



October 27, 2020

STAFF REPORT

MEMO TO: SUTTER COUNTY CHILDREN & FAMILIES COMMISSION

FROM: MICHELE BLAKE, EXECUTIVE DIRECTOR

SUBJECT: APPROVAL OF FISCAL YAR 2019-2020 SUTTER COUNTY CHILDREN & FAMILIES COMMISSION FINANCIAL AUDIT REPORT

RECOMMENDATION: It is the recommendation of the Executive Director that the Commission accept the Financial Audit Report for fiscal year 2019-2020.

BACKGROUND: On an annual basis, the Commission is required to submit a financial audit report to the California State Controller's Office. The purpose of the report is to inform the appropriate stakeholders on the status of the detailed financial assessment of each county Commission.

In accordance with Health and Safety Code section 130150, the Commission conducts an independent audit of, and issues a written report on the implementation and performance of its functions during the last fiscal year (FY 2019-2020). The Health and Safety Code section 130140 (G) also requires the Commission to conduct one public hearing prior to the adoption of the annual Financial Audit Report.

The Commissions Financial Audit for 2019-2020 is attached.

IMPACT ON COMMISSION RESOURCES: Submittal of the Financial Audit for FY 2019-2020 will ensure compliance with the Health and Safety Code 130140 (G) and position the Commission to continue receiving Proposition 10 funds in a timely manner from the California Children and Families Commission.

POLICY ACTION REQUESTED: Approval of the Executive Director's recommendation.

**SUTTER COUNTY CHILDREN AND FAMILIES COMMISSION
BALANCE SHEET
JUNE 30, 2020**

ASSETS

Cash in County Treasury	\$ 1,645,876
State Funds Receivable	103,383
Other Receivables	164,885
Interest Receivable	6,739
Total Assets	\$ 1,920,883

LIABILITIES

Grants, Contracts and Accounts Payable	\$ 183,076
Accrued Payroll	-
Total Liabilities	183,076

FUND BALANCES

Fund Balances:

Committed	524,439
Assigned	884,953
Unassigned	328,415
Total Fund Balances	1,737,807
Total Liabilities and Fund Balances	\$ 1,920,883

**Reconciliation of the Governmental Fund Balance Sheet
to the Government - Wide Statement of Net Position - Governmental Activities**

Fund Balance - Total Governmental Fund (from above)	\$ 1,737,807
---	--------------

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

Deferred outflows of resources represents a consumption of net position that applies to future period(s) and, therefore, will not be recognized as an outflow of resources (expense) in the governmental fund.

Deferred outflows of resources related to pension	17,501
Deferred outflows of resources related to OPEB	385

Long-term liabilities, including notes payable, are not due and payable in the current period, and therefore are not reported in the governmental fund.

Net Pension Liability	(234,540)
Net OPEB Liability	(28,350)
Compensated Absences	(14,275)

Deferred inflows of resources represents an acquisition of net position that applies to

Deferred inflows of resources related to pension	(8,735)
Deferred inflows of resources related to OPEB	(968)

Net Position of Governmental Activities	\$ 1,468,825
---	--------------

See Accompanying Notes to Financial Statements.

**SUTTER COUNTY CHILDREN AND FAMILIES COMMISSION
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2020**

REVENUES

Operating Grants and Contributions:	
Prop 10 Apportionment	\$ 648,771
Prop 56 Backfill	195,296
IMPACT Grant - YCOE	102,816
Medi-Cal Reimbursement	58,614
Other Revenues	27,285
Surplus Money Investment Funds	2,927
Unrealized Gain(Loss)	7,504
Interest Income	28,873
Total Revenues	1,072,086

EXPENDITURES

Administrative Costs	
General Administration	248,330
Program Costs	
Improved Family Functioning	166,352
Improved Child Development	387,180
Improved Health	173,936
Improved Systems of Care	174,425
Program Evaluation	24,085
Total Expenses	1,174,308
Excess (Deficiency) of Revenues over Expenditures	(102,222)
Fund Balance - Beginning of Year	1,840,029
Fund Balance - End of Year	\$ 1,737,807

**Reconciliation of the Statement of Revenues, Expenditures and
Changes in Fund Balance of Governmental Fund to the
Government-Wide Statement of Activities - Governmental Activities
For the Year Ended June 30, 2020**

Net Change to Fund Balance - Total Governmental Fund	\$ (102,222)
--	--------------

Amounts reported for activities in the Statement of Activities differ from the amounts reported in the Statement of Revenue, Expenditures and changes in fund balance because:

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental fund

Net Change in pension related amounts	-
Net Change in OPEB related amounts	(1,000)
Change in Compensated Absences	-
Change in Net Position of Governmental Activities	\$ (103,222)
See Accompanying Notes to Financial Statements.	

**SUTTER COUNTY CHILDREN AND FAMILIES COMMISSION
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2020**

	Original and Final Budget	Actual Amount	Variance With Final Budget
<u>Resources (Inflows)</u>			
Operating Grants and contributions:			
State Funding - Prop 10 & 56	\$ 872,393	\$ 844,067	\$ (28,326)
Surplus Money Investment Funds	425	2,927	2,502
Other Revenues	55,887	188,715	132,828
Unrealized Gain(Loss) GASB 31	-	7,504	7,504
Interest Income	33,646	28,873	(4,773)
Total Revenues	962,351	1,072,086	109,735
<u>Charges to Appropriations (Outflows)</u>			
Administrative Costs			
General Administration	231,935	248,330	(16,395)
Program Costs			
Improved Family Functioning	246,184	166,352	(79,832)
Improved Child Development	445,171	387,180	(57,991)
Improved Health	117,906	173,936	56,030
Improved Systems of Care	198,880	174,425	(24,455)
Program Evaluation	27,029	24,085	(2,944)
Total Expenses	1,267,105	1,174,308	(92,797)
Net Change in Fund Balance	(304,754)	(102,222)	(202,532)
Fund Balance - Beginning of Year	1,840,029	1,840,029	
Fund Balance - End of Year	\$ 1,535,275	\$ 1,737,807	

See Accompanying Notes and Auditor's Report.