

# Agenda

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## **SUTTER COUNTY BOARD OF EDUCATION**

### **Regular Meeting**

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

- *Public Hearing ~ Redistricting Following the 2020 Decennial Federal Census*

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

#### **5:30 p.m.**

1.0 Call to Order

2.0 Pledge of Allegiance

3.0 Roll Call of Members:

Ron Turner, President  
June McJunkin, Vice President  
Trustee Area 3 - Vacant  
Victoria Lachance, Member  
Jim Richmond, Member

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

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.

5.0 Approve Minutes of the January 12, 2022, Regular Meeting  
**[Action Item]**

The minutes of the January 12, 2022, Regular Meeting of the Sutter County Board of Education are presented for approval.

6.0 Accept Sutter County Superintendent of Schools Audit Report – Jen Aras **[Action Item]**

The 2020-2021 Audit Report prepared by Crowe LLP will be presented.

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

Members of the public may address the Board regarding the adoption of the Board of Supervisor's December 7, 2021, Supervisorial District Map as the new boundaries for the Sutter County Board of Education's Trustees Areas

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

Resolution No. 21-22-IX is presented for Board approval.

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

Education Code 35186 requires the county superintendent to report on the number and nature of complaints.

- 10.0 Supplement for the Annual Update for the 21-22 SCSOS LCAP and Mid-year Update on Metrics, Expenditures and Actions in the 21-22 SCSOS LCAP – Brian Gault & John Kovach

The Supplement to the Annual Update and the mid-year update on the 21-22 SCSOS LCAP is being presented for information and feedback.

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

The Supplement to the Annual Update and the mid-year update on the 21-22 PCA LCAP is being presented for information and feedback.

- 12.0 Business Services Report

- 12.1 Monthly Financial Report – January 2022  
Nic Hoogeveen

12.2 Facilities Update – Ron Sherrod

13.0 Approval of Lease Extension with Coscarat Living Trust  
Ron Sherrod – **[Action Item]**

Approval of lease extension with Coscarat Living Trust that currently accommodates training and meeting space located at:

950 Tharp Road, #1100  
Yuba City, CA 95993

Approval of lease will extend our current lease terms through June 30, 2022.

14.0 Approval of Adult Ed Courses 2021-2022  
Eric Pomeroy – **[Action Item]**

Adoption of Adult Education courses for the 2021-2022 school year.

15.0 Approval of AB 104 for Adult Education  
Eric Pomeroy – **[Action Item]**

Approval of AB 104 requirements for Sutter County Adult Education.

16.0 Items from the Superintendent/Board

17.0 Adjournment

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

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

BOARD AGENDA ITEM: Approve Minutes of the January 12, 2022, Regular Board Meeting

BOARD MEETING DATE: February 9, 2022

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

Action

Maggie Nicoletti

Reports/Presentation

SUBMITTED BY:

Information

Tom Reusser

Public Hearing

PRESENTING TO BOARD:

Other (specify)

Tom Reusser

BACKGROUND AND SUMMARY INFORMATION:

The minutes of the regular meeting of the Sutter County Board of Education held January 12, 2022, are presented for approval.



8.0 Business Services Report

8.1 Monthly Financial Report – December 2021

Nic reviewed the Summary Report of Revenues, Expenditures and Changes in Fund Balances for the month of December 2021 with Board Members and pointed out pertinent changes.

8.2 Donations

Ron reviewed donation received from Balkar Singh and Rajwinder Kaur in the amount of \$100.00 to be used for ASD class at Riverbend, Room 12.

8.3 Facilities Update

Ron stated there was not a lot to report. Next thing will be to meet with the architect the first part of February with a new design and proposal.

9.0 Resolution No. 21-22-VII Open a Student Financial Aid Fund at the Auditor-Treasurer

Nic is requesting the Board approve this Resolution for financial aid; all financial aid sources have different requirements. This would be for CalGrants and would be a separate, non-bearing interest account.

A motion was made to approve Resolution No. 21-22-VII Open a Student Financial Aid Fund at the Auditor-Treasurer.

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

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

10.0 Approval of Lease with Myriad Capital LLC

This lease refers to our One Stop Building; we will need this building for two more years and then it will go to a month to month lease.

A motion as made to approve the Lease with Myriad Capital LLC.

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

11.0 Public Hearing – Redistricting Following the 2020 Decennial Federal Census

President McJunkin declared the Public Hearing open at 5:50 p.m. The purpose of the Public Hearing was to inform the public of the proposed adjustments to the trustee area boundaries of the Sutter County Board of Education. Maggie Nicoletti stated the Sutter County Board of Supervisors adopted Board of District

Map, Option 9.1 and the Sutter County Board of Education will consider mirroring the adopted map. There being no comments from the public, President McJunkin declared the Public Hearing closed at 5:55 p.m.

12.0 Proposed Adjustments to the Trustee Area Boundaries of the Sutter County Board of Education

Maggie Nicoletti presented the adopted Sutter County Board of Supervisors District Map, Option 9.1 to the Board. The Sutter County Board of Education currently has five trustees representing four trustee areas. The proposed adjustments will align the trustee areas with the Supervisorial Districts as presented in Sutter County Board of Supervisors District Map, Option 9.1. The Board will still consist of five trustees and will represent five trustee areas. A second Public Hearing will be held at the February 9, 2022, Board Meeting.

13.0 Discussion and Possible Approval of Resolution No. 21-22-VIII Authorizing Use of Remote Teleconferencing Provisions Pursuant to AB 361 and Government Code Section 54953

Motion denied.

Roll call vote: McJunkin, no; Singh, abstain; Lachance, no; Richmond, no; and Turner, no.

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

14.0 Items from the Superintendent/Board

Joe Hendrix, Deputy Superintendent, reported on the following:

The lawsuit between YCUSD and Sutter County Board of Education, representing PCA, was denied by the Judge. This information was publicly reported in a news article in the Appeal Democrat.

Shady Creek is now fully staffed and there is a lot of excitement in the air about it. Three more schools have signed up to attend Shady Creek.

COVID is still creating havoc throughout the community and in our schools.

Not only is COVID the problem; staffing is also the problem. We must follow procedures for keeping classes open while following quarantine guidelines.

June asked about the K12 Strong Workforce Program Report; Joe updated the Board regarding the grant.

15.0 Adjournment

A motion was made to adjourn the meeting at 6:34 p.m.

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

BOARD AGENDA ITEM: Crowe LLP - Audit of Financial Statements

BOARD MEETING DATE: February 9, 2022

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

Action

Crowe LLP

Reports/Presentation

SUBMITTED BY:

Information

Nicolaas Hoogeveen

Public Hearing

PRESENTING TO BOARD:

Other (specify)

Jen Aras

BACKGROUND AND SUMMARY INFORMATION:

Audit of the financial statements of Sutter County Superintendent of Schools as of June 30, 2021 and for the year then ended for the purpose of expressing an opinion as to whether the financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Sutter County Superintendent of Schools and the respective changes in financial position and cash flows, where applicable, in conformity with accounting principles generally accepted in the United States of America.

**SUTTER COUNTY SUPERINTENDENT OF SCHOOLS**

**FINANCIAL STATEMENTS**

June 30, 2021

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS

FINANCIAL STATEMENTS

June 30, 2021

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SUTTER COUNTY SUPERINTENDENT OF SCHOOLS

FINANCIAL STATEMENTS

June 30, 2021

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## INDEPENDENT AUDITOR'S REPORT

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

**Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Sutter County Superintendent of Schools, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise Sutter County Superintendent of Schools' basic financial statements as listed in the table of contents.

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

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

***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Sutter County Superintendent of Schools, as of June 30, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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(Continued)

### ***Emphasis of Matter***

As discussed in Note 1 to the financial statements, the County Office implemented Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*. This resulted in a restatement of the beginning governmental activities net position and the beginning County School Service fund balance totaling \$2,258. Our opinions are not modified with respect to this matter.

### ***Other Matters***

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

Accounting principles generally accepted in the United States of America require that the *Management's Discussion and Analysis* on pages 4 to 8 and the County School Service Fund Budgetary Comparison Schedule, the Adult Education Fund Budgetary Comparison Schedule, the Schedule of Changes in the County Office's Total Other Postemployment Benefits (OPEB) Liability, the Schedule of the County Office's Proportionate Share of the Net Pension Liability, and the Schedule of the County Office's Contributions on pages 53 through 54 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Sutter County Superintendent of Schools' basic financial statements. The accompanying schedule of expenditure of federal awards as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and the other supplementary information listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The Schedule of Expenditure of Federal Awards and other supplementary information as listed in the table of contents are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information, except for the Schedule of Financial Trends and Analysis, has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditure of Federal Awards and other supplementary information as listed in the table of contents, except for the Schedule of Financial Trends and Analysis, are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The Schedule of Financial Trends and Analysis has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

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(Continued)

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

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

A handwritten signature in black ink that reads "Crowe LLP". The letters are cursive and fluid.

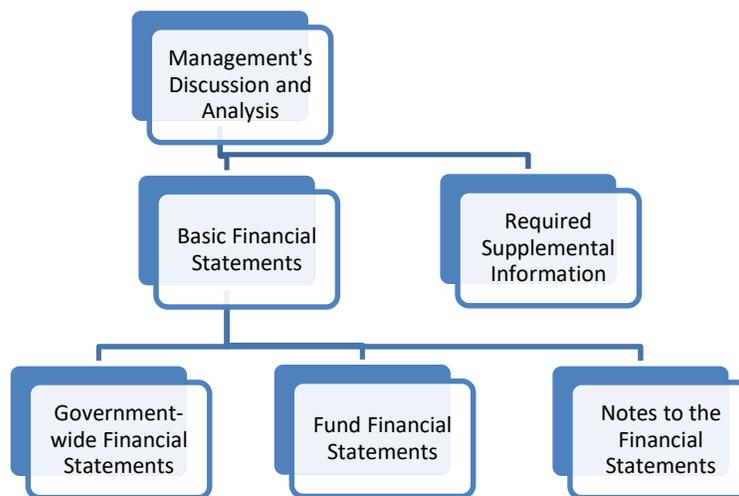
Crowe LLP

Sacramento, California  
January 28, 2022

This section of Sutter County Superintendent of Schools (County Office) annual financial report represents our discussion and analysis of the County Office’s financial performance during the fiscal year ending on June 30, 2021. We encourage readers to consider the information presented in conjunction with information which is furnished in the financial statements that follow this section.

### Overview of the Financial Statements

This report consists of the following three sections: management’s discussion and analysis (this section), the basic financial statements, and the required supplementary information. The basic financial statements include two kinds of statements that present different views of the County Office: government-wide financial statements and fund financial statements. The financial statements may also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the information in the financial statements.



### Government-wide Financial Statements

Government-wide financial statements report information about Sutter County Superintendent of Schools as a whole using accounting methods similar to those used by private-sector businesses. This means the statements take into account all revenues and expenses related to the fiscal year, regardless of when the cash involved is received or paid. The government-wide statements do not include programs and activities that are fiduciary in nature because their resources may not be used to support the operations of the Sutter County Superintendent of Schools.

The two government-wide statements report the County Office’s net position and how it has changed. Net position, or the difference between the County Office’s assets, deferred outflows of resources, liabilities and deferred inflows of resources, is one way to measure the County Office’s financial position.

Increases or decreases in the County Office's net position are indicators of whether its financial health is improving or deteriorating, respectively.

The government-wide financial statements are reported in two categories:

- Governmental Activities include the basic instructional services, support services, debt service payments, and capital equipment purchases. Local Control Funding Formula funds, state grants, federal grants, and interest earnings finance the majority of these activities.
- Business-type Activities reflect the operations of the Shady Creek Outdoor Education Program facility during non-student times such as weekends when the facility is available to outside groups for a fee. The revenues generated from these activities are transferred to the general program in an effort to reduce student cost.

## **Fund Financial Statements**

The fund financial statements provide more detailed information regarding three major categories of funds: governmental funds, proprietary funds, and fiduciary funds. Funds are the accounting devices the County Office uses to keep track of specific sources of funding and expenditures/expenses for particular activities or objectives. The Sutter County Superintendent of Schools, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal and contractual requirements.

1. **Governmental funds** are used to account for most of the County Office's basic services. The governmental funds provide a detailed short-term view that help determine whether there are more or fewer financial resources that can be spent in the near future to finance County Office operations. The primary differences between the government-wide and fund statements relate to capital assets, and long-term liabilities, which are reported in the government-wide financial statements, but not in the fund-based statements. Capital assets are items such as land and buildings, and long-term liabilities are items such as bonded debt, net pension liability, amounts owed for compensated absences, and capital lease obligations.
2. **Proprietary funds** are used to show activities that operate more like entities found in the private sector. The County Office operates two proprietary funds: an enterprise fund for the Shady Creek Outdoor Education Program facility and a self-insurance fund for post-employment health care benefits for eligible retired employees.
3. **Fiduciary funds** are used to account for resources held for the benefit of external parties. Fiduciary funds are not reported in the government-wide financial statements because the resources of these funds are not available to support the operations of the Sutter County Superintendent of School's programs.

## **Financial Analysis of the County Office**

### **Net Position**

On June 30, 2021, total net position from governmental activities is \$12.3 million, an increase of \$623 thousand compared to the prior year. This 5.4% increase, although there are several changes that offset each other, is primarily due to an increase in fund balance.

Investment in capital assets, net of related debt, represents \$16.8 million of the Sutter County Superintendent of School's total net position. This includes investment in items such as land, buildings, and capital equipment. Another \$13.3 million of the Sutter County Superintendent of Schools' net position represents resources that are subject to external restrictions on how they may be used. Any final

positive remaining net position represents unrestricted assets, which may be used to meet ongoing obligations, though certain laws and internally imposed designations on resources may further limit the purpose for which those assets may be used.

The Statement of Net Position reports all financial and capital resources. The statement presents the assets and liabilities in order of relative liquidity. The liabilities with average maturities greater than one year are reported in two components – the amount due within one year and the amount due in more than one year. The long-term liabilities of the County Office, consisting of net pension liability, other post-employment benefits and compensated absences payable have been reported in this manner on the Statement of Net Position.

As shown on the Statement of Net Position, the County Office’s total activities at the end of the fiscal year reflected assets of \$49 million and liabilities of \$44 million. The largest assets are \$21.3 million in cash, \$14.3 million in depreciable capital assets, \$10.9 million in receivables, and \$2.5 million in non-depreciable assets. The largest liabilities are long-term liabilities of \$40.3 million of which \$36 million represent the net pension liability.

### Fund Level Highlights

As of June 30, 2021, the Sutter County Superintendent of Schools’ governmental funds reported a combined ending fund balance of \$23.6 million, an increase of \$6 million compared to the prior fiscal year.

### Fund Financial Analysis

The Balance Sheet of the governmental funds reported \$27.9 million in assets, \$4.3 million in liabilities, and \$23.6 million in fund balances as of June 30, 2021. Total assets primarily consist of cash balances of \$16.4 million and accounts receivable of \$10.9 million, while total liabilities primarily consist of \$3.3 million in accounts payable and \$390 thousand in unearned revenue.

Governmental Funds					
Condensed Balance Sheet as of June 30, 2021					
	County School Service Fund	Adult Education Fund	Special Reserve for Capital Outlay Projects Fund	All Non-Major Funds	Governmental Funds Total
<b>Assets</b>					
Cash	\$ 11,873,724	\$ 124,040	\$ 4,416,555	\$ 11,729	\$ 16,426,048
Receivables	10,740,342	137,767	6,286	16,137	10,900,532
Prepaid Expenses	95,419	250	-	-	95,669
Due from Other Funds	257,756	170,341	-	-	428,097
<b>Total Assets</b>	<b>\$ 22,967,241</b>	<b>\$ 432,398</b>	<b>\$ 4,422,841</b>	<b>\$ 27,866</b>	<b>\$ 27,850,346</b>
<b>Liabilities</b>					
Accounts Payable	\$ 3,082,916	\$ 241,943	\$ -	\$ 27,866	\$ 3,352,725
Due to Other Funds	418,127	95,667	-	-	513,794
Unearned Revenue	390,114	-	-	-	390,114
<b>Total Liabilities</b>	<b>\$ 3,891,157</b>	<b>\$ 337,610</b>	<b>\$ -</b>	<b>\$ 27,866</b>	<b>\$ 4,256,633</b>
<b>Fund Balances</b>	<b>\$ 19,076,084</b>	<b>\$ 94,788</b>	<b>\$ 4,422,841</b>	<b>\$ -</b>	<b>\$ 23,593,713</b>

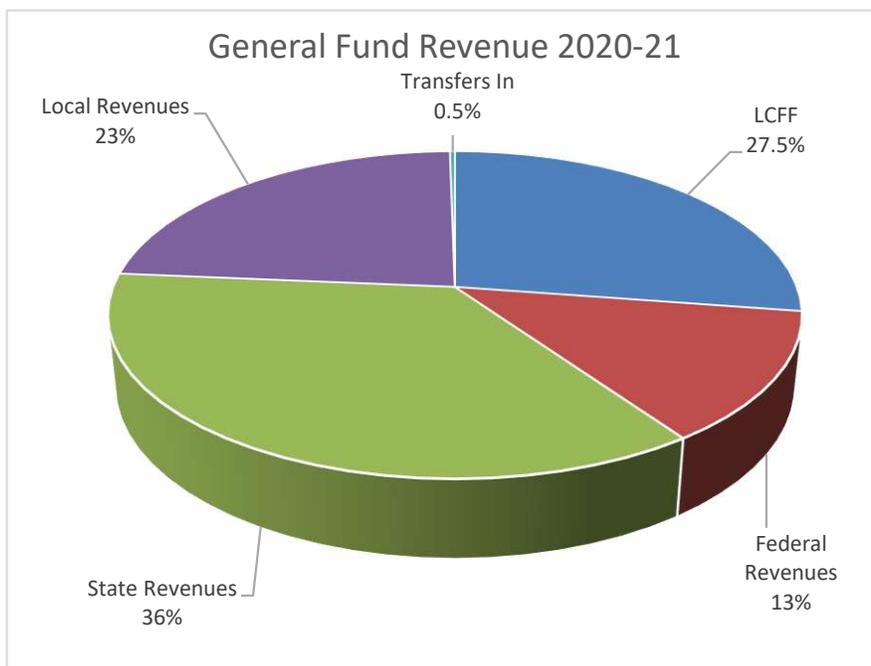
Within the total \$23.6 million in fund balance, \$8.4 million is reserved for specific programs by federal or state law, external constraints, or by contractual obligations, as well as internally imposed restrictions. A total of \$1.7 million is designated for economic uncertainties, \$13.4 million is assigned for specific purposes, and the remaining \$106 thousand represents amounts that are generally unrestricted reserves, which have been designated as “non-spendable” to cover amounts for prepaid expenditures and revolving cash.

The Statement of Revenues, Expenditures, and Change in Fund Balances of the governmental funds shows \$40.5 million in revenues and \$36.5 million in expenditures. The largest source of revenue is Other State Sources representing \$16.6 million (41%), followed by Other Local Sources for specific programs of \$8.6 million (21.4%). The ending fund balance of the governmental funds for the year ending June 30, 2021 is \$23.6 million, which represents an increase of \$6 million (33.7%) from the prior year.

### Governmental Funds

The Sutter County Superintendent of Schools’ major governmental funds include the County School Service Fund, commonly called the General Fund, and the Special Reserve Fund (Fund 17). The County School Service Fund is the

Sutter County Superintendent of Schools’ main operating fund. The Special Reserve Fund is used to earmark funds for long-term planning and non-capital projects. All other governmental funds are considered non-major funds for financial reporting purposes. The County School Service Fund ended the most recent fiscal year with a fund balance of \$19.1 million, while the remaining governmental funds reported a combined ending balance of \$4.5 million.



On the Statement of Revenues, Expenditures, and Change in Fund Balances for the governmental funds, the County School Service Fund had revenues of \$36.8 million and \$32.7 million in expenditures for the year ending June 30, 2021. The largest source of revenues for the County School Service Fund was \$13.3 million from Other State Sources followed by \$10.1 million of LCFF funds. The County School Service Fund’s ending balance as of June 30, 2021 was \$19.1 million, which represents an increase of \$3.8 million compared to the prior year.

### Fiduciary Funds

The Sutter County Superintendent of Schools has one fiduciary fund, Special Education Pass-Through, used for pass-through revenues.

### Proprietary Funds

The Sutter County Superintendent of Schools has two proprietary funds: an internal service fund, the “Self-Insurance Fund,” and an enterprise fund, the “Other Enterprise Fund.” The Self-Insurance Fund, established in 2006-07, is used to pay post-employment health care benefits for eligible employees. The net position of the Self-Insurance Fund is \$4.9 million as of June 30, 2021, which is an increase of \$39 thousand. The Other Enterprise Fund is used to account for the revenue and expenses for use of the

Shady Creek facility by outside agencies during student non-attendance days. Typically, the fund has minimal assets since excess cash is transferred to the General Fund to help offset the educational program cost for Shady Creek. The enterprise fund has a negative net position of \$112 thousand, which is largely attributed to the net pension liability.

## **Capital Asset and Long-Term Liabilities**

### **Capital Assets**

The Sutter County Superintendent of Schools investment in capital assets as of June 30, 2021 totaled \$16.8 million (net of accumulated depreciation), which was a decrease of 13.6% from the prior year.

### **Long-Term Liabilities**

The Sutter County Superintendent of Schools did not make any purchases in 2020-21 that would require long-term debt.

### **Economic Outlook and Future Budgets**

Although the federal and state economies have shown a quick recovery from the fiscal implications caused by COVID-19, the Sutter County Superintendent of Schools continues to maintain its conservative approach to fiscal matters. The current times are filled with enormous amounts of one-time funds but long range planning is in place for when these funds expire. A significant fiscal concern of the County Office is the ability to create a dependency on one-time COVID-19 funds and the ease for students, parents, and staff to continue to expect the purchases and additional staffing levels that the funding has allowed us to provide, even after the funds expire. With these economic factors in mind, Sutter County Superintendent of Schools will continue to monitor reserves and adjust services as needed in the best interest of students in the community while maintaining its current positive position.

### **Requests for Information**

This financial report is designed to provide a general overview of the Sutter County Superintendent of Schools' finances to interested parties. Questions concerning the information provided in this report, or requests for additional information should be addressed to the Sutter County Superintendent of Schools Office, Business Services, 970 Klamath Lane, Yuba City, CA 95993.

## **BASIC FINANCIAL STATEMENTS**

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
STATEMENT OF NET POSITION  
June 30, 2021

	Governmental <u>Activities</u>	Business-Type <u>Activities</u>	<u>Total</u>
<b>ASSETS</b>			
Cash and investments (Note 2)	\$ 21,343,541	\$ 65,169	\$ 21,408,710
Receivables	10,897,528	718	10,898,246
Due from grantor government	10,961	-	10,961
Internal balances	(85,697)	(39,346)	(125,043)
Prepaid expenses	95,669	-	95,669
Non-depreciable capital assets (Note 4)	2,479,360	-	2,479,360
Depreciable capital assets, net of accumulated depreciation (Note 4)	<u>14,290,344</u>	<u>-</u>	<u>14,290,344</u>
Total assets	<u>49,031,706</u>	<u>26,541</u>	<u>49,058,247</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred outflow s of resources - pensions (Notes 7 and 8)	8,488,330	23,698	8,512,028
Deferred outflow s of resources - OPEB (Note 9)	<u>993,979</u>	<u>-</u>	<u>993,979</u>
Total Deferred Outflow s of Resources	<u>9,482,309</u>	<u>23,698</u>	<u>9,506,007</u>
<b>LIABILITIES</b>			
Accounts payable	3,383,263	20,720	3,403,983
Unearned revenue	390,114	5,820	395,934
Long-term liabilities (Note 5):			
Due w ithin one year	35,497	-	35,497
Due after one year	<u>40,239,447</u>	<u>133,684</u>	<u>40,373,131</u>
Total liabilities	<u>44,048,321</u>	<u>160,224</u>	<u>44,208,545</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred inflow s of resources - pensions (Notes 7 and 8)	2,084,311	1,689	2,086,000
Deferred inflow s of resources - OPEB (Note 9)	<u>60,742</u>	<u>-</u>	<u>60,742</u>
Total Deferred Inflow s of Resources	<u>2,145,053</u>	<u>1,689</u>	<u>2,146,742</u>
<b>NET POSITION</b>			
Net investment in capital assets	16,769,704	-	16,769,704
Restricted:			
Legally restricted programs	4,007,684	-	4,007,684
Capital projects	4,422,841	-	4,422,841
Internal service	4,894,912	-	4,894,912
Unrestricted	<u>(17,774,500)</u>	<u>(111,674)</u>	<u>(17,886,174)</u>
Total net position	<u>\$ 12,320,641</u>	<u>\$ (111,674)</u>	<u>\$ 12,208,967</u>

See accompanying notes to financial statements.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
STATEMENT OF ACTIVITIES  
For the Year Ended June 30, 2021

	Program Revenues			Net (Expense) Revenue and Changes in Net Position			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Governmental activities:							
Instruction	\$ 14,650,413	\$ 2,880,293	\$ 10,306,415	\$ -	\$ (1,463,705)	\$ -	\$ (1,463,705)
Instruction-related services:							
Supervision of instruction	4,308,499	436,134	1,769,134	-	(2,103,231)	-	(2,103,231)
School site administration	3,197,261	255,961	1,101,408	-	(1,839,892)	-	(1,839,892)
Pupil services:							
Food services	75,722	-	94	-	(75,628)	-	(75,628)
All other pupil services	4,123,638	795,503	3,147,594	-	(180,541)	-	(180,541)
General administration:							
Data processing	1,184,800	-	3,155	-	(1,181,645)	-	(1,181,645)
All other general administration	4,361,843	415,449	1,545,506	-	(2,400,888)	-	(2,400,888)
Plant services	1,973,938	122,809	404,239	-	(1,446,890)	-	(1,446,890)
Community Services	2,349,766	355,816	1,746,660	-	(247,290)	-	(247,290)
Enterprise activities	638,456	4,813	10,062	-	(623,581)	-	(623,581)
Other outgo	11,374,359	1,206,115	10,328,168	-	159,924	-	159,924
Business-type activities:							
Enterprise activities	113,462	-	-	-	-	(113,462)	(113,462)
Total governmental and business-type activities	<u>\$ 48,352,157</u>	<u>\$ 6,472,893</u>	<u>\$ 30,362,435</u>	<u>\$ -</u>	<u>(11,403,367)</u>	<u>(113,462)</u>	<u>(11,516,829)</u>
General revenues:							
Taxes and subventions:							
Taxes levied for general purposes					1,656,875	-	1,656,875
Federal and state aid not restricted to specific purposes					9,126,422	-	9,126,422
Interest and investment earnings					120,514	60	120,574
Interagency revenues					549,485	-	549,485
Miscellaneous					608,507	68,869	677,376
Internal transfers					(34,922)	34,922	-
Total general revenues					<u>12,026,881</u>	<u>103,851</u>	<u>12,130,732</u>
Change in net position					<u>623,514</u>	<u>(9,611)</u>	<u>613,903</u>
Net position, July 1, 2020					<u>11,694,869</u>	<u>(102,063)</u>	<u>11,592,806</u>
Cumulative effect of GASB 84 implementation					2,258	-	2,258
Net Position, July 1, 2020, as restated					<u>11,697,127</u>	<u>(102,063)</u>	<u>11,595,064</u>
Net position, June 30, 2021					<u>\$ 12,320,641</u>	<u>\$ (111,674)</u>	<u>\$ 12,208,967</u>

See accompanying notes to financial statements.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
June 30, 2021

	County School Service Fund	Adult Education Fund	Special Reserve For Capital Outlay Projects Fund	All Non-Major Funds	Total Governmental Funds
<b>ASSETS</b>					
Cash and investments:					
Cash in County Treasury	\$11,856,168	\$ 124,040	\$ 4,416,555	\$ 11,729	\$16,408,492
Cash in banks	2,108	-	-	-	2,108
Cash in revolving fund	10,448	-	-	-	10,448
Cash with Fiscal Agent	5,000	-	-	-	5,000
Receivables	10,729,381	137,767	6,286	16,137	10,889,571
Due from grantor government	10,961	-	-	-	10,961
Due from other funds	257,756	170,341	-	-	428,097
Prepaid expenditures	95,419	250	-	-	95,669
	<u>\$22,967,241</u>	<u>\$ 432,398</u>	<u>\$ 4,422,841</u>	<u>\$ 27,866</u>	<u>\$27,850,346</u>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Accounts payable	\$ 3,082,916	\$ 241,943	\$ -	\$ 27,866	\$ 3,352,725
Due to other funds	418,127	95,667	-	-	513,794
Unearned revenue	390,114	-	-	-	390,114
	<u>3,891,157</u>	<u>337,610</u>	<u>-</u>	<u>27,866</u>	<u>4,256,633</u>
Fund balances:					
Nonspendable	105,867	250	-	-	106,117
Restricted	3,912,896	94,538	4,422,841	-	8,430,275
Assigned	13,405,331	-	-	-	13,405,331
Unassigned	1,651,990	-	-	-	1,651,990
	<u>19,076,084</u>	<u>94,788</u>	<u>4,422,841</u>	<u>-</u>	<u>23,593,713</u>
Total liabilities and fund balances	<u>\$22,967,241</u>	<u>\$ 432,398</u>	<u>\$ 4,422,841</u>	<u>\$ 27,866</u>	<u>\$27,850,346</u>

See accompanying notes to financial statements.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET POSITION  
June 30, 2021

Total fund balances - Governmental Funds \$ 23,593,713

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used for governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds. The cost of the assets is \$25,355,279 and the accumulated depreciation is \$8,585,575 (Note 4). 16,769,704

Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the funds. Long-term liabilities at June 30, 2021 consisted of (Note 5):

Net pension liability (Notes 7 and 8)	\$ (35,866,316)	
Total OPEB liability (Note 9)	(4,373,131)	
Compensated absences	<u>(35,497)</u>	
		(40,274,944)

In the governmental funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the Statement of Net Position, deferred outflows and inflows of resources relating to pensions are reported (Notes 7 and 8):

Deferred outflows of resources relating to pensions	\$ 8,488,330	
Deferred inflows of resources relating to pensions	<u>(2,084,311)</u>	
		6,404,019

Internal service funds are used to conduct certain activities for which costs are charged to other funds. Assets and liabilities are reported with governmental activities in the Statement of Net Position. 4,894,912

In governmental funds, deferred outflows and inflows of resources relating to other postemployment benefits (OPEB) are not reported because they are applicable to future periods. In the Statement of Net Position, deferred outflows and inflows of resources relating to OPEB are reported (Note 9):

Deferred outflows of resources relating to OPEB	\$ 993,979	
Deferred inflows of resources relating to OPEB	<u>(60,742)</u>	
		<u>933,237</u>

Total net position - governmental activities \$ 12,320,641

See accompanying notes to financial statements.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGE IN FUND BALANCES  
GOVERNMENTAL FUNDS  
For the Year Ended June 30, 2021

	County School Service Fund	Adult Education Fund	Special Reserve For Capital Outlay Projects Fund	All Non-Major Funds	Total Governmental Funds
Revenues:					
Local Control Funding Formula (LCFF):					
State apportionment	\$ 8,409,685	\$ -	\$ -	\$ -	\$ 8,409,685
Local sources	<u>1,686,189</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,686,189</u>
Total LCFF	<u>10,095,874</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,095,874</u>
Federal sources	4,757,382	303,993	-	53,117	5,114,492
Other state sources	13,304,033	3,301,498	-	4,641	16,610,172
Other local sources	<u>8,620,480</u>	<u>-</u>	<u>22,513</u>	<u>-</u>	<u>8,642,993</u>
Total revenues	<u>36,777,769</u>	<u>3,605,491</u>	<u>22,513</u>	<u>57,758</u>	<u>40,463,531</u>
Expenditures:					
Current:					
Certificated salaries	8,727,213	329,988	-	-	9,057,201
Classified salaries	9,562,517	322,573	-	50,484	9,935,574
Employee benefits	7,920,063	251,634	-	15,829	8,187,526
Books and supplies	1,201,959	4,617	-	-	1,206,576
Contract services and operating expenditures	4,541,573	364,882	-	55,659	4,962,114
Other outgo	612,159	2,414,004	-	-	3,026,163
Capital outlay	<u>120,473</u>	<u>16,266</u>	<u>-</u>	<u>-</u>	<u>136,739</u>
Total expenditures	<u>32,685,957</u>	<u>3,703,964</u>	<u>-</u>	<u>121,972</u>	<u>36,511,893</u>
Excess (deficiency) of revenues over (under) expenditures	<u>4,091,812</u>	<u>(98,473)</u>	<u>22,513</u>	<u>(64,214)</u>	<u>3,951,638</u>
Other financing (uses) sources:					
Transfers in	100,958	169,802	100,000	69,530	440,290
Transfers out	(412,147)	(57,749)	-	(5,316)	(475,212)
Proceeds from sale of capital assets	<u>-</u>	<u>-</u>	<u>2,032,428</u>	<u>-</u>	<u>2,032,428</u>
Total other financing (uses) sources	<u>(311,189)</u>	<u>112,053</u>	<u>2,132,428</u>	<u>64,214</u>	<u>1,997,506</u>
Net change in fund balances	3,780,623	13,580	2,154,941	-	5,949,144
Fund balances, July 1, 2020	<u>15,293,203</u>	<u>81,208</u>	<u>2,267,900</u>	<u>-</u>	<u>17,642,311</u>
Cumulative effect of GASB 84 implementation	2,258	-	-	-	2,258
Fund balance, July 1, 2020, as restated	<u>15,295,461</u>	<u>81,208</u>	<u>2,267,900</u>	<u>-</u>	<u>17,644,569</u>
Fund balances, June 30, 2021	<u>\$ 19,076,084</u>	<u>\$ 94,788</u>	<u>\$ 4,422,841</u>	<u>\$ -</u>	<u>\$ 23,593,713</u>

See accompanying notes to financial statements.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGE IN FUND BALANCES - GOVERNMENTAL FUNDS --  
TO THE STATEMENT OF ACTIVITIES  
For the Year Ended June 30, 2021

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Net change in fund balances - Total Governmental Funds \$ 5,949,144

Amounts reported for governmental activities in the Statement of  
Activities are different because:

Acquisition of capital assets is an expenditure in the  
governmental funds, but increases capital assets in the  
Statement of Net Position (Note 4). 251,432

Depreciation of capital assets is an expense that is not recorded  
in the governmental funds (Note 4). (851,192)

In governmental funds, the entire proceeds from disposal of capital  
assets are reported as revenue. In the statement of activities, only  
the resulting gain or loss is reported. The difference between the  
proceeds from disposal of capital assets and the resulting gain  
or loss is: (Note 4) (2,032,428)

In governmental funds, other postemployment benefits are  
recognized when employers contributions are made. In  
government-wide statements, other postemployment benefits  
are recognized on the accrual basis (Notes 5 and 9). (199,413)

In the Statement of Activities, expenses related to compensated  
absences are measured by the amounts earned during the  
year. In the governmental funds, expenditures are measured  
by the amount of financial resources used (Note 5). (4,967)

In governmental funds, pension costs are recognized when  
employer contributions are made. In the Statement of  
Activities, pension costs are recognized on the accrual basis.  
This year, the difference between accrual-basis pension costs  
and actual employer contributions was (Notes 7 and 8). (2,527,718)

Net revenues of the Self-Insurance Fund are reported with  
governmental activities in the Statement of Activities. 38,656

Change in net position of governmental activities \$ 623,514

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See accompanying notes to financial statements.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
STATEMENT OF NET POSITION –  
PROPRIETARY FUNDS  
June 30, 2021

	<u>Enterprise Fund</u>	<u>Internal Service Fund</u>
<b>ASSETS</b>		
Cash in County Treasury (Note 2)	\$ 65,169	\$ 4,917,493
Receivables	<u>718</u>	<u>7,957</u>
Total assets	<u>65,887</u>	<u>4,925,450</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred outflows of resources - pensions (Notes 7 and 8)	<u>23,698</u>	<u>-</u>
<b>LIABILITIES</b>		
Current liabilities:		
Accounts payable	20,720	30,538
Unearned revenue	5,820	-
Due to other funds	<u>39,346</u>	<u>-</u>
Total current liabilities	<u>65,886</u>	<u>30,538</u>
Net pension liability - long-term (Notes 7 and 8)	<u>133,684</u>	<u>-</u>
Total liabilities	<u>199,570</u>	<u>30,538</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Deferred inflows of resources - pensions (Notes 7 and 8)	<u>1,689</u>	<u>-</u>
<b>NET POSITION</b>		
Unrestricted	<u>\$ (111,674)</u>	<u>\$ 4,894,912</u>

See accompanying notes to financial statements.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
STATEMENT OF CHANGE IN NET POSITION –  
PROPRIETARY FUNDS  
For the Year Ended June 30, 2021

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	<u>Enterprise Fund</u>	<u>Internal Service Fund</u>
Operating revenues:		
Other local revenue	\$ 68,929	\$ 365,205
Total operating revenues	<u>68,929</u>	<u>365,205</u>
Operating expenses:		
Classified salaries	49,262	-
Employee benefits	33,810	-
Books and supplies	17,330	-
Contract services and operating expenses	<u>13,060</u>	<u>363,196</u>
Total operating expenses	<u>113,462</u>	<u>363,196</u>
Operating (loss) income	<u>(44,533)</u>	<u>2,009</u>
Non-operating (expense) revenue:		
Interest income	-	36,647
Transfers in	72,815	-
Transfers out	<u>(37,893)</u>	<u>-</u>
Total non-operating revenue	<u>34,922</u>	<u>36,647</u>
Change in net position	(9,611)	38,656
Net position, July 1, 2020	<u>(102,063)</u>	<u>4,856,256</u>
Net position, June 30, 2021	<u>\$ (111,674)</u>	<u>\$ 4,894,912</u>

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See accompanying notes to financial statements.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
STATEMENT OF CASH FLOWS –  
PROPRIETARY FUNDS  
For the Year Ended June 30, 2021

	<u>Enterprise Fund</u>	<u>Internal Service Fund</u>
Cash flows from operating activities:		
Cash received from self-insurance	\$ -	\$ 376,007
Cash received from local sources	69,820	-
Cash paid to employees	(73,461)	-
Cash paid for operating expenses	<u>(9,857)</u>	<u>(358,305)</u>
Net cash (used in) provided by operating activities	<u>(13,498)</u>	<u>17,702</u>
Cash flows provided by investing activities:		
Interest income received	<u>60</u>	<u>36,647</u>
Net cash provided by investing activities	<u>60</u>	<u>36,647</u>
Cash flows used in financing sources		
Transfer to other funds	(12,366)	-
Transfer from other funds	<u>72,815</u>	<u>-</u>
Net cash provided by financing sources	<u>60,449</u>	<u>-</u>
Increase in Cash in County Treasury	47,011	54,349
Cash in County Treasury, July 1, 2020	<u>18,158</u>	<u>4,863,144</u>
Cash in County Treasury, June 30, 2021	<u>\$ 65,169</u>	<u>\$ 4,917,493</u>
Reconciliation of operating (loss) income to net cash (used in) provided by operating activities:		
Operating (loss) income	\$ (44,533)	\$ 2,009
Adjustments to reconcile operating (loss) income to net cash (used in) provided by operating activities:		
Decrease in:		
Receivables	(647)	10,802
Deferred outflows of resources	4,671	-
Increase (decrease) in:		
Accounts payable	20,533	4,891
Deferred revenues	1,538	-
Net pension liability	6,130	-
Deferred inflows of resources	<u>(1,190)</u>	<u>-</u>
Total adjustments	<u>31,035</u>	<u>15,693</u>
Net cash (used in) provided by operating activities	<u>\$ (13,498)</u>	<u>\$ 17,702</u>

See accompanying notes to financial statements.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES -  
CUSTODIAL FUNDS  
For the Year Ended June 30, 2021

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	<u>Special Education Pass-through Fund</u>
<b>ASSETS</b>	
Receivables	\$ 4,240,722
Due from other funds	<u>247,786</u>
Total assets	<u>\$ 4,488,508</u>
<b>LIABILITIES</b>	
Accounts payable	\$ 4,365,765
Due to other funds	<u>122,743</u>
Total liabilities	<u>\$ 4,488,508</u>

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See accompanying notes to financial statements.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES –  
CUSTODIAL FUNDS  
For the Year Ended June 30, 2021

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	<u>Special Education Pass-through Fund</u>
Revenues:	
Federal - pass-through	\$ 3,896,053
Other State Revenue	<u>4,452,143</u>
Total revenue	8,348,196
Transfers:	
Interagency Transfers Out	<u>8,348,196</u>
Change in net position	-
Net position, July 1, 2020	<u>-</u>
Net position, June 30, 2021	<u><u>\$ -</u></u>

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See accompanying notes to financial statements.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2021

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

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

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

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

Basis of Presentation - Financial Statements: The basic financial statements include a Management's Discussion and Analysis (MD & A) section providing an analysis of the County Office's overall financial position and results of operations, financial statements prepared using full accrual accounting for all of the County Office's activities, including infrastructure, and a focus on the major funds.

Basis of Presentation - Government-Wide Financial Statements: The Statement of Net Position and the Statement of Activities displays information about the reporting government as a whole. Custodial funds are not included in the government-wide financial statements. Custodial funds are reported only in the Statement of Fiduciary Assets and Liabilities at the fund financial statement level.

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

Program revenues: Program revenues included in the Statement of Activities derive directly from the program itself or from parties outside the County Office's taxpayers or citizenry, as a whole; program revenues reduce the cost of the function to be financed from the County Office's general revenues.

Allocation of indirect expenses: The County Office reports all direct expenses by function in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function. Depreciation expense is specifically identified by function and is included in the direct expense of each function. Interest on long-term liabilities is considered an indirect expense and is reported separately on the Statement of Activities.

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(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2021

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

Basis of Presentation - Fund Accounting: The accounts of the County Office are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balances, revenues and expenditures. County Office resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled.

**A - Major Funds**

The County School Service Fund is the general operating fund of the County Office and accounts for all revenues and expenditures of the County Office not encompassed within other funds. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures and capital improvement costs that are not paid through other funds are paid from the County School Service Fund. For financial reporting purposes, the current year activity and year-end balances of the Special Reserve for Other than Capital Outlay Fund is included in the County School Service Fund.

The Adult Education Fund is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

The Special Reserve for Capital Outlay Projects Fund is a Capital Projects Fund used to account for resources used for the acquisition or construction of capital facilities and equipment by the County Office.

The Proprietary Fund - Enterprise Fund is a business-type activity fund that is used to account for activities of the Shady Creek Outdoor School Program.

The Proprietary Fund - Internal Service Fund is a self-insurance fund used to account for services rendered on a cost-reimbursement basis within the County Office.

**B - Other Funds**

The Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. This classification includes the Child Development and Cafeteria Funds.

The Special Education Pass-Through Fund is an custodial fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for special education programs operated by various school districts within the county.

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

Accrual: Governmental activities in the government-wide financial statements, the proprietary fund financial statements and the fiduciary fund financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

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(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
 NOTES TO FINANCIAL STATEMENTS  
 June 30, 2021

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

**Modified Accrual:** The governmental funds financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or within 60 days after year end. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term liabilities, if any, is recognized when due.

**Budgets and Budgetary Accounting:** By state law, the Board of Education must adopt a final budget by July 1. A public hearing is conducted to receive comments prior to adoption. The County Office's governing board satisfied these requirements.

**Receivables:** Receivables consist of amounts due from the federal, state and local government, or private sources, in connection with reimbursement of allowable expenditures made pursuant to the County Office's grants and contracts. The County Office has determined that no allowance for doubtful accounts was needed as of June 30, 2021.

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

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

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

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

	<u>STRP</u>	<u>PERF B</u>	<u>Total</u>
Deferred outflows of resources	\$ 4,809,875	\$ 3,702,153	\$ 8,512,028
Deferred inflows of resources	\$ 1,972,000	\$ 114,000	\$ 2,086,000
Net pension liability	\$ 14,907,000	\$ 21,093,000	\$ 36,000,000
Pension expense	\$ 3,033,706	\$ 3,846,667	\$ 6,880,373

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2021

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

Interfund Activity: Interfund activity is reported as either loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental or governmental proprietary funds are netted as part of the reconciliation to the government-wide financial statements.

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

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

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

Net Position: Net position is displayed in three components:

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

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

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

Fund Balance Classifications: Governmental Accounting Standards Board Codification Sections 1300 and 1800, Fund Balance Reporting and Governmental Fund Type Definitions (GASB Cod. Sec. 1300 and 1800) implements a five-tier fund balance classification hierarchy that depicts the extent to which a government is bound by spending constraints imposed on the use of its resources. The five classifications, discussed in more detail below, are non-spendable, restricted, committed, assigned and unassigned.

A – Non-spendable Fund Balance: The non-spendable fund balance classification reflects amounts that are not in spendable form, such as revolving fund cash and prepaid expenditures.

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(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2021

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

**B - Restricted Fund Balance:** The restricted fund balance classification reflects amounts subject to externally imposed and legally enforceable constraints. Such constraints may be imposed by creditors, grantors, contributors, or laws or regulations of other governments, or may be imposed by law through constitutional provisions or enabling legislation. These are the same restrictions used to determine restricted net position as reported in the government-wide and fiduciary fund statements.

**C - Committed Fund Balance:** The committed fund balance classification reflects amounts subject to internal constraints self-imposed by formal action of the Board of Education. The constraints giving rise to committed fund balance must be imposed no later than the end of the reporting period. The actual amounts may be determined subsequent to that date but prior to the issuance of the financial statements. Formal action by the Board of Education is required to remove any commitment from any fund balance. At June 30, 2021, the County Office had no committed fund balances.

**D - Assigned Fund Balance:** The assigned fund balance classification reflects amounts that the County Office's Board of Education has approved to be used for specific purposes, based on the County Office's intent related to those specific purposes. The Board of Education can designate personnel with the authority to assign fund balances. At June 30, 2021, the Sutter County Superintendent had been designated with authority to make fund balance assignments.

**E - Unassigned Fund Balance:** In the County School Service Fund only, the unassigned fund balance classification reflects the residual balance that has not been assigned to other funds and that is not restricted, committed, or assigned to specific purposes.

In any fund other than the County School Service Fund, a positive unassigned fund balance is never reported because amounts in any other fund are assumed to have been assigned, at least, to the purpose of that fund. However, deficits in any fund, including the County School Service Fund that cannot be eliminated by reducing or eliminating amounts assigned to other purposes are reported as negative unassigned fund balance.

Fund Balance Policy: The County Office has an expenditure policy relating to fund balances. For purposes of fund balance classifications, expenditures are to be spent from restricted fund balances first, followed in order by committed fund balances (if any), assigned fund balances and lastly unassigned fund balances.

While GASB Cod. Sec. 1300 and 1800 do not require county offices to establish a minimum fund balance policy or a stabilization arrangement, GASB Cod. Sec. 1300 and 1800 do require the disclosure of a minimum fund balance policy and stabilization arrangements, if they have been adopted by the Board of Education and the Superintendent. The County Office has established a policy to maintain a 5% reserve for economic uncertainty, but has not established a stabilization arrangement.

Property Taxes: Secured property taxes are attached as an enforceable lien on property as of March 1. Taxes are due in two installments on or before December 10 and April 10. Unsecured property taxes are due in one installment on or before August 31. The County of Sutter bills and collects taxes for the County Office. Tax revenues are recognized by the County Office when due.

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(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
 NOTES TO FINANCIAL STATEMENTS  
 June 30, 2021

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

Encumbrances: Encumbrance accounting is used in all budgeted funds to reserve portions of applicable appropriations for which commitments have been made. Encumbrances are recorded for purchase orders, contracts, and other commitments when they are written. Encumbrances are liquidated when the commitments are paid. All encumbrances are liquidated at June 30.

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

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

New Accounting Pronouncements: In January 2017, the GASB issued GASB Statement No. 84, *Fiduciary Activities*. The principal objective of this Statement is to enhance the consistency and comparability of fiduciary activity reporting by state and local governments. The provisions in GASB Statement No. 84 are effective for reporting periods beginning after December 15, 2019. Based on the implementation of GASB Statement No. 84, the County Office restated its beginning net position of governmental activities as well as the County School Service Fund beginning fund balance for a total of \$2,258.

**NOTE 2 - CASH AND INVESTMENTS**

Cash at June 30, 2021 consisted of the following:

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>
Pooled Funds:		
Cash in County Treasury	\$ 21,325,985	\$ 65,169
Deposits:		
Revolving cash fund	10,448	-
Cash on hand and in banks	2,108	-
Cash with Fiscal Agent	<u>5,000</u>	<u>-</u>
Total	<u>\$ 21,343,541</u>	<u>\$ 65,169</u>

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(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2021

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**NOTE 2 - CASH AND INVESTMENTS** (Continued)

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

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

In accordance with applicable state laws, the Sutter County Treasurer may invest in derivative securities. However, at June 30, 2021, the Sutter County Treasurer has indicated that the Treasurer's pooled investment fund contained no derivatives or other investments with similar risk profiles.

Deposits - Custodial Credit Risk: The County Office limits custodial credit risk by ensuring uninsured balances are collateralized by the respective financial institution. Cash balances held in banks are insured up to \$250,000 by the Federal Deposit Insurance Corporation (FDIC) and are collateralized by the respective financial institution. At June 30, 2021, the carrying amount of the County Office's accounts was \$12,556 and the bank balances were \$12,556, all of which was insured by the FDIC.

Cash with Fiscal Agent: Cash with Fiscal Agent totaling \$5,000 represents amounts held in the County Office's name by a third party custodian at June 30, 2021.

Interest Rate Risk: The County Office does not have a formal investment policy that limits cash and investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. At June 30, 2021, the County Office had no significant interest rate risk related to cash and investments held.

Concentration of Credit Risk: The County Office does not place limits on the amount it may invest in any one issuer. At June 30, 2021, the County Office had no concentration of credit risk.

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(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
 NOTES TO FINANCIAL STATEMENTS  
 June 30, 2021

**NOTE 3 - INTERFUND TRANSACTIONS**

Interfund Activity: Transfers between funds of the County Office are recorded as interfund transfers. The unpaid balances at year-end, as a result of such transactions, are shown as due to and due from individual funds.

Interfund Receivables/Payables: Individual fund interfund receivable and payable balances at June 30, 2021 were as follows:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
<u>Governmental Activities</u>		
Major Funds:		
County School Service	\$ 257,756	\$ 418,127
Adult Education	170,341	95,667
<u>Business-Type Activities:</u>		
Enterprise Fund:		
Other Enterprise	-	39,346
<u>Custodial Fund:</u>		
Special Education Pass-Through	247,786	122,743
Totals	\$ 675,883	\$ 675,883

Transfers: Transfers consist of operating transfers from funds receiving revenue to funds through which the resources are to be expended.

Transfer from the Enterprise Fund to County School Service Fund for closing offset.	\$ 37,893
Transfer from Adult Education Fund to the County School Service Fund for indirect costs.	57,749
Transfer from the Child Development Fund to the County School Service Fund for indirect costs.	2,000
Transfer from the Cafeteria Fund to the County School Service Fund for indirect costs.	3,316
Transfer from the County School Service Fund to the Cafeteria Fund to cover Shady Creek meals.	69,530
Transfer from the County School Service Fund to the Adult Education Fund to use unrestricted funds.	169,802
Transfer from the County School Service Fund to the Enterprise Fund for activities.	72,815
Transfer from the County School Service Fund to the Special Reserve for Capital Outlay Projects Fund for deferred maintenance.	100,000
	\$ 513,105

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2021

**NOTE 4 - CAPITAL ASSETS**

A schedule of changes in capital assets for the year ended June 30, 2021 is shown below:

	<u>Balance July 1, 2020</u>	<u>Transfers and Additions</u>	<u>Transfers and Deductions</u>	<u>Balance June 30, 2021</u>
Non-depreciable:				
Land	\$ 2,956,870	\$ -	\$ (536,939)	\$ 2,419,931
Work-in-process	268,236	40,401	(249,208)	59,429
Depreciable:				
Land improvements	1,263,223	76,314	(148,055)	1,191,482
Buildings	20,805,899	222,544	(1,804,023)	19,224,420
Equipment	<u>2,298,636</u>	<u>161,381</u>	<u>-</u>	<u>2,460,017</u>
Totals, at cost	<u>27,592,864</u>	<u>500,640</u>	<u>(2,738,225)</u>	<u>25,355,279</u>
Less accumulated depreciation:				
Land improvements	319,987	62,137	(35,354)	346,770
Buildings	6,427,385	535,028	(421,235)	6,541,178
Equipment	<u>1,443,600</u>	<u>254,027</u>	<u>-</u>	<u>1,697,627</u>
Total accumulated depreciation	<u>8,190,972</u>	<u>851,192</u>	<u>(456,589)</u>	<u>8,585,575</u>
Capital assets, net	<u>\$ 19,401,892</u>	<u>\$ (350,552)</u>	<u>\$ (2,281,636)</u>	<u>\$ 16,769,704</u>

Depreciation expense was charged to governmental activities as follows:

Instruction	\$ 392,408
Instruction supervision and administration	47,889
School site administration	44,619
Food services	2,972
All other pupil services	17,551
Community services	28,515
Enterprise Activities	2,212
All other general administration	212,480
Plant services	5,789
Data processing	<u>96,757</u>
Total depreciation expense	<u>\$ 851,192</u>

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2021

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**NOTE 5 - LONG-TERM LIABILITIES**

Schedule of Changes In Long-Term Liabilities: A schedule of changes in long-term liabilities for the fiscal year ended June 30, 2021 is shown below:

	Balance <u>July 1, 2020</u>	<u>Additions</u>	<u>Deductions</u>	Balance <u>June 30, 2021</u>	Amounts Due Within <u>One Year</u>
<u>Governmental Activities</u>					
Net pension liability (Notes 7 and 8)	\$ 32,094,446	\$ 3,771,870	\$ -	\$ 35,866,316	\$ -
Total OPEB liability (Note 9)	3,666,121	707,010	-	4,373,131	-
Compensated absences	<u>30,530</u>	<u>4,967</u>	<u>-</u>	<u>35,497</u>	<u>35,497</u>
Totals	<u>\$ 35,791,097</u>	<u>\$ 4,483,847</u>	<u>\$ -</u>	<u>\$ 40,274,944</u>	<u>\$ 35,497</u>
<u>Business-Type Activities</u>					
Net pension liability (Note 7 & 8)	<u>\$ 127,554</u>	<u>\$ 6,130</u>	<u>\$ -</u>	<u>\$ 133,684</u>	<u>\$ -</u>

Payments on net pension liability, total OPEB liability and compensated absences are made from the fund for which the related employee worked.

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(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2021

**NOTE 6 - FUND BALANCES**

Fund balances, by category, at June 30, 2021 consisted of the following:

	County School Service <u>Fund</u>	Adult Education <u>Fund</u>	Special Reserve for Capital Outlay Projects <u>Fund</u>	All Non-Major Funds	<u>Total</u>
Nonspendable:					
Revolving cash fund	\$ 10,448	\$ -	\$ -	\$ -	\$ 10,448
Prepaid expenses	95,419	250	-	-	95,669
Subtotal nonspendable	<u>105,867</u>	<u>250</u>	<u>-</u>	<u>-</u>	<u>106,117</u>
Restricted:					
Legally restricted programs	3,912,896	94,538	-	-	4,007,434
Capital projects	-	-	4,422,841	-	4,422,841
Subtotal restricted	<u>3,912,896</u>	<u>94,538</u>	<u>4,422,841</u>	<u>-</u>	<u>8,430,275</u>
Assigned:					
COE	8,674,372	-	-	-	8,674,372
One Stop	67,569	-	-	-	67,569
Educational services	1,260,116	-	-	-	1,260,116
Alternative education programs	11,798	-	-	-	11,798
SELPA	86,421	-	-	-	86,421
MAA	1,965,368	-	-	-	1,965,368
ROP	8,675	-	-	-	8,675
Equipment replacement and purchase	1,331,012	-	-	-	1,331,012
Subtotal assigned	<u>13,405,331</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,405,331</u>
Unassigned:					
Designated for economic uncertainty	1,651,990	-	-	-	1,651,990
Subtotal unassigned	<u>1,651,990</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,651,990</u>
Total fund balances	<u>\$ 19,076,084</u>	<u>\$ 94,788</u>	<u>\$ 4,422,841</u>	<u>\$ -</u>	<u>\$ 23,593,713</u>

(Continued)

**NOTE 7 - NET PENSION LIABILITY – STATE TEACHERS' RETIREMENT PLAN**

*General Information about the State Teachers' Retirement Plan*

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

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

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

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

*CalSTRS 2% at 60*

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

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

*CalSTRS 2% at 62*

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

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

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(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2021

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**NOTE 7 - NET PENSION LIABILITY – STATE TEACHERS' RETIREMENT PLAN** (Continued)

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

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

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

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

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

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

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

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(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
 NOTES TO FINANCIAL STATEMENTS  
 June 30, 2021

**NOTE 7 - NET PENSION LIABILITY – STATE TEACHERS' RETIREMENT PLAN (Continued)**

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

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

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

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

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

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

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

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

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2021

**NOTE 7 - NET PENSION LIABILITY – STATE TEACHERS' RETIREMENT PLAN** (Continued)

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

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

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

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

At June 30, 2021, the County Office reported a liability for its proportionate share of the net pension liability that reflected a reduction for State pension support provided to the County Office. The amount recognized by the County Office as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the County Office were as follows:

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

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

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2021

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**NOTE 7 - NET PENSION LIABILITY – STATE TEACHERS' RETIREMENT PLAN** (Continued)

For the year ended June 30, 2021, the County Office recognized pension expense of \$3,033,706 and revenue of \$1,125,014 for support provided by the State. At June 30, 2021, the County Office reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

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

\$1,319,875 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending <u>June 30,</u>	
2022	\$ 110,833
2023	\$ 370,833
2024	\$ 654,833
2025	\$ 233,167
2026	\$ (56,333)
2027	\$ 204,667

Differences between expected and actual experience, changes in assumptions and changes in proportion and differences between County Office contributions and proportionate share of contributions are amortized over a closed period equal to the average remaining service life of plan members, which is 7 years as of the June 30, 2020 measurement date. Deferred outflows and inflows related to differences between projected and actual earnings on plan investments are netted and amortized over a closed 5-year period.

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(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2021

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**NOTE 7 - NET PENSION LIABILITY – STATE TEACHERS' RETIREMENT PLAN (Continued)**

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

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

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

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

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

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(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
 NOTES TO FINANCIAL STATEMENTS  
 June 30, 2021

**NOTE 7 - NET PENSION LIABILITY – STATE TEACHERS' RETIREMENT PLAN** (Continued)

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

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

\* 20-year geometric average

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

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

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

**NOTE 8 - NET PENSION LIABILITY – PUBLIC EMPLOYER'S RETIREMENT FUND B**

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

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

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2021

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**NOTE 8 - NET PENSION LIABILITY – PUBLIC EMPLOYER’S RETIREMENT FUND B** (Continued)

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

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

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

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

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

Required contribution rates for active plan members and employers as a percentage of payroll for the year ended June 30, 2021 were as follows:

*Members* - The member contribution rate was 7.0 percent of applicable member earnings for fiscal year 2020-21.

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

The County Office contributed \$1,898,153 to the plan for the fiscal year ended June 30, 2020.

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

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(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2021

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**NOTE 8 - NET PENSION LIABILITY – PUBLIC EMPLOYER’S RETIREMENT FUND B** (Continued)

For the year ended June 30, 2021, the County Office recognized pension expense of \$3,846,667 and no revenue was provided by the State. At June 30, 2021, the County Office reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

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

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

Years Ended <u>June 30,</u>	
2022	\$ 655,417
2023	\$ 453,417
2024	\$ 378,917
2025	\$ 202,249

Differences between expected and actual experience and changes in assumptions are amortized over a closed period equal to the average remaining service life of plan members, which is 4 years as of the June 30, 2020 measurement date. Deferred outflows and inflows related to differences between projected and actual earnings on plan investments are netted and amortized over a closed 5-year period.

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(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
 NOTES TO FINANCIAL STATEMENTS  
 June 30, 2021

**NOTE 8 - NET PENSION LIABILITY – PUBLIC EMPLOYER’S RETIREMENT FUND B (Continued)**

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

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

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

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

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

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

\* 10-year geometric average

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

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

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

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
 NOTES TO FINANCIAL STATEMENTS  
 June 30, 2021

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**NOTE 8 - NET PENSION LIABILITY – PUBLIC EMPLOYER’S RETIREMENT FUND B (Continued)**

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

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

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

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

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

**NOTE 9 - OTHER POSTEMPLOYMENT BENEFITS**

Plan Description: In addition to the pension benefits described in Notes 7 and 8, the County Office provides post-employment health care benefits under a single employer defined benefit OPEB plan to eligible retirees. The plan does not issue separate financial statements.

The Plan, which is administered by the County Office, allows employees who retire and meet retirement eligibility requirements to continue health insurance coverage as a participant in the County Office’s plan. The County Office’s Governing Board has the authority to establish or amend the benefit terms offered by the Plan. The County Office’s Governing Board also retains the authority to establish the requirements for paying the Plan benefits as they come due. As of June 30, 2021 the County Office has not accumulated assets in a qualified trust for the purpose of paying the benefits related to the County Office’s Total OPEB Liability.

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(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2021

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**NOTE 9 - OTHER POSTEMPLOYMENT BENEFITS (Continued)**

Employees Covered by Benefit Terms: The following is a table of plan participants at June 30, 2021:

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

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

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

Contributions to the Plan from the County Office were \$191,812 for the year ended June 30, 2021. Employees are not required to contribute to the OPEB plan.

*Total OPEB Liability*

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

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(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2021

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**NOTE 9 - OTHER POSTEMPLOYMENT BENEFITS (Continued)**

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

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

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(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2021

**NOTE 9 - OTHER POSTEMPLOYMENT BENEFITS (Continued)**

Changes in total OPEB Liability:

	Total OPEB Liability
Balance at June 30, 2020	\$ 3,666,121
Changes for the year:	
Service cost	272,313
Interest	129,945
Changes of benefit terms	-
Differences between actual and expected experience	73,330
Changes in assumptions	483,896
Benefit payments	(252,474)
Net change	707,010
Balance, June 30, 2021	\$ 4,373,131

The changes in assumptions includes a change in the discount rate from 3.50% in the prior valuation to 2.20% in the current valuation due to the change in the bond rate. There were no changes between the measurement date and the year ended June 30, 2021 which had a significant effect on the County Office's total OPEB liability.

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

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

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

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

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
 NOTES TO FINANCIAL STATEMENTS  
 June 30, 2021

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**NOTE 9 - OTHER POSTEMPLOYMENT BENEFITS** (Continued)

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

For the year ended June 30, 2021, the County Office recognized OPEB expense of \$455,470. At June 30, 2021, the County Office reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

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

\$191,812 reported as deferred outflows of resources related to benefits paid subsequent to the measurement date will be recognized as a reduction of the total OPEB liability in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources related to OPEB liability will be recognized in OPEB expense in the amount of \$53,212 annually. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Years Ended <u>June 30,</u>	
2022	\$ 53,212
2023	\$ 53,212
2024	\$ 53,212
2025	\$ 53,212
2026	\$ 53,212
Thereafter	\$ 475,365

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(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2021

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**NOTE 10 - JOINT POWERS AGREEMENTS**

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

Total assets	\$ 3,462,129
Total liabilities	\$ 1,470,494
Net position	\$ 1,991,635
Total revenues	\$ 14,333,771
Total expenses	\$ 14,073,808
Change in net position	\$ 259,963

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

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

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

**NOTE 11 - CONTINGENCIES**

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

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

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(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2021

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**NOTE 12 – SUBSEQUENT EVENTS**

In September 2021 the County Office completed the purchase of an adult education school to further enhance the academic programming that the County provides.

**REQUIRED SUPPLEMENTARY INFORMATION**

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
COUNTY SCHOOL SERVICE FUND  
BUDGETARY COMPARISON SCHEDULE  
For the Year Ended June 30, 2021

	Budget		Actual	Variance Favorable (Unfavorable)
	Original	Final		
Revenues:				
Local Control Funding Formula:				
State apportionment	\$ 9,458,827	\$ 10,068,436	\$ 8,409,685	\$ (1,658,751)
Local sources	13,626	12,726	1,686,189	1,673,463
Total LCFF	<u>9,472,453</u>	<u>10,081,162</u>	<u>10,095,874</u>	<u>14,712</u>
Federal sources	3,827,177	6,066,917	4,757,382	(1,309,535)
Other state sources	9,022,003	13,176,660	13,304,033	127,373
Other local sources	<u>13,810,295</u>	<u>9,124,503</u>	<u>8,620,480</u>	<u>(504,023)</u>
Total revenues	<u>36,131,928</u>	<u>38,449,242</u>	<u>36,777,769</u>	<u>(1,671,473)</u>
Expenditures:				
Current:				
Certificated salaries	9,056,793	8,808,265	8,727,213	81,052
Classified salaries	11,659,568	10,019,881	9,562,517	457,364
Employee benefits	8,166,445	7,879,306	7,920,063	(40,757)
Books and supplies	988,575	1,654,709	1,201,959	452,750
Contract services and operating expenditures	4,004,070	6,136,274	4,541,573	1,594,701
Other outgo	246,041	332,686	612,159	(279,473)
Capital outlay	<u>373,091</u>	<u>365,368</u>	<u>120,473</u>	<u>244,895</u>
Total expenditures	<u>34,494,583</u>	<u>35,196,489</u>	<u>32,685,957</u>	<u>2,510,532</u>
Excess of revenues over expenditures	<u>1,637,345</u>	<u>3,252,753</u>	<u>4,091,812</u>	<u>839,059</u>
Other financing sources (uses):				
Transfers in	57,285	22,516	100,958	78,442
Transfers out	<u>(840,551)</u>	<u>(463,047)</u>	<u>(412,147)</u>	<u>50,900</u>
Total other financing sources (uses)	<u>(783,266)</u>	<u>(440,531)</u>	<u>(311,189)</u>	<u>129,342</u>
Net change in fund balance	854,079	2,812,222	3,780,623	968,401
Fund balance, July 1, 2020	<u>15,293,203</u>	<u>15,293,203</u>	<u>15,293,203</u>	<u>-</u>
Cumulative effect of GASB 84 implementation	<u>-</u>	<u>-</u>	<u>2,258</u>	<u>2,258</u>
Fund balance, July 1, 2020, as restated	<u>15,293,203</u>	<u>15,293,203</u>	<u>15,295,461</u>	<u>2,258</u>
Fund balance, June 30, 2021	<u>\$ 16,147,282</u>	<u>\$ 18,105,425</u>	<u>\$ 19,076,084</u>	<u>\$ 970,659</u>

See accompanying notes to required supplementary information.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
ADULT EDUCATION FUND  
BUDGETARY COMPARISON SCHEDULE  
For the Year Ended June 30, 2021

	Budget		Actual	Variance Favorable (Unfavorable)
	Original	Final		
Revenues:				
Federal sources	\$ 286,590	\$ 343,737	\$ 303,993	\$ (39,744)
Other state sources	3,149,200	3,159,750	3,301,498	141,748
Other local sources	<u>199,000</u>	<u>114,508</u>	<u>-</u>	<u>(114,508)</u>
Total revenues	<u>3,634,790</u>	<u>3,617,995</u>	<u>3,605,491</u>	<u>(12,504)</u>
Expenditures:				
Current:				
Certificated salaries	366,665	326,737	329,988	(3,251)
Classified salaries	358,450	335,622	322,573	13,049
Employee benefits	301,233	258,799	251,634	7,165
Books and supplies	26,173	47,806	4,617	43,189
Contract services and operating expenditures	424,667	435,506	364,882	70,624
Other outgo	2,469,285	2,414,004	2,414,004	-
Capital Outlay	<u>-</u>	<u>16,266</u>	<u>16,266</u>	<u>-</u>
Total expenditures	<u>3,946,473</u>	<u>3,834,740</u>	<u>3,703,964</u>	<u>130,776</u>
(Deficiency) of revenues (under) expenditures	<u>(311,683)</u>	<u>(216,745)</u>	<u>(98,473)</u>	<u>118,272</u>
Other financing sources (uses):				
Transfers in	314,085	198,903	169,802	(29,101)
Transfers out	<u>-</u>	<u>-</u>	<u>(57,749)</u>	<u>(57,749)</u>
Total other financing sources (uses)	<u>314,085</u>	<u>198,903</u>	<u>112,053</u>	<u>(86,850)</u>
Net change in fund balance	2,402	(17,842)	13,580	31,422
Fund balance, July 1, 2020	<u>81,208</u>	<u>81,208</u>	<u>81,208</u>	<u>-</u>
Fund balance, June 30, 2021	<u>\$ 83,610</u>	<u>\$ 63,366</u>	<u>\$ 94,788</u>	<u>\$ 31,422</u>

See accompanying notes to required supplementary information.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
SCHEDULE OF CHANGES IN THE COUNTY OFFICE'S  
TOTAL OTHER POSTEMPLOYMENT BENEFITS (OPEB) LIABILITY  
For the Year Ended June 30, 2021

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

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

See accompanying notes to required supplementary information.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
SCHEDULE OF THE COUNTY OFFICE'S PROPORTIONATE SHARE  
OF THE NET PENSION LIABILITY  
For the Year Ended June 30, 2021

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

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

All years prior to 2015 are not available.

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
 SCHEDULE OF THE COUNTY OFFICE'S PROPORTIONATE  
 SHARE OF THE NET PENSION LIABILITY  
 For the Year Ended June 30, 2021

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

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

All years prior to 2015 are not available.

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See accompanying notes to required supplementary information.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
 SCHEDULE OF THE COUNTY OFFICE'S CONTRIBUTIONS  
 For the Year Ended June 30, 2021

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

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

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

All years prior to 2015 are not available.

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
 SCHEDULE OF THE COUNTY OFFICE'S CONTRIBUTIONS  
 For the Year Ended June 30, 2021

Public Employer's Retirement Fund B  
 Last 10 Fiscal Years

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

All years prior to 2015 are not available.

See accompanying notes to required supplementary information.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
 NOTE TO REQUIRED SUPPLEMENTARY INFORMATION  
 June 30, 2021

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**NOTE 1 - PURPOSE OF SCHEDULES**

Budgetary Comparison Schedule: The County Office employs budget control by object codes and by individual appropriation accounts. Budgets are prepared on the modified accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board. The budgets are revised during the year by the Board of Education to provide for revised priorities. Expenditures cannot legally exceed appropriations by major object code. The originally adopted and final revised budgets for the County School Service and Adult Education Funds are presented as Required Supplementary Information. The basis of budgeting is the same as GAAP.

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

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

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

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

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

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

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

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

**SUPPLEMENTARY INFORMATION**

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
 COMBINING BALANCE SHEET  
 ALL NON-MAJOR FUNDS  
 June 30, 2021

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	Child Development <u>Fund</u>	Cafeteria <u>Fund</u>	<u>Total</u>
<b>ASSETS</b>			
Cash in County Treasury	\$ 11,729	\$ -	\$ 11,729
Receivables	<u>16,137</u>	<u>-</u>	<u>16,137</u>
Total assets	<u>\$ 27,866</u>	<u>\$ -</u>	<u>\$ 27,866</u>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Accounts payable	\$ 27,866	\$ -	\$ 27,866
Total liabilities	<u>27,866</u>	<u>-</u>	<u>27,866</u>
Total liabilities and fund balances	<u>\$ 27,866</u>	<u>\$ -</u>	<u>\$ 27,866</u>

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SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCES  
 ALL NON-MAJOR FUNDS  
 For the Year Ended June 30, 2021

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	Child Development <u>Fund</u>	Cafeteria <u>Fund</u>	<u>Total</u>
Revenues:			
Federal sources	\$ 53,117	\$ -	\$ 53,117
Other state sources	<u>4,542</u>	<u>99</u>	<u>4,641</u>
 Total revenues	 <u>57,659</u>	 <u>99</u>	 <u>57,758</u>
Expenditures:			
Current:			
Classified salaries	-	50,484	50,484
Employee benefits	-	15,829	15,829
Contract services and operating expenditures	<u>55,659</u>	<u>-</u>	<u>55,659</u>
 Total expenditures	 <u>55,659</u>	 <u>66,313</u>	 <u>121,972</u>
 Excess (deficiency) of revenues over (under) expenditures	 <u>2,000</u>	 <u>(66,214)</u>	 <u>(64,214)</u>
Other financing sources (uses):			
Transfers in	-	69,530	69,530
Transfers out	<u>(2,000)</u>	<u>(3,316)</u>	<u>(5,316)</u>
 Total other financing (uses) sources	 <u>(2,000)</u>	 <u>66,214</u>	 <u>64,214</u>
 Net change in fund balances	 -	 -	 -
 Fund balance, July 1, 2020	 <u>-</u>	 <u>-</u>	 <u>-</u>
 Fund balance, June 30, 2021	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ -</u>

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SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
ORGANIZATION  
June 30, 2021

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Sutter County Superintendent of Schools provides supportive services to eight elementary school districts, two unified school districts and two high school districts within Sutter County. There were no changes in the County boundaries during the current year.

The County Office supervises the activities and financial affairs of each school district to ensure that requirements of the California Education Code are met. It also provides administrative and budgetary assistance, furnishes educational specialists, facilitates the development or improvement of instructional programs, coordinates interdistrict activities, and performs other services, as needed, to improve the quality of education throughout the County.

GOVERNING BOARD

<u>Name</u>	<u>Office</u>	<u>Term Expires</u>
Ron Turner	President	2024
June McJunkin	Vice President	2024
Harjit Singh	Member	2022
Victoria Lachance	Member	2024
Jim Richmond	Member	2022

CABINET ADMINISTRATION

Tom Reusser Superintendent	Eric Pomeroy Assistant Superintendent Career and Adult Education
Joe Hendrix Deputy Superintendent	Kathy Tamez Director Human Resources
Ron Sherrod Assistant Superintendent Business Services	Angela Huerta Director Communications
Brian Gault Assistant Superintendent Educational Services	Maggie Nicoletti Executive Assistant to the Superintendent
Dr. Carolyn Patton Assistant Superintendent SELPA	
Vacant Director Special Education	

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS  
For the Year Ended June 30, 2021

Assistance Listing Number	Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Pass- Through Entity Identifying Number	Federal Expend- itures
<u>U.S. Department of Education - Passed through California</u>			
<u>Department of Education</u>			
	Special Education Cluster:		
84.027A	Special Education: Alternate Dispute Resolution, Part B, Sec 611	13007	\$ 12,916
84.173A	Special Education: IDEA Preschool Staff Development, Part B, Section 619	13431	<u>1,070</u>
	Subtotal Special Education Cluster		<u>13,986</u>
	Adult Education Programs:		
84.002A	Adult Education: Adult Basic Education and ELA	14508	75,698
84.002A	Adult Education: English Literacy and Civics Education	14109	64,767
84.002	Adult Education: Institutionalized Adults	13971	750
84.002A	Adult Education : Priority 5 GED Serv	13978	<u>162,778</u>
	Subtotal Adult Education Programs		<u>303,993</u>
	ESEA: Title I Programs:		
84.010	ESEA: Title I, Part A, Basic Grants Low Income and Neglected	14329	108,695
84.010	ESEA: ESSA School Improvement (CSI) Funding for LEAs	15438	126,744
84.010	ESEA: ESSA School Improvement (CSI) Funding for COEs	15439	<u>28,011</u>
	Subtotal ESEA: Title I Programs		<u>263,450</u>
	Education Stabilization Fund Programs - COVID-19:		
84.425	Elementary and Secondary School Emergency Relief (ESSER) Fund - COVID-19	15536	60,333
84.425	Elementary and Secondary School Emergency Relief (ESSER II) Fund - COVID-19	15547	<u>1,664</u>
	Subtotal Education Stabilization Fund Programs - COVID-19		<u>61,997</u>
84.126	Department of Rehab: Workability II, Transition Partnership	10006	274,189
84.181	Special Education: IDEA Early Intervention, Part C	23761	168,834
84.196	ESEA: Education for Homeless Children and Youth, Subtitle VII-B McKinney-Vento Act	14332	63,304
84.367	ESEA: Title II, Part A, Improving Teacher Quality	14341	13,092

(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS  
For the Year Ended June 30, 2021

Assistance Listing Number	Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Pass- Through Entity Identifying Number	Federal Expend- itures
<u>U.S. Department of Education - Passed through California</u>			
<u>Department of Education</u>			
84.365	ESEA: Title III, English Learner Student Program	14346	\$ 48,529
84.424	ESEA: Title IV, Part A, Student Support and Academic Enrichment Grants	15396	<u>10,000</u>
Total U.S. Department of Education			<u>1,221,374</u>
<u>U.S. Department of Health &amp; Human Services - Passed Through</u>			
<u>California Department of Education</u>			
93.575	Child Development: Local Planning Councils	13946	53,117
93.778	Medi-Cal Billing Option - Medicaid Cluster	10013	<u>599,409</u>
Total U.S. Department of Health & Human Services			<u>652,526</u>
<u>U.S. Department of Labor - Passed through California Department</u>			
<u>of Education</u>			
17.259	Workforce Innovation and Opportunity Act	10055	<u>2,422,981</u>
<u>U.S. Department of the Treasury - Passed Through</u>			
<u>California Department of Education</u>			
21.019	Coronavirus Relief Fund (CRF): Learning Loss Mitigation - COVID-19	25516	<u>800,253</u>
Total Federal Programs			<u>\$ 5,097,134</u>

See accompanying notes to supplementary information.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
RECONCILIATION OF UNAUDITED ACTUAL FINANCIAL REPORT  
WITH AUDITED FINANCIAL STATEMENTS  
For the Year Ended June 30, 2021

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	Enterprise Fund
June 30, 2021 Unaudited Actual Financial Reporting Ending Fund Balance:	\$ -
Client requested adjustment for GASB 68	<u>(111,674)</u>
June 30, 2021 Audit Financial Statements Ending Fund Balance	<u>\$ (111,674)</u>

There were no adjustments made to any other funds of the County Office.

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See accompanying notes to supplementary information.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS  
For the Year Ended June 30, 2021  
(UNAUDITED)

	(Budgeted) 2022	2021	2020	2019
<u>County School Service Fund</u>				
Revenues and other financing sources	\$ 38,641,530	\$ 36,880,985	\$ 36,664,144	\$ 39,166,343
Expenditures	36,770,861	32,685,957	33,846,446	35,245,432
Other uses and transfers out	<u>582,723</u>	<u>412,147</u>	<u>655,936</u>	<u>1,200,109</u>
Total outgo	<u>37,353,584</u>	<u>33,098,104</u>	<u>34,502,382</u>	<u>36,445,541</u>
Change in fund balance	<u>\$ 1,287,946</u>	<u>\$ 3,782,881</u>	<u>\$ 2,161,762</u>	<u>\$ 2,720,802</u>
Ending fund balance	<u>\$ 20,364,030</u>	<u>\$ 19,076,084</u>	<u>\$ 15,293,203</u>	<u>\$ 13,131,441</u>
Available reserves	<u>\$ 1,867,679</u>	<u>\$ 1,651,990</u>	<u>\$ 1,686,257</u>	<u>\$ 1,798,713</u>
Designated for economic uncertainties	<u>\$ 1,867,679</u>	<u>\$ 1,651,990</u>	<u>\$ 1,686,257</u>	<u>\$ 1,798,713</u>
Undesignated fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Available reserves as percentages of total outgo	<u>5.0%</u>	<u>5.0%</u>	<u>4.9%</u>	<u>4.9%</u>
<u>All Funds</u>				
Total long-term liabilities	<u>\$ 40,239,447</u>	<u>\$ 40,274,944</u>	<u>\$ 35,791,097</u>	<u>\$ 35,727,512</u>
Average daily attendance at annual	<u>52</u>	<u>50</u>	<u>50</u>	<u>52</u>

The County School Service Fund balance has increased by \$8,665,445 over the past three years. The fiscal year 2021-22 budget projects a surplus of \$1,287,946. For a County Office this size, the State of California recommends available reserves of at least 3 percent of total County School Service Fund expenditures, transfers out, and other uses (total outgo). The County Office met this requirement at June 30, 2021.

The County Office has incurred operating surplus in each of the past three years, and anticipates incurring an operating surplus during the 2021-22 fiscal year.

Total long-term liabilities have increased by \$4,538,609 over the past two years, primarily due to the net pension obligation and total OPEB liability.

Average daily attendance has decreased by 2 over the past two years and is anticipated to increase by 2 during the 2021-22 fiscal year.

See accompanying notes to supplementary information.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
SCHEDULE OF CHARTER SCHOOLS  
For the Year Ended June 30, 2021

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Charter Schools Chartered by County Office

2000 – AeroSTEM Academy

2089 – Pathways Charter Academy

Included in County Office  
Financial Statements, or  
Separate Report

Separate Report

Included in County Office  
Financial Statements

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See accompanying notes to supplementary information.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
NOTES TO SUPPLEMENTARY INFORMATION  
June 30, 2021

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**NOTE 1 - PURPOSE OF SCHEDULES**

Schedule of Expenditure of Federal Awards: The Schedule of Expenditure of Federal Awards includes the federal award activity of the County Office and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. Expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The County Office has elected not to use the 10-percent de minimus indirect cost rate allowed in the Uniform Guidance.

Reconciliation of Unaudited Actual Financial Report with Audited Financial Statements: This schedule provides the information necessary to reconcile the Unaudited Actual Financial Report to the audited financial statements.

Schedule of Financial Trends and Analysis – Unaudited: This schedule provides information on the County Office's financial condition over the past three years and its anticipated condition for the 2022 fiscal year, as required by the State Controller's Office.

Schedule of Charter Schools: This schedule provides information for the California Department of Education to monitor financial reporting by Charter Schools.

**NOTE 2 - EARLY RETIREMENT INCENTIVE PROGRAM**

Education Code Section 14502 requires certain disclosures in the financial statements of county offices of education which adopt Early Retirement Incentive Programs pursuant to Education Code Sections 22714 and 44929. For the fiscal year ended June 30, 2021, the County Office did not adopt such a program.

INDEPENDENT AUDITOR'S REPORT  
ON COMPLIANCE WITH STATE LAWS AND REGULATIONS

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

**Report on Compliance with State Laws and Regulations**

We have audited Sutter County Superintendent of Schools' compliance with the types of compliance requirements described in the State of California's *2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* (the "Audit Guide") applicable to the state laws and regulations listed below for the year ended June 30, 2021.

<u>Description</u>	<u>Procedures Performed</u>
Attendance and Distance Learning	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	No, See Below
Instructional Time	No, See Below
Instructional Materials	Yes
Ratio of Administrative Employees to Teachers	No, See Below
Classroom Teacher Salaries	No, See Below
Early Retirement Incentive	No, See Below
Gann Limit Calculation	Yes
School Accountability Report Card	Yes
K-3 Grade Span Adjustment	No, See Below
Apprenticeship: Related and Supplemental Instruction	No, See Below
Comprehensive School Safety Plan	Yes
District of Choice	No, See Below
California Clean Energy Jobs Act	No, See Below
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Independent Study – Course Based	No, see below
Attendance, for charter schools	Yes
Mode of Instruction, for charter schools	Yes
Nonclassroom-Based Instruction/Independent Study, for charter schools	No, see below
Determination of Funding for Nonclassroom-Based Instruction, for charter schools	No, see below
Charter School Facility Grant Program	No, see below

(Continued)

The COE does not operate any kindergarten programs; therefore, we will not perform any procedures over Kindergarten Continuance.

Instructional Time does not apply to County Offices of Education; therefore, we did not perform any procedures related to Instructional Time.

The COE does not offer Ratio of Administrative Employees to Teachers; therefore, we will not perform any procedures over this section.

The COE does not offer Classroom Teachers Salaries; therefore, we will not perform any procedures over this section.

The COE did not operate an Early Retirement Incentive Program in the current year; therefore, we will not perform any procedures over this section.

The COE does not operate any kindergarten through third grade programs; therefore, we will not perform any procedures over K-3 Grade Span Adjustment.

The COE did not operate an Apprenticeship - Related and Supplemental Instruction programs in the current year; therefore, we will not perform any procedures over this section.

The COE does not offer District of Choice; therefore, we will not perform any procedures over this section.

The COE did not expend any Clean Energy Job Act funds in FY 20/21; therefore, we did not perform any procedures over this section.

The COE does not operate any Independent Study - Course Based programs; therefore, we did not perform any procedures over this section.

The COE did not operate a nonclassroom-based charter; Therefore, we did not do any procedures over Nonclassroom-Based Instruction/Independent Study and Determination of Funding for Nonclassroom-based instruction Charter Schools sections.

The COE did not receive any Charter School Facility Grant Program funding in FY 20/21; therefore, we did not perform any procedures over this section.

### ***Management's Responsibility***

Management is responsible for compliance with the requirements of state laws and regulations, as listed above.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on Sutter County Superintendent of Schools' compliance with state laws and regulations as listed above based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the State of California's *2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* (Audit Guide). Those standards and the Audit Guide require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a material effect on Sutter County Superintendent of Schools' compliance with the state laws and regulations listed above occurred. An audit includes examining, on a test basis, evidence about Sutter County Superintendent of Schools' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance with state laws and regulations. However, our audit does not provide a legal determination of Sutter County Superintendent of Schools' compliance.

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(Continued)

***Opinion with State Laws and Regulations***

In our opinion, Sutter County Superintendent of Schools complied, in all material respects, with the compliance requirements referred to above that are applicable to the state laws and regulations referred to above for the year ended June 30, 2021.

***Purpose of this Report***

The purpose of this report on compliance is solely to describe the scope of our testing of compliance and the results of that testing based on the requirements of the State of California's *2020-21 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in black ink that reads "Crowe LLP". The letters are cursive and fluid.

Crowe LLP

Sacramento, California  
January 28, 2022

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Sutter County Superintendent of Schools as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise Sutter County Superintendent of Schools' basic financial statements, and have issued our report thereon dated January 28, 2022.

#### **Internal Control Over Financial Reporting**

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

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

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

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(Continued)

## Compliance and Other Matters

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

## Purpose of this Report

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

A handwritten signature in black ink that reads "Crowe LLP". The letters are cursive and fluid.

Crowe LLP

Sacramento, California  
January 28, 2022

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR  
EACH MAJOR FEDERAL PROGRAM AND REPORT ON  
INTERNAL CONTROL OVER COMPLIANCE AS REQUIRED  
BY UNIFORM GUIDANCE

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

### **Report on Compliance for Each Major Federal Program**

We have audited Sutter County Superintendent of Schools' compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Sutter County Superintendent of Schools' major federal programs for the year ended June 30, 2021. Sutter County Superintendent of Schools' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

### ***Management's Responsibility***

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

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

Our responsibility is to express an opinion on compliance for each of Sutter County Superintendent of Schools' major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Sutter County Superintendent of Schools' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Sutter County Superintendent of Schools' compliance.

### **Opinion on Each Major Federal Program**

In our opinion, Sutter County Superintendent of Schools complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

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(Continued)

## Report on Internal Control Over Compliance

Management of Sutter County Superintendent of Schools is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Sutter County Superintendent of Schools' internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Sutter County Superintendent of Schools' internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Crowe LLP

Sacramento, California  
January 28, 2022

## **FINDINGS AND RECOMMENDATIONS**

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
 SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS  
 Year Ended June 30, 2021

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SECTION I - SUMMARY OF AUDITOR'S RESULTS

**FINANCIAL STATEMENTS**

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified?	_____	Yes	_____	X	No
Significant deficiency(ies) identified not considered to be material weakness(es)?	_____	Yes	_____	X	None reported

Noncompliance material to financial statements noted?

	_____	Yes	_____	X	No
--	-------	-----	-------	---	----

**FEDERAL AWARDS**

Internal control over major programs:

Material weakness(es) identified?	_____	Yes	_____	X	No
Significant deficiency(ies) identified not considered to be material weakness(es)?	_____	Yes	_____	X	None reported

Type of auditors' report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

	_____	Yes	_____	X	No
--	-------	-----	-------	---	----

Identification of major programs:

<u>AL Number(s)</u>	<u>Name of Federal Program or Cluster</u>
21.019	Coronavirus Relief Fund (CRF): Learning Loss Mitigation - COVID-19
17.259	Workforce Innovation and Opportunity Act

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee?

	_____	X	Yes	_____	No
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**STATE AWARDS**

Type of auditors' report issued on compliance for state programs: Unmodified

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(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS  
Year Ended June 30, 2021

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SECTION II - FINANCIAL STATEMENT FINDINGS

No matters were reported.

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(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS  
Year Ended June 30, 2021

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SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.

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(Continued)

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS  
Year Ended June 30, 2021

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SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.

**STATUS OF PRIOR YEAR  
FINDINGS AND RECOMMENDATIONS**

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS  
STATUS OF PRIOR YEAR FINDINGS AND RECOMMENDATIONS  
Year Ended June 30, 2021

---

No matters were reported.

BOARD AGENDA ITEM: Public Hearing on Sutter County Board of Education's Request to County Committee on School District Organization to Adopt the Board of Supervisor's December 7, 2021, Supervisorial District Map as the New Boundaries for the Board of Education's Trustee Areas.

BOARD MEETING DATE: February 9, 2022

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

Action

Maggie Nicoletti

Reports/Presentation

SUBMITTED BY:

Information

Superintendent Tom Reusser

Public Hearing

PRESENTING TO BOARD:

Other (specify)

Superintendent Tom Reusser

BACKGROUND AND SUMMARY INFORMATION:

Members of the public may address the Board regarding the adoption of the Board of Supervisor's December 7, 2021, Supervisorial District Map as the new boundaries for the Sutter County Board of Education's Trustees Areas.



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

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## NOTICE OF PUBLIC HEARING

Sutter County Board of Education

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

**Date:** Wednesday, February 9, 2022

**Time:** 5:30 p.m.

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

***PUBLIC HEARING** ~ Sutter County Board of Education's Request to County Committee on School District Organization to Adopt the Board of Supervisor's December 7, 2021, Supervisorial District Map as the New Boundaries for the Board of Education's Trustee Areas.*

**The Purpose of the Public Hearing** is to inform the public of proposed adjustments to the trustee area boundaries of the Sutter County Board of Education and to accept public comments.

Copy of Board of Supervisors Ordinance Map (Exhibit A) and the Proposal Demographics PH4 (Exhibit B), are posted herewith.

This is the second Public Hearing regarding the redistricting following the 2020 Decennial Federal Census.

FOR ADDITIONAL INFORMATION CONTACT:  
Sutter County Superintendent of Schools  
(530)822-2930

Posted on: February 2, 2022

Locations:

Sutter County Superintendent of Schools Office Website  
Sutter County Superintendent of Schools Office

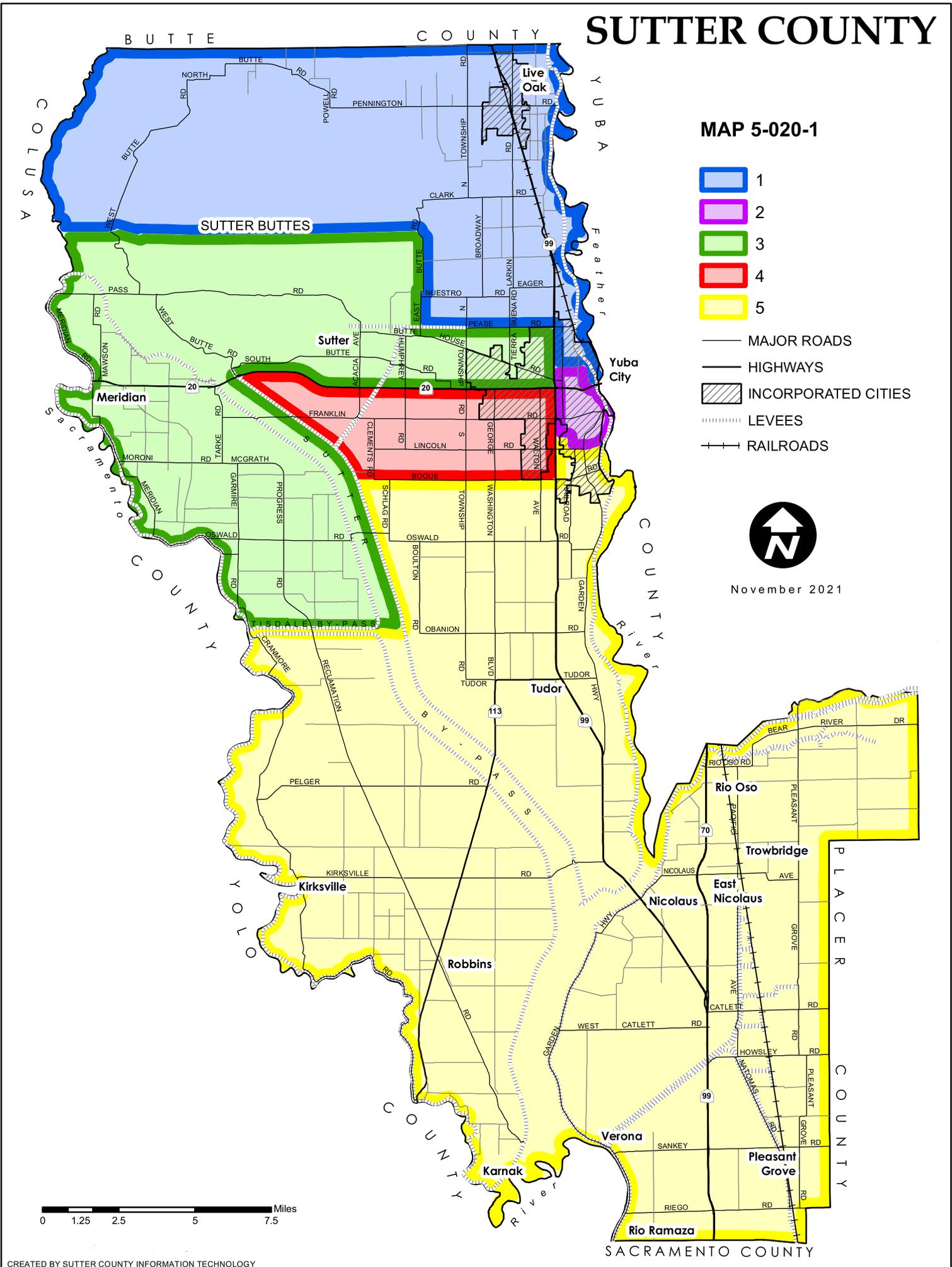
# SUTTER COUNTY

MAP 5-020-1

-  1
-  2
-  3
-  4
-  5
-  MAJOR ROADS
-  HIGHWAYS
-  INCORPORATED CITIES
-  LEVEES
-  RAILROADS



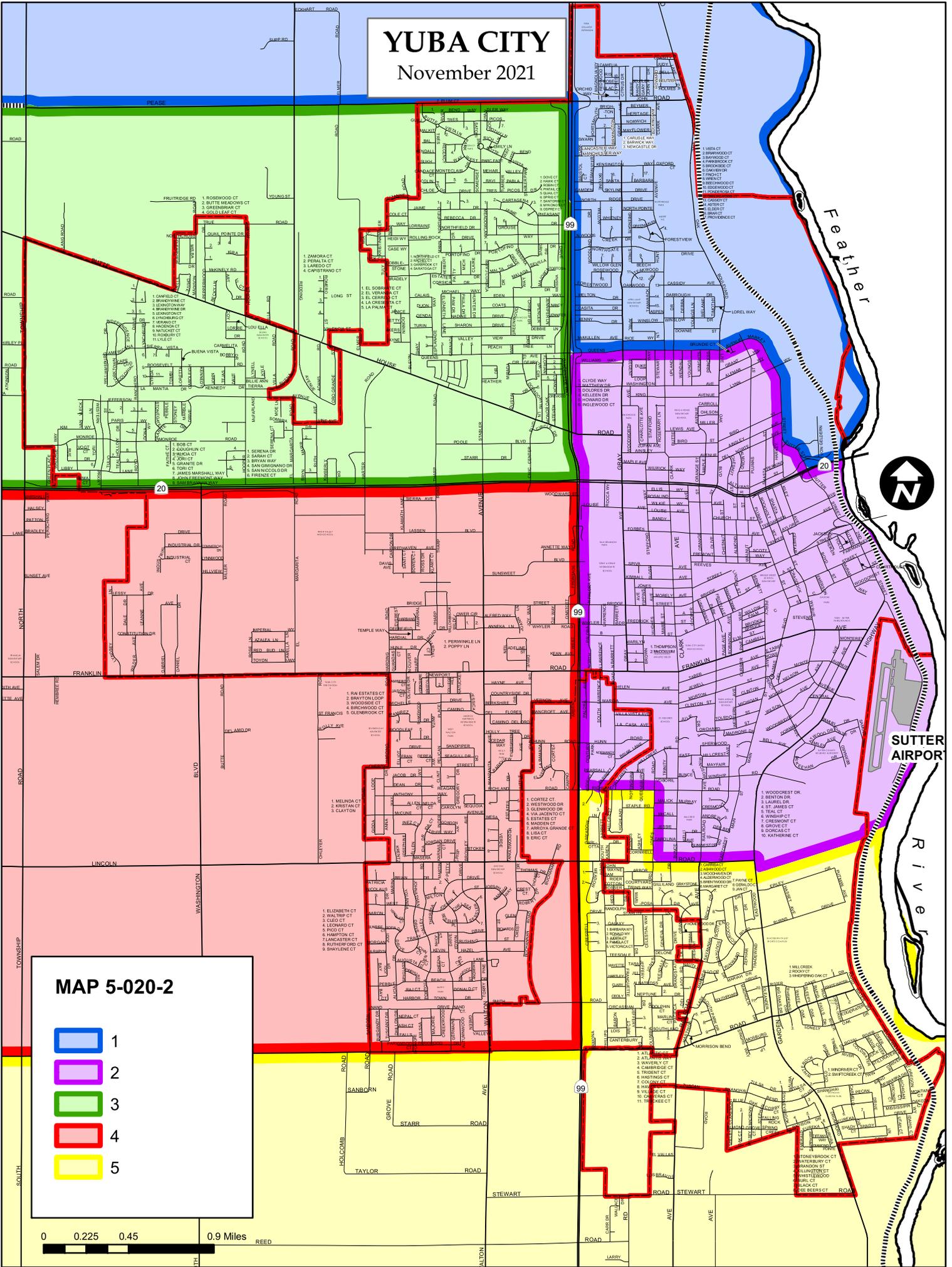
November 2021



0 1.25 2.5 5 7.5 Miles

# YUBA CITY

## November 2021



**MAP 5-020-2**

- 1
- 2
- 3
- 4
- 5

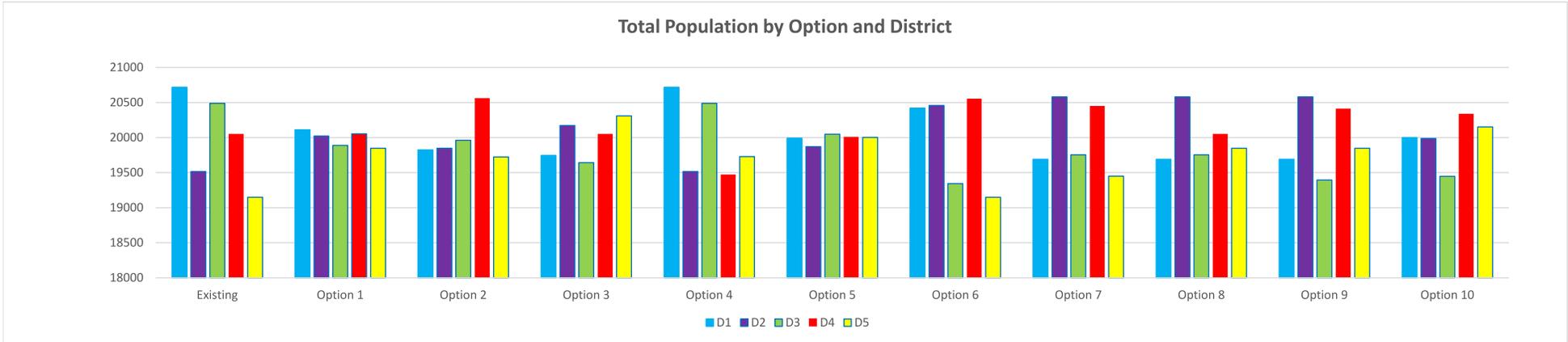
0 0.225 0.45 0.9 Miles

**SUTTER AIRPORT**

**River**



Summary of Proposed Map Options as of 11-11-2021							
	D1	D2	D3	D4	D5	Total Population	Highest Population Deviation %
<b>Existing</b>	<b>20718</b>	19517	20490	20053	<b>19148</b>	99926	4.2
<b>Option 1</b>	<b>20112</b>	20024	19889	20053	<b>19848</b>	99926	0.7
<b>Option 2</b>	19826	19849	19963	<b>20563</b>	<b>19725</b>	99926	2.9
<b>Option 3</b>	19748	20173	<b>19643</b>	20053	<b>20309</b>	99926	1.7
<b>Option 4</b>	<b>20718</b>	19517	20490	<b>19473</b>	19728	99926	3.7
<b>Option 5</b>	19993	<b>19872</b>	<b>20047</b>	20011	20003	99926	0.6
<b>Option 6</b>	20420	20459	19343	<b>20556</b>	<b>19148</b>	99926	4.2
<b>Option 7</b>	19692	<b>20579</b>	19754	20450	<b>19451</b>	99926	2.7
<b>Option 8</b>	<b>19692</b>	<b>20579</b>	19754	20053	19848	99926	3.0
<b>Option 9</b>	19692	<b>20579</b>	<b>19394</b>	20413	19848	99926	3.0
<b>Option 10</b>	20001	19987	<b>19447</b>	<b>20339</b>	20152	99926	2.7



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

BOARD MEETING DATE: February 9, 2022

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

Action

Maggie Nicoletti

Reports/Presentation

SUBMITTED BY:

Information

Superintendent Tom Reusser

Public Hearing

PRESENTING TO BOARD:

Other (specify)

Superintendent Tom Reusser

BACKGROUND AND SUMMARY INFORMATION:

Resolution No. 21-22-IX is presented for Board approval.

SUTTER COUNTY BOARD OF EDUCATION

REQUEST TO COUNTY COMMITTEE ON SCHOOL DISTRICT ORGANIZATION TO ADOPT  
BOARD OF SUPERVISOR'S NEW SUPERVISORIAL DISTRICT BOUNDARIES AS THE  
BOUNDARIES OF THE BOARD OF EDUCATION'S TRUSTEE AREAS  
RESOLUTION NO. 21-22-IX

**WHEREAS**, the Sutter County Board of Education is composed of five Trustees elected from four Trustee areas and the Sutter County Board of Supervisors is composed of five Supervisors elected from five supervisorial districts;

**WHEREAS**, Education Code section 1002(a) provides that the Sutter County Committee on School District Organization may change the boundaries of the Sutter County Board of Education's trustee areas after being requested to do so by the Sutter County Board of Education, and that the trustee areas shall be as nearly equal in population as may be, except that in establishing or changing the boundaries of the trustee areas the County Committee may give consideration to the following factors:

- a) Topography;
- b) Geography;
- c) Cohesiveness, contiguity, integrity, and compactness of territory; and
- d) Community of interests of the trustee areas;

but in any event, the County Committee shall ensure that trustee areas are as nearly equal in population as practicable; and

**WHEREAS**, on December 7, 2021, the Sutter County Board of Supervisors adopted new supervisorial district boundaries (map attached as Exhibit A) after holding public hearings on September 28, October 12, November 4, and November 16, 2021, considering the 2020 federal decennial census data validated by the Demographic Research Unit of the California Department of Finance, and considering multiple options to create new supervisorial districts that complied with California and Federal Constitutional and statutory requirements while also considering, to the extent practicable, meeting the following statutory criteria:

- a) Cohesiveness of the districts,
- b) Contiguity of the districts,
- c) Compactness of the districts, and
- d) Communities of interest

(The Board of Supervisor's supporting demographic summary, prepared by its agents, is attached as Exhibit B; the Board of Supervisor's adopted "Option 9.1"); and

**WHEREAS**, on January 12 and February 9, 2022, the Board of Education held public hearings on the potential adoption of the Board of Supervisor's December 7, 2021, supervisorial district map as the new boundaries for the Board of Education's trustee areas; and

**WHEREAS**, the Board of Education has reviewed the Board of Supervisor's recently adopted supervisorial district map (Exhibit A) and the related materials produced by the Board of

Supervisors and its agents in the course of considering multiple potential supervisorial district maps, soliciting community input, and selecting a map that complied with California and Federal Constitutional and statutory requirements. (Exhibit B)

**NOW, THEREFORE, BE IT RESOLVED**, that the Board of Education finds that the Board of Supervisor’s new supervisorial districts, adopted on December 7, 2021, are as nearly equal in population as may be while also considering and respecting the topography; geography; cohesiveness, contiguity, integrity, and compactness of territory; and community of interests of the resulting districts.

**BE IT FURTHER RESOLVED**, that pursuant to Education Code section 1002, the Board of Education requests that the Sutter County Committee on School District Organization review the Board of Supervisor’s December 7, 2021, map (Exhibit A) and adopt that map and its boundaries as the new boundaries of the Board of Education’s trustee areas to take effect beginning with the November 2022 election as follows:

- Supervisorial District 1 = Trustee Area 1, next elected in 2024;
- Supervisorial District 2 = Trustee Area 2, next elected in 2024;
- Supervisorial District 3 = Trustee Area 3, next elected in 2022;
- Supervisorial District 4 = Trustee Area 4, next elected in 2022;
- Supervisorial District 5 = Trustee Area 5, next elected in 2024.

**PASSED AND ADOPTED** by the Sutter County Board of Education on this 9<sup>th</sup> day of February, 2022, by the following vote:

McJunkin \_\_\_\_\_; Singh \_\_\_\_\_; Lachance \_\_\_\_\_; Richmond \_\_\_\_\_; Turner \_\_\_\_\_

Ayes: \_\_\_\_\_

Noes: \_\_\_\_\_

Absent: \_\_\_\_\_

Abstain: \_\_\_\_\_

\_\_\_\_\_  
June McJunkin, President  
Sutter County Board of Education

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

# SUTTER COUNTY

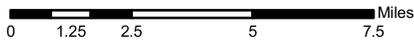
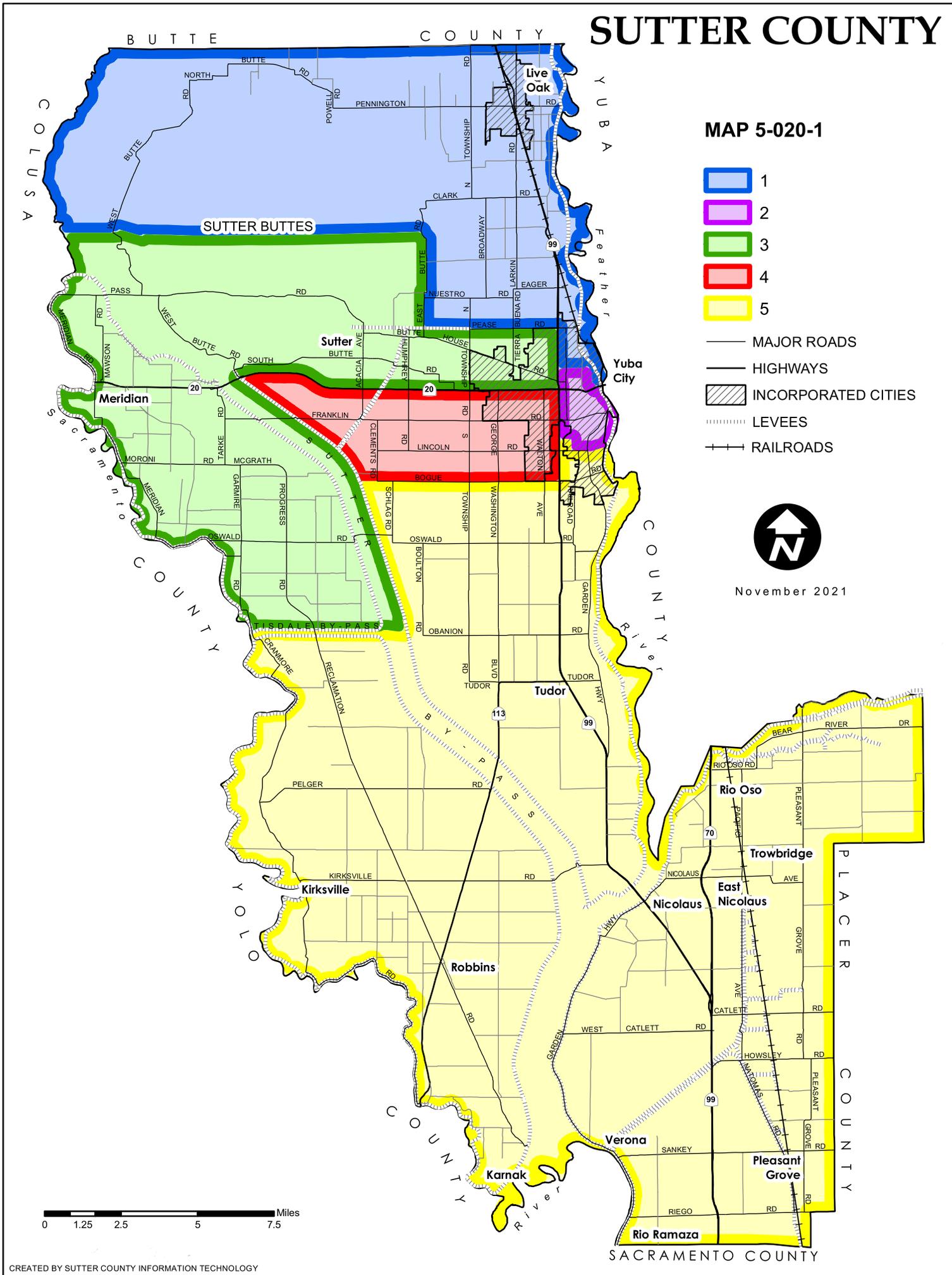
MAP 5-020-1

-  1
-  2
-  3
-  4
-  5

-  MAJOR ROADS
-  HIGHWAYS
-  INCORPORATED CITIES
-  LEVEES
-  RAILROADS

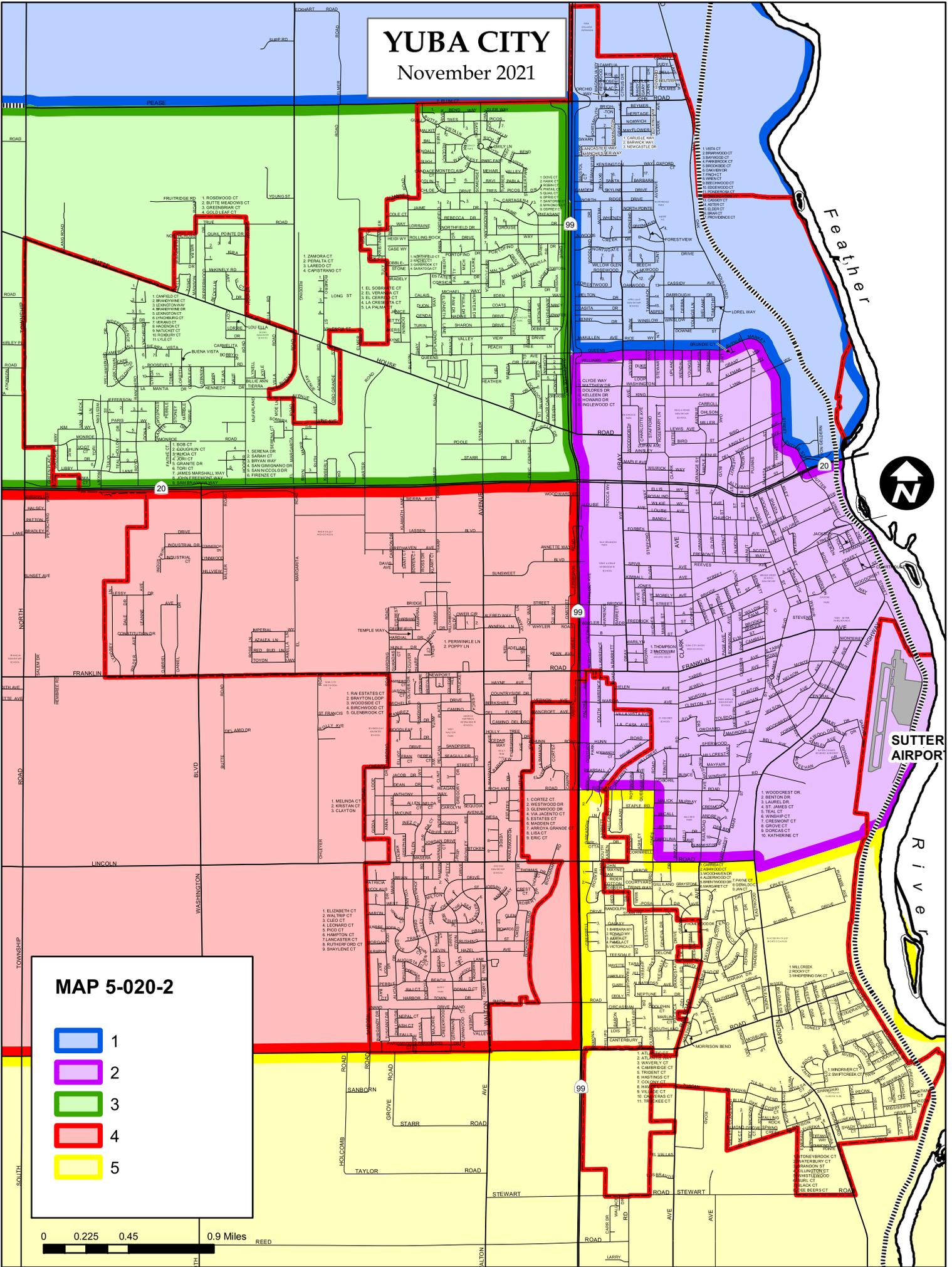


November 2021



# YUBA CITY

## November 2021



**MAP 5-020-2**

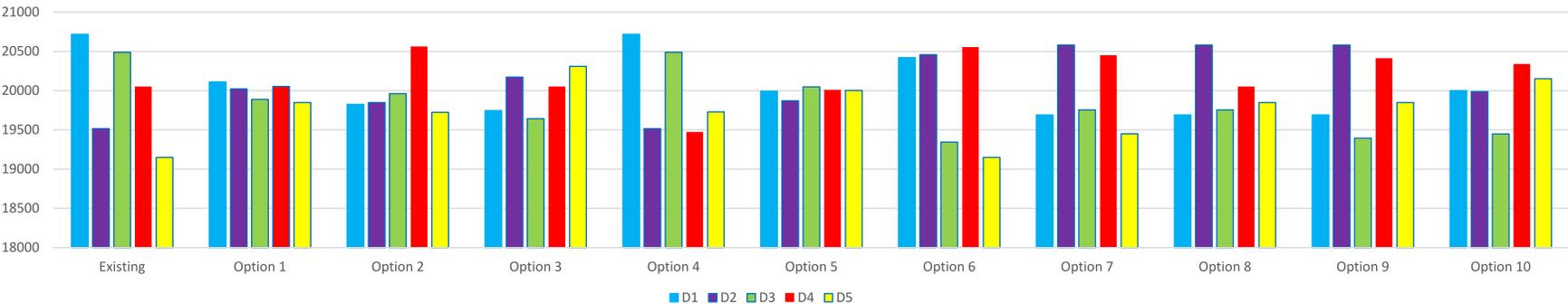
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**Summary of Proposed Map Options as of 11-11-2021**

	D1	D2	D3	D4	D5	Total Population	Highest Population Deviation %
<b>Existing</b>	<b>20718</b>	19517	20490	20053	<b>19148</b>	99926	4.2
<b>Option 1</b>	<b>20112</b>	20024	19889	20053	<b>19848</b>	99926	0.7
<b>Option 2</b>	19826	19849	19963	<b>20563</b>	<b>19725</b>	99926	2.9
<b>Option 3</b>	19748	20173	<b>19643</b>	20053	<b>20309</b>	99926	1.7
<b>Option 4</b>	<b>20718</b>	19517	20490	<b>19473</b>	19728	99926	3.7
<b>Option 5</b>	19993	<b>19872</b>	<b>20047</b>	20011	20003	99926	0.6
<b>Option 6</b>	20420	20459	19343	<b>20556</b>	<b>19148</b>	99926	4.2
<b>Option 7</b>	19692	<b>20579</b>	19754	20450	<b>19451</b>	99926	2.7
<b>Option 8</b>	<b>19692</b>	<b>20579</b>	19754	20053	19848	99926	3.0
<b>Option 9</b>	19692	<b>20579</b>	<b>19394</b>	20413	19848	99926	3.0
<b>Option 10</b>	20001	19987	<b>19447</b>	<b>20339</b>	20152	99926	2.7

Total Population by Option and District



BOARD AGENDA ITEM:

BOARD MEETING DATE: February 9, 2022

AGENDA ITEM SUBMITTED FOR:

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

PREPARED BY:

Danielle de Alba

SUBMITTED BY:

Brian Gault

PRESENTING TO BOARD:

Brian Gault

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BACKGROUND AND SUMMARY INFORMATION:

As per education code 35186 the county superintendent reports on the number and nature of complaints filed for:

- 1.) Textbooks and instructional materials
- 2.) Teacher vacancies or mis-assignments
- 3.) Facilities and conditions

There were no complaints filed by a district and no complaints filed by the county office programs during the period of October 2021 through December 2021.



970 Klamath Lane  
 Yuba City, CA 95993  
 PHONE: (530) 822-2933  
 FAX: (530) 822-3085

**QUARTERLY REPORT ON WILLIAMS/VALENZUELA UNIFORM COMPLAINTS**

(Education Code § 35186)

District: Sutter County Superintendent of Schools  
 Person completing this form: Brian Gault  
 Title: Assistant Superintendent

The Quarterly Report will be submitted at the Sutter County Superintendent of School's Board Meeting on February 9, 2022 for the reporting months of October, November, and December 2021.

Please indicate the date this information will be reported publicly at your District's governing board meeting: February 9, 2022

Please check the box that applies:

- No complaints were filed with any school in the district during the quarter indicated above.
- Complaints were filed with schools in the district during the quarter indicated above. The following chart summarizes the nature and resolution of these complaints.

General Subject Area	Total Number of Complaints	Number Resolved	Number Unresolved
Textbooks & Instructional Materials	0		
Teacher Vacancies or Misassignments	0		
Facilities/Conditions	0		
TOTALS	0		

*Tom Reusser*

PRINT NAME OF DISTRICT SUPERINTENDENT

*Brian Gault* *Tom Reusser*

SIGNATURE OF DISTRICT SUPERINTENDENT

BOARD AGENDA ITEM: Supplement for the Annual Update for the 21-22 SCSOS LCAP  
and Mid-Year Update on Metrics, Expenditures and Actions in the  
21-22 SCSOS LCAP

BOARD MEETING DATE: February 9, 2022

AGENDA ITEM SUBMITTED FOR:

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

PREPARED BY:

Brian Gault, John Kovach, Kristi Johnson,  
Virginia Burns, Kao Lee Vang

SUBMITTED BY:

Brian Gault

PRESENTING TO BOARD:

Brian Gault and John Kovach

BACKGROUND AND SUMMARY INFORMATION:

Section 124(e) of Assembly Bill 130 requires LEAs to present an update on the annual update to the 2021–22 LCAP and budget overview for parents on or before February 28, 2022, at a regularly scheduled meeting of the governing board or body of the LEA. At this meeting, the LEA must include all of the following:

- The Supplement for the Annual Update for the 2021–22 LCAP;
- All available mid-year outcome data related to metrics identified in the 2021–22 LCAP; and
- Mid-year expenditure and implementation data on all actions identified in the 2021–22 LCAP.

The Supplement to the Annual Update and the mid-year update on the 21-22 SCSOS LCAP is being presented for information and feedback.

# Local Control and Accountability Plan

The instructions for completing the Local Control and Accountability Plan (LCAP) follow the template.

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Sutter County Superintendent of Schools	Tom Reusser Superintendent	<a href="mailto:TomR@sutter.k12.ca.us">TomR@sutter.k12.ca.us</a> 530-822-2931

## Goals and Actions

### Goal

Goal #	Description
1	Sutter County Superintendent of Schools/Feather River Academy will provide Conditions of Learning that will develop College and Career Ready students. Priority 1, 2, and 7

### Measuring and Reporting Results

Metric	Baseline	Mid Year	Desired Outcome for 2023–24
Priority 1A - Properly credentialed and appropriately assigned teachers Source: SARC	19-20 SARC 100%	100%	100%
Priority 1B - Student access to standards- aligned instructional materials Source: SARC	19-20 SARC 100%	100%	100%
Priority 1C - Facilities in Good Repair Source: Facilities Inspection Tool (FIT)	2020 FIT Overall “Good Repair” rating	“Good Repair”	Maintain “Good Repair” rating

<p>Priority 2A - Implementation of State Academic Standards</p> <p>Source: Local Indicator Tool for Priority 2</p>	<p>Spring 2021 Local Indicator Tool for Priority 2</p> <p>Professional Learning for Teaching - 2 (Beginning Development)</p> <p>Standards Implementation</p> <p>Health - 2 (Beginning Development)</p> <p>PE - 1 (Exploration and Research Phase)</p> <p>VAPA - 3 (Initial Implementation)</p>	<p>LIT Priority 2</p> <p>After staff review - remains at a 2 overall for prompt 1.</p> <p>Health remains a 2</p> <p>PE - remains a 1</p> <p>VAPA remains at a 3 due to no new options for VAPA are available currently.</p>	<p>Professional Learning for Teaching - 4 (Full Implementation)</p> <p>Standards Implementation</p> <p>Health - 4 (Full Implementation)</p> <p>PE - 4 (Full Implementation)</p> <p>VAPA - 4 (Full Implementation)</p>
<p>Priority 2B - EL access to CCSS and ELD Standards</p> <p>Source: STAR</p>	<p>2021 STAR (ELA)</p> <p>0 % of ELs in the 50th percentile or above</p>	<p>Unable to collect data at this time due to a technical error with Renaissance. Their tech team is working on it.</p> <p>STAR Data will be collected and reported Spring 2022</p>	<p>25% of ELs will be in the 50th percentile or above</p>
<p>Priority 7A - Access to Broad Course of Study</p> <p>Source: Metrics identified in the Local Indicator Tool for Priority 7</p>	<p>Spring 2021 Local Indicator Tool for Priority 7</p> <p>VAPA</p> <p>11/38 or 30% of all students</p> <p>0% of ELs</p> <p>N/A Foster Youth</p>	<p>Fall 21/22 Enrollment in VAPA</p> <p>All - 31% of All students</p> <p>ELs- 40% of Els</p> <p>Foster- N/A</p> <p>SED- 33% of all SED</p> <p>SpEd- 50% of all SPED</p>	<p>VAPA</p> <p>75 % of all students</p> <p>75% of ELs</p> <p>75% of Foster Youth</p> <p>75% of Socioeconomically Disadvantaged</p>

	<p>11/38 or 30 % of Socioeconomically Disadvantaged</p> <p>3/18 or 17% of Students with Exceptional Needs</p> <p>PE</p> <p>0% of all students</p> <p>0% of ELs</p> <p>N/A of Foster Youth</p> <p>0% of Socioeconomically Disadvantaged</p> <p>0 % of Students with Exceptional Needs</p>	<p>Fall 21/22 Enrollment in PE</p> <p>All-26%of all students</p> <p>EL- 40% of all</p> <p>Foster- N/A</p> <p>SED-14% of SED</p> <p>SpEd- 33% of all SPED</p>	<p>75% of Students with Exceptional Needs</p> <p>PE</p> <p>75 % of all students</p> <p>75 % of ELs</p> <p>75 % of Foster Youth</p> <p>75 % of Socioeconomically Disadvantaged</p> <p>75 % of Students with Exceptional Needs</p>
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## Actions

Action #	Title	Description	Mid-year Update (July 1 thru Dec 31)	Total Funds Budgeted	Mid year Expenditures
1	Staffing	Properly credentialed and appropriately assigned teachers.	<p>Maintained properly credentialed and appropriately assigned teachers.</p> <p>1 additional certificated staff hired as of Sept 2021 came in at a higher placement on the salary schedule and received a hiring bonus so it's a little higher than budgeted</p>	\$195,276	\$112,618.26
2	Class Size Reduction	Fund 1 additional certificated staff to decrease class size and allow for intense monitoring of the Individual Learning Plans and just in time supports.	Allows all certificated staff to provide more intense monitoring of the Individual Learning Plans for all students.	\$119,270	\$53,898.21

3	Supplemental Materials	Provide alternative curricular resources, primarily targeted to unduplicated students and students with exceptional needs, for Science, History Social Science to provide hands-on learning experiences to students that struggle with the Edgenuity online learning platform (TCI and Discovery Education) Priority 7B and 7C	Adequate materials were purchased in 20-21 therefore these funds will not be expended as planned and plans are to shift the funds to monthly project based learning targeting Socio-economically Disadvantaged	\$3,200 shift project based learning costs here?	\$0.00
4	Edgenuity	Edgenuity Online Platform Professional Learning Provided to teachers on the implementation of standards and best practices to for teachers in supporting	Initial costs of PD are continuing but were far less than anticipated.	\$14,875	\$8,705.00
5	Ensuring Broad Course Access	Students have access to a comprehensive Health Education through alignment to the Framework in order to strengthen and supplement Health Curriculum to ensure comprehensive support of student health. Explore opportunities for increased physical education during the school day in order to create a more comprehensive program where students can earn credits towards graduation	Two staff members are participating in the HEF CoP to implement a more comprehensive program aligned with the most current Health Framework.  Created a weight training class with guidance from school staff as well as working with local trainers to create a strong weight training program  All students have access. Currently 9 of an enrollment of 38 students.	\$0	\$0
6	Co-Teach Model	SELPA funded Special Education Teacher will co-teach in ELA and Math classes  Core and Special Education staff will have bi-weekly common planning time. Staff will participate in a book study of <i>Leading the Co-Teaching Dance</i> Priority 7C	Book purchased. Staff have reviewed Chapters 1-3  Collaboration occurs every Tuesday and every other staff meeting.	\$400	\$250.62

			Co-teaching is happening in History, English and Science. Math is being addressed through pullout.		
7	ROP/CTE	Increase student enrollment in SCSOS CTE courses through Tri-County ROP Administer Virtual Job Shadow to establish career goals	All students have access to ROP. 9 of 38 were enrolled during the first semester. All students have completed the Virtual Job Shadow in the ILP process with Counselors.	\$0	\$0

Goal #	Description
2	Sutter County Superintendent of Schools/Feather River Academy will plan programs, develop plans, and provide data from assessments that will maximize student outcomes. Priority 4 and 8

## Measuring and Reporting Results

Metric	Baseline	Mid Year	Desired Outcome for 2023–24
Priority 4A - Statewide Assessments Source: Dashboard	FRA 2019 Dashboard ELA - 123.2 points below standard Math - less than 11 students	Dashboard Data will be unavailable until December 2022	Dashboard ELA - 100 points below standard Math - less than 11 students
CAASPP and Dataquest	2019 CAASPP ELA- 8.7% Met or Exceeded Math- 4.5% Met or Exceeded	2020/21 CAASPP for ALL from DataQuest Data is suppressed because 10 or fewer students tested. 8 students tested in 2021 2020/21 Data from TOMS ELA- 0% Met or Exceeded	CAASPP ELA- 21% Met or Exceeded Math- 17 % Met or Exceeded

<p>Priority 8A - Other Pupil outcomes</p> <p>Source:STAR ELA and Math</p>	<p>20/21 STAR ELA</p> <div style="border: 1px solid black; padding: 5px;"> <p>Below the 25th percentile - 80%</p> <p>Between the 25th and 49th percentile - 17%</p> <p>Between the 50th and 74th percentile - 3%</p> <p>75th and above percentile - 0%</p> </div> <p>2021 STAR Math</p> <div style="border: 1px solid black; padding: 5px;"> <p>Below the 25th percentile - 63%</p> <p>Between the 25th and 49th percentile - 20%</p> <p>Between the 50th and 74th percentile - 17%</p> <p>75th and above percentile - 0%</p> </div>	<p>Math- 0% Met or Exceeded</p> <p>Unable to collect data at this time due to a technical error with Renaissance. Their tech team is working on it.</p> <p>STAR Data will be collected and reported Spring 2022</p>	<p>STAR ELA</p> <div style="border: 1px solid black; padding: 5px;"> <p>Below the 25th percentile - 20%</p> <p>Between the 25th and 49th percentile - 25%</p> <p>Between the 50th and 74th percentile - 35%</p> <p>75th and above percentile - 20%</p> </div> <p>STAR Math</p> <div style="border: 1px solid black; padding: 5px;"> <p>Below the 25th percentile - 20%</p> <p>Between the 25th and 49th percentile - 25%</p> <p>Between the 50th and 74th percentile - 40%</p> <p>75th and above percentile - 15%</p> </div>
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## Actions

Action #	Title	Description	Mid-year Update (July 1 thru Dec 31)	Total Funds Budgeted	Mid year Expenditures
1	Collaboration	Weekly collaboration on minimum days for all staff to analyze student needs and data, plan for instruction and intervention using the PLC model	Weekly collaboration occurs every Wednesday where staff meet to analyze student needs and data, plan for instruction and intervention using the PLC model as well as continuing to implement PBIS Tier I and moving towards implementing Tier II.	\$74,064	\$32,354.53

		Release time for staff to collaborate and engage in professional learning activities relevant LEA goals			
2	Professional Learning	Contract with Solution Tree for attentive support with PLC implementation	Three virtual PDs focused on the PLC process in a small school environment. Original Quote was higher than actual costs for services.	\$37,478	\$11,637.50
3	Classified Support	Paraprofessional to provide daily academic and SEL support to targeted students identified through academic data analysis and referrals from SEL screeners	Paraprofessional support continues to be offered to target all students with a focus on students with unique needs.	\$38,884	\$17,639.98
4	Tutoring	Certificated and Classified staff will provide daily after school tutoring opportunities for students with targeted support for unduplicated students	Tutoring is offered and accessible to students, who have been unwilling to engage after normal school hours. Funds will be reallocated to support hands-on learning during the school day.	\$4,000	\$0.00
5	EL Professional Learning	Support from EL expert Theresa Hancock on support for staff on best practices, standards implementation and Integrated and Designated ELD instruction.  Provide staff feedback on teaching practices specific to support EL students across content areas.	Theresa Hancock engaged with staff during two PD sessions with staff to focus on ELD strategies and academic vocabulary. Additional time will be scheduled in the Spring. Funding for this action is from ELO.	\$0	\$0.00

## Goal

Goal #	Description
3	Sutter County Superintendent of Schools/Feather River Academy will promote student engagement and a school culture conducive to learning  Priority 3, 5, and 6

## Measuring and Reporting Results

Metric	Baseline	Mid Year	Desired Outcome for 2023–24
<p>Priority 3A/3B and 3C - Efforts to seek parent input in decision making and promote participation in programs for unduplicated pupils and students with exceptional needs</p> <p>Source: CHKS</p>	<p>2021 Survey Participation Rate</p> <p>0% All parents</p> <p>0% Unduplicated</p> <p>0% Exceptional Needs</p>	<p>CHKS is administered bi-annually and was last administered in 20-21. The next CHKS will be administered in 22-23.</p> <p>Panorama will be used to create a survey that is aligned to the CHKS survey in this area. Survey will be completed in Spring 2022 and CHKS off years.</p>	<p>Survey Participation Rate</p> <p>75% All parents</p> <p>75% Unduplicated</p> <p>75% Exceptional Needs</p>
<p>Priority 5A - Attendance</p> <p>Source - P2 Attendance Report</p>	<p>2020-21</p> <p>53%</p>	<p>P1 attendance rate 74%</p>	<p>87%</p>
<p>Priority 9- Attendance Rates (expelled youth only)</p> <p>Source:P2 Attendance Report</p>	<p>2020-21</p> <p>53%</p>	<p>P1 Attendance for expelled youth 78%</p>	<p>87%</p>
<p>Priority 5B - Chronic Absenteeism</p> <p>Source - Dashboard - Chronic Absenteeism Indicator and Data Quest</p>	<p>FRA 2019 Dashboard - Less than 11 students at 7th-8th Grade</p> <p>2020-21=66%</p>	<p>69% of all students are chronically absent at 2021-22 P1</p>	<p>25%</p>
<p>Priority 5C - Middle School Dropout Rate</p> <p>Source: AERIES</p>	<p>2020-21</p> <p>0 students</p>	<p>0 to date in 21/22</p>	<p>Maintain 0 Students</p>
<p>Priority 5D - High School Dropout Rate</p> <p>Source: CALPADS 1.12</p>	<p>2020-21</p> <p>6 students</p>	<p>10 to date in 21/22</p>	<p>2 Students</p>

<p>Priority 9 - High School Dropout Rate (expelled youth only)</p> <p>Source: CALPADS</p>	<p>2020-21</p> <p>5% of Students</p>	<p>9 of the 10 high school dropouts in 21/22 were expelled youth.</p>	<p>2% of Students</p>
<p>Priority 5E - High School Rate</p> <p>Source: Graduation Rate Indicator (Dashboard) and/or CALPADS 15.1 or 15.2</p>	<p>FRA 2019 Dashboard - 68.8% Graduated</p>	<p>Spring 2022</p> <p>1 - Fall 21/22 semester grad for FRA</p> <p>FRA 2020/21 Dashboard additional reports for Graduates</p> <p>5 out of 19 (All) - 26.3%</p> <p>5 out of 19 (SED - Socio) - 26.3%</p>	<p>75% Graduated</p>
<p>Priority 9 - Graduation Rate (expelled youth only)</p> <p>Source: CALPADS 15.1 or 15.2</p>	<p>2020-21</p> <p>33%</p>	<p>Spring 2022 data</p>	<p>65%</p>
<p>Priority 6A - Suspension Rate</p> <p>Source: Suspension Rate Indicator (Dashboard) and/or CALPADS 7.10 and 7.12</p>	<p>FRA 2019 Dashboard - 31.7%</p>	<p>Suspension rate as of 1/13/22 is 23%</p>	<p>20%</p>
<p>Priority 6B - Expulsion Rates</p> <p>Source:CALPADS</p>	<p>Does not apply as students are in a school for expelled youth</p>	<p>Does not apply as students are in a school for expelled youth</p>	<p>Does not apply as students are in a school for expelled youth</p>
<p>Priority 6C - Other local measures, including survey of pupils, parents and teachers on the sense of school safety and connectedness</p> <p>Source: CHKS Survey</p>	<p>2020-21</p> <p>Sense of School Safety (Safe of Very Safe)</p> <p>Students - 85%</p> <p>Parents- 0% responded</p> <p>Sense of School connectedness</p> <p>Students - 64%</p> <p>Parents- 0% responded</p> <p>Total School Supports (Pretty Much or Very True)</p>	<p>CHKS is administered bi-annually and was last administered in 20-21. The next CHKS will be administered in 22-23</p> <p><b><u>Panorama FALL 21/22</u></b></p> <p>School Safety: Perceptions of student physical and psychological safety at school.- 69%</p>	<p>Sense of School Safety</p> <p>Students - 95%</p> <p>Parents- 100%</p> <p>Sense of School Connectedness</p> <p>Students - 85%</p> <p>Parents- 85%</p> <p>Total School Supports (Pretty Much or Very True)</p> <p>Students- 80%</p> <p>Parents - 80%</p>

Students- 59%  
Parents- 0% responded

Sense of Belonging: How much students feel that they are valued members of the school community. - 32%  
  
Teacher Relationships: How strong the social connection is between teachers and students within and beyond the classroom. - 49%

## Actions

Action #	Title	Description	Mid-year Update	Total Funds Budgeted	Mid year Expenditures
1	Attendance and Outreach	Attendance and Outreach Coordinator tracks and monitors attendance, conducts home visits, and provides individualized transportation	Attendance and outreach coordinator continues to monitor the attendance of students and follow re-engagement strategies and follows the SARB process. Frequent meetings with admin and probation to identify and target students with chronic absenteeism.	\$80,387	\$40,127.34
2	Transportation	Address transportation barriers by providing personalized transportation by school staff and/or providing bus passes	SCSOS has ordered 1 van but due to COVID supply chain issues, we have not received the van as of 1/14/21.  Costs to date include mileage, fuel and maintenance for 2 existing vans.	\$123,785	\$1,504.55
3	Counseling Services	Increased individual and group counseling services provided to students to support academic, career, and social-emotional needs including substance abuse issues. Unduplicated students are targeted and given priority to services.	Continuing implementation of counseling service provided by 3 school counselors that are providing both individual and group counseling.	\$21,789	\$0.00

			This cost will be paid at the end of the 21-22 year when the MOU from SSO is charged to FRA.		
4	PBIS Implementation	Contract with PCOE to continue implementation of PBIS Tier I, and introduce Tier 2 Provide incentives for students to reinforce positive behavior and attendance	Contract established with training scheduled for Spring 2022. The cost of the PBIS training came in lower than expected and the portion for FAR was \$20,500 with an additional \$10,00 being reserved for incentives.  Currently, incentives have been purchased using CSI funds. Additional incentives will be purchased as needed with these funds.	\$32,500	\$25,291.73
5	Parent Liaison	Hire a bilingual Parent Liaison (receptionist) to increase communication and inclusion of parents ELs and Foster Youth	We were able to hire a new parent liaison (receptionist) in November of 2021 who will be integral in increasing communication with the parents of all students.	\$19,502	\$4,238.43

## Goal

Goal #	Description
4	Improve educational outcomes for all foster youth through ongoing coordination of services, increased identification, and case management services targeted towards closing the achievement gap.  Priority 10

## Measuring and Reporting Results

Metric	Baseline	Mid Year	Desired Outcome for 2023–24
# of professional development opportunities provided to LEAs and Community partners  Source: Agendas/sign-in sheets	2020-21 1 per year	1 Foster Youth Training completed.	5 per year
# of Child Family Team (CFT) meetings attended by FYSCP staff	2020-21 10% attendance at CFT meetings	13 CFT meetings attended by FYSC staff. Total number of CFT meetings for students enrolled in	50% attendance at meetings

Source: Foster Focus		schools in Sutter County is not available.	
FY Graduation Rate FY Chronic Absenteeism rate FY Suspension rate FY College going rate Source: Data sharing agreement	New measures of progress, therefor baseline data is unavailable at this time, but will be established using Year 1 Outcomes	Graduation Rate and College going rate will be reported on at the end of the year	Desired outcomes will be established based on year 1 outcomes

## Actions

Action #	Title	Description	Mid-year Update	Total Funds Budgeted	Mid year Expenditures
1	Coordination of Services	Host quarterly Executive Advisory Council (EAC) meetings Host monthly AB 2083 Interagency Leadership Team Meetings Host Bi-weekly SuperFAST meetings for interagency placements	SCSOS has hosted 2/ 4 Executive Advisory Council (EAC) meetings. SCSOS has hosted monthly AB 2083 Interagency Leadership Team Meetings every month since July 2021. SuperFAST meetings are attended by FYSCP staff.	\$5,000	\$2,498.34
2	Professional Development	Contract with S4 to build the FYSCP staff capacity to provide professional development to LEAs and community partners Ongoing Foster Focus Training for CWS and identified staff from LEAs	Contract established with S4. Foster Focus Training for CWS staff scheduled 2/22/2022 at 1:30pm.	Included in Action 1	
3	Educational Case Management	SSO Support specialists will attend CFT meetings in order to provide educational advocacy, placement guidance, serve as the liaison to the schools, and assist in removing other identified educational barriers	Specialists have been attending all CFTs they have been invited to attend.	Included in Action 1	
4	Monitoring Student Outcomes	Establish data sharing MOU with all LEAs Establish district links with Foster Focus for the two large districts	Working towards district links with YCUSD and LOUSD. Meetings scheduled.	Included in Action 1	

**SCSOS Budgetary Impact of 2021 Budget Act on 2021-22 Adopted Budget**

<b>Budget Item</b>	<b>Projected 21-22 Budget Amount</b>	<b>Actual 21-22 Budget</b>	<b>Amount Difference</b>
<b>Total LCFF funds</b>	10,139,242	9,809,095	(330,147)
<b>LCFF supplemental and concentration grants</b>	335,372	178,388	(156,984)
<b>All other state funds</b>	10,650,380	13,349,908	2,699,528
<b>All local funds</b>	12,731,222	11,147,009	(1,584,213)
<b>All federal funds</b>	4,935,686	5,550,001	614,315
<b>Total projected revenue</b>	38,456,530	39,856,013	1,399,483
<b>Total budgeted general fund expenditures</b>	36,770,861	38,389,757	1,618,896

# Supplement to the Annual Update to the 2021–22 Local Control and Accountability Plan

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Sutter County Superintendent of Schools	Brian Gault- Assistant Superintendent	<a href="mailto:briang@sutter.k12.ca.us">briang@sutter.k12.ca.us</a> (530)822-2947

California’s 2021–22 Budget Act, the federal American Rescue Plan Act of 2021, and other state and federal relief acts have provided local educational agencies (LEAs) with a significant increase in funding to support students, teachers, staff, and their communities in recovering from the COVID-19 pandemic and to address the impacts of distance learning on students. The following is a one-time mid-year report to the local governing board or body and educational partners related to engagement on, and implementation of, these Acts.

A description of how and when the LEA engaged, or plans to engage, its educational partners on the use of funds provided through the Budget Act of 2021 that were not included in the 2021–22 Local Control and Accountability Plan (LCAP).

When the 21-22 LCAP was approved all funds included through the Budget Act of 2021 were included. Educational partner engagement is described in the Stakeholder Engagement section on pages 58-62 of the 21-22 LCAP which is linked below.  
[SCSOS 21-22 LCAP](#)

A description of how the LEA used, or plans to use, the additional concentration grant add-on funding it received to increase the number of staff who provide direct services to students on school campuses with an enrollment of students who are low-income, English learners, and/or foster youth that is greater than 55 percent.

SCSOS did not receive concentration grant add-on therefore this prompt does not apply.

A description of how and when the LEA engaged its educational partners on the use of one-time federal funds received that are intended to support recovery from the COVID-19 pandemic and the impacts of distance learning on pupils.

SCSOS makes every effort to engage all educational partners in the development of plans for expenditures of the one-time federal funds. Educational partners are engaged through a combination of surveys, in-person meetings including staff meetings, Site Council or Parent Advisory Committee meetings, publishing draft plans on the website for public input and opportunities for public input at regularly scheduled Board Meetings. In development of the ESSER III Expenditure Plan, additional input sessions were held, through Zoom, with advocates representing the interests of low income families, foster students, and students with disabilities. The

process and summary of input can be found in the Community Engagement section on pages 2-5 of the ESSER III Expenditure Plan linked here.

[ESSER III Expenditure Plan](#)

A description of how the LEA is implementing the federal American Rescue Plan Act and federal Elementary and Secondary School Emergency Relief expenditure plan, and the successes and challenges experienced during implementation.

With the exception of the improvements to ventilation at FRA, SCSOS and Shady Creek and the purchase of curriculum for use with K-5 AB130 independent study students, all other actions are scheduled and on track to take place starting in 22/23 and run through 23/24.

At this time, we are still attempting to retain an HVAC engineer for Shady Creek. Our Facilities and Operations department has been attempting to initiate design since September. Two different attempts so far with no responses. A timeline on this project is very difficult to estimate at this time.

The Klamath Lane building and Feather River Academy HVAC systems are scheduled to be assessed, prioritized by condition, and cost engineered in January.

The Accelus curriculum was purchased and has been implemented with two K-5 students whose family elected to enroll in our AB130 independent study for the Fall semester of the 21/22 school year.

A description of how the LEA is using its fiscal resources received for the 2021–22 school year in a manner that is consistent with the applicable plans and is aligned with the LEA’s 2021–22 LCAP and Annual Update.

The Sutter County Superintendent of Schools office is coordinating the use of the Expanded Learning Grant and other federal ESSER funds by ensuring all funding are braided to achieve the goals established within our 21-22 LCAP. By identifying and prioritizing students’ academic and social emotional needs, we are able to address immediate needs as well as create and fund a long term coordinated plan to best meet the needs of the district, staff, students, and community. The Expanded Learning Grant funds are primarily budgeted towards expanding instructional time by offering extended and expanded summer school and robust supplemental supports for both academics and social emotional needs during the regular school day. These include tutoring and accelerating progress through learning supports by providing targeted intervention during non-core times during the school day. ESSER funds are primarily budgeted to ensure safe facilities and adequate staffing to bring students back on campus and provide in person instruction to the greatest extent allowed under health and safety guidelines. ESSER funds will also be used to extend the most successful of these services into 2022/23 and 2023/24 school years

# Instructions for the Supplement to the Annual Update for the 2021–22 Local Control and Accountability Plan Year

*For additional questions or technical assistance related to the completion of the Supplement to the Annual Update to the 2021–22 Local Control and Accountability Plan (LCAP), please contact the local county office of education (COE), or the California Department of Education’s (CDE’s) Local Agency Systems Support Office, by phone at 916-319-0809 or by email at [lcff@cde.ca.gov](mailto:lcff@cde.ca.gov).*

## Introduction

California’s 2021–22 Budget Act, the federal American Rescue Plan Act of 2021, and other state and federal relief acts have provided local educational agencies (LEAs) with a significant increase in funding to support students, teachers, staff, and their communities in recovering from the COVID-19 pandemic and to address the impacts of distance learning on students. Section 124(e) of Assembly Bill 130 requires LEAs to present an update on the Annual Update to the 2021–22 LCAP and Budget Overview for Parents on or before February 28, 2022, at a regularly scheduled meeting of the governing board or body of the LEA. At this meeting, the LEA must include all of the following:

- The Supplement to the Annual Update for the 2021–22 LCAP (2021–22 Supplement);
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- Mid-year expenditure and implementation data on all actions identified in the 2021–22 LCAP.

When reporting available mid-year outcome, expenditure, and implementation data, LEAs have flexibility to provide this information as best suits the local context, provided that it is succinct and contains a level of detail that is meaningful and accessible for the LEA’s educational partners.

The 2021–22 Supplement is considered part of the 2022–23 LCAP for the purposes of adoption, review, and approval, and must be included with the LCAP as follows:

- The 2022–23 Budget Overview for Parents
- The 2021–22 Supplement
- The 2022–23 LCAP
- The Action Tables for the 2022–23 LCAP
- The Instructions for the LCAP Template

As such, the 2021–22 Supplement will be submitted for review and approval as part of the LEA’s 2022–23 LCAP.

## Instructions

Respond to the following prompts, as required. In responding to these prompts, LEAs must, to the greatest extent practicable, provide succinct responses that contain a level of detail that will be meaningful and accessible for the LEA's educational partners and the broader public and must, to the greatest extent practicable, use language that is understandable and accessible to parents.

In responding to these prompts, the LEA has flexibility to reference information provided in other planning documents. An LEA that chooses to reference information provided in other planning documents must identify the plan(s) being referenced, where the plan(s) are located (such as a link to a web page), and where in the plan the information being referenced may be found.

**Prompt 1:** *“A description of how and when the LEA engaged, or plans to engage, its educational partners on the use of funds provided through the Budget Act of 2021 that were not included in the 2021–22 Local Control and Accountability Plan (LCAP).”*

In general, LEAs have flexibility in deciding what funds are included in the LCAP and to what extent those funds are included. If the LEA received funding through the Budget Act of 2021 that it would have typically included within its LCAP, identify the funds provided in the Budget Act of 2021 that were not included in the LCAP and provide a description of how the LEA has engaged its educational partners on the use of funds. If an LEA included the applicable funds in its adopted 2021–22 LCAP, provide this explanation.

**Prompt 2:** *“A description of how LEA used, or plans to use, the concentration grant add-on funding it received to increase the number of staff who provide direct services to students on school campuses with an enrollment of students who are low-income, English learners, and/or foster youth that is greater than 55 percent.”*

If LEA does not receive a concentration grant or the concentration grant add-on, provide this explanation.

Describe how the LEA is using, or plans to use, the concentration grant add-on funds received consistent with California *Education Code* Section 42238.02, as amended, to increase the number of certificated staff, classified staff, or both, including custodial staff, who provide direct services to students on school campuses with greater than 55 percent unduplicated pupil enrollment, as compared to schools with an enrollment of unduplicated students that is equal to or less than 55 percent.

In the event that the additional concentration grant add-on is not sufficient to increase the number of staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent, describe how the LEA is using the funds to retain staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent.

**Prompt 3:** *“A description of how and when the LEA engaged its educational partners on the use of one-time federal funds received that are intended to support recovery from the COVID-19 pandemic and the impacts of distance learning on pupils.”*

If the LEA did not receive one-time federal funding to support recovery from the COVID-19 pandemic and the impacts of distance learning on students, provide this explanation.

Describe how and when the LEA engaged its educational partners on the use of one-time federal funds it received that are intended to support recovery from the COVID-19 pandemic and the impacts of distance learning on students. See the COVID-19 Relief Funding Summary Sheet web page (<https://www.cde.ca.gov/fq/cr/relieffunds.asp>) for a listing of COVID-19 relief funding and the Federal Stimulus Funding web page (<https://www.cde.ca.gov/fq/cr/>) for additional information on these funds. The LEA is not required to describe engagement that has taken place related to state funds.

**Prompt 4:** “A description of how the LEA is implementing the federal American Rescue Plan Act and federal Elementary and Secondary School Emergency Relief expenditure plan, and the successes and challenges experienced during implementation.”

If an LEA does not receive ESSER III funding, provide this explanation.

Describe the LEA’s implementation of its efforts to maintain the health and safety of students, educators, and other staff and ensure the continuity of services, as required by the federal American Rescue Plan Act of 2021, and its implementation of the federal Elementary and Secondary School Emergency Relief (ESSER) expenditure plan to date, including successes and challenges.

**Prompt 5:** “A description of how the LEA is using its fiscal resources received for the 2021–22 school year in a manner that is consistent with the applicable plans and is aligned with the LEA’s 2021–22 LCAP and Annual Update.”

Summarize how the LEA is using its fiscal resources received for the 2021–22 school year to implement the requirements of applicable plans in a manner that is aligned with the LEA’s 2021–22 LCAP. For purposes of responding to this prompt, “applicable plans” include the Safe Return to In-Person Instruction and Continuity of Services Plan and the ESSER III Expenditure Plan.

California Department of Education  
November 2021

Agenda Item No. 11.0

BOARD AGENDA ITEM: Supplement for the Annual Update for the 21-22 PCA LCAP and Mid-Year Update on Metrics, Expenditures and Actions in the 21-22 PCA LCAP

BOARD MEETING DATE: February 9, 2022

AGENDA ITEM SUBMITTED FOR:

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

PREPARED BY:

Brian Gault, John Kovach, Kristi Johnson, Virginia Burns, Kao Lee Vang

SUBMITTED BY:

Brian Gault

PRESENTING TO BOARD:

Brian Gault and John Kovach

BACKGROUND AND SUMMARY INFORMATION:

Section 124(e) of Assembly Bill 130 requires LEAs to present an update on the annual update to the 2021–22 LCAP and budget overview for parents on or before February 28, 2022, at a regularly scheduled meeting of the governing board or body of the LEA. At this meeting, the LEA must include all of the following:

- The Supplement for the Annual Update for the 2021–22 LCAP;
- All available mid-year outcome data related to metrics identified in the 2021–22 LCAP; and
- Mid-year expenditure and implementation data on all actions identified in the 2021–22 LCAP.

The Supplement to the Annual Update and the mid-year update on the Pathways Charter Academy 21-22 LCAP is being presented for information and feedback.

# Local Control and Accountability Plan - Mid-year Update PCA

The instructions for completing the Local Control and Accountability Plan (LCAP) follow the template.

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Pathways Charter Academy	Brian Gault Assistant Superintendent	<a href="mailto:TomR@sutter.k12.ca.us">TomR@sutter.k12.ca.us</a> 530-822-2931

## Goals and Actions

### Goal

Goal #	Description
1	Pathways Charter Academy will provide Conditions of Learning that will develop College and Career Ready students. Priority 1, 2, and 7

### Measuring and Reporting Results

Metric	Baseline	Mid-Year Update	Desired Outcome for 2023–24
Priority 1A - Properly credentialed and appropriately assigned teachers Source: SARC	100%	100% properly credentialed and appropriately assigned	100%
Priority 1B - Student access to standards-aligned instructional materials Source: SARC	100%	100% access to standards aligned material	100%
Priority 1C - Facilities in Good Repair Source: Facilities Inspection Tool (FIT)	Overall “Exemplary” rating	August 2021- “Exemplary”	Maintain “Good Repair” rating
Priority 2A - Implementation of		Local indicator tool	

State Academic Standards  Source: Local Indicator Tool for Priority 2	Professional Learning for Teaching = 2  Standards Implementation Health = 2 PE = 1 VAPA = 3	After staff review - remains at a 2 overall for prompt 1.  Health remains a 2 PE - remains a 1  VAPA remains at a 3 due to no new options for VAPA are available currently.	Professional Learning for Teaching = 4  Standards Implementation  Health = 4 PE = 4 VAPA = 4
Priority 2B - EL access to CCSS and ELD Standards Source: CAASPP	2021 STAR (ELA) 0 % of ELs in the 50th percentile or above	STAR renaissance data to be gathered at end of January.  Unable to collect data at this time due to a technical error with Renaissance. Their tech team is working on it.	25% of ELs will be in the 50th percentile or above

## Actions

Action #	Title	Description	Mid-Year Update (7/1/21 - 12/31/21)	Total Funds	Mid-year Update	Contributing
1	Staffing	Properly credentialed and appropriately assigned teachers.  Continue to provide daily live interaction opportunities for students on the independent study program.	One properly credential and appropriately assigned teacher	\$85,791	\$38,950.03	Y
2	Supplemental Materials	Provide alternative curricular resources, primarily targeted to unduplicated students and students with exceptional needs, for Science History Social Science to provide hands-on learning experiences to	Currently have adequate materials on-hand but will purchase more when required.	\$800	\$0.00	Y

		students that struggle with the Edgenuity online learning platform (TCI and Discovery Education) Priority 7B and 7C				
3	Edgenuity	Edgenuity Online Platform Professional Learning Provided to teachers on the implementation of standards and best practices to for teachers in supporting	Edgenuity curriculum came in at a lower cost for the 21-22 year. Professional learning continues as needed for teachers in implementing the curriculum.	\$14,875	\$8,705.00	N
4	Ensuring Broad Course Access	Students have access to a comprehensive Health Education through alignment to the Framework in order to strengthen and supplement Health Curriculum to ensure comprehensive support of student health. Explore opportunities for increased physical education during the school day in order to create a more comprehensive program where students can earn credits towards graduation Priority 7A	Teaching staff working with the county office to explore options for a comprehensive Health Education curriculum.  Access available none have taken advantage	\$0		N
5	ROP/CTE	Increase student enrollment in SCSOS CTE courses through Tri-County ROP Administer Virtual Job Shadow to establish career goals	All students have access to ROP. 1 was enrolled during the first semester.  All students have completed Virtual Job Shadow	\$0		N

## Goal

Goal #	Description
2	Pathways Charter Academy will plan programs, develop plans, and provide data from assessments that will maximize student outcomes.

## Measuring and Reporting Results

Metric	Baseline	Mid-Year Update	Desired Outcome for 2023–24
Priority 4A - Statewide Assessments  Source: Dashboard and CAASPP	Establish Baseline based on next Dashboard  Establish baseline based on CAASPP scores	Dashboard Data will be unavailable until December 2022	Determine outcome data based on baseline
Priority 4B - Percentage of pupils who have been enrolled in, and successfully completed A-G or CTE course requirements Source: College/Career Indicator (Dashboard)	Establish Baseline based on next Dashboard	Dashboard Data will be unavailable until December 2022  11% of students enrolled in CTE courses	15% prepared
Priority 4C - Percentage of English learners making progress toward English proficiency  Source: ELPI and Summative ELPAC	Establish Baseline based on next Dashboard  There are not enough students with 2 years of ELPAC data to generate data	Dashboard Data will be unavailable until December 2022	Determine outcome based on data and whether there are enough students to generate data

	without violating confidentiality		
Priority 4D - EL Reclassification Rate Source: Reclassification Policy	2020-2021 0 students reclassified	Data unavailable until end of year 21/22	2 students
Priority 4F - Demonstration of college preparedness (EAP)	Establish Baseline data	Dashboard Data will be unavailable until December 2022	Determine outcome data based on baseline
Priority 8A - Other Pupil outcomes Source:STAR	Establish Baseline data	Unable to collect data at this time due to a technical error with Renaissance. Their tech team is working on it.	Determine outcome data based on baseline

## Actions

Action #	Title	Description		Total Funds	Mid-Year Update	Contributing
1	Collaboration	Weekly collaboration on minimum days for all staff to analyze student needs and data, plan for instruction and intervention using the PLC model  Release time for staff to collaborate and engage in professional learning activities relevant LEA goals	Weekly collaboration occurs every Wednesday where staff meet to analyze student needs and data, plan for instruction and intervention using the PLC model as well as continuing to implement PBIS Tier I and moving towards implementing Tier II.	\$1,000	\$0.00	Y
2	Professional Learning	Contract with Solution Tree for attentive support with PLC implementation	Solution Tree and Collaboration hours over 6 professional learning days throughout 21-22.	\$18,903	\$8,676.99	N
3	Classified Support	Paraprofessional to provide daily academic and SEL support to	Unable to hire for the position due to lack of qualified applicants.	\$25,128	\$0.00	Y

		targeted students identified through academic data analysis and referrals from SEL screeners				
4	Tutoring	Certificated and Classified staff will provide daily after school tutoring opportunities for students with targeted support for unduplicated students	Tutoring is offered and accessible to students, who have been unwilling to engage after normal school hours.	\$750	\$0.00	Y
5	EL Professional Learning	Support from EL expert Theresa Hancock on best practices for standards implementation and Integrated and Designated ELD instruction.  Provide staff feedback on teaching practices specific to support EL students across content areas.	Theresa Hancock engaged with staff during two PD sessions with staff to focus on ELD strategies and academic vocabulary. Additional time will be scheduled in the Spring.	\$0	\$0.00	Y

## Goal

Goal #	Description
3	Pathways Charter Academy will promote student engagement and a school culture conducive to learning Priority 3, 5, and 6

## Measuring and Reporting Results

Metric	Baseline	Mid-year Update	Desired Outcome for 2023–24
Priority 3A/3B and 3C - Efforts to seek parent input in decision-making  Source: Local Indicator Tool for Priority 3 or survey	CHKS Survey Participation Rate 0% All parents 0% Unduplicated 0% Exceptional Needs	CHKS is administered bi-annually and was last administered in 20-21. The next CHKS will be administered in 22-23.  Panorama will be used to create a survey that is aligned to the CHKS survey in this area. Survey will be	Survey Participation Rate 75% All parents 75% Unduplicated 75% Exceptional Needs

		completed in Spring 2022 and CHKS off years.	
Priority 5A - Attendance Source - P2 Attendance Report	2020-2021 57%	21/22 P1 attendance rate was 57%	87%
Priority 5B - Chronic Absenteeism Source - Dashboard - Chronic Absenteeism Indicator and Data Quest	Establish Baseline based on next Dashboard	Dashboard Data will be unavailable until December 2022  20/21 DataQuest chronic absenteeism was 89.5%  21/22 P1 chronic absenteeism is at 78%	Determine outcome data based on baseline
Priority 5C - Middle School Dropout Rate Source: AERIES	2020-21 0 students	0 students	0 students
Priority 5D - High School Dropout Rate Source: CALPADS 1.12	2020-21 4 students	1 student as of 1/13/22	0 students
Priority 5E - High School Rate Source: Graduation Rate Indicator (Dashboard) and/or CALPADS 15.1 or 15.2	Establish Baseline based on next Dashboard  2020-2021 15%	2 students have graduated as of 1/13/22	75%
Priority 6A - Suspension Rate Source: Suspension Rate Indicator	Establish Baseline based on next Dashboard	Suspension is 10% as of 1/13/22	Determine outcome data based on baseline

(Dashboard) and CALPADS	0 Students		
Priority 6B - Expulsion Rates Source:CALPADS	0 Students	Does not apply as students are in a school for expelled youth	Maintain 0 Students
Priority 6C - Other local measures, including survey of pupils, parents and teachers on the sense of school safety and connectedness Source: Survey	Establish Baseline 0 parents responded to survey on school safety and connectedness	Will administer local survey through Panorama in spring of 22 for staff, students and parents.	Sense of School Safety Students - 95% Parents- 100% Sense of School Connectedness Students - 85% Parents- 85% Total School Supports (Pretty Much or Very True) Students- 80% Parents - 80%

## Actions

Action #	Title	Description	Mid-Year Update	Total Funds	Mid-Year Update	Contributing
1	Attendance and Outreach	Attendance and Outreach Coordinator tracks and monitors attendance, conducts home visits, and provides individualized transportation	Attendance and outreach coordinator continues to monitor the attendance of students and follow reengagement strategies and follows the SARB process. Frequent meetings with admin and probation to identify and target students with chronic absenteeism.	\$0	\$0.00	Y
2	Transportation	Address transportation barriers by providing personalized transportation by school staff and/or providing bus passes	Use of county vehicles to ensure students are able to access school when required.	\$1,000	\$0.00	Y

3	Counseling Services	Increased individual and group counseling services provided to students to support academic, career, and social-emotional needs including substance abuse issues. Unduplicated students are targeted and given priority to services.	Continuing implementation of counseling service provided by 1 school counselor that is providing both individual and group counseling.	\$36,315	\$0.00	Y
4	PBIS Implementation	Contract with PCOE to continue implementation of PBIS Tier I, and introduce Tier 2 Provide incentives for students to reinforce positive behavior and attendance	Contract established with training scheduled for Spring 2022 Currently, incentives have been purchased using CSI funds. Additional incentives will be purchased as needed with these funds.	\$7,500	\$6,750.00	Y
5	Parent Outreach	Increase efforts to seek parent input on school programs, safety and connectedness through personal connections and outreach.	We were able to hire a new parent liaison (receptionist) in November of 2021 who will be integral in increasing communication with the parents of all students.	\$0		Y

**PCA Budgetary Impact of 2021 Budget Act on 2021-22 Adopted Budget**

<b>Budget Item</b>	<b>Projected 21-22 Budget Amount</b>	<b>Actual 21-22 Budget</b>	<b>Amount Difference</b>
<b>Total LCFF funds</b>	10,139,242	9,809,095	(330,147)
<b>LCFF supplemental and concentration grants</b>	52,733	21,121	(31,612)
<b>All other state funds</b>	10,650,380	13,349,908	2,699,528
<b>All local funds</b>	12,731,222	11,147,009	(1,584,213)
<b>All federal funds</b>	4,935,686	5,550,001	614,315
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The Sutter County Superintendent of Schools office including Pathways Charter Academy is coordinating the use of the Expanded Learning Grant and other federal ESSER funds by ensuring all funding are braided to achieve the goals established within our 21-22 LCAP. By identifying and prioritizing students’ academic and social emotional needs, we are able to address immediate needs as well as create and fund a long term coordinated plan to best meet the needs of the district, staff, students, and community. The Expanded Learning Grant funds are primarily budgeted towards expanding instructional time by offering extended and expanded summer school and robust supplemental supports for both academics and social emotional needs during the regular school day. ESSER funds are primarily budgeted to ensure safe facilities and adequate staffing to bring students back on campus and provide in person instruction to the greatest extent allowed under health and safety guidelines.

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**Prompt 2:** *“A description of how LEA used, or plans to use, the concentration grant add-on funding it received to increase the number of staff who provide direct services to students on school campuses with an enrollment of students who are low-income, English learners, and/or foster youth that is greater than 55 percent.”*

If LEA does not receive a concentration grant or the concentration grant add-on, provide this explanation.

Describe how the LEA is using, or plans to use, the concentration grant add-on funds received consistent with California *Education Code* Section 42238.02, as amended, to increase the number of certificated staff, classified staff, or both, including custodial staff, who provide direct services to students on school campuses with greater than 55 percent unduplicated pupil enrollment, as compared to schools with an enrollment of unduplicated students that is equal to or less than 55 percent.

In the event that the additional concentration grant add-on is not sufficient to increase the number of staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent, describe how the LEA is using the funds to retain staff providing direct services to students at a school with an enrollment of unduplicated students that is greater than 55 percent.

**Prompt 3:** *“A description of how and when the LEA engaged its educational partners on the use of one-time federal funds received that are intended to support recovery from the COVID-19 pandemic and the impacts of distance learning on pupils.”*

If the LEA did not receive one-time federal funding to support recovery from the COVID-19 pandemic and the impacts of distance learning on students, provide this explanation.

Describe how and when the LEA engaged its educational partners on the use of one-time federal funds it received that are intended to support recovery from the COVID-19 pandemic and the impacts of distance learning on students. See the COVID-19 Relief Funding Summary Sheet web page (<https://www.cde.ca.gov/fq/cr/relieffunds.asp>) for a listing of COVID-19 relief funding and the Federal Stimulus Funding web page (<https://www.cde.ca.gov/fq/cr/>) for additional information on these funds. The LEA is not required to describe engagement that has taken place related to state funds.

**Prompt 4:** “A description of how the LEA is implementing the federal American Rescue Plan Act and federal Elementary and Secondary School Emergency Relief expenditure plan, and the successes and challenges experienced during implementation.”

If an LEA does not receive ESSER III funding, provide this explanation.

Describe the LEA’s implementation of its efforts to maintain the health and safety of students, educators, and other staff and ensure the continuity of services, as required by the federal American Rescue Plan Act of 2021, and its implementation of the federal Elementary and Secondary School Emergency Relief (ESSER) expenditure plan to date, including successes and challenges.

**Prompt 5:** “A description of how the LEA is using its fiscal resources received for the 2021–22 school year in a manner that is consistent with the applicable plans and is aligned with the LEA’s 2021–22 LCAP and Annual Update.”

Summarize how the LEA is using its fiscal resources received for the 2021–22 school year to implement the requirements of applicable plans in a manner that is aligned with the LEA’s 2021–22 LCAP. For purposes of responding to this prompt, “applicable plans” include the Safe Return to In-Person Instruction and Continuity of Services Plan and the ESSER III Expenditure Plan.

California Department of Education  
November 2021

BOARD AGENDA ITEM: Business Services Report

BOARD MEETING DATE: February 9, 2022

AGENDA ITEM SUBMITTED FOR:

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

PREPARED BY:

Nic Hoogeveen

SUBMITTED BY:

Nic Hoogeveen

PRESENTING TO BOARD:

Nic Hoogeveen

BACKGROUND AND SUMMARY INFORMATION:

The monthly financial report for January will be reviewed.

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

**January 2022**

12/16/21-01/15/22

Description	Account Codes	Original Budget	Operating Budget	Actuals to Date	Projected Yr Totals	Difference (Col D - B)	2021-22 % Actuals as a % of Budget
		7/1/21 (A)	12/15/21 (B)	1/15/22 (C)	1/15/22 (D)	(E)	
<b>A. Revenues</b>							
1. Local Control Funding Formula	8010-8099	\$ 10,139,242	\$ 9,830,822	\$ 3,984,484	\$ 9,795,842	(34,980)	A 40.5%
2. Federal Revenues	8100-8299	\$ 4,935,686	\$ 5,559,669	\$ 1,674,946	\$ 5,560,552	883	B 30.1%
3. Other State Revenues	8300-8599	\$ 10,650,380	\$ 13,523,231	\$ 6,901,018	\$ 13,620,089	96,858	C 51.0%
4. Other Local Revenues	8600-8799	\$ 12,731,222	\$ 11,184,206	\$ 1,174,543	\$ 11,184,982	776	D 10.5%
<b>5. TOTAL REVENUES</b>		<b>\$ 38,456,530</b>	<b>\$ 40,097,928</b>	<b>\$ 13,734,991</b>	<b>\$ 40,161,465</b>	<b>\$ 63,537</b>	<b>34.2%</b>
<b>B. Expenditures</b>							
1. Certificated Salaries	1000-1999	\$ 9,350,906	\$ 9,051,569	\$ 4,170,020	\$ 9,006,977	(44,592)	E 46.1%
2. Classified Salaries	2000-2999	\$ 10,976,797	\$ 10,923,077	\$ 4,741,742	\$ 10,892,884	(30,193)	F 43.4%
3. Employee Benefits	3000-3999	\$ 9,058,684	\$ 9,051,273	\$ 3,558,527	\$ 8,994,354	(56,919)	G 39.3%
4. Books and Supplies	4000-4999	\$ 1,080,028	\$ 2,075,799	\$ 421,313	\$ 1,984,101	(91,698)	H 20.3%
5. Services, Other Operation	5000-5999	\$ 5,875,286	\$ 6,452,150	\$ 2,838,930	\$ 6,501,935	49,785	I 44.0%
6. Capital Outlay	6000-6999	\$ 161,504	\$ 740,314	\$ 74,391	\$ 740,314	-	J 10.0%
7. Other Outgo	7100-7299	\$ 344,448	\$ 414,092	\$ 221,365	\$ 403,698	(10,394)	K 53.5%
8. Direct Support/Indirect	7300-7399	\$ (76,792)	\$ (86,673)	\$ (20,786)	\$ (86,673)	-	L 24.0%
9. Debt Service	7400-7499	\$ -	\$ -	\$ -	\$ -	-	M 0.0%
<b>10. TOTAL EXPENDITURES</b>		<b>\$ 36,770,861</b>	<b>\$ 38,621,601</b>	<b>\$ 16,005,502</b>	<b>\$ 38,437,590</b>	<b>(184,011)</b>	<b>41.4%</b>
<b>C. Excess ( Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses (A5-B10)</b>							
		<b>\$ 1,685,669</b>	<b>\$ 1,476,327</b>	<b>\$ (2,270,511)</b>	<b>\$ 1,723,875</b>	<b>\$ 247,548</b>	<b>-131.7%</b>
<b>D. Other Financing Sources/Uses</b>							
1. Transfers In	8910-8979	\$ 185,000	\$ 79,163	\$ -	\$ 79,163	-	N 0.0%
2. Transfer Out	7610-7629	\$ 582,723	\$ 1,709,580	\$ 1,000,000	\$ 1,709,580	-	O 58.5%
3. Contributions	8980-8999	\$ -	\$ -	\$ -	\$ 4,012	4,012	P 0.0%
<b>Total, Other Fin Sources/Uses</b>		<b>\$ (397,723)</b>	<b>\$ (1,630,417)</b>	<b>\$ (1,000,000)</b>	<b>\$ (1,626,405)</b>	<b>\$ 4,012</b>	<b>61.5%</b>
<b>E. Net Change to Fund Balance</b>							
		<b>\$ 1,287,946</b>	<b>\$ (154,090)</b>	<b>\$ (3,270,511)</b>	<b>\$ 97,470</b>	<b>\$ 251,560</b>	
<b>F. Fund Balance (Fund 01 only)</b>							
1. Beginning Balance		\$ 16,757,177	\$ 17,745,073	\$ 17,745,073	\$ 17,745,073	-	
2. Adjustments/Restatements		\$ -	\$ -	\$ -	\$ -	-	
<b>Ending Balance</b>		<b>\$ 18,045,123</b>	<b>\$ 17,590,983</b>	<b>\$ 14,474,562</b>	<b>\$ 17,842,543</b>	<b>\$ 251,560</b>	
<b>G. Components of Ending Fund Balance</b>							
Designated Amounts	9711-9730	\$ 10,500	\$ 10,500		\$ 10,500	\$ -	
Legally Restricted	9740-9760	\$ 3,366,422	\$ 3,787,851		\$ 4,093,717	\$ -	
Assigned	9780	\$ 12,800,522	\$ 11,776,073		\$ 11,730,968	\$ -	
Restricted Economic Uncertainty	9789	\$ 1,867,679	\$ 2,016,559		\$ 2,007,359	\$ -	
Unassigned/Unappropriated	9790	\$ -	\$ -		\$ -	\$ -	

**Explanation of Differences**  
**Net Change in Current Year Budget January Board Report**  
**12/16/21-01/15/22**

	<u>Amount</u>	<u>Explanation of Differences</u>
<b>A <u>Local Control Funding Formula (8010-8099)</u></b>		
County Office	\$ (34,980)	<i>Adjusting budget to align with P-1 taxes</i>
	<b><u>\$ (34,980)</u></b>	
<b>B <u>Federal Revenues (8100-8299)</u></b>		
County Office	\$ (101,863)	<i>Re-allocating Governor's Emergency Education Relief budget for technology purchases in Special Education</i>
Special Education	\$ 102,481	<i>Adjusting Governor's Emergency Education Relief budget for technology purchases</i>
Various departments	\$ 265	<i>Miscellaneous Adjustments</i>
	<b><u>\$ 883</u></b>	
<b>C <u>Other State Revenues (8300-8599)</u></b>		
County Office	\$ 96,858	<i>Establishing budget for Covid Mitigation for Counties grant</i>
	<b><u>\$ 96,858</u></b>	
<b>D <u>Other Local Revenues (8600-8799)</u></b>		
Various departments	\$ 776	<i>Miscellaneous Adjustments</i>
	<b><u>\$ 776</u></b>	
<b>E <u>Certificated Salaries (1000-1999)</u></b>		
County Office		
Special Education	\$ (46,382)	<i>Adjusting budget to align with actuals for second interim</i>
Student Support and Outreach (SSO)	\$ 2,019	<i>Adjusting budget to align with actuals</i>
Various departments	\$ (229)	<i>Miscellaneous Adjustments</i>
	<b><u>\$ (44,592)</u></b>	
<b>F <u>Classified Salaries (2000-2999)</u></b>		
County Office		
Special Education	\$ (29,276)	<i>Adjusting budget to align with actuals for second interim</i>
One Stop	\$ (1,956)	<i>Adjusting budget to align with actuals for second interim</i>
Student Support and Outreach (SSO)	\$ 1,039	<i>Adjusting budget to align with actuals</i>
	<b><u>\$ (30,193)</u></b>	
<b>G <u>Employee Benefits (3000-3999)</u></b>		
Special Education	\$ (59,646)	<i>Adjusting budget to align with actuals for second interim</i>
One Stop	\$ 2,756	<i>Adjusting budget to align with actuals for second interim</i>
Various departments	\$ (29)	<i>Miscellaneous Adjustments</i>
	<b><u>\$ (56,919)</u></b>	
<b>H <u>Books and Supplies (4000-4999)</u></b>		
County Office	\$ (72,230)	<i>Re-allocating Governor's Emergency Education Relief budget for technology purchases in Special Education</i>
Special Education	\$ (16,659)	<i>Adjusting budget to align with actuals for second interim and adjusting Governor's Emergency Education Relief budget for technology purchases</i>
Student Support and Outreach (SSO)	\$ (3,027)	<i>Adjusting budget to align with actuals</i>
Infant Program	\$ 1,189	<i>Adjusting budget to align with mini grants</i>
Various departments	\$ (971)	<i>Miscellaneous Adjustments</i>
	<b><u>\$ (91,698)</u></b>	

**Explanation of Differences**  
**Net Change in Current Year Budget January Board Report**  
**12/16/21-01/15/22**

	<u>Amount</u>	<u>Explanation of Differences</u>
<b>I</b>		
<u>Services, Other Operations (5000-5999)</u>		
County Office	\$ 77,932	<i>Establishing budget for Covid Mitigation for Counties grant</i>
Special Education	\$ (42,080)	<i>Adjusting budget to align with actuals for second interim</i>
Curriculum, Instruction, and Accountability (CIA)	\$ 15,000	<i>Establishing budget for Teaching Channel</i>
Various departments	\$ (1,067)	<i>Miscellaneous Adjustments</i>
	<u>\$ 49,785</u>	
<b>J</b>		
<u>Capital Outlay (6000-6999)</u>		
	<u>\$ -</u>	
<b>K</b>		
<u>Other Outgo (7100 - 7299)</u>		
Special Education Local Plan Area (SELPA)	\$ (10,394)	<i>Adjusting budget to align with mini grants</i>
	<u>\$ (10,394)</u>	
<b>L</b>		
<u>Direct Support / Indirect (7300-7399)</u>		
	<u>\$ -</u>	
<b>M</b>		
<u>Debt Services (7400 - 7499)</u>		
	<u>\$ -</u>	
<b>N</b>		
<u>Transfers In (8910-8979)</u>		
	<u>\$ -</u>	
<b>O</b>		
<u>Transfers Out (7610-7629)</u>		
	<u>\$ -</u>	
<b>P</b>		
<u>Contributions (8980-8999)</u>		
Infant Program	\$ 4,012	<i>Salary adjustments due to percentage changes and stipends</i>
	<u>\$ 4,012</u>	
<b>Net Change in Current Year Budget</b>	<b>\$ 251,560</b>	

BOARD AGENDA ITEM: Facilities Update

DATE OF BOARD MEETING:            February 9, 2022

AGENDA ITEM SUBMITTED FOR:

Action

Reports/Presentation

Information

Public Hearing

Other (specify)

PREPARED BY:

Ron Sherrod

SUBMITTED BY:

Ron Sherrod

PRESENTING TO BOARD:

Ron Sherrod

BACKGROUND AND SUMMARY INFORMATION:

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

BOARD AGENDA ITEM: Approval of Lease Extension with Coscarat Living Trust

BOARD MEETING DATE: February 9, 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:

Approval of Lease Extension with Coscarat Living Trust that currently accommodates training and meeting space located at:

950 Tharp Road, #1100  
Yuba City, CA 95993

The lease extends our current lease terms through June 30, 2022.



EXTENSION OF LEASE (C.A.R. Form EL, Revised 12/19)

The following terms and conditions are hereby incorporated in and made a part of the Residential Lease

[X] other Commercial Lease ("Lease"),

dated June 7, 2011, on property known as 950 Tharp #1100

Yuba City, CA 95993 ("Premises"),

in which Sutter County Superintendent of Schools is referred to as ("Tenant")

and Coscarat Living Trust is referred to as ("Landlord").

Note to Landlord: If the Premises are subject to any rent increase cap under any state or local law, Landlord is strongly advised to seek counsel from a qualified California real estate lawyer, who is familiar with the law where the property is located, prior to using this form to modify any of the existing terms of the Lease.

The terms of the tenancy are changed as follows. Unless otherwise provided, the change shall take effect on the date the Lease was scheduled to terminate.

- 1. EXTENSION OF TERM: The scheduled termination date is extended to June 30, 2022 (Date).
2. Rent shall be \$ Same as current rent as of 1-1-2022 per month.
3. Security deposit shall be increased by \$ Not increased.
4. Rent Cap and Just Cause Addendum (C.A.R. Form RCJC) is attached and incorporated into the Lease.
5. ADDITIONAL TERMS: All other terms to remain the same as original lease dated 06-07-2011.

By signing below, Tenant and Landlord acknowledge that each has read, understands, and received a copy of and agrees to the terms of this Extension of Lease.

Tenant Sutter County Superintendent of Schools Date

Tenant Date

Landlord Coscarat Living Trust Date

Landlord Date

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Reviewed by Date







**Adult Basic Education** United States History

2709

2022



(/StateProgram/Courses/SelectAcademicCourses?  
fy=202122&recl=5&parentId=1)

**Adult Basic Education** World Cultures

2728

2022



(/StateProgram/Courses/SelectAcademicCourses?  
fy=202122&recl=5&parentId=1)

**Adult Basic Education** World Regional Geography

2724

2022



(/StateProgram/Courses/SelectAcademicCourses?  
fy=202122&recl=5&parentId=1)

**Adult Basic Education** Basic Computer Literacy

9975

2022





(/StateProgram/Courses/SelectAcademicCourses?  
fy=202122&reclId=22&parentId=1)

**Adult Basic Education** Career Exploration

9978

2022

 Edit

(/StateProgram/Courses/SelectAcademicCourses?  
fy=202122&reclId=22&parentId=1)

**Adult Basic Education** Employability And Life Skills I

9992

2022

 Edit

(/StateProgram/Courses/SelectAcademicCourses?  
fy=202122&reclId=22&parentId=1)

**Adult Basic Education** Employability And Life Skills II

9990

2022

 Edit

(/StateProgram/Courses/SelectAcademicCourses?  
fy=202122&reclId=22&parentId=1)


**Adult Basic Education** Food And Nutrition

4361

2022



Edit  
 (/StateProgram/Courses/SelectAcademicCourses?  
 fy=202122&recl=22&parentId=1)

**Adult Basic Education** General Elective

9979

2022



Edit  
 (/StateProgram/Courses/SelectAcademicCourses?  
 fy=202122&recl=22&parentId=1)

**Adult Basic Education** Government And History (Citizenship Preparation)

9995

2022



Edit  
 (/StateProgram/Courses/SelectAcademicCourses?  
 fy=202122&recl=22&parentId=1)



**Adult Basic Education** Health And Fitness

9971

2022

Edit

(/StateProgram/Courses/SelectAcademicCourses?  
fy=202122&recl=22&parentId=1)

**Adult Basic Education** Work Readiness

9977

2022

Edit

(/StateProgram/Courses/SelectAcademicCourses?  
fy=202122&recl=22&parentId=1)

**Adult Basic Education** Advanced ESL

9980

2022

Edit

(/StateProgram/Courses/SelectAcademicCourses?  
fy=202122&recl=6&parentId=1)



**Adult Basic Education** Beginning ESL

9982

2022



(/StateProgram/Courses/SelectAcademicCourses?  
fy=202122&reclId=6&parentId=1)

**Adult Basic Education** ESL MultiLevel

9986

2022



(/StateProgram/Courses/SelectAcademicCourses?  
fy=202122&reclId=6&parentId=1)

**Adult Basic Education** Intermediate ESL

9981

2022



(/StateProgram/Courses/SelectAcademicCourses?  
fy=202122&reclId=6&parentId=1)



**Adult Basic Education** VESL (Vocational ESL)

9985

2022

Edit

(/StateProgram/Courses/SelectAcademicCourses?  
fy=202122&reclId=6&parentId=1)

**Adult Basic Education** Agricultural Biology

4073

2022

Edit (/StateProgram/Courses/SelectCTECourses?  
fy=202122&reclId=7&parentId=2)

**Adult Basic Education** Visual Arts And Related Careers

5737

2022

Edit (/StateProgram/Courses/SelectCTECourses?  
fy=202122&reclId=8&parentId=2)


**Adult Basic Education** Personal Finance

4629

2022

 [Edit \(/StateProgram/Courses/SelectCTECourses?fy=202122&recl=14&parentId=2\)](/StateProgram/Courses/SelectCTECourses?fy=202122&recl=14&parentId=2)

**Adult Basic Education** Principles Of Engineering Design

5573

2022

 [Edit \(/StateProgram/Courses/SelectCTECourses?fy=202122&recl=12&parentId=2\)](/StateProgram/Courses/SelectCTECourses?fy=202122&recl=12&parentId=2)

**Adult Basic Education** Anatomy And Physiology

2655

2021

 [Edit \(/StateProgram/Courses/SelectCTECourses?fy=202122&recl=15&parentId=2\)](/StateProgram/Courses/SelectCTECourses?fy=202122&recl=15&parentId=2)

**Adult Basic Education** Dental Services

4249

2021

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**Adult Basic Education** Health Science Preparation

4253

2021

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**Adult Basic Education** Healthcare Occupations

4257

2022

 [Edit \(/StateProgram/Courses/SelectCTECourses?fy=202122&recl=15&parentId=2\)](/StateProgram/Courses/SelectCTECourses?fy=202122&recl=15&parentId=2)

**Adult Basic Education** Medical Office

4275

2021

 [Edit \(/StateProgram/Courses/SelectCTECourses?fy=202122&recl=15&parentId=2\)](/StateProgram/Courses/SelectCTECourses?fy=202122&recl=15&parentId=2)

**Adult Basic Education** Medical Terminology

4273

2021

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**Adult Basic Education** Nursing Service

4279

2021

 Edit (/StateProgram/Courses/SelectCTECourses?fy=202122&recl=15&parentId=2)

**Adult Basic Education** Food And Beverage Production And Preparation

4421

2021

 Edit (/StateProgram/Courses/SelectCTECourses?fy=202122&recl=16&parentId=2)

**Adult Basic Education** Food And Nutrition

4361

2021

 Edit (/StateProgram/Courses/SelectCTECourses?fy=202122&recl=16&parentId=2)

**Adult Basic Education** Food Service And Hospitality Services

4420

2021

 Edit (/StateProgram/Courses/SelectCTECourses?fy=202122&recl=16&parentId=2)


**Adult Basic Education** Exploration Of Manufacturing Occupations

5633

2021

 [Edit \(/StateProgram/Courses/SelectCTECourses?fy=202122&recl=18&parentId=2\)](/StateProgram/Courses/SelectCTECourses?fy=202122&recl=18&parentId=2)

**Adult Basic Education** Exploring Technology (General Industrial Arts)

5940

2021

 [Edit \(/StateProgram/Courses/SelectCTECourses?fy=202122&recl=18&parentId=2\)](/StateProgram/Courses/SelectCTECourses?fy=202122&recl=18&parentId=2)

**Adult Basic Education** Machining And Forming Technologies

5635

2021

 [Edit \(/StateProgram/Courses/SelectCTECourses?fy=202122&recl=18&parentId=2\)](/StateProgram/Courses/SelectCTECourses?fy=202122&recl=18&parentId=2)

**Adult Basic Education** Manufacturing Technology (Metal Shop)

5955

2021

 [Edit \(/StateProgram/Courses/SelectCTECourses?fy=202122&recl=18&parentId=2\)](/StateProgram/Courses/SelectCTECourses?fy=202122&recl=18&parentId=2)

**Adult Basic Education** Principles Of Manufacturing And Design Technology

5625

2021

[Edit \(/StateProgram/Courses/SelectCTECourses?fy=202122&reclId=18&parentId=2\)](/StateProgram/Courses/SelectCTECourses?fy=202122&reclId=18&parentId=2)**Adult Basic Education** Welding Technology

5619

2021

[Edit \(/StateProgram/Courses/SelectCTECourses?fy=202122&reclId=18&parentId=2\)](/StateProgram/Courses/SelectCTECourses?fy=202122&reclId=18&parentId=2) [Select More Courses \(/StateProgram/Courses/SelectProgramArea?fy=202122\)](/StateProgram/Courses/SelectProgramArea?fy=202122) [Request Approval \(/StateProgram/Courses/RequestApproval?fy=202122\)](/StateProgram/Courses/RequestApproval?fy=202122)[Site Map \(/Support/SiteMap\)](/Support/SiteMap) | [Accessibility \(/Info/Accessibility\)](/Info/Accessibility)

For technical support please contact [Adult Ed Support \(/Support/ContactOTAN\)](/Support/ContactOTAN) at the Outreach and Technical Assistance Network (OTAN). Support is also available by telephone at 916-228-2580, from 8:30 a.m. - 4:30 p.m., Monday through Friday. This website is maintained by the staff of OTAN. Visit our website at <https://www.otan.us> (<https://www.otan.us>)



# California Adult Education Online Application and Reporting



(/MyHome)

Home (/MyHome) / Course Approvals Home (/StateProgram/Courses) / Select Fisc



## Course Approvals Navigation

[Home \(/StateProgram/Courses\)](#)

[Select Courses \(/StateProgram/Courses/SelectFiscalYear?src=Select\)](#)

[Review Course List \(/StateProgram/Courses/SelectFiscalYearForReview\)](#)

[Request Approval \(/StateProgram/Courses/ApprovalMenu\)](#)

[Approval Letters \(/StateProgram/Courses/ApprovalLetters\)](#)

## Select, Delete, or Add Courses for Fiscal Year 2021–22

---



**I have selected 64 courses.**

**Adult Basic Education** Basic English

2102

2017

 Edit

(/StateProgram/Courses/SelectAcademicCourses?  
fy=202122&recl=4&parentId=1)

**Adult Basic Education** Basic Mathematics

2402

2018

 Edit

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**Adult Basic Education** Algebra 1

2403

2022

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**Adult Basic Education** Anatomy And Physiology

2655

2022



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**Adult Basic Education** Art History

2803

2022



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**Adult Basic Education** Biology

2603

2022



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**Adult Basic Education Computer Literacy**

2450

2022



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**Adult Basic Education Earth Science**

2618

2022



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**Adult Basic Education Economics**

2701

2022



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**Adult Basic Education English 10**

2131

2022

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**Adult Basic Education English 11**

2132

2022

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**Adult Basic Education English 12**

2133

2022

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**Adult Basic Education English 9**

2130

2022

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**Adult Basic Education General Science**

2611

2022

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**Adult Basic Education Government**

9972

2022

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**Adult Basic Education Health**

2535

2022



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**Adult Basic Education Life Science**

2621

2022



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**Adult Basic Education Mathematics Elective**

2498

2022



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**Adult Basic Education** Multi-Subject High School Diploma Courses

9999

2022



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**Adult Basic Education** Physical Education

2500

2022



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**Adult Basic Education** Physical Science

2610

2022



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**Adult Basic Education** Physics

2613

2022



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**Adult Basic Education** Pre-Algebra

2424

2022



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**Adult Basic Education** Spanish

2206

2022



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**Adult Basic Education** Spanish Advanced

2207

2022

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**Adult Basic Education** Test Preparation

9969

2017

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**Adult Basic Education** Trigonometry

2407

2022

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### Adult Education and State Credit Requirements

Subject	Current AE Required Credits	State Required Credits	Proposed AE Required Credits
English	40	30	40
Fine Art, World Language or CTE	10	10	5
World Cultures/History	10	10	10
US History	10	10	10
Government	5	5	5
Economics	5	5	5
Algebra I or Integrated Math I AND an Advanced Math Course	10	20	10
Mathematics (one additional math course)	10	0	10
Science (Physical Science or Chemistry and Biology)	10	0	10
CTE or 3 <sup>rd</sup> year of Science	25	0	5
Health Education	5	0	0
Physical Education	5	20	20
Electives	50	0	0
<b>Total:</b>	<b>200</b>	<b>130</b>	<b>130</b>