

# SPECIAL DISTRICTS FINANCIAL TRANSACTIONS REPORT COVER PAGE

## Special District of Butte Schools Self-Funded Programs

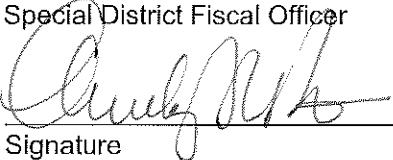
Reporting Year: 2018

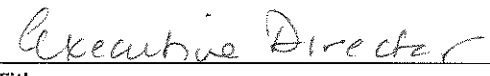
ID Number: 12500400500


**Certification:**

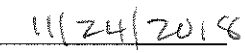
I hereby certify that, to the best of my knowledge and belief, the report forms fairly reflect the financial transactions of the special district in accordance with the requirements as prescribed by the California State Controller.

Special District Fiscal Officer

  
Signature

  
Title

  
Name (Please Print)

  
Date

Per Government Code section 53891(a), this report is due within seven months after the close of the fiscal year. The report shall contain underlying data from audited financial statements prepared in accordance with generally accepted accounting principles, if this data is available.

Please complete, sign, and mail this cover page to either address below:

Mailing Address:  
State Controller's Office  
Local Government Programs and Services Division  
Local Government Reporting Section  
P.O. Box 942850  
Sacramento, CA 94250

Express Mailing Address:  
State Controller's Office  
Local Government Programs and Services Division  
Local Government Reporting Section  
3301 C Street, Suite 700  
Sacramento, CA 95816

The Financial Transactions Report was successfully submitted to the State Controller's Office on 11/24/2018 8:50:11 AM

# Supplement to the Annual Report of Special Districts

<b>Special District ID Number:</b>	12500400500
<b>Name of District:</b>	Butte Schools Self-Funded Programs

Mark the appropriate box below to indicate the ending date of your agency's fiscal year. Report data for that period only.

- |   |  |  |   |
|---|--|--|---|
| <input type="checkbox"/> July 2017      | <input type="checkbox"/> October 2017  | <input type="checkbox"/> January 2018  | <input type="checkbox"/> April 2018           |
| <input type="checkbox"/> August 2017    | <input type="checkbox"/> November 2017 | <input type="checkbox"/> February 2018 | <input type="checkbox"/> May 2018             |
| <input type="checkbox"/> September 2017 | <input type="checkbox"/> December 2017 | <input type="checkbox"/> March 2018    | <input checked="" type="checkbox"/> June 2018 |

Return this form to the **California State Controller's Office.**

Local Government Programs and Services Division  
 Local Government Reporting Section  
 P.O. Box 942850  
 Sacramento, CA 94250

If you have any questions regarding this form please contact:

*U.S. Bureau of the Census, Michael Osman, 1-800-242-4523*

## A. Capital Outlay Expenditures for Enterprise Activities

Please report your government's capital outlay expenditures for the following enterprise activities, if applicable:

Airport Enterprise	Amount
Land and Equipment (Census Code G01)	\$ 0
Construction (Census Code F01)	\$ 0

Electric Enterprise	Amount
Land and Equipment (Census Code G92)	\$ 0
Construction (Census Code F92)	\$ 0

Harbor and Port Enterprise	Amount
Land and Equipment (Census Code G87)	\$ 0
Construction (Census Code F87)	\$ 0

Hospital Enterprise	Amount
Land and Equipment (Census Code G36)	\$ 0
Construction (Census Code F36)	\$ 0

<b>Waste Disposal Enterprise</b>	<b>Amount</b>	<b>0</b>
Land and Equipment (Census Code G80)	\$	0
Construction (Census Code F80)	\$	0

<b>Water Enterprise</b>	<b>Amount</b>	
Land and Equipment (Census Code G91)	\$	0
Construction (Census Code F91)	\$	0

U.S. Bureau of the Census – Revised 5/2018

Special District of Butte Schools Self-Funded Programs  
 Special Districts Financial Transactions Report  
 General Information

**Fiscal Year: 2018**

**District Mailing Address**

Street 1   Has Address Changed?  
 Street 2   
 City  State  Zip   
 Email

**Members of the Governing Body**

	First Name	M. I.	Last Name	Title
Member 1	<input type="text" value="Ruthie"/>	<input type="text"/>	<input type="text" value="Anaya"/>	<input type="text" value="President"/>
Member 2	<input type="text" value="Andrew"/>	<input type="text"/>	<input type="text" value="James"/>	<input type="text" value="Vice-President"/>
Member 3	<input type="text" value="Heather"/>	<input type="text"/>	<input type="text" value="Naylor"/>	<input type="text" value="Secretary"/>
Member 4	<input type="text" value="Pam"/>	<input type="text"/>	<input type="text" value="Ragan"/>	<input type="text" value="Treasurer"/>
Member 5	<input type="text" value="David"/>	<input type="text"/>	<input type="text" value="Browning"/>	<input type="text" value="Director"/>
Member 6	<input type="text" value="Mary"/>	<input type="text"/>	<input type="text" value="Sakuma"/>	<input type="text" value="Director"/>
Member 7	<input type="text" value="Joseph"/>	<input type="text"/>	<input type="text" value="Crispin"/>	<input type="text" value="Director"/>
Member 8	<input type="text" value="Kevin"/>	<input type="text"/>	<input type="text" value="Bultema"/>	<input type="text" value="Director"/>
Member 9	<input type="text" value="Kevin"/>	<input type="text"/>	<input type="text" value="Moretti"/>	<input type="text" value="Director"/>
Member 10	<input type="text" value="Lloyd"/>	<input type="text"/>	<input type="text" value="Webb"/>	<input type="text" value="Director"/>
Member 11	<input type="text" value="Jean"/>	<input type="text"/>	<input type="text" value="Murphy Atkins"/>	<input type="text" value="Director"/>
Member 12	<input type="text" value="Jennifer"/>	<input type="text"/>	<input type="text" value="Williamson"/>	<input type="text" value="Director"/>
Member 13	<input type="text" value="Brittany"/>	<input type="text"/>	<input type="text" value="Short"/>	<input type="text" value="Director"/>
Member 14	<input type="text" value="Lora"/>	<input type="text"/>	<input type="text" value="Askea"/>	<input type="text" value="Director"/>
Member 15	<input type="text" value="Kristina"/>	<input type="text"/>	<input type="text" value="Cinquini"/>	<input type="text" value="Director"/>
Member 16	<input type="text" value="Susan"/>	<input type="text"/>	<input type="text" value="Watts"/>	<input type="text" value="Director"/>
Member 17	<input type="text" value="Deana"/>	<input type="text"/>	<input type="text" value="Fallen"/>	<input type="text" value="Director"/>
Member 18	<input type="text" value="Steve"/>	<input type="text"/>	<input type="text" value="Byram"/>	<input type="text" value="Director"/>
Member 19	<input type="text" value="David"/>	<input type="text"/>	<input type="text" value="McCready"/>	<input type="text" value="Director"/>
Member 20	<input type="text" value="Jan"/>	<input type="text"/>	<input type="text" value="Hillskemper"/>	<input type="text" value="Director"/>
Member 21	<input type="text" value="Cody"/>	<input type="text"/>	<input type="text" value="Walker"/>	<input type="text" value="Director"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

**District Fiscal Officers**

	First Name	M. I.	Last Name	Title	Email
Official 1	<input type="text" value="christy"/>	<input type="text" value="R"/>	<input type="text" value="patterson"/>	<input type="text" value="Executive Director"/>	<input type="text" value="CPATTERS@BSSPJPA.ORG"/>
Officials	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

**Report Prepared By**

First Name  M. I.  Last Name

Telephone (530) 879-7438 Email CPATTERS@BSSPJPA.ORG

**Independent Auditor**

Firm Name Title & Company

First Name Heidi M. I. M Last Name Coppin

Telephone (530) 898-8647

1. Is this district a component unit of a City, County, or Special District (Choose one)? If "Yes", answer question 2.  Yes  No

2. Is this district a blended component unit (BCU) or a discretely presented component unit (DPCU) of a City, County, or Special District (Choose one)? Refer to the Financial Transactions Report (FTR) instructions for definitions of these terms. If the district is a BCU, answer questions 3 - 5.  
 BCU  DPCU

3. Is financial data of this BCU included in the financial statements or Comprehensive Annual Financial Report (CAFR) of a City, County, or Special District (Choose one)?  
 City  County  Special District

4. In which City, County, or Special District financial statements or CAFR is the financial data of this BCU included?

City name: [Redacted]

County name: [Redacted]

Special District name: [Redacted]

5. Is financial data of this BCU included in the City, County, or Special District FTR (Choose one)?  Yes  No

Special District of Butte Schools Self-Funded Programs  
 Special Districts Financial Transactions Report - Governmental Funds  
 Statement of Revenues, Expenditures, and Changes in Fund Balances

Fiscal Year: 2018

Activity: (1 of 1) (Record Completed)

Self Insurance

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>Revenues</b>						
Taxes and Assessments						
R01. Current Secured and Unsecured (1%)						
R02. Voter-Approved Taxes						
R03. Pass-through and Residual Property Taxes (ABX1 26)						
R05. Tax Increment						
R06. Parcel Tax						
R07. Property Assessments						
R09. Prior-Year Taxes and Assessments						
R10. Penalties and Costs of Delinquent Taxes and Assessments						
R11. Other Taxes and Assessments						
R12. Total Taxes and Assessments	0	0	0	0	0	
R13. Licenses, Permits, and Franchises						
R14. Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property						
R15. Investment Earnings	46,371					46,371
R16. Rents, Leases, Concessions, and Royalties						
R17. Other Revenue from Use of Money and Property						
R18. Total Revenue from Use of Money and Property	46,371	0	0	0	0	46,371
Intergovernmental – Federal						
R19. Aid for Construction						
R20. Other Intergovernmental – Federal						
R21. Total Intergovernmental – Federal	0	0	0	0	0	
Intergovernmental – State						
R22. Aid for Construction						
R23. State Water Project						
R24. Homeowners Property Tax Relief						
R25. Timber Yield						
R26. Other Intergovernmental – State						
R27. Total Intergovernmental – State	0	0	0	0	0	
R28. Intergovernmental – Other						
R29. Charges for Current Services	47,071,514					47,071,514
R30. Contributions from Property Owners						
Self-Insurance Only						
R31. Member Contributions	7,359,088					7,359,088
R32. Claim Adjustments						
R33. Total Self-Insurance Only	7,359,088	0	0	0	0	7,359,088
R34. Other Revenues						
R35. <b>Total Revenues</b>	<b>\$54,476,973</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$54,476,973</b>

<b>Expenditures</b>						
R36.	Salaries and Wages	199,317				19
R37.	Employee Benefits	-5,368				-
R38.	Services and Supplies	47,034,228				47,03
R39.	Self-Insurance Only – Claims Paid	6,172,335				6,17
R40.	Contributions to Outside Agencies					
<b>Debt Service</b>						
R41.	Principal Payments on Long-Term Debt					
R42.	Interest Payments on Long-Term Debt					
R42.5	Lease Principal					
R43.	Principal and Interest on Short-Term Notes and Warrants					
R44.	Other Debt Service					
R45.	Total Debt Service	0	0	0	0	0
R46.	Capital Outlay					
R47.	Other Expenditures					
R48.	<b>Total Expenditures</b>	\$53,400,512	\$0	\$0	\$0	\$53,40
R49.	<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	\$1,076,461	\$0	\$0	\$0	\$1,07
<b>Other Financing Sources (Uses)</b>						
R50.	Long-Term Debt Proceeds					
R51.	Other Long-Term Debt Proceeds					
R51.5	Lease Obligations Proceeds					
R51.6	Proceeds from Refinancing on Loans, Notes, and Other					
R51.7	Payments to Refinanced Loans, Notes, and Other					
R52.	Refunding Bonds Proceeds					
R53.	Premium on Bonds Issued					
R54.	Discount on Bonds Issued					
R55.	Payments to Refunded Bond Escrow Agent					
R56.	Demand Bonds					
R57.	Proceeds from Sale of Capital Assets					
R58.	Capital Leases					
R59.	Insurance Recoveries					
R60.	Transfers In					
R61.	Transfers Out					
R61.5	Other Financing Sources (Uses) – Other					
R62.	<b>Total Other Financing Sources (Uses)</b>	\$0	\$0	\$0	\$0	\$0
<b>Special and Extraordinary Items</b>						
R63.	Special Item					
R64.	Extraordinary Item					
R65.	<b>Total Special and Extraordinary Items</b>	0	0	0	0	0
R66.	<b>Net Change in Fund Balances</b>	\$1,076,461	\$0	\$0	\$0	\$1,07
R67.	<b>Fund Balances (Deficits), Beginning of Fiscal Year</b>	\$5,881,998	\$0	\$0	\$0	\$5,88
R68.	<b>Adjustment</b>	-278,797				-27
R69.	Reason for Adjustment	accounting adjust				
R70.	<b>Fund Balances (Deficits), End of Fiscal Year</b>	\$6,679,662	\$0	\$0	\$0	\$6,67

**Note:**

*(R69) Gen-Reason for Adjustment: accounting adjustments to 6/30/17 after submission of state controller report*



Special District of Butte Schools Self-Funded Programs  
Special Districts Financial Transactions Report  
Balance Sheet  
Governmental Funds

**Fiscal Year: 2018**

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmen Funds
<b>Assets</b>						
R01. Cash and Investments	9,194,656					9,194
R02. Investments						
R03. Accounts Receivable (net)	85,939					85
R04. Taxes Receivable						
R05. Interest Receivable (net)	21,169					21
R06. Lease Payments Receivable						
R07. Due from Other Funds						
R08. Due from Other Governments						
R09. Advances to Other Funds						
R10. Inventories						
R11. Prepaid Items	8,641					8
R12. Loans, Notes, and Contracts Receivable						
R13. Other Assets 1	12,641					12
R14. Other Assets 2						
R15. Other Assets 3						
R16. <b>Total Assets</b>	\$9,323,046	\$0	\$0	\$0	\$0	\$9,323
R17. <b>Deferred Outflows of Resources</b>	138,757					138
R18. <b>Total Assets and Deferred Outflows of Resources</b>	\$9,461,803	\$0	\$0	\$0	\$0	\$9,461
<b>Liabilities</b>						
R19. Accounts Payable	334,889					334
R20. Contracts and Retainage Payable						
R21. Interest Payable						
R22. Due to Other Funds						
R23. Due to Other Governments						
R24. Advances from Other Funds						
R25. Deposits and Advances						
R26. Loans and Notes Payable						
R27. Other Liabilities 1	2,075,578					2,075
R28. Other Liabilities 2	49,471					49
R29. Other Liabilities 3	298,438					298
R30. <b>Total Liabilities</b>	\$2,758,376	\$0	\$0	\$0	\$0	\$2,758
R31. <b>Deferred Inflows of Resources</b>	23,765					23
R32. <b>Total Liabilities and Deferred Inflows of Resources</b>	\$2,782,141	\$0	\$0	\$0	\$0	\$2,782
<b>Fund Balances (Deficits)</b>						
R33. Nonspendable						
R34. Restricted						
R35. Committed						

R36. Assigned	6,679,662					6,679
R37. Unassigned						
R38. <b>Total Fund Balances (Deficits)</b>	<b>\$6,679,662</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,679</b>
R39. <b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)</b>	<b>\$9,461,803</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$9,461</b>

Special District of Butte Schools Self-Funded Programs  
Special Districts Financial Transactions Report  
Noncurrent Assets, Deferred Outflows of Resources,  
Noncurrent Liabilities, and Deferred Inflows of Resources  
Governmental Funds

**Fiscal Year: 2018**

		Noncurrent Assets/Deferred Outflows of Resources	Noncurrent Liabilities/Deferred Inflows of Resources
<b>Noncurrent Assets</b>			
Capital Assets			
R01.	Land	0	
R02.	Buildings and Improvements	179,214	
R03.	Equipment		
R04.	Infrastructure		
R05.	Intangible Assets – Amortizable		
R06.	Construction in Progress		
R07.	Intangible Assets – Nonamortizable		
R08.	Other Capital Assets		
R09.	Less: Accumulated Depreciation/Amortization	-166,573	
R10	Net Pension Asset		
R11	Net OPEB Asset		
R12	Other Noncurrent Assets 1		
R13	Other Noncurrent Assets 2		
R14	Other Noncurrent Assets 3		
R15.	<b>Total Noncurrent Assets</b>	<b>\$12,641</b>	
<b>Deferred Outflows of Resources</b>			
R16	Related to Pensions	138,757	
R17	Related to OPEB		
R18	Related to Debt Refunding		
R19	Other Deferred Outflows of Resources		
R20.	<b>Total Deferred Outflows of Resources</b>	<b>\$138,757</b>	
R21.	<b>Total Noncurrent Assets and Deferred Outflows of Resources</b>	<b>\$151,398</b>	
<b>Noncurrent Liabilities</b>			
R22.	Deposits and Advances		
R23.	Compensated Absences		
R24.	General Obligation Bonds		
R25.	Revenue Bonds		
R26.	Certificates of Participation		
R27.	Other Bonds		
R28.	Loans (Other Long-Term Debt)		
R29.	Notes (Other Long-Term Debt)		
R30.	Other (Other Long-Term Debt)		
R31.	Construction Financing – Federal		

R32. Construction Financing – State		
R33. Lease Principal		
R34. Net Pension Liability		298,438
R35. Net OPEB Liability		49,471
R36. Other Noncurrent Liabilities 1		
R37. Other Noncurrent Liabilities 2		
R38. Other Noncurrent Liabilities 3		
R39. <b>Total Noncurrent Liabilities</b>		<b>\$347,909</b>
<b>Deferred Inflows of Resources</b>		
R40 Related to Pensions		23,765
R41 Related to OPEB		
R42 Related to Debt Refunding		
R43 Other Deferred Inflows of Resources		
R44. <b>Total Deferred Inflows of Resources</b>		<b>\$23,765</b>
R45. <b>Total Noncurrent Liabilities and Deferred Inflows of Resources</b>		<b>\$371,674</b>

Special District of Butte Schools Self-Funded Programs  
Special District Financial Transactions Report  
Footnotes

Fiscal Year: 2018 <span style="float: right;">● Current Year ● Prior Year</span>		
FORM DESC	FIELD NAME	FOOTNOTES
RevenuesExpendituresChangesFundBalances	(R15)Gen-InvestmentEarnings	(Self Insurance) Adjustment for fair market value of cash was less than the prior year.
RevenuesExpendituresChangesFundBalances	(R29)Gen-ChargesforCurrentServices	(Self Insurance) Effective 7/1/17, medical benefits were purchased on a fully-funded basis through Self-Insured Schools of California, a joint powers authority. Previously, medical benefits had been administered on a self-insured basis.
RevenuesExpendituresChangesFundBalances	(R31)Gen-MemberContributions	(Self Insurance) Effective 7/1/17, medical benefits were purchased on a fully-funded basis through Self-Insured Schools of California, a joint powers authority. Previously, medical benefits had been administered on a self-insured basis.
RevenuesExpendituresChangesFundBalances	(R37)Gen-EmployeeBenefits	(Self Insurance) There was a large change in the deferred outflows, inflows and net pension liability for PERS.
RevenuesExpendituresChangesFundBalances	(R38)Gen-ServicesandSupplies	(Self Insurance) Effective 7/1/17, medical benefits were purchased on a fully-funded basis through Self-Insured Schools of California, a joint powers authority. Previously, medical benefits had been administered on a self-insured basis.
RevenuesExpendituresChangesFundBalances	(R39)Gen-SelfInsuranceOnlyClaimsPaid	(Self Insurance) Effective 7/1/17, medical benefits were purchased on a fully-funded basis through Self-Insured Schools of California, a joint powers authority. Previously, medical benefits had been administered on a self-insured basis.
BalanceSheetGovernmentalFunds	(R01)Gen-CashInvestments	Effective 7/1/17, medical benefits were purchased on a fully-funded basis through Self-Insured Schools of California, a joint powers authority. Previously, medical benefits had been administered on a self-insured basis. With the change, additional cash was paid out on prior years' self-funded claims.
BalanceSheetGovernmentalFunds	(R03)Gen-AccountsReceivable(net)	Prior year included a large rebate associated with self-funded medical benefits. With the termination of self-funded medical benefits on 6/30/17, there is no similar receivable on 6/30/18.
BalanceSheetGovernmentalFunds	(R11)Gen-PrepaidItems	Timing of receipt of invoices and payment of services varied for these minor items.
BalanceSheetGovernmentalFunds	(R13)Gen-OtherAssets1	Leasehold improvements net of depreciation
BalanceSheetGovernmentalFunds	(R19)Gen-AccountsPayable	Prior year included a large vendor payable associated with self-funded medical benefits. With the termination of self-funded medical benefits on 6/30/17, there is no similar payable on 6/30/18
BalanceSheetGovernmentalFunds	(R27)Gen-OtherLiabilities1	Amounts incurred but not reported for self-funded medical, dental, vision, property and liability claims.
BalanceSheetGovernmentalFunds	(R28)Gen-OtherLiabilities2	OPEB
BalanceSheetGovernmentalFunds	(R29)Gen-OtherLiabilities3	Net pension liability

Total Footnote: 14