/or decreases in the cost of services and supplies, categorical program requirements, and any other factors necessary to ensure that the budget is a realistic plan for county revenues and expenditures.~~

~~Single Budget Adoption Process~~

~~The Superintendent or designee shall establish an annual budget development process and calendar in accordance with the single budget adoption process described in Education Code 1622.~~

~~The Superintendent or designee shall classify fund balances in compliance with Governmental Accounting Standards Board (GASB) Statement 54.~~

~~Long-Term Financial Obligations~~

~~The SCSOS Sutter County Superintendent of Schools current-year budget and multi-year projections shall include adequate provisions for addressing the SCSOS Sutter County Superintendent of Schools long-term financial obligations, including, but not limited to, long-term obligations resulting from collective bargaining agreements, financing of facilities projects, unfunded or future liability for retiree benefits, and accrued workers' compensation claims.~~

~~(cf. 4141/4241 - Collective Bargaining Agreement)~~

~~(cf. 4143/4243 - Negotiations/Consultation)~~

~~(cf. 4154/4254/4354 - Health and Welfare Benefits)~~

~~(cf. 7210 - Facilities Financing)~~

~~(cf. 9250 - Remuneration, Reimbursement and Other Benefits)~~

Legal Reference:

EDUCATION CODE

~~1240 — Duties of county superintendent of schools~~

~~33127-33131 Standards and criteria for local budgets and expenditures~~

~~35035 Powers and duties of superintendent~~

~~35161 Powers and duties, generally, of governing boards~~

~~42103 Public hearing on requirements for content of proposed budget~~

~~1620-1622 — County Office of Education Budget Approval~~

~~42122-42129 Budget requirements~~

~~42130-42134 Financial certifications~~

~~42140-42141 Disclosure of fiscal obligations~~

Series 3000 - Business and Non-Instructional Operations

~~42602 Use of unbudgeted funds
42605 Tier 3 categorical flexibility
42610 Appropriation of excess funds and limitation thereon
44518-44519.2 Chief business officer training program
45253 Annual budget of personnel commission
45254 First year budget of personnel commission~~

~~GOVERNMENT CODE~~

~~7900-7914 Appropriations limit~~

~~CODE OF REGULATIONS, TITLE 5~~

~~15060 Standardized account code structure
15440-15451 Criteria and standards for school district budgets~~

Management Resources:

~~CSBA PUBLICATIONS~~

~~Maximizing School Board Governance: Budget Planning and Adoption,
2006
Maximizing School Board Governance: Understanding District Budgets,
2006
School Finance CD-ROM, 2005~~

~~CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS~~

~~California School Accounting Manual
New Requirements for Reporting Fund Balance in Governmental Funds,
January 7, 2011~~

~~FISCAL CRISIS AND MANAGEMENT ASSISTANCE TEAM
PUBLICATIONS~~

~~Fiscal Oversight Guide for AB 1200, AB 2756 and Subsequent Related
Legislation, September 2006~~

~~GOVERNMENT FINANCE OFFICERS ASSOCIATION~~

~~Best Practice: Appropriate Level of Unrestricted Fund Balance in the
General Fund, 2009~~

~~GOVERNMENTAL ACCOUNTING STANDARDS BOARD STATEMENTS~~

~~Statement 54, Fund Balance Reporting and Governmental Fund Type
Definitions, March 2009
Statement 45, Accounting and Financial Reporting by Employers for Post-
employment Benefits Other Than Pensions, June 2004
Statement 34, Basic Financial Statements and Management's Discussion
and Analysis For State and Local Governments, June 1999~~

~~WEB SITES~~

~~CSBA: <http://www.csba.org>
Association of California School Administrators: <http://www.acsa.org>
California Department of Education, Finance and Grants:
<http://www.cde.ca.gov/fg>
California Department of Finance: <http://www.dof.ca.gov>
Fiscal Crisis and Management Assistance Team: <http://www.fcmat.org>~~

Series 3000 - Business and Non-Instructional Operations

~~Government Finance Officers Association: <http://www.gfoa.org>~~
~~Governmental Accounting Standards Board: <http://www.gasb.org>~~
~~Legislative Analyst's Office: <http://www.lao.ca.gov>~~
~~School Services of California, Inc.: <http://www.sscal.com>~~

POLICIES

~~SP 3460 — GASB 54~~

BUDGET

Initial Budget Adoption

On or before July 1 of each year, the Sutter County Board of Education shall adopt a budget which adheres to the state's standardized account code structure (SACS) as prescribed by the Superintendent of Public Instruction (SPI). (Education Code 42126, 42127)

The **County Board of Education** shall hold at least one public hearing to solicit the recommendations and comments of members of the public regarding the specific actions and expenditures proposed to be included in the budget. The public hearing shall be held at the same meeting as the public hearing required prior to the adoption of the Local Control Accountability Plan (LCAP) in accordance with Education Code 42127 and 52062.

Prior to adopting the budget, but at the same public meeting, the Board shall adopt the LCAP or the annual update. This meeting shall be held after the public hearing described above, but not on the same day as the hearing.
(Education Code 42103, **1620,1622**, 52062)

~~(cf. 9320--Meetings and Notices)~~
~~(cf. 9322--Agenda/Meeting Materials)~~
~~(cf. 9323--Meeting Conduct)~~

The **County** Superintendent or designee shall file the adopted budget with the Superintendent of Public Instruction (SPI) no later than five (5) days after adoption or by July 1, whichever occurs first. The budget and supporting data shall be maintained and made available for public review. (Education Code 52067)

~~Whenever the proposed district budget includes a combined assigned and unassigned ending fund balance that exceeds the minimum recommended reserve for economic uncertainties adopted by the State Board of Education, the district shall provide, for each fiscal year included in the budget, the following information for public review and discussion at the public hearing: (Education Code 42127; 5 CCR 15450)~~

- ~~1. The minimum recommended reserve for economic uncertainties~~
- ~~2. The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve~~

- ~~3. A statement of reasons substantiating the need for the combined assigned and unassigned ending balances that are in excess of the minimum recommended reserve~~

~~During the hearing, any district resident may appear and object to the proposed budget or to any item in the budget. The hearing may conclude when all residents who have requested to be heard have had the opportunity to speak. (Education Code 42103)~~

~~(cf. 1340 — Access to District Records)~~

Revised Budget

~~OPTION 1: (Single Budget Adoption Process)~~

No later than 45 days after the Governor signs the annual Budget Act, the Superintendent or designee shall make available for public review any revisions in budgeted revenues and expenditures which are consequently necessary. (Education Code 1622)

~~If the Superintendent of Public Instruction (SPI) disapproves the Sutter County Superintendent of Schools' budget, the Sutter County Board of Education shall review and respond to his/her recommendations at a public meeting on or before September 8. The response shall include any revisions to the adopted budget and any other proposed actions to be taken as a result of those recommendations. (Education Code 1622)~~

Before revising the budget, the county board of education shall hold a public hearing regarding the proposed revisions, which shall be made available for public inspection not less than three working days before the hearing. The agenda for that hearing shall be posted at least 72 hours before the public hearing and shall include the location where the budget will be available for public inspection. The revised budget, and supporting data, shall be maintained and made available for public review. (Education Code 1622)

~~(Board Policy 0460, Local Control Accountability Plan)~~

Budget Review Committee for Disapproved Budgets

~~If the County's budget is disapproved by the County Superintendent of Public Instruction (SPI) for any reason other than disapproval of the County's LCAP or annual update to the LCAP, the budget shall be reviewed by a budget review committee, unless the Board, Superintendent, and SPI agree to waive the requirement and the California Department of Education accepts the waiver. (Education Code 42127)~~

~~This committee shall consist of either: (Education Code 1623)~~

- Three persons selected by the Board and Superintendent from a list of candidates provided by the Superintendent of Public Instruction (SPI), who shall be selected within five working days after receiving the list of candidates
- A regional review committee selected and convened by the County Superintendent with the approval of the Board and SPI

If the budget review committee recommends disapproval of the budget, the Board may submit a response to the SPI no later than five working days after receipt of the committee's report. The response may include any revisions to the adopted final budget and any other proposed actions to be taken as a result of the committee's recommendations. (Education Code 1624)

If the SPI disapproves the County budget after reviewing the committee's report and the County's response, the Board and Superintendent shall consult with the SPI to develop and adopt, by December 31, a fiscal plan and budget that will allow the County to meet its current fiscal year and multiyear financial obligations. For the current fiscal year, the County shall operate in accordance with the budget adopted by the SPI. (Education Code 1624)

Until the County receives approval of its budget, it shall continue to operate either on the basis of the prior year's budget or on the basis of the current year's unapproved budget as adopted and revised by the Board and Superintendent, whichever budget contains a lower total spending authority. (Education Code 1624)

TRANSFER OF FUNDS

~~DEFERRED MAINTENANCE FUNDS~~

~~Cautionary Notice: As added and amended by SBX3-4 (Ch. 12, Third Extraordinary Session, Statutes of 2009), ABX4-2 (Ch. 2, Fourth Extraordinary Session, Statutes of 2009), and SB 70 (Ch. 7, Statutes of 2011), Education Code 42605 grants districts flexibility in "Tier 3" categorical programs and provides that districts are deemed in compliance with the program and funding requirements for these programs for the 2008-09 through 2014-15 fiscal years. As a result of this flexibility, the district may choose to temporarily suspend certain provisions of the following policy or administrative regulation that reflect these requirements. However, this flexibility does not affect or alter any existing contract or bargaining agreement that the district may have in place. Thus, districts should examine the terms of those contracts and agreements and consult with district legal counsel for additional guidance. Also, see BP 2210 Administrative Discretion Regarding Board Policy.~~

The ~~Governing~~ Sutter County Board of Education recognizes its responsibility to monitor the Sutter County Superintendent of Schools' fiscal practices to ensure accountability regarding the expenditure of public funds and compliance with legal requirements.

~~(cf. 3100 – Budget)~~

~~(cf. 3400 – Management of District Assets/Accounts)~~

~~(cf. 3460 – Financial Reports and Accountability)~~

The Sutter County Board of Education may approve the transfer of funds, as requested by the ~~County~~ Superintendent or designee, during or at the end of the fiscal year in accordance with law as necessary to meet ~~SCSOS Sutter County Superintendent of Schools~~ needs or to permit the payment of ~~SCSOS Sutter County Superintendent of Schools~~ obligations. (Education Code 16095, 17582-17592, 42600-42603, ~~42605~~, 42841-42843, 52616.4)

~~Tier 3 Categorical Flexibility~~

~~The Sutter County Board of Education has determined that it is in the best interest of the SCSOS to utilize the flexibility authorized for the use of categorical program funds under Education Code 42605. Funds received by the SCSOS for any program identified by law as a Tier 3 categorical program may be expended for any educational purpose.~~

~~(cf. 2210 – Administrative Discretion Regarding Board Policy)~~

~~Before expending any Tier 3 categorical program funds for another educational purpose, the Sutter County Board of Education shall hold a public hearing to take testimony from the public, to discuss and approve or disapprove the proposed use of the funding, and to make explicit for each of the categorical programs the purposes for which the funds will be used. (Education Code 42605)~~

~~Any such public hearing shall be held prior to and independent of the County Board's regular budget-adoption meeting. Whenever the proposed use of the funding will result in the elimination of a program, the notice of the public hearing shall identify the program to be eliminated. (Education Code 42605)~~

~~(cf. 0420 – School Plans/Site Councils)~~

~~(cf. 0420.1 – School-Based Program Coordination)~~

~~(cf. 0440 – District Technology Plan)~~

~~(cf. 1312.4 – Williams Uniform Complaint Procedures)~~

~~(cf. 3111 – Deferred Maintenance Funds)~~

~~(cf. 3530 – Risk Management/Insurance)~~

~~(cf. 4111 – Recruitment and Selection)~~

~~(cf. 4112.2 – Certification)~~

~~(cf. 4112.21 – Interns)~~

~~(cf. 4113 – Assignment)~~

~~(cf. 4131 – Staff Development)~~

~~(cf. 4131.1 – Beginning Teacher Support/Induction)~~

~~(cf. 4138 – Mentor Teachers)~~

~~(cf. 4139 – Peer Assistance and Review)~~

~~(cf. 4231 – Staff Development)~~

~~(cf. 4331 – Staff Development)~~

~~(cf. 5123 – Promotion/Acceleration/Retention)~~

~~(cf. 5136 – Gangs)~~

~~(cf. 5141.32 – Health Screening for School Entry)~~

~~(cf. 5144.1 – Suspension and Expulsion/Due Process)~~

~~(cf. 5145.6 – Parental Notifications)~~

~~(cf. 5146 – Married/Pregnant/Parenting Students)~~

~~(cf. 5147 – Dropout Prevention)~~

~~(cf. 5148.1 – Child Care Services for Parenting Students)~~

~~(cf. 5149 – At-Risk Students)~~

~~(cf. 6141.5 – Advanced Placement)~~

~~(cf. 6142.6 – Visual and Performing Arts Education)~~

~~(cf. 6142.91 – Reading/Language Arts Instruction)~~

~~(cf. 6146.1 – High School Graduation Requirements)~~

~~(cf. 6151 – Class Size)~~

~~(cf. 6161.1 – Selection and Evaluation of Instructional Materials)~~

~~(cf. 6162.52 – High School Exit Examination)~~

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~~(cf. 6163.1 – Library Media Centers)~~
~~(cf. 6164.2 – Guidance/Counseling Services)~~
~~(cf. 6172 – Gifted and Talented Student Program)~~
~~(cf. 6176 – Weekend/Saturday Classes)~~
~~(cf. 6177 – Summer School)~~
~~(cf. 6178 – Career Technical Education)~~
~~(cf. 6178.2 – Regional Occupational Center/Program)~~
~~(cf. 6179 – Supplemental Instruction)~~
~~(cf. 6184 – Continuation Education)~~
~~(cf. 6185 – Community Day School)~~
~~(cf. 6200 – Adult Education)~~
~~(cf. 9323.2 – Actions by the Board)~~

Legal Reference:

EDUCATION CODE

~~78 Definition governing board~~
~~5200 Districts governed by boards of education~~
~~16095 Transfer of district funds to district state school building fund~~
~~17582 Deferred maintenance fund; establishment; purpose~~
~~17583 Deferred maintenance fund; transfer~~
~~17584 Budgeting certification deferred maintenance fund; apportionment~~
~~17585 Applications for deferred maintenance funding~~
~~41301 Section A state school fund allocation schedule~~
~~42125 Designated and unappropriated fund balances~~
~~42600 District budget limitation on expenditure~~
~~42601 Transfers between funds to permit payment of obligations at close of year~~
~~42603 Transfer of monies held in any fund or account to another fund; repayment~~
~~42605 Tier 3 categorical flexibility~~
~~42840-42843 Special reserve fund~~
~~52616.4 Expenditures from adult education fund~~

Management Resources:

CSBA PUBLICATIONS

~~Flexibility Provisions in the 2008 and 2009 State Budget: Policy Considerations for Governance Teams, Budget Advisory, March 2009~~

CALIFORNIA DEPARTMENT OF EDUCATION CORRESPONDENCE

~~Fiscal Issues Relating to Budget Reductions and Flexibility Provisions, April 2009~~

WEB SITES

~~CSBA: <http://www.csba.org>~~

~~California Department of Education: <http://www.cde.ca.gov>~~

~~Fiscal Crisis and Management Assistance Team: <http://www.fcmat.org>~~

Series 3000 - Business and Non-Instructional Operations

~~(7/09) 11/11~~

~~GAMUT Language:~~

Agenda Item No. 16.0

BOARD AGENDA ITEM: First Reading of Revisions to Board Policies

BOARD MEETING DATE: October 12, 2022

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

☐ Action

Ron Sherrod

☐ Reports/Presentation

SUBMITTED BY:

☒ Information

Ron Sherrod

☐ Public Hearing

PRESENTING TO BOARD:

☐ Other (specify)

Ron Sherrod

BACKGROUND AND SUMMARY INFORMATION:

The following revised Board Policies are presented to the Board for a first reading:

- AR 3270 – Sale and Disposal of Books, Equipment and Supplies
- BP 3280- Sales or Lease of County-Owned Real Property
- BP 3290 – Gifts, Grants and Bequests
- AR 3311 – Bids
- BP 3311 – Bids
- AR 3260 – Fees and Charges
- BP 3260 – Fees and Charges

SALE AND DISPOSAL OF BOOKS, EQUIPMENT AND SUPPLIES

Personal Property

Personal Property is defined as books, equipment and supplies valued over five hundred dollars at the time of purchase. The Superintendent may sell surplus or obsolete Sutter County Superintendent of Schools-owned personal property through any of the following methods:

Sale or Disposal of items valued over \$25,000

The county superintendent of schools shall meet the following procedures for disposal of any item of personal property worth over twenty-five thousand dollars (\$25,000) that belongs to the county office of education.

1. Obtain an independent valuation of the property.
2. Obtain the approval of the county board of education at a regularly scheduled public meeting of the disposal of the item.
3. Sell the item using any of the following methods:
 - a. Sale by a public auction firm.
 - b. Sale by public auction conducted by county office employees or employees of other public agencies.
 - c. Sale to the federal government or its agencies, to the state, to any county, city and county, city or special district, or to any other school district or any agency eligible under the federal surplus property law, (40 U.S.C. Sec. 484(j)(3)). (Education Code 17540)

Sale or Disposal of items valued less than \$25,000

The county superintendent of schools may not dispose of any personal property worth less than twenty-five thousand dollars (\$25,000) that belongs to the county office of education unless the superintendent or designee certifies the value of the property in a quarterly report and submits that report to the county board of education for its review.

1. The Superintendent or designee may advertise for bids by posting a notice in at least three public places in the Sutter County Superintendent of Schools for at least two weeks, or by publishing a notice at least once a week for at least two weeks in a newspaper having a general circulation in the Sutter County Superintendent of Schools and, if possible, publishing within the Sutter County Superintendent of Schools. The Superintendent shall sell the property to the highest responsible bidder or shall reject all bids. (Education Code 17545)

Property for which no qualified bid has been received may be sold, without further advertising, by the Superintendent or designee. (Education Code 17546)

(cf. 3311--Bids)

2. The property may be sold by means of a public auction conducted by Sutter County Superintendent of Schools' employees, employees of other public agencies, or by contract with a private auction firm. Notice related to the auction shall be posted or published as described in item #1 above. (Education Code 17545)
3. The Superintendent may sell the property without advertising for bids under any of the following conditions:
 - a. The county superintendent of schools may not dispose of any personal property worth less than twenty-five thousand dollars (\$25,000) that belongs to the county office of education unless the superintendent or designee certifies the value of the property in a quarterly report and submits that report to the county board of education for its review

(cf. 9323.2—Actions by the Board)
 - b. The Superintendent sells the property to agencies of federal, state, or local government, to any other school district, or to any agency eligible under the federal surplus property law (40 USC 484 renumbered 40 USC 549) and the sale price equals the cost of the property plus the estimated cost of purchasing, storing, and handling. (Education Code 17540)
 - c. The Superintendent or designee sells or leases the property to agencies of the federal, state, or local government or to any other school district and the price and terms of the sale or lease is approved by the County Superintendent of Schools. (Education Code 17542)

If the Superintendent finds that the value of the property is insufficient to defray the costs of arranging a sale, the property may be donated to a charitable organization deemed appropriate by the Superintendent or may be disposed of by dumping. (Education Code 17546)

Money received from the sale of surplus property shall be either deposited in the Sutter County Superintendent of Schools' reserve or general fund or credited to the fund from which the original purchase was made. (Education Code 17547)

Instructional Materials

Surplus or undistributed obsolete instructional materials that are usable for educational purposes may be sold by the Superintendent in which case all of the proceeds of the sale shall be available to acquire basic instructional materials, supplemental instructional materials, or technology-based materials. (Education Code 60510, 60510.1, 60521)

~~(cf. 0440 - District Technology Plan)~~
~~(cf. 6161 - Equipment, Books and Materials)~~
~~(cf. 6161.1 - Selection and Evaluation of Instructional Materials)~~
~~(cf. 6161.11 - Supplementary Instructional Materials)~~
~~(cf. 6163.1 - Library Media Centers)~~

Such materials also may be donated to another district, county free library, or other state institution; a United States public agency or institution; a nonprofit charitable organization; or children or adults in California or foreign countries for the purpose of increasing the general literacy of the people. Any organization, agency, or institution receiving obsolete instructional materials donated by the Sutter County Superintendent of Schools shall certify to the Superintendent that it agrees to make no charge to any persons to whom it gives or lends these materials. (Education Code 60510, 60511)

The Board shall also permit representatives of these entities and members of the public to address the Board regarding the distribution of these materials.

~~(cf. 9323 - Meeting Conduct)~~

Surplus or undistributed obsolete instructional materials which are unusable or which cannot be distributed as specified above may be disposed of by either of the following: (Education Code 60530)

1. Mutilated so as not to be salable and sold for scrap at the highest obtainable price
2. Destroyed by any economical means, provided that the materials are not destroyed until at least 30 days after the Superintendent has given notice to all persons who have filed a request for such notice

~~(cf. 3510 - Green School Operations)~~
~~(cf. 3511.1 - Integrated Waste Management)~~

Equipment/Supplies Acquired with Federal Funds

When the County has a need to replace equipment originally purchased with funds from a federal grant or subgrant, it may, subject to the approval of the agency that awarded the grant, trade in the original equipment or sell the property and use the proceeds to offset the cost of the replacement property. (2 CFR 200.313)

In the event that the County is provided equipment that is federally owned, the County shall request disposition instructions from the federal agency when it no longer needs

the equipment. (2 CFR 200.313)

Legal Reference:

EDUCATION CODE

~~1279 County Superintendent Disposal of Personal Property~~

~~17540-17542 Sale or lease of personal property by one district to another~~

~~17545-17555 Sale of personal property~~

~~60500-60530 Sale, donation, or disposal of instructional materials~~

GOVERNMENT CODE

~~UNITED STATES CODE, TITLE 40 484 Surplus property~~

Sale Or Lease Of County Owned Real Property

The Sutter County Board of Education believes that County facilities and resources should be utilized in an economical and practical manner. The Superintendent or designee shall periodically study the current and projected use of all County facilities to ensure the efficient utilization of space for the effective delivery of instruction.

Prior to the sale or lease of any surplus real property, the County Board shall appoint a County advisory committee to advise the County Board regarding the use or disposition of schools or school building space which is not needed for school purposes. The County Board may elect not to appoint a County advisory committee for any of the following: (Education Code 17388, 17391)

1. A rental of property for a period of time not exceeding 30 days
2. A lease or rental of surplus property to a private educational institution for the purpose of offering summer school
3. A sale, lease, or rental of surplus property to be used for teacher or other employee housing
4. Until July 1, 2024, a sale or lease of surplus property that has not previously operated, or was not constructed to be operated, as an early childhood education facility or a school for elementary or secondary instruction

In addition, to ensure that the proposed disposition of the property conforms with any general plan adopted by the local planning agency that affects or includes the area where the surplus property is located, the County Board shall submit a report to the local planning agency describing the location of the surplus property and the purpose and extent of the proposed sale or lease. (Government Code 65402)

The County Board shall determine whether the sale or lease of the surplus property is subject to review under the California Environmental Quality Act. (Public Resources Code 21000-21177; 14 CCR 15061-15062)

The County Board may meet in closed session with its real property negotiator prior to the sale or lease of real property by the County in order to grant its negotiator authority regarding the minimum price or rent and terms of the sale or lease. (Government Code 54956.8)

When selling or leasing County real property, the County Board shall comply with applicable procedures and give priority to specified public agencies as required by law.

(Education Code 17230, 17464, 17485-17499; Government Code 54222)

Resolution of Intention to Sell or Lease

Before ordering the sale or lease of any real property, the County Board shall adopt a resolution by a two-thirds vote of all of its members at a regularly scheduled open meeting. The resolution shall describe the property proposed to be sold or leased in such a manner as to identify it, specify the minimum price or rent, describe the terms upon which it will be sold or leased, and specify the commission or rate, if any, which the County Board will pay to a licensed real estate broker out of the minimum price or rent. The resolution shall fix a time, not less than three weeks thereafter, for a public meeting, held at the County Board's regular meeting place, at which sealed proposals to purchase or lease will be received and considered. (Education Code 17466)

The Superintendent or designee shall provide notice of the adoption of the resolution and of the time and place of the meeting that will be held to consider bids by posting copies of the resolution, signed by the County Board, in three public places not less than 15 days before the date of the meeting. In addition, the notice shall be published at least once a week for three successive weeks before the meeting, in a newspaper of general circulation published in the county in which the County is located, if such a newspaper exists. (Education Code 17469)

At least 60 days prior to the public meeting, the Superintendent or designee shall take reasonable steps to provide written notification of the public meeting, by certified mail, to the former owner from whom the County acquired the property. (Education Code 17470)

Acceptance/Rejection of Bids

At the public meeting specified in the resolution of intention to sell or lease property, the County Board shall open, examine, and declare all sealed bids. Before accepting a written proposal, the County Board shall call for oral bids in accordance with law. (Education Code 17472, 17473)

The County Board may reject any and all bids, either written or oral, and withdraw the properties from sale when the County Board determines that rejection is in the best public interest. If no proposals are submitted or the submitted proposals do not conform to all the terms and conditions specified in the resolution of intention to lease, the County Board may lease the property in accordance with Education Code 17477. (Education Code 17476, 17477)

Of the proposals submitted by responsible bidders which conform to all terms and conditions specified in the resolution of intention to sell or lease, the County Board shall

finally accept the highest bid after deducting the commission, if any, to be paid to a licensed real estate broker, unless the County Board accepts a higher oral bid or rejects all bids. (Education Code 17472)

The final acceptance of the bid may be made either at the same meeting specified in the resolution or at any adjourned/continued meeting held within 10 days. Upon acceptance of the bid, the County Board may adopt a resolution of acceptance that directs the County Board president, or any other County Board member, to execute the deed or lease and to deliver the document upon performance and compliance by the successful bidder of all of the terms and conditions of the contract. (Education Code 17475-17478)

Use of Proceeds

The Superintendent or designee shall ensure that the proceeds from the sale or lease with an option to purchase of surplus County property are used for one-time expenditures and not for ongoing expenditures such as salaries and general operating expenses. (Education Code 17462; 2 CCR 1700)

Proceeds from a sale of surplus County property shall generally be used for capital outlay or maintenance costs that the County Board determines will not recur within a five-year period. Proceeds from a lease of County property with an option to purchase may be deposited into a restricted fund for the routine repair of County facilities, as defined by the SAB, for up to a five-year period. (Education Code 17462)

However, if the County Board and SAB determine that the County has no anticipated need for additional sites or building construction for the next 10 years and no major deferred maintenance requirements, the proceeds from the sale or lease with an option to purchase may be deposited in a special reserve fund for the future maintenance and renovation of school sites or in the County's general fund. (Education Code 17462)

In addition, until July 1, 2024, if County surplus property was purchased entirely with local funds, the proceeds from the sale or lease of the property, together with any personal property located on the property, may be deposited into the general fund of the County and may be used for any one-time general fund purpose. Before exercising this authority, the County Board shall: (Education Code 17463.7)

1. Submit to SAB documents certifying that the sale of real property does not violate the provisions of a local bond act and the real property is not suitable to meet projected school construction needs for the next 10 years
2. At a public meeting, adopt a plan for expending one-time resources from the sale or lease of the property which identifies the source and intended use of the surplus property proceeds and describes the reasons that the expenditure will

not result in ongoing fiscal obligations for the County

Whenever the County sells real property that was purchased, improved, or modernized with funds that were received from a state school facilities funding program within the previous 10 years, the County shall notify OPSC within 90 calendar days of the sale of the property if the proceeds from the sale are not used for capital outlay and the property is not sold to a charter school, school district, or an agency that will use the property exclusively for the delivery of child care and development services. If SAB subsequently makes a finding that the sale is subject to Education Code 17462.3, the County shall return the funds to the SAB within 90 calendar days of the finding. (2 CCR 1702)

Gifts, Grants, and Bequests

The ~~Sutter County Board of Education Governing Board~~ may accept any gift, grant, or bequest of money, property, or service to the ~~district~~ Sutter County Superintendent of Schools from any individual, private agency or organization, or other public agency that desires to support the ~~district's~~ County Office's educational program. While greatly appreciating suitable donations, the ~~Board~~ Sutter County Board of Education shall reject any gift which may directly or indirectly impair its authority to make decisions in the best interest of ~~district~~ County Office students or its ability or commitment to provide equitable educational opportunities.

~~(cf. 0100--Philosophy)~~

~~(cf. 0200--Goals for the School District)~~

~~(cf. 0410--Nondiscrimination in District Programs and Activities)~~

~~(cf. 1260--Educational Foundation)~~

Before accepting any gift, grant, or bequest, the ~~Board~~ Sutter County Board of Education shall carefully consider any conditions or restrictions imposed by the donor to ensure their consistency with the ~~district's~~ Sutter County Superintendent of Schools' vision, philosophy, and operations. If the ~~Board~~ Sutter County Board of Education believes the ~~district~~ Sutter County Superintendent of Schools will be unable to fully satisfy the donor's conditions, the gift shall not be accepted.

~~(cf. 0000--Vision)~~

In addition, the ~~Board~~ Sutter County Board of Education shall ensure that acceptance of the gift, grant, or bequest does not:

1. Involve creation of a program which the Board would be unable to sustain when the donation is exhausted
2. Entail undesirable or excessive costs
3. Promote the use of violence, drugs, tobacco, or alcohol or the violation of any law or ~~district~~ County Office policy

~~(cf. 5131.6--Alcohol and Other Drugs)~~

~~(cf. 5131.62--Tobacco)~~

4. ~~Advertise or endorse the use of non-nutritious food or beverages during the school day~~
5. ~~Encourage or enable the violation of any law or County policy~~

6. Imply endorsement of any business or product or unduly commercialize or politicize the school environment

~~(cf. 1325 – Advertising and Promotion)~~

Any gift of books and instructional materials shall be accepted only if they meet regular ~~district~~ Sutter County Superintendent of Schools' criteria for selection of instructional materials.

~~(cf. 6161.1 – Selection and Evaluation of Instructional Materials)~~

All gifts, grants, and bequests shall become ~~district~~ Sutter County Superintendent of Schools' property. ~~Donors are encouraged to donate all gifts to the district rather than to a particular school. At the Superintendent or designee's discretion, a gift may be used at a particular school.~~

When any gift of money received by the ~~district~~ Sutter County Superintendent of Schools is not immediately used, it shall be placed in the county treasury in accordance with law. (Education Code 41030-41031)

The Superintendent or designee shall annually provide a report to the ~~Board~~ Sutter County Board of Education indicating the gifts, grants, and/or bequests received on behalf of the ~~district~~ Sutter County Superintendent of Schools in the preceding fiscal year. The report shall include a statement of account and expenditure of all gifts of money and an inventory of all gifts of physical assets.

~~(cf. 3440 – Inventories)~~

~~(cf. 3460 – Financial Reports and Accountability)~~

Corporate Sponsorship

The ~~Board~~ Sutter County Board of Education may enter into an agreement or arrangement with an outside entity for the sponsorship of an educational, athletic, or other program or activity. When appropriate, the agreement may allow the outside entity to advertise or promote its business, product, or service in ~~district~~ Sutter County Superintendent of Schools' publications or on ~~district~~ Sutter County Superintendent of Schools' property or web sites.

~~(cf. 1113 – District and School Web Sites)~~

~~(cf. 1700 – Relations Between Private Industry and the Schools)~~

~~(cf. 3312 – Contracts)~~

Every sponsorship agreement shall be in writing and shall be approved by the ~~Board~~

Sutter County Board of Education. The **Board Sutter County Board of Education** shall ensure that the ~~districts'~~ **Sutter County Superintendent of Schools'** relationship and arrangement with the sponsor are consistent with the ~~districts'~~ **Sutter County Superintendent of Schools'** mission, values, and goals. Any advertising or promotional message, image, or other depiction to be used by the sponsor shall meet the standards set for commercial advertising on ~~district~~ **Sutter County Superintendent of Schools** property and in ~~district~~ **County**-sponsored publications. No message, image, or other depiction that promotes the use of obscene language, pornography, alcohol, tobacco, or prohibited drugs or that advocates unlawful discrimination, use of violence, or the violation of law or ~~district~~ **County Office** policy shall be allowed.

Each sponsorship agreement shall contain statements including, but not limited to:

1. The purpose of the relationship with the sponsor, details of the benefits to the ~~district~~ **Sutter County Superintendent of Schools**, and how the benefits will be distributed.
2. The duration of the agreement and the roles, expectations, rights, and responsibilities of the ~~district~~ **Sutter County Superintendent of Schools** and the sponsor, including whether and to what extent the sponsor is allowed to advertise or promote its products and/or services.
3. The authority of the **Board Sutter County Superintendent of Schools** to retain exclusive right over the use of the ~~districts'~~ **Sutter County Superintendent of Schools'** name, logo, and other proprietary information. The sponsor's use of such information shall require prior approval of the **Board Sutter County Board of Education**.
4. The authority of the **Board Sutter County Board of Education** to terminate the agreement without any penalty or sanction to the ~~district~~ **County Office** if the sponsor's message, business, or product becomes inconsistent with ~~district~~ **County Office** vision, mission, or goals or the sponsor engages in any prohibited activity.
5. The prohibition against the collection of students' personal information except as allowed by law.

~~(cf. 5022 - Student and Family Privacy Rights)~~
~~(cf. 5125 - Student Records)~~

Online Fundraising

Any person or entity who wishes to conduct an online fundraising campaign, including a crowdfunding campaign, for the benefit of the County Office, a school, or a classroom

shall submit a written request for prior approval to the Superintendent or designee. Approval of requests shall take into consideration compatibility with the Sutter County Superintendent of Schools' vision and goals, core beliefs, instructional priorities, and infrastructure; the manner in which donations are collected and distributed; equity of the use of funds; and any other factors deemed relevant or appropriate by the Sutter County Superintendent of Schools.

Any person or entity approved to conduct an online fundraising campaign shall comply with relevant Sutter County Superintendent of Schools policies and procedures, including ensuring financial transparency in describing the purpose and use of the funds and protecting student privacy as applicable. Such person or entity shall specify that the Sutter County Superintendent of Schools, rather than a staff member, classroom, or school, will own the funded resources.

Funds raised by an online fundraising campaign and donated to the Sutter County Superintendent of Schools shall be subject to the same terms, criteria for acceptance, and accountability measures as any other donation as specified in this policy.

Appreciation

The ~~Board~~ Sutter County Board of Education may show appreciation for any donation to the ~~district~~ Sutter County Superintendent of Schools in any manner it deems appropriate. Such appreciation may take the form of letters of recognition or ~~Board~~ Sutter County Board of Education resolutions; plaques, commendations, or awards; planting of commemorative trees or gardens; or naming or renaming of buildings, grounds, or facilities. Conferment of any such honor shall be in accordance with applicable ~~Board~~ Sutter County Board of Education policy.

~~(cf. 1150 - Commendations and Awards)~~

~~(cf. 7310 - Naming of Facility)~~

Legal Reference:

— EDUCATION CODE

~~1834 Acquisition of materials and apparatus~~

~~35160 Powers and duties~~

~~35162 Power to sue, be sued, hold and convey property~~

~~41030 School district may invest surplus monies from bequest or gifts~~

~~41031 Special fund or account in county treasury~~

~~41032 Authority of school board to accept gift or bequest; investments; gift of land requirements~~

~~41035 Advisory committee~~

~~41036 Function of advisory committee~~

~~41037 Rules and regulations~~

Series 3000 - Business and Non-Instructional Operations

~~41038 Applicability of other provisions of chapter~~

~~Management Resources:~~

~~WEB SITES~~

~~California Consortium of Education Foundations: <http://www.cceflink.org>~~

Series 3000 – Business and Non-Instructional Operations

Advertised/Competitive Bids

Sutter County Superintendent of Schools (SCSOS) shall seek competitive bids through advertisement for contracts involving an expenditure of ~~\$175,000~~ \$200,000 or more for a public project. Public project means construction, reconstruction, erection, alteration, renovation, improvement, painting, repainting, demolition, and repair work involving SCSOS owned, leased, or operated facility. (Public Contract Code 20111, 22002)

The SCSOS shall also seek competitive bids through advertisement for contracts exceeding the amount specified in law, and as annually adjusted by the Superintendent of Public Instruction, for any of the following: (Public Contract Code 20111; Government Code 53060)

1. The purchase of equipment, materials, or supplies to be furnished, sold, or leased to the County
2. Services, not including construction services or special services and advice in accounting, financial, legal, or administrative matters
3. Repairs, including maintenance that is not a public project

Maintenance means routine, recurring, and usual work for preserving, protecting, and keeping any SCSOS facility operating in a safe, efficient, and continually usable condition for the intended purpose for which it was designed, improved, constructed, altered, or repaired. Maintenance includes, but is not limited to, carpentry, electrical, plumbing, glazing, and other craft work designed to preserve the facility, as well as repairs, cleaning, and other operations on machinery and other permanently attached equipment. This definition does not include, among other types or work, janitorial or custodial services and protection provided by a security forces, nor does it include painting, repainting, or decorating other than touchup. (Public Contract Code 20115)

Unless otherwise authorized by law, contracts shall be let to the lowest responsible bidder who shall give such security as the Governing Board requires, or else all bids shall be rejected. (Public Contract Code 20111)

When letting a contract for the procurement and/or maintenance of electronic data processing systems and supporting software, the Board may contract with any one of the three lowest responsible bidders. (Public Contract Code 20118.1)

The Board shall secure bids pursuant to Public Contract Code 20111 and 20112 for any transportation service expenditure more than \$10,000 when contemplating that such a contract may be made with a person or corporation other than a common carrier, municipally owned transit system, or a parent/guardian of students who are to be transported. The Board may let this contract to other than the lowest bidder. (Education Code 39802)

When procuring a lease-leaseback contract, in which case the Board shall award the contract based on objective criteria for determining the best combination of price and qualifications in accordance with Education Code 17400 and 1740(cf. 3311.2 – Lease-Leaseback Contracts)

When procuring a design-build contract for a public works project in excess of \$1,000,000 in accordance with Education Code 17250.20, in which case the Board may award the contract to either the low bid or the best value to the County Office, taking into consideration, at a minimum, price, technical design and construction expertise, and life-cycle costs. (Education Code 17250.20, 17250.25)

No work, project, services, or purchase shall be split or separated into smaller work orders or projects for the purpose of evading the legal requirements of Public Contract Code 20111-20118.4 for contracting after competitive bidding. (Public Contract Code 20116)

Instructions and Procedures for Advertised Bids

The Superintendent or designee shall call for bids by placing a notice at least once a week for two weeks in a local newspaper of general circulation published in the County, or if no such newspaper exists, then in some newspaper of general circulation, circulated in the county. The Superintendent or designee also may post the notice on the County's website or through an electronic portal. The notice shall state the work to be done or materials or supplies to be furnished and the time and place and website where bids will be opened. SCSOS may accept a bid that has been submitted electronically or on paper. (Public Contract Code 20112)

The notice shall contain the time, date, and location of any mandatory pre-bid conference, site visit, or meeting. The notice shall also detail when and where project documents, including final plan and specifications, are available. Any such mandatory visit or meeting shall not occur within a minimum of five calendar days of the publication of the initial notice. (Public Contract Code 6610) Bid instructions and specifications shall include the following requirements and information:

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1. All bidders shall certify the minimum, if not exact, percentage of post-consumer materials in products, materials, goods, or supplies offered or sold. (Public Contract Code 22152)
 2. All bids for construction work shall be presented under sealed cover. ~~The SCSOS may accept a bid that has been submitted electronically or on paper. and~~ The bid shall be accompanied by one of the following forms of bidder's security: (Public Contract Code 22152, 20111, 20112)
 - a. Cash
 - b. A cashier's check made payable to SCSOS
 - c. A certified check made payable to SCSOS
 - d. A bidder's bond executed by an admitted surety insurer and made payable to SCSOS

The security of unsuccessful bidders shall be returned in a reasonable period of time, but in no event later than 60 days after the bid is awarded. (Public Contract Code 20111)

3. When a standardized proposal form is provided to SCSOS, bids not presented on the standard form shall be disregarded. (Public Contract Code 20111.5)
4. Bids shall not be accepted after the advertised bid opening time, regardless of whether the bids are actually opened at that time. (Public Contract Code 20112)
5. When two or more identical lowest or highest bids are received, the Board may determine by lot which bid shall be accepted. (Public Contract Code 20117)
6. If SCSOS requires that the bid include prices for items that may be added to or deducted from the scope of work in the contract, the bid solicitation shall specify which one of the following methods will be used to determine the lowest bid. In the absence of such a specification, only the method provided in item a below shall be used. (Public Contract Code 20103.8)

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- a. The lowest bid shall be the lowest total of the bid prices on the base contract without consideration of the prices on the additive or deductive items.
 - b. The lowest bid shall be the lowest total of the bid prices on the base contract and those additive or deductive items that were specifically identified in the bid solicitation as being used for the purpose of determining the lowest bid price.
 - c. The lowest bid shall be the lowest total of the bid prices on the base contract and those additive or deductive items that, when taken in order from a specifically identified list of those items in the solicitation, and added to or subtracted from the base contract, are less than or equal to a funding amount publicly disclosed by SCSOS before the first bid is opened.

The lowest bid shall be determined in a manner that prevents any information that would identify any of the bidders or proposed subcontractors or suppliers from being revealed to SCSOS before the ranking or all bidders from lowest to highest has been determined. (Public Contract Code 20103.8)

~~7. Any subsequent change or alteration of a contract shall be governed by the provisions of Public Contract Code 20118.4. In determining the lowest bid, the County Office shall consider only responsive bids that conform to bid specifications and are submitted by responsible bidders who have demonstrated trustworthiness, quality, fitness, capacity, and experience to satisfactorily perform the public works contract.~~

- ~~a. When a bid is determined to be nonresponsive, the Superintendent or designee shall notify the bidder and give him/her an opportunity to respond to the determination.~~
- ~~b. When the lowest bidder is determined to be nonresponsive, the Superintendent or designee shall notify the bidder of his/her right to present evidence of his/her responsibility at a hearing before the Board.~~

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8. After being opened, all submitted bids become public records pursuant to Government Code 6252 and shall be made available for review pursuant to law, Board policy, and administrative regulation.

Alternative Bid Procedure for Technological Supplies and Equipment

Rather than seek competitive bids, the Superintendent may use competitive negotiation when it makes a finding that SCSOS procurement is for computers, software, telecommunications equipment, microwave equipment, or other related electronic equipment and apparatus. Competitive negotiation shall not be used to contract for construction or for the procurement of any product that is available in substantial quantities to the general public. (Public Contract Code 20118.2)

The competitive negotiation shall include, but is not limited to, the following requirements: (Public Contract Code 20118.2)

1. The Superintendent or designee shall prepare a request for proposals (RFP) that shall be submitted to an adequate number of qualified sources, as determined by SCSOS, to permit reasonable competition consistent with the nature and requirement of the procurement.
2. Notice of the RFP shall be published at least twice in a newspaper of general circulation, at least 10 days before the date for the receipt of the proposals.
3. The Superintendent or designee shall make every effort to generate the maximum feasible number of proposals from qualified sources and shall make a finding to that effect before proceeding to negotiation if only a single response to the RFP is received.
4. The RFP shall identify all significant evaluation factors, including price, and their relative importance.
5. The Superintendent or designee shall provide reasonable procedures for the technical evaluation of the RFPs received, the identification of qualified sources, and the selection for the award of the contract.
6. The Superintendent or designee shall award the contract to the qualified bidder whose proposal meets the evaluation standards and will be most advantageous to SCSOS with price and all other factors considered.

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7. If the Superintendent or designee does not award the contract to the bidder whose proposal contains the lowest price, then the Superintendent shall make a finding setting forth the basis for the award.
 8. The Superintendent, at its discretion, may reject all proposals and request new RFPs.
 9. Provisions in any contract concerning utilization of small business enterprises that are in accordance with the RFP, shall not be subject to negotiation with the successful proposer.

Bids Not Required

Without advertising for bids and upon a determination that it is in the best interest of SCSOS, the Superintendent may authorize, by contract, lease, requisition, or purchase order, and other public corporation or agency to lease data-processing equipment or to purchase materials, supplies, equipment, automotive vehicles, tractors, and other personal property for SCSOS in the manner that the other public corporation or agency is authorized to make the leases or purchases from a vendor ("piggyback"). (Public Contract Code 20118)

Alternatively, if there is an existing contract between a public corporation or agency and a vendor for the lease or purchase of personal property, SCSOS may authorize the lease or purchase of personal property directly from the vendor by contract, lease, requisition, or purchase order and make payment to the vendor under the same terms that are available to the public corporation or agency under the contract. (Public Contract Code 20118)

Without advertising for bids, the Board may enter into an energy service contract and any related facility ground lease, when it determines that the terms of the contract and lease are in the best interest of the County and meet the cost effectiveness requirements specified in Government Code 4217.12. The Board's determination shall be made at a regularly scheduled public hearing of which notice is given to the public at least two weeks in advance and shall be based on cost and savings comparison findings specified in Government Code 4217.12. (Government Code 4217.12)

Supplementary textbooks, library books, education films, audiovisual materials, test materials, workbooks, instructional computer software packages, or periodicals may be purchased in any amount without taking estimates or advertising for bids. (Public Contract Code 20118.3)

Perishable commodities, such as foodstuffs, needed in the operations of cafeterias may be purchased through bid or on the open market. (Education Code 38083)

In an emergency when any repairs, alterations, work, or improvement to any school facility is necessary to permit the continuance of existing school classes or to avoid danger to life or property, the Board may, by unanimous vote and with the approval of SCSOS, contract for labor and materials or supplies without advertising for or inviting bids or may authorize the use of day labor or force account for the emergency purpose. (Public Contract Code 20113)

Bids shall also not be required for day labor under circumstances specified in Public Contract Code 20114. Day labor shall include the use of maintenance personnel employed on a permanent or temporary basis. (Public Contract Code 20114)

Sole Sourcing

In any contract for the construction, alteration, or repair of school facilities, the Superintendent or designees shall not draft the bid specification in a manner that, either directly or indirectly, limits bidding to any one specific concern or calls for a designated material, product, thing, or service by a specific brand or trade name, unless the specification designating the specific material, product, thing, or particular brand name is followed by the words "or equal" so that bidders may furnish any equal material, product, thing, or service. In such cases, the bid specification shall provide a time period, before and/or after the award of the contract, for the contractor to submit data substantiating the request for substituting the designated material, product, thing, or service. If no such time period is specified, the contractor may submit the data within 35 days after the award of the contract. (Public Contract Code 3400)

When the bid is for a roof project, a material, product, thing, or service is considered "equal" to the one designated if it is equal in quality, durability, design, and appearance; will perform the intended function equally well; and conforms substantially to detailed requirements in the bid specification. (Public Contract Code 3002)

However, the Superintendent or designee may designate a specific concern, material, product, thing, or service by brand or trade name (sole sourcing), if the Board has made a finding, described in the invitation for bids or RFP, that a particular material, product, thing, or service is designated for any of the following purposes: (Public Contract Code 3400)

1. To conduct a field test or experiment to determine its suitability for future use

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2. To match others in use on a particular public improvement that has been completed or is in the course of completion
 3. To obtain a necessary item that is only available from one source
 4. To respond to the Board's declaration of an emergency, as long as the declaration has been approved by four-fifths of the Board when issuing the invitation for bid or RFP

Prequalification Procedure

For any contract for which bids are legally required, the Superintendent may require that each prospective bidder complete and submit a standardized questionnaire and financial statement. For this purpose, the Superintendent or designee shall supply a form which requires a complete statement of the bidder's financial ability and experience in performing public works. The information shall be verified under oath in the manner in which civil law pleadings are verified. The questionnaires and financial statements shall not be public records and shall not be open to public inspection. (Public Contract Code 20111.5)

Prospective bidders shall submit the questionnaire and financial statement at least five days before the date fixed for public opening of sealed bids. (Public Contract Code 20111.5)

The Superintendent or designee shall establish a uniform system for rating bidders on the basis of completed questionnaires and financial statements in order to determine the size of contracts on which each bidder is qualified to bid. Bidders must be deemed prequalified by SCSOS at least one day before the fixed bid-opening date. (Public Contract Code 20111.5)

SCSOS may establish a procedure for prequalifying bidders on a quarterly basis and may authorize that prequalification be considered valid for up to one calendar year following the date of the initial prequalification. (Public Contract Code 20111.5)

California Uniform Public Cost Accounting Protocol

SCSOS is subject to the uniform construction accounting procedures set forth in Article 2 (Public Contract Code commencing with Section 22010) which states SCSOS shall enact an informal bidding ordinance to govern the selection of contractors to perform public projects pursuant to subdivision (b) of Section 22032. The ordinance shall include all of the following:

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1. In November of each year, the SCSOS shall maintain a list of qualified contractors, identified according to categories of work. Minimum criteria for development and maintenance of the contractors list shall be determined by the commission.
 2. All contractors on the list for the category of work being bid or all construction trade journals specified in Public Contract Code, Section 22036, or both all contractors on the list for the category of work being bid and all construction trade journals specified in Public Contract Code, Section 22036, shall be mailed a notice inviting informal bids unless the product or service is proprietary.
 3. All mailing of notices to contractors and construction trade journals pursuant to subdivision (b) of Section 22032 shall be completed not less than ~~40~~ 15 calendar days before bids are due.
 4. The notice inviting informal bids shall describe the project in general terms and how to obtain more detailed information about the project, and state the time and place for the submission of bids.
 5. The Superintendent may delegate the authority to award informal contracts to the Assistant Superintendent of Business Services.
 6. If all bids received are in excess of one hundred seventy-five thousand dollars (~~\$175,000~~ \$200,000), the Board of the SCSOS may, by adoption of a resolution by a four-fifths vote, award the contract, at one hundred eighty-seven thousand five hundred dollars (~~\$187,500~~ \$212,500) or less, to the lowest responsible bidder, if it determines the cost estimate of SCSOS was reasonable.

Protest by Bidders

A bidder may protest a bid award if he/she believes that the award was inconsistent with Board policy, the bid's specifications, or was not in compliance with law. A protest must be filed in writing with the Superintendent or designee within five working days after receipt or notification of the contract award. The bidder shall submit all documents supporting or justifying the protest. A bidder's failure to file the protest documents in a timely manner shall constitute a waiver of his/her right to protest the award of the contract.

The Superintendent or designee shall review the documents submitted with the bidder's claims and render a decision in writing within 30 working days. The Superintendent or designee may also convene a meeting with the bidder in order to attempt to resolve the problem.

The bidder may appeal the Superintendent or designee's decision to the Board. The Superintendent or designee shall provide reasonable notice to the bidder of the time for Board consideration of the protest. The Board's decision shall be final.

Series 3000 – Business and Non-Instructional Operations

Bids

In order to ensure transparency and the prudent expenditure of public funds, Sutter County Superintendent of School (SCSOS) shall award contracts in an objective manner and in accordance with the law. SCSOS equipment, supplies, and services shall be purchased using competitive bidding when required by law or if the Superintendent determines that it is in the best interest of SCSOS to do so.

When the Superintendent has determined that it is in the best interest of SCSOS, SCSOS may piggyback onto the contract of another public agency or corporation to lease or purchase equipment or supplies to the extent authorized by law. (Public Contract Code 20118)

Bid specification shall be carefully designed and shall describe in detail the quality, delivery, and service required.

Except as authorized by law, contracts shall be let to the lowest responsible bidder who shall give such security as the Board requires, or else all bids shall be rejected. (Public Contract Code 20111)

To assist the SCSOS in determining whether bidders are responsible, the Superintendent may require prequalification procedures as allowed by law and specified in administrative regulation.

The Uniform Public Construction Cost Accounting Act (UPCCAA)

The Uniform Public Construction Cost Accounting Act (UPCCAA) allows SCSOS to follow its procedures to change both the dollar amount limitations and the advertising procedures ordinarily applicable in competitive bidding. Rather than the usual \$15,000 bid limit for public projects applicable to Counties, under the Act, public works projects may be performed as follows:

1. Projects of ~~\$45,000~~ **\$60,000** or less may be performed by force account, negotiated contract, or purchase order
2. Projects of ~~\$175,000~~ **\$200,000** or less may be left to contract by so-called “informal bidding procedures” established in the Act
3. Projects of more than ~~\$175,000~~ **\$200,000** remain subject to standard formal bidding procedures

Existing law governing public contracts establishes procedures that public agencies, as defined, are required to follow when performing public works projects, and authorizes the governing body of the SCSOS to adopt a resolutions, by a 4/5 vote, to award the contract at ~~\$187,500~~ \$212,500 or less to the lowest responsible bidder when all informal bids on the public works project are in excess of ~~\$175,000~~ \$200,000.

In electing to become subject to the Act, SCSOS must implement and adhere to detailed notice and accounting systems published in the Cost Accounting Policies and Procedures Manual published by the California Uniform Public Construction Cost Accounting Commission.

LEGAL REFERENCE: Education Code

- [17595](#) Purchases through Department of General Services
- [38083](#) Purchase of perishable foodstuffs and seasonable commodities
- [38110](#) Purchase of supplies through county superintendent
- [38111](#) Purchases by County governing board
- [38112](#) Purchases of necessary supplies
- [39802](#) Transportation bids and contracts for services

Government Code

- [4330-4334](#) Preference of California-made materials
- [6252](#) Definition of public record
- [53060](#) Special services and advice
- [54201-54205](#) Purchase of supplies and equipment by local agencies

Public Contract Code

- [2000-2001](#) Responsive bidders
- [3002](#) Roofing projects
- [3400](#) Bids, specifications by brand or trade name not permitted
- [3410](#) United States produce and processed foods
- [6610](#) Bid visits
- [12161](#) Definitions, recycled paper products
- [12168](#) Preference for purchase of recycled paper products
- [12169](#) Bidders to specify percentage of recycled paper product
- [12200](#) Definitions, recycled goods, materials and supplies
- [20103.8](#) Award of contracts
- [12210](#) Purchase of recycled products preferred
- [12213](#) Specification by bidder of recycled content
- [20103.8](#) Award of contracts
- [20107](#) Bidder's security
- [20111-20118.4](#) School County s
- [20189](#) Bidder's security, earthquake relief
- [22002](#) Definition of public project
- [22010](#) Uniform Construction Accounting Procedures
- [22030-22045](#) Alternative procedures for public projects (UPCCAA)
- [22050](#) Alternative emergency procedures

Court Decisions

- ~~Konica Business Machines v. Regents of the University of California, (1988) 206 Cal.App.3d 449~~
- ~~City of Inglewood-Los Angeles County Civic Center~~

~~Authority v. Superior Court, (1972) 7 Cal.3d 861~~

~~Management Resources: Web Sites~~

~~CSBA: www.csba.org~~

~~California Association of School Business Officials: www.casbo.org~~

FEES AND CHARGES

The ~~district~~ Sutter County Superintendent of Schools shall not require any ~~district Sutter County Superintendent of Schools~~ student to pay any fees, deposits, or charges except as specifically authorized by law. (Education Code 49011; 5 CCR 350)

When approved by the Governing Board, ~~the Superintendent~~ or designee may impose a fee for the following:

1. Insurance for athletic team members, with an exemption providing for the county to pay the cost of the insurance for any team member who is financially unable to pay (Education Code 32221)

~~(cf. 5143 - Insurance)~~

2. Insurance for medical or hospital service for students participating in field trips and excursions (Education Code 35331)
3. Expenses of students' participation in a field trip or excursion to another state, the District of Columbia, or a foreign country, as long as no student is prohibited from making the field trip due to lack of funds (Education Code 35330)

~~(cf. 6153 - School-Sponsored Trips)~~

4. Student fingerprinting program, as long as the fee does not exceed the actual costs associated with the program (Education Code 32390)

~~(cf. 5142.1 - Identification and Reporting of Missing Children)~~

5. School camp programs in outdoor science education, conservation education, or forestry operated pursuant to Education Code 8760-8774, provided that the fee is not mandatory and no student is denied the opportunity to participate for nonpayment of the fee (Education Code 35335)

~~(cf. 6142.5 - Environmental Education)~~

6. Reimbursement to the County for the direct cost of materials used by students to fabricate property they will take home for their own possession and use, such as wood shop, art, or sewing projects kept by students (Education Code 17551)
7. Home-to-school transportation and transportation between regular, full-time day schools and regional occupational centers, programs, or classes, as long as the fee does not exceed the statewide average nonsubsidized cost per student, the

County provides a waiver based on financial need, and an exemption is made for any student with a disability whose individualized education program includes transportation as a related service necessary to receive a free appropriate public education (Education Code 39807.5)

~~(cf. 3250—Transportation Fees)~~

8. Transportation for students to and from their places of employment in connection with any summer employment program for youth (Education Code 39837)
9. Deposit for band instruments, music, uniforms, and other regalia which school band members take on excursions to foreign countries (Education Code 38120)
10. Sale or lease of personal computers or of Internet appliances that allow a person to connect to or access the County's educational network, provided that the items are sold or leased to parents/guardians at no more than cost and the County provides network access for families who cannot afford it (Education Code 17453.1)

~~(cf. 6142.4—Service Learning/Community Service Classes)~~

11. An adult education or secondary school community service class in civic, vocational, and technical and general education, not to exceed the cost of maintaining the class (Education Code 51810-51815)

~~(cf. 5142—Safety)~~

12. Eye safety devices worn in courses or activities involving the use of hazardous substances likely to cause injury to the eyes, when being sold to students and/or teachers or instructors to keep and at a price not to exceed the County's actual costs (Education Code 32033)

~~(cf. 5125—Student Records)~~

13. Actual cost of furnishing copies of any student's records, except that no charge shall be made for furnishing up to two transcripts or two verifications of a former student's records or for reproducing records of a student with a disability when the cost would effectively prevent the parent/guardian from exercising the right to receive the copies (Education Code 49065, 56504)

~~(cf. 1340—Access to District Records)~~

14. Actual cost of duplication for reproduction of the prospectus of school curriculum or for copies of public records (Education Code 49091.14; Government Code

6253)

~~(cf. 5020 - Parent Rights and Responsibilities)~~

15. Food sold at school subject to free and reduced-price meal program eligibility and other restrictions specified in law (Education Code 38084)

~~(cf. 3550 - Food Service/Child Nutrition Program)~~

~~(cf. 3551 - Food Service Operations/Cafeteria Funds)~~

~~(cf. 3553 - Free and Reduced Price Meals)~~

~~(cf. 3554 - Other Food Sales)~~

16. In accordance with law, replacement cost or reimbursement for lost or willfully damaged ~~district County~~ books, supplies, or property, or for ~~district County~~ property loaned to a student that the student fails to return (Education Code 19910-19911, 48904)

~~(cf. 3515.4 - Recovery for Property Loss or Damage)~~

17. Tuition for ~~district County~~ school attendance by an out-of-state and out-of-country resident (Education Code 48050, 48052, 52613; 8 USC 1184)

~~(cf. 5111.2 - Nonresident Foreign Students)~~

18. Adult education books, materials, transportation, and classes, except that no fee may be charged for classes in elementary subjects, classes for which high school credit is granted when taken by a person who does not hold a high school diploma, or classes in English and citizenship (Education Code 39801.5, 52612, 60410)

~~(cf. 6200 - Adult Education)~~

19. Preschool and child care and development services, in accordance with the fee schedule established by the Superintendent of Public Instruction, unless the family qualifies for subsidized services or the program is exempted from fees by law (Education Code 8239, 8250, 8263)

~~(cf. 5148 - Child Care and Development)~~

~~(cf. 5148.3 - Preschool/Early Childhood Education)~~

20. Participation in a before-school or after-school program that is funded as an After School Education and Safety (ASES) program, 21st Century Community Learning Center (21st CCLC), or 21st Century High School After School Safety

and Enrichment for Teens program, provided that fees are waived or reduced for families with students who are eligible for free or reduced-price meals and, in regard to ASES and 21st CCLC programs, fees are not charged if the ~~distriet~~ county knows the student is a homeless or foster youth (Education Code 8422, 8482.6)

~~(cf. 6142.7 – Physical Education and Activity)~~

21. Advanced Placement and International Baccalaureate Diploma examinations for college credits, as long as the examination is not a course requirement and the results have no impact on student grades or credits in the course

Collection of Debt

Before pursuing payment of any debt that has accumulated from unpaid permissible fees, the Superintendent or designee shall provide an itemized invoice for any amount owed by the parent/guardian on behalf of a student or former student. The invoice shall reference ~~distriet~~ County policies related to debt collection and the rights established pursuant to Education Code 49014 and 49557.5. For each payment received, the ~~distriet~~ County shall provide a receipt to the parent/guardian. (Education Code 49014)

The Superintendent or designee shall not sell debt owed by a parent/guardian of a student or former student. (Education Code 49014)

FEES AND CHARGES

The Governing Board recognizes its responsibility to ensure that books, materials, equipment, supplies, and other resources necessary for students' participation in the educational program are made available to them. No student shall be required to pay any fees, deposits, or other charges for his/her participation in an educational activity which constitutes an integral fundamental part of the ~~district's~~ Sutter County Superintendent of Schools educational program, including curricular and extracurricular activities.

~~(cf. 1321 - Solicitation of Funds from and by Students)~~
~~(cf. 3100 - Budget)~~
~~(cf. 3290 - Gifts, Grants and Bequests)~~
~~(cf. 6145 - Extracurricular and Cocurricular Activities)~~

As necessary, the Board may approve fees, deposits, and other charges which are specifically authorized by law. For such authorized fees, deposits, and charges, the ~~district Superintendent or designee Sutter County Superintendent of Schools Board~~ shall consider students' and parents/guardians' ability to pay when establishing fee schedules and granting waivers or exceptions.

~~(cf. 3250 - Transportation Fees)~~
~~(cf. 3515.4 - Recovery for Property Loss or Damage)~~
~~(cf. 3553 - Free and Reduced Price Meals)~~
~~(cf. 5143 - Insurance)~~
~~(cf. 9323.2 - Actions by the Board)~~

Whenever a student or parent/guardian believes that an impermissible fee, deposit, or other charge is being required of the student for his/her participation in an educational activity, the student or his/her parent/guardian may file a complaint with the principal or designee using the County's ~~district's~~ procedures in BP/AR 1312.3 - Uniform Complaint Procedures. (Education Code 49013)

~~(cf. 1312.3 - Uniform Complaint Procedures)~~

The Superintendent or designee shall include information in the annual notification required by 5 CCR 4622 to be provided to all ~~district~~ County students, parents/guardians, employees, and other interested parties about the requirements relating to the prohibition against ~~districts the County~~ requiring students to pay fees, deposits or other charges in order to participate in an educational activity, unless authorized by law, and the filing of complaints for alleged violations using the uniform complaint procedures. (Education Code 49013)

Series 3000 - Business and Non-Instructional Operations

~~(cf. 4112.9/4212.9/4312.9—Employee Notifications)~~
~~(cf. 5145.6—Parental Notifications)~~

The Superintendent or designee shall provide professional development opportunities to administrators, teachers, and other personnel to learn about permissible fees.

Collection of Debt

The Superintendent or designee shall, in accordance with law, recover any debt owed to the County as a result of unpaid permissible student fees approved by the Board. However, the County shall not bill a current or former student for accumulated debt, nor take negative action against a student or former student because of such debt, including, but not limited to, any of the following: (Education Code 49014)

1. Denying full credit for any class assignment
2. Denying full and equal participation in any classroom activity
3. Denying access to the library or other on-campus educational facilities
4. Denying or withholding grades or transcripts
5. Denying or withholding a diploma
6. Limiting or barring participation in an extracurricular activity, club or sport
7. Limiting or excluding the student from participation in an educational activity, field trip, or school ceremony

~~(cf. 4131—Staff Development)~~
~~(cf. 4231—Staff Development)~~
~~(cf. 4331—Staff Development)~~

Legal Reference:

EDUCATION CODE

~~8239—Preschool and wraparound child care services~~
~~8263—Child care eligibility~~
~~8760-8773—Outdoor science and conservation programs~~
~~17551—Property fabricated by students~~
~~19910-19911—Offenses against libraries~~
~~32033—Eye protective devices~~
~~32221—Insurance for athletic team member~~
~~32390—Fingerprinting program~~
~~35330-35332—Excursions and field trips~~

~~35335 School camp programs~~
~~38080-38085 Cafeteria establishment and use~~
~~38120 Use of school band equipment on excursions to foreign countries~~
~~39807.5 Payment of transportation costs~~
~~39837 Transportation of students to places of summer employment~~
~~48050 Residents of adjoining states~~
~~48052 Tuition for foreign residents~~
~~48904 Liability of parent or guardian~~
~~49010-49013 Student fees~~
~~49065 Charge for copies~~
~~49066 Grades, effect of physical education class apparel~~
~~49091.14 Prospectus of school curriculum~~
~~51810-51815 Community service classes~~
~~52612 Tuition for adult classes~~
~~52613 Nonimmigrant aliens~~
~~60410 Students in classes for adults~~

GOVERNMENT CODE

~~6253 Request for copy; fee~~

CALIFORNIA CONSTITUTION

~~Article 9, Section 5 Common school system~~

CODE OF REGULATIONS, TITLE 5

~~350 Fees not permitted~~

~~4622 Notice~~

UNITED STATES CODE, TITLE 8

~~1184 Foreign students~~

COURT DECISIONS

~~Driving School Assn of CA v. San Mateo Union HSD (1993) 11 Cal. App. 4th 1513~~

~~Arcadia Unified School District v. State Department of Education (1992) 2 Cal 4th 251~~

~~Steffes v. California Interscholastic Federation (1986) 176 Cal. App. 3d 739~~

~~Hartzell v. Connell (1984) 35 Cal. 3d 899~~

~~CTA v. Glendale School District Board of Education (1980) 109 Cal. App. 3d 738~~

Management Resources:

CALIFORNIA DEPARTMENT OF EDUCATION MANAGEMENT ADVISORIES

~~1030.97 Fiscal Management Advisory 97-02: Fees, Deposits and Other Charges~~

WEB SITES

~~CSBA: <http://www.csba.org>~~

~~California Department of Education: <http://www.cde.ca.gov>~~