

Agenda

SUTTER COUNTY BOARD OF EDUCATION

Regular Meeting

Wednesday, June 28, 2017 - 5:30 p.m.
Sutter County Superintendent of Schools Office
970 Klamath Lane – Board Room
Yuba City, CA 95993

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.

5:30 p.m.

- 1.0 Call to Order
- 2.0 Pledge of Allegiance
- 3.0 Roll Call of Members:

Victoria Lachance, President
Jim Richmond, Vice President
Karm Bains, Member
June McJunkin, Member
Ron Turner, Member

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

Members of the public are given an opportunity to address the Board regarding items not listed on the agenda. *The California Government Code, Section 54954.2 (a)(2) states, "No action or discussion shall be undertaken on any item not appearing on the posted agenda, except that members of a legislative body or its staff may briefly respond to statements made or questions posed by persons exercising their public testimony rights under Section 54954.3."* At the discretion of the Board president, time limits may be imposed upon such presentations.

- 5.0 Adoption of Sutter County Superintendent of Schools' 2017-2018 Local Control and Accountability Plan (LCAP) and Annual Update Template – Dr. Christine McCormick **[Action Item]**

The proposed 2017-2018 Local Control and Accountability Plan (LCAP) and Annual Update Template for Sutter County Superintendent of Schools is being presented for adoption.

- 6.0 Adoption of the 2017-2018 Sutter County Superintendent of Schools' Budget – Barbara Henderson **[Action Item]**

The proposed 2017-2018 Sutter County Superintendent of Schools' Budget is being presented for adoption.

- 7.0 Second Reading – Board Policies – Dr. Christine McCormick **[Action Item]**

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

BP 6158 – Independent Study Program
BP/AR 6158 – Independent Study Program

- 8.0 Second Reading – Board Bylaw – Dr. Baljinder Dhillon **[Action Item]**

The following Board Bylaw is being presented for a second reading:

BB 9323 – Meeting Conduct

- 9.0 Items from the Superintendent/Board

- 10.0 Adjournment

Meeting facilities are accessible to persons with disabilities. By request, alternative agenda document formats are available to persons with disabilities. To arrange an alternative agenda document format or to arrange aid or services to modify or accommodate persons with a disability to participate in a public meeting, please provide a written request to: Dr. Baljinder Dhillon, Superintendent, Sutter County Superintendent of Schools Office, 970 Klamath Lane, Yuba City, CA 95993, at least three working days prior to any public meeting.

BOARD AGENDA ITEM: Adoption of Sutter County Superintendent of Schools' 2017-2018 Local Control and Accountability Plan (LCAP) and Annual Update Template

BOARD MEETING DATE: June 28, 2017

AGENDA ITEM SUBMITTED FOR:

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

PREPARED BY:

Dr. Christine McCormick

SUBMITTED BY:

Dr. Christine McCormick

PRESENTING TO BOARD:

Dr. Christine McCormick

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BACKGROUND AND SUMMARY INFORMATION:

The proposed 2017-2018 Local Control and Accountability Plan (LCAP) and Annual Update Template for Sutter County Superintendent of Schools is being presented for adoption.

The LCAP document was included in the June 21, 2017, Sutter County Board of Education Board packet and is on the Sutter County Superintendent of Schools' website.

Local Control Accountability Plan and Annual Update (LCAP) Template

[Addendum](#): General instructions & regulatory requirements.

[Appendix A](#): Priorities 5 and 6 Rate Calculations

[Appendix B](#): Guiding Questions: Use as prompts (not limits)

[LCFF Evaluation Rubrics](#) [Note: this text will be hyperlinked to the LCFF Evaluation Rubric web page when it becomes available.]: Essential data to support completion of this LCAP. Please analyze the LEA’s full data set; specific links to the rubrics are also provided within the template.

LEA Name	Sutter County Superintendent of Schools		
Contact Name and Title	Christine McCormick Director, Student Support Services	Email and Phone	christinem@sutter.k12.ca.us 530-822-2914

2017-20 Plan Summary

THE STORY

Briefly describe the students and community and how the LEA serves them.

Feather River Academy (FRA), Fully Accredited by the Schools Commission of the Western Association of Schools and Colleges, is an alternative school established by the Sutter County Superintendent of Schools to provide specialized education services for students who require an alternative education program. Feather River Academy consists of a county community school including an Independent Study Program (ISP). Feather River Academy and the Independent Study Program are housed on a campus next door to the Sutter County Superintendent of Schools Office. FRA is an innovative alternative education program offering individualized educational options in a safe, challenging, and need-fulfilling environment. Students are encouraged to acknowledge responsibility in both the local and global community. Students prepare for a successful quality life according to their individual needs. Students in grades 7 – 12 who are at risk of being expelled, have been expelled, or are referred by courts or probation are served by Feather River Academy. The Independent Study Program is an option for FRA students who demonstrate a high degree of self-motivation and prefer a self-guided program under the guidance of a credentialed teacher. Independent study is an alternative to classroom instruction for at risk youth and is consistent with the county office’s course of study and not an alternative curriculum. It provides individual students with a choice of ways to acquire the values, skills and knowledge all students should gain as verified in a written agreement. Independent study can be a part of, be separate from, or be in addition to a regular classroom program. All programs work closely with students and parents to provide a focused instructional program that leads to graduation or eventual return to their home school. The enrollment at FRA fluctuates during the school year between 50-100 students. Data collected is not always truly reflective due to the small sample size of participants, especially in subgroups.

LCAP HIGHLIGHTS

Identify and briefly summarize the key features of this year's LCAP.

- Purchase of Chromebooks and pilot program of Google Classroom and G-Suite at FRA.
- Credit recovery options expanded at FRA to include Odysseyware.
- Trauma informed care practice training and progress towards implementation of restorative justice practices at FRA.
- Mentor program to support positive relationships and connections to adults for Foster Youth.

REVIEW OF PERFORMANCE

Based on a review of performance on the state indicators and local performance indicators included in the LCFF Evaluation Rubrics, progress toward LCAP goals, local self-assessment tools, stakeholder input, or other information, what progress is the LEA most proud of and how does the LEA plan to maintain or build upon that success? This may include identifying any specific examples of how past increases or improvements in services for low-income students, English learners, and foster youth have led to improved performance for these students.

FRA had a new principal this year as well as several new staff members. The staff has come together under the theme of "Setting the Conditions for Success" with a focus on relational capacity, adaptive capacity and aspirational capacity. The staff has used this as the driving force for their work this year. This theme has allowed the staff to engage with stakeholders in new ways. Home visits have increased in the 16-17 school year with the intent of getting students to school by providing transportation. The school has increased student engagement by offering CTE Agriculture courses and reinventing the school greenhouse. Sixty Google Chromebooks were purchased and Google classroom was implemented to provide students the opportunity to learn beyond the classroom. Aeries Analytics was purchased and the staff has begun the work to create early warning indicators to identify students who have a large number of discipline referrals or are falling further behind on credits. Additionally, the staff has received training on Trauma Informed practices and will be sending the entire staff to training in the summer of 2017 in the Nurtured Heart Approach as a way to continue to provide opportunities for staff and student to focus on restorative practices vs traditional discipline approaches. Staff assigned specifically to monitor the needs of English Learners and Foster Youth have allowed those students to have a single point of contact if the need arises and the staff can provided needed mentorship and support. Due to the transient nature of students who attend FRA it is difficult to determine overall growth as the student population changes. It has been more beneficial for the staff to make the relational connections with students to support needs at the point and time they are enrolled at FRA.

GREATEST PROGRESS

Referring to the LCFF Evaluation Rubrics, identify any state indicator or local performance indicator for which overall performance was in the “Red” or “Orange” performance category or where the LEA received a “Not Met” or “Not Met for Two or More Years” rating. Additionally, identify any areas that the LEA has determined need significant improvement based on review of local performance indicators or other local indicators. What steps is the LEA planning to take to address these areas with the greatest need for improvement?

GREATEST NEEDS

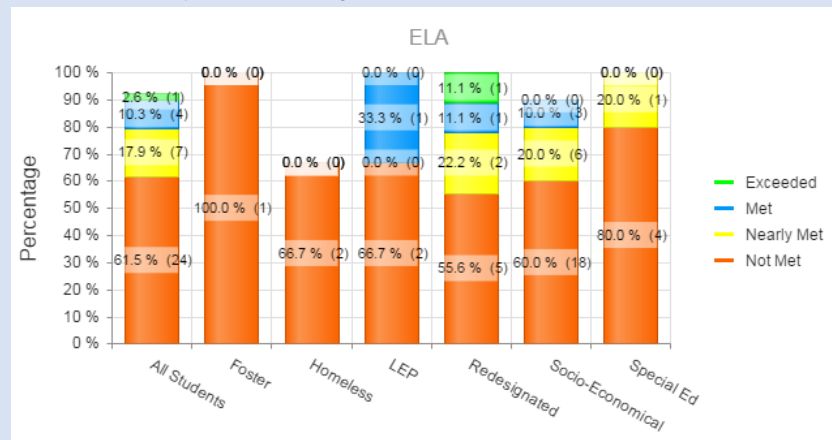
The students at Feather River Academy (FRA) come to school with needs beyond academic concerns. We have noticed an increase in the need for mental health services, homeless services and services to support families beyond educational needs. The need for increased services has led to discussions about how to serve students whose needs are great within the school day. In addition to the environmental challenges, students are often severely credit deficient, missing basic skills and are often on probation or have other legal mandates. FRA has identified, with the input of stakeholders, the need to develop a comprehensive system of support for all students. FRA is using the Multi-tiered Systems of Support (MTSS) framework to align behavior and academic supports to ensure that all students are served based on an aligned data collection system. Curricular materials and instruction along with behavioral supports will be aligned to the MTSS framework as well as data collection. The need to support students who transition out of FRA has also been identified. FRA will be exploring a more comprehensive process to assist students during the 17-18 school year with its focus on the update to the County Plan for Expelled Youth.

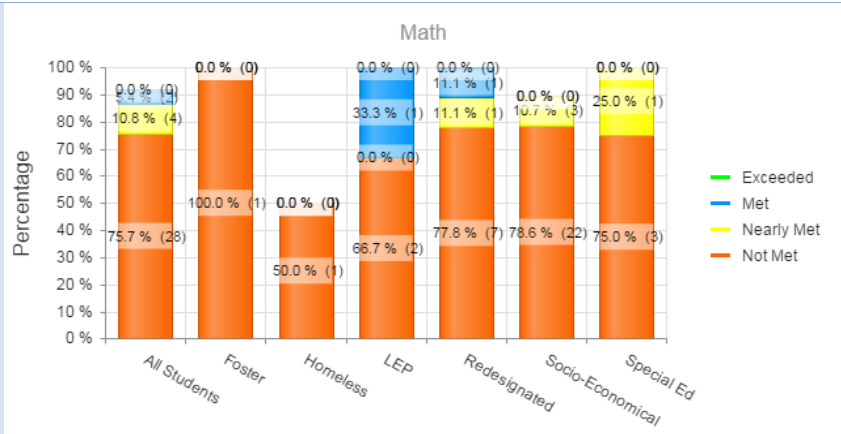
Referring to the LCFF Evaluation Rubrics, identify any state indicator for which performance for any student group was two or more performance levels below the “all student” performance. What steps is the LEA planning to take to address these performance gaps?

PERFORMANCE GAPS

Academic Indicators: (Priorities 2 and 4)

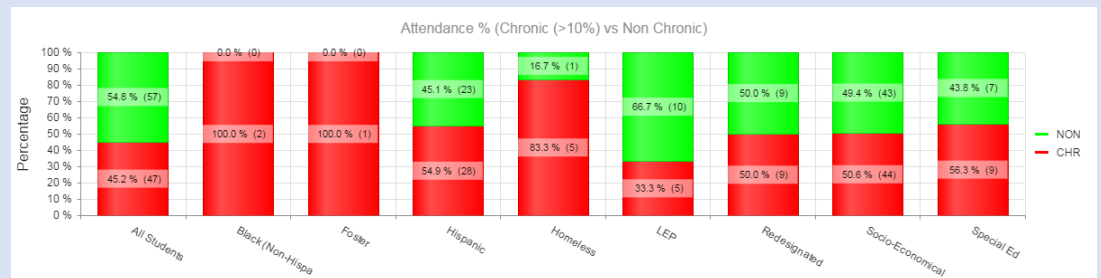
Data is not provided regarding student performance by subgroup in core content areas via the California Dashboard for Alternative Programs. Local Data is available for both English Language Arts and Mathematics. A review of the local 2016 data indicated the following performance for students in ELA and math by selected subgroups on the CAASPP assessments.





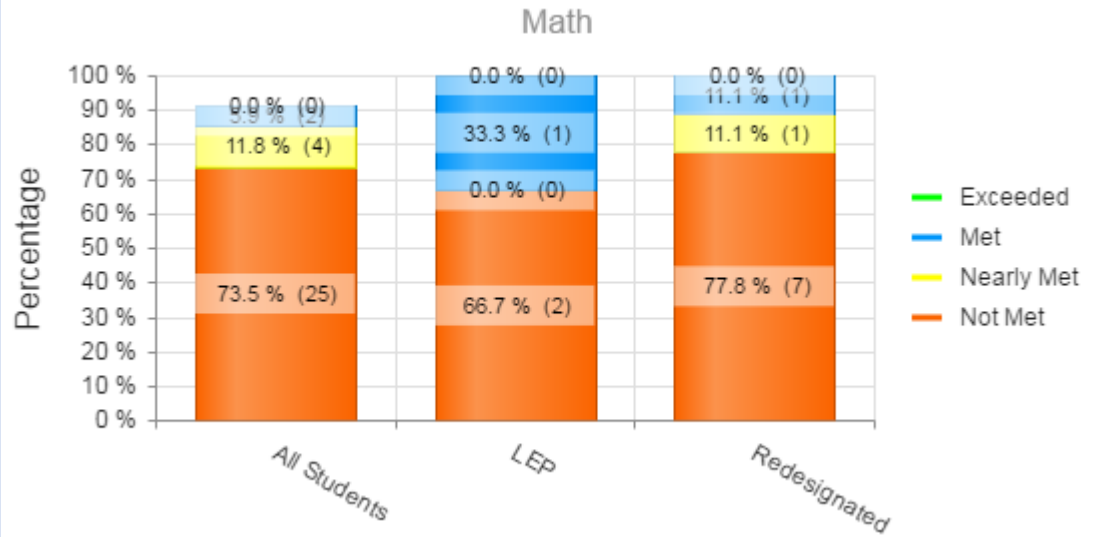
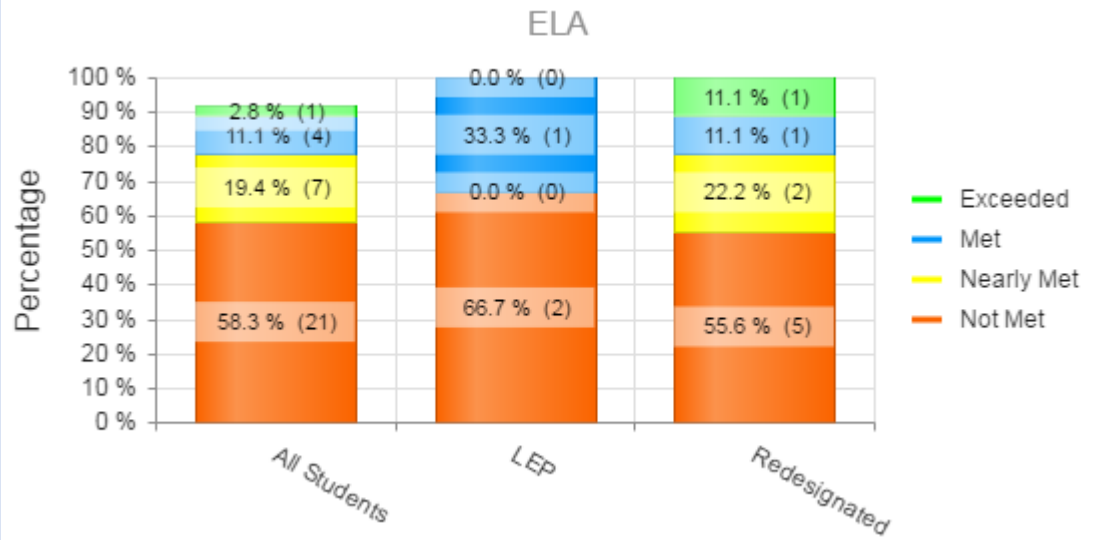
The local data indicates gaps in the areas of mathematics, English Language Arts and support for English learners, foster youth, and socio-economically disadvantaged students. These gaps are often more difficult to address when student behavior gets in the way of learning. Additionally, the transitory nature of students in and out of FRA makes it difficult to have data that is specific to the current student population. Goals will be written to address the academic as well as the behavioral and social emotional needs of students at FRA.

Chronic Absenteeism: (Priority 5)



Attendance is a concern at FRA with a majority of all subgroups considered chronically absent. This data is not a surprise as many of our students are referred to us for attendance/SARB issues. The use of an attendance officer has provided additional support and he has conducted 115 home visits to address the issue of attendance and provide immediate transportation to school for students. FRA will continue to focus efforts on attendance by providing attendance incentives as well as increasing student engagement and relational capacity with students.

English Learner Progress (Priority 4)



The progress of our English Learners is of concern. The staff will continue to seek training and implement strategies to improve their academic achievement. The staff will also focus on reducing the number of long term English Learners and continue to provide additional staff one-on-one support to EL's, RFEP's and LTEL's.

Suspension Rate(Priority 6)

Suspension data is tracked in our student information system. For 2016/17 there were 47 students that committed an offense that resulted in 99 days of suspension. In 2015/16 FRA had 61 students that committed 147 offenses that resulted in 131 days of suspension. While this demonstrates a decrease in the number of students and days of suspension, this is an area of concern. Staff is continuing to pursue alternatives to suspension. The staff at FRA has participated in training on Trauma Informed Care, Capturing Kids Hearts and A Nurtured Heart Approach. However, there is still a concern that the overall disciplinary practices are punitive and are not restorative. This is an area of need for FRA that will be a focus for the 2017-18 school year and FRA will add a coach that will focus on the implementation of The Nurtured Heart Approach to assist with reframing practice in and out of the classroom. Practices will be aligned to the Multi-tiered Systems of Support Framework (MTSS) to ensure that all students are served.

School Climate: (Priority 6)

The staff at FRA is working hard to build relational capacity with all students. This is an area of need as most students that come to FRA have not had a positive school experience and often have environmental factors such as drug and alcohol use as well as mental health concerns such as chronic sadness and suicide. The most recent California Healthy Kids Survey Data (CHKS) reports the following in several key indicators.

2016-17 California Healthy Kids Survey

Indicator	%
Current Alcohol and Drug Use (past 30 days)	57
Experienced chronic sadness/hopelessness (past 12 months)	39
Considered Suicide (past 12 months)	23
Been Drunk or "high" on drugs at school, ever	48
Academic motivation	16
Truant more than a few times	29
School meaningful participation	5
Caring adult relationships	26
School connectedness	31
Sample Size = 68 Average Response Rate = 96%	

The entire staff has committed to attend training on The Nurtured Heart Approach and is developing relationships with Sutter/Yuba Behavioral Health and other partners to address the mental health and drug and alcohol concerns that are present. Currently, students regularly report that they are homeless and the staff reports that they are aware of at least ten families that are currently homeless (but not formally identified). Community partnerships to help provide family supports and services for homeless families are being explored and the hope is to have an onsite coordinator funded by Sutter/Yuba Behavioral Health housed at FRA to assist students with both drug/alcohol issues and homelessness by December of 2017.

INCREASED OR IMPROVED SERVICES

If not previously addressed, identify the two to three most significant ways that the LEA will increase or improve services for low-income students, English learners, and foster youth.

Additional training for staff on the needs of these specific types of students and align instructional practices to best support all learners.

Development of partnerships with local agencies to provide more services to students on the school site and within the school day to address drug, alcohol, mental health and homelessness.

Increased collaboration with districts and local agencies to ensure that we are working together to support students with the greatest needs.

Increased opportunities for students to see beyond a high school diploma by providing mentoring services, career pathways, and opportunities to learn about available education options post high school.

BUDGET SUMMARY

Complete the table below. LEAs may include additional information or more detail, including graphics.

DESCRIPTION

AMOUNT

Total General Fund Budget Expenditures for LCAP Year	\$33,414,640
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Total Funds Budgeted for Planned Actions/Services to Meet the Goals in the LCAP for LCAP Year	\$1,246,999
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The LCAP is intended to be a comprehensive planning tool but may not describe all General Fund Budget Expenditures. Briefly describe any of the General Fund Budget Expenditures specified above for the LCAP year not included in the LCAP.

The Sutter County Superintendent of Schools is located in Yuba City, in north-central California.

The county office offers a number of services to its student and district populations, including fiscal assistance and oversight, special and alternative education programs Tri-County Career Technical & Induction programs (BTSA), a SELPA, curriculum, instruction programs, Career Technical Education, and adult education.

The Sutter County Superintendent of Schools Office plays an important role in the delivery of quality education to the students of this county. We provide direct service instructional programs to nearly 9,500 students annually through infant programs, special education, vocational/ occupational programs, outdoor science, adult education, and alternative education. These programs are operated more efficiently by the county than by a school district (with economy of scale) and more appropriately than a school district with confined boundaries. The Sutter County Superintendent of Schools Office provides these services to district students through cooperative agreements among participants.

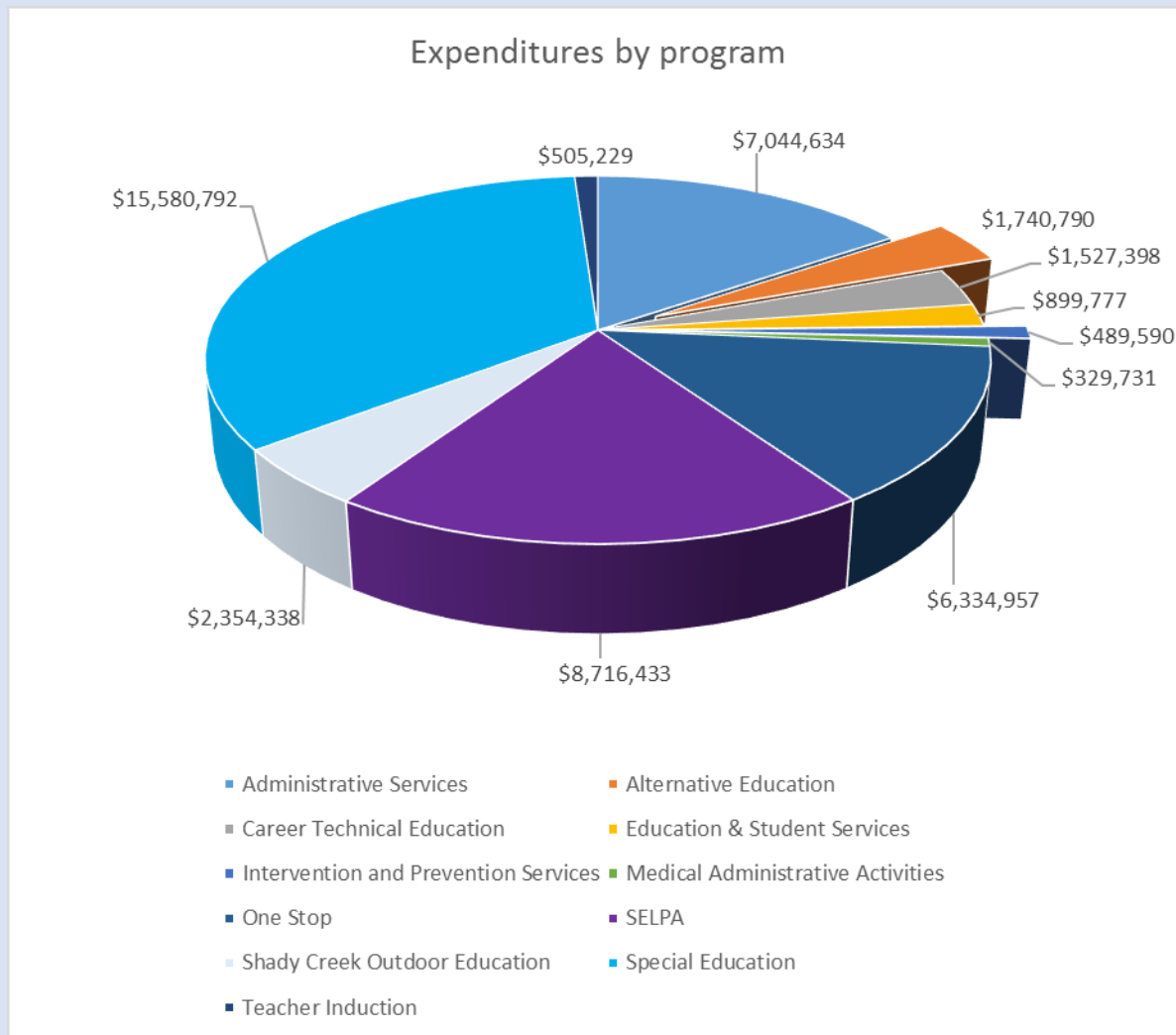
The Sutter County Superintendent of Schools Office has an outstanding staff dedicated to delivering successful solutions to the challenges of our local and regional partners by providing innovative support and services to promote education and self-sufficiency.

SCSOS provides these services to more than 21,000 public school students located within 12 school

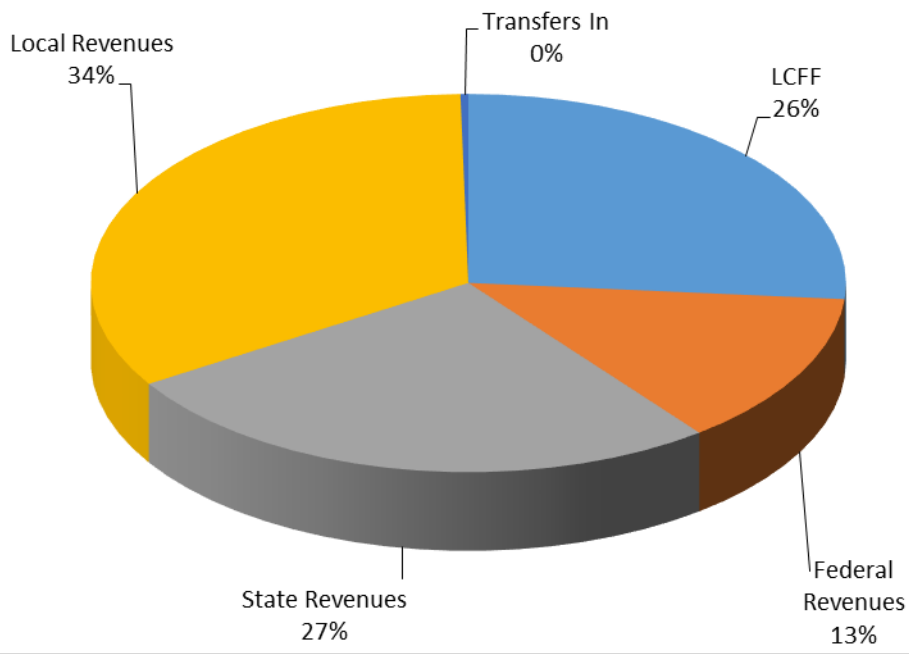
districts and 9 charter schools including approximately 435 students served by county operated schools. Services and programs include:

Budget oversight and assistance, Local Control Accountability Plan (LCAP) support, Special and alternative education programs, Tri-County ROP/Career Technical Education, Tri-County Induction Program (BTSA), Adult Education, Special Education Local Plan Area (SELPA), Federal and State compliance for Sutter County Districts, Medical Administrative Activities, Credential analysis, Student Attendance Review Board, Countywide staff development, Countywide technology support, Countywide Facilities Support, Supporting Dislocated Workers through Federal and State Grants, and Fiscal Support for our smaller district and charter schools.

The chart below shows two slices pulled out which represent the programs and services addressed in the LCAP.



General Fund Revenue



\$8,975,685

Total Projected LCFF Revenues for LCAP Year

Annual Update

LCAP Year Reviewed: 2016-17

Goal 1

All students will achieve at high levels to prepare them for the next steps in their chosen career/college pathway.

State and/or Local Priorities Addressed by this goal:

STATE 1 2 3 4 5 6 7 8

COE 9 10

LOCAL _____

ANNUAL MEASURABLE OUTCOMES

EXPECTED

1. WASC accreditation will be maintained
2. There will be a 4% increase in the number of students who complete Algebra 1.
3. Because two years of data is needed to determine growth targets, the 2014-15 and 2015-16 CAASPP ELA and Math scores will be used to determine targets. Therefore, analysis will occur based on these test years and growth targets will be determined and recorded in the LCAP for the 2016-17 school year update.
4. HQT in Core subjects will be maintained, and there will be an increase of HQT in all subject areas.
5. Standards aligned instructional materials will be purchased.
6. Students will be increasingly instructed using standards-aligned materials
7. Course access to CORE classes will be improved and maintained

ACTUAL

1. Several FRA staff members, as well as the Director of Student Support Services, have served on WASC committees during the 16-17 school year to provide insight to FRA regarding the development of the mid-term progress report and WASC visit that will occur in the 17-18 school year.
2. Sixteen students completed the Algebra 1 requirement during the 16-17 school year. That is a decrease from the 2015-16 total of 19 students.
3. When comparing the 2016-17 CAASPP mathematics scores to the 2015-16 scores it showed an increase of all students met standards of 2.9%. Completing the same comparison for CAASPP ELA scores the scores showed an increase of 2.4% of students who scored standard met.
4. All teaching positions are filled with teachers that are considered HQT.

based on students' credit deficient needs.

8. Students will show a 2% growth on the Renaissance Learning English and Math portion as assessed three times/year.

5. Standard aligned materials were purchased for World History, U.S.History, Economics, Government, English 9-12 and mathematics.

6. Student's use of standards aligned materials have increased as more materials have been purchased. Additionally, for teachers who use Google classroom the engagement in the standards materials has increased.

7. The master schedule was designed and adjusted each quarter to ensure students had access to courses as credit needs arose. Additionally, Odysseyware was introduced as an option for students to earn credits.

8. The Renaissance Learning data for pre and post test scores had a very small sample size. The LCAP team decided to use the summary reports for English using the Instructional Reading Level (IRL) to serve as a criterion reference score. The instructional reading level by grade level are indicated below by grade level and averaged over the three administrations.

Grade	Admin 1	Admin 2	Admin 3	Average
7	2.9	3.7	3.5	3.4
8	4.4	5.6	3.3	4.4
9	4.9	4.4	4.8	4.7
10	5.7	6.0	5.7	5.8
11	6.8	5.2	5.3	5.8
12	5.8	4.3	6.2	5.4

For math the team determined that the grade equivalent would be a reportable measure. The scores for each administration by grade level with a grade average are indicated below.

Grade	Admin 1	Admin 2	Admin 3	Average
7	3.4	4.1	4.6	4.0
8	4.9	6.7	4.7	5.4
9	4.8	4.8	6.5	5.4

10	7.4	6.2	7.8	7.1
11	7.1	6.9	3.8	5.9
12	7.0	5.4	7.7	6.7

One of the challenges with analyzing benchmark like scores is that due to the transient nature of the student population the students assessed are not the same from one administration to the other. This metric has been removed in the 2017-18 LCAP as it is not a valid measure.

ACTIONS / SERVICES

Action **1**

Actions/Services	PLANNED Maintain WASC accreditation through following the Schoolwide Action Plan, which addresses outcomes listed for each year.	ACTUAL Staffing and courses offered maintained at levels to meet WASC Focus on Learning Schoolwide Action Plan
	BUDGETED \$377,521	ESTIMATED ACTUAL \$469,275

ACTIONS / SERVICES

Action **2**

Actions/Services	PLANNED Provide quality, ongoing professional development and collaboration via release time for staff needs to be focused on student achievement (CCSS, ELD),	ACTUAL Minimum day scheduled was maintained weekly for the entire school year. Staff focused on training in the areas of Trauma Informed Care, California Standards, strategies to support English
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school culture (Capturing Kids' Hearts) and good instruction.

Minimum days will occur every Wednesday to provide time for individual student evaluation, staff collaboration and professional development.

Learners and other high-risk youth and assessment.

Expenditures

BUDGETED
\$41,450.

ESTIMATED ACTUAL
\$40,774

ACTIONS / SERVICES

Action **3**

PLANNED
Purchase curriculum, materials, and supplies to support CCSS and intervention to improve student access and proficiency.
Instruction will be aligned with the CCSS, NGSS and ELD standards using ES staff.

ACTUAL
Curricular materials purchased in World History, US History, ELA, Government, Economics and mathematics.

Actions/Services

BUDGETED
\$22,137

ESTIMATED ACTUAL
\$17,259

Expenditures

ACTIONS / SERVICES

Action **4**

PLANNED
Improve and increase use of technology for instruction, student engagement and assessment

ACTUAL
Forty-Eight Chromebooks and 2 carts were purchased, staff training on Google.

Actions/Services

via the purchase of improved equipment and software.

BUDGETED
\$24,248

ESTIMATED ACTUAL
\$52,190

Expenditures

ACTIONS / SERVICES

Action **5**

PLANNED
Provide credit recovery opportunities via extended school year offerings for a week after each grading period and in June.

ACTUAL
Three credit recovery offerings were available for students to attend.

Actions/Services

BUDGETED
\$37,856

ESTIMATED ACTUAL
\$30,031

Expenditures

ACTIONS / SERVICES

Action **6**

Actions/Services	PLANNED Life skills will be taught in existing health class and a new elective course: computer and career readiness will be offered.	ACTUAL One period each of Life Skills and an introduction to technology/computer readiness course was offered.
Expenditures	BUDGETED \$16,453	ESTIMATED ACTUAL \$16,032

ACTIONS / SERVICES

Action **7**

Actions/Services	PLANNED An area will continue to be used to accommodate PE classes on campus and a contract with a personal trainer will be extended.	ACTUAL Contract was obtained from a local physical fitness provider to offer one period of PE per day.
Expenditures	BUDGETED \$12,000	ESTIMATED ACTUAL \$9,000

ACTIONS / SERVICES

Action **8**

Actions/Services	PLANNED For low-income pupils and English learners: Alternative staff support such as student interns from the local community college will be utilized to help lower student/staff ratios.	ACTUAL Contract was obtained from a local physical fitness provider to offer one period of PE per day.
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Expenditures	BUDGETED \$6,600	ESTIMATED ACTUAL \$0
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ACTIONS / SERVICES

Action **9**

Actions/Services	PLANNED For English learners: Professional development Ed Services Coordinator will provide professional development to staff using ELD strategies and how to address long-term English Learners.	ACTUAL Staff participated in three days of professional learning specific to the ELD strategies to address needs of long-term English Learners.
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Expenditures	BUDGETED \$5,236	ESTIMATED ACTUAL \$5,825
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ACTIONS / SERVICES

Action **10**

Actions/Services	PLANNED For Redesignated fluent English proficient learners: For RFEP students, professional development will be provided in strategies to assure academic success.	ACTUAL Staff attended specific professional learning to support RFEP students.
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Expenditures	BUDGETED \$3,141	ESTIMATED ACTUAL \$3,495
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ACTIONS / SERVICES

Action **11**

Actions/Services	PLANNED For Redesignated fluent English proficient learners: RFEP students will be assigned to an individual staff member for monitoring and support to assure academic success.	ACTUAL The school counselor monitored outcomes of students who are identified at RFEP to ensure they were maintaining academic success.
Expenditures	BUDGETED \$23,059	ESTIMATED ACTUAL \$20,177

ACTIONS / SERVICES

Action **12**

Actions/Services	PLANNED Implement common pacing guide and syllabi with the guidance of newly designated instructional coaches with a focus on strategies to improve student engagement.	ACTUAL No instructional coach was utilized during the 2016-17 school year due to staffing changes.
Expenditures	BUDGETED \$53,847	ESTIMATED ACTUAL \$0

ACTIONS / SERVICES

Action **13**

Actions/Services

PLANNED
FRA will be offering two new previously approved ROP classes as part of the Ornamental Horticulture pathway which is included in the California Career Pathways Trust Grant. These will be introductory ag/science courses that will allow students to attain Life Science and Physical Science credit.

ACTUAL
The two courses were offered utilizing 1.17 FTE.

Expenditures

BUDGETED
\$92,135

ESTIMATED ACTUAL
\$151,673

ANALYSIS

Complete a copy of the following table for each of the LEA's goals from the prior year LCAP. Duplicate the table as needed.

Use actual annual measurable outcome data, including performance data from the LCFF Evaluation Rubrics, as applicable.

Describe the overall implementation of the actions/services to achieve the articulated goal.	Eleven of the thirteen actions of this goal were implemented. Staff received the needed professional learning to continue to focus on providing a high level of academic instruction and moving forward with the goals identified in the WASC Schoolwide action plan. The introduction of Chromebooks and Google Classroom as well as Google training allowed deeper implementation of this goal.
Describe the overall effectiveness of the actions/services to achieve the articulated goal as measured by the LEA.	The introduction of Chromebooks and new curriculum, including Career Technical Education courses, as well as new course offerings allowed students to access a variety of curricular offerings and make academic progress aligned to standards. The actions and services, while effective, need some continued refinement to better align with the WASC Schoolwide action plan.
Explain material differences between Budgeted Expenditures and Estimated Actual Expenditures.	Funds were not expended for an instructional coach as indicated in action 12. All other actions were funded at the levels indicated with no material differences. The technology purchases were greater than budgeted and no funds were expended to hire tutors as indicated.
Describe any changes made to this goal, expected outcomes, metrics, or actions and services to achieve this goal as a result of this analysis and analysis of the LCFF Evaluation Rubrics, as applicable. Identify where those changes can be found in the LCAP.	This goal has been eliminated and a new goal will be created that has actions and services that are better aligned to the action plan developed during the WASC Focus on Learning stakeholder input process to continue to align and implement programs that meet the needs of all students. The new goal is indicated as goal 1.

Annual Update

LCAP Year Reviewed: 2016-17

Goal 2

Students will receive supplemental support and intervention to address individual needs.

State and/or Local Priorities Addressed by this goal:

STATE 1 2 3 4 5 6 7 8

COE 9 10

LOCAL _____

ANNUAL MEASURABLE OUTCOMES

EXPECTED

1. Teachers and administration will develop individual learning plans with students; perform transcript audits and over-all academic support and counseling, including discussion of parent needs for support, with each student and parent.
2. Increase parent and student support offerings and increase participation in those offerings by 5%.
3. Implement alternative ways to get parent input.
4. Monitor the process of obtaining foster youth school records and scheduling in accordance with AB490.

ACTUAL

1. All incoming students participate in an orientation session prior to their first day of attendance at FRA. Continuing students meet with the counselor three times per year to adjust course selection as needed for credit completion.
2. A full-time counselor was added to the FRA staff this year to allow improved access for parents.
3. Parent input was obtained during formal events such as back-to-school night and the annual dinner/open house. Additionally, front office staff has begun the process of obtaining informal parent input when opportunities arise. This is an area of continued struggle for FRA.
4. The student information system (Aeries) was updated to include a foster youth graduation track.

ACTIONS / SERVICES

Action **1**

Actions/Services	PLANNED Utilize personalized learning plans, which will be developed with students within the first week of attendance.	ACTUAL Students and parents meet with the school counselor to develop learning plans. (Four hours of school counselor per week)
Expenditures	BUDGETED \$12,847	ESTIMATED ACTUAL \$8,058

ACTIONS / SERVICES

Action **2**

Actions/Services	PLANNED Mental health clinician will hold sessions and give support as needed.	ACTUAL The mental health clinician holds small group and individual counseling sessions for students.
Expenditures	BUDGETED \$35,087	ESTIMATED ACTUAL \$37,227

ACTIONS / SERVICES

Action **3**

Actions/Services	<p>PLANNED Provide additional support for case management of students by increasing adult to student ratio to support activities that engage students and provide intervention and prevention activities.</p>	<p>ACTUAL Additional staffing includes a school counselor, probation office, attendance officer, mental health clinician and teachers.</p>
Expenditures	<p>BUDGETED \$602,248</p>	<p>ESTIMATED ACTUAL \$710,629</p>

ACTIONS / SERVICES

Action **4**

Actions/Services	<p>PLANNED Contribute to probation officer salary as needed.</p>	<p>ACTUAL The probation officers works at FRA a minimum of 20 hours per week.</p>
Expenditures	<p>BUDGETED \$40,000</p>	<p>ESTIMATED ACTUAL \$40,000</p>

ACTIONS / SERVICES

Action **5**

Actions/Services	<p>PLANNED For low-income pupils: Incorporate professional development/training during minimum days scheduled throughout the year.</p>	<p>ACTUAL Minimum days are scheduled each Wednesday</p>
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	BUDGETED	ESTIMATED ACTUAL
Expenditures	\$36,649	\$40,774

ACTIONS / SERVICES

Action **6**

	PLANNED	ACTUAL
Actions/Services	For low-income pupils and foster youth: Provide resources to reduce barriers to accessing education; transportation options, school supplies.	Backpacks, bus passes, school van for student transport and attendance officer.
	BUDGETED	ESTIMATED ACTUAL
Expenditures	\$28,268	\$28,909

ACTIONS / SERVICES

Action **7**

	PLANNED	ACTUAL
Actions/Services	For English learners: Provide after school tutoring for EL students via specific teachers.	No specific EL tutoring was offered based on student need. FRA teachers supported students after school as needed at no additional cost.
	BUDGETED	ESTIMATED ACTUAL
Expenditures	\$9,147	\$0

ACTIONS / SERVICES

Action **8**

Actions/Services	PLANNED For English learners: Increase EL intervention materials as needed.	ACTUAL Current curriculum was adequate and no additional curriculum as needed.
Expenditures	BUDGETED \$1,000	ESTIMATED ACTUAL \$0

ACTIONS / SERVICES

Action **9**

Actions/Services	PLANNED For English learners: Improve relationships with EL students and parents by assigning staff to monitor and support progress and connect with parents on a regular basis.	ACTUAL A staff receptionist that is bilingual supports the needs of English Learners and their families.
Expenditures	BUDGETED \$1,580	ESTIMATED ACTUAL \$1,580

ANALYSIS

Complete a copy of the following table for each of the LEA's goals from the prior year LCAP. Duplicate the table as needed.

Use actual annual measurable outcome data, including performance data from the LCFF Evaluation Rubrics, as applicable.

Describe the overall implementation of the actions/services to achieve the articulated goal.	Intervention needs for students who attend FRA are great. This goal providing the additional supports to help meet the needs of this campus of at risk youth.
Describe the overall effectiveness of the actions/services to achieve the articulated goal as measured by the LEA.	This goal was effective and implemented as expected. Intervention is an ongoing focus for the staff at FRA as the needs changed almost hourly depending on the student population and the impact of events in the school and local community on the students who attend FRA.
Explain material differences between Budgeted Expenditures and Estimated Actual Expenditures.	Funding for English Learners for additional tutoring was not expended as expected based on school need.
Describe any changes made to this goal, expected outcomes, metrics, or actions and services to achieve this goal as a result of this analysis and analysis of the LCFF Evaluation Rubrics, as applicable. Identify where those changes can be found in the LCAP.	This goal has been eliminated and rewritten as goal to to better address the need for additional intervention in the areas of social emotional supports as well as family support services have been identified. A goal that continues to provide focus on this area of need, along with the appropriate actions and services will be written. This goal will include actions/services to specifically address the areas of truancy, dropouts and victims of crime will be added.

Annual Update

LCAP Year Reviewed: 2016-17

Goal 3

Increase sense of safety, increase attendance and decrease discipline issues.

State and/or Local Priorities Addressed by this goal:

STATE 1 2 3 4 5 6 7 8

COE 9 10

LOCAL _____

ANNUAL MEASURABLE OUTCOMES

EXPECTED

1. Coordination with County probation will occur to establish a presence on campus
2. Attendance rate will increase by 2%
3. Suspension rate will decrease by 2%
4. Chronic absenteeism rate will decrease by 5%
5. Graduation rate will increase from local baseline data by 5%
6. Administration and staff will collaborate with Child Welfare and Attendance concerning Foster Youth
7. Facilities and materials will be maintained as “good” per Williams

ACTUAL

1. County probation provides an officer on campus for a minimum of 20 hours per week.
2. YTD student attendance is 80.5 % and increase from 76% in 2015-16, a 5.8% increase.
3. Suspension rates have decreased by 88 offenses (219 in 2015-16 to 131 in 2016-17), 40%.
4. Chronic absenteeism is still a concern from FRA with most students with the greatest impact identified with homeless and foster youth. The rate has increased from 35% to 45.2% for all students
5. The number of students who graduated in 2015-16 was 37, in 2016-17 the number of graduates is 23 which represents an decrease of 14 students.
6. Administration and staff have regular meetings with the Intervention Prevention (IPP) coordinators to facilitate services to support Foster Youth. IPP advises the FRA staff weekly about the status of Foster Youth enrolled at FRA.

7. All facilities and materials were rated “good” per Williams Act.

ACTIONS / SERVICES

Action **1**

Actions/Services	PLANNED Attendance incentives will be used to increase ADA; motivational activities and incentives will be used to encourage students to come to school regularly.	ACTUAL Field trips and incentive programs have been implemented to encourage school attendance. Students have been snowboarding, attended the movies, and the trampoline park as examples.
	BUDGETED \$25,000	ESTIMATED ACTUAL \$15,500
Expenditures		

ACTIONS / SERVICES

Action **2**

Actions/Services	PLANNED Monthly Meeting with FM&O Supervisor will be held to ensure prompt attention to maintenance issues.	ACTUAL The FM & O supervisor meets monthly with site administration.
	BUDGETED \$0	ESTIMATED ACTUAL \$0
Expenditures		

ACTIONS / SERVICES

Action **3**

Actions/Services	PLANNED A teen leadership class will be offered.	ACTUAL The teen leadership class was offered first semester only due to lack of student participation.
Expenditures	BUDGETED \$16,453	ESTIMATED ACTUAL \$8,016

ANALYSIS

Complete a copy of the following table for each of the LEA's goals from the prior year LCAP. Duplicate the table as needed.

Use actual annual measurable outcome data, including performance data from the LCFF Evaluation Rubrics, as applicable.

Describe the overall implementation of the actions/services to achieve the articulated goal.	Safety, attendance and discipline are a constant area of focus for FRA. This goal was implemented to provide the additional and ongoing supports to create a safe learning community for at risk youth.
Describe the overall effectiveness of the actions/services to achieve the articulated goal as measured by the LEA.	The staff at FRA is working hard to build relational capacity with all students. This is an area of need as most students that come to FRA have not had a positive school experience and often have environmental factors such as drug and alcohol use as well as mental health concerns such as chronic sadness and suicide. This goal continues to be a focus of improvement.
Explain material differences between Budgeted Expenditures and Estimated Actual Expenditures.	None
Describe any changes made to this goal, expected outcomes, metrics, or actions and services to achieve this goal as a result of this analysis and analysis of the LCFF Evaluation Rubrics, as applicable. Identify where those changes can be found in the LCAP.	This goal will be combined with other goals as the action and services outlined are more comprehensive in nature and are not represented as well in a stand-alone goal. The actions and services for this goal are now included in goal one and two.

Annual Update

LCAP Year Reviewed: 2016-17

Goal 4

All foster youth will receive improved academic and social-emotional support through the improved cross-systems communication and services with agencies and schools to increase identification and support for providing case management services to help close the achievement gap.

State and/or Local Priorities Addressed by this goal:

STATE 1 2 3 4 5 6 7 8

COE 9 10

LOCAL _____

ANNUAL MEASURABLE OUTCOMES

EXPECTED

1. Staff surveys will indicate a 2% increased awareness of the needs of foster youth
2. The achievement gap between foster youth and the general student population will decrease by 2% through a comparison of data based on student's age, grade, chronic attendance rates, time of enrollment, and standardized test results.
3. There will be a 5% increase in the number of foster youth for whom key stakeholders have received timely health and education-related information

ACTUAL

1. A survey administered to district liaison staff on November 15, 2016 indicates an average response of 4.55 % (out of 5) that the information they are receiving from the Intervention and Prevention staff will increase the quality of services to students and families. 28 attendees, 26 respondents
2. Achievement gap data for Foster Youth are not reported on the California Dashboard. Foster youth are currently enrolled in four of the twelve districts in Sutter County and our county operated community school. Disaggregated achievement data is not collected on these youth by a local measure due to low enrollment numbers and issues of student confidentiality. Until statewide indicators are developed and reported on the California Dashboard this expected outcome cannot be measured.
3. March – April 2017: Intervention and Prevention Program (IPP) coordinator and the Foster Youth Intervention specialist met with five districts to discuss IPP programs and Foster Youth Services. The IPP

coordinator and the Yuba City Unified School District child welfare and attendance director met with Family Court Judge Heckman, and the Public Defender assigned to foster youth and minors cases on the coordination of services related to attendance, criminal activity and foster youth student rights.

ACTIONS / SERVICES

Action **1**

Actions/Services	<p>PLANNED Ensure that all foster youth are identified and served by continuing with research-based programs to identify, engage and track all foster youth county-wide</p>	<p>ACTUAL Cost of staff to coordinate service delivery of research-based programs to identify, engage and track all foster youth countywide.</p>
Expenditures	<p>BUDGETED \$50,990</p>	<p>ESTIMATED ACTUAL \$34,302</p>

ACTIONS / SERVICES

Action **2**

Actions/Services	<p>PLANNED Ensure staff who work with foster youth are aware of special needs and laws that pertain to them specifically utilizing professional development and training to be scheduled Fall of 2016.</p>	<p>ACTUAL Three staff participated in 6 hours of training (workshops, teleconferences, meetings) and the provided this training to districts in November.</p>
Expenditures	<p>BUDGETED \$747</p>	<p>ESTIMATED ACTUAL \$765</p>

ACTIONS / SERVICES

Action **3**

Actions/Services	PLANNED Make sure a connection exists for foster youth with a coach, tutor, and mentor directly. Volunteer mentors will be recruited and matched with foster youth as available.	ACTUAL Salary and activities (1 per month) to support the mentor program for foster youth. Activities included: paint night, attending professional sports events, museums and culture events.
Expenditures	BUDGETED \$123,971	ESTIMATED ACTUAL \$117,117

ACTIONS / SERVICES

Action **4**

Actions/Services	PLANNED Update foster youth services by gathering data from child welfare, probation, mental health, and school districts to outline needed services. Continue to implement a checklist that can be used by all stakeholders, including; education related information needed to assist the child welfare agency in the delivery of services, assists the juvenile court in the delivery and coordination of necessary educational services, and aids in the efficient, expeditious transfer of health and education records, and is updated on a regular basis to assure foster youths' needs are being met.	ACTUAL Salary to support staff support to districts to coordinate services and provide education related information to districts regarding their enrolled foster youth..
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	BUDGETED	ESTIMATED ACTUAL
Expenditures	\$5,037	\$5,683

ACTIONS / SERVICES

Action **5**

	PLANNED	ACTUAL
Actions/Services	Connect to key stakeholders including social workers, attorneys, and mental health providers promoting communication and collaboration through the Foster Youth Local Advisory Group.	Salary to support staff time to connect with key stakeholders via the Foster Youth Local Advisory Group.

	BUDGETED	ESTIMATED ACTUAL
Expenditures	\$591	\$607

ACTIONS / SERVICES

Action **6**

	PLANNED	ACTUAL
Actions/Services	Provide extra out of school tutoring as agreed upon by the County Office and Districts in Sutter County, for additional support in improving academic achievement and establishing a one-on-one relationship with each foster youth.	Staffing to support the salary of a PASS assistant to coordinate academic supports for students and provide a one-on-one relationship for identified foster youth.

	BUDGETED	ESTIMATED ACTUAL
Expenditures	\$15,045	\$17,025

ACTIONS / SERVICES

Action **7**

Actions/Services	PLANNED Relationships with foster youth will be improved by assigning a staff member to provide individual support.	ACTUAL PASS assistant assigned to students. (see action 6)
Expenditures	BUDGETED \$0	ESTIMATED ACTUAL \$0

ACTIONS / SERVICES

Action **8**

Actions/Services	PLANNED Increase the participation of foster parents, community partners, and other school district representatives in the Foster Youth Local Advisory Group.	ACTUAL Services coordinated by IPP staff. (see action 4)
Expenditures	BUDGETED \$0	ESTIMATED ACTUAL \$0

ANALYSIS

Complete a copy of the following table for each of the LEA's goals from the prior year LCAP. Duplicate the table as needed.

Use actual annual measurable outcome data, including performance data from the LCFF Evaluation Rubrics, as applicable.

Describe the overall implementation of the actions/services to achieve the articulated goal.	The Intervention and Prevention (IPP) staff of the Sutter County Superintendent of Schools coordinate services for Foster Youth. The development of a mentor program by this department has been a positive addition to the services provided to Foster Youth. Additionally, as changes occur in the Education Code around the needs of Foster Youth, the IPP department provides updates to district foster youth liaisons both in person and in coordinated trainings.
Describe the overall effectiveness of the actions/services to achieve the articulated goal as measured by the LEA.	The actions/services outlined in this goal are effective and have been completed. There is a continued need to be able to provide as much training as possible to foster youth liaisons to better serve students who have been identified as enrolled in our local school districts, as well as, provide regular updates on "hot topics" to support this high-risk group. The recent Continued Care Reform (CCR) will continue to influence the work of this department as more students may be coming to the local schools based on the outcome of this reform.
Explain material differences between Budgeted Expenditures and Estimated Actual Expenditures.	None
Describe any changes made to this goal, expected outcomes, metrics, or actions and services to achieve this goal as a result of this analysis and analysis of the LCFF Evaluation Rubrics, as applicable. Identify where those changes can be found in the LCAP.	This goal, metrics and actions/services will be refined to better align with the Foster Youth Services Coordinating Program outcomes as outlined in the California Department of Education Coordinating Program Plan to ensure that services are consistent and meet the needs of our local districts as outlined in the districts Local Control Accountability Plans. This modified goal is now goal number 3.

Annual Update

LCAP Year Reviewed: 2016-17

Goal 5

All expelled youth will satisfy the terms of the expulsion agreements and return to their home school or fulfill requirements for graduation at FRA.

State and/or Local Priorities Addressed by this goal:

STATE 1 2 3 4 5 6 7 8

COE 9 10

LOCAL _____

ANNUAL MEASURABLE OUTCOMES

EXPECTED

1. Ten percent of expelled youth will return to their home schools or graduate from FRA.
2. A pupil whose behavior has resulted in expulsion shall be given a rehabilitation plan that is designed by the district of residence. Any recommended placement shall be monitored, and appropriate documentation maintained. This plan may involve: placement in FRA day program or independent study

ACTUAL

1. Sixty-eight expelled youth enrolled at FRA, four returned to their home school and four graduated from FRA in the 16-17 school year. Which is a twelve return rate.
2. Rehabilitation plans are created for students who have met the conditions of their expulsion. This plan is presented to the district of residence for consideration when determining continued placement.

ACTIONS / SERVICES

Action **1**

Actions/Services	PLANNED Update countywide expulsion plan and continue to monitor for effectiveness with all districts. Begin discussion regarding updates and revisions of the plan in the upcoming three-year cycle.	ACTUAL The team had initial meetings regarding plan updates. Formal meetings will continue in the 2017-18 school year for plan updates and revisions completed based on the three-year cycle.
Expenditures	BUDGETED \$592	ESTIMATED ACTUAL \$479

ACTIONS / SERVICES

Action **2**

Actions/Services	PLANNED Quarterly meetings will be held with all expelled youth to review their progress toward meeting the terms of their readmission as determined by their district of residence.	ACTUAL Meetings are conducted quarterly by the school principal to discuss readmission and terms of expulsion.
Expenditures	BUDGETED \$14,131	ESTIMATED ACTUAL \$14,392

ACTIONS / SERVICES

Action **3**

<p>Actions/Services</p>	<p>PLANNED Each student who enrolls at Feather River Academy must attend an orientation with their parent(s)/guardian. One task in the orientation is to review the rehabilitation plan for expelled students written by the expelling school district. Each condition is reviewed, and the expectation for clearing the expulsion is set in place. Placement in an FRA program is based on these conditions.</p>	<p>ACTUAL Orientation meetings are conducted with each student by the school counselor.</p>
<p>Expenditures</p>	<p>BUDGETED \$9,010</p>	<p>ESTIMATED ACTUAL \$6,907</p>

ACTIONS / SERVICES

Action **4**

<p>Actions/Services</p>	<p>PLANNED Meet with Child Welfare and Attendance Director to identify gaps in services in the current expulsion plan. Obtain local school districts' input and approval of the updated expulsion plan.</p>	<p>ACTUAL Meetings to identify immediate gaps were held monthly. A countywide stakeholder team will begin meetings in the 2017-18 school year for plan updates and revisions that need to be completed based on the three-year cycle.</p>
<p>Expenditures</p>	<p>BUDGETED \$564</p>	<p>ESTIMATED ACTUAL \$536</p>

ANALYSIS

Complete a copy of the following table for each of the LEA's goals from the prior year LCAP. Duplicate the table as needed.

Use actual annual measurable outcome data, including performance data from the LCFF Evaluation Rubrics, as applicable.

Describe the overall implementation of the actions/services to achieve the articulated goal.	2016-17 was the second year of the current county office of education expulsion plan. During the 16-17 school year the largest district had a change in staffing which resulted in new discussions about plan elements. The beginning discussions were productive and the team will finalize any updates and changes to the plan during the 17-18 school year.
Describe the overall effectiveness of the actions/services to achieve the articulated goal as measured by the LEA.	The data collected regarding expelled youth has been difficult to track. As we have identified this need we have purchased additional software and developed procedures to ensure that we are tracking the expelled youth in a more comprehensive manner. One of the other elements of concern is the ability for students to return to their home school. When updating the plan for expelled youth one of the areas of focus will be to add clarity to this area of the plan to ensure all districts have the same understanding of the return process.
Explain material differences between Budgeted Expenditures and Estimated Actual Expenditures.	No material differences are noted.
Describe any changes made to this goal, expected outcomes, metrics, or actions and services to achieve this goal as a result of this analysis and analysis of the LCFF Evaluation Rubrics, as applicable. Identify where those changes can be found in the LCAP.	No changes will be made to this goal, expected outcomes, metrics or actions and services. It is indicated as goal number 4.

Stakeholder Engagement

LCAP Year 2017–18 2018–19 2019–20

INVOLVEMENT PROCESS FOR LCAP AND ANNUAL UPDATE

How, when, and with whom did the LEA consult as part of the planning process for this LCAP/Annual Review and Analysis?

Introduction

The intent of the Sutter County Superintendent of Schools is to gather input from all stakeholder groups including parents, teachers, administrators, bargaining units, local school district personnel, FRA School Site Council/parent advisory/DELAC, foster youth advocates and liaisons, community-based agencies, law enforcement, county government agencies and other partners that serve and support students served by the Sutter County Superintendent of Schools. The County Office LCAP was created with input from stakeholder groups obtained in a variety of settings, meetings and discussions throughout the school year.

How Data was Collected

Survey data was collected from stakeholders at Feather River Academy and from foster youth advocates. Stakeholder input was sought regarding programs and services during regular meetings with parents, COE staff, community-based agencies, law enforcement, county government agencies and other partners. The county board of education (CBE) was provided monthly reports on the progress of actions and services of the LCAP during monthly meetings.

With Whom did the COE Consult and When

FRA Parents

Parent survey provided at back-to-school night and the annual community dinner open house. August 2016 (58 attendees, 15 responses) and May 18, 2017 (over 100 attendees, many of which were children, resulting in 13 completed surveys)

School Site Council Meetings. September 20, 2016, November 12, 2016, January 24, 2017 and March 28, 2017

Parent discussion during all school meetings including but not limited to, parent conferences, IEP meetings, new student orientations and student planning meetings. August 2016- May 2017

California Healthy Kids Survey. September 2017 – June 2017

Community-Based Agencies and Other Partners

Foster Youth Liaison Meetings with district personnel at school sites. Weekly – September 2016- May 2017

Foster and Homeless Youth District Liaison training. November 15, 2016

FIT Community Partner Meetings Second and Fourth Tuesday monthly August 2016 – June 2017

Continued Care Reform (CCR) Advisory October 6, 2016, November 3, 2016, April 6, 2017, May 4, 2017, June 1, 2017

Mental Health Collaborative (AB2246 workgroup). April 24, 2017 and May 2, 2017

Superintendents Coordinating Council. monthly September 2016-June 2017

COE Staff

Superintendents Cabinet. Two times per month July 2016 – June 2017

Consultation meetings with bargaining unit leadership. July 2016 - June 2017

Monthly meeting with Foster Youth Coordinator. July 2016 – June 2017

Monthly meeting with FRA administrator. August 2016- June 2017

Special Education Staffing at Feather River Academy. Twice monthly August 2016 – June 2017

FRA Staff meetings. Twice monthly August 2016 – June 2017

FRA Students

Personal interviews with students during orientation meetings, class schedule development and other times throughout the year to allow students to provide suggestions from students for serving students.

California Healthy Kids Survey. September 2016

Timeline for Stakeholder Engagement

Data collection as detailed above. July 2016- June 2017

Public Hearing. June 21, 2017

IMPACT ON LCAP AND ANNUAL UPDATE

How did these consultations impact the LCAP for the upcoming year?

Data was gathered and analyzed from all the stakeholders detailed above. The aggregated data was then used to prioritize the COE areas of focus that were then used to drive the development of LCAP goals, actions and services. The data collected from the annual update was used to adjust and refine these goals, actions and services to best meet the needs of the students served at Feather River Academy and supports to districts for Foster Youth. Feedback collected regarding school climate and culture and community need that was not measurable, but which, nevertheless was persuasive enough to drive some of the actions and services.

Stakeholder engagement related to the process for the annual review of the 2016-17 school year was incorporated as identified needs for revisions and adjustments. In addition, goals and aligned actions and services included in the 2017-18 LCAP were adjusted and amended accordingly. The annual update was positively impacted through stakeholder engagement insofar as progress reports were regular and ongoing throughout the school year as described above. Stakeholder input based on regular reviews of the data was integral to identifying areas where progress was deemed sufficient. In addition, a public hearing was held in which COE staff provided a detailed account of progress to the County Board of Education. This account specifically identified areas of strength and weakness. Areas of weakness were the target of direct discussion including how the LCAP goals, actions and services were adjusted to better meet the needs identified. As an example, the action of creating pacing guides

and providing instructional coaching was not met and as a result a renewed focus on how to ensure this action was completed was identified and strategies discussed. In this way, the spirit of ongoing improvement has been honored and the COE efforts to provide a transparent analysis of its work to better serve students have resulted in the revisions necessary to demonstrate ongoing improvement.

Goals, Actions, & Services

Strategic Planning Details and Accountability

Complete a copy of the following table for each of the LEA's goals. Duplicate the table as needed.

New
 Modified
 Unchanged

Goal 1

Provide interventions in areas of academic, social, emotional, behavior and attendance.

State and/or Local Priorities Addressed by this goal:

STATE 1 2 3 4 5 6 7 8
 COE 9 10
 LOCAL _____

Identified Need

Increase in services to support at risk youth in credit completion, social/emotional and behavioral skills, school engagement, attendance (chronic absenteeism and truancy), English Learners, improve graduation rates, and decrease suspension. Improved instructional practices, implementation of WASC action plan, master schedule alignment, social emotional training and strategies supported by coaching for school engagement. Additionally, FRA will focus on continuing to implement practices and policies the support students who are homeless, foster youth and/or victims of crime.

EXPECTED ANNUAL MEASURABLE OUTCOMES

Metrics/Indicators	Baseline	2017-18	2018-19	2019-20
Graduation Rates of expelled youth will increase by 1 %	17%	18%	19%	20%
Students will be instructed in	1 teacher	3 teachers	5 teachers	All teachers

standards based materials by supporting teachers with instructional coaching				
CAASPP Scores will increase by 1 %	<p>ELA – 11.4%</p> <p>Math – 6.1 %</p> <p>Science – pilot baseline to be established in 2017-18 school year</p>	<p>ELA – 12.4%</p> <p>Math – 7.1%</p> <p>Science – baseline year</p>	<p>Continue review of materials presented to SBE for recommendation.</p> <p>Consider piloting materials ELA –13.4 %</p> <p>Math - 8.1%</p> <p>Science – baseline + 1 %</p>	<p>ELA – 14.4%</p> <p>Math – 9.1 %</p> <p>Science – baseline + 1 %</p>
Chronic Absenteeism will decrease by 1 %	45.2 %	44.2%	43.2%	42.2%
Decrease Truancy rates as self-reported in the California Healthy Kids Survey by 2 %	29%	27%	25%	23%
Decrease Chronic Absenteeism for all subgroups by 1%	<p>Black (non Hispanic) – 100%</p> <p>Foster- 100%</p> <p>Hispanic – 54.9%</p> <p>Homeless – 83.3%</p> <p>LEP – 33.3 %</p> <p>Redesignated - 50 %</p> <p>Socio-Economical –</p>	<p>Black (non Hispanic) – 99%</p> <p>Foster- 99%</p> <p>Hispanic – 53.9%</p> <p>Homeless – 82.3%</p> <p>LEP – 32.3 %</p> <p>Redesignated - 49 %</p> <p>Socio-Economical –</p>	<p>Black (non Hispanic) – 98%</p> <p>Foster- 98%</p> <p>Hispanic – 52.9%</p> <p>Homeless – 81.3%</p> <p>LEP – 31.3 %</p> <p>Redesignated - 48 %</p> <p>Socio-Economical –</p>	<p>Black (non Hispanic) – 97%</p> <p>Foster- 97%</p> <p>Hispanic – 51.9%</p> <p>Homeless – 80.3%</p> <p>LEP – 30.3 %</p> <p>Redesignated - 47 %</p> <p>Socio-Economical – 47.6%</p>

	50.6% Special Education – 56.3%	49.6% Special Education – 55.3%	48.6% Special Education – 54.3%	Special Education – 53.3%
Increase access to technology in all classrooms	60 Chromebooks	90 Chromebooks	120 Chromebooks	150 Chromebooks
Decrease the number of Long Term English Learners by 1%	33.3%	32.3%	31.3%	30.3%
Maintain WASC Accreditation	Schoolwide Action Plan	Implement and refine Schoolwide Action Plan One-day team revisit	Implement and refine Schoolwide Action Plan	Implement and refine Schoolwide Action Plan and begin Focus on Learning Self-Study Process in preparation for team visit

PLANNED ACTIONS / SERVICES

Action **1**

For Actions/Services not included as contributing to meeting the Increased or Improved Services Requirement:

Students to be Served All Students with Disabilities [Specific Student Group(s)] _____

Location(s) All schools Specific Schools: _____ Specific Grade spans: _____

OR

For Actions/Services included as contributing to meeting the Increased or Improved Services Requirement:

Students to be Served English Learners Foster Youth Low Income

Scope of Services LEA-wide Group(s) Schoolwide **OR** Limited to Unduplicated Student

Location(s) All schools Specific Schools: _____ Specific Grade spans: _____

ACTIONS/SERVICES

2017-18	2018-19	2019-20
<input checked="" type="checkbox"/> New <input type="checkbox"/> Modified <input type="checkbox"/> Unchanged	<input type="checkbox"/> New <input type="checkbox"/> Modified <input checked="" type="checkbox"/> Unchanged	<input type="checkbox"/> New <input type="checkbox"/> Modified <input checked="" type="checkbox"/> Unchanged
Provide quality, ongoing professional development and collaboration via release time for staff needs to be focused on student achievement, school culture and good instruction. Including a focus on ensuring that WASC accreditation is maintained by following and implementing the practices outlined in the Focus on Learning Schoolwide action plan.		

BUDGETED EXPENDITURES

2017-18	2018-19	2019-20
Amount	\$32,318	Amount
Source	Unrestricted General Fund	Source
Budget Reference	1000, 3000	Budget Reference

Action **2**

For Actions/Services not included as contributing to meeting the Increased or Improved Services Requirement:

Students to be Served

All Students with Disabilities [Specific Student Group(s)] _____

Location(s)

All schools Specific Schools: _____ Specific Grade spans: _____

OR

For Actions/Services included as contributing to meeting the Increased or Improved Services Requirement:

Students to be Served

English Learners Foster Youth Low Income

Scope of Services

LEA-wide Group(s) Schoolwide **OR** Limited to Unduplicated Student

Location(s)

All schools Specific Schools: _____ Specific Grade spans: _____

ACTIONS/SERVICES

2017-18	2018-19	2019-20
<input checked="" type="checkbox"/> New <input type="checkbox"/> Modified <input type="checkbox"/> Unchanged	<input type="checkbox"/> New <input checked="" type="checkbox"/> Modified <input type="checkbox"/> Unchanged	<input type="checkbox"/> New <input type="checkbox"/> Modified <input checked="" type="checkbox"/> Unchanged
<p>Review current curriculum and make purchases as needed. Align instruction to state standards for ELA (including ELD), Math and NGSS. Review content frameworks and use the frameworks as guides to implement standards aligned and rigorous instruction.</p>	<p>Review current curriculum and make purchases as needed. Align instruction to state standards for ELA (including ELD), Math, NGSS and History/Social Science. Review content frameworks and use the frameworks as guides to implement standards aligned and rigorous instruction.</p>	

BUDGETED EXPENDITURES

2017-18	2018-19	2019-20
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Amount	\$14,898	Amount	\$14,898	Amount	
Source	Unrestricted General Fund	Source	Unrestricted General Fund	Source	
Budget Reference	1000, 3000,4000	Budget Reference	1000,3000,4000	Budget Reference	

Action **3**

For Actions/Services not included as contributing to meeting the Increased or Improved Services Requirement:

Students to be Served All Students with Disabilities [Specific Student Group(s)] _____

Location(s) All schools Specific Schools: _____ Specific Grade spans: _____

OR

For Actions/Services included as contributing to meeting the Increased or Improved Services Requirement:

Students to be Served English Learners Foster Youth Low Income

Scope of Services LEA-wide Group(s) Schoolwide **OR** Limited to Unduplicated Student

Location(s) All schools Specific Schools: _____ Specific Grade spans: _____

ACTIONS/SERVICES

2017-18	2018-19	2019-20
<input checked="" type="checkbox"/> New <input type="checkbox"/> Modified <input type="checkbox"/> Unchanged	<input type="checkbox"/> New <input type="checkbox"/> Modified <input checked="" type="checkbox"/> Unchanged	<input type="checkbox"/> New <input type="checkbox"/> Modified <input checked="" type="checkbox"/> Unchanged
Improve and increase use of technology for instruction, student engagement and assessment via the purchase of improved equipment and software.		

BUDGETED EXPENDITURES

2017-18	2018-19	2019-20
Amount \$74,484	Amount	Amount
Source Unrestricted General Fund (\$64,484) Lottery (\$6,000)	Source	Source

Budget Reference

5700, 5800, 4300

Budget
Reference

Budget
Reference

Action **4**

For Actions/Services not included as contributing to meeting the Increased or Improved Services Requirement:

<u>Students to be Served</u>	<input checked="" type="checkbox"/> All	<input type="checkbox"/> Students with Disabilities	<input type="checkbox"/> [Specific Student Group(s)] _____
<u>Location(s)</u>	<input checked="" type="checkbox"/> All schools	<input type="checkbox"/> Specific Schools: _____	<input type="checkbox"/> Specific Grade spans: _____

OR

For Actions/Services included as contributing to meeting the Increased or Improved Services Requirement:

<u>Students to be Served</u>	<input type="checkbox"/> English Learners	<input type="checkbox"/> Foster Youth	<input type="checkbox"/> Low Income
<u>Scope of Services</u>	<input type="checkbox"/> LEA-wide Group(s)	<input type="checkbox"/> Schoolwide	OR <input type="checkbox"/> Limited to Unduplicated Student
<u>Location(s)</u>	<input type="checkbox"/> All schools	<input type="checkbox"/> Specific Schools: _____	<input type="checkbox"/> Specific Grade spans: _____

ACTIONS/SERVICES

2017-18	2018-19	2019-20
<input type="checkbox"/> New <input type="checkbox"/> Modified <input checked="" type="checkbox"/> Unchanged	<input type="checkbox"/> New <input type="checkbox"/> Modified <input checked="" type="checkbox"/> Unchanged	<input type="checkbox"/> New <input type="checkbox"/> Modified <input checked="" type="checkbox"/> Unchanged
Provide credit recovery opportunities via extended school year offerings for a week after each grading period and in June		

BUDGETED EXPENDITURES

2017-18	2018-19	2019-20
Amount: \$23,833	Amount:	Amount:
Source: Title 1 Part A	Source:	Source:
Budget Reference: 1000,3000	Budget Reference:	Budget Reference:

Action **5**

For Actions/Services not included as contributing to meeting the Increased or Improved Services Requirement:

Students to be Served	<input checked="" type="checkbox"/> All	<input type="checkbox"/> Students with Disabilities	<input type="checkbox"/> [Specific Student Group(s)] _____
Location(s)	<input checked="" type="checkbox"/> All schools	<input type="checkbox"/> Specific Schools: _____	<input type="checkbox"/> Specific Grade spans: _____

OR

For Actions/Services included as contributing to meeting the Increased or Improved Services Requirement:

Students to be Served	<input type="checkbox"/> English Learners	<input type="checkbox"/> Foster Youth	<input type="checkbox"/> Low Income
Scope of Services	<input type="checkbox"/> LEA-wide	<input type="checkbox"/> Schoolwide	OR <input type="checkbox"/> Limited to Unduplicated Student Group(s)
Location(s)	<input type="checkbox"/> All schools	<input type="checkbox"/> Specific Schools: _____	<input type="checkbox"/> Specific Grade spans: _____

ACTIONS/SERVICES

2017-18	2018-19	2019-20
<input checked="" type="checkbox"/> New <input type="checkbox"/> Modified <input type="checkbox"/> Unchanged	<input type="checkbox"/> New <input type="checkbox"/> Modified <input checked="" type="checkbox"/> Unchanged	<input type="checkbox"/> New <input type="checkbox"/> Modified <input checked="" type="checkbox"/> Unchanged
Master schedule course offerings will align with student needs to meet graduation requirements and designed to support the basic skills needs and interventions that support student achievement. Staff will be assigned to courses based on credentials held. If appropriately credentialed staff is not available efforts will be made to purchase services (i.e. online learning) to meet student credit needs.		

BUDGETED EXPENDITURES

2017-18	2018-19	2019-20
---------	---------	---------

Amount	\$607,892	Amount		Amount	
Source	Unrestricted General Fund (\$599,392) Title 1 Part A (\$8,500)	Source		Source	
Budget Reference	1000, 3000, 5800	Budget Reference		Budget Reference	

Action **6**

For Actions/Services not included as contributing to meeting the Increased or Improved Services Requirement:

Students to be Served All Students with Disabilities [Specific Student Group(s)] _____

Location(s) All schools Specific Schools: _____ Specific Grade spans: _____

OR

For Actions/Services included as contributing to meeting the Increased or Improved Services Requirement:

Students to be Served English Learners Foster Youth Low Income

Scope of Services LEA-wide Group(s) Schoolwide **OR** Limited to Unduplicated Student

Location(s) All schools Specific Schools: _____ Specific Grade spans: _____

ACTIONS/SERVICES

2017-18	2018-19	2019-20
<input checked="" type="checkbox"/> New <input type="checkbox"/> Modified <input type="checkbox"/> Unchanged	<input type="checkbox"/> New <input type="checkbox"/> Modified <input checked="" type="checkbox"/> Unchanged	<input type="checkbox"/> New <input type="checkbox"/> Modified <input checked="" type="checkbox"/> Unchanged
Professional development and instructional coaching will be provided to staff to support the use of strategies to support English Learners, especially long-term English Learners, support the needs of RFEP students, foster youth, homeless and students who are victims of crime.		

BUDGETED EXPENDITURES

2017-18	2018-19	2019-20
Amount <input type="text" value="Duplicated (Goal 1 Action 1)"/>	Amount <input type="text"/>	Amount <input type="text"/>

Source

Source

Source

Budget
Reference

Budget
Reference

Budget
Reference

Action **7**

For Actions/Services not included as contributing to meeting the Increased or Improved Services Requirement:

Students to be Served

All Students with Disabilities [Specific Student Group(s)] _____

Location(s)

All schools Specific Schools: _____ Specific Grade spans: _____

OR

For Actions/Services included as contributing to meeting the Increased or Improved Services Requirement:

Students to be Served

English Learners Foster Youth Low Income

Scope of Services

LEA-wide Group(s) Schoolwide **OR** Limited to Unduplicated Student

Location(s)

All schools Specific Schools: _____ Specific Grade spans: _____

ACTIONS/SERVICES

2017-18	2018-19	2019-20
<input checked="" type="checkbox"/> New <input type="checkbox"/> Modified <input type="checkbox"/> Unchanged	<input type="checkbox"/> New <input type="checkbox"/> Modified <input checked="" type="checkbox"/> Unchanged	<input type="checkbox"/> New <input type="checkbox"/> Modified <input checked="" type="checkbox"/> Unchanged
Instructional coaching for staff to support implementation of standards and common assessments.		

BUDGETED EXPENDITURES

2017-18	2018-19	2019-20
Amount	Duplicated (Goal 1, Action 1)	Amount
Source	Source	Source
Budget Reference	Budget Reference	Budget Reference

Action

8

For Actions/Services not included as contributing to meeting the Increased or Improved Services Requirement:

Students to be Served

All Students with Disabilities [Specific Student Group(s)] _____

Location(s)

All schools spans: _____ Specific Schools: _____ Specific Grade _____

OR

For Actions/Services included as contributing to meeting the Increased or Improved Services Requirement:

Students to be Served

English Learners Foster Youth Low Income

Scope of Services

LEA-wide Schoolwide **OR**
 Limited to Unduplicated Student Group(s)

Location(s)

All schools spans: _____ Specific Schools: _____ Specific Grade _____

ACTIONS/SERVICES

2017-18

2018-19

2019-20

New Modified Unchanged

New Modified Unchanged

New Modified Unchanged

Utilize personalized learning plans which will be developed with students within the first week of attendance.

BUDGETED EXPENDITURES

2017-18

2018-19

2019-20

Amount

\$14,263

Amount

Amount

Source

Unrestricted General Fund

Source

Source

Budget Reference

1000,3000

Budget Reference

Budget Reference

Action **9**

For Actions/Services not included as contributing to meeting the Increased or Improved Services Requirement:

<u>Students to be Served</u>	<input type="checkbox"/> All	<input type="checkbox"/> Students with Disabilities	<input type="checkbox"/> [Specific Student Group(s)] _____
<u>Location(s)</u>	<input type="checkbox"/> All schools	<input type="checkbox"/> Specific Schools: _____	<input type="checkbox"/> Specific Grade spans: _____

OR

For Actions/Services included as contributing to meeting the Increased or Improved Services Requirement:

<u>Students to be Served</u>	<input checked="" type="checkbox"/> English Learners	<input checked="" type="checkbox"/> Foster Youth	<input checked="" type="checkbox"/> Low Income
<u>Scope of Services</u>	<input type="checkbox"/> LEA-wide <input type="checkbox"/> Schoolwide OR <input type="checkbox"/> Limited to Unduplicated Student Group(s)		
<u>Location(s)</u>	<input checked="" type="checkbox"/> All schools	<input type="checkbox"/> Specific Schools: _____	<input type="checkbox"/> Specific Grade spans: _____

ACTIONS/SERVICES

2017-18	2018-19	2019-20
<input checked="" type="checkbox"/> New <input type="checkbox"/> Modified <input type="checkbox"/> Unchanged	<input type="checkbox"/> New <input type="checkbox"/> Modified <input checked="" type="checkbox"/> Unchanged	<input type="checkbox"/> New <input type="checkbox"/> Modified <input checked="" type="checkbox"/> Unchanged
Provide additional support for case management of students by increasing adult to student ratio to support activities that engage students and provide intervention and prevention activities.		

BUDGETED EXPENDITURES

2017-18	2018-19	2019-20
Amount: \$211,378	Amount: _____	Amount: _____
Source: Unrestricted General Fund (\$115,999) Title 1 Part A (\$26,707)	Source: _____	Source: _____

College Readiness Block Grant (\$68,673)

Budget
Reference

1000, 2000, 3000

Budget
Reference

Budget
Reference

PLANNED ACTIONS / SERVICES

Action **10**

For Actions/Services not included as contributing to meeting the Increased or Improved Services Requirement:

Students to be Served

- All Students with Disabilities [Specific Student Group(s)] _____

Location(s)

- All schools Specific Schools: _____ Specific Grade spans: _____

OR

For Actions/Services included as contributing to meeting the Increased or Improved Services Requirement:

Students to be Served

- English Learners Foster Youth Low Income

Scope of Services

- LEA-wide Group(s) Schoolwide **OR** Limited to Unduplicated Student

Location(s)

- All schools Specific Schools: _____ Specific Grade spans: _____

ACTIONS/SERVICES

2017-18	2018-19	2019-20
<input checked="" type="checkbox"/> New <input type="checkbox"/> Modified <input type="checkbox"/> Unchanged	<input type="checkbox"/> New <input type="checkbox"/> Modified <input checked="" type="checkbox"/> Unchanged	<input type="checkbox"/> New <input type="checkbox"/> Modified <input checked="" type="checkbox"/> Unchanged
Provide resources to reduce barriers to accessing education; transportation options, school supplies.		

BUDGETED EXPENDITURES

2017-18	2018-19	2019-20
Amount: \$8,000	Amount:	Amount:
Source: Unrestricted General Fund (\$3,000) Title 1 Part A (\$5000)	Source:	Source:
Budget Reference: 4300, 5800	Budget Reference:	Budget Reference:

PLANNED ACTIONS / SERVICES

Action **11**

For Actions/Services not included as contributing to meeting the Increased or Improved Services Requirement:

Students to be Served All Students with Disabilities [Specific Student Group(s)] _____

Location(s) All schools Specific Schools: _____ Specific Grade spans: _____

OR

For Actions/Services included as contributing to meeting the Increased or Improved Services Requirement:

Students to be Served English Learners Foster Youth Low Income

Scope of Services LEA-wide Group(s) Schoolwide **OR** Limited to Unduplicated Student

Location(s) All schools Specific Schools: _____ Specific Grade spans: _____

ACTIONS/SERVICES

2017-18	2018-19	2019-20
<input checked="" type="checkbox"/> New <input type="checkbox"/> Modified <input type="checkbox"/> Unchanged	<input type="checkbox"/> New <input type="checkbox"/> Modified <input checked="" type="checkbox"/> Unchanged	<input type="checkbox"/> New <input type="checkbox"/> Modified <input checked="" type="checkbox"/> Unchanged
Increase ELD intervention materials as needed		

BUDGETED EXPENDITURES

2017-18	2018-19	2019-20
Amount: \$1,000	Amount:	Amount:
Source: Unrestricted General Fund	Source:	Source:
Budget Reference: 4300	Budget Reference:	Budget Reference:

PLANNED ACTIONS / SERVICES

Action **12**

For Actions/Services not included as contributing to meeting the Increased or Improved Services Requirement:

<u>Students to be Served</u>	<input type="checkbox"/> All	<input type="checkbox"/> Students with Disabilities	<input type="checkbox"/> [Specific Student Group(s)] _____
<u>Location(s)</u>	<input type="checkbox"/> All schools	<input type="checkbox"/> Specific Schools: _____	<input type="checkbox"/> Specific Grade spans: _____

OR

For Actions/Services included as contributing to meeting the Increased or Improved Services Requirement:

<u>Students to be Served</u>	<input checked="" type="checkbox"/> English Learners	<input type="checkbox"/> Foster Youth	<input type="checkbox"/> Low Income
<u>Scope of Services</u>	<input checked="" type="checkbox"/> LEA-wide	<input type="checkbox"/> Schoolwide	OR <input type="checkbox"/> Limited to Unduplicated Student Group(s)
<u>Location(s)</u>	<input checked="" type="checkbox"/> All schools	<input type="checkbox"/> Specific Schools: _____	<input type="checkbox"/> Specific Grade spans: _____

ACTIONS/SERVICES

2017-18	2018-19	2019-20
<input checked="" type="checkbox"/> New <input type="checkbox"/> Modified <input type="checkbox"/> Unchanged	<input type="checkbox"/> New <input type="checkbox"/> Modified <input checked="" type="checkbox"/> Unchanged	<input type="checkbox"/> New <input type="checkbox"/> Modified <input checked="" type="checkbox"/> Unchanged
Improve relationships with EL students and parents by assigning staff to monitor and support progress and connect with parents on a regular basis.		

BUDGETED EXPENDITURES

2017-18	2018-19	2019-20
Amount	Duplicated (Goal 1, Action 9)	Amount
Source	Source	Source
Budget Reference	Budget Reference	Budget Reference

New Modified Unchanged

Goal 2

Identify barriers and strategies to overcome those barriers to improve school environmental scales as reported in the California Healthy Kids Survey (CHKS) and support all students by creating a school climate that is safe.

[State and/or Local Priorities Addressed by this goal:](#)

STATE 1 2 3 4 5 6 7 8
 COE 9 10
 LOCAL _____

[Identified Need](#)

Suspension Rates:

The staff at FRA has participated in training on Trauma Informed Care, Capturing Kids Hearts and A Nurtured Heart Approach. However, there is still a concern that the overall disciplinary practices are still punitive and are not restorative. Suspension results calculate to a suspension rate of 42 % (42 students suspended for 99 days)

School Climate:

The staff at FRA is working hard to build relational capacity with all students. This is an area of need as most students that come to FRA have not had a positive school experience and often have environmental factors such as drug and alcohol use as well as mental health concerns such as chronic sadness and suicide. The most recent California Healthy Kids Survey Data (CHKS) reports gaps in environmental scales.

[EXPECTED ANNUAL MEASURABLE OUTCOMES](#)

Metrics/Indicators	Baseline	2017-18	2018-19	2019-20
Selected CHKS School Environmental Scales will increase by 2 %	Caring Adults – 26% School connectedness – 31% Academic Motivation – 16%	Caring Adults – 28% School connectedness – 33% Academic Motivation –	Caring Adults – 30% School connectedness – 35% Academic Motivation –	Caring Adults – 32% School connectedness – 37% Academic Motivation – 23%

		18%	20%	
Decrease Suspension Rates by 2 %	42%	40%	38%	36%
Coordinate with County Probation to have dedicated services by a probation officer a minimum of 20 hours per week	20 hours per week	20 hours per week	20 hours per week	20 hours per week
Ensure implementation of The Nurtured Heart Approach in classrooms	2 classrooms	4 classrooms	6 classrooms	All classrooms

PLANNED ACTIONS / SERVICES

Action **1**

For Actions/Services not included as contributing to meeting the Increased or Improved Services Requirement:

<u>Students to be Served</u>	<input checked="" type="checkbox"/> All	<input type="checkbox"/> Students with Disabilities	<input type="checkbox"/> [Specific Student Group(s)] _____
<u>Location(s)</u>	<input checked="" type="checkbox"/> All schools spans: _____	<input type="checkbox"/> Specific Schools: _____	<input type="checkbox"/> Specific Grade _____

OR

For Actions/Services included as contributing to meeting the Increased or Improved Services Requirement:

<u>Students to be Served</u>	<input type="checkbox"/> English Learners	<input type="checkbox"/> Foster Youth	<input type="checkbox"/> Low Income
<u>Scope of Services</u>	<input type="checkbox"/> LEA-wide Group(s)	<input type="checkbox"/> Schoolwide	OR <input type="checkbox"/> Limited to Unduplicated Student
<u>Location(s)</u>	<input type="checkbox"/> All schools spans: _____	<input type="checkbox"/> Specific Schools: _____	<input type="checkbox"/> Specific Grade _____

ACTIONS/SERVICES

2017-18	2018-19	2019-20
<input type="checkbox"/> New <input type="checkbox"/> Modified <input checked="" type="checkbox"/> Unchanged	<input type="checkbox"/> New <input type="checkbox"/> Modified <input checked="" type="checkbox"/> Unchanged	<input type="checkbox"/> New <input type="checkbox"/> Modified <input checked="" type="checkbox"/> Unchanged
Contribute to probation officer salary as needed.		

BUDGETED EXPENDITURES

2017-18	2018-19	2019-20
Amount: \$40,000	Amount:	Amount:
Source: Unrestricted General Fund	Source:	Source:
Budget Reference: 5800	Budget Referenc:	Budget Referenc:

Action **2**

For Actions/Services not included as contributing to meeting the Increased or Improved Services Requirement:

Students to be Served All Students with Disabilities [Specific Student Group(s)] _____

Location(s) All schools Specific Schools: _____ Specific Grade spans: _____

OR

For Actions/Services included as contributing to meeting the Increased or Improved Services Requirement:

Students to be Served English Learners Foster Youth Low Income

Scope of Services LEA-wide Group(s) Schoolwide **OR** Limited to Unduplicated Student

Location(s) All schools Specific Schools: _____ Specific Grade spans: _____

ACTIONS/SERVICES

2017-18	2018-19	2019-20
<input type="checkbox"/> New <input type="checkbox"/> Modified <input checked="" type="checkbox"/> Unchanged	<input type="checkbox"/> New <input type="checkbox"/> Modified <input checked="" type="checkbox"/> Unchanged	<input type="checkbox"/> New <input type="checkbox"/> Modified <input checked="" type="checkbox"/> Unchanged

Attendance incentives will be used to increase ADA; motivational activities and incentives will be used to encourage students to come to school regularly.		
--	--	--

BUDGETED EXPENDITURES

2017-18	2018-19	2019-20
Amount: 15,000	Amount: _____	Amount: _____
Source: Unrestricted General Fund	Source: _____	Source: _____

Budget Reference

4300,5800

Budget
Referenc
e

Budget
Referenc
e

Action **3**

For Actions/Services not included as contributing to meeting the Increased or Improved Services Requirement:

Students to be Served All Students with Disabilities [Specific Student Group(s)] _____

Location(s) All schools Specific Schools: _____ Specific Grade spans: _____

OR

For Actions/Services included as contributing to meeting the Increased or Improved Services Requirement:

Students to be Served English Learners Foster Youth Low Income

Scope of Services LEA-wide Group(s) Schoolwide **OR** Limited to Unduplicated Student

Location(s) All schools Specific Schools: _____ Specific Grade spans: _____

ACTIONS/SERVICES

2017-18	2018-19	2019-20
<input checked="" type="checkbox"/> New <input type="checkbox"/> Modified <input type="checkbox"/> Unchanged	<input type="checkbox"/> New <input checked="" type="checkbox"/> Modified <input type="checkbox"/> Unchanged	<input type="checkbox"/> New <input type="checkbox"/> Modified <input checked="" type="checkbox"/> Unchanged
Staff training and instructional coaching to support implementation of Nurtured Heart Approach. All staff trained.	Staff training and instructional coaching to support implementation of Nurtured Heart Approach. Any new staff trained.	

BUDGETED EXPENDITURES

2017-18	2018-19	2019-20
Amount: \$20,000	Amount: 5,000	Amount:
Source: Title 1 Part A (\$8,796) Unrestricted General Fund (\$11,204)	Source: Title 1 Part A	Source:

Budget
Reference

1000, 2000, 3000, 5800

Budget
Reference

1000, 2000, 3000, 5800

Budget
Reference

New Modified Unchanged

Goal 3

All foster youth will receive improved academic and social-emotional support through the improved cross-systems communication and services with agencies and schools to increase identification and support for providing case management services to help close the achievement gap.

[State and/or Local Priorities Addressed by this goal:](#)

STATE 1 2 3 4 5 6 7 8

COE 9 10

LOCAL _____

[Identified Need](#)

Sutter County has twelve districts that depend on the COE for support with services to identified foster youth. The Intervention and Prevention Programs (IPP staff) assist districts by providing training, and case management services by serving as “technical” experts in the service needs for foster youth with changes in laws this need is ongoing. The IPP staff also identified that foster youth would benefit from a mentoring program to help assist with college and career transition and connection with adults of common interest.

EXPECTED ANNUAL MEASURABLE OUTCOMES

Metrics/Indicators	Baseline	2017-18	2018-19	2019-20
Improve services to indicate improvement in county office support to districts for Foster Youth by .5%	4.55% (out of 5) report that the information they are receiving from the Intervention and Prevention staff will increase the quality of services to students and families. 26 respondents out of 28 surveyed	5 % of those surveyed agree that the information provided by IPP staff will increase the quality of services to students.	5 % of those surveyed agree that the information provided by IPP staff will increase the quality of services to students.	5 % of those surveyed agree that the information provided by IPP staff will increase the quality of services to students.
The number of foster youth matched with	10 mentees/mentors	11mentees/mentors	12 mentees/mentors	13 mentees/mentors

mentors to promote college/career transition will increase by 10%				
The IPP staff will meet with the Foster Youth Executive Advisory Council quarterly and provide quarterly updates to districts.	1 meeting	4 meetings	4 meetings	4 meetings

PLANNED ACTIONS / SERVICES

Action **1**

For Actions/Services not included as contributing to meeting the Increased or Improved Services Requirement:

Students to be Served All Students with Disabilities [Specific Student Group(s)] _____

Location(s) All schools Specific Schools: _____ Specific Grade spans: _____

OR

For Actions/Services included as contributing to meeting the Increased or Improved Services Requirement:

Students to be Served English Learners Foster Youth Low Income

Scope of Services LEA-wide Group(s) Schoolwide **OR** Limited to Unduplicated Student

Location(s) All schools Specific Schools: _____ Specific Grade spans: _____

ACTIONS/SERVICES

2017-18	2018-19	2019-20
<input type="checkbox"/> New <input type="checkbox"/> Modified <input checked="" type="checkbox"/> Unchanged	<input type="checkbox"/> New <input type="checkbox"/> Modified <input checked="" type="checkbox"/> Unchanged	<input type="checkbox"/> New <input type="checkbox"/> Modified <input checked="" type="checkbox"/> Unchanged
Ensure that all foster youth are identified and served by continuing with research-based programs to identify, engage and track all foster youth countywide.		

BUDGETED EXPENDITURES

2017-18	2018-19	2019-20
Amount: \$41,568	Amount:	Amount:
Source: Foster Youth State Grant	Source:	Source:
Budget: 2000,3000	Budget:	Budget:

Reference

Reference

Reference

Action 2

For Actions/Services not included as contributing to meeting the Increased or Improved Services Requirement:

Students to be Served

All Students with Disabilities [Specific Student Group(s)] _____

Location(s)

All schools Specific Schools: _____ Specific Grade spans: _____

OR

For Actions/Services included as contributing to meeting the Increased or Improved Services Requirement:

Students to be Served

English Learners Foster Youth Low Income

Scope of Services

LEA-wide Group(s) Schoolwide **OR** Limited to Unduplicated Student

Location(s)

All schools Specific Schools: _____ Specific Grade spans: _____

ACTIONS/SERVICES

2017-18

2018-19

2019-20

New Modified Unchanged

New Modified Unchanged

New Modified Unchanged

Ensure staff who work with foster youth are aware of special needs and laws that pertain to them specifically utilizing professional development and training.

BUDGETED EXPENDITURES

2017-18

2018-19

2019-20

Amount

Duplicated (Goal 3, Action 1, 3, 6)

Amount

Amount

Source

Source

Source

Budget Reference

Budget Reference

Budget Reference

Action **3**

For Actions/Services not included as contributing to meeting the Increased or Improved Services Requirement:

Students to be Served

All Students with Disabilities [Specific Student Group(s)] _____

Location(s)

All schools Specific Schools: _____ Specific Grade spans: _____

OR

For Actions/Services included as contributing to meeting the Increased or Improved Services Requirement:

Students to be Served

English Learners Foster Youth Low Income

Scope of Services

LEA-wide Schoolwide **OR** Limited to Unduplicated Student Group(s)

Location(s)

All schools Specific Schools: _____ Specific Grade spans: _____

ACTIONS/SERVICES

2017-18	2018-19	2019-20
<input type="checkbox"/> New <input type="checkbox"/> Modified <input checked="" type="checkbox"/> Unchanged	<input type="checkbox"/> New <input type="checkbox"/> Modified <input checked="" type="checkbox"/> Unchanged	<input type="checkbox"/> New <input type="checkbox"/> Modified <input checked="" type="checkbox"/> Unchanged
Make sure a connection exists for foster youth with a coach, tutor, and mentor directly. Mentors will be recruited and matched with foster youth as available.		

BUDGETED EXPENDITURES

2017-18	2018-19	2019-20
Amount \$88,660	Amount	Amount
Source Foster Youth State Grant	Source	Source

Budget
Reference

2000,3000

Budget
Reference

Budget
Reference

Action **4**

For Actions/Services not included as contributing to meeting the Increased or Improved Services Requirement:

<u>Students to be Served</u>	<input type="checkbox"/> All	<input type="checkbox"/> Students with Disabilities	<input type="checkbox"/> [Specific Student Group(s)] _____
<u>Location(s)</u>	<input type="checkbox"/> All schools	<input type="checkbox"/> Specific Schools: _____	<input type="checkbox"/> Specific Grade spans: _____

OR

For Actions/Services included as contributing to meeting the Increased or Improved Services Requirement:

<u>Students to be Served</u>	<input type="checkbox"/> English Learners	<input checked="" type="checkbox"/> Foster Youth	<input type="checkbox"/> Low Income
<u>Scope of Services</u>	<input checked="" type="checkbox"/> LEA-wide Group(s)	<input type="checkbox"/> Schoolwide	OR <input type="checkbox"/> Limited to Unduplicated Student
<u>Location(s)</u>	<input checked="" type="checkbox"/> All schools	<input type="checkbox"/> Specific Schools: _____	<input type="checkbox"/> Specific Grade spans: _____

ACTIONS/SERVICES

2017-18	2018-19	2019-20
<input type="checkbox"/> New <input type="checkbox"/> Modified <input checked="" type="checkbox"/> Unchanged	<input type="checkbox"/> New <input type="checkbox"/> Modified <input checked="" type="checkbox"/> Unchanged	<input type="checkbox"/> New <input type="checkbox"/> Modified <input checked="" type="checkbox"/> Unchanged
<p>Update foster youth services by gathering data from child welfare, probation, mental health, and school districts to outline needed services. Continue to implement a checklist that can be used by all stakeholders, including; education related information needed to assist the child welfare agency in the delivery of services, assists the juvenile court in the delivery and coordination of necessary educational services, and aids in the efficient, expeditious transfer of health and education records, and is updated on a regular basis to assure foster youths' needs are being met.</p>		

BUDGETED EXPENDITURES

2017-18		2018-19		2019-20	
Amount	Duplicated (Goal 3, Action 1 and 3)	Amount		Amount	
Source		Source		Source	
Budget Reference		Budget Reference		Budget Reference	

Action **5**

For Actions/Services not included as contributing to meeting the Increased or Improved Services Requirement:

<u>Students to be Served</u>	<input type="checkbox"/> All	<input type="checkbox"/> Students with Disabilities	<input type="checkbox"/> [Specific Student Group(s)] _____
<u>Location(s)</u>	<input type="checkbox"/> All schools	<input type="checkbox"/> Specific Schools: _____	<input type="checkbox"/> Specific Grade spans: _____

OR

For Actions/Services included as contributing to meeting the Increased or Improved Services Requirement:

<u>Students to be Served</u>	<input type="checkbox"/> English Learners	<input checked="" type="checkbox"/> Foster Youth	<input type="checkbox"/> Low Income
<u>Scope of Services</u>	<input checked="" type="checkbox"/> LEA-wide Group(s)	<input type="checkbox"/> Schoolwide	OR <input type="checkbox"/> Limited to Unduplicated Student
<u>Location(s)</u>	<input checked="" type="checkbox"/> All schools	<input type="checkbox"/> Specific Schools: _____	<input type="checkbox"/> Specific Grade spans: _____

ACTIONS/SERVICES

2017-18	2018-19	2019-20
<input type="checkbox"/> New <input type="checkbox"/> Modified <input checked="" type="checkbox"/> Unchanged	<input type="checkbox"/> New <input type="checkbox"/> Modified <input checked="" type="checkbox"/> Unchanged	<input type="checkbox"/> New <input type="checkbox"/> Modified <input checked="" type="checkbox"/> Unchanged
Connect to key stakeholders including social workers, attorneys, and mental health providers promoting communication and collaboration through the Foster Youth Local Advisory Group.		

BUDGETED EXPENDITURES

2017-18	2018-19	2019-20
Amount	Duplicated (Goal 3, Action 1 and 3)	Amount
Source		Source
Budget Reference		Budget Reference

Action **6**

For Actions/Services not included as contributing to meeting the Increased or Improved Services Requirement:

Students to be Served All Students with Disabilities [Specific Student Group(s)] _____

Location(s) All schools Specific Schools: _____ Specific Grade spans: _____

OR

For Actions/Services included as contributing to meeting the Increased or Improved Services Requirement:

Students to be Served English Learners Foster Youth Low Income

Scope of Services LEA-wide Group(s) Schoolwide **OR** Limited to Unduplicated Student

Location(s) All schools Specific Schools: _____ Specific Grade spans: _____

ACTIONS/SERVICES

2017-18	2018-19	2019-20
<input type="checkbox"/> New <input type="checkbox"/> Modified <input checked="" type="checkbox"/> Unchanged	<input type="checkbox"/> New <input type="checkbox"/> Modified <input checked="" type="checkbox"/> Unchanged	<input type="checkbox"/> New <input type="checkbox"/> Modified <input checked="" type="checkbox"/> Unchanged

Provide extra academic support with a mental health focus as agreed upon by the County Office and Districts in Sutter County, for additional support in improving academic achievement and establishing a one-on-one relationship with each foster youth.

BUDGETED EXPENDITURES

2017-18	2018-19	2019-20
Amount: 54,758	Amount: _____	Amount: _____
Source: Foster Youth State Grant	Source: _____	Source: _____
Budget Reference: 2000,3000	Budget Reference: _____	Budget Reference: _____

New Modified Unchanged

Goal 4

Expelled youth will satisfy the terms of the expulsion agreements and return to their home school or fulfill requirements for graduation at FRA.

State and/or Local Priorities Addressed by this goal:

STATE 1 2 3 4 5 6 7 8

COE 9 10

LOCAL _____

Identified Need

FRA serves the students that are expelled in grades 7-12 for the districts in Sutter County. The current expulsion plan that outlines the coordinated services for expelled youth is updated every three years and revisited annually. Reentry plans are developed in conjunction with students, parents, teachers and appropriate school personnel. Currently four students returned to their district by completing a reentry plan and four graduated from FRA.

EXPECTED ANNUAL MEASURABLE OUTCOMES

Metrics/Indicators	Baseline	2017-18	2018-19	2019-20
10% of expelled youth will return to their home schools or graduate from FRA.	12 % Sixty-eight enrolled Four returned Four graduated	Greater than 10%	Greater than 10%	Greater than 10%
A pupil whose behavior has resulted in expulsion shall be given a rehabilitation plan that is designed by the district of residence. Any recommended placement shall be monitored, and	Plans completed for all eligible students	Plans completed for all eligible students	Plans completed for all eligible students	Plans completed for all eligible students

appropriate documentation maintained. This plan may involve: placement in FRA day program or independent study



PLANNED ACTIONS / SERVICES

Action **1**

For Actions/Services not included as contributing to meeting the Increased or Improved Services Requirement:

Students to be Served

All Students with Disabilities [Specific Student Group(s)] Expelled Youth

Location(s)

All schools Specific Schools: _____ Specific Grade spans: _____

OR

For Actions/Services included as contributing to meeting the Increased or Improved Services Requirement:

Students to be Served

English Learners Foster Youth Low Income

Scope of Services

LEA-wide Group(s) Schoolwide **OR** Limited to Unduplicated Student

Location(s)

All schools Specific Schools: _____ Specific Grade spans: _____

ACTIONS/SERVICES

2017-18

New Modified Unchanged

Update countywide expulsion plan and continue to monitor for effectiveness with all districts. Begin discussion regarding updates and revisions of the plan in the upcoming three-year cycle.

2018-19

New Modified Unchanged

2019-20

New Modified Unchanged

BUDGETED EXPENDITURES

2017-18

Amount \$7,845

Source Unrestricted General Fund

Budget Reference 1000, 2000, 3000

2018-19

Amount

Source

Budget Reference

2019-20

Amount

Source

Budget Reference

PLANNED ACTIONS / SERVICES

Action **2**

For Actions/Services not included as contributing to meeting the Increased or Improved Services Requirement:

<u>Students to be Served</u>	<input type="checkbox"/> All	<input type="checkbox"/> Students with Disabilities	<input checked="" type="checkbox"/> [Specific Student Group(s)] <u>Expelled Youth</u>
<u>Location(s)</u>	<input checked="" type="checkbox"/> All schools	<input type="checkbox"/> Specific Schools: _____	<input type="checkbox"/> Specific Grade spans: _____

OR

For Actions/Services included as contributing to meeting the Increased or Improved Services Requirement:

<u>Students to be Served</u>	<input type="checkbox"/> English Learners	<input type="checkbox"/> Foster Youth	<input type="checkbox"/> Low Income
<u>Scope of Services</u>	<input type="checkbox"/> LEA-wide Group(s)	<input type="checkbox"/> Schoolwide	OR <input type="checkbox"/> Limited to Unduplicated Student
<u>Location(s)</u>	<input type="checkbox"/> All schools	<input type="checkbox"/> Specific Schools: _____	<input type="checkbox"/> Specific Grade spans: _____

ACTIONS/SERVICES

2017-18	2018-19	2019-20
<input type="checkbox"/> New <input type="checkbox"/> Modified <input checked="" type="checkbox"/> Unchanged	<input type="checkbox"/> New <input type="checkbox"/> Modified <input checked="" type="checkbox"/> Unchanged	<input type="checkbox"/> New <input type="checkbox"/> Modified <input checked="" type="checkbox"/> Unchanged
Quarterly meetings will be held with all expelled youth to review their progress toward meeting the terms of their readmission as determined by their district of residence.		

BUDGETED EXPENDITURES

2017-18	2018-19	2019-20
Amount: \$15,689	Amount:	Amount:
Source: Unrestricted General Fund	Source:	Source:
Budget Reference: 1000, 3000	Budget Reference:	Budget Reference:

PLANNED ACTIONS / SERVICES

Action **3**

For Actions/Services not included as contributing to meeting the Increased or Improved Services Requirement:

Students to be Served All Students with Disabilities [Specific Student Group(s)] Expelled Youth

Location(s) All schools Specific Schools: _____ Specific Grade spans: _____

OR

For Actions/Services included as contributing to meeting the Increased or Improved Services Requirement:

Students to be Served English Learners Foster Youth Low Income

Scope of Services LEA-wide Group(s) Schoolwide **OR** Limited to Unduplicated Student

Location(s) All schools Specific Schools: _____ Specific Grade spans: _____

ACTIONS/SERVICES

2017-18	2018-19	2019-20
<input type="checkbox"/> New <input type="checkbox"/> Modified <input checked="" type="checkbox"/> Unchanged	<input type="checkbox"/> New <input type="checkbox"/> Modified <input checked="" type="checkbox"/> Unchanged	<input type="checkbox"/> New <input type="checkbox"/> Modified <input checked="" type="checkbox"/> Unchanged
<p>Each student who enrolls at Feather River Academy must attend an orientation with their parent(s)/guardian. One task in the orientation is to review the rehabilitation plan for expelled students written by the expelling school district. Each condition is reviewed, and the expectation for clearing the expulsion is set in place. Placement in an FRA program is based on these conditions.</p>		

BUDGETED EXPENDITURES

2017-18	2018-19	2019-20
---------	---------	---------

Amount	Duplicated (Goal 1, Action 9)	Amount		Amount	
Source		Source		Source	
Budget Reference		Budget Reference		Budget Reference	

Action **4**

For Actions/Services not included as contributing to meeting the Increased or Improved Services Requirement:

<u>Students to be Served</u>	<input type="checkbox"/> All <input type="checkbox"/> Students with Disabilities <input checked="" type="checkbox"/> [Specific Student Group(s)] _____ Expelled Youth _____
<u>Location(s)</u>	<input checked="" type="checkbox"/> All schools <input type="checkbox"/> Specific Schools: _____ <input type="checkbox"/> Specific Grade spans: _____

OR

For Actions/Services included as contributing to meeting the Increased or Improved Services Requirement:

<u>Students to be Served</u>	<input type="checkbox"/> English Learners <input type="checkbox"/> Foster Youth <input type="checkbox"/> Low Income
<u>Scope of Services</u>	<input type="checkbox"/> LEA-wide <input type="checkbox"/> Schoolwide OR <input type="checkbox"/> Limited to Unduplicated Student Group(s)
<u>Location(s)</u>	<input type="checkbox"/> All schools <input type="checkbox"/> Specific Schools: _____ <input type="checkbox"/> Specific Grade spans: _____

ACTIONS/SERVICES

2017-18	2018-19	2019-20
<input type="checkbox"/> New <input type="checkbox"/> Modified <input checked="" type="checkbox"/> Unchanged	<input type="checkbox"/> New <input type="checkbox"/> Modified <input checked="" type="checkbox"/> Unchanged	<input type="checkbox"/> New <input type="checkbox"/> Modified <input checked="" type="checkbox"/> Unchanged
Meet with Child Welfare and Attendance Director to identify gaps in services in the current expulsion plan. Obtain local school districts' input and approval of the updated expulsion plan.		

BUDGETED EXPENDITURES

2017-18	2018-19	2019-20
Amount: \$7,731	Amount:	Amount:
Source: Unrestricted General Fund	Source:	Source:
Budget Reference: 1000, 3000	Budget Reference:	Budget Reference:

Demonstration of Increased or Improved Services for Unduplicated Pupils

LCAP Year

2017–18 2018–19 2019–20

[Estimated Supplemental and Concentration Grant Funds:](#)

\$ 383,656

[Percentage to Increase or Improve Services:](#)

100%

Describe how services provided for unduplicated pupils are increased or improved by at least the percentage identified above, either qualitatively or quantitatively, as compared to services provided for all students in the LCAP year.

Identify each action/service being funded and provided on a schoolwide or LEA-wide basis. Include the required descriptions supporting each schoolwide or LEA-wide use of funds ([see instructions](#)).

The Minimum Proportionality Percentage for increased or improved services for low income pupils, foster youth, and English Learners is 100 %. We are meeting the calculated MPP with a blend of quantitative and qualitative measures. Professional development and instructional coaching will be provided to staff to support the use of strategies to support English Learners, especially long-term English Learners, support the needs of RFEP students, foster youth, homeless and students who are victims of crime. We will provide additional support for case management of students by increasing adult to student ratio to support activities that engage students and provide intervention and prevention activities and provide resources to reduce barriers to accessing education such as transportation options and school supplies. We will focus on relationships with EL students and parents by assigning staff to monitor and support progress and connect with parents on a regular basis and purchase additional education materials, specific to the needs of English Learners if needed.

BOARD AGENDA ITEM: Adoption of Sutter County Superintendent of Schools' 2017-2018 Budget

BOARD MEETING DATE: June 28, 2017

AGENDA ITEM SUBMITTED FOR:

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

PREPARED BY:

Barbara Henderson

SUBMITTED BY:

Barbara Henderson

PRESENTING TO BOARD:

Barbara Henderson

BACKGROUND AND SUMMARY INFORMATION:

The 2017-2018 Superintendent of Schools' Budget will be presented for adoption.

The 2016-2017 Budget was included in the June 22, 2016, Sutter County Board of Education Board packet and is on the Sutter County Superintendent of Schools' website.

Sutter County Superintendent of Schools

2017/2018
Budget

Presented to the Board
Public Hearing: Wednesday, June 21, 2017
For Adoption: Wednesday, June 28, 2017



Mission Statement

“Service for Success”

Students~Staff~Community

SUTTER COUNTY BOARD OF EDUCATION

<i>Ronald Turner</i>	<i>Trustee Area 1</i>	<i>2020</i>
<i>Jim Richmond</i>	<i>Trustee Area 2</i>	<i>2018</i>
<i>June McJunkin</i>	<i>Trustee Area 3</i>	<i>2020</i>
<i>Karm Bains</i>	<i>Trustee Area 3</i>	<i>2018</i>
<i>Victoria Lachance</i>	<i>Trustee Area 4</i>	<i>2020</i>
<i>Dr. Baljinder Dhillon</i>	<i>Ex Officio Secretary</i>	<i>2018</i>

Cabinet Team

Dr. Baljinder Dhillon	Superintendent
Gail Osborne	Assistant Superintendent of Business Services
Dr. Christine McCormick	Student Support Services Director
Dorothy Griffin (Retiring)	Assistant Superintendent of Educational Services
Barbara Hickman	Assistant Superintendent of Special Education
Elizabeth Engelken	Assistant Superintendent of SELPA
Wendy Bedard	Human Resources Director
Maggie Nicoletti	Executive Assistant

TABLE OF CONTENTS

Introduction	Section A
Letter by Dr. Baljinder Dhillon, Supt.....	A-1
Letter by Gail Osborne, Asst. Supt.....	A-2
Financial Assumptions	A-3
General Fund Projections by Department.....	A-9
Estimated Ending Balances.....	A-10
Other Fund Projections.....	A-11
Education Protection Account.....	A-12
Certifications	Section B
Form CC-Workers Compensation Certification	B-1
Form CB-County Office of Education Certification	B-2
Lottery	Section C
Historical Apportionment per ADA	C-1
Estimated Ending Balance by Department.....	C-2
Form L-Lottery Revenues and Expenditures.....	C-3
Attendance	Section D
Average Daily Attendance-Historical Trends.....	D-1
Form A-Average Daily Attendance.....	D-2
General Fund.....	Section E
Form 01 Summary of Revenue and Expenditures.....	E-1
SACS Form 01	E-2
Cash Flow.....	E-11
Multi-Year Projections.....	E-13

SELPA Pass Through Revenues Fund	Section F
SACS Form 10.....	F-1
Adult Education Fund	Section G
SACS Form 11.....	G-1
Child Development Fund	Section H
SACS Form 12.....	H-1
Cafeteria Special Revenue Fund	Section I
SACS Form 13.....	I-1
Special Reserve Non-Capital Outlay Fund	Section J
SACS Form 17.....	J-1
Special Reserve Fund for Capital Outlay Projects.....	Section K
SACS Form 40.....	K-1
Other Enterprise Fund.....	Section L
SACS Form 63.....	L-1
Self-Insurance Fund.....	Section M
SACS Form 67.....	M-1
SACS Supplemental.....	Section N
Form NCMOE-No Child Left Behind Maint. Of Effort	N-1
Form SIAA-Summary of Interfund Activities-Actuals	N-4
Form SIAB-Summary of Interfund Activities-Budget	N-6
Form OICS-Criteria & Standards	N-8

SECTION A: Introduction



June 21, 2017

TO: Sutter County Board of Education

FROM: Dr. Baljinder Dhillon

SUBJECT: 2017-2018 Budget

Attached you will find a copy of the budget for the 2017-18 year beginning July 1, 2017, for your review and approval. We have taken a fiscally conservative position in developing this budget based on the Governors January 2017-18 budget proposal.

Governor Brown's May Revision budget proposal projects an increase in overall state revenues in 2017-18 due to "a surging stock market." Nonetheless, the Governor cautioned that the trend of increasing revenues would not continue indefinitely. He noted that a modest recession would result in large decreases in state revenues, and that proposed changes to the Affordable Care Act could have a significant negative impact on California. "Make no doubt about it," he added, "cuts are coming over the next few years."

While the May Revision increases education funding over the January proposal, we heed the Governor's warnings to be cautious. The historical volatility of state revenues, the significant economic risks on the horizon, and the known cost pressures from employer pension contribution increases all point to the need to maintain reserves and fiscal flexibility.


A significant portion of the new revenue in the May Revision is dedicated to one-time funding, but the nature of the current one-time funding proposal is dramatically different from the January proposal, and from the one-time funds in past budgets. Sutter County Superintendent of schools did not budget these one-time funds for 2017-18 and, if they materialize, will budget these funds prior to the first interim.

Sutter County Superintendent of Schools has been proactive in spending one-time dollars on one-time expenditures. Part of the ongoing plan of the County Office is to ensure that we are fiscally solvent for many years to come. We have slowly phased out programs for longer than was required to make sure districts had the time and support to implement services to students and teachers that were previously provided by the county.

This budget is a snapshot of our present fiscal status and reflects the best planning that our fiscal department and program managers have, based on today's information and assumptions. Budgets are ever changing documents that reflect the mission and goals of the county office and change as more information is available. Monthly and Interim reports will be brought to the board to show changes throughout the year.

June 21, 2017

TO: Sutter County Board of Education

FROM: Gail Osborne, Assistant Superintendent, Administration and Business Services 

SUBJECT: 2017-2018 Budget

Over the years, we have brought to you for approval conservative budgets with contingencies built in to compensate for those unforeseen proposals that could arise as we wait for an enacted state budget. The 2017-18 budget anticipates a net surplus of \$62 thousand after transferring over two million to the special reserve funds. These funds are set aside to pay for future obligations for retiree health benefits, fund future projects, and facilities.

Many categorical dollars were eliminated in the Local Control Funding Formula (LCFF) enacted in 2013-14, but the county offices' revenue was "held harmless" from the new formula. This allowed our office time to develop a plan with our regional partners and districts to phase out programs that are not included in the formula, such as the Regional Occupational Center (ROP) and Beginning Teacher Support (TCIP) over a period of a few years. Monies freed up by this phase out plan are considered one-time, as the county office will not receive any cost of living adjustments until the formula reaches our current funding level.

The addition of LCFF requires us to change the budgeting discussion to one focused on how to prioritize the use of new resources on expenditures most needed to meet the needs of all students, and especially the needs of students who are foster youth, low-income, or English language learners. These activities are described in our Local Control Accountability Plan (LCAP) and this budget includes all of the expenditures outlined in the LCAP.

Our past practice has been to build our budget based on the Governor's January estimates adjusted by the May Revision. Our multi-year projections conservatively assume the phase out of eliminated categorical programs and any known change in revenue and expenditures, and include the anticipated increases in pension liabilities. Our current year expenditures anticipate expenditures that may be re-budgeted in the first interim budget. Some examples of this are the large pathways grant that allows spending until the end of 2019, and a solar project that may only be partially completed by June 30, 2017.

As the State budget is negotiated between the Governor and legislative leaders, there may be other changes that will affect the 2017-18 budget. These changes will be reflected in your interim reports, or within 45 days of adoption of a State Budget.

This budget and supporting documents are prepared and submitted by our dedicated Internal Business Department staff. I would like to express my gratitude to Barbara Henderson, Director of Internal Business Department and her staff, Maria Crocker, Susan Miller, Laura Avelar, Dawn Heraty, Jay VanDuzer, Brenda Spannbaauer, Laura Crowninshield, and Maggie Navarro for their expertise, dedication, and tireless efforts. This budget is a team effort, and I have the pleasure to present to you the fruit of their labor.

This budget reflects the decisions and priorities of the county office as a whole, each fund telling its own story. We hope you enjoy the effort that has been put into making this a meaningful document.

General Fund Financial Assumptions 2017-18



The budget projections used in this document were based on the current law known during the budget development stage. Often, the timelines to propose our budget occur before the Budget Act for the State of California State Budget is signed into law. Once signed, we will update this budget with the material changes. Until then, our general assumptions are that the County Office will continue to receive flat LCFF funding for the foreseeable future, a decrease in Federal funding for grants that are federally reduced or have ended, and an increase in local revenue for students served in county operated programs per the LCFF model. In accordance with Education Code section 16222, any material changes to the assumptions or financial data will result in a budget revision within 45 days after the state budget is enacted. The budget is also formally revised and updated at First Interim (December) and at Second Interim (March) to keep pace with changes in income and expenditures.

General Fund differences reflect all departments, including Special Education Services provided to the districts through the Special Education Local Plan Area (SELPA). Although SELPA budgets are not approved by the County Board, the total changes for SELPA, if significant, are included in the financial assumptions for informational purposes.

The amounts included in the 2016-17 Estimated Actual column of the budget are estimates based on the current year budget, adjusted only for known fluctuations in amounts expected to be unspent by year end. The Unaudited Actual Report that is presented to the Board in October will be a final accounting of actual expenditures for 2016-17.

Multi-year projections assume flat funding for LCFF and reflect any known changes to funding or expenditures for the future two years. Since the economy has steadily increased and funding for education appears to have stabilized with increasing program requirements, salary increases as well as staffing increases are included in projections.

The County Office is facing new challenges and opportunities. The major accomplishment of 2016-17 was that the County Office successfully paid off the long-term obligation for the Shady Creek Outdoor Education property, nearly 20 years early. As with any debt, paying it off early results in significant savings over the lifetime of the debt. In addition, one-time funds will help the office become more energy and technologically efficient. County Office uses and systems will be a major focus for the next few years. Further, as requirements of the County Office grow and we strive to improve our level of service, we expect the office to continue to grow in number of staff. Space issues have become a significant concern that we will be addressing over the next several years. The first step was the purchase of a new building to house part of the administrative office. In addition, the County Office has also reconfigured the main administrative building to better accommodate staff.

General Fund Revenue

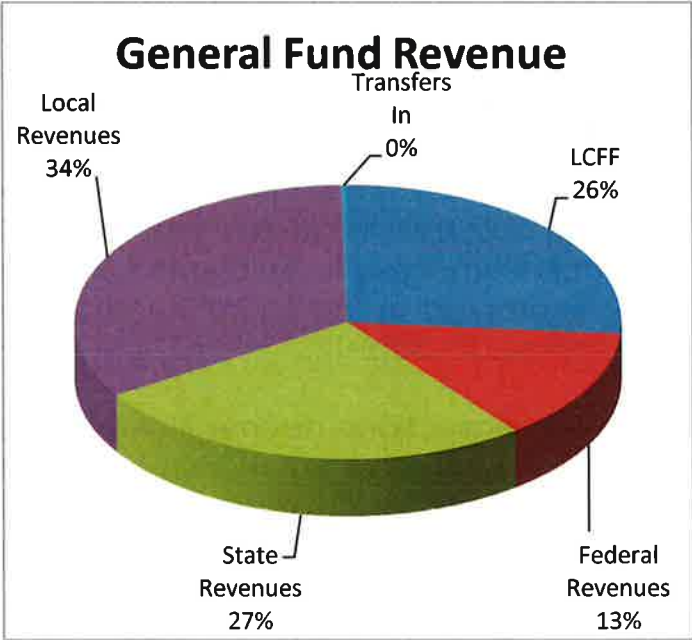
Revenue is generated by various State, Federal, and Local sources as well as transfers from other funds within the County Office.

Lottery revenue is budgeted at \$189.00 per average daily attendance (ADA) This amount represents \$144.00 of unrestricted and \$45.00 restricted for educational materials. This is a conservative budget based on the School Services of California Financial Projection Dartboard. Lottery is distributed to Special Education and County Community School based on the prorated share to enhance the programs that generated the attendance.

Enrollment projections are based on historical trends adjusted for any known information on current population. The projections for 2016-17 and 2017-18 have remained relatively flat, with only slight fluctuations.

Local Control Funding Formula (LCFF) is refined at each reporting period with the most current attendance data and the latest projections from CDE.

The LCFF funds consist of Local Property Taxes, Education



Protection Act (Prop 30/Prop 55) Funds, and State Aid. Many programs previously funded through categorical dollars have been included with the funding formula to hold the County Office "harmless" and ensure that the new formula does not fund less revenue through LCFF than was apportioned through the previous methodology, which included Revenue Limit and categorical funds in the base year (2012-13).

Federal revenue is projected to increase overall by \$1,270,215 (36.6%) from the current year budget. This significant increase is substantially the result of a WIOA Temporary Job Creation grant received at One Stop.

State revenue is projected to decrease by \$5,402,527 (-36.2%). The majority of this decrease comes from removal of short-term or one-time grants such as Pathways and College Readiness.

Local revenues are projected to increase by \$501,354 (4.3%). Special Education costs that are billed to districts participating in the SELPA as well as contracted services are expected to increase substantially. Adding to this is an increase for technology costs.

Other Financing Sources – Interfund Transfers In are projected to decrease by \$4,129,562 (-97.20%). These transfers are used to move money between general and other funds. In 2016-17, transfers increased substantially from the Special Revenue Fund (Fund 17) to the General Fund (Fund 01) to repay the long-term debt instrument. In 2017-18, the County Office expects Transfers In to revert to historic patterns.

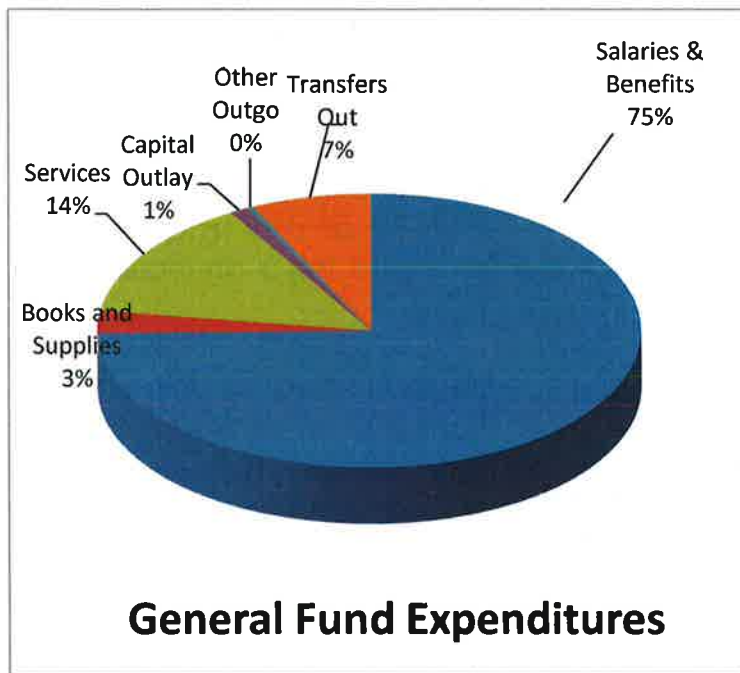
General Fund Expenditures

As projected revenues are decreasing for 2017-18, expenditures in the general fund are also projected to decrease. As previously planned, spending down reserves and one-time funds have allowed us to continue supporting programs through the transition to the LCFF funding model. Since most programs have nearly exhausted those balances, the County Office is reviewing its programs and services for sustainability.

As we implement our Local Control Accountability Plan, the County Office needs to provide even greater levels of service and support in many areas including

fiscal oversight, accountability, information technology, staff development, curriculum & instruction, student programs and human resources.

By managing the County Office resources, the agency has built reasonable reserves and a shared understanding of the challenges ahead. Programs have been asked to be prudent and conservative with resources in order to manage reserves. While Proposition 30/55 has provided some relief from previous years' trigger cuts, overall funding is still far below where it was in 2007-08. We therefore continue to be cautious preparing our multi-year projections.



Categorical and Restricted Program expenditures will not exceed current revenue and/or prior-year carry-over funds without approval of the Superintendent. We have held discussions with multi-county programs that have been affected by the LCFF calculations. The current budget assumes that the ROP program will continue to spend one-time ending balance to help offset program funding cuts. This planned spending of reserves will be reduced each year until the program has been phased back to the

districts. The Tri-County Induction Program (previously known as BTSA) similarly phased out over a period of time. Districts no longer receive funds from the County Office to offset costs of providing the service. Moving forward, the County Office is focusing on becoming more self-sustaining than reliant on LCFF revenue.

Salaries and Benefits

Certificated salaries have increased by \$169,965 (2.1%) from 2016-17 Estimated Actuals. Most of the increase can be traced to increases in Special Education staff. Education Services and Feather River Academy have experienced a decrease in staff.

Classified salaries have increased by \$1,308,113 (12.6%). While Special Education continues to see increases in classified staff, the most significant increase to salary

costs is from One Stop receiving the Temporary Job Creation grant. Increased staff for the County Office is offset by program reductions for Pathways and Educator Effectiveness.

Employer paid benefit costs increased as adjustments were made to reflect actual staffing and employee benefit options. Retirement incentive costs incurred in 2015-16 have already substantially been paid, reducing overall benefits costs. However, certificated staff received a \$125 per month increase to the benefits cap.

Supplies

The overall decrease in program budgets for supplies is \$162,267 (-14.7%). The decrease is mainly attributed to the decreases in Pathways funding for the Feather River Academy as well as Shady Creek moving some of its supply costs permanently to Services.

Services and Other Operating Expenditures

Budgets for services and other operating expenditures are projected to decrease by \$5,348,814 (-51.1%). Services and other operating expenditure changes are the result of a decrease in pass through funds set aside for districts participating in Pathways as well as a decrease in contracted Special Education services for various classroom needs. In addition, reductions in Mental health and Medi-Cal revenue impact expected service/contract costs.

Capital Outlay

The \$1,406,936 (-77.6%) decrease is substantially the result of removing costs incurred in 2016-17 for the administrative building reconfiguration and SELPA construction costs. Proposition 39 projects planned for the budget year will be added to the budget at the First Interim period.

Other Outgo

The total decrease of \$4,901,952 (-96.0%) is the removal of the long-term debt payment for the Shady Creek Outdoor Education center.

Other Financing Sources – Interfund Transfers Out

Transfers Out have increased by \$1,025,172 (68.5%) for a transfer to Fund 67 for retiree health benefits. Other Post-Employment Benefits (OPEB) is an up and coming topic, which will result in reporting an entity's net OPEB obligation as a liability on its balance sheet. The County Office will consider how best to manage the impact of new OPEB regulations.

The Indirect Cost Rate (ICR) for the budget year is **9.52%**.

Programs will be charged the full state-approved rate unless program guidelines prohibit the full rate or special arrangements for a cap have been arranged with the Superintendent. The negotiated or capped ICR for 2017-18 are as follows:

- **Special Ed.** - 2/3 of approved rate not to go below 43 or above 73.
- **WIOA** - Not to exceed 73.
- **TCIP** - Approved rate on all expenditures except stipend payments to districts.
- **ROP** - Approved rate on all expenditures except sub-agreement expenditure reimbursements to districts.

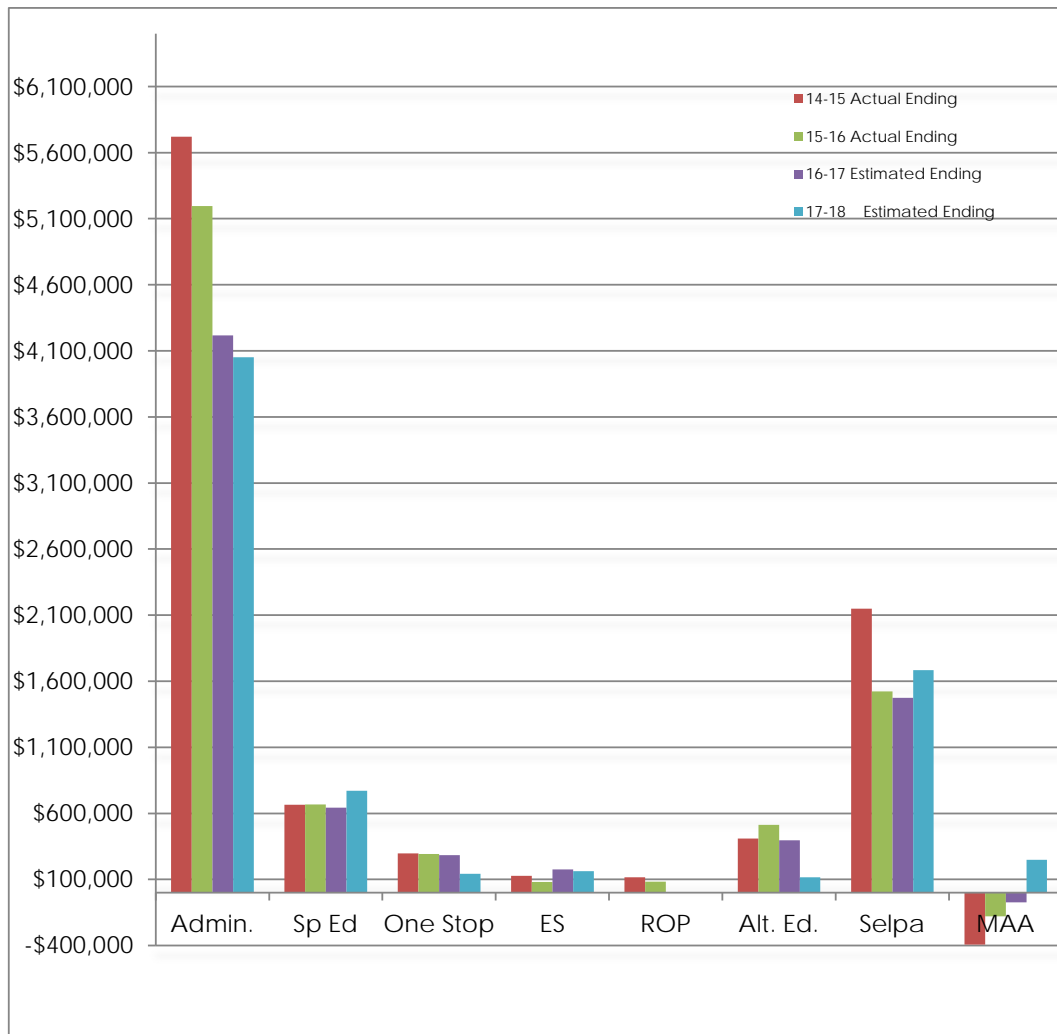
Fund Balance

The County Office is planning to receive \$62,041.00 more than it will spend in the current year. The County Office has had the opportunity to use one-time funds to improve infrastructure and pay the outstanding debt. Specifically, the Proposition 39 audit provided an outline for standard clean energy improvements, which will be covered by Proposition 39 funding. In addition, the audit included suggestions for even further improvement including solar solutions. The County Office is striving to better its conditions and reduce its impact on the environment by planning to use one-time revenue to invest in these solutions. Further, the County Office had been setting aside money in Fund 17. The County Office successfully paid off the long-term debt in 2016-17, nearly 20 years early. Finally, the County Office has grown substantially with the exponential growth in education standards and support needed from this office, which has made space an issue. The County Office is working to address limited space in both the short and long term. Recently, the County Office purchased a building to house some of the administrative staff and has begun reconfiguring the main administrative building to best accommodate staff. In addition, the County Office is committed to setting aside funds each year for the future construction.

2017-18 Budget Development General Fund Projections by Department

	County Admin.	Special Education	Sutter Co. One Stop	ES	ROP	Alternative Education	SELPA	MAA	Total in Fund 01
Beginning Balance									
Prior Year Ending Bal.	4,216,086	643,044	283,378	175,117	-	397,059	1,473,449	(73,625)	7,114,507
Income									
LCFF / Property Taxes	7,620,602	-	-	-	-	1,355,083	520,446	-	9,496,131
Federal Revenues	-	1,000	3,284,999	38,097	-	87,957	924,311	403,754	4,740,118
State Revenues	500,016	60,764	146,001	327,429	888,347	16,821	7,601,738	-	9,541,116
Local Revenues	420,041	1,248,453	1,714,127	1,458,694	-	200	7,020,621	247,563	12,109,699
Total Income	8,540,659	1,310,217	5,145,127	1,824,220	888,347	1,460,061	16,067,116	651,317	35,887,064
Expenditures									
Salaries & Benefits	4,868,945	13,532,386	3,563,505	2,275,093	349,245	1,178,709	903,996	183,516	26,855,395
Books and Supplies	224,227	317,854	207,363	114,745	12,499	38,480	23,903	300	939,371
Services	1,014,729	728,558	1,099,142	493,393	1,032,886	363,832	259,047	117,255	5,108,842
Capital Outlay	376,282	20,000	-	11,000	-	-	-	-	407,282
Other Outgo	(2,023,502)	981,994	416,704	155,153	132,768	150,569	271,404	28,660	113,750
Total Expenditures	4,460,681	15,580,792	5,286,714	3,049,384	1,527,398	1,731,590	1,458,350	329,731	33,424,640
Interfund Transfers									
Transfers In	-	-	-	120,463	-	-	-	-	120,463
Transfers Out	2,127,784	-	-	383,862	-	9,200	-	-	2,520,846
Other: Sources	-	-	-	-	-	-	-	-	-
Other: Uses	-	-	-	-	-	-	-	-	-
Contributions	(2,115,898)	14,399,389	-	1,475,258	639,051	-	(14,397,800)	-	-
Total Transfers	(4,243,682)	14,399,389	-	1,211,859	639,051	(9,200)	(14,397,800)	-	(2,400,383)
Net Inc./Dec. in Fund Balance	(163,704)	128,814	(141,587)	(13,305)	-	(280,729)	210,966	321,586	62,041
Ending Fund Balance	4,052,382	771,858	141,791	161,812	-	116,330	1,684,415	247,961	7,176,548
Components of End. Fund Bal.									
Revolving Cash & Nonspendable	8,500	1,000	300	200	-	-	-	-	10,000
Legally Restricted Balances	234,393	766,899	48,667	154,139	-	10,828	1,589,618	-	2,804,543
Other Designations	2,012,214	3,959	92,824	7,473	-	105,502	94,798	247,961	2,564,731
Designated for Uncert. 5%	1,797,274	-	-	-	-	-	-	-	1,797,274
Unappropriated Fund Bal.	-	-	-	-	-	-	-	-	-

Estimated General Fund Ending Balance Comparison



Actual/Estimated Ending Balance

	14-15 Actual Ending	15-16 Actual Ending	16-17 Estimated Ending	17-18 Estimated Ending
Admin.	5,719,841	5,196,527	4,216,086	4,052,382
Sp Ed	665,508	666,867	643,044	771,858
One Stop	296,110	292,634	283,378	141,791
ES	128,190	80,896	175,117	161,812
ROP	116,294	82,524	-	0
Alt. Ed.	409,428	513,908	397,059	116,330
Selpa	2,148,086	1,522,578	1,473,449	1,684,415
MAA	(393,670)	(178,604)	(73,625)	247,961
Totals	9,089,787	8,177,329	7,114,507	7,176,548

Budget Development 2017-18 Other Funds Projections

		SELPA Pass-thru to Districts	Adult Education	Child Development	Child Nutrition	Special Reserve Non Cap.	Special Reserve for Capital Outlay	Enterprise Fund	Self Insurance	Total in Funds
Beginning Balance										
Prior Year Ending Bal.	9791/9795	-	162,409	-	-	1,209,366	2,907,773	-	1,553,935	5,833,482.98
Income										
LCFF	8010-8099	-	-	-	-	-	-	-	-	-
Federal Revenues	8100-8299	3,646,562	291,912	80,680	43,000	-	-	-	-	4,062,154.00
State Revenues	8300-8599	3,611,521	415,344	16,278	3,400	-	-	-	-	4,046,543.00
Local Revenues	8600-8799	-	178,700	350	-	8,450	11,000	385,426	523,217	1,107,143.00
Total Income		7,258,083	885,956	97,308	46,400	8,450	11,000	385,426	523,217	9,215,840.00
Expenditures										
Salaries & Benefits	1000-3999	-	833,246	-	193,086	-	-	121,432	-	1,147,764.00
Books and Supplies	4000-4999	-	18,526	-	215,000	-	-	120,000	-	353,526.00
Services	5000-5999	-	130,728	91,308	2,000	-	-	23,531	358,861	606,428.00
Capital Outlay	6000-6599	-	-	-	-	-	-	-	-	-
Other Outgo	7100-7499	7,258,083	65,743	6,000	20,176	-	-	-	-	7,350,002.00
Total Expenditures		7,258,083	1,048,243	97,308	430,262	-	-	264,963	358,861	9,457,720.00
Interfund Transfers										
Transfers In	8910-8929	-	-	-	383,862	36,984	1,100,000	-	1,000,000	2,520,846.00
Transfers Out	7610-7629	-	-	-	-	-	-	120,463	-	120,463.00
	8930-8999	-	-	-	-	-	-	-	-	-
All Other Contrib. to Rest.	7630-7699	-	-	-	-	-	-	-	-	-
Total Transfers		-	-	-	383,862	36,984	1,100,000	(120,463)	1,000,000	2,400,383.00
Net Inc./Dec. in Fund Balance		-	(162,287)	-	-	45,434	1,111,000	-	1,164,356	2,158,503.00
Ending Fund Balance		-	122	-	-	1,254,800	4,018,773	-	2,718,291	7,991,985.98

Sutter County Superintendent of Schools
Education Protection Account
Budget for 2017-18

Description		Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
	Object Codes	
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	754,566.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Unearned Revenue	9650	0.00
TOTAL AVAILABLE		754,566.00
EXPENDITURES AND OTHER FINANCING USES		
	Function Codes	
(Objects 1000-7999)		
Instruction	1000-1999	0.00
Instruction-Related Services	2000-2999	754,566.00
Pupil Services	3000-3999	0.00
Ancillary Services	4000-4999	0.00
Community Services	5000-5999	0.00
Enterprise	6000-6999	0.00
General Administration	7000-7999	0.00
Plant Services	8000-8999	0.00
Other Outgo	9000-9999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		754,566.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00
INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES		
Eligible Expenditures (Objects 1000-5999 except objects 5100-5199)		754,566.00
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%

Proposition 30 included two temporary tax increases:

A .25% increase in the sales and use tax for four years: 2013 through 2016,

An increase in the income tax rate for taxable incomes of over \$250,000 for seven years: 2012 through 2018

Subsequently, voters approved Proposition 55 in 2016, which allowed the sales tax increase to expire in 2016 while extending the increased income tax rates through 2030.

The revenues from these tax increases are deposited into the EPA , and the funds are released to K-14 school agencies.

EPA funds are not additional funds for local school agencies. Rather, the EPA is another source of general purpose funds—similar to property taxes—that offsets what would otherwise be state aid in the apportionments issues to local school agencies.

Even though these are general purpose funds, there are some requirements that must be met.

- 1) Each year local school agencies are required to discuss the plan to spend EPA funds in a public meeting of the governing board, and the funds cannot be used for any administrative costs.
- 2) Upon closing the books each year, each local school agency is required to post on its website a report of the amount of EPA funds received for the year along with how the funds were used.

Our external audit firm will be required to verify that the EPA funds were used appropriately in accordance with the requirements of Proposition 30.

SECTION B: Certifications



ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to EC Section 42141, if a county office of education is self-insured for workers' compensation claims, the county superintendent of schools annually shall provide information to the governing board of the county board of education regarding the estimated accrued but unfunded cost of those claims. The county board of education annually shall certify to the Superintendent of Public Instruction the amount of money, if any, that has been reserved in the budget of the county office of education for the cost of those claims.

To the Superintendent of Public Instruction:

() Our county office of education is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:	\$ _____
Less: Amount of total liabilities reserved in budget:	\$ _____
Estimated accrued but unfunded liabilities:	\$ _____ 0.00

() This county office of education is self-insured for workers' compensation claims through a JPA, and offers the following information:
The JPA is a member of PIPS (Protected Insurance Program for Schools and Joint Powers Authority) and transfers some or all of the risk of a self-insured program.

() This county office of education is not self-insured for workers' compensation claims.

Signed _____
Clerk/Secretary of the Governing Board
(Original signature required)

Date of Meeting: _____

For additional information on this certification, please contact:

Name: Barbara Henderson
Title: Director, Internal Business Services
Telephone: 530-822-2927
E-mail: barbarahe@sutter.k12.ca.us

ANNUAL BUDGET REPORT:
July 1, 2017 Budget Adoption

This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the County Board of Education pursuant to Education Code sections 1620, 1622, 33129, 52066, 52067, and 52068.

Public Hearing: _____ Adoption Date: June 28, 2017

Place: 970 Klamath Lane, Yuba City Signed: _____
Date: June 21, 2017 Clerk/Secretary of the County Board
Time: 5:30 PM (Original signature required)

Contact person for additional information on the budget reports:

Name: Barbara Henderson
Title: Director, Internal Business Services
Telephone: 530-822-2927
E-mail: barbarahe@sutter.k12.ca.us

To update our mailing database, please complete the following:

Superintendent's Name: Dr. Baljinder Dhillon
Chief Business Official's Name: Gail Osborne
CBO's Title: Assistant Superintendent of Business Services
CBO's Telephone: 530-822-2957

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met" and supplemental information and additional fiscal indicators that are "Yes" may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1a	Average Daily Attendance (ADA) - County Operations Grant	Projected County Operations Grant ADA has not been overestimated by more than the standard for the first prior fiscal year, or two or more of the previous three fiscal years.	X	
1b	ADA - County Programs	Projected ADA for county programs has not exceeded the standard for the budget and two subsequent fiscal years.		X

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		X
3	Salaries and Benefits	Projected total salaries and benefits are within the standard for the budget and two subsequent fiscal years.		X
4a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
4b	Other Expenditures	Projected expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
5	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
6	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.		X
7	Fund Balance	Unrestricted county school service fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
8	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Exps.	Are there ongoing county school service fund expenditures in excess of one percent of the total county school service fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Exps.	Are there large non-recurring county school service fund expenditures that are funded with ongoing county school service fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the county school service fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements?	X	
		<ul style="list-style-type: none"> If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2016-17) annual payment? 	n/a	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?		X
		<ul style="list-style-type: none"> If yes, are they lifetime benefits? 	X	
		<ul style="list-style-type: none"> If yes, do benefits continue beyond age 65? 	X	
		<ul style="list-style-type: none"> If yes, are benefits funded by pay-as-you-go? 	X	
S7b	Other Self-insurance Benefits	Does the county office provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		X
		<ul style="list-style-type: none"> Certificated? (Section S8A, Line 1) 		X
		<ul style="list-style-type: none"> Classified? (Section S8B, Line 1) Management/supervisor/confidential? (Section S8C, Line 1) 	n/a	
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> Did or will the county office of education's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year? 		X
		<ul style="list-style-type: none"> Approval date for adoption of the LCAP or approval of an update to the LCAP: 	Jun 28, 2017	
S10	LCAP Expenditures	Does the county office of education's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

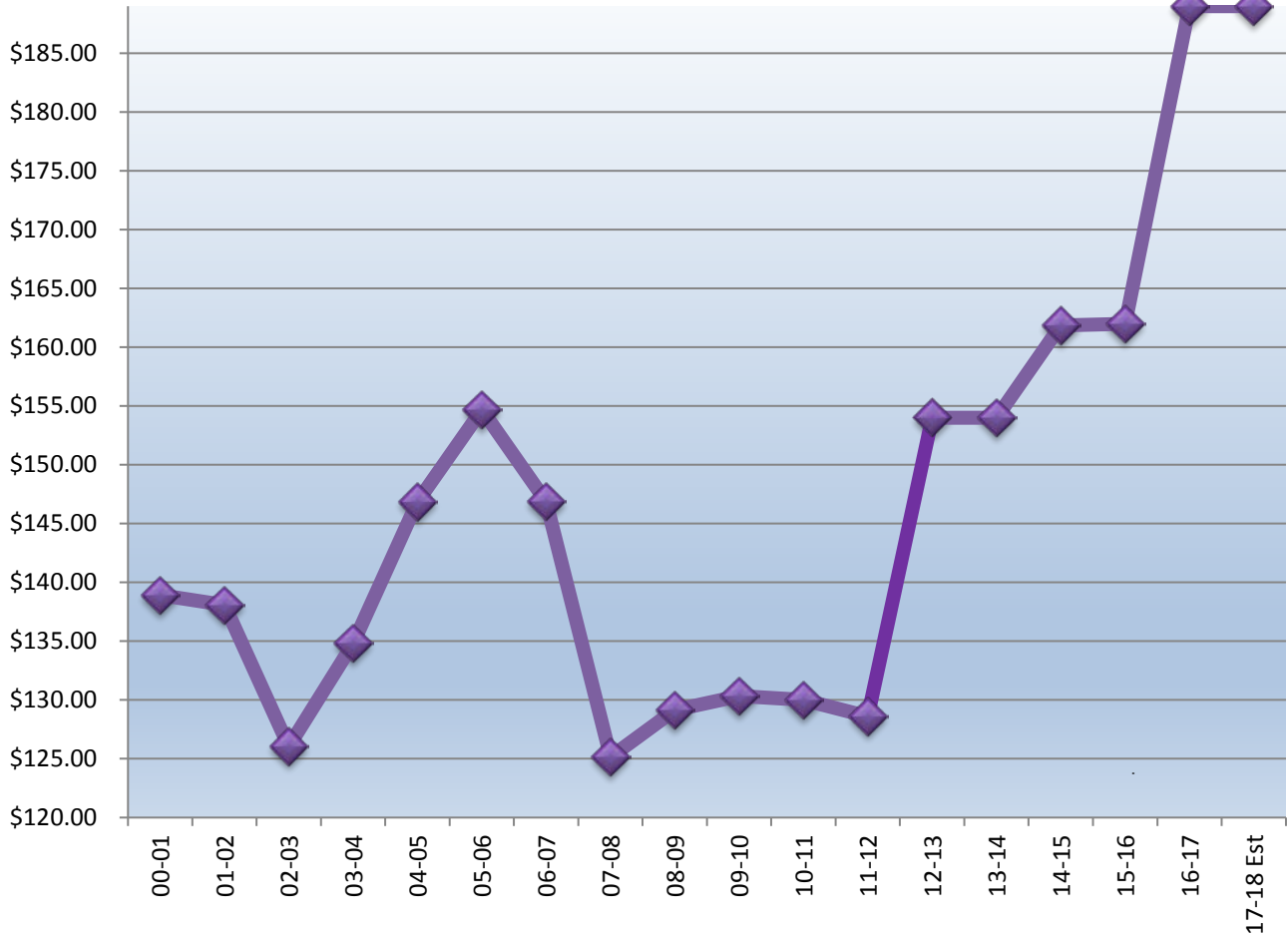
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the county office will end the budget year with a negative cash balance in the county school service fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining ADA	Is County Operations Grant ADA decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting County Office ADA	Are any new charter schools operating in county boundaries that are impacting the county office's ADA, either in the prior fiscal year or budget year?		X
A5	Salary Increases Exceed COLA	Has the county office entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?		X
A6	Uncapped Health Benefits	Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?	X	

ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A7	Fiscal Distress Reports	Does the county office have any reports that indicate fiscal distress? If yes, provide copies to the CDE.	X	
A8	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

SECTION C: Lottery



Lottery Educational Apportionment per ADA



State Lottery Income is used as one-time income to supplement the educational program. The law authorizing the lottery requires school districts, including charter schools, to use lottery funds "exclusively for the education of pupils and students". Since 1997-98, school districts have been required to use 50% of the growth in Lottery allocations for the purchase of instructional materials. In **2017-18**, it is projected that California school districts will receive **\$144.00** per ADA in unrestricted funds **and \$45.00** per ADA restricted instructional materials.

Each program that receives Lottery revenue is required to budget the dollars for one-time expenditures. This money is used to offer additional monetary support for the educational programs that Sutter County Superintendent of Schools provides to the districts in the county and regional partners.

The **2017-18** budget includes an estimate of **\$78,921.00** in Lottery revenue. This revenue represents approximately **0.2191791%** of the total budgeted revenue in the general fund, yet it provides an additional source of unrestricted revenue to support the educational programs.

2016-17 ESTIMATED ACTUAL - LOTTERY

	15-16 Ending	16-17 Revenue	16-17 Expense	Net change	Est. End.16-17
Sp Ed Un.	-	45,780.00	45,780.00	-	-
Sp Ed Res.	20,345.80	14,715.00	35,060.00	(20,345.00)	0.80
One Stop Un.	60,246.78	-	6,841.00	(6,841.00)	53,405.78
One Stop Res.	21,046.61	486.00	2,445.00	(1,959.00)	19,087.61
ROP Un.	-	-	-	-	-
ROP Res.	82,524.16	-	82,524.00	(82,524.00)	0.16
Alt Ed Un.	34,439.79	13,757.00	7,946.00	5,811.00	40,250.79
Alt Ed Res.	12,255.14	4,518.00	14,454.00	(9,936.00)	2,319.14
SELPA Un.	3,288.86	850.00	850.00	-	3,288.86
SELPA Res.	-	-	-	-	-
Total Unrestricted	97,975.43	60,387.00	61,417.00	(1,030.00)	96,945.43
Total Restricted	136,171.71	19,719.00	134,483.00	(114,764.00)	21,407.71
Total Lottery	234,147.14	80,106.00	195,900.00	(115,794.00)	118,353.14

2017-2018 ESTIMATED BUDGET - LOTTERY

	16-17 Ending	17-18 Revenue	17-18 Expense	Net change	Est. End. 17-18
Sp Ed Un.	-	46,094.00	46,094.00	-	0.00
Sp Ed Res.	0.80	14,670.00	14,670.00	-	0.80
One Stop Un.	53,405.78	-	6,650.00	(6,650.00)	46,755.78
One Stop Res.	19,087.61	486.00	486.00	-	19,087.61
ROP Un.	-	-	-	-	0.00
ROP Res.	0.16	-	-	-	0.16
Alt Ed Un.	40,250.79	12,816.00	7,600.00	5,216.00	45,466.79
Alt Ed Res.	2,319.14	4,005.00	-	4,005.00	6,324.14
SELPA Un.	3,288.86	850.00	850.00	-	3,288.86
SELPA Res.	-	-	-	-	-
Total Unrestricted	96,945.43	59,760.00	61,194.00	(1,434.00)	95,511.43
Total Restricted	21,407.71	19,161.00	15,156.00	4,005.00	25,412.71
Total Lottery	118,353.14	78,921.00	76,350.00	2,571.00	120,924.14

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	97,975.43		136,171.71	234,147.14
2. State Lottery Revenue	8560	60,387.00		19,719.00	80,106.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		158,362.43	0.00	155,890.71	314,253.14
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	53,358.00		51,959.00	105,317.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	1,409.00			1,409.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00		82,524.00	82,524.00
b. To JPAs and All Others	7213,7223, 7283,7299	6,650.00			6,650.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		61,417.00	0.00	134,483.00	195,900.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	96,945.43	0.00	21,407.71	118,353.14
D. COMMENTS:					
Lottery dollars are transferred to districts through ROP funding model to be spent on Instructional Materials pursuant to Government Code 888.4(a)(2) and Education Code section 60010(h).					

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

*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

SECTION D: Attendance



2017-18 Budget Development Average Daily Attendance

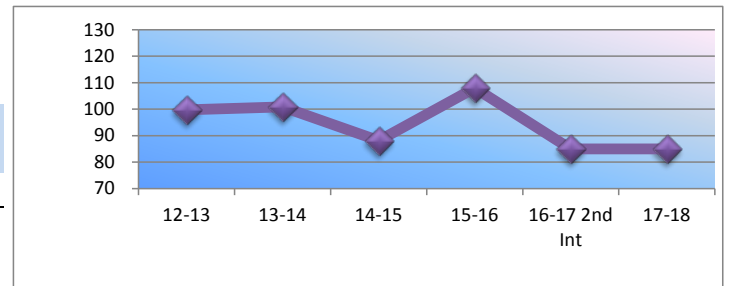
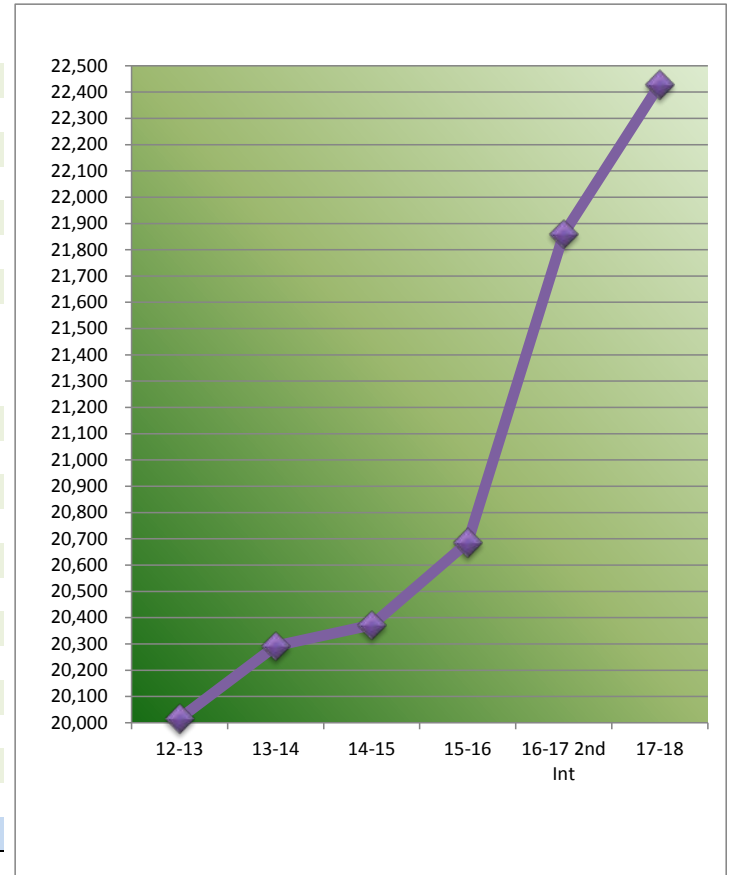
<u>Districts</u>	12-13	13-14	14-15	15-16	16-17	17-18
Brittan	436	418	430	437	442	441
Browns	150	158	143	141	147	141
East Nicolaus	324	302	283	272	300	299
Franklin	472	466	460	462	465	462
Live Oak Unified	1,662	1,673	1,683	1,720	1,747	1,722
Marcum Illinois	151	155	162	148	152	154
So. Sutter Charter	2,122	2,081	2,086	2,106	2,224	2,232
Meridian	72	66	73	72	78	73
CA Virtual Academy	-	-	848	755	731	752
California Prep Sutter K-7	-	-	-	96	94	103
California Prep Sutter 8-12	-	-	-	93	145	155
Nuestro	143	136	135	140	143	142
CA Virtual Academy	720	789				
Sutter Peak Charter Academy	-	-	-	156	353	355
Pleasant Grove	166	185	190	198	184	184
Sutter Union High	638	670	675	707	736	740
Winship-Robbins	172	184	185	170	137	139
Inspire North Charter	-	-	-	-	713	1,450
Winship Community Charter	-	-	-	-	28	52
Yuba City Unified	12,075	12,153	12,130	12,049	12,054	11,853
Twin River Charter	342	385	398	431	433	426
Yuba City Charter	100	174	190	221	245	243
<u>County Operated</u>	-	-	-	-	-	-
Special Education	271	297	301	311	312	310
	20,016	20,292	20,372	20,686	21,861	22,430

2nd Interim
Estimates

County Office

Comm.School Probation	89	101	88	108	85	85
Comm.School TF	0	0	-	-	-	-
Opportunity School	11	-	-	-	-	-

	100	101	88	108	85	85
					2nd Interim	Estimated
					Estimates	



Description	2016-17 Estimated Actuals			2017-18 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	86.55	85.00	98.64	85.00	85.00	85.00
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	86.55	85.00	98.64	85.00	85.00	85.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	310.37	312.00	310.00	310.37	310.37	310.37
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	310.37	312.00	310.00	310.37	310.37	310.37
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	396.92	397.00	408.64	395.37	395.37	395.37
4. Adults in Correctional Facilities						
5. County Operations Grant ADA	21,505.28	21,861.46	21,331.43	22,430.28	22,430.28	22,430.28
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

SECTION E: General Fund (01)



**Summary Report of Revenues, Expenditures and Changes in Fund Balance
(Unrestricted and Restricted Combined)
2017-18 Budget Development**

Description	Account Codes	Estimated	Budget	Difference (Col B - D)	% Increase or Decrease
		Actuals	Development		
		2016-17 (A)	2017-18 (B)		
A. Revenues					
1) LCFF	8010-8099	9,497,340	\$ 9,496,131	(1,209)	0.0%
2) Federal Revenues	8100-8299	3,469,903	\$ 4,740,118	1,270,215	36.6%
3) Other State Revenues	8300-8599	14,943,643	\$ 9,541,116	(5,402,527)	-36.2%
4) Other local Revenues	8600-8799	11,608,345	\$ 12,109,699	501,354	4.3%
				-	
TOTAL REVENUES		\$ 39,519,231	\$ 35,887,064	(3,632,167)	-9.2%
B. Expenditures					
1. Certificated Salaries	1000-1999	8,215,325	8,385,290	169,965	2.1%
2. Classified Salaries	2000-2999	10,362,417	11,670,530	1,308,113	12.6%
3. Employee Benefits	3000-3999	6,354,434	6,799,575	445,141	7.0%
4. Books and Supplies	4000-4999	1,101,638	939,371	(162,267)	-14.7%
5. Services, Other Operation	5000-5999	10,457,656	5,108,842	(5,348,814)	-51.1%
6. Capital Outlay	6000-6999	1,814,218	407,282	(1,406,936)	-77.6%
7. Other Outgo	7100-7299				
	7400-7499	5,107,621	205,669	(4,901,952)	-96.0%
8. Direct Support/Indirect	7300-7399	(76,905)	(91,919)	(15,014)	19.5%
TOTAL EXPENDITURES		\$ 43,336,404	\$ 33,424,640	\$ (9,911,763)	-22.9%
Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses (A5-B9)					
		\$ (3,817,173)	\$ 2,462,424	\$ 6,279,596	-164.5%
D. Other Financing Sources/Uses					
1. Transfers In	8910-8979	4,250,025	\$ 120,463	(4,129,562)	-97.2%
2. Transfer Out	7610-7629	1,495,674	2,520,846	1,025,172	68.5%
3. Contributions	8980-8999			-	0.0%
Total, Other Fin Sources/Uses		\$ 2,754,351	\$ (2,400,383)	(5,154,734)	-187.1%
E. Net Change to Fund Balance					
		\$ (1,062,822.00)	\$ 62,041		
F. Fund Balance (Fund 01 only)					
1. Beginning Balance		\$ 8,177,329	\$ 7,114,507		
2. Adjustments/Restatements		\$ -	\$ -		
Ending Balance		\$ 7,114,507	\$ 7,176,548		
G. Components of Ending Fund Balance					
Designated Amounts	9711-9730	\$ 13,247	\$ 10,000		
Legally Restricted	9740-9760	\$ 2,670,033	\$ 2,804,543		
Assigned	9780	\$ 2,189,623.52	\$ 2,564,731		
Res Economic Uncertainties	9789	\$ 2,241,604	\$ 1,797,274		
Unassigned/Unappropriated	9790	\$ -	\$ -		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	8,976,894.00	520,446.00	9,497,340.00	8,975,685.00	520,446.00	9,496,131.00	0.0%
2) Federal Revenue		8100-8299	351,466.00	3,118,437.00	3,469,903.00	403,754.00	4,336,364.00	4,740,118.00	36.6%
3) Other State Revenue		8300-8599	99,016.00	14,844,627.00	14,943,643.00	59,859.00	9,481,257.00	9,541,116.00	-36.2%
4) Other Local Revenue		8600-8799	2,062,204.00	9,546,141.00	11,608,345.00	2,102,398.00	10,007,301.00	12,109,699.00	4.3%
5) TOTAL, REVENUES			11,489,580.00	28,029,651.00	39,519,231.00	11,541,696.00	24,345,368.00	35,887,064.00	-9.2%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	1,830,584.00	6,384,741.00	8,215,325.00	1,720,793.00	6,664,497.00	8,385,290.00	2.1%
2) Classified Salaries		2000-2999	3,843,469.00	6,518,948.00	10,362,417.00	4,054,557.00	7,615,973.00	11,670,530.00	12.6%
3) Employee Benefits		3000-3999	1,746,098.00	4,608,336.00	6,354,434.00	1,728,858.00	5,070,717.00	6,799,575.00	7.0%
4) Books and Supplies		4000-4999	556,881.00	544,757.00	1,101,638.00	453,190.00	486,181.00	939,371.00	-14.7%
5) Services and Other Operating Expenditures		5000-5999	2,158,539.00	8,299,117.00	10,457,656.00	2,130,983.00	2,977,859.00	5,108,842.00	-51.1%
6) Capital Outlay		6000-6999	448,460.00	1,365,758.00	1,814,218.00	337,282.00	70,000.00	407,282.00	-77.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,798,504.00	309,117.00	5,107,621.00	6,650.00	199,019.00	205,669.00	-96.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,582,630.00)	1,505,725.00	(76,905.00)	(1,714,607.00)	1,622,688.00	(91,919.00)	19.5%
9) TOTAL, EXPENDITURES			13,799,905.00	29,536,499.00	43,336,404.00	8,717,706.00	24,706,934.00	33,424,640.00	-22.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,310,325.00)	(1,506,848.00)	(3,817,173.00)	2,823,990.00	(361,566.00)	2,462,424.00	-164.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	4,250,025.00	0.00	4,250,025.00	120,463.00	0.00	120,463.00	-97.2%
b) Transfers Out		7600-7629	1,495,674.00	0.00	1,495,674.00	2,520,846.00	0.00	2,520,846.00	68.5%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,222,942.00)	1,222,942.00	0.00	(494,614.00)	494,614.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,531,409.00	1,222,942.00	2,754,351.00	(2,894,997.00)	494,614.00	(2,400,383.00)	-187.1%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(778,916.00)	(283,906.00)	(1,062,822.00)	(71,007.00)	133,048.00	62,041.00	-105.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	5,221,928.42	2,955,400.92	8,177,329.34	4,443,012.42	2,671,494.92	7,114,507.34	-13.0%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,221,928.42	2,955,400.92	8,177,329.34	4,443,012.42	2,671,494.92	7,114,507.34	-13.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,221,928.42	2,955,400.92	8,177,329.34	4,443,012.42	2,671,494.92	7,114,507.34	-13.0%
2) Ending Balance, June 30 (E + F1e)			4,443,012.42	2,671,494.92	7,114,507.34	4,372,005.42	2,804,542.92	7,176,548.34	0.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	1,785.00	1,462.05	3,247.05	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted			0.00	2,670,032.87	2,670,032.87	0.00	2,804,542.92	2,804,542.92	5.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	2,189,623.52	0.00	2,189,623.52	2,564,731.12	0.00	2,564,731.12	17.1%
COE	0000	9780				1,915,202.89		1,915,202.89	
Special Education	0000	9780				4,959.31		4,959.31	
One Stop	0000	9780				93,124.11		93,124.11	
IPP	0000	9780				6,629.75		6,629.75	
Alternative Education	0000	9780				105,501.86		105,501.86	
SELPA	0000	9780				94,797.60		94,797.60	
MAA	0000	9780				247,961.01		247,961.01	
ES Administration	0000	9780				1,043.16		1,043.16	
One Stop	1100	9780				46,755.78		46,755.78	
Alternative Education	1100	9780				45,466.79		45,466.79	
SELPA	1100	9780				3,288.86		3,288.86	
Special Education	0000	9780	6,996.31		6,996.31				
One Stop	0000	9780	46,365.33		46,365.33				
ES Administration	0000	9780	1,043.16		1,043.16				
IPP	0000	9780	7,379.75		7,379.75				
Alternative Education	0000	9780	258,625.07		258,625.07				
SELPA	0000	9780	91,508.74		91,508.74				
MAA	0000	9780	(82,624.99)		(82,624.99)				
COE	0000	9780	1,763,384.72		1,763,384.72				
One Stop	1100	9780	46,755.78		46,755.78				
Alternative Education	1100	9780	45,466.79		45,466.79				
SELPA	1100	9780	3,288.86		3,288.86				
COE	1100	9780	1,434.00		1,434.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	2,241,603.90	0.00	2,241,603.90	1,797,274.30	0.00	1,797,274.30	-19.8%
Unassigned/Unappropriated Amount			0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	6,132,898.12	4,407,021.35	10,539,919.47				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	10,000.00	0.00	10,000.00				
d) with Fiscal Agent		9135	520,029.98	0.00	520,029.98				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	20.00	0.00	20.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	100,000.00	0.00	100,000.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	1,785.00	1,462.05	3,247.05				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			6,764,733.10	4,408,483.40	11,173,216.50				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	(232,511.69)	2,545.62	(229,966.07)				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			(232,511.69)	2,545.62	(229,966.07)				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			6,997,244.79	4,405,937.78	11,403,182.57				

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	7,428,573.00	0.00	7,428,573.00	7,412,516.00	0.00	7,412,516.00	-0.2%
Education Protection Account State Aid - Current Year		8012	754,566.00	0.00	754,566.00	754,566.00	0.00	754,566.00	0.0%
State Aid - Prior Years		8019	(14,848.00)	0.00	(14,848.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	15,557.00	0.00	15,557.00	15,557.00	0.00	15,557.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	1,046.00	0.00	1,046.00	1,046.00	0.00	1,046.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	1,212,256.00	0.00	1,212,256.00	1,212,256.00	0.00	1,212,256.00	0.0%
Unsecured Roll Taxes		8042	80,617.00	0.00	80,617.00	80,617.00	0.00	80,617.00	0.0%
Prior Years' Taxes		8043	1,554.00	0.00	1,554.00	1,554.00	0.00	1,554.00	0.0%
Supplemental Taxes		8044	18,019.00	0.00	18,019.00	18,019.00	0.00	18,019.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sups.		8070	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			9,497,340.00	0.00	9,497,340.00	9,496,131.00	0.00	9,496,131.00	0.0%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(520,446.00)	520,446.00	0.00	(520,446.00)	520,446.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			8,976,894.00	520,446.00	9,497,340.00	8,975,685.00	520,446.00	9,496,131.00	0.0%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	350,700.00	350,700.00	0.00	355,456.00	355,456.00	1.4%
Special Education Discretionary Grants		8182	0.00	110,027.00	110,027.00	0.00	88,661.00	88,661.00	-19.4%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	56,194.00	56,194.00	0.00	56,194.00	56,194.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		105,344.00	105,344.00		87,957.00	87,957.00	-16.5%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290		2,689.00	2,689.00		2,301.00	2,301.00	-14.4%
Title III, Part A, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		72,611.00	72,611.00		35,796.00	35,796.00	-50.7%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 4204, 5510	8290		0.00	0.00		0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	351,466.00	2,420,872.00	2,772,338.00	403,754.00	3,709,999.00	4,113,753.00	48.4%
TOTAL, FEDERAL REVENUE			351,466.00	3,118,437.00	3,469,903.00	403,754.00	4,336,364.00	4,740,118.00	36.6%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		6,539,396.00	6,539,396.00		6,651,666.00	6,651,666.00	1.7%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	257,573.00	257,573.00	0.00	257,573.00	257,573.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	38,529.00	0.00	38,529.00	0.00	0.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	60,387.00	19,719.00	80,106.00	59,760.00	19,161.00	78,921.00	-1.5%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6690	8590		180,848.00	180,848.00		177,429.00	177,429.00	-1.9%
California Clean Energy Jobs Act	6230	8590		199,422.00	199,422.00		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	100.00	7,647,669.00	7,647,769.00	99.00	2,375,428.00	2,375,527.00	-68.9%
TOTAL, OTHER STATE REVENUE			99,016.00	14,844,627.00	14,943,643.00	59,859.00	9,481,257.00	9,541,116.00	-36.2%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	64,200.00	0.00	64,200.00	59,545.00	0.00	59,545.00	-7.3%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	75,000.00	0.00	75,000.00	200,000.00	0.00	200,000.00	166.7%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,394,107.00	2,586,641.00	3,980,748.00	1,350,315.00	2,555,326.00	3,905,641.00	-1.9%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	8,627.00	427,189.00	435,816.00	8,000.00	410,134.00	418,134.00	-4.1%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From									
Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	520,270.00	185,051.00	705,321.00	484,538.00	89,752.00	574,290.00	-18.6%
Tuition		8710	0.00	6,347,260.00	6,347,260.00	0.00	6,952,089.00	6,952,089.00	9.5%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,062,204.00	9,546,141.00	11,608,345.00	2,102,398.00	10,007,301.00	12,109,699.00	4.3%
TOTAL, REVENUES			11,489,580.00	28,029,651.00	39,519,231.00	11,541,696.00	24,345,368.00	35,887,064.00	-9.2%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	485,674.00	4,227,654.00	4,713,328.00	461,186.00	4,356,982.00	4,818,168.00	2.2%
Certificated Pupil Support Salaries		1200	46,516.00	1,079,350.00	1,125,866.00	0.00	1,235,477.00	1,235,477.00	9.7%
Certificated Supervisors' and Administrators' Salaries		1300	1,273,394.00	1,019,692.00	2,293,086.00	1,238,607.00	1,011,585.00	2,250,192.00	-1.9%
Other Certificated Salaries		1900	25,000.00	58,045.00	83,045.00	21,000.00	60,453.00	81,453.00	-1.9%
TOTAL, CERTIFICATED SALARIES			1,830,584.00	6,384,741.00	8,215,325.00	1,720,793.00	6,664,497.00	8,385,290.00	2.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	3,803.00	3,446,756.00	3,450,559.00	1,050.00	3,635,512.00	3,636,562.00	5.4%
Classified Support Salaries		2200	331,943.00	1,247,244.00	1,579,187.00	308,530.00	1,361,122.00	1,669,652.00	5.7%
Classified Supervisors' and Administrators' Salaries		2300	1,437,301.00	400,022.00	1,837,323.00	1,536,499.00	385,017.00	1,921,516.00	4.6%
Clerical, Technical and Office Salaries		2400	1,896,764.00	694,198.00	2,590,962.00	2,019,468.00	755,613.00	2,775,081.00	7.1%
Other Classified Salaries		2900	173,658.00	730,728.00	904,386.00	189,010.00	1,478,709.00	1,667,719.00	84.4%
TOTAL, CLASSIFIED SALARIES			3,843,469.00	6,518,948.00	10,362,417.00	4,054,557.00	7,615,973.00	11,670,530.00	12.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	219,296.00	1,295,270.00	1,514,566.00	277,360.00	1,469,139.00	1,746,499.00	15.3%
PERS		3201-3202	488,381.00	798,341.00	1,286,722.00	550,930.00	949,051.00	1,499,981.00	16.6%
OASDI/Medicare/Alternative		3301-3302	308,551.00	592,182.00	900,733.00	294,121.00	668,902.00	963,023.00	6.9%
Health and Welfare Benefits		3401-3402	425,299.00	1,465,707.00	1,891,006.00	434,949.00	1,543,191.00	1,978,140.00	4.6%
Unemployment Insurance		3501-3502	2,891.00	11,250.00	14,141.00	2,813.00	11,583.00	14,396.00	1.8%
Workers' Compensation		3601-3602	114,528.00	259,043.00	373,571.00	87,905.00	217,798.00	305,703.00	-18.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	57,214.00	129,279.00	186,493.00	85,363.00	211,053.00	296,416.00	58.9%
Other Employee Benefits		3901-3902	129,938.00	57,264.00	187,202.00	(4,583.00)	0.00	(4,583.00)	-102.4%
TOTAL, EMPLOYEE BENEFITS			1,746,098.00	4,608,336.00	6,354,434.00	1,728,858.00	5,070,717.00	6,799,575.00	7.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	9,934.00	74,565.00	84,499.00	0.00	48,370.00	48,370.00	-42.8%
Books and Other Reference Materials		4200	0.00	6,699.00	6,699.00	0.00	0.00	0.00	-100.0%
Materials and Supplies		4300	474,167.00	383,454.00	857,621.00	383,644.00	352,933.00	736,577.00	-14.1%
Noncapitalized Equipment		4400	72,780.00	80,039.00	152,819.00	69,546.00	84,878.00	154,424.00	1.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			556,881.00	544,757.00	1,101,638.00	453,190.00	486,181.00	939,371.00	-14.7%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	609,127.00	4,536,979.00	5,146,106.00	282,201.00	227,350.00	509,551.00	-90.1%
Travel and Conferences		5200	80,755.00	284,955.00	365,710.00	69,932.00	271,740.00	341,672.00	-6.6%
Dues and Memberships		5300	57,791.00	23,747.00	81,538.00	55,918.00	22,080.00	77,998.00	-4.3%
Insurance		5400 - 5450	113,473.00	3,759.00	117,232.00	121,003.00	2,763.00	123,766.00	5.6%
Operations and Housekeeping Services		5500	326,574.00	0.00	326,574.00	354,265.00	0.00	354,265.00	8.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	143,480.00	242,078.00	385,558.00	129,436.00	438,681.00	568,117.00	47.3%
Transfers of Direct Costs		5710	(567,911.00)	567,911.00	0.00	(480,935.00)	480,935.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(108,840.00)	0.00	(108,840.00)	(107,546.00)	0.00	(107,546.00)	-1.2%
Professional/Consulting Services and Operating Expenditures		5800	1,436,183.00	2,601,894.00	4,038,077.00	1,629,311.00	1,501,834.00	3,131,145.00	-22.5%
Communications		5900	67,907.00	37,794.00	105,701.00	77,398.00	32,476.00	109,874.00	3.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,158,539.00	8,299,117.00	10,457,656.00	2,130,983.00	2,977,859.00	5,108,842.00	-51.1%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	17,845.00	0.00	17,845.00	0.00	0.00	0.00	-100.0%
Land Improvements		6170	7,000.00	0.00	7,000.00	58,000.00	0.00	58,000.00	728.6%
Buildings and Improvements of Buildings		6200	182,818.00	1,350,758.00	1,533,576.00	158,664.00	55,000.00	213,664.00	-86.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	235,497.00	15,000.00	250,497.00	115,000.00	15,000.00	130,000.00	-48.1%
Equipment Replacement		6500	5,300.00	0.00	5,300.00	5,618.00	0.00	5,618.00	6.0%
TOTAL, CAPITAL OUTLAY			448,460.00	1,365,758.00	1,814,218.00	337,282.00	70,000.00	407,282.00	-77.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	19,596.00	19,596.00	0.00	19,596.00	19,596.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments All Other		7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	289,521.00	289,521.00	0.00	179,423.00	179,423.00	-38.0%
All Other Transfers Out to All Others		7299	6,650.00	0.00	6,650.00	6,650.00	0.00	6,650.00	0.0%
Debt Service									
Debt Service - Interest		7438	281,954.00	0.00	281,954.00	0.00	0.00	0.00	-100.0%
Other Debt Service - Principal		7439	4,509,900.00	0.00	4,509,900.00	0.00	0.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,798,504.00	309,117.00	5,107,621.00	6,650.00	199,019.00	205,669.00	-96.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,505,725.00)	1,505,725.00	0.00	(1,622,688.00)	1,622,688.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(76,905.00)	0.00	(76,905.00)	(91,919.00)	0.00	(91,919.00)	19.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,582,630.00)	1,505,725.00	(76,905.00)	(1,714,607.00)	1,622,688.00	(91,919.00)	19.5%
TOTAL, EXPENDITURES			13,799,905.00	29,536,499.00	43,336,404.00	8,717,706.00	24,706,934.00	33,424,640.00	-22.9%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	4,141,740.00	0.00	4,141,740.00	0.00	0.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	108,285.00	0.00	108,285.00	120,463.00	0.00	120,463.00	11.2%
(a) TOTAL, INTERFUND TRANSFERS IN			4,250,025.00	0.00	4,250,025.00	120,463.00	0.00	120,463.00	-97.2%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	39,238.00	0.00	39,238.00	36,984.00	0.00	36,984.00	-5.7%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	356,436.00	0.00	356,436.00	383,862.00	0.00	383,862.00	7.7%
Other Authorized Interfund Transfers Out		7619	1,100,000.00	0.00	1,100,000.00	2,100,000.00	0.00	2,100,000.00	90.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,495,674.00	0.00	1,495,674.00	2,520,846.00	0.00	2,520,846.00	68.5%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(1,222,942.00)	1,222,942.00	0.00	(493,025.00)	493,025.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	(1,589.00)	1,589.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,222,942.00)	1,222,942.00	0.00	(494,614.00)	494,614.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			1,531,409.00	1,222,942.00	2,754,351.00	(2,894,997.00)	494,614.00	(2,400,383.00)	-187.1%

E-11

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF JUNE										
A. BEGINNING CASH			10,539,919.00	8,363,713.00	7,511,182.00	8,856,516.00	10,171,733.00	10,967,900.00	10,216,206.00	10,625,612.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		448,784.00	448,784.00	726,951.00	726,951.00	726,951.00	726,951.00	726,951.00	726,951.00
Property Taxes	8020-8079								664,525.00	
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299		2,777.00	5,822.00	340,542.00	441,604.00	585,222.00	594,401.00	489,903.00	461,146.00
Other State Revenue	8300-8599		484,075.00	324,361.00	1,257,895.00	740,182.00	699,073.00	562,561.00	1,543,857.00	844,621.00
Other Local Revenue	8600-8799		17,274.00	34,429.00	951,208.00	1,594,769.00	1,121,536.00	1,568,562.00	513,580.00	861,257.00
Interfund Transfers In	8910-8929			9,442.00	24,133.00			19,206.00		12,305.00
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			952,910.00	822,838.00	3,300,729.00	3,503,506.00	3,132,782.00	3,471,681.00	3,938,816.00	2,906,280.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		220,188.00	629,995.00	593,143.00	595,418.00	603,478.00	690,586.00	584,214.00	612,021.00
Classified Salaries	2000-2999		417,642.00	681,045.00	700,325.00	729,692.00	738,700.00	734,520.00	705,476.00	703,150.00
Employee Benefits	3000-3999		369,216.00	486,511.00	488,160.00	489,003.00	490,349.00	492,964.00	484,018.00	577,875.00
Books and Supplies	4000-4999		25,089.00	93,892.00	138,560.00	93,412.00	38,751.00	49,035.00	48,214.00	99,238.00
Services	5000-5999		245,168.00	103,202.00	185,332.00	197,743.00	150,870.00	211,262.00	695,794.00	701,299.00
Capital Outlay	6000-6599				18,500.00	65,681.00	42,177.00	56,001.00	38,018.00	27,885.00
Other Outgo	7000-7499		25,678.00	0.00			45,544.00	0.00	22,230.00	
Interfund Transfers Out	7600-7629			50,000.00				1,000,000.00	179,206.00	
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			1,302,981.00	2,044,645.00	2,124,020.00	2,170,949.00	2,109,869.00	3,234,368.00	2,757,170.00	2,721,468.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		246,112.00	749,053.00	887,716.00	269,224.00	49,968.00	2,606.00	23,465.00	
Due From Other Funds	9310			0.00						
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	246,112.00	749,053.00	887,716.00	269,224.00	49,968.00	2,606.00	23,465.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		2,072,247.00	379,777.00	719,091.00	286,564.00	276,714.00	991,613.00	795,705.00	
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	2,072,247.00	379,777.00	719,091.00	286,564.00	276,714.00	991,613.00	795,705.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910			0.00						
TOTAL BALANCE SHEET ITEMS		0.00	(1,826,135.00)	369,276.00	168,625.00	(17,340.00)	(226,746.00)	(989,007.00)	(772,240.00)	0.00
E. NET INCREASE/DECREASE (B - C + D)			(2,176,206.00)	(852,531.00)	1,345,334.00	1,315,217.00	796,167.00	(751,694.00)	409,406.00	184,812.00
F. ENDING CASH (A + E)			8,363,713.00	7,511,182.00	8,856,516.00	10,171,733.00	10,967,900.00	10,216,206.00	10,625,612.00	10,810,424.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

E-12

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		10,810,424.00	10,948,382.00	9,862,234.00	11,137,462.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	726,951.00	726,951.00	726,951.00	726,955.00			8,167,082.00	8,167,082.00
Property Taxes	8020-8079			664,524.00				1,329,049.00	1,329,049.00
Miscellaneous Funds	8080-8099							0.00	0.00
Federal Revenue	8100-8299	458,466.00	402,543.00	445,110.00	512,582.00			4,740,118.00	4,740,118.00
Other State Revenue	8300-8599	744,621.00	744,621.00	744,621.00	850,628.00			9,541,116.00	9,541,116.00
Other Local Revenue	8600-8799	850,557.00	753,889.00	915,531.00	2,515,218.00	411,889.00		12,109,699.00	12,109,699.00
Interfund Transfers In	8910-8929				55,377.00			120,463.00	120,463.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		2,780,595.00	2,628,004.00	3,496,737.00	4,660,760.00	411,889.00	0.00	36,007,527.00	36,007,527.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	639,345.00	540,777.00	634,429.00	2,041,696.00			8,385,290.00	8,385,290.00
Classified Salaries	2000-2999	715,885.00	725,754.00	945,895.00	3,872,446.00			11,670,530.00	11,670,530.00
Employee Benefits	3000-3999	552,000.00	542,455.00	552,915.00	1,274,109.00			6,799,575.00	6,799,575.00
Books and Supplies	4000-4999	85,143.00	68,753.00	109,677.00	89,607.00			939,371.00	939,371.00
Services	5000-5999	632,404.00	650,381.00	624,975.00	710,412.00			5,108,842.00	5,108,842.00
Capital Outlay	6000-6599	17,860.00			141,160.00			407,282.00	407,282.00
Other Outgo	7000-7499				20,298.00			113,750.00	113,750.00
Interfund Transfers Out	7600-7629		1,186,032.00		105,608.00			2,520,846.00	2,520,846.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		2,642,637.00	3,714,152.00	2,867,891.00	8,255,336.00	0.00	0.00	35,945,486.00	35,945,486.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199				10,000.00			10,000.00	
Accounts Receivable	9200-9299			646,382.00	488,259.00			3,362,785.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490				0.00			0.00	
SUBTOTAL		0.00	0.00	646,382.00	498,259.00	0.00	0.00	3,372,785.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599				841,021.00			6,362,732.00	
Due To Other Funds	9610				435,467.00			435,467.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	1,276,488.00	0.00	0.00	6,798,199.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	646,382.00	(778,229.00)	0.00	0.00	(3,425,414.00)	
E. NET INCREASE/DECREASE (B - C + D)		137,958.00	(1,086,148.00)	1,275,228.00	(4,372,805.00)	411,889.00	0.00	(3,363,373.00)	62,041.00
F. ENDING CASH (A + E)		10,948,382.00	9,862,234.00	11,137,462.00	6,764,657.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								7,176,546.00	

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)						
		22,430.28	0.00%	22,430.28	0.00%	22,430.28
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	8,975,685.00	0.00%	8,975,685.00	0.00%	8,975,685.00
2. Federal Revenues	8100-8299	403,754.00	8.17%	436,754.00	0.00%	436,754.00
3. Other State Revenues	8300-8599	59,859.00	0.00%	59,859.00	0.00%	59,859.00
4. Other Local Revenues	8600-8799	2,102,398.00	-20.12%	1,679,398.00	0.00%	1,679,398.00
5. Other Financing Sources						
a. Transfers In	8900-8929	120,463.00	0.00%	120,463.00	0.00%	120,463.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(494,614.00)	5.47%	(521,650.00)	0.00%	(521,650.00)
6. Total (Sum lines A1 thru A5c)		11,167,545.00	-3.73%	10,750,509.00	0.00%	10,750,509.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,720,793.00		1,750,396.00
b. Step & Column Adjustment				25,812.00		26,256.00
c. Cost-of-Living Adjustment				34,416.00		35,008.00
d. Other Adjustments				(30,625.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,720,793.00	1.72%	1,750,396.00	3.50%	1,811,660.00
2. Classified Salaries						
a. Base Salaries				4,054,557.00		4,196,466.00
b. Step & Column Adjustment				60,818.00		62,947.00
c. Cost-of-Living Adjustment				81,091.00		83,929.00
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,054,557.00	3.50%	4,196,466.00	3.50%	4,343,342.00
3. Employee Benefits	3000-3999	1,728,858.00	16.17%	2,008,463.00	12.07%	2,250,835.58
4. Books and Supplies	4000-4999	453,190.00	0.00%	453,190.00	0.00%	453,190.00
5. Services and Other Operating Expenditures	5000-5999	2,130,983.00	-27.06%	1,554,286.00	0.00%	1,554,286.00
6. Capital Outlay	6000-6999	337,282.00	0.00%	337,282.00	0.00%	337,282.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	6,650.00	0.00%	6,650.00	0.00%	6,650.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,714,607.00)	-2.73%	(1,667,790.00)	-3.12%	(1,615,701.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,520,846.00	-39.67%	1,520,846.00	0.00%	1,520,846.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		11,238,552.00	-9.60%	10,159,789.00	4.95%	10,662,390.58
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(71,007.00)		590,720.00		88,118.42
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		4,443,012.42		4,372,005.42		4,962,725.42
2. Ending Fund Balance (Sum lines C and D1)		4,372,005.42		4,962,725.42		5,050,843.84
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	10,000.00		10,000.00		10,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	2,564,731.12		3,150,879.42		3,150,391.84
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,797,274.30		1,801,846.00		1,890,452.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		4,372,005.42		4,962,725.42		5,050,843.84
(Line D3f must agree with line D2)						

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,797,274.30		1,801,846.00		1,890,452.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)						
		1,797,274.30		1,801,846.00		1,890,452.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
There is an expected reduction of staff for the elimination of the Pathways grant at Feather River Academy.						

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	520,446.00	0.00%	520,446.00	0.00%	520,446.00
2. Federal Revenues	8100-8299	4,336,364.00	-0.45%	4,316,977.00	0.52%	4,339,433.00
3. Other State Revenues	8300-8599	9,481,257.00	-0.79%	9,406,257.00	0.00%	9,406,257.00
4. Other Local Revenues	8600-8799	10,007,301.00	11.31%	11,138,885.00	11.22%	12,388,885.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	494,614.00	5.47%	521,650.00	0.00%	521,650.00
6. Total (Sum lines A1 thru A5c)		24,839,982.00	4.28%	25,904,215.00	4.91%	27,176,671.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				6,664,497.00		6,851,817.00
b. Step & Column Adjustment				99,967.00		102,777.00
c. Cost-of-Living Adjustment				133,290.00		137,036.00
d. Other Adjustments				(45,937.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	6,664,497.00	2.81%	6,851,817.00	3.50%	7,091,630.00
2. Classified Salaries						
a. Base Salaries				7,615,973.00		7,882,532.00
b. Step & Column Adjustment				114,240.00		118,238.00
c. Cost-of-Living Adjustment				152,319.00		157,651.00
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,615,973.00	3.50%	7,882,532.00	3.50%	8,158,421.00
3. Employee Benefits	3000-3999	5,070,717.00	13.66%	5,763,608.00	10.93%	6,393,367.40
4. Books and Supplies	4000-4999	486,181.00	-14.03%	417,952.00	0.00%	417,952.00
5. Services and Other Operating Expenditures	5000-5999	2,977,859.00	-0.38%	2,966,542.00	0.00%	2,966,542.00
6. Capital Outlay	6000-6999	70,000.00	-17.14%	58,000.00	25.86%	73,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	199,019.00	0.00%	199,019.00	0.00%	199,019.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,622,688.00	7.09%	1,737,666.00	6.28%	1,846,714.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		24,706,934.00	4.74%	25,877,136.00	4.91%	27,146,645.40
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		133,048.00		27,079.00		30,025.60
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,671,494.92		2,804,542.92		2,831,621.92
2. Ending Fund Balance (Sum lines C and D1)		2,804,542.92		2,831,621.92		2,861,647.52
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	2,804,542.92		2,831,621.92		2,861,647.52
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		2,804,542.92		2,831,621.92		2,861,647.52

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Reduction of staff as Pathways grant money is expended.						

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)		
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)								
		22,430.28	0.00%	22,430.28	0.00%	22,430.28		
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)								
A. REVENUES AND OTHER FINANCING SOURCES								
1. LCFE/Revenue Limit Sources								
1.	8010-8099	9,496,131.00	0.00%	9,496,131.00	0.00%	9,496,131.00		
2.	8100-8299	4,740,118.00	0.29%	4,753,731.00	0.47%	4,776,187.00		
3.	8300-8599	9,541,116.00	-0.79%	9,466,116.00	0.00%	9,466,116.00		
4.	8600-8799	12,109,699.00	5.85%	12,818,283.00	9.75%	14,068,283.00		
5. Other Financing Sources								
a.	8900-8929	120,463.00	0.00%	120,463.00	0.00%	120,463.00		
b.	8930-8979	0.00	0.00%	0.00	0.00%	0.00		
c.	8980-8999	0.00	0.00%	0.00	0.00%	0.00		
6.	Total (Sum lines A1 thru A5c)			36,007,527.00	1.80%	36,654,724.00	3.47%	37,927,180.00
B. EXPENDITURES AND OTHER FINANCING USES								
1. Certificated Salaries								
a.	Base Salaries			8,385,290.00		8,602,213.00		
b.	Step & Column Adjustment			125,779.00		129,033.00		
c.	Cost-of-Living Adjustment			167,706.00		172,044.00		
d.	Other Adjustments			(76,562.00)		0.00		
e.	Total Certificated Salaries (Sum lines B1a thru B1d)		1000-1999	8,385,290.00	2.59%	8,602,213.00	3.50%	8,903,290.00
2. Classified Salaries								
a.	Base Salaries			11,670,530.00		12,078,998.00		
b.	Step & Column Adjustment			175,058.00		181,185.00		
c.	Cost-of-Living Adjustment			233,410.00		241,580.00		
d.	Other Adjustments			0.00		0.00		
e.	Total Classified Salaries (Sum lines B2a thru B2d)		2000-2999	11,670,530.00	3.50%	12,078,998.00	3.50%	12,501,763.00
3.	Employee Benefits		3000-3999	6,799,575.00	14.30%	7,772,071.00	11.22%	8,644,202.98
4.	Books and Supplies		4000-4999	939,371.00	-7.26%	871,142.00	0.00%	871,142.00
5.	Services and Other Operating Expenditures		5000-5999	5,108,842.00	-11.51%	4,520,828.00	0.00%	4,520,828.00
6.	Capital Outlay		6000-6999	407,282.00	-2.95%	395,282.00	3.79%	410,282.00
7.	Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	205,669.00	0.00%	205,669.00	0.00%	205,669.00
8.	Other Outgo - Transfers of Indirect Costs		7300-7399	(91,919.00)	-176.02%	69,876.00	230.60%	231,013.00
9. Other Financing Uses								
a.	Transfers Out		7600-7629	2,520,846.00	-39.67%	1,520,846.00	0.00%	1,520,846.00
b.	Other Uses		7630-7699	0.00	0.00	0.00%	0.00	
10.	Other Adjustments			0.00		0.00		
11.	Total (Sum lines B1 thru B10)			35,945,486.00	0.25%	36,036,925.00	4.92%	37,809,035.98
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)								
		62,041.00		617,799.00		118,144.02		
D. FUND BALANCE								
1. Net Beginning Fund Balance (Form 01, line F1e)								
		7,114,507.34		7,176,548.34		7,794,347.34		
2. Ending Fund Balance (Sum lines C and D1)								
		7,176,548.34		7,794,347.34		7,912,491.36		
3. Components of Ending Fund Balance								
a.	Nonspendable		9710-9719	10,000.00		10,000.00		
b.	Restricted		9740	2,804,542.92		2,861,647.52		
c. Committed								
1.	Stabilization Arrangements		9750	0.00		0.00		
2.	Other Commitments		9760	0.00		0.00		
d.	Assigned		9780	2,564,731.12		3,150,879.42		
e. Unassigned/Unappropriated								
1.	Reserve for Economic Uncertainties		9789	1,797,274.30		1,890,452.00		
2.	Unassigned/Unappropriated		9790	0.00		0.00		
f.	Total Components of Ending Fund Balance (Line D3f must agree with line D2)			7,176,548.34		7,794,347.34	7,912,491.36	

Description	Object Codes	2017-18 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2018-19 Projection (C)	% Change (Cols. E-C/C) (D)	2019-20 Projection (E)
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,797,274.30		1,801,846.00		1,890,452.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		1,797,274.30		1,801,846.00		1,890,452.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.00%		5.00%		5.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		7,258,083.00		7,258,083.00		7,258,083.00
2. County Office's Total Expenditures and Other Financing Uses Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No)						
		35,945,486.00		36,036,925.00		37,809,035.98
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		35,945,486.00		36,036,925.00		37,809,035.98
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		35,945,486.00		36,036,925.00		37,809,035.98
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 8 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,078,364.58		1,081,107.75		1,134,271.08
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 8 for calculation details)		587,000.00		587,000.00		587,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,078,364.58		1,081,107.75		1,134,271.08
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

SECTION F: SELPA Pass-Through Revenues Fund

The Special Education Local Area Plan (SELPA) Pass-Through Fund (10) is designed to account for the special education pass-through revenue from federal, state or local resources that are received by the AU, on behalf of the SELPA, for distribution to member LEA's in accordance with the SELPA Local Plan.

Revenues retained for use by the AU in accordance with the local plan are accounted for with the associated expenditures in the General Fund (01).



Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,486,321.00	3,646,562.00	4.6%
3) Other State Revenue		8300-8599	3,577,123.00	3,611,521.00	1.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			7,063,444.00	7,258,083.00	2.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	7,063,444.00	7,258,083.00	2.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,063,444.00	7,258,083.00	2.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.13		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.13		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.13		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Pass-Through Revenues from Federal Sources					
		8287	3,486,321.00	3,646,562.00	4.6%
TOTAL, FEDERAL REVENUE			3,486,321.00	3,646,562.00	4.6%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	2,980,628.00	3,019,430.00	1.3%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	596,495.00	592,091.00	-0.7%
TOTAL, OTHER STATE REVENUE			3,577,123.00	3,611,521.00	1.0%
OTHER LOCAL REVENUE					
Interest					
		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			7,063,444.00	7,258,083.00	2.8%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	3,486,321.00	3,646,562.00	4.6%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	2,980,628.00	3,019,430.00	1.3%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	596,495.00	592,091.00	-0.7%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			7,063,444.00	7,258,083.00	2.8%
TOTAL, EXPENDITURES			7,063,444.00	7,258,083.00	2.8%

Section G: Adult Education Fund

The Adult Education Fund is used to account separately for federal revenues for adult education programs.

The principal revenues in this fund are the following:

- Workforce Investment Opportunity Act (WIOA)
- Other Federal Revenue
- State Revenue
- Interest

Expenditures in this fund must be for adult education purposes only; money received for programs other than adult education shall not be expended for adult education (*Education Code sections 52616 (b) and 52501*).

Expenditures in this fund may be made only for direct instructional costs and direct support costs and indirect costs as specified in *Education Code Section 52616.4*.

Sutter County Superintendent of Schools has committed to the continued education of adult learners with this funding.



Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	291,905.00	291,912.00	0.0%
3) Other State Revenue		8300-8599	428,845.00	415,344.00	-3.1%
4) Other Local Revenue		8600-8799	190,000.00	178,700.00	-5.9%
5) TOTAL, REVENUES			910,750.00	885,956.00	-2.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	193,013.00	172,933.00	-10.4%
2) Classified Salaries		2000-2999	304,886.00	465,610.00	52.7%
3) Employee Benefits		3000-3999	132,906.00	194,703.00	46.5%
4) Books and Supplies		4000-4999	72,609.00	18,526.00	-74.5%
5) Services and Other Operating Expenditures		5000-5999	153,799.00	130,728.00	-15.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	52,477.00	65,743.00	25.3%
9) TOTAL, EXPENDITURES			909,690.00	1,048,243.00	15.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,060.00	(162,287.00)	-15410.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,060.00	(162,287.00)	-15410.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	161,348.70	162,408.70	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			161,348.70	162,408.70	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			161,348.70	162,408.70	0.7%
2) Ending Balance, June 30 (E + F1e)			162,408.70	121.70	-99.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			162,408.70	121.70	-99.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	199,284.50		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			199,284.50		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	91.62		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	100,000.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			100,091.62		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			99,192.88		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs					
		8285	0.00	0.00	0.0%
No Child Left Behind	3105, 4045	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	291,905.00	291,912.00	0.0%
TOTAL, FEDERAL REVENUE			291,905.00	291,912.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources					
		8587	0.00	0.00	0.0%
Adult Education Block Grant Program	6391	8590	415,344.00	415,344.00	0.0%
All Other State Revenue	All Other	8590	13,501.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			428,845.00	415,344.00	-3.1%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	190,000.00	178,700.00	-5.9%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			190,000.00	178,700.00	-5.9%
TOTAL, REVENUES			910,750.00	885,956.00	-2.7%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	193,013.00	172,933.00	-10.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			193,013.00	172,933.00	-10.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	58,653.00	75,354.00	28.5%
Classified Support Salaries		2200	70,047.00	122,363.00	74.7%
Classified Supervisors' and Administrators' Salaries		2300	78,371.00	174,194.00	122.3%
Clerical, Technical and Office Salaries		2400	97,815.00	93,699.00	-4.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			304,886.00	465,610.00	52.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	45,076.00	47,277.00	4.9%
PERS		3201-3202	22,066.00	49,132.00	122.7%
OASDI/Medicare/Alternative		3301-3302	14,971.00	28,305.00	89.1%
Health and Welfare Benefits		3401-3402	36,462.00	50,488.00	38.5%
Unemployment Insurance		3501-3502	247.00	327.00	32.4%
Workers' Compensation		3601-3602	9,199.00	9,716.00	5.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	4,885.00	9,458.00	93.6%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			132,906.00	194,703.00	46.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	12,060.00	5,000.00	-58.5%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	37,474.00	8,026.00	-78.6%
Noncapitalized Equipment		4400	23,075.00	5,500.00	-76.2%
TOTAL, BOOKS AND SUPPLIES			72,609.00	18,526.00	-74.5%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	16,844.00	14,000.00	-16.9%
Dues and Memberships		5300	130.00	130.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	18,494.00	20,991.00	13.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	84,270.00	84,515.00	0.3%
Professional/Consulting Services and Operating Expenditures		5800	30,140.00	8,242.00	-72.7%
Communications		5900	3,921.00	2,850.00	-27.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			153,799.00	130,728.00	-15.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	52,477.00	65,743.00	25.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			52,477.00	65,743.00	25.3%
TOTAL, EXPENDITURES			909,690.00	1,048,243.00	15.2%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Section H: Child Development Fund

The Child Development Fund is used to account separately for federal, state, and local revenues to operate child development programs.

The principal revenues and other sources in this fund are the following:

- Child Nutrition Programs (Federal)
- State Preschool
- Child Nutrition Programs (State)
- Child Development Apportionments
- All Other State Revenue
- Interest
- Child Development Parent Fees
- All Other Local Revenue
- Interfund Transfers In

The Child Development Fund may be used only for expenditures for the operation of child development programs.

Child development programs that are not subsidized by state or federal funds and that are operated with the intent of recovering the costs of the program through parent fees or other charges to users, if significant, should be accounted for in an Enterprise Fund.

We currently receive Local Child Care Planning and Child Development Salary Retention grants that are jointly operated by Yuba and Sutter counties. Yuba County Office of Education employs staff that provides service to both counties.



Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	80,680.00	80,680.00	0.0%
3) Other State Revenue		8300-8599	26,434.00	16,278.00	-38.4%
4) Other Local Revenue		8600-8799	700.00	350.00	-50.0%
5) TOTAL, REVENUES			107,814.00	97,308.00	-9.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	101,818.00	91,308.00	-10.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	5,996.00	6,000.00	0.1%
9) TOTAL, EXPENDITURES			107,814.00	97,308.00	-9.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	49,354.81		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			49,354.81		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			49,354.81		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	80,680.00	80,680.00	0.0%
TOTAL, FEDERAL REVENUE			80,680.00	80,680.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	26,434.00	16,278.00	-38.4%
TOTAL, OTHER STATE REVENUE			26,434.00	16,278.00	-38.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	700.00	350.00	-50.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			700.00	350.00	-50.0%
TOTAL, REVENUES			107,814.00	97,308.00	-9.7%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	30,814.00	30,764.00	-0.2%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	71,004.00	60,544.00	-14.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			101,818.00	91,308.00	-10.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	5,996.00	6,000.00	0.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			5,996.00	6,000.00	0.1%
TOTAL, EXPENDITURES			107,814.00	97,308.00	-9.7%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Section I - Cafeteria Special Revenue Fund

This fund is used to account separately for federal, state, and local resources for the operation of the food service program (*Education Code sections 38090-38093*).

The principal revenue sources in this fund are the following:

- Child Nutrition Programs (Federal)
- Child Nutrition Programs (State)
- Food Service Sales
- Interest
- Other Local Revenue

The Cafeteria Special Revenue Fund shall be used only for those expenditures authorized as necessary for the operation of the food service program (*Education Code sections 38091 and 38100*).



Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	43,000.00	43,000.00	0.0%
3) Other State Revenue		8300-8599	3,400.00	3,400.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			46,400.00	46,400.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	142,106.00	158,978.00	11.9%
3) Employee Benefits		3000-3999	34,501.00	34,108.00	-1.1%
4) Books and Supplies		4000-4999	196,047.00	215,000.00	9.7%
5) Services and Other Operating Expenditures		5000-5999	1,990.00	2,000.00	0.5%
6) Capital Outlay		6000-6999	9,760.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	18,432.00	20,176.00	9.5%
9) TOTAL, EXPENDITURES			402,836.00	430,262.00	6.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(356,436.00)	(383,862.00)	7.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	356,436.00	383,862.00	7.7%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			356,436.00	383,862.00	7.7%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	96,513.42		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			96,513.42		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			96,513.42		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	43,000.00	43,000.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			43,000.00	43,000.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	3,400.00	3,400.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,400.00	3,400.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			46,400.00	46,400.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	135,628.00	152,041.00	12.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	6,478.00	6,937.00	7.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			142,106.00	158,978.00	11.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	13,560.00	16,359.00	20.6%
OASDI/Medicare/Alternative		3301-3302	10,875.00	7,172.00	-34.1%
Health and Welfare Benefits		3401-3402	5,725.00	5,725.00	0.0%
Unemployment Insurance		3501-3502	74.00	81.00	9.5%
Workers' Compensation		3601-3602	2,844.00	2,417.00	-15.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	1,423.00	2,354.00	65.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			34,501.00	34,108.00	-1.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	20,000.00	25,000.00	25.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	176,047.00	190,000.00	7.9%
TOTAL, BOOKS AND SUPPLIES			196,047.00	215,000.00	9.7%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	240.00	250.00	4.2%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	300.00	300.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	650.00	650.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	800.00	800.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,990.00	2,000.00	0.5%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	9,760.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			9,760.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	18,432.00	20,176.00	9.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			18,432.00	20,176.00	9.5%
TOTAL, EXPENDITURES			402,836.00	430,262.00	6.8%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	356,436.00	383,862.00	7.7%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			356,436.00	383,862.00	7.7%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			356,436.00	383,862.00	7.7%

Section J – Special Reserve Non-Capital Outlay Fund

The Special Reserve Fund for other than Capital Outlay Projects is used primarily to provide for the accumulation of General Fund money for general operating purposes (*Education Code Section 42840 – Amounts from this special reserve fund must first be transferred into the General Fund or other appropriate fund of the LEA before expenditures can be made*).

This fund is used to set aside funds for future purchases of large items such as copy machines, vehicles, equipment, software and hardware upgrades, and economic uncertainties.



Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	38,470.00	8,450.00	-78.0%
5) TOTAL, REVENUES			38,470.00	8,450.00	-78.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			38,470.00	8,450.00	-78.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	39,238.00	36,984.00	-5.7%
b) Transfers Out		7600-7629	4,141,740.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,102,502.00)	36,984.00	-100.9%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,064,032.00)	45,434.00	-101.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,273,398.49	1,209,366.49	-77.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,273,398.49	1,209,366.49	-77.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,273,398.49	1,209,366.49	-77.1%
2) Ending Balance, June 30 (E + F1e)			1,209,366.49	1,254,800.49	3.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,209,366.49	1,254,800.49	3.8%
Equipment Replacement/Purchase	0000	9780		1,254,800.49	
Equipment Replacement/Purchase	0000	9780	1,209,366.49		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,192,930.84		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,192,930.84		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,192,930.84		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	38,470.00	8,450.00	-78.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			38,470.00	8,450.00	-78.0%
TOTAL, REVENUES			38,470.00	8,450.00	-78.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	39,238.00	36,984.00	-5.7%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			39,238.00	36,984.00	-5.7%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	4,141,740.00	0.00	-100.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			4,141,740.00	0.00	-100.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b+e)			(4,102,502.00)	36,984.00	-100.9%

Section K - Special Reserve Fund For Capital Outlay Projects

This fund exists primarily to provide for the accumulation of general fund moneys for capital outlay purposes (Education Code Section 42840). Transfers from the general fund to Fund 40 authorized by the governing board must be expended for the capital outlay purposes. The County Office has recently reinstated the use of this fund to prepare for future construction of a building.



Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,000.00	11,000.00	0.0%
5) TOTAL, REVENUES			11,000.00	11,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			11,000.00	11,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,100,000.00	1,100,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,100,000.00	1,100,000.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,111,000.00	1,111,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,796,772.88	2,907,772.88	61.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,796,772.88	2,907,772.88	61.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,796,772.88	2,907,772.88	61.8%
2) Ending Balance, June 30 (E + F1e)			2,907,772.88	4,018,772.88	38.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,907,772.88	4,018,772.88	38.2%
New Construction	0000	9780		4,018,772.88	
New Construction	0000	9780	2,907,772.88		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,800,297.66		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,800,297.66		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,800,297.66		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	11,000.00	11,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,000.00	11,000.00	0.0%
TOTAL, REVENUES			11,000.00	11,000.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,100,000.00	1,100,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,100,000.00	1,100,000.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,100,000.00	1,100,000.00	0.0%

Section L - Other Enterprise Fund

This fund is used to separate and account for activities outside of the operation of the Shady Creek Outdoor School Program.

The principal revenue sources in this fund are the following:

- Rental and lease payments
- Interagency Revenues
- Other Local Revenue

Expense transactions in the Other Enterprise Fund shall be recorded for the payment of costs incurred for all activities outside of the Shady Creek Outdoor School Program operation.



Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	391,223.00	385,426.00	-1.5%
5) TOTAL, REVENUES			391,223.00	385,426.00	-1.5%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	109,202.00	99,897.00	-8.5%
3) Employee Benefits		3000-3999	22,232.00	21,535.00	-3.1%
4) Books and Supplies		4000-4999	121,650.00	120,000.00	-1.4%
5) Services and Other Operating Expenses		5000-5999	29,854.00	23,531.00	-21.2%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			282,938.00	264,963.00	-6.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			108,285.00	120,463.00	11.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	108,285.00	120,463.00	11.2%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(108,285.00)	(120,463.00)	11.2%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			0.00	0.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	84,277.50		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			84,277.50		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.67		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Net OPEB Obligation		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.67		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			84,276.83		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	344.00	750.00	118.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	390,879.00	384,676.00	-1.6%
TOTAL, OTHER LOCAL REVENUE			391,223.00	385,426.00	-1.5%
TOTAL, REVENUES			391,223.00	385,426.00	-1.5%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	88,196.00	76,470.00	-13.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	6,478.00	6,937.00	7.1%
Other Classified Salaries		2900	14,528.00	16,490.00	13.5%
TOTAL, CLASSIFIED SALARIES			109,202.00	99,897.00	-8.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	4,806.00	5,861.00	22.0%
OASDI/Medicare/Alternative		3301-3302	8,360.00	6,898.00	-17.5%
Health and Welfare Benefits		3401-3402	5,725.00	5,725.00	0.0%
Unemployment Insurance		3501-3502	58.00	51.00	-12.1%
Workers' Compensation		3601-3602	2,188.00	1,520.00	-30.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	1,095.00	1,480.00	35.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			22,232.00	21,535.00	-3.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	121,650.00	120,000.00	-1.4%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			121,650.00	120,000.00	-1.4%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	900.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	24,570.00	23,031.00	-6.3%
Professional/Consulting Services and Operating Expenditures		5800	4,384.00	500.00	-88.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			29,854.00	23,531.00	-21.2%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			282,938.00	264,963.00	-6.4%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	108,285.00	120,463.00	11.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			108,285.00	120,463.00	11.2%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b+e)			(108,285.00)	(120,463.00)	11.2%

Section M - Self-Insurance Fund

The Self-Insurance Fund is used to separate money received for self-insurance activities from other operating funds of an LEA. Separate funds may be established for each type of self-insurance activity, such as workers' compensation, health and welfare, and deductible property loss (*Education Code Section 17566*).

The principal revenues in this fund are the following:

- Interest
- In-District Premiums/Contributions
- Interagency Revenues
- All Other Local Revenue

Expense transactions in the Self-Insurance Fund record the cost of retiree benefits and the amount contributed for the purpose of Other Post- Employment Benefits (OPEB).

Amounts contributed to Fund 67, are lawfully restricted for insurance purposes (*Education Code Section 17566 and Government Code Section 53205*).



Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	386,859.00	523,217.00	35.2%
5) TOTAL, REVENUES			386,859.00	523,217.00	35.2%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	364,743.00	358,861.00	-1.6%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			364,743.00	358,861.00	-1.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			22,116.00	164,356.00	643.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	1,000,000.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	1,000,000.00	New

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			22,116.00	1,164,356.00	5164.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,531,818.91	1,553,934.91	1.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,531,818.91	1,553,934.91	1.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,531,818.91	1,553,934.91	1.4%
2) Ending Net Position, June 30 (E + F1e)			1,553,934.91	2,718,290.91	74.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	1,553,934.91	2,718,290.91	74.9%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,535,128.80		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	560.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			1,535,688.80		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Net OPEB Obligation		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			1,535,688.80		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	7,000.00	20,000.00	185.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	194,203.00	309,708.00	59.5%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	185,656.00	193,509.00	4.2%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			386,859.00	523,217.00	35.2%
TOTAL, REVENUES			386,859.00	523,217.00	35.2%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	364,743.00	358,861.00	-1.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			364,743.00	358,861.00	-1.6%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			364,743.00	358,861.00	-1.6%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	1,000,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	1,000,000.00	New
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b+e)			0.00	1,000,000.00	New

Section N – SACS Supplemental



Section I - Expenditures	Funds 01, 09, and 62			2016-17 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	44,832,078.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	2,988,734.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	991,219.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	1,802,218.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	4,820,354.00
4. Other Transfers Out	All	9200	7200-7299	113,559.00
5. Interfund Transfers Out	All	9300	7600-7629	1,495,674.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	1,544,958.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	6,347,260.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				17,115,242.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	356,436.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				25,084,538.00

Section II - Expenditures Per ADA		2016-17 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)		85.00
B. Expenditures per ADA (Line I.E divided by Line II.A)		295,112.21
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	21,930,490.00	203,116.51
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	21,930,490.00	203,116.51
B. Required effort (Line A.2 times 90%)	19,737,441.00	182,804.86
C. Current year expenditures (Line I.E and Line II.B)	25,084,538.00	295,112.21
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2018-19 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(108,840.00)	0.00	(76,905.00)				
Other Sources/Uses Detail					4,250,025.00	1,495,674.00		
Fund Reconciliation							100,000.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	84,270.00	0.00	52,477.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	100,000.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	5,996.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	18,432.00	0.00				
Other Sources/Uses Detail					356,436.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					39,238.00	4,141,740.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,100,000.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	24,570.00	0.00						
Other Sources/Uses Detail					0.00	108,285.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	108,840.00	(108,840.00)	76,905.00	(76,905.00)	5,745,699.00	5,745,699.00	100,000.00	100,000.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(107,546.00)	0.00	(91,919.00)				
Other Sources/Uses Detail					120,463.00	2,520,846.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	84,515.00	0.00	65,743.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	6,000.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	20,176.00	0.00				
Other Sources/Uses Detail					383,862.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					36,984.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,100,000.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	23,031.00	0.00						
Other Sources/Uses Detail					0.00	120,463.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,000,000.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	107,546.00	(107,546.00)	91,919.00	(91,919.00)	2,641,309.00	2,641,309.00		

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

A. STANDARD: Projected County Operations Grant average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	County Operations Grant ADA
3.0%	0 to 6,999
2.0%	7,000 to 59,999
1.0%	60,000 and over

County Office ADA (Form A, Estimated Funded ADA column, Line B5):

County Office County Operations Grant ADA Standard Percentage Level:

1A-1. Calculating the County Office's County Operations Grant ADA Variances

DATA ENTRY: Enter the County Operations Grant Funded ADA in the Original Budget column for all fiscal years. All other data are extracted or calculated

Fiscal Year	County Operations Grant Funded ADA			ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Form A, Line B5)	Estimated/Unaudited Actuals			
Third Prior Year (2014-15)	20,372.00	20,505.70		N/A	Met
Second Prior Year (2015-16)	20,839.00	20,686.46		0.7%	Met
First Prior Year (2016-17)	20,700.00	21,331.43		N/A	Met

1A-2. Comparison of County Office County Operations Grant ADA to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected County Operations Grant ADA has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

1b. STANDARD MET - Projected County Operations Grant ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

1. CRITERION: Average Daily Attendance (continued)

B. STANDARD: Projected ADA for county operated programs for any of the budget year or two subsequent fiscal years has not increased from the historical average from the three prior fiscal years by more than two percent (2%) each year.

1B-1. Calculating the County Office's Historical Average Projected ADA for County Operated Programs

DATA ENTRY: All data are extracted or calculated.

Average Daily Attendance (Form A, Estimated Actuals, Funded ADA)

Fiscal Year	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Third Prior Year (2014-15)	88.08	301.03	20,505.70	0.00
Second Prior Year (2015-16)	107.97	310.63	20,686.46	0.00
First Prior Year (2016-17)	98.64	310.00	21,331.43	0.00
Historical Average:	98.23	307.22	20,841.20	0.00

County Office's County Operated Programs ADA Standard:

Budget Year (2017-18) (historical average plus 2%):	100.19	313.36	21,258.02	0.00
1st Subsequent Year (2018-19) (historical average plus 4%):	102.16	319.51	21,674.85	0.00
2nd Subsequent year (2019-20) (historical average plus 6%):	104.12	325.65	22,091.67	0.00

1B-2. Calculating the County Office's Projected ADA for County Operated Programs

DATA ENTRY: Budget year data will be extracted from Form A. Enter the remaining data in each of the 1st and 2nd Subsequent Years. If Form MYP exists, County Operations Grant ADA will be extracted for the two subsequent fiscal years.

Average Daily Attendance (Form A, Estimated Funded ADA)

Fiscal Year	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Budget Year (2017-18)	85.00	310.37	22,430.28	0.00
1st Subsequent Year (2018-19)	85.00	310.00	22,430.28	0.00
2nd Subsequent Year (2019-20)	85.00	310.00	22,430.28	0.00
Status:	Met	Met	Not Met	Met

1B-3. Comparison of County Office Projected County Operated Programs ADA to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Projected ADA for county operated programs is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting ADA, and what changes, if any, will be made to bring the projected ADA within the standard.

Explanation:
(required if NOT met)

County operations grant ADA are expected to remain relatively flat. The COE is in the lowest tier for funding and the next jump is at 30,000 ADA. The COE is far from reaching that next tier.

Step 3 - Weighted Change in Population and Funding Level

a. Percent change in population and funding level (Step 1d plus Step 2d)	0.00%	0.00%	0.00%
b. LCFF Percent allocation (Section I-a1 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless))	100.00%	100.00%	100.00%
c. Weighted Percent change (Step 3a x Step 3b)	0.00%	0.00%	0.00%

III. Alternative Education Grant

Step 1 - Change in Population

	Prior Year (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
a. ADA (Funded) (Form A, lines B1d, C2d, and Criterion 1B-2)	98.64	85.00	85.00	85.00
b. Prior Year ADA (Funded)		98.64	85.00	85.00
c. Difference (Step 1a minus Step 1b)		(13.64)	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-13.83%	0.00%	0.00%

Step 2 - Change in Funding Level

a. Prior Year LCFF Funding (Section I-a2 (At Target) or Section I-b (Hold Harmless), prior year column)	6,595,758.00	6,811,999.00	6,811,999.00
b1. COLA percentage (if COE is at target) (Section II-Step 2b1)	0.00%	0.00%	0.00%
b2. COLA amount (proxy for purposes of this criterion)	0.00	0.00	0.00
c. Total Change (Step 2b2 (At Target) or 0 (Hold Harmless))	0.00	0.00	0.00
d. Percent Change Due to Funding Level (Step 2c divided by Step 2a)	0.00%	0.00%	0.00%

Step 3 - Weighted Change in Population and Funding Level

a. Percent change in population and funding level (Step 1d plus Step 2d)	-13.83%	0.00%	0.00%
b. LCFF Percent allocation (Section I-a2 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless))	100.00%	100.00%	100.00%
c. Weighted Percent change (Step 3a x Step 3b)	-13.83%	0.00%	0.00%

IV. Charter Funded County Program

Step 1 - Change in Population

	Prior Year (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
a. ADA (Funded) (Form A, line C3f)	0.00	0.00		
b. Prior Year ADA (Funded)		0.00	0.00	0.00
c. Difference (Step 1a minus Step 1b)		0.00	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.00%	0.00%

Step 2 - Change in Funding Level

a. Prior Year LCFF Funding (Section I-c1, prior year column)	0.00	0.00	0.00
b1. COLA percentage (if COE charter schools are at target)			
b2. COLA amount (proxy for purposes of this criterion)	0.00	0.00	0.00
b3. Gap Funding (if COE charter schools are not at target)			
b4. Economic Recovery Target Funding (current year increment)			
c. Total (Step 2b2, Step 2b3, as applicable, plus Step 2b4)	0.00	0.00	0.00
d. Percent Change Due to Funding Level (Step 2c divided by Step 2a)	0.00%	0.00%	0.00%

Step 3 - Weighted Change in Population and Funding Level

a. Percent change in population and funding level (Step 1d plus Step 2d)	0.00%	0.00%	0.00%
b. LCFF Percent allocation (Section I-c1 divided by Section I-d)	0.00%	0.00%	0.00%
c. Weighted Percent change (Step 3a x Step 3b)	0.00%	0.00%	0.00%

V. Weighted Change

a. Total weighted percent change (Step 3c in sections II, III and IV)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
	-13.83%	0.00%	0.00%

LCFF Revenue Standard (line V-a, plus/minus 1%):

	-14.83% to -12.83%	-1.00% to 1.00%	-1.00% to 1.00%
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2B. Alternate LCFF Revenue Standard - Excess Property Tax / Minimum State Aid

DATA ENTRY: If applicable to your county office, input data in the 1st and 2nd Subsequent Years for projected local property taxes; all other data are extracted or calculated.

Excess Property Tax or Minimum State Aid County Office Projected LCFF Revenue

	Prior Year (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Projected local property taxes (Form 01, Objects 8021 - 8089)	1,329,049.00	1,329,049.00	1,329,049.00	1,329,049.00
Excess Property Tax/Minimum State Aid Standard (Percent change over previous year, plus/minus 1%):		N/A	N/A	N/A

2C. Calculating the County Office's Projected Change in LCFF Revenue

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Years for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	9,512,188.00	9,496,131.00	9,496,131.00	9,496,131.00
County Office's Projected Change in LCFF Revenue:		-0.17%	0.00%	0.00%
Standard:		-14.83% to -12.83%	-1.00% to 1.00%	-1.00% to 1.00%
Status:		Not Met	Met	Met

2D. Comparison of County Office LCFF Revenue to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

ADA at the Alternative Education site (Feather River Academy) increased significantly last year, but has leveled off again.

3. CRITERION: Salaries and Benefits

STANDARD: Projected total salaries and benefits for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year amount by more than the change in funded COLA plus or minus five percent.

3A. Calculating the County Office's Salaries and Benefits Standard Percentages

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. County Office's Change in Funding Level (Criterion 2C):	-0.17%	0.00%	0.00%
2. County Office's Salaries and Benefits Standard (Line 1, plus/minus 5%):	-5.17% to 4.83%	-5.00% to 5.00%	-5.00% to 5.00%

3B. Calculating the County Office's Projected Change in Salaries and Benefits

DATA ENTRY: If Form MYP exists, Salaries and Benefits for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Percent Change Over Previous Year	Status
First Prior Year (2016-17)	24,932,176.00		
Budget Year (2017-18)	26,855,395.00	7.71%	Not Met
1st Subsequent Year (2018-19)	28,453,282.00	5.95%	Not Met
2nd Subsequent Year (2019-20)	30,049,255.98	5.61%	Not Met

3C. Comparison of County Office Change in Salaries and Benefits to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Projected ratio(s) of salary and benefit costs to total expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

The impacts of the PERS/STRS rates are showing in the steady increase in costs. Step and column and small salary increases are included in the estimate as well.

4. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the change in funded COLA plus or minus ten percent.

For each major object category, changes that exceed the percentage change in the funded COLA plus or minus five percent must be explained.

4A. Calculating the County Office's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. County Office's Change in Funding Level (Criterion 2C):	-0.17%	0.00%	0.00%
2. County Office's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-10.17% to 9.83%	-10.00% to 10.00%	-10.00% to 10.00%
3. County Office's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.17% to 4.83%	-5.00% to 5.00%	-5.00% to 5.00%

4B. Calculating the County Office's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 4A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Explanations must be entered for each category if the percent change for any year exceeds the county office's explanation percentage range.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
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Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)

First Prior Year (2016-17)	3,469,903.00		
Budget Year (2017-18)	4,740,118.00	36.61%	Yes
1st Subsequent Year (2018-19)	4,753,731.00	0.29%	No
2nd Subsequent Year (2019-20)	4,776,187.00	0.47%	No

Explanation:
(required if Yes)

One Stop received a WIOA Temporary Job Creation (TJC) Grant.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)

First Prior Year (2016-17)	14,943,643.00		
Budget Year (2017-18)	9,541,116.00	-36.15%	Yes
1st Subsequent Year (2018-19)	9,466,116.00	-0.79%	No
2nd Subsequent Year (2019-20)	9,466,116.00	0.00%	No

Explanation:
(required if Yes)

The COE is removing revenue from one-time grants such as Pathways, Educator Effectiveness and College Readiness.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)

First Prior Year (2016-17)	11,608,345.00		
Budget Year (2017-18)	12,109,699.00	4.32%	No
1st Subsequent Year (2018-19)	12,818,283.00	5.85%	Yes
2nd Subsequent Year (2019-20)	14,068,283.00	9.75%	Yes

Explanation:
(required if Yes)

SELPA costs have increased steadily over the past 5 years. Costs are expected to increase steadily for the foreseeable future.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)

First Prior Year (2016-17)	1,101,638.00		
Budget Year (2017-18)	939,371.00	-14.73%	Yes
1st Subsequent Year (2018-19)	871,142.00	-7.26%	Yes
2nd Subsequent Year (2019-20)	871,142.00	0.00%	No

Explanation:
(required if Yes)

With the reduction in one-time grants, the COE is reducing expected costs related to those grants. Both Supplies and Services will be decreased.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5)

First Prior Year (2016-17)	10,457,656.00		
Budget Year (2017-18)	5,108,842.00	-51.15%	Yes
1st Subsequent Year (2018-19)	4,520,828.00	-11.51%	Yes
2nd Subsequent Year (2019-20)	4,520,828.00	0.00%	No

Explanation:
(required if Yes)

With the reduction in one-time grants, the COE is reducing expected costs related to those grants. Both Supplies and Services will be decreased. In addition, there are a number of Special Education requirements that the COE will attempt to hire staff to provide. If staff cannot be located, the COE will contract for the services. The COE assumes first that employees will be located in the budget year.

4C. Calculating the County Office's Change in Total Operating Revenues and Expenditures (Section 4A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
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Total Federal, Other State, and Other Local Revenue (Section 4B)

First Prior Year (2016-17)	30,021,891.00		
Budget Year (2017-18)	26,390,933.00	-12.09%	Not Met
1st Subsequent Year (2018-19)	27,038,130.00	2.45%	Met
2nd Subsequent Year (2019-20)	28,310,586.00	4.71%	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Section 4B)

First Prior Year (2016-17)	11,559,294.00		
Budget Year (2017-18)	6,048,213.00	-47.68%	Not Met
1st Subsequent Year (2018-19)	5,391,970.00	-10.85%	Not Met
2nd Subsequent Year (2019-20)	5,391,970.00	0.00%	Met

4D. Comparison of County Office Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 4B if the status in Section 4C is not met; no entry is allowed below.

- 1a. STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 4B above and will also display in the explanation box below.

Explanation:

Federal Revenue
(linked from 4B
if NOT met)

One Stop received a WIOA Temporary Job Creation (TJC) Grant.

Explanation:

Other State Revenue
(linked from 4B
if NOT met)

The COE is removing revenue from one-time grants such as Pathways, Educator Effectiveness and College Readiness.

Explanation:

Other Local Revenue
(linked from 4B
if NOT met)

SELPA costs have increased steadily over the past 5 years. Costs are expected to increase steadily for the foreseeable future.

- 1b. STANDARD NOT MET - Projected total operating expenditures changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 4B above and will also display in explanation box below.

Explanation:

Books and Supplies
(linked from 4B
if NOT met)

With the reduction in one-time grants, the COE is reducing expected costs related to those grants. Both Supplies and Services will be decreased.

Explanation:

Services and Other Exps
(linked from 4B
if NOT met)

With the reduction in one-time grants, the COE is reducing expected costs related to those grants. Both Supplies and Services will be decreased. In addition, there are a number of Special Education requirements that the COE will attempt to hire staff to provide. If staff cannot be located, the COE will contract for the services. The COE assumes first that employees will be located in the budget year.

5. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the county office is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52066(d)(1) and 17002(d)(1).

Determining the County Office's Compliance with the Contribution Requirement for EC Section 17070.75, as amended by AB 104 (Chapter 13, Statutes of 2015), effective 2017-18 to 2019-20 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: AB 104 (Chapter 13, Statutes of 2015) requires the county office to deposit into the account, for the 2017-18 to 2019-20 fiscal years, a minimum amount that is the greater of the following amounts:

- A. The lesser of three percent of the total unrestricted general fund expenditures and other financing uses for that fiscal year or the amount that the county office deposited into the account for the 2014-15 fiscal year; or
- B. Two percent of the total unrestricted general fund expenditures and other financing uses for that fiscal year.

DATA ENTRY: All data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

Ongoing and Major Maintenance/ Restricted Maintenance Account	Budgeted Unrestricted Expenditures and Other Financing Uses (Form 01, Resources 0000-1999, Objects 1000-7999)	3% of Total Current Year General Fund Expenditures and Other Financing Uses (Unrestricted Budget times 3%)	Amount Deposited ¹ for 2014-15 Fiscal Year	Lesser of: 3% or 2014-15 amount
	11,238,552.00	337,156.56	201,278.91	201,278.91
			2% of Total Current Year General Fund Expenditures and Other Financing Uses (Unrestricted Budget times 2%)	Required Minimum Contribution/ Greater of: Lesser of 3% or 2014-15 amount or 2%
			224,771.04	224,771.04
			Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
			436,323.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

If standard is not met, enter an X in the box that best describes why the minimum required contribution was not made:

- Not applicable (county office does not participate in the Leroy F. Greene School Facilities Act of 1998)
- Other (explanation must be provided)

Explanation:
(required if NOT met
and Other is marked)

6. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources), as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the county office's available reserves¹ as a percentage of total expenditures and other financing uses², in two out of three prior fiscal years.

6A. Calculating the County Office's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2014-15)	Second Prior Year (2015-16)	First Prior Year (2016-17)
1. County Office's Available Reserve Amounts (resources 0000-1999)			
a. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	1,473,635.38	1,792,514.26	2,241,603.90
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
c. Negative County School Service Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
d. Available Reserves (Lines 1a through 1c)	1,473,635.38	1,792,514.26	2,241,603.90
2. Expenditures and Other Financing Uses			
a. County Office's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	31,105,442.27	35,850,285.23	44,832,078.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	6,869,053.00	7,177,182.89	7,063,444.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	37,974,495.27	43,027,468.12	51,895,522.00
3. County Office's Available Reserve Percentage (Line 1d divided by Line 2c)	3.9%	4.2%	4.3%
County Office's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.3%	1.4%	1.4%

¹Available reserves are the unrestricted amounts in the Reserve for Economic Uncertainties and the Unassigned/Unappropriated accounts in the County School Service Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the County School Service Fund.

² A county office of education that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

6B. Calculating the County Office's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2014-15)	(2,097,090.23)	13,136,595.17	16.0%	Not Met
Second Prior Year (2015-16)	(800,606.44)	14,722,096.81	5.4%	Not Met
First Prior Year (2016-17)	(778,916.00)	15,295,579.00	5.1%	Not Met
Budget Year (2017-18) (Information only)	(71,007.00)	11,238,552.00		

6C. Comparison of County Office Deficit Spending to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage levels for two or more of the previous three fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budgets, and what change, if any, will be made to ensure that the subsequent budgets are balanced within the standard.

Explanation:
(required if NOT met)

The COE is still setting aside funds for new construction and OPEB obligations at \$2 million per year. Discussions occurring now regarding rate at which COE will continue to set aside funds and cause a deficit. Also discussions in place regarding the static nature of LCFF funding and solutions necessary for long-term sustainability.

7. CRITERION: Fund Balance

STANDARD: Budgeted beginning unrestricted county school service fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level ¹	County Office Total Expenditures and Other Financing Uses ²	
1.7%	0	to \$5,865,999
1.3%	\$5,866,000	to \$14,662,999
1.0%	\$14,663,000	to \$65,989,000
0.7%	\$65,989,001	and over

¹ Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

² A county office of education that is the Administrative Unit of a Special Education Local Plan Area may exclude from its expenditures the distribution of funds to its participating members.

County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No:

County Office's Fund Balance Standard Percentage Level:

7A. Calculating the County Office's Special Education Pass-through Exclusions (only for county offices that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Budget Year data are extracted.

For county offices that serve as the AU of a SELPA (Form MYP, Lines F1a, F1b1, and F1b2):

- Do you choose to exclude pass-through funds distributed to SELPA members from the calculations for fund balance and reserves?
- If you are the SELPA AU and are excluding special education pass-through funds:
 - Enter the name(s) of the SELPA(s): _____

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223):	7,258,083.00	7,258,083.00	7,258,083.00

7B. Calculating the County Office's Unrestricted County School Service Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted County School Service Fund Beginning Balance ³ (Form 01, Line F1e, Unrestricted Column)	Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals	
Third Prior Year (2014-15)	8,673,794.00	8,119,625.09	6.4% Not Met
Second Prior Year (2015-16)	5,943,202.00	6,022,534.86	N/A Met
First Prior Year (2016-17)	3,497,160.00	5,221,928.42	N/A Met
Budget Year (2017-18) (Information only)	4,443,012.42		

³ Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

7C. Comparison of County Office Unrestricted Beginning Fund Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- STANDARD MET - Unrestricted county school service fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

8. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts as applied to total expenditures and other financing uses²:

		County Office Total Expenditures and Other Financing Uses ³	
		Percentage Level ³	
5% or	\$66,000 (greater of)	0	to \$5,865,999
4% or	\$293,000 (greater of)	\$5,866,000	to \$14,662,999
3% or	\$587,000 (greater of)	\$14,663,000	to \$65,989,000
2% or	\$1,980,000 (greater of)	\$65,989,001	and over

¹Available reserves are the unrestricted amounts in the Reserve for Economic Uncertainties and the Unassigned/Unappropriated accounts in the County School Service Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the County School Service Fund.

² A county office of education that is the Administrative Unit of a Special Education Local Plan Area may exclude from its expenditures the distribution of funds to its participating members.

³ Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 2574), rounded to the nearest thousand.

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No:	35,945,486	36,036,925	37,809,036
County Office's Reserve Standard Percentage Level:	3%	3%	3%

8A. Calculating the County Office's Reserve Standard

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for line 1 will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	35,945,486.00	36,036,925.00	37,809,035.98
2. Plus: Special Education Pass-through (Criterion 7A, Line 2b if Criterion 7A, Line 1 is No)	7,258,083.00	7,258,083.00	7,258,083.00
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	35,945,486.00	36,036,925.00	37,809,035.98
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line A3 times Line A4)	1,078,364.58	1,081,107.75	1,134,271.08
6. Reserve Standard - by Amount (From percentage level chart above)	587,000.00	587,000.00	587,000.00
7. County Office's Reserve Standard (Greater of Line A5 or Line A6)	1,078,364.58	1,081,107.75	1,134,271.08

8B. Calculating the County Office's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except lines 4, 8, and 9):	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	1,797,274.30	1,801,846.00	1,890,452.00
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. County Office's Budgeted Reserve Amount (Lines B1 thru B7)	1,797,274.30	1,801,846.00	1,890,452.00
9. County Office's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	5.00%	5.00%	5.00%
County Office's Reserve Standard (Section 8A, Line 7):	1,078,364.58	1,081,107.75	1,134,271.08
Status:	Met	Met	Met

8C. Comparison of County Office Reserve Amount to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

1a. Does your county office have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?

1b. If Yes, identify the liabilities and how they may impact the budget:

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your county office have ongoing county school service fund expenditures in the budget in excess of one percent of the total county school service fund expenditures that are funded with one-time resources?

1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

S3. Use of Ongoing Revenues for One-time Expenditures

1a. Does your county office have large non-recurring county school service fund expenditures that are funded with ongoing county school service fund revenues?

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

1a. Does your county office have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

S5. Contributions

Identify projected contributions from unrestricted resources in the county school service fund to restricted resources in the county school service fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the county school service fund to cover operating deficits in either the county school service fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the county school service fund operational budget.

County Office's Contributions and Transfers Standard: -10.0% to +10.0%
or -\$20,000 to +\$20,000

S5A. Identification of the County Office's Projected Contributions, Transfers, and Capital Projects that may Impact the County School Service Fund

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year will be extracted. For Transfers In and Transfers Out, enter data in the First Prior Year. If Form MYP exists, the data will be extracted for the Budget Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Budget Year, 1st and 2nd subsequent Years. Click the appropriate button for item 1d; all other data will be calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2016-17)	(1,222,942.00)			
Budget Year (2017-18)	(493,025.00)	(729,917.00)	-59.7%	Not Met
1st Subsequent Year (2018-19)	(524,650.00)	31,625.00	6.4%	Met
2nd Subsequent Year (2019-20)	(524,650.00)	0.00	0.0%	Met
1b. Transfers In, County School Service Fund *				
First Prior Year (2016-17)	4,250,025.00			
Budget Year (2017-18)	120,463.00	(4,129,562.00)	-97.2%	Not Met
1st Subsequent Year (2018-19)	120,463.00	0.00	0.0%	Met
2nd Subsequent Year (2019-20)	120,463.00	0.00	0.0%	Met
1c. Transfers Out, County School Service Fund *				
First Prior Year (2016-17)	1,495,674.00			
Budget Year (2017-18)	2,520,846.00	1,025,172.00	68.5%	Not Met
1st Subsequent Year (2018-19)	1,520,846.00	(1,000,000.00)	-39.7%	Not Met
2nd Subsequent Year (2019-20)	1,520,846.00	0.00	0.0%	Met

1d. **Impact of Capital Projects**
Do you have any capital projects that may impact the county school service fund operational budget? No

* Include transfers used to cover operating deficits in either the county school service fund or any other fund.

S5B. Status of the County Office's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d.

1a. NOT MET - The projected contributions from the unrestricted county school service fund to restricted county school service fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the county office's plan, with timeframes, for reducing or eliminating the contribution.

Explanation: (required if NOT met) Contributions decreased from 16-17 for a number of reasons: 1) the COE no longer contributes to Shady Creek to pay for the long-term debt obligations, 2) contributions to ROP have been systematically reduced because of changes in funding and program, 3) the retirement incentive has been substantially paid off.

1b. NOT MET - The projected transfers in to the county school service fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the county office's plan, with timelines, for reducing or eliminating the transfers.

Explanation: (required if NOT met) For transfers-in, the COE paid off its long term debt by transferring funds held in Fund 17 for pay off. This is a one-time transfer.

- 1c. NOT MET - The projected transfers out of the county school service fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the county office's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

Transfers-out continue to be set aside funds for new construction and to decrease the net pension obligation.

- 1d. NO - There are no capital projects that may impact the county school service fund operational budget.

Project Information:
(required if YES)

S6B. Comparison of County Office's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

- 1a. NO - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.

Explanation:
(required if Yes to increase
in total annual payments)

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in item 1; if Yes, an explanation is required in item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

n/a

2. NO - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.

Explanation:
(required if Yes)

S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the annual required contribution; and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and, indicate how the obligation is funded (level of risk retained, funding approach, etc.).

S7A. Identification of the County Office's Estimated Unfunded Liability for Postemployment Benefits Other than Pensions (OPEB)

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1. Does your county office provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

2. For the county office's OPEB:
a. Are they lifetime benefits?

b. Do benefits continue past age 65?

c. Describe any other characteristics of the county office's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

3. a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or government fund

	Self-Insurance Fund	Government Fund
	1,718,290	1,000,000

4. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)	3,310,595.00
b. OPEB unfunded actuarial accrued liability (UAAL)	3,310,595.00
c. Are AAL and UAAL based on the county office's estimate or an actuarial valuation?	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.	Feb 05, 2017

5. OPEB Contributions

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method	590,536.00	590,536.00	590,536.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	309,708.00	309,708.00	309,708.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	197,991.00	208,698.00	228,680.00
d. Number of retirees receiving OPEB benefits	22	16	10

S7B. Identification of the County Office's Unfunded Liability for Self-Insurance Programs

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1. Does your county office operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section 7A) (If No, skip items 2-4)

No

2. Describe each self-insurance program operated by the county office, including details for each such as level of risk retained, funding approach, basis for the valuation (county office's estimate or actuarial valuation), and date of the valuation:

--

3. Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs
b. Unfunded liability for self-insurance programs

4. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
b. Amount contributed (funded) for self-insurance programs

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)

S8. Status of Labor Agreements

Analyze the status of employee labor agreements. Identify new labor agreements, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized at budget adoption, upon settlement with certificated or classified staff:

The county office of education must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the California Department of Education (CDE) with an analysis of the cost of the settlement and its impact on the operating budget.

The CDE shall review the analysis relative to the criteria and standards, and may provide written comments to the president of the governing board and the county superintendent of schools.

S8A. Cost Analysis of County Office's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of certificated (non-management) full-time-equivalent (FTE) positions	68.9	68.0	68.0	68.0

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete questions 2-4.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 5 and 6.

Negotiations for 16-17 have been completed and changes are incorporated into budget year. Disclosure notice will be taken to board in the near future and forwarded to CDE.

Negotiations Settled

2. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Budget Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--	--	--

Multiyear Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
(may enter text, such as "Reopener")

--	--	--

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

5. Cost of a one percent increase in salary and statutory benefits

53,315

6. Amount included for any tentative salary schedule increases

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
	0	0	0

Certificated (Non-management) Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the budget and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
918,000	918,000	918,000
Capped at \$13,500/FTE	Capped at \$13,500/FTE	Capped at \$13,500/FTE
0.0%	0.0%	0.0%

Certificated (Non-management) Prior Year Settlements

- Are any new costs from prior year settlements included in the budget?
If Yes, amount of new costs included in the budget and MYPs
If Yes, explain the nature of the new costs:

Yes		
210,130	0	0

Certificated (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
0		
1.5%	1.5%	1.5%

Certificated (Non-management) Attrition (layoffs and retirements)

1. Are savings from attrition included in the budget and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
No	No	No
No	No	No

Certificated (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

S8B. Cost Analysis of County Office's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of classified (non-management) FTE positions	171.4	174.4	174.4	174.4

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete questions 2-4.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 5 and 6.

16-17 is being negotiated now and 17-18 has not started.

Negotiations Settled

2. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Budget Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--

Multiyear Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
(may enter text, such as "Reopener")

--	--	--

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

5. Cost of a one percent increase in salary and statutory benefits

73,583

6. Amount included for any tentative salary schedule increases

Budget Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

--	--	--

Classified (Non-management) Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the budget and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
1,833,293	1,833,293	1,833,293
Capped at \$10,512/FTE	Capped at \$10,512/FTE	Capped at \$10,512/FTE

Classified (Non-management) Prior Year Settlements

- Are any new costs from prior year settlements included in the budget?
If Yes, amount of new costs included in the budget and MYPs
If Yes, explain the nature of the new costs:

No		
----	--	--

Classified (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Yes	Yes	Yes
1.5%	1.5%	1.5%

Classified (Non-management) Attrition (layoffs and retirements)

1. Are savings from attrition included in the budget and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
No	No	No
No	No	No

Classified (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

S8C. Cost Analysis of County Office's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of management, supervisor, and confidential FTE positions	36.0	36.0	36.0	36.0

Management/Supervisor/Confidential Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

n/a

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

Total cost of salary settlement

% change in salary schedule from prior year (may enter text, such as "Reopener")

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits

4. Amount included for any tentative salary schedule increases

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Amount included for any tentative salary schedule increases			

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Are costs of H&W benefit changes included in the budget and MYPs?			
Total cost of H&W benefits			
Percent of H&W cost paid by employer			
Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential Step and Column Adjustments

- Are step & column adjustments included in the budget and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Are step & column adjustments included in the budget and MYPs?			
Cost of step & column adjustments			
Percent change in step & column over prior year			

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Are costs of other benefits included in the budget and MYPs?			
Total cost of other benefits			
Percent change in cost of other benefits over prior year			

S9. Local Control and Accountability Plan (LCAP)

Confirm that the county office of education's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the county office of education's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?

Yes

2. Approval date for adoption of the LCAP or approval of an update to the LCAP.

Jun 28, 2017

S10. LCAP Expenditures

Confirm that the county office of education's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the county office of education's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services and Expenditures?

Yes

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A1 through A8 except item A3, which is automatically completed based on data in Criterion 1.

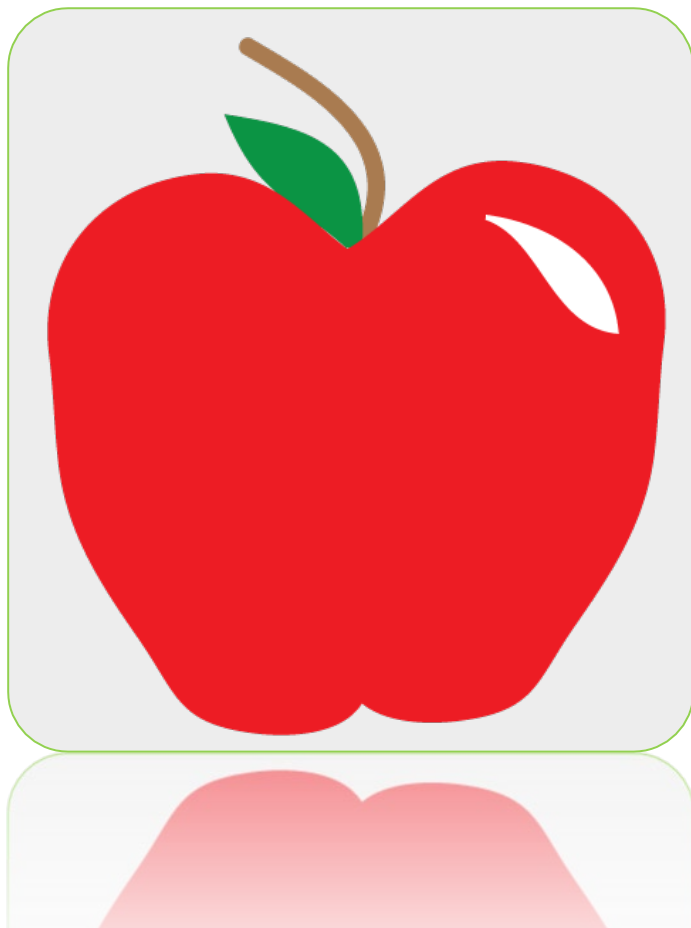
- A1. Do cash flow projections show that the county office will end the budget year with a negative cash balance in the county school service fund?
- A2. Is the system of personnel position control independent from the payroll system?
- A3. Is the County Operations Grant ADA decreasing in both the prior fiscal year and budget year? (Data from Criterion 1, Sections 1B-1 and 1B-2, County Operations Grant ADA column, are used to determine Yes or No)
- A4. Are new charter schools operating in county office boundaries that impact the county office's ADA, either in the prior fiscal year or budget year?
- A5. Has the county office entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?
- A6. Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?
- A7. Does the county office have any reports that indicate fiscal distress? (If Yes, provide copies to CDE)
- A8. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

A2 Position control does not drive payroll. Many checks and balances are in place to ensure that the two are in agreement. Both position control and payroll are on the same financial system (QSS). A4 There a few new charter schools that increase the ADA for both Special Education and the countywide ADA. A5 The county office settled with CTA in May for an increase higher than projected COLA.

End of County Office Budget Criteria and Standards Review



BOARD AGENDA ITEM: Second Reading – Board Policies

BOARD MEETING DATE: June 28, 2017

AGENDA ITEM SUBMITTED FOR:

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

PREPARED BY:

Dr. Christine McCormick

SUBMITTED BY:

Dr. Christine McCormick

PRESENTING TO BOARD:

Dr. Christine McCormick

BACKGROUND AND SUMMARY INFORMATION:

The following policies are being presented for a second reading by the Sutter County Board of Education:

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

**Policies and Regulations Manual
Sutter County Board of Education**

Series 6000 – Instruction

INDEPENDENT STUDY PROGRAM (ISP)

(Feather River Academy)

Sutter County Superintendent of Schools operates programs for students in need of an alternative academic experience. In order to meet the unique needs of each student, Sutter County Superintendent of Schools operates a County Community School (Feather River Academy), ~~an Opportunity Program,~~ and an Independent Study Program. The regulations contained in this document are operating guidelines for the administration of Feather River Academy's Independent Study Program and will serve to supplement and augment the Independent Study Operational Manual. The Independent Study Operations Manual gives the following definition and overview of purpose of Independent Study:

INDEPENDENT STUDY

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

OVERVIEW AND PURPOSE

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

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

Policies and Regulations Manual
Sutter County Board of Education

Series 6000 – Instruction

Administrative Regulations are listed in alphabetical order:

Administration of Independent Study ————— **Page 10**

Attendance ————— **Page 11**

Criteria for Participation ————— **Page 3**

Instruction ————— **Page 5**

Independent Study Master Agreement ————— **Page 6**

Independent Study Subsidiary Agreement(s) ————— **Page 7**

Parent Responsibility and Rights ————— **Page 8**

Records ————— **Page 12**

Selection or Intake Process ————— **Page 4**

Student Assignment/Work Record ————— **Page 7**

Student Exit from Independent Study ————— **Page 4**

Student Responsibility and Rights ————— **Page 8**

Supervising Teacher ————— **Page 9**

Work Samples ————— **Page 11**

Appendix: Independent Study Law Reference ————— **Page 13**

**Policies and Regulations Manual
Sutter County Board of Education**

Series 6000 – Instruction

EDUCATIONAL OPPORTUNITIES

Educational opportunities offered through independent study may include, but are not limited to: (Education Code 51745)

1. Special assignments extending the content of regular courses of instruction

(cf. 6143 - Courses of Study)

2. Individualized study in a particular area of interest or in a subject not currently available in the regular school curriculum

3. Individualized alternative education designed to teach the knowledge and skills of the core curriculum, but not provided as an alternative curriculum

4. Continuing and special study during travel

(cf. 5112.3 - Student Leave of Absence)

5. Volunteer community service activities and leadership opportunities that support and strengthen student achievement

(cf. 0420.4 - Charter School Authorization)

(cf. 6142.4 - Service Learning/Community Service Classes)

(cf. 6181 - Alternative Schools/Programs of Choice)

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

(cf. 5113 - Absences and Excuses)

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

(cf. 6146.1 - High School Graduation Requirements)

EQUIVALENCY

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

**Policies and Regulations Manual
Sutter County Board of Education**

Series 6000 – Instruction

rights and privileges. (5 CCR 11700, 11701.5)

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

The school shall not provide independent study students and their parents/guardians with funds or items of value that are not provided for other students and their parents/guardians. (Education Code 46300.6, 51747.3)

CRITERIA FOR PARTICIPATION

~~The governing board recognizes the value of supervised Independent Study for students in situations where their special interests, abilities, or individual needs are not being met in the traditional instructional program. These students must have the willingness and ability to successfully complete the educational requirements of Independent Study.~~

~~Students who may be appropriately enrolled in Independent Study include, but are not limited to, students who:~~

- ~~1. Have an understanding of and commitment to Independent Study.~~
- ~~2. Exhibit the ability and the willingness to work independently with limited supervision by the certificated teacher.~~
- ~~3. Have learning styles that can be best met through Independent Study.~~
- ~~4. Are exceptional or gifted and need in depth opportunities, which may include concurrent enrollment in post-secondary educational programs, or participation in acting, athletics and/or sports.~~
- ~~5. Request Independent Study because they will be absent from school for five (5) or more consecutive school days.~~
- ~~6. Have an acceptable reason for requesting Independent Study. Some acceptable reasons may include: extended illness, family emergencies, funeral, immunization, jury duty, contagious diseases, religious purposes, safety issues, or vacation/family travel.~~
- ~~7. Have experienced difficulty in adapting to the classroom setting, achieving academic success, or conforming to school rules, and are ready to or have dropped out.~~
- ~~8. Could be classified as school phobic, or have psychological or social anxieties interfering with learning in the traditional instructional program.~~
- ~~9. Are genuinely needed at home because of illness in the family.~~
- ~~10. Have parents who wish to assist in the Home Independent Study for their children.~~
- ~~11. Are in drug or alcohol rehabilitation programs.~~
- ~~12. Are pregnant or have children.~~
- ~~13. Need to complete an extra course outside the regular school day.~~
- ~~14. Agree to participate in support classes for the purpose of addressing academic deficiencies in any of the core subject areas.~~

**Policies and Regulations Manual
Sutter County Board of Education**

Series 6000 – Instruction

SELECTION OR INTAKE PROCESS

~~The selection or intake process should be accomplished through a standardized application process. The student should:~~

- ~~1. Contact the school office and arrange a meeting with the Independent Study Administrator or designee for screening and enrollment.~~
- ~~2. Meet with the Independent Study Administrator or designee with required documents including a referral from the district of residence, a current copy of a school transcript and disciplinary history, and completed registration documents.~~
- ~~3. To engage in Independent Study, a student with special needs or who has an Individual Education Program (IEP) may do so only if his or her IEP specifies Independent Study as an appropriate instructional strategy.~~
- ~~4. As part of the orientation, students will be assessed in reading and math for appropriate placement.~~

ELIGIBILITY FOR INDEPENDENT STUDY

~~Provided that experienced certificated staff are available to effectively supervise students in independent study, the Superintendent or designee may approve the participation of a student who demonstrates the motivation, commitment, organizational skills, and academic skills necessary to work independently. A student whose academic performance is not at grade level may participate in independent study only if the program is able to provide appropriate support, such as supplemental instruction, tutoring, counseling, ongoing diagnostic assessments, and/or differentiated materials, to enable the student to be successful. For an elementary student, the Superintendent or designee may consider the parent/guardian's level of commitment to assist the student.~~

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

~~(cf. 5111.1 - [District Residency](#))~~

~~For a student with disabilities, as defined in Education Code 56026, participation in independent study shall be approved only if his/her individualized education program specifically provides for such participation. (Education Code 51745)~~

~~(cf. 6159 - [Individualized Education Program](#))~~

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

~~(cf. 6183 - [Home and Hospital Instruction](#))~~

**Policies and Regulations Manual
Sutter County Board of Education**

Series 6000 – Instruction

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

(cf. 6200 - Adult Education)

~~It is the intent of Independent Study to fulfill graduation requirements, therefore: A student who has met the criteria for participation is expected to complete a full standards-based course of study. The student may take a full course of study in Independent Study and participate in support, tutoring, or other alternative offerings at the County Community School Program in order to best fit the individual educational needs of the student.~~

STUDENT EXIT FROM INDEPENDENT STUDY

The student or parent/guardian/caregiver may request a classroom option at any time. The teacher, counselor, or administrator will make every effort to counsel the student and parent/guardian/caregiver on the most appropriate action.

The school may request a change because the student either has not met the obligations of the Independent Study agreement, or is no longer meeting the criteria for participation, or the student is inappropriately placed (i.e. unable to work independently, as evidenced by poor attendance, incomplete assignments, etc). The school will make appropriate effort to inform the student and parent/guardian/caregiver of the change in placement and of the opportunity to meet with a school administrator to discuss options prior to the change of placement.

**Policies and Regulations Manual
Sutter County Board of Education**

| *Series 6000 – Instruction*

INSTRUCTION

1. No course required for high school graduation shall be offered exclusively through Independent Study. All courses in Independent Study must have a classroom option.
2. The Independent Study ADA ratio shall not exceed the baseline ratio for other instructional programs offered through the Sutter County Superintendent of Schools (SCSOS).
3. No funds or other things of value may be provided to Independent Study students that are not offered to other students.
4. A certificated teacher with the SCSOS must generally supervise, coordinate, and evaluate the work of each student engaged in Independent Study. Apportionment credit for Independent Study may be claimed only to the extent of the time value of pupil or student work products, as personally judged in each instance by a certificated teacher.
5. Students engaged in Independent Study must be residents of Sutter County or an adjacent county.
6. To receive K-12 apportionment, students who are age 19-20 must have been continuously enrolled since their 18th birthday.
7. The curriculum specified in the Independent Study Master and Subsidiary Agreements shall be consistent with the board adopted course of study.
8. Curriculum must meet California Common Core State Standards to ensure students are adequately prepared to pass the CAHSEE and complete the SCSOS course of study.
9. Students deemed 'below grade level' will receive access to additional support for the purpose of reducing their achievement gap. Concurrent instruction of grade level standards is required.

**Policies and Regulations Manual
Sutter County Board of Education**

Series 6000 – Instruction

~~INDEPENDENT STUDY~~ MASTER AGREEMENT

A written agreement shall be developed and implemented for each student participating in independent study for five or more consecutive school days. (Education Code 46300, 51747; 5 CCR 11703)

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

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

1. The manner, time, frequency, and place for submitting the student's assignments and for reporting his/her progress
2. The objectives and methods of study for the student's work and the methods used to evaluate that work
3. The specific resources, including materials and personnel, that will be made available to the student
4. A statement of the Board's policy detailing the maximum length of time allowed between an assignment and its completion and the number of missed assignments, by grade level and type of program, which will trigger an evaluation of whether the student should be allowed to continue in independent study
5. The duration of the independent study agreement, including the beginning and ending dates for the student's participation in independent study under the agreement, with a maximum of one school year
6. A statement of the number of course credits or, for an elementary student, other measures of academic accomplishment appropriate to the agreement, to be earned by the student upon completion
7. A statement that independent study is an optional educational alternative in which no student may be required to participate
8. In the case of a suspended or expelled student who is referred or assigned to any school, class, or program pursuant to Education Code 48915 or 48917, a statement that instruction may be provided through independent study only if the student is offered the alternative of classroom instruction
9. Signatures of the student, the parent/guardian or caregiver of the student if the student is

**Policies and Regulations Manual
Sutter County Board of Education**

Series 6000 – Instruction

under age 18 years, the certificated employee responsible for the general supervision of independent study, and all persons who have direct responsibility for providing assistance to the student

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

Course-Based Independent Study

The school shall offer a course-based independent study program for students in grades K-12 subject to the following requirements: (Education Code 51749.5)

1. Courses shall be taught under the general supervision of certificated employees who hold the appropriate subject matter credential and are employed by the school or by another district, charter school, or other county office of education teachers with which the Sutter County Superintendent of Schools has a memorandum of understanding to provide the instruction.

(cf. 4112.2 - Certification)

2. Courses shall be annually certified by Board resolution to be of the same rigor and educational quality as equivalent classroom-based courses and shall be aligned to all relevant local and state content standards. This certification shall, at a minimum, include the duration, number of equivalent daily instructional minutes for each school day that student is enrolled, number of equivalent total instructional minutes, and number of course credits for each course, consistent with that of equivalent classroom-based courses.

3. Students enrolled in these courses shall meet the applicable age requirements established pursuant to Education Code 46300.1 and 46300.4 and the applicable residency and enrollment requirements established pursuant to Education Code 46300.2, 48204, and 51747.3.

4. Teachers shall communicate with each student in person, by telephone, or by any other live visual or audio connection at least twice per calendar month to assess whether the student is making satisfactory educational progress. For this purpose, satisfactory educational progress includes, but is not limited to, applicable statewide accountability measures and the completion of assignments, examinations, or other indicators that the student is working on assignments, learning required concepts, and progressing toward successful completion of the course, as determined by the teacher providing instruction.

Written or computer-based evidence of satisfactory educational progress shall be retained for each course and student, including, at a minimum, a grade book or summary document that lists all assignments, examinations, and associated grades for each course.

If satisfactory educational progress is not being made, the teacher shall notify the student and, if

**Policies and Regulations Manual
Sutter County Board of Education**

Series 6000 – Instruction

the student is under age 18 years, his/her parent/guardian. The teacher shall conduct an evaluation to determine whether it is in the student's best interest to remain in the course or whether he/she should be referred to an alternative program, which may include, but is not limited to, a regular school program. A written record of the evaluation findings shall be a mandatory interim student record maintained for three years from the date of the evaluation. If the student transfers to another California public school, the record shall be forwarded to that school.

(cf. 5125 - Student Records)

5. Examinations shall be administered by a proctor.

6. Statewide testing results shall be reported and assigned to the school at which the student is enrolled and shall be included in the aggregate results of the school. Test results also shall be disaggregated for purposes of comparisons with the test results of students enrolled in classroom-based courses.

(cf. 6162.51 - State Academic Achievement Tests)

7. A student shall not be required to enroll in courses included in this program.

8. The student-teacher ratio in the courses in this program shall meet the requirements of Education Code 51745.6.

9. For each student, the combined equivalent daily instructional minutes for courses in this program and all other courses shall meet applicable minimum instructional day requirements, and the student shall be offered the minimum annual total equivalent instructional minutes pursuant to Education Code 46200-46208.

(cf. 6111 - School Calendar)

(cf. 6112 - School Day)

10. Courses required for high school graduation or for admission to the University of California or California State University shall not be offered exclusively through independent study.

11. A student participating in this program shall not be assessed a fee that is prohibited by Education Code 49011.

(cf. 3260 - Fees and Charges)

12. A student shall not be prohibited from participating in independent study solely on the basis that he/she does not have the materials, equipment, or Internet access necessary to participate in the course.

**Policies and Regulations Manual
Sutter County Board of Education**

Series 6000 – Instruction

Before enrolling a student in a course within this program, the Superintendent or designee shall provide the student and, if the student is under age 18 years, his/her parent/guardian with a written learning agreement that includes all of the following: (Education Code 51749.6)

1. A summary of the policies and procedures related to this program
2. The duration of the enrolled course(s) and the number of course credits for each enrolled course, consistent with the Board certifications made pursuant to item #2 above
3. The duration of the learning agreement, which shall not exceed a school year or span multiple school years
4. The learning objectives and expectations for each course, including, but not limited to, a description of how satisfactory educational progress is measured and when a student evaluation is required to determine whether the student should remain in the course or be referred to an alternative program, which may include, but is not limited to, a regular school program
5. The specific resources, including materials and personnel, that will be made available to the student
6. A statement that the student is not required to enroll in courses in this program
7. Signatures of the student, the student's parent/guardian if the student is under age 18 years, and all teachers providing instruction

The student's or parent/guardian's signature shall constitute permission for the student to receive instruction through independent study. (Education Code 51749.6)

The Superintendent or designee shall retain a physical or electronic copy of the signed learning agreement for at least three years and as appropriate for auditing purposes. (Education Code 51749.6)

~~A written Independent Study Master Agreement must be executed with each participating student and must be maintained on file. The Independent Study Master Agreement requires a learning plan that a student be assigned an equivalent of a full day's work.~~

~~**The Independent Study Master Agreement shall include but not be limited to:**~~

- ~~1. General Data:
 - a. Name of pupil/student.
 - b. Address.~~

**Policies and Regulations Manual
Sutter County Board of Education**

Series 6000 – Instruction

- ~~c. Grade Level.~~
- ~~d. School name/program placement.~~
- ~~e. Birth date.~~
- ~~2. Subject(s) and course value/credits.~~
- ~~3. Objectives included for student work.~~
- ~~4. Method(s) of study (activities to reach objectives e.g. read, define; state where found).~~
- ~~5. Specific resources including materials and personnel made available.~~
- ~~6. Method(s) for evaluation.~~
- ~~7. Manner of reporting (e.g. small groups, one on one, e-mail, fax, etc.).~~
- ~~8. Time of reporting to the teacher.~~
- ~~9. Location of the reporting.~~
- ~~10. Frequency of the meetings between teacher and student.~~
- ~~11. Duration of enrollment including beginning and ending dates.~~
- ~~12. Dated signatures for each:
 - ~~a. Student.~~
 - ~~b. Parent/Guardian/caregiver.
 - ~~i. Caregiver affidavit must be on file.~~
 - ~~ii. This is not required for emancipated minors including those who are married, active military, or court directed.~~
 - ~~iii. Supervising certificated teacher.~~
 - ~~iv. Other person(s) who have direct responsibility for providing assistance including other instructors serving to provide NCLB compliance.~~~~~~
- ~~13. Independent Study is a continuously voluntary educational alternative and a traditional instructional program is always available.~~
- ~~14. One or more classes may be added to the Independent Study Master Agreement during the semester. The agreement must be re-signed and re-dated by the teacher and the student.~~

**Policies and Regulations Manual
Sutter County Board of Education**

Series 6000 – Instruction

~~INDEPENDENT STUDY SUBSIDIARY AGREEMENTS:~~

~~Subsidiary agreements are not required but are used to support, define, and clarify specific subjects. These include:~~

- ~~1. Specific course objectives.~~
- ~~2. Specific subject assignments and activities.~~
- ~~3. Specific subject resources including materials and personnel.~~
- ~~4. Method(s) of evaluation.~~
- ~~5. Signature of student, teacher, and other person(s) assisting.~~

~~STUDENT WORK RECORD~~

~~The Work Record supplants the Independent Study Master Agreement. It contains detailed components of the Master Agreement that include:~~

- ~~1. Course of study/subjects.~~
- ~~2. Objectives of the assignments.~~
- ~~3. Method of study (activities the student does to complete the objectives).~~
- ~~4. Resource materials (texts, videos, computer activities, projects, etc.) including personnel who may be assisting the student to meet the objectives.~~
- ~~5. Methods of evaluation for attendance and academic credit.~~
- ~~6. Date the assignment was made and date the assignment is due.~~
- ~~7. The below items are included in the Independent Study Master Agreement, but are also included in the Work Record as a matter of business practice after the assignment is completed:~~
 - ~~a. Evaluation of the student work.~~
 - ~~b. Academic credit earned.~~
 - ~~e. Apportionment/Attendance~~
 - ~~d. Signature of certificated teacher, student, and parent/guardian~~

MONITORING STUDENT PROGRESS

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

1. A letter to the student and/or parent/guardian
2. A meeting between the student and the teacher and/or counselor
3. A meeting between the student and the independent study administrator, including the parent/guardian if appropriate

**Policies and Regulations Manual
Sutter County Board of Education**

Series 6000 – Instruction

4. An increase in the amount of time the student works under direct supervision

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

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

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

Series 6000 – Instruction

STUDENT RESPONSIBILITIES AND RIGHTS

The student's legal rights and responsibilities are included in the Independent Study Master and Subsidiary Agreement(s), along with additional understandings reviewed during the orientation process.

I understand and agree to:

Read, understand and sign the conditions listed on the Independent Study Master Agreement.

Abide by the terms of the Independent Study Master Agreement.

Complete all school intake processes.

Notify the school in advance for all missed school appointments.

Complete and submit work by the due date. I understand that credit, which is based on mastery of learning, can only be issued after I have successfully completed an activity and it has been evaluated. I realize a minimum of 15 hours of work is needed for each unit of credit.

Complete all assignments, as the teacher requires.

Contact the teacher when assistance is needed.

Follow the discipline code and behavior guidelines of SCSOS. Violation of these guidelines or failure to meet school requirements could result in a change of placement from Independent Study or Feather River Academy.

Visitation on any other school campus requires permission from that school.

Ask for a classroom placement whenever the student feels that Independent Study is not appropriate.

Understand that there are no excused absences in Independent Study. Students are in violation of the Independent Study Master Agreement and are subject to dismissal if they are late or absent from scheduled appointments or do not submit the assigned work by the due dates.

Meet as required. Failure to do so may result in an evaluation to determine if I should remain on Independent Study.

Participate in recommended support classes when required.

PARENT RESPONSIBILITIES AND RIGHTS

The parent/guardian/caregiver agrees with the above and has additional understandings. I understand and agree to:

Read, understand and sign the conditions listed on the Independent Study Master Agreement.

Abide by the terms of the Independent Study Master Agreement.

Notify the school in advance if the student will be away from school.

Review and sign the Work Record after the student meets with the teacher.

Ensure the student completes all assignment by the due date.

Ensure the student keeps all appointments.

Furnish transportation to and from appointments when needed in order that their student makes appointments as required.

Act as a support system for the student the discipline of completing work independently.

Understand I have the right to review the program of instruction and revoke the Independent Study Master Agreement at any time.

Ensure the student participates in support classes when required.

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**Policies and Regulations Manual
Sutter County Board of Education**

Series 6000 – Instruction

RESPONSIBILITIES OF INDEPENDENT STUDY ADMINISTRATOR

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

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

Assignment and Responsibilities of Independent Study Teachers

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

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

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

1. Completing designated portions of the written independent study agreement
2. Supervising and approving coursework and assignments
3. Maintaining records of student assignments showing the date the assignment is given and the date the assignment is due
4. Maintaining a daily or hourly attendance register in accordance with item #4 in the

**Policies and Regulations Manual
Sutter County Board of Education**

Series 6000 – Instruction
section on "Records" below

5. Providing direct instruction and counsel as necessary for individual student success
6. Regularly meeting with the student to discuss the student's progress
7. Determining the time value of assigned work or work products completed and submitted by the student
8. Assessing student work and assigning grades or other approved measures of achievement

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

(cf. 4131 - Staff Development)

SUPERVISING TEACHER

~~One of the most important factors in the success of student of Independent Study is the selection of the teacher. An Independent Study teacher should have the following characteristics:~~

- ~~1. A demonstrated ability to use effective instructional strategies.~~
- ~~2. Have great human relation skills with students as well as all others involved in the student's academic life.~~
- ~~3. Ability to act as a counselor, coach, and sometimes student advocate are secondary roles of a good Independent Study teacher.~~
- ~~4. A well rounded general education background since the teacher of record will be in charge of all subjects.~~
- ~~5. A high degree of organizational skills due to the increased records maintenance requirements of Independent Study.~~

~~The Independent Study shall be coordinated, evaluated, and, notwithstanding subdivision (a) of Section 46300 of the Education Code, shall be under the general supervision of an employee of the SCSOS who possess a valid certification document pursuant to Section 44865 of the Education Code or an Emergency Permit pursuant to 44300.~~

~~There can be only one supervising teacher. If others are used for their experience or qualifications, they must sign the Independent Study Subsidiary Agreement as another assisting person.~~

~~The duties of the supervising teacher shall include the following:~~

- ~~1. The teacher must assign courses approved by the board as part of the course of study leading to a High School Diploma.~~

**Policies and Regulations Manual
Sutter County Board of Education**

Series 6000 – Instruction

- ~~2. Complete the portions of the Independent Study Subsidiary Agreements, along with the required recordkeeping for student assignments, attendance records, grades, and credits earned.~~
- ~~3. Design a learning plan and assign work that is comparable to the student's grade level.~~
- ~~4. Provide a curriculum that is based on the approved course of study.~~
- ~~5. Supervise the student's study and evaluate coursework completed by the student.~~
- ~~6. Assess all student work and evaluate for attendance credit.~~
- ~~7. Select the meeting time and place for each student. Each student shall have a minimum of one hour of contact with an instructor, including the supervising teacher and other teachers included in the Subsidiary Agreements.~~
- ~~8. Select and save one representative sample of the students completed and evaluated work from each subject area per grading period.~~
- ~~9. Maintain and keep current any required records and files.~~

- ~~10. Determine and assign grades regularly, following the same grading system as the Community School.~~
- ~~11. Keep parents informed on the student's progress when appropriate.~~
- ~~12. Counsel and coach for the student's success or progress when appropriate.~~
- ~~13. Continue to grow professionally through staff development and membership in groups including, but not limited to, the California Consortium for Independent Study.~~

ADMINISTRATION OF INDEPENDENT STUDY

Offices of Education are not obliged to permit student to engage in Independent Study if the school officials given the responsibility for the decision determine that the Independent Study is not an appropriate alternative for that student.

The Superintendent or designee shall assign a designee to administer the program, and ensure the quality and legal compliance. The Superintendent or designee will:

- ~~1. Ensure that Independent Study occurs in accordance with state law and local policy.~~
- ~~2. Approve the participation of students requesting to participate in Independent Study.~~
- ~~3. Facilitate and monitor all paperwork and procedures for Independent Study.~~
- ~~4. Establish and maintain in a systematic manner all records required by state law and local regulations.~~
- ~~5. Approve all academic credits and attendance earned through Independent Study.~~

**Policies and Regulations Manual
Sutter County Board of Education**

Series 6000 – Instruction

- ~~6. Authorize the selection of all staff members who are assigned to supervise Independent Study.~~
- ~~7. Supervise and evaluate staff.~~
- ~~8. Develop and participate in staff development for Independent Study.~~
- ~~9. Prepare and coordinate in the preparation of all necessary records and reports.~~
- ~~10. Develop and manage the budget for Independent Study.~~
- ~~11. Provide a smooth transition into and out of the Independent Study program.~~
- ~~12. Continue to grow professionally through a staff development plan including but not limited to sources such as the California Consortium for Independent Study.~~

**Policies and Regulations Manual
Sutter County Board of Education**

Series 6000 – Instruction

~~Along with the above procedures, the teacher, counselor or administrator shall incorporate the appropriate strategies with the aim of increasing student achievement as well as reducing or preventing failures. These could include but are not limited to:~~

- ~~1. A letter of concern to the person responsible for the student if appropriate.~~
- ~~2. A specially scheduled appointment with the teacher and/or counselor and/or administrator.~~
- ~~3. Placing the student on a student discipline contract.~~
- ~~4. Other alternatives as appropriate based on the individual student needs.~~

RECORDS WORK SAMPLES

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

- ~~1. A copy of the Board policy, administrative regulation, and other procedures related to independent study~~
- ~~2. A listing of the students, by grade level, program, and school, who have participated in independent study, along with the units of the curriculum attempted and completed by students in grades K-8 and the course credits attempted by and awarded to students in grades 9-12 and adult education~~
- ~~3. A file of all agreements, with representative samples of each student's work products bearing the supervising teacher's notations indicating that he/she has personally evaluated the work or that he/she has personally reviewed the evaluations made by another certificated teacher~~
- ~~4. As appropriate to the program in which the students are participating, a daily or hourly attendance register that is separate from classroom attendance records, maintained on a current basis as time values of student work products judged by a certificated teacher, and reviewed by the supervising teacher if they are two different persons~~

~~(cf. 3580 - [District Records](#))~~

~~The Superintendent or designee also shall maintain a record of grades and other evaluations issued to each student for independent study assignments.~~

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

~~Representative samples of original work must be on file for each student and evaluated by certificated staff. Representative samples are defined as examples for each course representing student work product where ADA was reported for attendance credit for apportionment.~~

**Policies and Regulations Manual
Sutter County Board of Education**

Series 6000 – Instruction

~~Retaining one work sample per course per grading period shall be considered adequate representative samples. The work sample should include the identification of the:~~

- ~~1. Certificated teacher signature or initials.~~
- ~~2. Date of assessment evaluation for apportionment credit.~~
- ~~3. Notation of the assessment evaluation for apportionment credit (i.e., number of days or hours).~~
- ~~4. Subject.~~
- ~~5. Student's name.~~
- ~~6. Date student completed the assignment.~~
- ~~7. Academic evaluation~~

ATTENDANCE

~~A student must be assigned the equivalent of a full day's work. A student may be assigned more than the minimum number of minutes/hours of work in order to meet academic requirements; however, the minutes/hours listed below reflect the maximum apportionment a teacher may take:~~

Type of Program	Apportionment only
Kindergarten	(180) minutes per day
Grades 1-3	(230/240) minutes per day
Grades 4-8	(240) minutes per day
Grades 9-12	(240) minutes per day
Continuation/Opportunity	(15) hours per week
Adult	(15) hours per week

~~Independent Study apportionment credit is based on the completed work product of the student. ADA is based on the Independent Study teacher's judgment of the time value of each work product. Work assignments must be equivalent to the full school day assignments that would have been required of the student if the student were in the classroom. If the work is completed by the due date, attendance credit may be claimed providing the student's completed work is equivalent to the minimum day for the specified grade level.~~

Independent Study attendance must:

- ~~1. Be recorded on a separate state approved attendance register. If using an alternative or computerized accounting system, a written approval from the California Department of Education must be on file.~~
- ~~2. Match teacher ADA records with attendance reported.~~
- ~~3. Be recorded in whole days for apportionment for K-12 for Independent Study. Continuation/Opportunity Programs and Adult Education must be recorded in hours.~~

**Policies and Regulations Manual
Sutter County Board of Education**

Series 6000 – Instruction

- ~~4. Never accept work after the due date for apportionment. Student's work may be accepted for academic credit after the due date.~~
- ~~5. Never "bank" excessive days/hours of work.~~
- ~~6. Include signature of certificated teacher or initials on attendance records.~~

RECORDS

The following records must be available for an audit. Records shall include, but are limited to:

- ~~1. A copy of the Board Policy and Administrative Regulations and Procedures for Independent Study~~
- ~~2. A file for each student containing a:
 - ~~a. Written Independent Master Agreement and any Subsidiary Agreements.~~
 - ~~b. Student Assignment/Work Record(s)~~
 - ~~c. Representative samples of completed student work that have been evaluated by a certificated teacher.~~
 - ~~d. Teacher record of apportionment/attendance, credits, grades and other evaluations of completed assignments if appropriate.~~
 - ~~e. Notes regarding missed appointments or other unusual circumstances.~~~~

**Policies and Regulations Manual
Sutter County Board of Education**

Series 6000 – Instruction

LEGAL REFERENCE

California Education Code

- ~~17289 Exemptions for facilities used for independent study; requirements; duration of exemption~~
- ~~41976.2 Independent study programs; funding in adult school~~
- ~~44865 Qualifications for home teachers and teachers in special classes and schools; consent to assignment~~
- ~~46300 (a) Requirement of valid certification of a teacher to immediately supervise students~~
- ~~46300 (c) [Authority for claiming independent study ADA; five consecutive school days minimum]~~
- ~~46300.1 Independent studies; school district apportionments for certain pupils prohibited~~
- ~~46300.2 Community school and Ind. Study ADA apportionment of funds; residence requirements~~
- ~~46300.3 Independent study pupils; apportionment for concurrent enrollment in adult education~~
- ~~46300.4 Independent study pupils; eligible adult education coursework~~
- ~~46300.6 Restrictions on apportionment on funds for independent study program pupils~~
- ~~46300.7 Permission of parents or guardians of independent study program pupils; requirements~~
- ~~47612.5 Independent study in charter schools~~
- ~~47634 Possible funding reduction for charter schools.~~
- ~~48204 (f) An elementary pupil attending school based on parents/guardian's employment. See also 51747.3 (c).~~
- ~~48225.5 (e) Excused absences with students working in entertainment or allied industries~~
- ~~48340 Legislative intent; proposals and procedures [pupil attendance]~~
- ~~48663 Minimum school day; attendance credit; calculation of additional funding~~
- ~~48916.1 Education program requirements for expelled students~~
- ~~51225.3 (b) Mandated alternative~~
- ~~51745~~
 - ~~51749.3 Article 5.5, Independent Study; basic reference~~
- ~~51745 Independent study authorized; curriculum; restrictions~~
- ~~51745.1 Report on pregnant and parenting teen's exemption~~
- ~~51745.6 Ratio on independent study pupils to certificated employees responsible for I.S.~~
- ~~51746 Services and resources~~
- ~~51747 Apportionments for independent study pupils; policy requirements~~
- ~~51747.3 Restrictions on apportionments~~
- ~~51747.5 Coordination, evaluation, and supervision of independent study; apportionment credit~~
- ~~51748 Written records for apportionments~~
- ~~51749 Statewide profile of independent study pupils~~
- ~~51749.3 Rules and regulations~~
- ~~52000 (e) Improvement of K-12 education; legislative intent~~
- ~~52015 School improvement plan components~~
- ~~52017 Secondary schools; additional components~~
- ~~52123 Funding for class size reduction and the restriction for independent study~~
- ~~52206 [GATE] Program approaches; minimum time; academic component~~
- ~~52522 Alternative [adult] instructional delivery; approval; expenditures; regulations~~
- ~~52523 Adult education as supplement for high school curriculum; criteria~~
- ~~56026 Individuals with exceptional needs~~

California Code of Regulations, Title 5

- ~~11700 Definitions (independent study)~~
- ~~11701 District responsibilities~~
- ~~11701.5 Equitable Provision of Resources and Services~~
- ~~11702 Requirements of Agreements~~
- ~~11703 Records~~

**Policies and Regulations Manual
Sutter County Board of Education**

Series 6000- Instruction

INDEPENDENT STUDY

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

(cf. 5147 - Dropout Prevention)
(cf. 6011 - Academic Standards)
(cf. 6143 - Courses of Study)
(cf. 6146.1 - High School Graduation Requirements)
(cf. 6146.11 - Alternative Credits Toward Graduation)
(cf. 6172 - Gifted and Talented Student Program)
(cf. 6200 - Adult Education)

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

(cf. 0420.4 - Charter School Authorization)
(cf. 6181 - Alternative Schools/Programs of Choice)

A student's participation in independent study shall be voluntary. Students participating in independent study shall have the right, at any time, to enter or return to the regular classroom mode of instruction. (Education Code 51747; 5 CCR 11700)

Parents/guardians of students who are interested in independent study shall contact the Superintendent or designee. The Superintendent or designee shall approve independent study for an individual student only upon determining that the student is prepared to meet the requirements for independent study and is likely to succeed in independent study as well as or better than he/she would in the regular classroom setting.

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

Policies and Regulations Manual Sutter County Board of Education

Series 6000- Instruction

Written Agreements

The Superintendent or designee shall ensure that a written master agreement and, as appropriate, a learning agreement for students participating in course-based independent study exist for each participating student as prescribed by law. (Education Code 51747, 51749.5)

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

An evaluation shall be conducted to determine whether it is in a student's best interest to remain in independent study whenever the student misses three assignments, unless the student's written agreement specifies a lower or higher number of missed assignments based on the nature of the assignments, the total number of assignments, and/or other unique circumstances.

Student-Teacher Conferences

Supervising teachers should establish an appropriate schedule for student-teacher conferences in order to help identify students falling behind in their work or in danger of failing or dropping out of school. Teachers are expected to monitor student progress and work closely with each student to determine the amount and type of contact needed for the student to be successful in the program.

Missing appointments with the supervising teacher without valid reasons may trigger an evaluation to determine whether the student should remain in independent study.

Legal Reference:

EDUCATION CODE

17289 Exemption for facilities

41976.2 Independent study programs; adult education funding

42238 Revenue limits

42238.05 Local control funding formula; average daily attendance

44865 Qualifications for home teachers and teachers in special classes and schools

46200-46208 Instructional day and year

**Policies and Regulations Manual
Sutter County Board of Education**

Series 6000- Instruction

46300-46307.1 Methods of computing average daily attendance
47612.5 Independent study in charter schools
48204 Residency
48206.3 Home or hospital instruction; students with temporary disabilities
48220 Classes of children exempted
48340 Improvement of pupil attendance
48915 Expulsion; particular circumstances
48916.1 Educational program requirements for expelled students
48917 Suspension of expulsion order
49011 Student fees
51225.3 Requirements for high school graduation
51745-51749.6 Independent study programs
52522 Adult education alternative instructional delivery
52523 Adult education as supplement to high school curriculum; criteria
56026 Individuals with exceptional needs
58500-58512 Alternative schools and programs of choice

FAMILY CODE

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

UNITED STATES CODE, TITLE 20

6301 Highly qualified teachers

COURT DECISIONS

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

EDUCATION AUDIT APPEALS PANEL DECISIONS

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

Management Resources:

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

Elements of Exemplary Independent Study

WEB SITES

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

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

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

BOARD AGENDA ITEM: Second Reading – Board Bylaw 9323

BOARD MEETING DATE: June 28, 2017

AGENDA ITEM SUBMITTED FOR:

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

PREPARED BY:

Maggie Nicoletti

SUBMITTED BY:

Dr. Baljinder Dhillon

PRESENTING TO BOARD:

Dr. Baljinder Dhillon

BACKGROUND AND SUMMARY INFORMATION:

The following policies are being presented for a second reading by the Sutter County Board of Education:

BB 9323 – Meeting Conduct

**Policies and Regulations Manual
Sutter County Board of Education**

Series 9000 – Board Bylaws

Meeting Conduct

The County Board of Education endeavors to conduct its business efficiently and in a manner that promotes a full and fair consideration of the issues before it and allows for meaningful participation of members of the public.

Meeting Procedures

All County Board meetings shall begin on time and shall be guided by an agenda prepared in accordance with Board bylaws and posted and distributed in accordance with the Ralph M. Brown Act (open meeting requirements) and other applicable laws.

The County Board president shall conduct meetings in accordance with County Board bylaws and approved meeting procedures.

The County Board believes that late night meetings discourage public participation, can affect the County Board's decision-making ability, and can be an unnecessary burden on Board members, the County Superintendent, and his/her staff. Regular Board meetings shall be adjourned at the time, if any, set by the County Board at the annual organizational meeting.

Quorum and Abstentions

A majority of the members of the County Board shall constitute a quorum for the transaction of business. (Education Code 1013)

On a call by any County Board member, a voice vote shall be taken upon any proposition and the vote shall be recorded in the minutes. (Education Code 1015)

Unless otherwise provided by law, affirmative votes by a majority of all the membership of the County Board are required to approve any action under consideration, regardless of the number of members present.

The County Board believes that when no conflict of interest requires abstention, its members have a duty to vote on issues before them. When a member abstains, his/her abstention shall not be counted as an affirmative vote for purposes of determining whether a majority of the membership of the County Board has taken action.

**Policies and Regulations Manual
Sutter County Board of Education**

Series 9000 – Board Bylaws

If a vacancy exists on the County Board, whenever any provisions of the Education Code require unanimous action of all or a specific number of the members, the vacant position(s) shall be not be counted for purposes of determining the total membership constituting the County Board.

Public Participation

Members of the public are encouraged to attend County Board meetings and to address the County Board concerning any item on the agenda or within the County Board's jurisdiction. So as not to inhibit public participation, persons attending County Board meetings shall not be required to sign in, complete a questionnaire, or otherwise provide their name or other information as a condition of attending the meeting.

In order to conduct business in an orderly and efficient manner, the County Board requires that public presentations to the County Board comply with the following procedures:

1. The County Board shall give members of the public an opportunity to address the County Board on any item of interest to the public that is within the subject matter jurisdiction of the County Board, either before, during, or after the County Board's consideration of the item. (Government Code 54954.3)
2. At a time so designated on the agenda at a regular meeting, members of the public may bring before the County Board matters that are not listed on the agenda. The County Board shall take no action or discussion on any item not appearing on the posted agenda, except as authorized by law. (Government Code 54954.2)
3. Without taking action, County Board members or county office of education (COE) staff members may briefly respond to statements made or questions posed by the public about items not appearing on the agenda. Additionally, on their own initiative or in response to questions posed by the public, a County Board or COE staff member may ask a question for clarification, make a brief announcement, or make a brief report on his/her own activities. (Government Code 54954.2)

Furthermore, the County Board may provide a reference to staff or other resources for factual information, ask staff to report back to the County Board at a subsequent meeting concerning any matter, or take action directing staff to place a matter of business on a future agenda. (Government Code 54954.2)

**Policies and Regulations Manual
Sutter County Board of Education**

Series 9000 – Board Bylaws

4. The County Board need not allow the public to speak on any item that has already been considered by a committee composed exclusively of County Board members at a public meeting where the public had the opportunity to address the committee on that item. However, if the County Board determines that the item has been substantially changed since the committee heard the item, the County Board shall provide an opportunity for the public to speak. (Government Code 54954.3)

5. A person wishing to be heard by the County Board shall first be recognized by the president and shall then proceed to comment as briefly as the subject permits.

Individual speakers shall be allowed three minutes to address the County Board on each agenda or nonagenda item. The County Board shall limit the total time for public input on each item to 20 minutes. With County Board consent, the president may increase or decrease the time allowed for public presentation, depending on the topic and the number of persons wishing to be heard. The president may take a poll of speakers for or against a particular issue and may ask that additional persons speak only if they have something new to add.

6. The County Board president may rule on the appropriateness of a topic. If the topic would be more suitably addressed at a later time, the president may indicate the time and place when it should be presented.

7. The County Board shall not prohibit public criticism of its policies, procedures, programs, services, acts, or omissions. (Government Code 54954.3)

To protect against litigation, the safest option is for the County Board to place no content restriction on public comments during the County Board meeting.

8. The County Board may not prohibit public criticism of persons employed directly by the County Board.

Whenever a member of the public initiates specific complaints or charges against a COE employee, the County Board president shall inform the complainant that employment matters are the jurisdiction of the County Superintendent and shall advise the complainant to address his/her complaint to the County Superintendent using the appropriate complaint procedure.

9. The County Board president shall not permit any disruption or willful interruption of County Board meetings. Persistent disruption by an individual or group shall be grounds for the president to terminate the privilege of addressing the County Board.

**Policies and Regulations Manual
Sutter County Board of Education**

Series 9000 – Board Bylaws

The County Board may remove disruptive individuals and order the room cleared if necessary. In this case, members of the media not participating in the disturbance shall be allowed to remain, and individuals not participating in such disturbances may be allowed to remain at the discretion of the County Board. When the room is ordered cleared due to a disturbance, further proceedings shall concern only matters appearing on the agenda. (Government Code 54957.9)

When such disruptive conduct occurs local law enforcement shall be contacted.

Recording by the Public

The County Board shall designate locations from which members of the public may broadcast, photograph, or tape record open meetings without causing a distraction.

If the County Board finds that noise, illumination, or obstruction of view related to these activities would persistently disrupt the proceedings, these activities shall be discontinued or restricted as determined by the County Board. (Government Code 54953.5, 54953.6)

Legal Reference:

EDUCATION CODE

- 1013 Quorum
 - 1015 Voting
- 1040 Duties and responsibilities; county boards of education
- 1042 County boards; authority
- 1090 County board member compensation
- 32210 Willful disturbance of public school or meeting a misdemeanor

GOVERNMENT CODE

- 54952.2 Meetings defined
- 54953 Teleconferencing
 - 54953.5 Audio or video tape recording of proceedings
 - 54953.6 Broadcasting of proceedings
- 54954 Time and place of regular meetings
 - 54954.2 Agenda; posting; action on other matters
 - 54954.3 Opportunity for public to address legislative body; regulations
- 54956 Special meetings
 - 54956.5 Emergency meetings
- 54957 Closed sessions
 - 54957.9 Disorderly conduct of general public during meeting; clearing of room

**Bylaw Approved:
Sutter County Board of Education**

**Policies and Regulations Manual
Sutter County Board of Education**

Series 9000 – Board Bylaws

PENAL CODE

403 Disruption of assembly or meeting

COURT DECISIONS

McMahon v. Albany Unified School District, (2002) 104 Cal.App.4th 1275

Rubin v. City of Burbank, (2002) 101 Cal.App.4th 1194

Baca v. Moreno Valley Unified School District, (1996) 936 F.Supp. 719

ATTORNEY GENERAL OPINIONS

76 Ops.Cal.Atty.Gen. 281 (1993)

66 Ops.Cal.Atty.Gen. 336 (1983)

63 Ops.Cal.Atty.Gen. 215 (1980)

61 Ops.Cal.Atty.Gen. 243, 253 (1978)

55 Ops.Cal.Atty.Gen. 26 (1972)

59 Ops.Cal.Atty.Gen. 532 (1976)

Management Resources:

CSBA PUBLICATIONS

The Brown Act: School Boards and Open Meeting Laws, rev. 2005

A Call to Order, revised 2015

Maximizing School Board Governance: Boardsmanship

ATTORNEY GENERAL PUBLICATIONS

The Brown Act: Open Meetings for Legislative Bodies, 2003

WEB SITES

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

California Attorney General's Office: <http://www.caag.state.ca.us>