

SUTTER COUNTY

Audit Report

APPORTIONMENT AND ALLOCATION OF PROPERTY TAX REVENUES

July 1, 2015, through June 30, 2020



BETTY T. YEE
California State Controller

July 2021



BETTY T. YEE
California State Controller

July 27, 2021

CERTIFIED MAIL—RETURN RECEIPT REQUESTED

The Honorable Nathan M. Black, Auditor-Controller
Sutter County
463 2nd Street, Suite 124
Yuba City, CA 95991

Dear Mr. Black:

The State Controller's Office audited Sutter County's process for apportioning and allocating property tax revenues to determine whether the county complied with California statutes for the period of July 1, 2015, through June 30, 2020. We conducted the audit pursuant to the requirements of Government Code section 12468.

Our audit found that the county incorrectly calculated the:

- Unitary and operating nonunitary excess factors; and
- Educational Revenue Augmentation Fund shift.

If you have any questions, please contact Lisa Kurokawa, Chief, Compliance Audits Bureau, by telephone at (916) 327-3138.

Sincerely,

Original signed by

KIMBERLY TARVIN, CPA
Chief, Division of Audits

KT/ac

cc: John Beaver, Accounting Systems Analyst
Sutter County
Dan Flores, Chairman
Sutter County Board of Supervisors
Chris Hill, Principal Program Budget Analyst
Local Government Unit
California Department of Finance

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Audit Report

Summary

The State Controller's Office (SCO) audited Sutter County's process for apportioning and allocating property tax revenues to determine whether the county complied with California statutes for the period of July 1, 2015, through June 30, 2020.

Our audit found that the county incorrectly calculated the:

- Unitary and operating nonunitary excess factors; and
- Educational Revenue Augmentation Fund (ERAF) shift.

Background

After the passage of Proposition 13 in 1978, the California State Legislature (Legislature) enacted new methods for apportioning and allocating property tax revenues to local government agencies, school districts, and community college districts. The main objective was to provide local government agencies, school districts, and community college districts with a property tax base that would grow as assessed property values increased. The method has been further refined in subsequent laws passed by the Legislature.

One key law was Assembly Bill 8, Chapter 282, Statutes of 1979, which established the method of allocating property taxes for fiscal year (FY) 1979-80 (base year) and subsequent fiscal years. The methodology is commonly referred to as the AB 8 process or the AB 8 system.

Property tax revenues that local government agencies receive each fiscal year are based on the amount received in the prior year plus a share of the property tax growth within their boundaries. Property tax revenues are then apportioned and allocated to local government agencies, school districts, and community college districts using prescribed formulas and methods defined in the Revenue and Taxation Code.

The AB 8 process involves several steps, including the transfer of revenues from school and community college districts to local government agencies (AB 8 shift) and the development of the tax rate area (TRA) annual tax increment (ATI) apportionment factors, which determine the amount of property tax revenues to be allocated to each jurisdiction.

The total amount to be allocated to each jurisdiction is then divided by the total amount to be allocated to all entities to determine the AB 8 factor (percentage share) for each entity for the year. The AB 8 factors are computed each year for all entities using the revenue amounts established in the prior year. These amounts are adjusted for growth annually using ATI factors.

Subsequent legislation removed from the AB 8 process revenues generated by unitary and operating nonunitary properties, pipelines, regulated railway companies, and qualified electric (QE) properties. These revenues are now apportioned and allocated under separate processes.

Other legislation established an ERAF in each county. Most local government agencies are required to transfer a portion of their property tax revenues to the fund. The fund is subsequently apportioned and allocated to school and community college districts by the county auditor according to instructions received from the county superintendent of schools or the chancellor of the California community colleges.

Revenues generated by the different types of property tax are apportioned and allocated to local government agencies, school districts, and community college districts using prescribed formulas and methods, as defined in the Revenue and Taxation Code. Taxable property includes land, improvements, and other properties that are accounted for on the property tax rolls, which are primarily maintained by the county assessor. Tax rolls contain an entry for each parcel of land, including parcel number, owner's name, and value. The types of property tax rolls are:

- *Secured Roll*—Property that, in the opinion of the assessor, has sufficient value to guarantee payment of the tax levies and that, if the taxes are unpaid, the obligation can be satisfied by the sale of the property by the tax collector.
- *Unsecured Roll*—Property that, in the opinion of the assessor, does not have sufficient permanence or other intrinsic qualities to guarantee payment of taxes levied against it.
- *State-Assessed Roll*—Utility properties composed of unitary and operating nonunitary value assessed by the State Board of Equalization.
- *Supplemental Roll*—Property that has been reassessed due to a change in ownership or the completion of new construction, where the resulting change in assessed value is not reflected in other tax rolls.

To mitigate problems associated with the apportionment and allocation of property tax revenues, Senate Bill 418, which requires the State Controller to audit the counties' apportionment and allocation methods and report the results to the Legislature, was enacted in 1985.

Apportionment and allocation of property tax revenues can result in revenues to an agency or agencies being overstated, understated, or misstated. Misstated revenues occur when at least one taxing agency receives more revenue than it was entitled to, while at least one taxing agency receives less revenue than it was entitled to.

The agency that received less tax revenue than its statutory entitlement would have standing to require that adjustments be made by the county, either on a retroactive or prospective basis. SCO does not have enforcement authority or standing to require the county to take corrective action with respect to misallocation of tax revenues, unless the misallocation resulted in overpaid state funds (funds intended for the ERAF, school districts, or community college districts). SCO has authority to recover misallocations resulting in overpaid state funds pursuant to Government Code (GC) sections 12410, 12418, and 12419.5.

GC section 12410 provides the State Controller with broad authority to "superintend the fiscal concerns of the state." GC section 12418 provides

the State Controller with the authority to “direct and superintend the collection of all money due the State, and institute suits in its name” against all debtors of the State. GC section 12419.5 provides the State Controller with the authority to offset any amounts due the State against any amounts owed to the debtor by the State.

Revenue and Taxation Code (RTC) section 96.1(b) allows a reallocation of current audit findings and unresolved prior audit findings.

RTC section 96.1(c)(3) limits a cumulative reallocation or adjustment to one percent of the total amount levied at a one-percent rate of the current year’s original secured tax roll. For reallocation to the ERAF, school districts, or community college districts, a reallocation must be completed in equal increments within the following three fiscal years, or as negotiated with the State Controller.

Audit Authority

We conducted this audit under the authority of GC section 12468, which requires the SCO to audit the apportionment and allocation of property tax revenues. A property tax bill contains the property tax levied at a one percent tax rate pursuant to the requirement of Proposition 13. A tax bill may also contain special taxes, debt service levies on voter-approved debt, fees, and assessments levied by the county or a city. The scope of our audit is concerned with the distribution of the one percent tax levy. Special taxes, debt service levies on voter-approved debt, fees, and assessments levied by the county or a city are beyond the scope of our audit and were not reviewed or audited.

Objective, Scope, and Methodology

Our audit objective was to determine whether the county complied with Revenue and Taxation Code, Health and Safety Code, and Government Code requirements pertaining to the apportionment and allocation of property tax revenues.

The audit period was July 1, 2015, through June 30, 2020.

To achieve our objective, we:

- Gained an understanding of the county’s process for apportioning and allocating property tax revenues, and of the relevant criteria;
- Interviewed key personnel to gain an understanding of the county’s process for apportioning and allocating property tax revenues;
- Reviewed the county’s written procedures for apportioning and allocating property tax revenues;
- Reviewed documents supporting the transaction flow for apportioning and allocation property tax revenues;
- Performed analytical reviews to assess the reasonableness of property tax revenues;

- Judgmentally selected a non-statistical sample of five from approximately 46 taxing jurisdictions within the county for all fiscal years in the audit period.¹ Then, we:
 - Recomputed apportionment and allocation reports to verify computations used to develop property tax apportionment factors;
 - Tested TRA reports to verify that the correct TRA factors were used in the computation of the ATI;
 - Reviewed supplemental property tax administrative costs and fees to determine whether recovery costs associated with administering supplemental taxes were based on actual costs and did not exceed five percent of revenues collected, as prescribed in statute;
 - Verified computations used to develop supplemental property tax apportionment factors;
 - Verified unitary and operating nonunitary, and unitary regulated railway computations used to develop apportionment factors (see Finding 1);
 - Reviewed redevelopment agency (RDA) reports and verified computations used to develop the project base amount and the tax increment distributed to the RDA;
 - Reviewed Redevelopment Property Tax Trust Fund deposits;
 - Reviewed property tax administration cost reports and recomputed administrative costs associated with work performed for apportioning and allocating property tax revenues to local government agencies, school districts, and community college districts;
 - Reviewed ERAF reports and verified computations used to determine the shift of property taxes from local government agencies to the ERAF and, subsequently, to school and community college districts (see Finding 2);
 - Reviewed the Sales and Use Tax letter and recomputed Vehicle License Fee computations used to verify the amount transferred from the ERAF to counties and cities to compensate for the diversion of these revenues; and
 - Reviewed the State Board of Equalization's (BOE) jurisdictional change filing logs and their impact on the tax apportionment and allocation system.

Errors found were not projected to the intended (total) population.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our

¹ The actual number of taxing jurisdictions, which include the ERAF, can vary from year to year based on jurisdictional changes. The five sampled taxing jurisdictions include a special district, a school district, a city, the county, and the ERAF. We selected only one of each type of local agency because when the apportionment and allocation for one jurisdiction is incorrect, the error affects every other taxing jurisdiction.

audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

We did not audit the county's financial statements.

Conclusion

Our audit found that Sutter County did not comply with California statutes for the apportionment and allocation of property tax revenues for the audit period. Specifically, we determined that the county incorrectly calculated the:

- Unitary and operating nonunitary excess factors; and
- ERAF shift.

These instances of noncompliance are described in the Findings and Recommendations section of this audit report.

Follow-up on Prior Audit Findings

The county has satisfactorily resolved the findings noted in our prior audit report, for the period of July 1, 2008, through June 30, 2015, issued on May 4, 2017.

Views of Responsible Officials

We issued a draft audit report on June 4, 2021. Nathan M. Black, Auditor-Controller, responded by letter dated June 11, 2021, agreeing with the audit results. The county's response is included as an attachment to this audit report.

Restricted Use

This audit report is solely for the information and use of Sutter County, the Legislature, the California Department of Finance, and SCO; it is not intended to be and should not be used by anyone other than these specified parties. This restriction is not intended to limit distribution of this report, which is a matter of public record and is available on the SCO website at www.sco.ca.gov.

Original signed by

KIMBERLY TARVIN, CPA
Chief, Division of Audits

July 27, 2021

Findings and Recommendations

FINDING 1— Unitary and Operating Nonunitary Apportionment and Allocation

During testing of the unitary and operating nonunitary apportionment and allocation process, we found that the county incorrectly calculated the excess factors by reallocating the ERAF's share to school entities for FY 2015-16, FY 2017-18, and FY 2018-19. The error occurred because of an incorrect implementation of RTC section 100. The error resulted in a misallocation to all affected taxing entities. We could not quantify the monetary impact for each affected taxing entity due to the cumulative effect of the various errors affecting the computation and allocation.

RTC section 100 provides the legal requirements for the apportionment and allocation of the unitary and operating nonunitary property tax revenues.

Unitary properties are those properties on which BOE “may use the principle of unit valuation in valuing properties of an assessee that are operated as a unit in the primary function of the assessee” (i.e., public utilities, railroads, or QE properties). RTC section 723.1 states, “Operating nonunitary properties are those that the assessee and its regulatory agency consider to be operating as a unit, but the board considers not part of the unit in the primary function of the assessee.”

In FY 1988-89, the Legislature established a separate system for apportioning and allocating the unitary and operating nonunitary property tax revenues. The system created the unitary and operating nonunitary base year, and developed formulas to compute the distribution factors for the fiscal years that followed.

Recommendation

We recommend that the county:

- Review RTC sections 100 and update its procedures accordingly;
- Recalculate the unitary and operating nonunitary excess apportionment factors starting in FY 2015-16 and forward; and
- Make monetary adjustments to school districts and community college districts. (Monetary adjustments to all other affected taxing entities will be necessary, if the error is significant.).

County's Response

We have updated our procedures and recalculated the unitary and operating nonunitary excess apportionment factors for the audit period. The ERAF shift calculations have been corrected for the affected fiscal years. The combined adjustments, as shown on the attachment, will be made in three equal increments over a three-year period, as allowed under R & T Code section 96.1, beginning with FY 2021-22.

**FINDING 2—
Educational Revenue
Augmentation Fund**

During our testing of the ERAF shift process, we found that the county incorrectly computed the ERAF shift by using the incorrect prior-year ERAF amount for FY 2015-16, FY 2016-17, and FY 2017-18. The mistake was due to a clerical error, which resulted in a misallocation to all affected taxing entities. We could not quantify the monetary impact for each affected taxing entity due to the cumulative effect of the various errors affecting the computation and allocation.

RTC sections 96.1 through 96.5 and 97 through 97.3 provide the legal requirements for calculation of the ERAF shift.

In FY 1992-93 and FY 1993-94, some local agencies were required to shift an amount, subsequently annually adjusted for growth, of property tax revenues to the ERAF using formulas detailed in the Revenue and Taxation Code.

Recommendation

We recommend that the county:

- Review RTC sections 96.1 through 96.5 and 97 through 97.3, and update its procedures accordingly;
- Recalculate the ERAF shift starting in FY 2015-16 and forward; and
- Make monetary adjustments to ERAF.

County's Response

We have updated our procedures and recalculated the unitary and operating nonunitary excess apportionment factors for the audit period. The ERAF shift calculations have been corrected for the affected fiscal years. The combined adjustments, as shown on the attachment, will be made in three equal increments over a three-year period, as allowed under R & T Code section 96.1, beginning with FY 2021-22.

**Attachment—
County's Response to Draft Audit Report**

COUNTY OF SUTTER



NATHAN M. BLACK, CPA

AUDITOR-CONTROLLER

June 11, 2021

Kimberly Tarvin, Chief, Division of Audits
State Controller's Office
Division of Audits
Post Office Box 942850
Sacramento, CA 94250-5874

Re: Draft Property Tax Audit Report

Dear Ms. Tarvin:

We have read the Draft Audit Report regarding Sutter County's property tax apportionment and allocation system for the period July 1, 2015 through June 30, 2020. We have reviewed your findings and recommendations and wish to make the following comment:

FINDING 1-

The county incorrectly calculated the excess unitary and operating nonunitary factors by reallocating the ERAF's share to school entities for FY 2015-16, FY 2017-18, and FY 2018-19.

Recommendation

The county should review RTC sections 100 and update its procedures accordingly and recalculate the unitary and operating nonunitary excess apportionment factors for the affected years and make monetary adjustments.

FINDING 2-

The county incorrectly computed the ERAF shift by using the incorrect prior year ERAF amount for FY 2015-16 and FY 2016-17.

Recommendation

Recalculate the ERAF shift and make monetary adjustments to ERAF.

Response

We have updated our procedures and recalculated the unitary and operating nonunitary excess apportionment factors for the audit period. The ERAF shift calculations have been corrected for the affected fiscal years. The combined adjustments, as shown on the attachment, will be made in three equal increments over a three-year period, as allowed under R & T Code section 96.1, beginning with FY 2021-22.

Respectfully,

Nathan M. Black, CPA
Auditor-Controller

NMB/jb

Attachment

REVISED APPORTIONMENT SUMMARY
2015-2019

JURISDICTION	Revised Secured Teeter Paid Apport 2015-2019	Revised Secured Teeter Unpaid Apport 2015-2019	Revised Homeowners Apport 2015-2019	Revised Unsecured Apport 2015-2019	Revised Supplemental Paid Apport 2015-2019	Revised Supplemental Unpaid Apport 2015-2019	Revised Prior Unsec Apport 2015-2019	Revised Hay Rentals In-Lieu Apport 2015-2019	Revised Wildlife In-Lieu Apport 2015-2019	Revised Fish&Game In-Lieu Apport 2015-2019	Revised Summary Grand Total 2015-2019	2021-22 Adjustment	2022-23 Adjustment	2023-24 Adjustment	
GENERAL	(2,083,798.60)	(24,257.27)	(25,938.70)	(131,902.32)	(38,126.83)	(1,742.94)	(2,413.94)	(718.71)	(843.40)	(242.22)	(2,510,985.19)	(770,338.38)	(770,338.38)	(770,338.37)	
PUB SAFETY FUND				(2,385.25)			(62.24)				(2,427.49)	(809.16)	(809.16)	(809.17)	
EDUCATION	2,039.00	0.00	0.00	(0.63)	0.00	0.00	0.16	0.00	0.00	0.00	2,038.33	(679.44)	(679.44)	(679.45)	
ROADS	(11,160.77)	(149.34)	(154.36)	(797.76)	(239.72)	(10.67)	(14.28)	(5.08)	(5.04)	3.89	(12,532.53)	(4,177.51)	(4,177.51)	(4,177.51)	
CITY OF L.O.	(7,850.58)	(124.08)	(128.24)	(669.07)	(199.01)	(6.32)	(11.72)	(4.20)	(4.19)	7.18	(8,992.23)	(2,997.41)	(2,997.41)	(2,997.41)	
CITY OF Y.C.	(53,198.69)	(1,028.70)	(1,062.70)	(5,917.94)	(1,849.30)	(69.07)	(96.15)	(24.86)	(34.70)	96.28	(62,566.83)	(20,885.27)	(20,885.27)	(20,885.29)	
BRITTAN ELEM	(4,308.10)	0.00	0.00	(19.85)	0.00	0.00	0.00	0.00	0.00	0.00	(4,322.41)	(1,440.80)	(1,440.80)	(1,440.81)	
BROWNS ELEM	(1,189.50)	0.00	0.00	(3.14)	0.00	0.00	0.69	0.00	0.00	0.00	(1,191.95)	(397.32)	(397.32)	(397.31)	
FRANKLIN ELEM	(3,266.81)	0.00	0.00	(21.88)	0.00	0.00	1.13	0.00	0.00	0.00	(3,287.96)	(1,095.85)	(1,095.85)	(1,095.86)	
MARCUM ILL	(1,204.81)	0.00	0.00	3.97	0.00	0.00	(84.43)	0.00	0.00	0.00	(1,205.37)	(418.46)	(418.46)	(418.45)	
MERIDIAN ELEM	(534.64)	0.00	0.00	(6.67)	0.00	0.00	(20.53)	0.00	0.00	0.00	(551.84)	(183.95)	(183.95)	(183.94)	
NUESTRO ELEM	(773.46)	0.00	0.00	160.61	0.00	0.00	(0.62)	0.00	0.00	0.00	(612.90)	(204.17)	(204.17)	(204.16)	
PLEASANT GROVE	(1,603.31)	0.00	0.00	(10.48)	0.00	0.00	1.85	0.00	0.00	0.00	(1,611.94)	(537.31)	(537.31)	(537.32)	
WINSHIP ELEM	(2,510.56)	0.00	0.00	660.51	0.00	0.00	5.38	0.00	0.00	0.00	(1,844.70)	(614.90)	(614.90)	(614.90)	
SUTTER HIGH	(7,364.55)	0.00	0.00	(12.59)	0.00	0.00	12.68	0.00	0.00	0.00	(7,364.46)	(2,454.82)	(2,454.82)	(2,454.82)	
E.N. HIGH	(2,931.27)	0.00	0.00	(4.88)	0.00	0.00	3.55	0.00	0.00	0.00	(2,932.80)	(977.53)	(977.53)	(977.54)	
L.O. UNIFIED	(11,954.90)	0.00	0.00	(86.56)	0.00	0.00	5.09	0.00	0.00	0.00	(12,038.37)	(4,012.12)	(4,012.12)	(4,012.13)	
WOODLAND UNIF	(1,460.69)	0.00	0.00	(0.69)	0.00	0.00	6.06	0.00	0.00	0.00	(1,455.32)	(485.17)	(485.17)	(485.18)	
Y.C. UNIFIED	(92,156.21)	0.00	0.00	(721.19)	0.00	0.00	2.81	0.00	0.00	0.00	(92,874.59)	(30,958.20)	(30,958.20)	(30,958.19)	
YUBA COLLEGE	(27,640.41)	0.00	0.00	(16.65)	0.00	0.00	2.77	0.00	0.00	0.00	(27,654.25)	(9,218.10)	(9,218.10)	(9,218.09)	
SPECIAL SCHOOLS	4,597.79	0.00	0.00	(2.04)	0.00	0.00	0.36	0.00	0.00	0.00	4,595.11	1,532.04	1,532.04	1,532.03	
COLUSA MOSQ	72.65	0.00	0.00	0.07	0.00	0.00	0.00	0.00	0.00	0.25	72.97	24.32	24.32	24.33	
CSA "G"	(20,186.61)	(270.93)	(280.00)	(1,448.55)	(434.71)	(18.18)	(25.89)	(9.29)	(9.15)	3.80	(22,679.71)	(7,559.90)	(7,559.90)	(7,559.91)	
CSA "F"	(40,879.32)	(546.85)	(668.60)	(2,934.70)	(884.87)	(37.14)	(62.88)	(20.53)	(18.67)	19.80	(45,923.96)	(15,307.99)	(15,307.99)	(15,307.98)	
CSA "C"	(4,813.52)	(62.64)	(64.44)	(333.36)	(99.94)	(4.22)	(5.93)	(1.94)	(2.09)	1.82	(5,086.25)	(1,695.42)	(1,695.42)	(1,695.41)	
CSA "D"	(3,392.91)	(53.06)	(54.58)	(285.78)	(84.03)	(3.55)	(4.92)	(1.66)	(1.79)	3.67	(3,879.08)	(1,293.03)	(1,293.03)	(1,293.02)	
FAIRVIEW CEM	(5,946.89)	(71.63)	(71.78)	(367.97)	(110.70)	(4.66)	(6.53)	(1.27)	(2.27)	(0.55)	(6,584.15)	(2,194.72)	(2,194.72)	(2,194.71)	
L.O. CEMETERY	(7,783.13)	(95.02)	(95.48)	(496.11)	(148.98)	(6.24)	(8.85)	(2.31)	(3.11)	(0.67)	(8,540.90)	(2,880.30)	(2,880.30)	(2,880.30)	
NICOLAUS CEM	(2,156.67)	(25.99)	(26.42)	(136.24)	(40.88)	(1.72)	(2.45)	(0.65)	(0.85)	(0.17)	(2,392.04)	(797.34)	(797.34)	(797.35)	
PLEAS GR CEM	(2,336.04)	(28.34)	(28.92)	(149.34)	(44.77)	(1.89)	(2.65)	(0.78)	(0.93)	(0.03)	(2,593.89)	(864.56)	(864.56)	(864.57)	
MERIDIAN FIRE	5,126.76	47.65	48.96	237.66	72.29	3.09	4.44	0.23	0.29	1.46	5,544.86	1,848.29	1,848.29	1,848.28	
SUTTER BASIN	800.70	4.86	1.72	3.29	1.20	0.12	(0.08)	(0.58)	(0.98)	0.95	1.89	(1,985.66)	(662.23)	(662.23)	(662.22)
SUT CO WATER	(1,727.20)	(28.39)	(29.32)	(151.67)	(45.48)	(1.90)	(2.68)	(0.96)	(1.16)	1.25	(33,604.85)	(11,201.52)	(11,201.52)	(11,201.51)	
SUTTER CEM	(30,170.76)	(375.44)	(385.84)	(1,990.70)	(598.19)	(25.10)	(35.64)	(11.60)	(12.53)	0.00	34.91	10,720.32	3,573.44	3,573.44	3,573.44
S-Y MOSQ ABA	10,689.25	0.00	0.00	(4.67)	0.00	0.00	0.83	0.00	0.00	0.00	10,684.58	0.00	0.00	0.00	
SUT CO LIGHT	(2,851.10)	(35.32)	(37.59)	(193.70)	(58.13)	(2.43)	(3.46)	(1.21)	(1.23)	(0.01)	(3,185.09)	(1,061.70)	(1,061.70)	(1,061.69)	
GILSIZER DRAIN	(40,281.63)	(489.85)	(491.14)	(2,517.25)	(756.04)	(31.85)	(44.41)	(6.37)	(15.59)	(3.17)	(44,639.33)	(14,879.77)	(14,879.77)	(14,879.79)	
LEVEE # 9	(5,108.22)	(110.73)	(110.80)	(669.03)	(170.19)	(7.17)	(10.04)	(1.67)	(3.50)	(0.99)	(10,089.14)	(3,363.04)	(3,363.04)	(3,363.06)	
REC DIST # 777	426.28	0.00	0.00	(0.43)	0.00	0.00	0.04	0.00	0.00	1.11	421.00	140.33	140.33	140.34	
REC DIST # 817	28.36	0.00	0.00	(0.02)	0.00	0.00	(0.01)	0.00	0.00	0.08	29.41	9.80	9.80	9.81	
REC DIST # 2054	145.14	0.00	0.00	0.79	0.00	0.00	0.02	0.00	0.00	0.21	146.16	48.72	48.72	48.72	
REC DIST # 2056	54.52	0.00	0.00	(0.09)	0.00	0.00	0.01	0.00	0.00	(0.06)	54.38	18.13	18.13	18.12	
REC DIST # 2103	0.04	0.00	0.00	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.05	0.02	0.02	0.01	
RIO RAMAZA	(1,392.64)	(16.07)	(16.62)	(86.02)	(25.87)	(1.09)	(1.60)	(0.55)	(0.56)	(0.26)	(1,541.28)	(513.76)	(513.76)	(513.75)	
YUBA CITY RDA	15,607.00	0.00	0.00	(7.04)	0.00	0.00	52.26	0.00	0.00	79.52	15,731.74	5,243.91	5,243.91	5,243.92	
LIVE OAK RDA	72.35	0.00	0.00	(0.04)	0.00	0.00	0.00	0.00	0.00	(14.10)	58.21	19.40	19.40	19.41	
ERAJ	2,447,970.09	27,718.04	28,497.86	152,762.88	44,644.66	1,974.33	2,775.29	827.11	969.11	0.00	2,709,129.38	903,043.12	903,043.12	903,043.12	
TOTALS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.00)	0.00	0.00	0.00	0.00	
											COUNTY SCHOOLS	6,634.44	2,211.48	2,211.48	2,211.48

**State Controller's Office
Division of Audits
Post Office Box 942850
Sacramento, CA 94250**

<http://www.sco.ca.gov>